

**Dr. Beyers Naudé Local Municipality**

# **EC101**

## **SECTION 71**

### **REPORT**

### **SEPTEMBER 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 September 2025 and ending 30 September 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 – SEPTEMBER 2025

Choose name from list - Table C1 Monthly Budget Statement Summary - M03 September

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	–	–	56 282	13 536	42 747	316%	54 142
Service charges	320 617	325 525	–	26 408	91 663	81 381	10 281	13%	325 525
Investment revenue	1 117	1 251	–	231	396	313	83	27%	1 251
Transfers and subsidies - Operational	134 167	192 830	–	153	53 937	48 208	5 729	0	192 830
Other own revenue	35 759	45 539	–	2 861	9 969	11 385	(1 416)	-12%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>546 933</b>	<b>619 287</b>	<b>–</b>	<b>29 652</b>	<b>212 247</b>	<b>154 822</b>	<b>57 425</b>	<b>37%</b>	<b>619 287</b>
Employee costs	197 688	212 196	–	16 339	48 480	53 050	(4 570)	-9%	212 196
Remuneration of Councillors	10 071	10 727	–	821	2 464	2 682	(218)	-8%	10 727
Depreciation and amortisation	64 889	68 313	–	4 485	13 450	17 078	(3 628)	-21%	68 417
Interest	47 090	10 572	–	4 401	13 717	2 643	11 074	419%	10 572
Inventory consumed and bulk purchases	161 310	149 063	–	12 431	49 285	37 266	12 019	32%	149 063
Transfers and subsidies	120	150	–	–	–	38	(38)	-100%	150
Other expenditure	187 317	198 359	–	10 630	29 466	49 590	(20 125)	-41%	198 255
<b>Total Expenditure</b>	<b>668 485</b>	<b>649 380</b>	<b>–</b>	<b>49 107</b>	<b>156 861</b>	<b>162 346</b>	<b>(5 485)</b>	<b>-3%</b>	<b>649 380</b>
<b>Surplus/(Deficit)</b>	<b>(121 552)</b>	<b>(30 093)</b>	<b>–</b>	<b>(19 455)</b>	<b>55 386</b>	<b>(7 524)</b>	<b>62 910</b>	<b>-836%</b>	<b>(30 093)</b>
Transfers and subsidies - capital (monetary)	53 487	99 214	–	(9 198)	5 377	24 804	###	-78%	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>(28 653)</b>	<b>60 763</b>	<b>17 280</b>	<b>43 484</b>	<b>252%</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>(28 653)</b>	<b>60 763</b>	<b>17 280</b>	<b>43 484</b>	<b>252%</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	–		299 467				162 662
Total non current assets	1 084 733	1 014 993	–		971 916				1 014 993
Total current liabilities	796 409	534 874	–		597 265				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	–	6 389	58 550	22 961	(35 589)	-155%	91 844
Net cash from (used) investing	7 287	(129 797)	–	506	5 292	(32 449)	(37 741)	116%	(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>6 894</b>	<b>65 026</b>	<b>(9 218)</b>	<b>(74 245)</b>	<b>805%</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	65 850	29 550	13 170	12 429	11 149	10 869	296 066	62 547	501 628
<b>Creditors Age Analysis</b>									
Total Creditors	26 436	22 439	19 772	28 070	15 611	13 651	83 915	283 461	493 354

### 3.1. Budget performance for the period ending 30 September 2025

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 649 379 994	R -	R 49 106 964	R 156 861 310	R 162 346 116	R -5 484 806	-3%
REVENUE	R 718 501 006	R -	R 20 454 233	R 217 624 651	R 179 625 843	R 37 998 808	21%
SURPLUS (DEFICIT)	R 69 121 012	R -	R -28 652 731	R 60 763 341	R 17 279 727	R 43 483 614	252%

### 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 20.5 million, with year-to-date revenue amounting to R 217.6 million or 30.29% 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 91.7 million or 28.17% 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 396 thousand or 30.46% 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 53.9 million or 27.96% 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 10.0 million or 21.98% of the original budget.

#### 3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 49.1 million, while year-to-date expenditure amounts to R 156.9 million or 24.16% 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 48.5 million or 22.86% 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 2.5 million or 23.36% 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 13.5 million or 19.77% 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 48.8 million or 34.10% 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 29.5 million or 14.87% 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 30 SEPTEMBER 2025

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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	-	-	-	2 500	(2 500)	-100%	10 000
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-		-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		476	630	-	-	-	158	(158)	-100%	630
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		34 762	102 237	-	3 907	4 776	25 559	(20 783)	-81%	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	-	3 907	4 776	28 217	(23 441)	-83%	112 867
<b>Total Capital Expenditure</b>		35 238	112 867	-	3 907	4 776	28 217	(23 441)	-83%	112 867
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 003	630	-	-	-	158	(158)	-100%	630
Executive and council								-		
Finance and administration		1 003	630		-	-	158	(158)	-100%	630
Internal audit								-		
<b>Community and public safety</b>		238	34 985	-	2 810	3 297	8 746	(5 450)	-62%	34 985
Community and social services		-	-		2 810	3 297	-	3 297	#DIV/0!	-
Sport and recreation		-	10 000		-	-	2 500	(2 500)	-100%	10 000
Public safety		238	-		-	-	-	-		-
Housing		-	24 985		-	-	6 246	(6 246)	-100%	24 985
Health								-		
<b>Economic and environmental services</b>		6 926	38 175	-	536	536	9 544	(9 007)	-94%	38 175
Planning and development		5 833	27 775		107	107	6 944	(6 837)	-98%	27 775
Road transport		1 093	10 400		429	429	2 600	(2 171)	-83%	10 400
Environmental protection								-		
<b>Trading services</b>		31 118	39 076	-	560	943	9 769	(8 826)	-90%	39 076
Energy sources		710	-		-	-	-	-		-
Water management		17 659	68		-	-	17	(17)	-100%	68
Waste water management		10 176	39 008		560	943	9 752	(8 809)	-90%	39 008
Waste management		2 573	-		-	-	-	-		-
<b>Other</b>								-		
<b>Total Capital Expenditure - Functional Classification</b>	3	39 285	112 867	-	3 907	4 776	28 217	(23 441)	-83%	112 867
<b>Funded by:</b>										
National Government		35 865	73 236		3 478	4 347	18 309	(13 962)	-76%	73 236
Provincial Government		364	39 631		429	429	9 908	(9 479)	-96%	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	-	3 907	4 776	28 217	(23 441)	-83%	112 867
<b>Borrowing</b>	6							-		
<b>Internally generated funds</b>		2 291	-		-	-	-	-		-
<b>Total Capital Funding</b>		39 285	112 867	-	3 907	4 776	28 217	(23 441)	-83%	112 867



#### 4.1. Capital Funding Source and Expenditure

##### Capital Budget performance for the period ending 30 September 2025

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 112 867 059	R -	R 3 906 738	R 4 776 100	R 28 216 794	R -23 440 694	-83%

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.

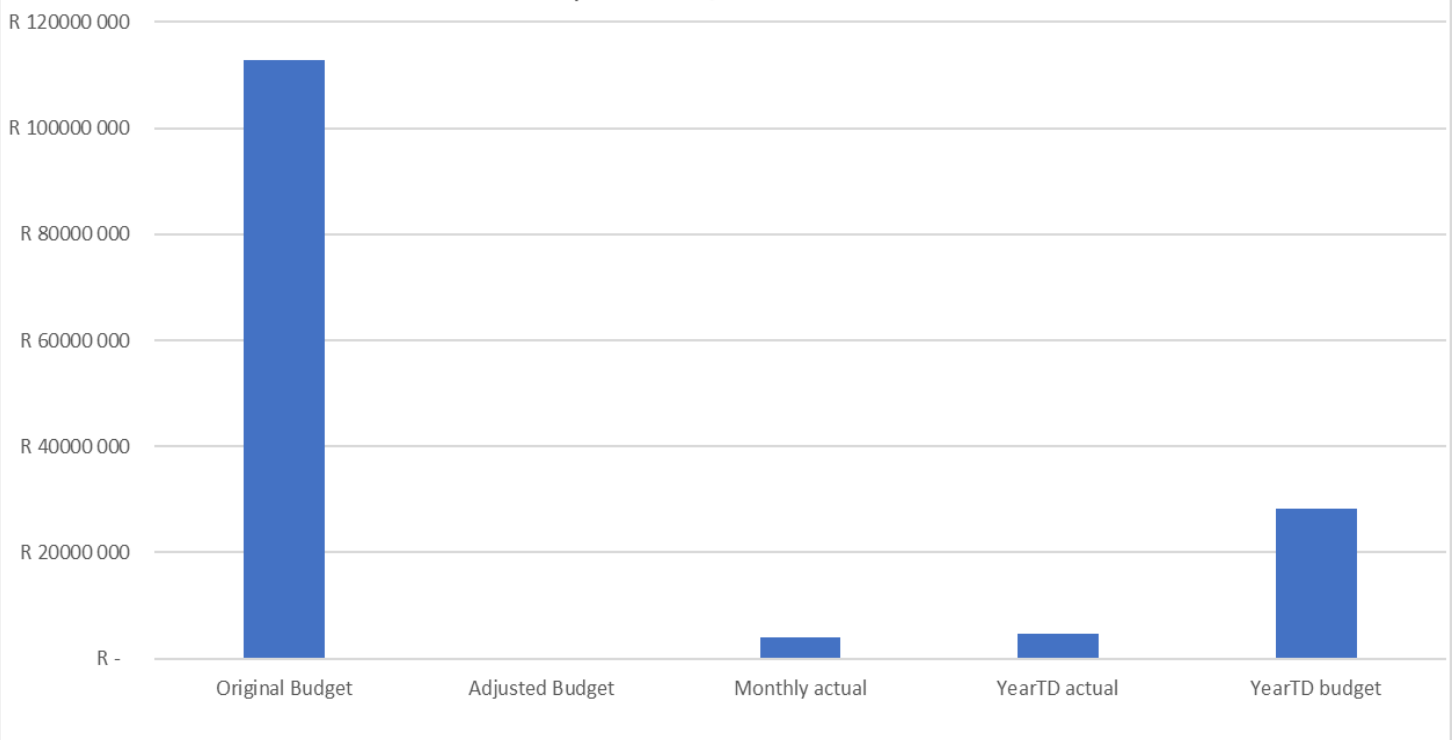
##### Capital Revenue: Sources of Finance

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 3.3 million or 9.43% 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 536 thousand or 1.40% 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 943 thousand or 2.41% of the original budget.

##### Capital 2025/2026 - SEPTEMBER 2025



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

Table: Key Treasury Information as at 30 September 2025

Bank Bal, Investment - September 2025	OPENING BALANCE 01-09-2025	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30-09-2025
<b>CURRENT ACCOUNTS</b>	<b>1 789 792,62</b>	<b>1 613 618,16</b>	<b>3 403 410,78</b>
CURRENT ACCOUNT BAVIAANS - ABSA	342 534,77	2 182 946,31	2 525 481,08
NEW CURRENT ACCOUNT - STANDARD BANK	835 343,99	- 291 449,70	543 894,29
NEW MOTOR REG ACCOUNT - STANDARD BANK	611 913,86	- 277 878,45	334 035,41
<b>INVESTMENTS</b>	<b>38 296 184,99</b>	<b>5 711 570,74</b>	<b>44 007 755,73</b>
MONEY MARKET - ABSA	35 550,60	223,43	35 774,03
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 173 102,84	6 710,79	1 179 813,63
FMG CALL ACCOUNT	3 434,43	9,69	3 444,12
MIG CALL ACCOUNT	37 077 634,73	2 434 199,62	39 511 834,35
CALL ACCOUNT - STANDARD BANK	6 462,39	3 270 427,21	3 276 889,60

### 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.

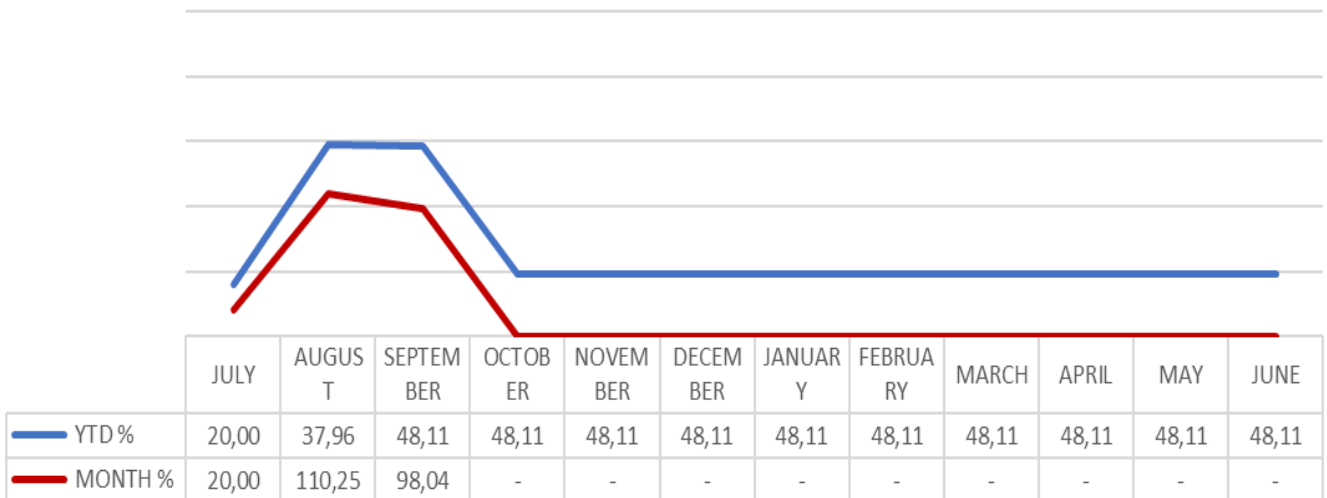
Attached as part of Annexure A is a schedule reflecting all investments for the period ending 30 September 2025.

### 5.3. Borrowings

The municipality does not have borrowings.

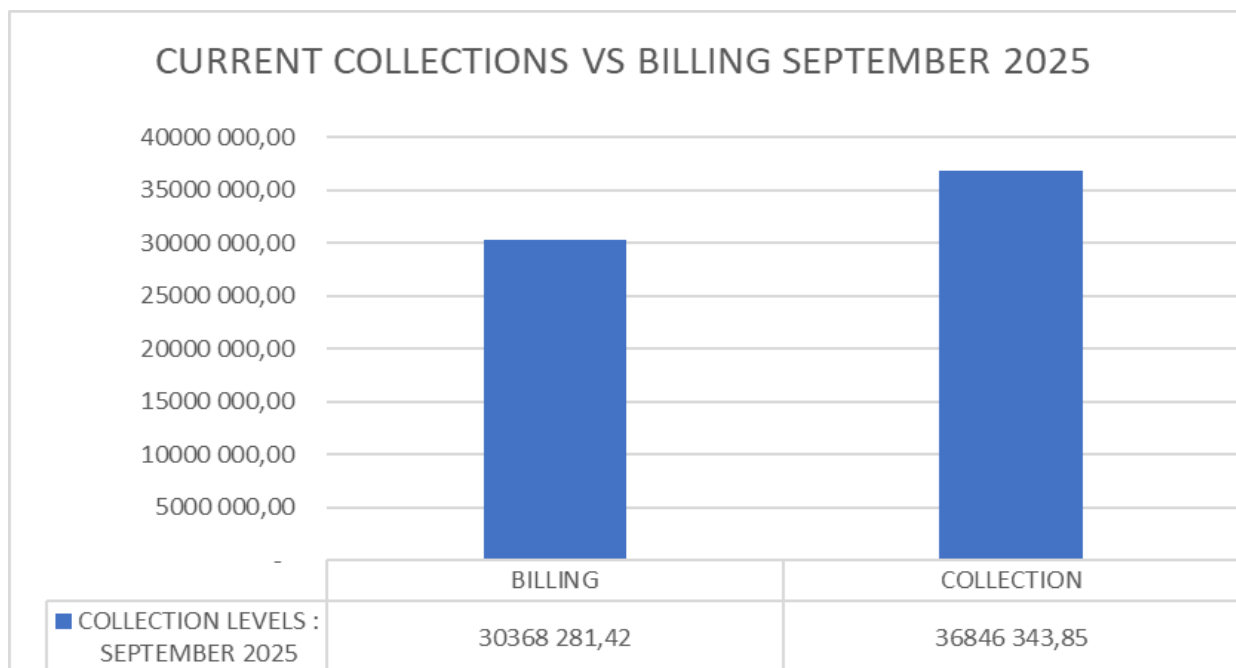


### AVERAGE COLLECTION RATE 2024/25



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

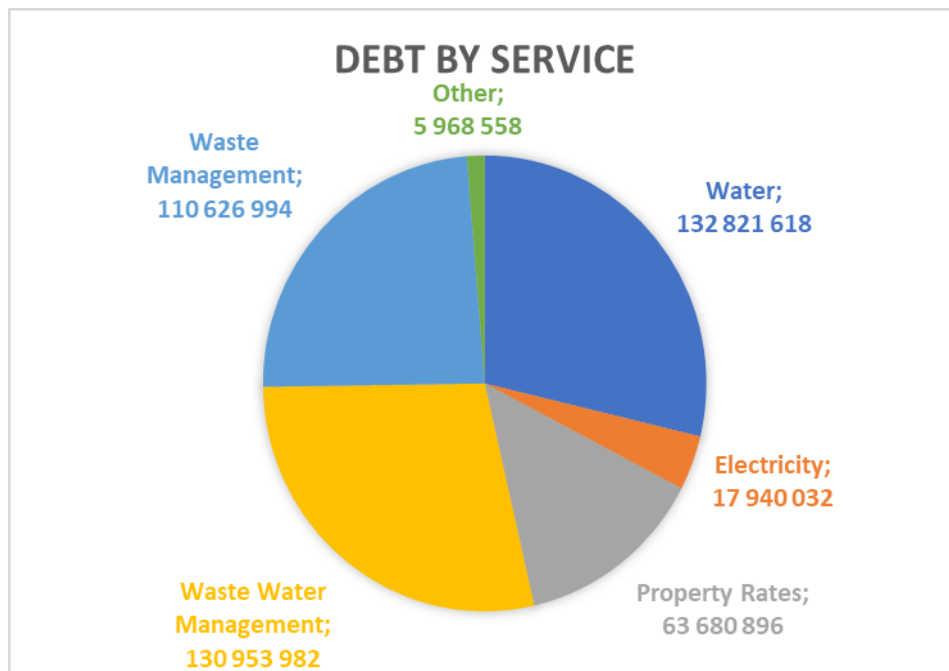


## 7. DEBTORS

The total outstanding debtor's book of the municipality as at end of September 2025 amounts to R 462.0 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 882 794,45	3 705 174,72	3 788 873,12	4 014 704,45	3 016 964,34	2 961 705,54	3 222 056,38	107 229 344,81	132 821 617,81
	Elec	7 737 343,87	1 236 363,08	769 013,45	579 780,62	469 208,15	343 409,49	247 492,36	6 557 421,13	17 940 032,15
	Rates	2 206 581,04	13 350 746,17	778 386,50	584 829,36	555 741,78	525 471,37	534 715,22	45 144 424,94	63 680 896,38
	Sewerage	4 921 845,99	5 524 419,35	3 451 373,27	3 181 539,39	3 143 616,94	3 175 365,40	3 012 017,83	104 543 803,87	130 953 982,04
	Refuse	2 828 806,40	3 137 403,81	2 151 068,63	1 986 825,28	1 952 694,73	1 922 741,49	1 886 560,47	94 760 893,13	110 626 993,94
	Other	112 919,36	267 917,54	94 490,82	89 429,31	56 840,26	54 190,69	56 343,18	5 236 426,95	5 968 558,11
	<b>TOTAL</b>	<b>22 690 291,11</b>	<b>27 222 024,67</b>	<b>11 033 205,79</b>	<b>10 437 108,41</b>	<b>9 195 066,20</b>	<b>8 982 883,98</b>	<b>8 959 185,44</b>	<b>363 472 314,83</b>	<b>461 992 080,43</b>

Debtors owing between 0-30 days amounts to R 22.7million, and 30-60 days constitute R 27.2 million. Debtors owing over 210 days constitute R 363.5 million or 78.68%, while the debt over 90 days constitute R 401.0 million or 86.80%. 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	3 461 360,32	2 938 318,60	3 046 482,36	3 242 052,26	2 493 178,73	2 539 870,65	2 690 489,83	100 739 336,82	121 151 089,57
	Elec	1 802 992,66	437 826,27	341 870,87	212 078,99	175 658,51	151 922,68	85 702,75	3 074 778,43	6 282 831,16
	Rates	1 568 111,56	4 365 392,12	550 797,01	385 542,42	369 195,79	352 056,40	336 006,16	19 601 316,80	27 528 418,26
	Sewerage	3 698 243,57	3 682 744,69	3 023 259,22	2 827 348,50	2 783 460,64	2 753 433,42	2 711 644,89	95 907 734,87	117 387 869,80
	Refuse	2 248 179,17	2 271 257,50	1 830 599,44	1 701 560,30	1 673 901,44	1 651 582,85	1 623 668,25	82 958 166,82	95 958 915,77
	Other	84 022,54	244 252,93	69 210,55	66 697,56	31 003,13	30 480,69	31 337,20	3 335 467,50	3 892 472,10
	<b>TOTAL</b>	<b>12 862 909,82</b>	<b>13 939 792,11</b>	<b>8 862 219,45</b>	<b>8 435 280,03</b>	<b>7 526 398,24</b>	<b>7 479 346,69</b>	<b>7 478 849,08</b>	<b>305 616 801,24</b>	<b>372 201 596,66</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	627 950,14	505 331,61	621 325,24	607 037,52	403 301,31	304 591,99	446 326,58	3 840 670,59	7 356 534,98
	Elec	29 426,72	1 061,13	784,66	1 342,64	1 346,97	1 132,37	294,35	23 250,99	58 639,83
	Rates	15 461,84	40 333,71	9 534,91	9 338,12	9 501,90	7 061,73	7 482,55	107 442,54	206 157,30
	Sewerage	473 646,00	369 125,19	279 577,87	231 468,51	239 978,97	221 256,94	224 016,20	3 176 105,73	5 215 175,41
	Refuse	271 072,74	207 820,04	166 325,14	141 843,60	143 399,66	136 562,09	135 145,36	2 147 188,65	3 349 357,28
	Other	0,00	0,00	0,00	0,00	799,29	0,00	436,50	2 839,56	4 075,35
	<b>TOTAL</b>	<b>1 417 557,44</b>	<b>1 123 671,68</b>	<b>1 077 547,82</b>	<b>991 030,39</b>	<b>798 328,10</b>	<b>670 605,12</b>	<b>813 701,54</b>	<b>9 297 498,06</b>	<b>16 189 940,15</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	22 030,09	20 003,42	23 603,94	22 131,13	19 844,07	17 863,20	21 119,34	503 828,21	650 423,40
	Elec	21 219,23	16 204,30	15 367,15	17 352,13	13 997,69	14 446,15	15 155,68	191 096,99	304 839,32
	Rates	15 113,25	682 317,29	13 987,64	13 501,76	13 494,96	13 494,96	13 494,96	2 106 653,53	2 872 058,35
	Sewerage	7 589,22	7 589,22	8 299,50	7 255,51	7 255,51	7 610,61	7 610,61	258 528,79	311 738,97
	Refuse	80 504,27	80 504,27	80 504,42	76 959,91	76 959,91	76 959,91	76 959,91	5 272 752,71	5 822 105,31
	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>146 456,06</b>	<b>806 618,50</b>	<b>141 762,65</b>	<b>137 200,44</b>	<b>131 552,14</b>	<b>130 374,83</b>	<b>134 340,50</b>	<b>8 343 224,43</b>	<b>9 971 529,55</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	20 842,26	7 778,16	3 607,30	5 105,36	3 379,07	3 705,35	5 626,26	125 810,98	175 854,74
	Elec	516 882,66	92 139,70	70 680,47	63 539,65	50 495,71	55 151,17	45 356,60	2 255 821,66	3 150 067,62
	Rates	140 905,92	2 497 139,14	106 533,99	94 572,76	90 548,28	87 656,56	103 845,15	15 215 377,62	18 336 579,42
	Sewerage	363,65	9 091,41	363,65	347,66	347,66	347,66	347,66	19 788,66	30 998,01
	Refuse	1 219,64	17 734,78	609,84	582,99	582,99	582,99	582,99	40 446,03	62 342,25
	Other	28,56	0,00	0,00	0,00	0,00	0,00	0,00	66 275,25	66 303,81
	<b>TOTAL</b>	<b>680 242,69</b>	<b>2 623 883,19</b>	<b>181 795,25</b>	<b>164 148,42</b>	<b>145 353,71</b>	<b>147 443,73</b>	<b>155 758,66</b>	<b>17 723 520,20</b>	<b>21 822 145,85</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 886,43	2 606,30	2 007,33	2 249,46	1 455,47	1 455,46	1 060,94	62 709,66	79 431,05
	Elec	19 067,64	0,00	0,00	0,00	0,00	0,00	0,00	166,92	19 234,56
	Rates	1 452,34	3 671,79	660,87	600,35	600,35	600,35	600,35	12 379,80	20 566,20
	Sewerage	5 137,26	4 727,45	4 401,57	4 171,91	3 824,25	3 824,25	2 781,27	132 139,50	161 007,46
	Refuse	3 392,74	2 845,90	2 642,77	2 331,95	2 301,59	2 137,62	1 554,63	107 485,66	124 692,86
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 914,98	7 914,98
	<b>TOTAL</b>	<b>34 936,41</b>	<b>13 851,44</b>	<b>9 712,54</b>	<b>9 353,67</b>	<b>8 181,66</b>	<b>8 017,68</b>	<b>5 997,19</b>	<b>322 796,52</b>	<b>412 847,11</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	7 165,08	7 597,28	7 636,66	4 185,58	5 070,60	11 661,61	11 824,40	106 586,61	161 727,82
	Elec	10 267,75	3 491,00	0,00	0,00	0,00	0,00	0,00	3 148,76	16 907,51
	Rates	9 359,20	4 013,07	2 187,06	1 265,56	1 265,56	1 265,56	1 265,56	16 301,86	36 923,43
	Sewerage	9 237,44	5 206,78	3 631,89	3 128,93	3 128,93	3 128,93	3 128,93	64 912,17	95 504,00
	Refuse	5 544,37	3 080,88	1 821,75	1 554,63	1 554,63	1 554,63	1 554,63	36 408,12	53 073,64
	Other	2 228,60	310,50	2 385,01	310,50	2 616,59	1 288,75	2 148,23	26 806,81	38 094,99
	<b>TOTAL</b>	<b>43 802,44</b>	<b>23 699,51</b>	<b>17 662,37</b>	<b>10 445,20</b>	<b>13 636,31</b>	<b>18 899,48</b>	<b>19 921,75</b>	<b>254 164,33</b>	<b>402 231,39</b>

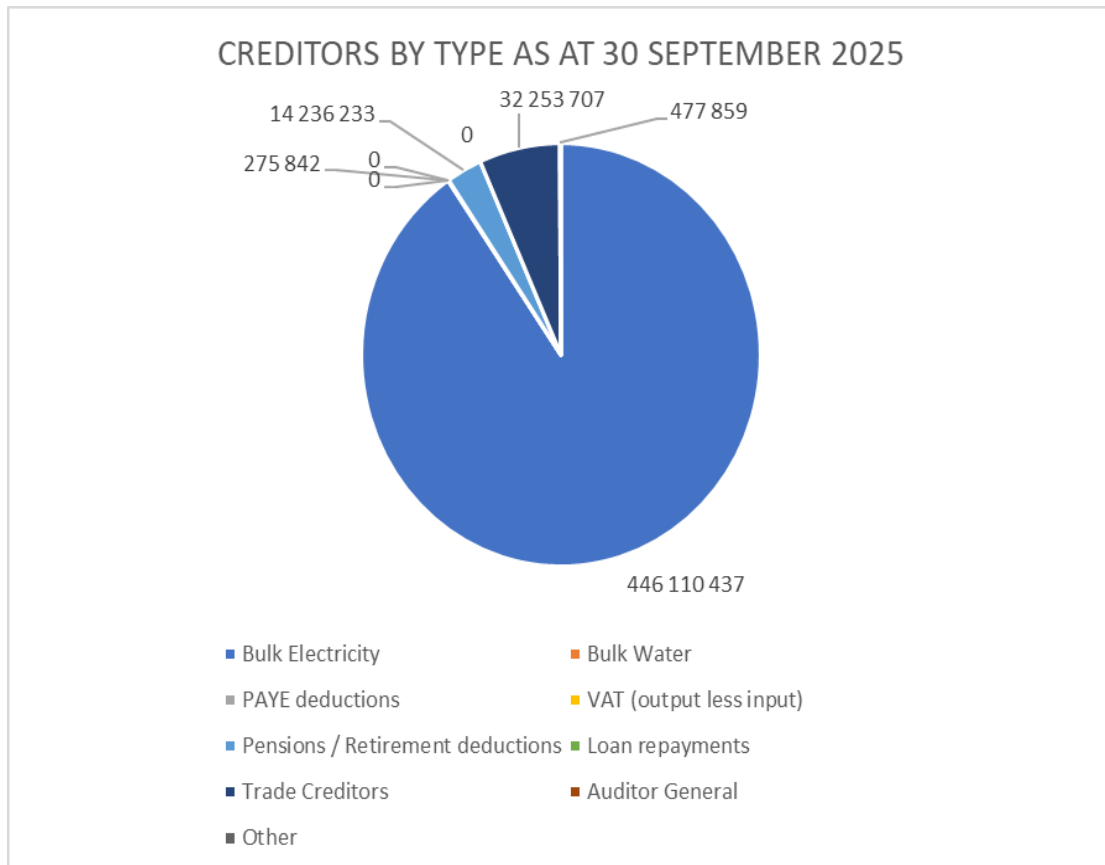
## 8. CREDITORS

The total accounts payable as at 30 September 2025 amounts to R 493.4 million.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	17 979	22 098	26 383	24 310	16 507	13 225	88 406	237 202	446 110	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	2 502	(1 298)	(4 741)	(867)	(1 388)	(1 175)	(14 610)	21 852	276	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	2 536	(450)	(450)	461	(973)	-	11 273	1 838	14 236	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	3 418	1 610	(1 421)	4 167	1 465	1 600	(1 154)	22 568	32 254	
Auditor General	0800	-	478	-	-	-	-	-	-	478	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	26 436	22 439	19 772	28 070	15 611	13 651	83 915	283 461	493 354	-

Creditors owed between 0-30 days amounts to R 26.4 million, 31-60 days amounts to R 22.4 million, 61-90 days amounts to R 19.8 million, and 91-120 days amounts to R 15.6 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 @ September 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 215 789	R 133 211	61,83%
FMG	R 3 000 000	R -	R 3 000 000	R 181 157	R 2 818 843	6,04%
MIG	R 34 481 000	R -	R 11 034 000	R 1 586 016	R 9 447 984	14,37%
WSIG	R 23 328 000	R -	R 13 235 000	R -	R 13 235 000	0,00%
MDRG	R 5 005 000	R -	R 3 000 000	R -	R 3 000 000	0,00%
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 -	0,00%
ECDOT	R 6 400 000	R -	R -	R 493 527	R -493 527	-
UISPG	R 19 498 231	R -	R 107 270	R 107 270	R -	100,00%
DHSG	R 33 231 395	R -	R -	R -	R -	0,00%
<b>TOTAL</b>	<b>R 259 386 346</b>	<b>R -</b>	<b>R 84 157 870</b>	<b>R 56 016 357</b>	<b>R 28 141 512</b>	<b>66,56%</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 30 SEPTEMBER 2025

Table: Summary of Cashflow Position (Primary Bank Account) as at 30 September 2025

CASH BALANCE B/F AT 01 SEPTEMBER 2025	<b>R 1 789 793</b>
CASH RECEIVED FOR THE PERIOD	R 60 410 180
CASH PAYMENTS MADE FOR THE PERIOD	R 58 796 562
CASH BALANCE AS AT 30 SEPTEMBER 2025	<b>R 3 403 411</b>

The bank balance ended on a positive balance of R 3 403 411 at 30 September 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 September 2025.

## 12. OTHER ANALYSIS

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

#### 12.1.1. Water Losses

Water losses for September 2025 were not available at the time of reporting. Water losses for August 2025 were calculated at 34.21%, while July 2025 losses were calculated at 40.73%. The year-to-date average as at August 2025 was 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 September 2025 is calculated as 26.08%. Electricity losses for August and July 2025 were calculated at 16.24% and 24.95% respectively. The year-to-date average as at September 2025 is 22.44%.

<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	5 139 291	6 847 914	1 708 624	24,95
Aug-25	5 476 531	6 538 662	1 062 131	16,24
Sept-25	4 721 062	6 386 911	1 665 849	26,08
Oct-25				
Nov-25				
Dec-25				
Jan-26				
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
<b>Total</b>	<b>15 336 883</b>	<b>19 773 487</b>	<b>4 436 604</b>	<b>22,44%</b>

**13. MUNICIPAL DEBT RELIEF**

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 30 September 2025.

**14. SUPPLY CHAIN MANAGEMENT**

Attached as Annexure C is the Supply Chain Management report for the quarter ending 30 September 2025.

**15. C-SCHEDULES**


Attached as Annexure D are the C-Schedule tables for the period ending 30 September 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: 14 October 2025

## **17. ANNEXURE A**

ANNEXURE A										
Debt by Type										
Municipality Name: Dr Beyers Naudé Local Municipality										
Month: Sept-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	210 926,68	66 580,54	23 611,73	22 783,77	26 356,24	18 782,59	0,00	-132 091,51	236 950,04
	Elec	278 286,32	203 033,77	100 146,77	104 880,39	70 886,18	8 313,50	0,00	-3 354,58	762 192,35
	Rates	3 814,50	3 814,50	3 814,50	3 776,75	3 776,75	3 776,75	3 776,75	458 234,99	484 785,49
	Sewerage	242 386,10	116 733,75	39 138,26	33 050,47	31 985,17	31 985,17	347,66	8 923,44	504 550,02
	Refuse	27 628,80	16 269,24	5 636,69	5 256,24	5 256,24	5 256,24	226,46	977,54	66 507,45
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>	<b>763 042,40</b>	<b>406 431,80</b>	<b>172 347,95</b>	<b>169 747,62</b>	<b>138 260,58</b>	<b>68 114,25</b>	<b>4 350,87</b>	<b>332 689,88</b>	<b>2 054 985,35</b>
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	-281 991,65	-281 991,65
	Elec	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-75 599,30	-75 599,30
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	309 835,62	0,00	0,00	0,00	0,00	0,00	296 210,69	606 046,31
	Refuse	0,00	8 527,81	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
	<b>TOTAL</b>	<b>0,00</b>	<b>318 363,43</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>-53 227,46</b>	<b>265 135,97</b>
		763 042,40	724 795,23	172 347,95	169 747,62	138 260,58	68 114,25	4 350,87	279 462,42	2 320 121,32
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	36 148,22	2 030,15	532,34	592,61	445,05	275,05	240,55	-14 552,26	25 711,71
	Elec	520 516,04	62 261,73	34 534,62	30 687,52	28 761,80	17 103,95	4 375,87	-9 763,80	688 477,73
	Rates	0,00	20 634,56	0,00	0,00	0,00	0,00	0,00	9 344,80	29 979,36
	Sewerage	15 954,70	87 603,05	677,45	1 057,85	347,65	1 057,85	347,65	56 579,48	163 625,68
	Refuse	1 948,24	16 377,96	1 742,41	1 657,55	1 439,15	1 423,29	1 204,15	34 219,06	60 011,81
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-4 890,00	-4 890,00
	<b>TOTAL</b>	<b>574 567,20</b>	<b>188 907,45</b>	<b>37 486,82</b>	<b>33 995,53</b>	<b>30 993,65</b>	<b>19 860,14</b>	<b>6 168,22</b>	<b>70 937,28</b>	<b>962 916,29</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	8 491,00	4 611,90	4 344,57	5 711,92	5 420,58	3 893,62	5 377,33	103 246,85	141 097,77
	Elec	28 386,69	2 832,06	2 805,23	2 651,83	2 651,83	2 094,88	1 642,26	-1 646 961,95	-1 603 897,17
	Rates	1 349,29	5 063 122,55	686,21	12 759,30	514,98	514,98	514,98	2 355 778,78	7 435 241,07
	Sewerage	1 770,82	673 808,39	1 770,82	1 647,62	1 647,62	1 647,62	1 647,62	1 373 328,20	2 057 268,71
	Refuse	2 638,44	333 149,89	2 638,44	7 636,08	2 496,99	2 496,99	2 496,99	859 235,27	1 212 789,09
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	384,39	384,39
	<b>TOTAL</b>	<b>42 636,24</b>	<b>6 077 524,79</b>	<b>12 245,27</b>	<b>30 406,75</b>	<b>12 732,00</b>	<b>10 648,09</b>	<b>11 679,18</b>	<b>3 045 011,54</b>	<b>9 242 883,86</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	767,05	291,76	139,43	66,52	0,00	0,00	0,00	-66,49	1 198,27
	Elec	39 491,79	45 665,34	3 978,19	119,73	0,00	0,00	0,00	0,00	89 255,05
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	371,40	371,40	355,10	317,39	0,00	0,00	0,00	-726,50	688,79
	Refuse	473,76	236,88	236,88	0,00	0,00	0,00	0,00	0,00	947,52
	Other	0,00	0,00	0,00	4 114,49	4 114,49	4 114,49	4 114,49	171 062,05	187 520,01
	<b>TOTAL</b>	<b>41 104,00</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>170 269,06</b>	<b>279 609,64</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	896,07	0,00	0,00	0,00	0,00	0,00	0,00	0,00	896,07
	Elec	913,21	913,21	913,21	0,00	0,00	0,00	0,00	-8 965,98	-6 226,35
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	4 363,88	0,00	0,00	0,00	0,00	0,00	0,00	4 363,88
	Refuse	0,00	2 212,81	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>1 809,28</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>-8 965,98</b>	<b>1 246,41</b>
<b>Sub total Provincial Departments</b>		<b>1 423 159,12</b>	<b>7 045 282,75</b>	<b>227 702,85</b>	<b>238 768,03</b>	<b>186 100,72</b>	<b>102 736,97</b>	<b>26 312,76</b>	<b>3 556 714,32</b>	<b>12 806 777,52</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	130 633,17	51 215,29	2 061,51	2 881,29	9 698,05	7 820,00	8 703,48	171 374,25	384 387,04
	Elec	712 324,02	78 805,83	56 035,22	18 243,29	9 214,37	1 565,75	1 565,75	5 358,59	883 112,82
	Rates	25 304,30	6 663,78	2 857,31	83,27	23,14	23,14	23,14	-1163880,28	-1 128 902,20
	Sewerage	97 096,23	36 917,15	9 631,27	695,31	695,31	695,31	695,31	6 681,57	153 107,46
	Refuse	25 506,09	13 630,11	3 018,01	1 262,35	1 035,90	1 035,90	809,44	16 283,41	62 581,21
	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>990 863,81</b>	<b>187 232,16</b>	<b>73 603,32</b>	<b>23 165,51</b>	<b>20 666,77</b>	<b>11 140,10</b>	<b>11 797,12</b>	<b>-954 753,86</b>	<b>363 714,93</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	20 182,20	0,00	0,00	0,00	0,00	0,00	0,00	0,00	20 182,20
	Rates	13 655,43	76 690,56	13 655,84	13 519,43	13 519,43	13 519,43	13 519,43	3 713 533,02	3 871 612,57
	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>33 837,63</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>3 713 533,02</b>	<b>3 891 794,77</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	12 495,45	14 471,40	15 271,35	10 657,99	0,00	0,00	0,00	0,00	52 896,19
	Rates	387,85	112 536,01	387,95	383,79	383,79	383,79	383,79	362 360,90	477 207,87
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	2 439,27	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>12 883,30</b>	<b>129 446,68</b>	<b>15 659,30</b>	<b>11 041,78</b>	<b>383,79</b>	<b>383,79</b>	<b>383,79</b>	<b>375 108,94</b>	<b>545 291,37</b>
<b>Sub total National Departments</b>		<b>1 037 584,74</b>	<b>393 369,40</b>	<b>102 918,46</b>	<b>47 726,72</b>	<b>34 569,99</b>	<b>25 043,32</b>	<b>25 700,34</b>	<b>3 133 888,10</b>	<b>4 800 801,07</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	3 461 360,32	2 938 318,60	3 046 482,36	3 242 052,26	2 493 178,73	2 539 870,65	2 690 489,83	100 739 336,82	121 151 089,57
	Elec	1 802 992,66	437 826,27	341 870,87	212 078,99	175 658,51	151 922,68	85 702,75	3 074 778,43	6 282 831,16
	Rates	1 568 111,56	4 365 392,12	550 797,01	385 542,42	369 195,79	352 056,40	336 006,16	19 601 316,80	27 528 418,26
	Sewerage	3 698 243,57	3 682 744,69	3 023 259,22	2 827 348,50	2 783 460,64	2 753 433,42	2 711 644,89	95 907 734,87	117 387 869,80
	Refuse	2 248 179,17	2 271 257,50	1 830 599,44	1 701 560,30	1 673 901,44	1 651 582,85	1 623 668,25	82 958 166,82	95 958 915,77
	Other	84 022,54	244 252,93	69 210,55	66 697,56	31 003,13	30 480,69	31 337,20	3 335 467,50	3 892 472,10
	<b>TOTAL</b>	<b>12 862 909,82</b>	<b>13 939 792,11</b>	<b>8 862 219,45</b>	<b>8 435 280,03</b>	<b>7 526 398,24</b>	<b>7 479 346,69</b>	<b>7 478 849,08</b>	<b>305 616 801,24</b>	<b>372 201 596,66</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	627 950,14	505 331,61	621 325,24	607 037,52	403 301,31	304 591,99	446 326,58	3 840 670,59	7 356 534,98
	Elec	29 426,72	1 061,13	784,66	1 342,64	1 346,97	1 132,37	294,35	23 250,99	58 639,83
	Rates	15 461,84	40 333,71	9 534,91	9 338,12	9 501,90	7 061,73	7 482,55	107 442,54	206 157,30
	Sewerage	473 646,00	369 125,19	279 577,87	231 468,51	239 978,97	221 256,94	224 016,20	3 176 105,73	5 215 175,41
	Refuse	271 072,74	207 820,04	166 325,14	141 843,60	143 399,66	136 562,09	135 145,36	2 147 188,65	3 349 357,28
	Other	0,00	0,00	0,00	0,00	799,29	0,00	436,50	2 839,56	4 075,35
	<b>TOTAL</b>	<b>1 417 557,44</b>	<b>1 123 671,68</b>	<b>1 077 547,82</b>	<b>991 030,39</b>	<b>798 328,10</b>	<b>670 605,12</b>	<b>813 701,54</b>	<b>9 297 498,06</b>	<b>16 189 940,15</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	22 030,09	20 003,42	23 603,94	22 131,13	19 844,07	17 863,20	21 119,34	503 828,21	650 423,40
	Elec	21 219,23	16 204,30	15 367,15	17 352,13	13 997,69	14 446,15	15 155,68	191 096,99	304 839,32
	Rates	15 113,25	682 317,29	13 987,64	13 501,76	13 494,96	13 494,96	13 494,96	2 106 653,53	2 872 058,35
	Sewerage	7 589,22	7 589,22	8 299,50	7 255,51	7 255,51	7 610,61	7 610,61	258 528,79	311 738,97
	Refuse	80 504,27	80 504,27	80 504,42	76 959,91	76 959,91	76 959,91	76 959,91	5 272 752,71	5 822 105,31
	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>146 456,06</b>	<b>806 618,50</b>	<b>141 762,65</b>	<b>137 200,44</b>	<b>131 552,14</b>	<b>130 374,83</b>	<b>134 340,50</b>	<b>8 343 224,43</b>	<b>9 971 529,55</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	20 842,26	7 778,16	3 607,30	5 105,36	3 379,07	3 705,35	5 626,26	125 810,98	175 854,74
	Elec	516 882,66	92 139,70	70 680,47	63 539,65	50 495,71	55 151,17	45 356,60	2 255 821,66	3 150 067,62
	Rates	140 905,92	2 497 139,14	106 533,99	94 572,76	90 548,28	87 656,56	103 845,15	15 215 377,62	18 336 579,42
	Sewerage	363,65	9 091,41	363,65	347,66	347,66	347,66	347,66	19 788,66	30 998,01
	Refuse	1 219,64	17 734,78	609,84	582,99	582,99	582,99	582,99	40 446,03	62 342,25
	Other	28,56	0,00	0,00	0,00	0,00	0,00	0,00	66 275,25	66 303,81
	<b>TOTAL</b>	<b>680 242,69</b>	<b>2 623 883,19</b>	<b>181 795,25</b>	<b>164 148,42</b>	<b>145 353,71</b>	<b>147 443,73</b>	<b>155 758,66</b>	<b>17 723 520,20</b>	<b>21 822 145,85</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 886,43	2 606,30	2 007,33	2 249,46	1 455,47	1 455,46	1 060,94	62 709,66	79 431,05
	Elec	19 067,64	0,00	0,00	0,00	0,00	0,00	0,00	166,92	19 234,56
	Rates	1 452,34	3 671,79	660,87	600,35	600,35	600,35	600,35	12 379,80	20 566,20
	Sewerage	5 137,26	4 727,45	4 401,57	4 171,91	3 824,25	3 824,25	2 781,27	132 139,50	161 007,46
	Refuse	3 392,74	2 845,90	2 642,77	2 331,95	2 301,59	2 137,62	1 554,63	107 485,66	124 692,86
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 914,98	7 914,98
	<b>TOTAL</b>	<b>34 936,41</b>	<b>13 851,44</b>	<b>9 712,54</b>	<b>9 353,67</b>	<b>8 181,66</b>	<b>8 017,68</b>	<b>5 997,19</b>	<b>322 796,52</b>	<b>412 847,11</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	7 165,08	7 597,28	7 636,66	4 185,58	5 070,60	11 661,61	11 824,40	106 586,61	161 727,82
	Elec	10 267,75	3 491,00	0,00	0,00	0,00	0,00	0,00	3 148,76	16 907,51
	Rates	9 359,20	4 013,07	2 187,06	1 265,56	1 265,56	1 265,56	1 265,56	16 301,86	36 923,43
	Sewerage	9 237,44	5 206,78	3 631,89	3 128,93	3 128,93	3 128,93	3 128,93	64 912,17	95 504,00
	Refuse	5 544,37	3 080,88	1 821,75	1 554,63	1 554,63	1 554,63	1 554,63	36 408,12	53 073,64
	Other	2 228,60	310,50	2 385,01	310,50	2 616,59	1 288,75	2 148,23	26 806,81	38 094,99
	<b>TOTAL</b>	<b>43 802,44</b>	<b>23 699,51</b>	<b>17 662,37</b>	<b>10 445,20</b>	<b>13 636,31</b>	<b>18 899,48</b>	<b>19 921,75</b>	<b>254 164,33</b>	<b>402 231,39</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	349 697,94	98 809,71	53 520,71	99 907,03	48 815,17	51 786,02	31 287,67	2 004 671,70	2 738 495,95
	Elec	3 724 891,49	277 657,34	126 625,71	118 226,46	116 195,09	91 679,04	93 399,10	2 748 444,40	7 297 118,63
	Rates	411 665,56	474 417,09	73 283,21	49 485,85	52 916,85	45 117,72	53 802,40	2 349 580,58	3 510 269,26
	Sewerage	370 049,60	216 301,37	80 266,67	71 049,73	70 945,23	150 377,64	59 450,03	3 243 597,27	4 262 037,54
	Refuse	160 698,14	161 316,47	55 292,84	46 179,68	43 766,23	43 148,98	42 357,66	3 265 849,00	3 818 609,00
	Other	26 639,66	23 354,11	22 895,26	18 306,76	18 306,76	18 306,76	18 306,76	1 611 564,68	1 757 680,75
	<b>TOTAL</b>	<b>5 043 642,39</b>	<b>1 251 856,09</b>	<b>411 884,40</b>	<b>403 155,51</b>	<b>350 945,33</b>	<b>400 416,16</b>	<b>298 603,62</b>	<b>15 223 707,63</b>	<b>23 384 211,13</b>
	<b>GRAND TOTAL</b>	<b>22 690 291,11</b>	<b>27 222 024,67</b>	<b>11 033 205,79</b>	<b>10 437 108,41</b>	<b>9 195 066,20</b>	<b>8 982 883,98</b>	<b>8 959 185,44</b>	<b>363 472 314,83</b>	<b>461 992 080,43</b>
UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 882 794,45	3 705 174,72	3 788 873,12	4 014 704,45	3 016 964,34	2 961 705,54	3 222 056,38	107 229 344,81	132 821 617,81
	Elec	7 737 343,87	1 236 363,08	769 013,45	579 780,62	469 208,15	343 409,49	247 492,36	6 557 421,13	17 940 032,15
	Rates	2 206 581,04	13 350 746,17	778 386,50	584 829,36	555 741,78	525 471,37	534 715,22	45 144 424,94	63 680 896,38
	Sewerage	4 921 845,99	5 524 419,35	3 451 373,27	3 181 539,39	3 143 616,94	3 175 365,40	3 012 017,83	104 543 803,87	130 953 982,04
	Refuse	2 828 806,40	3 137 403,81	2 151 068,63	1 986 825,28	1 952 694,73	1 922 741,49	1 886 560,47	94 760 893,13	110 626 993,94
	Other	112 919,36	267 917,54	94 490,82	89 429,31	56 840,26	54 190,69	56 343,18	5 236 426,95	5 968 558,11
	<b>TOTAL</b>	<b>22 690 291,11</b>	<b>27 222 024,67</b>	<b>11 033 205,79</b>	<b>10 437 108,41</b>	<b>9 195 066,20</b>	<b>8 982 883,98</b>	<b>8 959 185,44</b>	<b>363 472 314,83</b>	<b>461 992 080,43</b>

ANNEXURE A												
Top 20 Debtors September 2025												
Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtors Total	
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	87 891,37	84 669,28	77 947,57	72 219,84	54 553,35	44 043,07	48 336,52	1 268 979,57	1 738 640,57	
UNION HIGH UNION PREPARATORY	11000349028	1103835000	0,00	738 487,20	0,00	0,00	0,00	0,00	0,00	731 178,80	1 469 666,00	
MNR B ROMAN	11008700236	1401814000	2 101,92	2 236,16	1 658,67	1 937,70	1 937,70	1 937,70	1 937,70	1 252 170,14	1 265 917,69	
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	7 120,40	7 120,40	7 120,40	7 049,93	7 049,93	7 049,93	7 049,93	1 081 164,08	1 130 725,00	
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	375,14	375,14	375,16	371,20	371,20	371,20	371,20	1 074 795,33	1 077 405,57	
GERT GREEFF TEHUIS	71013196303	7101963000	35 792,23	41 173,41	55 122,89	17 606,16	17 051,37	19 747,63	16 022,17	837 372,15	1 039 888,01	
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	5 086,00	5 086,00	5 086,00	5 035,66	5 035,66	5 035,66	5 035,66	855 599,61	891 000,25	
SPANDAU H/SKOOL KVALE PRIMER	17020179014	1702608000	0,00	864 467,58	0,00	0,00	0,00	0,00	0,00	0,00	864 467,58	
KABOUTERLAND	32000099906	3232008000	6 781,70	6 764,09	7 476,35	6 432,95	6 432,95	6 432,95	6 466,65	798 789,15	845 576,79	
MAYIBUYE SUPERMARKET	12003270000	1251161000	3 217,80	3 217,80	3 217,88	3 076,28	3 076,28	3 076,28	3 076,28	797 897,76	819 856,36	
DEPT EDUCATION Beyers Naude	11000030030	1101977000	0,00	318 363,43	0,00	0,00	0,00	0,00	0,00	304 363,49	622 726,92	
ELEPHANT RIDGE CONSERVANCY	15020110041	1501975000	28 948,23	33 077,24	28 325,79	33 211,41	23 486,56	21 539,89	16 182,26	436 070,82	620 842,20	
NOSISEKO PRE-SCHOOL	12008000005	1252132000	6 823,84	7 330,76	6 905,31	7 470,15	6 601,43	7 008,40	6 601,43	557 814,62	606 555,94	
GERT GREEFF TEHUIS	71013197603	7101976000	27 453,13	15 100,78	6 346,52	20 192,15	22 928,90	18 641,93	26 770,19	469 031,27	606 464,87	
KAROO CATCH (PTY) LTD	13019340097	1391263000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	603 740,30	603 740,30	
MESSRS REGIONAL REP.	11000050001	1101620000	110 544,91	121 038,38	97 836,22	83 976,19	74 681,87	58 922,37	7 927,32	15 854,64	570 781,90	
PROVINCE OF THE EASTERN CAPE	91050426007	9100426000	4 415,03	4 415,03	4 415,03	4 350,87	4 350,87	4 350,87	4 350,87	487 021,02	517 669,59	
PROVINCIAL GOVERNMENT OF EASTERN	11000119010	1101809000	0,00	492 833,40	0,00	0,00	0,00	0,00	0,00	0,00	492 833,40	
CARLETON HOLMES TRUST	15702169019	1570216001	0,00	234 973,20	0,00	0,00	0,00	0,00	0,00	247 551,78	482 574,98	
PAST. S MEV. I V B MZAKAY	17030009000	1703631000	3 326,64	3 326,64	3 326,97	3 223,67	3 223,67	3 223,67	3 223,67	439 318,20	462 193,13	
			329 878,34	2 984 055,92	305 160,76	266 154,16	230 781,74	201 381,55	153 351,85	12 258 712,73	16 729 477,05	

ANNEXURE "A"			
NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY			
COLLECTION LEVELS : SEPTEMBER 2025			
SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
<b>Rates</b>	323 395,91	10 198 171,13	3153,46
<b>Services</b>			
Billed Electricity	8 379 920,02	9 721 996,78	116,02
Prepaid Electricity	6 919 940,26	6 919 940,26	100,00
Refuse Removal	2 925 692,57	1 600 095,18	54,69
Sewerage / Sanitation	4 332 752,43	3 084 199,20	71,18
Water	5 690 145,01	3 615 380,55	63,54
<b>Other (Specify) e.g.</b>			
Housing rental	36,63	0,00	0,00
Rental of facilities and equipment	23 292,56	23 292,56	100,00
Fines	74 373,00	74 373,00	100,00
Licences and permits	130 989,00	130 989,00	100,00
Service connections and reconnections	13 454,46	13 454,46	100,00
Plan approval fees	12 883,12	12 883,12	100,00
Cemetery fees	9 048,66	9 048,66	100,00
Tender receipts	1 408,37	1 408,37	100,00
Library fees	0,00	0,00	0,00
Private works	0,00	0,00	0,00
Sundries	167 254,83	77 416,99	46,29
Agency services	1 336 892,13	1 336 892,13	100,00
Interest earned - external investments	26 802,46	26 802,46	100,00
	<b>30 368 281,42</b>	<b>36 846 343,85</b>	<b>121,33</b>

ANNEXURE A											
INVESTMENTS RECONCILIATION: SEPTEMBER 2025											
FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/F 01/09/2025 - statements / system reports	Interest received - statements	<u>Deposits - statements</u>	<u>Withdrawals - statements / journals</u>	Bank charges - statements	Balance per bank statements @ 30 September 2025	Balance per Promun @ 30 September 2025	Difference=J-K
MONEY MARKET	9257114251	ABSA BANK	629889415100								
			629889415111								
			629889415112								
			629889415113								
			629889415114	35 550,60	223,43	0,00	0,00	0,00	35 774,03	35 774,03	0,00
ESKOM CALL ACCOUNT	588476692/006	STANDARD BANK	629889418600								
			629889418611								
			629889418612								
			629889418613								
			629889418614	1 173 102,84	6 710,79	0,00	0,00	0,00	1 179 813,63	1 179 813,63	0,00
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418200								
			629889418211								
			629889418212								
			629889418213								
			629889418214	3 434,43	9,69	0,00	0,00	0,00	3 444,12	3 444,12	0,00
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418100								
			629889418111								
			629889418112								
			629889418113								
			629889418114	37 077 634,73	180 643,46	7 729 416,77	5 475 860,61	0,00	39 511 834,35	39 511 834,35	0,00
CALL DEPOSIT ACCOUNT	588476692/004	STANDARD BANK	629889418500								
			629889418511								
			629889418512								
			629889418513								
			629889418514	6 462,39	16 141,21	12 865 000,00	9 610 714,00	0,00	3 276 889,60	3 276 889,60	0,00
<b>TOTAL</b>				<b>38 296 184,99</b>	<b>203 728,58</b>	<b>20 594 416,77</b>	<b>15 086 574,61</b>	<b>0,00</b>	<b>44 007 755,73</b>	<b>44 007 755,73</b>	<b>0,00</b>

ANNEXURE A							
GL VOTE NUMBER	GL VOTE DESCRIPTION						
OVERTIME REPORT SEPTEMBER 2025		Jul-25	Aug-25	Sept-25	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	0	8 255	10 855	19 110	0	250 000
132710210243	PARKS RECREATION GROUNDS	0	9 124	16 232	25 356	0	575 569
132750210243	REFUSE REM WASTE MANAGEMENT	0	251 166	310 345	561 511	0	2 315 958
142910210243	TRAFFIC CONTROL	0	9 724	81 259	90 983	0	308 683
163110210243	DIRECTOR : FINANCIAL SERVICES	5 260	48 271	59 565	113 096	0	358 630
183610210243	DIRECTOR : TECHNICAL SERVICES	0	26 281	6 306	32 587	0	116 773
183620210243	PUBLWORKS: STREETS	1 955	4 986	32 134	39 075	0	210 000
183670210243	SEWERAGE	0	126 772	107 340	234 112	0	1 234 792
183690210243	WATER SERVICE	1 309	156 851	185 221	343 382	0	1 260 270
193810210243	ELECTRICITY DISTRIBUTION	5 782	121 112	110 150	237 044	0	2 231 798
132770210243	AIRPORT	0	0	0	0	0	41 484
142810210243	FIRE BRIGADE	0	57 095	62 003	119 098	0	318 399
183650210243	WORKSHOP - MECHANICAL	0	0	0	0	0	27 600
142820210243	FIRE CACADU	0	0	0	0	0	140 176
112220210243	EXECUTIVE SUPPORT	0	15 172	15 757	30 929	0	3 839
183660210243	WORKSHOP - CARPENTER	0	0	0	0	0	12 400
GRAND TOTAL		14 306	834 810	997 167	1 846 283	0	9 406 371

## ANNEXURE A

## EMPLOYEE RELATED COSTS FOR THE MONTH OF SEPTEMBER 2025

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	538 358	0	34 884	36 110	36 110	107 104	134 590
ALLOWANCE - TRAVELLING ALLOW	3 588 679	0	363 863	386 863	391 863	1 142 589	897 170
ALLOWANCE - RELOCATION	418 400	0	0	9 320	0	9 320	104 600
DANGER ALLOWANCE	3 780 000	0	0	0	112 182	112 182	945 000
COVID-19 ALLOWANCE	1 337 500	0	0	0	0	0	334 375
BARGAINING COUNCIL: Senior Management	389	0	25	25	25	75	97
BONUSES	14 171 935	0	47 684	23 910	21 684	93 279	3 542 984
CONTRIBUTIONS - MEDICAL AID FD	8 481 243	0	829 265	831 710	846 484	2 507 459	2 120 311
CONTRIBUTIONS - PENSION FUND	21 424 413	0	2 017 636	2 020 275	2 027 854	6 065 766	5 356 103
INSURANCE: GROUP LIFE	37 278	0	736	736	736	2 209	9 320
INSURANCE: UIF	944 597	0	80 070	81 881	80 370	242 322	236 149
LEVY - BARGAINING[IND] COUNCIL	66 668	0	9 172	9 172	9 197	27 542	16 667
OVERTIME	9 406 371	0	14 306	834 810	997 167	1 846 283	2 351 593
SALARIES & WAGES	148 030 653	0	11 189 284	12 957 661	11 636 266	35 783 211	37 007 663
SALARIES: Senior Management	3 739 725	0	177 547	184 582	178 609	540 738	934 931
REMUNERATION OF COUNCILLORS	10 736 884	0	821 273	821 273	821 273	2 463 820	2 684 221
<b>Grand Total</b>	<b>226 703 093</b>	<b>0</b>	<b>15 585 748</b>	<b>18 198 330</b>	<b>17 159 821</b>	<b>50 943 898</b>	<b>56 675 773</b>

## ANNEXURE A

## REPAIRS AND MAINTENANCE SEPTEMBER 2025

VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	627 600	0	0	110 301	115 577	225 878	156 900
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	0	478	220	0	698	104 600
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 150 011	0	18 260	825 141	146 143	989 544	537 503
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	52 300	0	4 438	6 843	9 275	20 555	13 075
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	0	0	0	0	0	104 600
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	366 100	0	0	0	0	0	91 525
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 900 000	0	0	8 696	0	8 696	475 000
9/244-10-16	FLUSHING RESERVOIRS	470 700	0	0	3 940	0	3 940	117 675
9/225-21-25	GENERAL MAINTENANCE	27 196	0	0	0	0	0	6 799
9/225-22-26	GENERAL MAINTENANCE	209 200	0	0	0	0	0	52 300
9/244-5-9	GENERAL MAINTENANCE	2 800 000	0	25 845	33 706	15 557	75 109	700 000
9/246-8-8	GENERAL MAINTENANCE	585 000	0	0	0	0	0	146 250
9/246-89-92	GENERAL MAINTENANCE	300 000	0	0	23 188	0	23 188	75 000
9/246-11-16	IGG METER REPLACEMENT	280 000	0	0	0	0	0	70 000
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	200 000	0	0	0	0	0	50 000
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 752	0	0	0	0	0	438
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 500 000	0	0	53 582	73 131	126 713	375 000
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	350 000	0	0	7 495	3 783	11 278	87 500
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	36 643	0	0	0	0	0	9 161
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 920	0	0	1 896	0	1 896	5 230
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 100 000	0	0	24 761	140 603	165 364	525 000
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	0	0	75 412	21 166	96 578	700 000
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	0	0	0	0	0	162 500
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	0	0	60 760	19 471	80 231	162 500
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	0	0	7 571	1 122	8 694	7 500
9/211-8-13	MATERIALS, STORES REQUIREMNT	52 300	0	0	0	0	0	13 075
9/216-31-33	MATERIALS, STORES REQUIREMNT	52 300	0	185	0	1 478	1 663	13 075
9/217-3-3	MATERIALS, STORES REQUIREMNT	156 900	0	0	0	0	0	39 225
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	0	0	16 469	15 891	32 360	50 000
9/218-16-27	MATERIALS, STORES REQUIREMNT	261 500	0	0	0	0	0	65 375
9/222-8-13	MATERIALS, STORES REQUIREMNT	250 000	0	0	6 827	7 583	14 410	62 500
9/225-12-17	MATERIALS, STORES REQUIREMNT	314 341	0	0	0	0	0	78 585
9/228-3-6	MATERIALS, STORES REQUIREMNT	50 000	0	0	2 312	19 649	21 961	12 500
9/231-8-11	MATERIALS, STORES REQUIREMNT	150 000	0	0	0	8 236	8 236	37 500
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 920	0	0	6 045	3 313	9 358	5 230
9/236-7-12	MATERIALS, STORES REQUIREMNT	29 811	0	0	0	0	0	7 453
9/237-5-6	MATERIALS, STORES REQUIREMNT	175 000	0	0	7 873	0	7 873	43 750
9/239-4-6	MATERIALS, STORES REQUIREMNT	92 000	0	0	0	0	0	23 000
9/240-3-5	MATERIALS, STORES REQUIREMNT	35 000	0	0	0	0	0	8 750
9/241-3-5	MATERIALS, STORES REQUIREMNT	27 000	0	0	0	0	0	6 750
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 460	0	0	4 565	0	4 565	2 615
9/244-17-25	MATERIALS, STORES REQUIREMNT	523 000	0	0	44 570	38 333	82 903	130 750
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 092 000	0	0	2 454	54 500	56 953	523 000
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	0	1 372	0	1 417	2 789	100 000
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	418 400	0	0	477	18 984	19 461	104 600
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	24 996	24 996	250 000
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	52 300	0	0	0	0	0	13 075
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	265 000	0	5 655	5 592	15 350	26 597	66 250
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	0	0	0	0	0	50 000
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	0	0	250 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 046 000	0	0	0	0	0	261 500
9/222-5-9	REPAIRS - FENCING	1 000 000	0	0	0	0	0	250 000
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 050 000	0	0	283 912	166 290	450 202	1 012 500
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 800 000	0	0	0	181	181	1 200 000
9/242-3-394	RETICULATION NETWORK - SEWERAGE	18 000 000	0	0	2 253 110	2 326 163	4 579 273	4 500 000
9/244-7-13	RETICULATION NETWORK - WATER	4 800 000	0	2 916	35 256	0	38 172	1 200 000
9/270-3-3	REPAIRS FENCING - CEMETRIES	1 000 000	0	0	0	0	0	250 000
9/242-4-10	SLUDGE AR WWWTW AB GRT	2 800 000,00	0	0	0	0	0	700 000
9/246-66-66	STREET LIGHTS	400 000	0	0	0	0	0	100 000
9/244-8-14	VALVES AND HYDRANTS	380 000	0	25 415	0	245 440	270 855	95 000
Grand Total		65 048 454	0	84 565	3 912 973	3 493 631	7 491 169	16 262 114



<b>ANNEXURE A</b>						
<b>DETAIL OF OTHER REVENUE - SEPTEMBER 2025</b>						
	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25
RENTAL OF FACILITIES AND EQUIPMENT	2 224 477	0	837 180	511 719	251 043	74 418
INTEREST EARNED OUTSTANDING DEBTORS	16 626 464	0	6 814 769	2 222 497	2 307 693	2 284 578
FINES, PENALTIES AND FORFEITS	4 128 786	0	614 639	477 940	25 489	111 211
LICENCES AND PERMITS	1 008 518	0	406 163	149 849	126 984	129 330
AGENCY SERVICES	6 109 343	0	593 823	163 305	321 654	108 864
<b>OTHER REVENUE</b>	<b>15 442 440</b>	<b>0</b>	<b>703 229</b>	<b>127 290</b>	<b>423 751</b>	<b>152 188</b>
<b>TOTAL REVENUE</b>	<b>45 540 028</b>	<b>0</b>	<b>9 969 803</b>	<b>3 652 601</b>	<b>3 456 615</b>	<b>2 860 588</b>
<b>OTHER REVENUE</b>						
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25
ADMIN CHARGES	325 782	0	31 732	7 213	15 281	9 238
BUILDING PLAN FEES	550 191	0	23 632	5 353	5 397	12 883
COMMISSION VAT APPLICABLE	-275 279	0	71 508	23 101	24 329	24 078
FIRE BRIGADE FEES	1 082 041	0	5 045	2 885	1 463	696
GRAVE PLOTS	99 524	0	31 501	10 309	12 143	9 049
INSURANCE REFUND	209 200	0	0	0	0	0
SALE OF ASSETS	5 513 984	0	-14 106	0	0	-14 106
LANDING FEES	57 900	0	0	0	0	0
LIBRARY FEES	10 323	0	0	0	0	0
POSTERS	3 303	0	0	0	0	0
SUNDRY INCOME	3 083 312	0	192 694	8 930	168 198	15 566
SURPLUS CASH	6 821	0	1 159	164	1 212	-217
TENDER DOCUMENT	91 633	0	3 761	96	2 256	1 408
SURCHARGE ON SERV	1 334 582	0	343 034	84 773	159 133	99 129
SURCHARGE - WATER	3 011 677	0	-95 275	-49 009	-4 335	-41 932
VALUATION CERTIFICATES	307 133	0	107 329	32 867	38 067	36 396
WORK DONE FOR PVT PERSONS	30 313	0	1 216	608	608	0
<b>TOTAL OTHER REVENUE</b>	<b>15 442 440</b>	<b>0</b>	<b>703 229</b>	<b>127 290</b>	<b>423 751</b>	<b>152 188</b>

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

<b>OTHER EXPENDITURE</b>	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>Jul-25</b>	<b>Aug-25</b>	<b>Sept-25</b>	<b>YTD Totals</b>	<b>Available Budget</b>
DEBT IMPAIRMENT	5 051 324	0	0	0	0	0	5 051 324
DEPRECIATION	67 543 760	0	4 997 022	3 968 072	4 484 770	13 449 864	54 093 896
CONTRACTED SERVICES	46 118 517	0	936 150	3 614 224	1 325 904	5 876 278	40 242 239
OTHER EXPENDITURE	229 858 212	0	23 000 805	24 687 898	18 288 008	65 976 711	163 881 501
<b>TOTAL EXPENDITURE</b>	<b>348 571 813</b>	<b>0</b>	<b>28 933 977</b>	<b>32 270 194</b>	<b>24 098 682</b>	<b>85 302 853</b>	<b>263 268 960</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>Sept-25</b>	<b>YTD Totals</b>	<b>Available Budget</b>
			46 118 517	0	936 150	3 614 224	1 325 904	5 876 278	40 242 239
SECURITY SERV - ACCESS CONTROL	9/222-6-10	SECURITY SERV - ACCESS CONTROL- Administrative	2 876 268	0	0	319 907	536 745	856 651	2 019 617
SECURITY SERV - ACCESS CONTROL	9/225-10-14	SECURITY SERV - ACCESS CONTROL- Whole of municipality	3 578 917	0	0	586 855	0	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	395 965	938 762	1 855 936
SECURITY SERV - ACCESS CONTROL	9/233-8-15	SECURITY SERV - ACCESS CONTROL- Administrative	4 102 943	0	0	225 130	0	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	284 600	2 443 443	3 336 267
SECURITY SERV - ACCESS CONTROL	9/246-14-19	SECURITY SERV - ACCESS CONTROL- Administrative	2 553 706	0	0	132 174	0	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	19 908	437 767	2 075 994
CONSULTANCY SERVICES	9/233-20-37	Consultants and Professional Services Accountants and Auditors- Administrative	425 500	0	15 000	0	0	15 000	410 500
CONTRACTED SERVICES	9/233-20-164	Outsourced Services Catering Services	0	0	0	0	11 800	11 800	-11 800
CONSULTANCY SERVICES	9/233-20-165	Consultants and Professional Services Business and Financial Management	0	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	0	68 428	1 276 072
CONTRACTED SERVICES	9/201-32-52	Job Evaluation	600 000	0	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	0	104 600
CONTRACTED SERVICES	9/205-26-26	MARKETING PLAN	80 000	0	0	0	0	0	80 000
CONTRACTED SERVICES	9/206-4-4	AUDIT SERVICES - INTERNAL AUDIT	350 000	0	0	0	0	0	350 000
CONTRACTED SERVICES	9/207-2-2	IDP REVIEW	135 000	0	4 910	0	0	4 910	130 090
CONTRACTED SERVICES	9/208-4-12	Transport services - SPU Project	50 000	0	0	0	4 050	4 050	45 950
CONTRACTED SERVICES	9/208-5-395	Women's caucus - SPU Project	50 000	0	0	0	22 950	22 950	27 050
CONTRACTED SERVICES	9/212-1-12	Catering services - Training Courses	0	0	0	0	25 601	25 601	-25 601
CONTRACTED SERVICES	9/212-10-12	Catering services - Local Govt. Certificate Programme	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-11-12	Catering services - Environmental Practices Programme	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	Vetting of prospective candidates	104 600	0	0	0	0	0	104 600
CONTRACTED SERVICES	9/212-4-5	Health screening	50 000	0	0	0	0	0	50 000

CONTRACTED SERVICES	9/212-5-6	Disaster and disease management	62 760	0	2 039	4 087	8 500	14 626	48 134
CONTRACTED SERVICES	9/212-6-7	Primary health	50 000	0	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-7-8	Occupational health	100 000	0	0	0	3 961	3 961	96 040
CONTRACTED SERVICES	9/212-8-9	Social clubs	31 380	0	0	0	0	0	31 380
CONTRACTED SERVICES	9/212-9-391	SOFTWARE SYSTEMS	350 000	0	0	0	0	0	350 000
CONTRACTED SERVICES	9/212-41-41	Wellnes Program	440 000	0	0	0	0	0	440 000
CONTRACTED SERVICES	9/216-9-399	SHE BINS	100 000	0	0	0	0	0	100 000
CONTRACTED SERVICES	9/225-7-9	GENERAL MAINTENANCE	0	0	7 882	3 000	4 216	15 098	-15 098
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	366 100	0	0	3 626	0	3 626	362 474
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	3 347 200	0	0	0	0	0	3 347 200
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	240 000	0	0	0	0	0	240 000
CONTRACTED SERVICES	9/237-10-11	Regravelling of Unpaved Roads	968 000	0	0	0	0	0	968 000
CONTRACTED SERVICES	9/238-2-6	REPAIRS: STORMWATER	420 000	0	0	0	0	0	420 000
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	192 000	0	0	768	0	768	191 232
CONTRACTED SERVICES	9/242-20-44	Retrofit of all indigent household toilets	3 635 028	0	0	0	0	0	3 635 028
CONTRACTED SERVICES	9/244-9-15	AGEING ON BREE STREET	2 200 000	0	0	0	0	0	2 200 000
CONTRACTED SERVICES	9/244-23-19	Repair of Water Tank	303 340	0	0	0	0	0	303 340
CONTRACTED SERVICES	9/246-8-11	GENERAL MAINTENANCE	1 000 000	0	0	0	4 612	4 612	995 388
CONTRACTED SERVICES	9/246-90-93	TRENCH EXCAVATION	190 000	0	0	0	0	0	190 000
CONTRACTED SERVICES	9/246-91-94	TOOLS AND EQUIPMENT	280 000	0	0	0	0	0	280 000
CONTRACTED SERVICES	9/246-94-97	STREET LIGHTS	950 000	0	0	35 428	0	35 428	914 572
CONTRACTED SERVICES	9/247-3-3	Radio Network repeater station mobile units	320 000	0	0	0	0	0	320 000
CONTRACTED SERVICES	9/248-19-19	Municipal planning tribunal	80 000	0	8 750	8 892	0	17 642	62 358
CONTRACTED SERVICES	9/248-104-108	BUILDING PLANS	300 000	0	0	0	0	0	300 000
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	2 578 506	0	0	0	0	0	2 578 506
CONTRACTED SERVICES	9/289-5-7	Catering services - SPU Project	120 000	0	4 000	0	2 997	6 997	113 003

DESCRIPTION	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	YTD Totals	Available Budget
CONSUMABLES	835 885	0	4 268	28 759	16 744	49 771	786 114
TRAFFIC: SPEED FINES	4 000 000	0	0	0	0	0	4 000 000
SPCA GRANT EXPENDITURE	20 000	0	0	0	0	0	20 000
COMMISSION - TRAVEL AGENCY	50 000	0	0	0	0	0	50 000
BULK PURCHASES - ELECTRICITY	138 678 791	0	18 828 129	17 559 920	11 813 589	48 201 637	90 477 154
BULK PURCHASES - GREEN ENERGY	2 000 000	0	-81 652	0	0	-81 652	2 081 652
GOVERNMENT INFORMATION SYSTEM	8 000	0	0	0	0	0	8 000
TOURISM GRANT	120 000	0	0	0	0	0	120 000
PAUPER BURIALS - COUNCIL	10 000	0	0	0	0	0	10 000
FURNITURE AND OFFICE EQUIPMENT LEASES	4 325 352	0	537 911	367 081	372 557	1 277 549	3 047 803
RENTAL OF EQUIPMENT	0	0	-55 723	0	0	-55 723	55 723
OPERATING LEASE OF VEHICLES	8 515 922	0	0	1 379 364	689 682	2 069 046	6 446 876
ADVERTISING, PUBLICITY AND MARKETING	1 475 096	0	1 689	83 898	59 708	145 296	1 329 800
BANK CHARGES	985 137	0	43 857	50 208	57 823	151 888	833 249
CASHIER SHORTAGES	20 920	0	1 650	1 386	-3 031	4	20 916
THIRD PARTY VENDORS	1 886 829	0	-22 681	96 990	215 109	289 418	1 597 411
POSTAGE/STAMPS/FRANKING MACHINES	1 306 617	0	90 463	135	90 463	181 061	1 125 556
TELEPHONE, FAX, TELEGRAPH AND TELEX	897 836	0	57 063	58 436	58 436	173 934	723 902
ENTERTAINMENT:EXECUTIVE MAYOR	60 000	0	0	1 940	1 486	3 426	56 574
ENTERTAINMENT:SENIOR MANAGEMENT	610 000	0	10 297	38 574	7 066	55 937	554 063
EXTERNAL AUDIT FEES	7 767 645	0	0	19 273	412 989	432 261	7 335 384

DATA LINES			1 046 000	0	478	110 521	115 577	226 577	819 423
NETWORK EXTENSIONS			1 900 000	0	0	8 696	0	8 696	1 891 304
SOFTWARE LICENCES			2 986 811	0	22 698	831 984	155 418	1 010 099	1 976 712
INSURANCE BROKERS FEES			1 027 390	0	0	0	0	0	1 027 390
INSURANCE - GENERAL PREMIUMS			1 752 526	0	0	0	0	0	1 752 526
LEARNERSHIPS AND INTERNSHIPS			462 600	0	16 713	15 299	153 974	185 986	276 614
LEVY - WATER RESEARCH FUND: DWAF			523 000	0	0	31 745	32 386	64 131	458 869
MOTOR VEHICLE LICENCE AND REGISTRATIONS			741 948	0	0	0	28 518	28 518	713 430
MUNICIPAL SERVICES			17 572 940	0	2 430 133	2 119 941	2 046 997	6 597 071	10 975 869
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION			117 816	0	9 983	8 834	0	18 817	98 999
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL			1 755 940	0	87 150	31 692	153 556	272 398	1 483 542
REMUNERATION TO WARD COMMITTEES			1 080 000	0	79 500	78 750	75 000	233 250	846 750
SAMPLES AND SPECIMENS			5 859 300	0	139 491	596 364	459 280	1 195 135	4 664 165
CHEMICALS			658 980	0	0	0	227 047	227 047	431 933
LEVY - SETA SKILLS DEVELOPMENT			1 765 241	0	147 303	160 413	148 037	455 752	1 309 489
TRAVELLING AND SUBSISTENCE - COUNCIL			762 336	0	44 745	37 625	49 121	131 490	630 846
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS			4 419 188	0	296 855	315 277	383 251	995 383	3 423 805
VEHICLE TRACKING			647 032	0	23 322	0	0	23 322	623 710
WET FUEL			9 166 798	0	284 915	647 737	454 227	1 386 879	7 779 919
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT			40 000	0	0	0	3 000	3 000	37 000
ACHIEVEMENTS AND AWARDS - SPU PROJECT			90 000	0	2 250	7 057	10 000	19 307	70 693
WORKMAN'S COMPENSATION			1 908 336	0	0	0	0	0	1 908 336
<b>TOTAL OTHER EXPENDITURE</b>			<b>229 858 212</b>	<b>0</b>	<b>23 000 805</b>	<b>24 687 898</b>	<b>18 288 008</b>	<b>65 976 711</b>	<b>163 881 501</b>

ANNEXURE A									
<b>AC : AGE ANALYSIS OF CREDITORS (All values in Rand)</b>									
<b>Sept-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	17 978 738	22 098 397	26 383 024	24 309 955	16 507 232	13 225 469	88 405 684	237 201 938	446 110 437
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 502 347	-1 297 810	-4 740 620	-867 466	-1 388 168	-1 175 026	-14 609 895	21 852 480	275 842
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 536 249	-450 000	-450 000	461 165	-972 731	0	11 273 092	1 838 458	14 236 233
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	3 418 489	1 610 079	-1 420 624	4 166 556	1 465 022	1 600 200	-1 154 164	22 568 149	32 253 707
Auditor General	0	477 859	0	0	0	0	0	0	477 859
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>26 435 823</b>	<b>22 438 525</b>	<b>19 771 780</b>	<b>28 070 210</b>	<b>15 611 355</b>	<b>13 650 643</b>	<b>83 914 717</b>	<b>283 461 025</b>	<b>493 354 078</b>
<b>TOP 10 CREDITORS SEPTEMBER 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	42 077 135	24 564 159	24 128 820	355 340 322					446 110 436
CONSOLIDATED RETIREMENT FUND	1 718 844	-200 000	-200 000	5 604 995					6 923 839
COMPENSATION COMMISSIONER	0	1 433 907	-61 229	4 773 156					6 145 834
SALA PENSION	411 075	-150 000	-150 000	5 156 531					5 267 606
SALGA	0	-250 000	-600 000	5 789 050					4 939 050
SARS SDL	149 397	7 731	-331 045	4 390 906					4 216 989
SARS UIF	-1 237 252	9 141	-386 532	5 569 536					3 954 893
LE THATO TRADING ENTERPRISE	0	0	0	3 418 236					3 418 236
DEPARTEMENT WATERWESE & B	37 244	36 475	-124 553	2 582 728					2 531 894
QPOINT GROUP PTY LTD	0	528 172	515 195	1 015 308					2 058 675

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	12 419	0	0	0	0	12 419
ABAPHUMELEI TRADIING T/	-200 000	0	651 388	0	0	451 388
ABERDEEN COMMUNITY TRAD	1 950	2 100	0	0	0	4 050
ADSACTIVE(PTY) T/A PDK	3 500	0	0	0	0	3 500
AMAHLO CONSULTING SERVI	726 682	0	0	0	0	726 682
AMATOLA WATER BOARD	0	0	0	0	35 162	35 162
ANC	11 989	0	0	0	0	11 989
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	9 285	0	0	0	0	9 285
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	63 729	0	0	0	0	63 729
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 855	0	0	0	0	7 855
Betaalmeestergeneraal T	291 640	0	0	0	22 704	314 344
BILLSON TRUCKS	7 503	0	166 567	0	0	174 070
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
BUSINESS CONNEXION (PTY	132 914	0	0	0	0	132 914
Capital Alliance/Libert	17 155	0	0	0	0	17 155
CAPITAL LEGACY SOLUTION	8 203	0	0	0	0	8 203
Channel Life	1 798	0	0	0	0	1 798
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	7 605	0	0	0	0	7 605
COMPENSATION COMMISSION	0	1 433 907	-61 229	21 753	4 751 404	6 145 834
COMPU-SERVE	12 750	0	0	0	0	12 750
Cornelia Booysen	300	0	0	0	0	300
DA	5 320	0	0	0	0	5 320
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	37 244	36 475	-124 553	38 012	2 544 716	2 531 894
DEREK LIGHT	7 703	0	0	0	500	8 203
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	27 919	0	0	0	0	27 919
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	293 161	5 307	0	0	0	298 467
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
GEM GARAGE	-129 716	129 716	0	0	0	0
GREYSHELL	18 808	0	0	0	0	18 808
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	1 543	0	0	0	0	1 543
Hosmed	120 709	0	0	0	0	120 709
Imatu Ledegeld	7 663	0	0	0	81	7 744
Imatu Loans (Kempston)	28 912	0	0	0	0	28 912
INDUSTRIES EDUCATION AN	0	0	29 000	0	0	29 000
INGCALI JV STAND FIRM C	493 527	0	0	0	0	493 527
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
JEYI'S SERVICES AND SUP	3 000	0	0	0	0	3 000
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
JUVINON SYSTEMS T/A ISM	370	0	0	0	0	370
K.G.A. Lewens	1 703	0	0	0	0	1 703
KAROO MEATS AND DELI (T	10 000	0	0	0	0	10 000
KEMPSTON LOANS	133 175	0	0	0	0	133 175
Keyhealth	181 532	0	0	0	6 640	188 172
LA Health	351 698	0	0	0	0	351 698
LANDDROS GRAAFF-REINET	16 790	0	0	0	-600	16 190
LANDDROS MIDDELBURG	800	0	0	0	600	1 400

LANDDROS UITENHAGE	650	0	0	0	0	650
LE THATO TRADING ENTERP	0	0	0	3 418 236	0	3 418 236
LE-ANN HATJIES	5 000	0	0	0	0	5 000
LEAMA JACOBS	700	0	0	0	0	700
Legalwise	17 368	0	0	0	0	17 368
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	180 327	0	0	0	0	180 327
Linda Hendricks	980	0	0	0	0	980
Linda Visagie	500	0	0	0	0	500
Lion of Africa	528	0	0	0	0	528
M. BENEDITO TRUST	200	0	0	0	0	200
M. LUITERS	2 500	0	0	0	0	2 500
Mafori Finance	282 980	0	0	0	0	282 980
MAGGIE L PIETERSE	800	0	0	0	0	800
MANDY MILLER ATTORNEYS	-25 000	-200 000	0	0	487 821	262 821
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	14 697	0	0	0	0	14 697
Metropolitan Lewens	115 587	0	0	0	0	115 587
METSI CHEM EASTERN CAPE	261 104	0	0	0	0	261 104
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	26 467	0	0	0	951	27 418
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	30 425	0	0	0	3 026	33 451
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	171 595	0	0	0	0	171 595
Old Mutual Group Scheme	182 095	0	0	0	0	182 095
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	0	0	0	0	4 875	4 875
PIET VILJOEN MOTORS	130 217	0	0	0	0	130 217
PRODIBA (PTY) LTD	1 659	0	0	0	0	1 659
QPOINT GROUP PTY LTD	0	528 172	515 195	0	1 015 307	2 058 675
RESET TECHNOLOGY SOLUTI	209 915	0	0	0	0	209 915
Russel Becker Inc	2 299	0	0	0	0	2 299
SALGA	0	-250 000	-600 000	0	5 789 050	4 939 050
SALGBC (Levies)	11 797	0	0	0	0	11 797
SALGBC Agency Shop Fee	2 954	0	0	0	0	2 954
SAMWU	29 280	0	0	0	0	29 280
Samwumed	377 866	0	0	0	-10 368	367 498
Sanlam	257 433	0	0	0	26	257 459
Sanlam Pension	1 473	0	0	0	0	1 473
Sanlam Sky	290 926	0	0	0	20	290 946
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	149 398	7 731	-331 045	-159 869	4 550 775	4 216 989
SARS UIF	-1 237 252	9 141	-386 532	-152 519	5 722 055	3 954 893
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	109 348	264 368	0	0	0	373 716
SHARON PIETERSEN	500	0	0	0	500	1 000
SHEYA DECOR AND FOOD SU	11 480	0	0	0	0	11 480
SHOSHOLOZA FINANCE (Pty	96 270	0	0	0	0	96 270
SHUNE A NDLEBE	500	0	0	0	0	500
SKY METRO EQUIPMENT (PT	22 392	0	0	619 799	0	642 191
Steytlerville Funeral H	385	0	0	0	0	385
STRAND MAGISTRATE	650	0	0	0	0	650
SUPA QUICK	82 306	0	0	0	0	82 306
SYNTELL NETWORKS (PTY)	0	0	375 837	280 566	0	656 403
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	0	-500 000	0	-2 500 000	-2 000 000	-5 000 000
V DERCKSEN & VENNOTE	536	0	0	0	0	536
WORLD FOCUS 1212 CC	0	0	428 950	0	0	428 950
ZAAYMANS GARAGE	1 990	0	0	0	0	1 990
<b>GRAND TOTAL</b>	<b>5 016 404</b>	<b>1 466 917</b>	<b>663 577</b>	<b>1 565 978</b>	<b>23 540 830</b>	<b>32 253 706</b>




ANNEXURE A						
Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept
M03 SEPTEMBER	EC101	3000	Cash Receipts by Source			
		3010	Property rates	4 216 224	7 740 174	10 198 171
		3020	Property rates - penalties & collection charges	0	0	0
		3030	Service charges - electricity revenue	15 097 511	14 447 733	16 641 937
		3040	Service charges - water revenue	2 919 493	2 382 925	3 615 381
		3050	Service charges - sanitation revenue	2 124 872	2 936 141	3 084 199
		3060	Service charges - refuse revenue	1 214 205	1 358 283	1 600 095
		3070	Service charges - other	137 825	95 434	77 417
		3080	Rental of facilities and equipment	16 791	24 969	23 293
		3090	Interest earned - external investments	8 669	7 712	26 802
		3100	Interest earned - outstanding debtors	0	0	0
		3110	Dividends received	0	0	0
		3120	Fines	477 940	25 489	74 373
		3130	Licences and permits	160 593	145 548	130 989
		3140	Agency services	865 271	1 434 610	1 336 892
		3150	Transfer receipts - operational	8 100 000	48 681 600	0
		3160	Other revenue	8 064 900	70 556 063	13 077 202
		3170	Cash Receipts by Source	43 404 293	149 836 681	49 886 751
		3180	Other Cash Flows/Receipts by Source			
		3190	Transfer receipts - capital	0	11 141 270	16 235 000
		3200	Contributions recognised - capital & contributed assets	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0
		3220	Short term loans	0	0	0
		3230	Borrowing long term/refinancing	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0
		3250	Decrease (Increase) in non-current debtors	0	0	0
		3260	Decrease (increase) other non-current receivables	0	0	0
		3270	Decrease (increase) in non-current investments	19 799 723	-36 713 181	-5 711 571
		3280	Total Cash Receipts by Source	63 204 016	124 264 770	60 410 180
		4000	Cash Payments by Type			
		4010	Employee related costs	14 764 477	17 377 054	16 338 547
		4020	Remuneration of councillors	821 274	821 274	821 273
		4030	Collection costs	0	0	0
		4040	Interest paid	0	0	0
		4050	Bulk purchases - Electricity	0	0	0
		4060	Bulk purchases - Water & Sewer	0	0	0
		4070	Other materials	0	0	0
		4080	Contracted services	1 076 573	4 156 359	1 524 791
		4090	Grants and subsidies paid - other municipalities	0	0	0
		4100	Grants and subsidies paid - other	0	0	0
		4110	General expenses	51 008 771	101 007 246	36 205 214
		4120	Cash Payments by Type	67 671 094	123 361 932	54 889 825
		4130	Other Cash Flows/Payments by Type			
		4140	Capital assets	0	869 362	3 906 737
		4150	Repayment of borrowing	0	0	0
		4160	Other Cash Flows/Payments	0	0	0
		4170	Total Cash Payments by Type	67 671 094	124 231 294	58 796 562
		4180	Net Increase/(Decrease) in Cash Held	-4 467 078	33 476	1 613 618
		4190	Cash/cash equivalents at the month/year begin:	6 223 395	1 756 317	1 789 793
		4200	Cash/cash equivalents at the month/year end:	1 756 317	1 789 793	3 403 411



## **18. ANNEXURE B**

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

Annexure A2 - Monthly			
 <div> <b>National Treasury</b>  <b>Municipal Debt Relief</b>  <b>MFMA Circular No. 124</b>  <b>Municipal Finance Management Act No. 56 of 2003</b> </div>			
<b>Municipality Self-Assessment</b>			
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b>			
Period	<div>Sept'25</div>		
National Financial Year	<div>2025/26</div>		
Demarcation Code of Municipality being assessed	<div>EC101</div>		
District	<div>Sarah Baartman</div>		
Demarcation Description	<div>Dr Beyers Naude</div>		
<p>I, <u>Ms Gugu Mashiteng</u>, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in <b>MFMA Circular No. 124</b> 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:</p>			
<b>Municipal Debt Relief Conditions (Monthly reporting)</b> <div>Choose from drop down list</div>			
Condition	6,3 + 6,12	<b>Maintaining the Eskom and bulk water current account –</b> (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>	<div>Does not have function</div>
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> ?	<div>Does not have function</div>
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?	<div>Does not have function</div>
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>	<div>No</div>
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> ?	<div>No</div>
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?	<div>No</div>
	6,4	<b>Compliance with a funded MTREF –</b> (choose from drop down list the MTREF assessed)	<div>Select</div>
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> ?	<div>No</div>
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?	<div>Yes</div>
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?	<div>Yes</div>

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?	Yes
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, <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;	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = 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?	6.7.1 = 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="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?	<input type="text" value="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?	<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="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?	<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? <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>	<input type="text" value="No"/>
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</b> Local Government Equitable Share (LGES) 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="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	'NERSA License - 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

Sept'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

I, Ms Guu Mashiten, 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):	
6.12.1	- 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>	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 <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
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		
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? <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>	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? <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>	Yes
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes

<small>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / MT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires amending.</small>		
6.4.2	<p>- <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)?</p> <p><small>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</small></p>	N/a
6.4.2	<p>- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)</p>	Yes
6.5	<p><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?</p>	Yes
6.6	<p><b>Electricity and water as collection tools</b> - has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>	
6.6.1	<p>- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?</p>	Yes
6.6.2	<p>- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	Yes
6.6.3	<p>- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? 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.</p>	Yes
6.6.4	<p>- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?</p> <p><small>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</small></p>	Yes
6.6	<p><small>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</small></p>	
6.7	<p><b>Maintain a minimum average quarterly collection of property rates and services charges -</b></p>	
6.7.1	<p>- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?</p>	Yes
6.7.2	<p><small>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.</small></p> <p>- 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 :</p>	
6.7.2.1	<p>* 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;</p>	6.7.1 = Yes
6.7.2.2	<p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	6.7.1 = Yes
6.7.2.3	<p>* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?</p>	6.7.1 = Yes
6.7.3	<p>- 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?</p>	No
6.7.4	<p>- 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?</p>	Yes
6.7.5	<p>- 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?</p>	Yes

**Municipality's Completeness of the revenue base -**

26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly errors against the rates roll to be corrected by the end of the municipality's quarterly compliance reporting in the MFMA s.71 statement</i>	No
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No
29	6.9	<b>Monitor and report on implementation –</b>	
30	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
31	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
32	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
33	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 - Municipalities with a FRP may not benefit from the Municipal Debt Relief Support programme. If a FRP progress report was submitted to the National Treasury, the municipality may not benefit from the MFRS.</i>	No FRP
34	6.10	<b>Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 14 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</b>	
35	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
36	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
37	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 rectify any failure, such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.9.1.</i>	No
38	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 income generating purposes are not considered within the scope of this condition.</i>	No
39	6.12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>	
40	6.12.1	- has the municipality <b>apportioned and ring-fenced</b> 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 <b>component of the Local Government Equitable Share (LGES)</b> the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
41	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 given circumstances will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.47(3).</i>	No
42	6.13	<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. <b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA</i>	Yes
43	6.14	<b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes



When the authority for Municipal Debt Relief is set out in paragraph 3 of MTA Chapter no. 124, the council of a municipality that enters the duration of the Municipal Debt Relief programme will, in compliance with any condition of the relief, agree to apply to NERSA to make the municipality's licence in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006) and with conditions must be provided by the relevant processes for appointing an external institution as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement signed with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006, in terms of the commitment of government's wider support to Eskom. There will once again have to enforce its credit control and debt collection policies also in relation to the municipality's affairs that are the subject of municipal debt relief, etc.

PT: HOD/ NT / MM Name:

DR EDWARD RANKWANA

Signature of HOD/ NT/ MM:



Date:

09/10/2025



**National Treasury**

**Municipal Debt Relief**

**MFMA Circular No. 124**

**Municipal Finance Management Act No. 56 of 2003**

The table below shows the municipality's overall relief compliance across the months of its debt relief participation since the National Treasury debt relief approval.

[illegible]

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

## **EASTERN CAPE PROVINCIAL TREASURY**

### **MFMA CIRCULAR 124**

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

### **MONTHLY COMPLIANCE CERTIFICATE**

**31 AUGUST 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>	<b>19 SEPTEMBER 2025</b>	<b>Ifoni</b> <b>Telephone:</b> <b>Telefoon</b>	<b>083 984 5514</b>
<b>Ireferensi</b> <b>Ref No:</b> <b>Verwysings</b>	<b>PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR</b>	<b>Ifaxi</b> <b>Facsimile</b> <b>Faksimile:</b>	<b>N/A</b>



THE MONTH ENDED 31 AUGUST  
2025

<b>Imibuzo</b>		<b>Amakhasi:</b>	
<b>Enquiries:</b>	TEMPLETON PHOGOLE	<b>Pages:</b>	12
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E-pos			

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

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

Dear Dr. E Rankwana

**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)**  
**ISSUED FOR THE MONTH ENDED 31 AUGUST 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 on 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 August 2025, and the following challenges and/or non-compliance have been noted:

**Condition 6.1 – Municipality non-compliance**

According to the Provincial Treasury's assessment, the overall compliance status has stagnated over the past 2 months. The August 2025 report suggest that the municipality has attained an overall compliance level of 76 percent and this is similar to the overall compliance attained for July 2025. Table 1 below outlines the compliance status for the municipality.

**Table 1: Monthly Compliance Status of DBNLM as of 31 AUGUST 2025**



Monthly Performance Report																																														
Municipal Details			Part A						Part B				Part C		Part D				Part C				Part E								Scoring and Rating															
			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																			
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	Rating	
25.July25	Dr Beyers Naul	EC101	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	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	Yes	Yes	No	Yes	No	No	76%	Moderate compliance
26.August25	Dr Beyers Naul	EC101	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	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	Yes	Yes	No	Yes	No	No	76%	Moderate compliance
27.September25	Dr Beyers Naul	EC101																																											0%	Not completed
28.October25	Dr Beyers Naul	EC101																																											0%	Not completed
29.November25	Dr Beyers Naul	EC101																																											0%	Not completed
30.December25	Dr Beyers Naul	EC101																																											0%	Not completed
31.January26	Dr Beyers Naul	EC101																																											0%	Not completed
32.February26	Dr Beyers Naul	EC101																																											0%	Not completed
33.March26	Dr Beyers Naul	EC101																																											0%	Not completed
34.April26	Dr Beyers Naul	EC101																																											0%	Not completed
35.May26	Dr Beyers Naul	EC101																																											0%	Not completed
36.June26	Dr Beyers Naul	EC101																																											0%	Not completed
37.July26	Dr Beyers Naul	EC101																																											0%	Not completed
38.August26	Dr Beyers Naul	EC101																																											0%	Not completed
39.September26	Dr Beyers Naul	EC101																																											0%	Not completed
40.October26	Dr Beyers Naul	EC101																																											0%	Not completed
41.November26	Dr Beyers Naul	EC101																																											0%	Not completed

Given the continued stagnation in compliance levels and the equal significance of all municipal debt relief conditions for the annual write-off, the following matters are highlighted:

- The non-payment of ESKOM's current account for August 2025 represents a significant breach of the requirements outlined in MFMA Circular 124. It is noted that the Eskom current account has remained partially unpaid since February 2025, amounting to a material breach and non-compliance with the Municipal Debt Relief conditions. However, the municipality made a payment of R2 million toward the ESKOM debt on 13 August 2025.
- There has also been a failure to submit the valuation reconciliation.

Additionally, the monthly section 71 report features a dedicated section on the implementation of the Municipal Debt Relief Programme, providing ongoing updates to Councillors and relevant stakeholders regarding compliance with MFMA Circular 124.

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

For the month ended 31 August 2025, the municipality provided proof of only a R2 million payment to ESKOM towards a R24 million current account. This minimal payment, especially after previous missed payments for bulk electricity, constitutes a serious breach of the Municipal Debt Relief programme conditions.

### Condition 6.4 - A funded MTREF

The municipality adopted an unfunded budget for the 2025/26 MTREF. The arrear ESKOM debt that has accumulated over the years and the 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 2025/26 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 with the debt relief conditions. The municipality has submitted Annexure D for August 2025, with a narrative report that suggests that the collection for the month under review was assessed at 100 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 31 August 2025, the municipality submitted Annexure D that suggests that it was able to collect 100 percent of its billed revenue for the month.

### Condition 6.8 - Completeness of the Revenue Base

The municipality has prepared the property rates reconciliation tool for the first two months of Quarter 1 of the 2025/2026 financial year. The MFIP Advisor will provide capacity to the municipal officials so that the municipality is able to identify the variances and develop a plan towards addressing such.

### Condition 6.9 - Monitor and Report on compliance

The EC Provincial Treasury confirmed that the August 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	Yes
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> .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of <b>MFMA Budget Circular 128 (Annexure C)</b> .	Yes
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	Yes
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
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 August 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 31 August 2025.

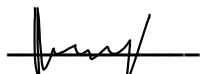
### CONCLUDING REMARKS

The overall compliance status of the municipality has stagnated at 76 percent for the first two months of the 2025/26 financial year. Serious breaches have been noted, and while the municipality has made a payment of R2 million on 13 August 2025, this amount is far below the monthly bill issued by ESKOM. The municipality is also failing to perform a valuation reconciliation to prevent revenue leakages. We note that the municipality has reported 100 percent collection for August 2025 resulting in an overall collection rate of 30 percent for the first quarter of the current financial year.

The municipality's budget for 2025/26 was deemed unfunded, primarily due to accumulated arrears, 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:** 28/09/2025



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

	National Treasury		Province	
	Municipal Debt Relief		EC	
	MFMA Circular No. 124		Code	District
	Municipal Finance Management Act No. 56 of 2003		EC101	Sarah Baartman

Monthly Performance Report																																													
Municipal Details			Part A						Part B				Part C		Part D				Part E				Part F				Scoring and Rating																		
			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														
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	Rating
25.July25	Dr Beyers Nau	EC101	NA	NA	NA	No	No	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	NA	No	Yes	Yes	No	No	No	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	76%	Moderate compliance
26.August25	Dr Beyers Nau	EC101	NA	NA	NA	No	No	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	NA	No	Yes	Yes	No	No	No	Yes	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	76%	Moderate compliance



## ANNEXURE B – MONTHLY COMPLIANCE CERTIFICATE

### 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

Aug'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

### Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6.3 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.12.2	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)		2025/26 Adopted 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	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>			
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	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 – (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	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? 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
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? 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 MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
	6,7	<b>Maintain a minimum average quarterly collection of property rates and services charges –</b>	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool 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
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 and 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 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
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?	<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? 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	<input type="text" value="No"/>
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	<input type="text" value="No"/>
	6,9	<b>Monitor and report on implementation –</b>	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	<input type="text" value="Yes"/>
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	<input type="text" value="6.9.1 = Yes"/>
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	<input type="text" value="No FRP"/>
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <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	<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?	<input type="text" value="Yes"/>
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	<input type="text" value="Yes"/>
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	<input type="text" value="No"/>



		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.	
36	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>	<input type="text" value="No"/>
		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.	
6,12		<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	<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="No"/>
		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).	
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	<input type="text" value="Yes"/>
40	6,13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	<input type="text" value="No"/>
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"/>
		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.	

PT: HOD/ NT / MM Name: \_\_\_\_\_

Signature of HOD/ NT/ MM: \_\_\_\_\_

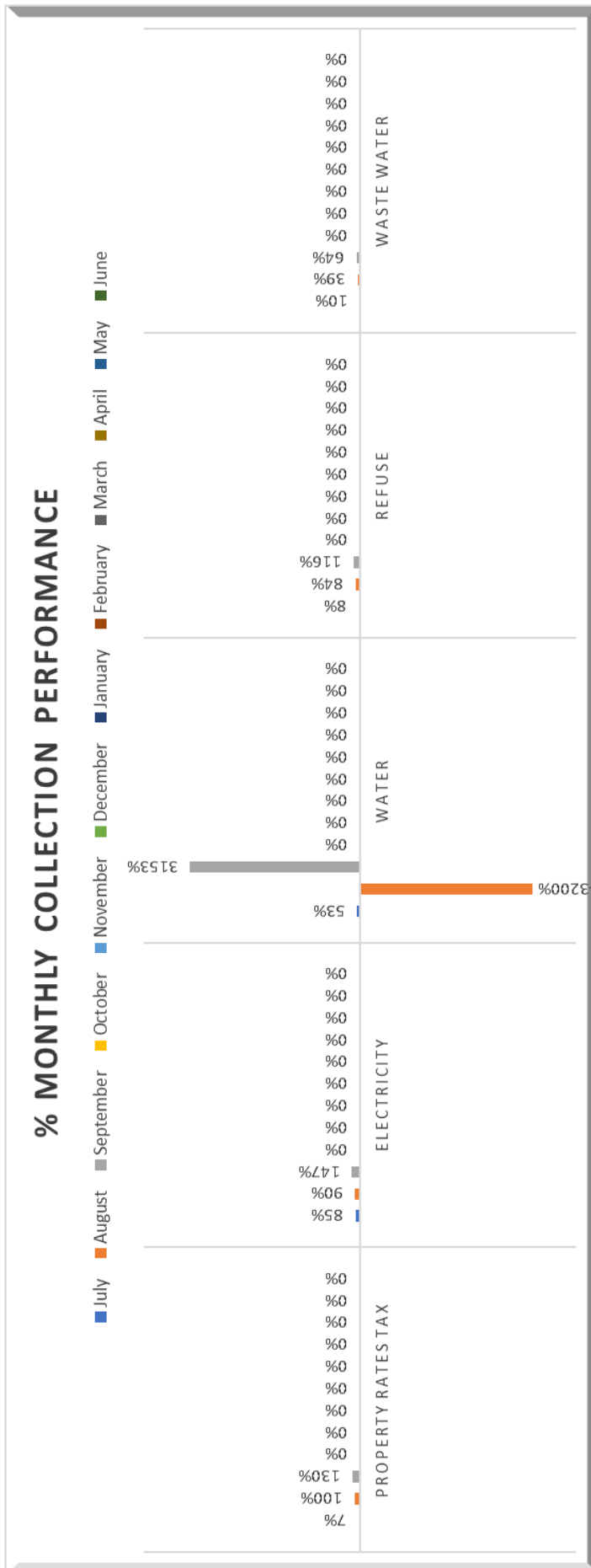
Date: 28/09/2025

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





#### 18.4. Monthly revenue collection performance (MFMA Circular 124)



Collection rate per ward and per service - September 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	18 852	314 071	1666%
Electricity		28 974	45 551	157%
Water		701 220	103 823	15%
Refuse		458 491	20 972	5%
Sewerage		801 308	94 060	12%
Sundry		2 489	379	15%
		<b>2 011 335</b>	<b>578 856</b>	<b>29%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	93 903	2 599 727	2769%
Electricity		3 686 187	3 895 751	106%
Water		963 557	1 368 563	142%
Refuse		69 778	700 173	1003%
Sewerage		92 959	1 655 999	1781%
Sundry		104 821	44 992	43%
		<b>5 011 206</b>	<b>10 265 206</b>	<b>205%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	2 557	880 598	34445%
Electricity		112 506	66 993	60%
Water		266 067	142 956	54%
Refuse		133 797	38 800	29%
Sewerage		238 403	101 114	42%
Sundry		1 105	1 332	121%
		<b>754 434</b>	<b>1 231 793</b>	<b>163%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	6 067	2 259 166	37238%
Electricity		2 405 600	3 386 837	141%
Water		822 813	827 125	101%
Refuse		68 579	277 015	404%
Sewerage		139 169	613 011	440%
Sundry		8 138	10 664	131%
		<b>3 450 366</b>	<b>7 373 820</b>	<b>214%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	3 231	373 550	11562%
Electricity		9 203	2 018	22%
Water		488 603	125 028	26%
Refuse		247 811	32 076	13%
Sewerage		428 058	100 681	24%
Sundry		1 093	-	0%
		<b>1 177 998</b>	<b>633 353</b>	<b>54%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	8 303	244 370	2943%
Electricity		-	-	#DIV/0!
Water		592 024	50 007	8%
Refuse		376 093	30 070	8%
Sewerage		656 192	40 915	6%
Sundry		1 335	228	17%
		<b>1 633 947</b>	<b>365 590</b>	<b>22%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	30 064	866 951	2884%
Electricity		1 255 354	1 418 572	113%
Water		376 852	293 201	78%
Refuse		143 447	254 395	177%
Sewerage		258 150	243 502	94%
Sundry		17 673	4 944	28%
		<b>2 081 541</b>	<b>3 081 565</b>	<b>148%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	34 623	810 450	2341%
Electricity		507 763	467 529	92%
Water		361 102	345 381	96%
Refuse		208 624	86 710	42%
Sewerage		140 567	56 681	40%
Sundry		4 688	7 527	161%
		<b>1 257 367</b>	<b>1 774 278</b>	<b>141%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	10 899	556 513	5106%
Electricity		1 420	1 450	102%
Water		229 869	91 243	40%
Refuse		216 107	35 938	17%
Sewerage		379 176	75 696	20%
Sundry		1 631	2 482	152%
		<b>839 102</b>	<b>763 322</b>	<b>91%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	56 015	447 656	799%
Electricity		(27 748)	14 471	-52%
Water		366 987	14 978	4%
Refuse		453 341	12 224	3%
Sewerage		457 456	20 590	5%
Sundry		10 303	702	7%
		<b>1 316 355</b>	<b>510 622</b>	<b>39%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	12 322	318 090	2582%
Electricity		287 454	283 265	99%
Water		113 873	94 977	83%
Refuse		260 967	72 591	28%
Sewerage		311 559	39 646	13%
Sundry		10 005	4 167	42%
		<b>996 180</b>	<b>812 736</b>	<b>82%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	46 560	527 028	1132%
Electricity		113 207	139 559	123%
Water		407 177	158 098	39%
Refuse		288 657	39 129	14%
Sewerage		429 754	42 304	10%
Sundry		4 011	-	0%
		<b>1 289 366</b>	<b>906 119</b>	<b>70%</b>

Collection rate per ward and per service - July - September 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	1 468 775	587 137	40%
Electricity		60 370	79 809	132%
Water		2 484 028	293 444	12%
Refuse		1 473 146	58 733	4%
Sewerage		3 005 542	244 665	8%
Sundry		7 471	1 364	18%
		<b>8 499 332</b>	<b>1 265 152</b>	<b>15%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	22 243 488	8 294 244	37%
Electricity		11 240 245	10 392 431	92%
Water		2 985 912	3 106 971	104%
Refuse		4 898 716	1 706 431	35%
Sewerage		10 576 660	3 907 096	37%
Sundry		324 092	191 130	59%
		<b>52 269 113</b>	<b>27 598 302</b>	<b>53%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	1 256 305	931 384	74%
Electricity		303 107	113 160	37%
Water		897 479	531 359	59%
Refuse		638 418	170 868	27%
Sewerage		1 805 220	336 299	19%
Sundry		3 324	3 567	107%
		<b>4 903 853</b>	<b>2 086 636</b>	<b>43%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	12 069 100	4 772 920	40%
Electricity		7 213 327	7 554 019	105%
Water		2 301 569	1 905 032	83%
Refuse		2 868 367	761 070	27%
Sewerage		7 117 967	1 931 105	27%
Sundry		24 283	25 525	105%
		<b>31 594 613</b>	<b>16 949 671</b>	<b>54%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 071 696	438 047	41%
Electricity		23 929	11 486	48%
Water		1 438 359	371 431	26%
Refuse		864 119	98 418	11%
Sewerage		1 734 667	247 786	14%
Sundry		3 262	740	23%
		<b>5 136 031</b>	<b>1 167 908</b>	<b>23%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	952 073	273 980	29%
Electricity		-	-	#DIV/0!
Water		1 934 594	157 592	8%
Refuse		1 305 115	78 730	6%
Sewerage		2 695 448	177 713	7%
Sundry		3 168	1 062	34%
		<b>6 890 398</b>	<b>689 078</b>	<b>10%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	4 439 414	1 915 961	43%
Electricity		3 827 754	3 721 908	97%
Water		1 171 286	795 571	68%
Refuse		1 378 610	527 593	38%
Sewerage		2 382 481	667 357	28%
Sundry		70 251	22 815	32%
		<b>13 269 796</b>	<b>7 651 205</b>	<b>58%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	4 275 855	1 687 145	39%
Electricity		1 378 412	942 405	68%
Water		1 161 301	747 316	64%
Refuse		629 013	237 189	38%
Sewerage		603 715	136 263	23%
Sundry		73 523	19 318	26%
		<b>8 121 818</b>	<b>3 769 636</b>	<b>46%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	1 404 184	681 616	49%
Electricity		4 057	3 923	97%
Water		774 443	276 513	36%
Refuse		695 788	93 355	13%
Sewerage		1 225 342	204 153	17%
Sundry		80 819	4 672	6%
		<b>4 184 633</b>	<b>1 264 231</b>	<b>30%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	2 360 336	782 122	33%
Electricity		20 287	46 255	228%
Water		1 074 135	61 737	6%
Refuse		1 361 301	54 162	4%
Sewerage		1 371 258	37 255	3%
Sundry		14 010	29 559	211%
		<b>6 201 327</b>	<b>1 011 090</b>	<b>16%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	1 846 057	751 263	41%
Electricity		756 421	823 585	109%
Water		(78 994)	261 518	-331%
Refuse		879 080	256 281	29%
Sewerage		1 057 270	133 860	13%
Sundry		219 682	11 351	5%
		<b>4 679 516</b>	<b>2 237 858</b>	<b>48%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	3 908 903	1 038 751	27%
Electricity		364 751	308 783	85%
Water		1 058 737	409 315	39%
Refuse		875 544	129 754	15%
Sewerage		1 307 533	121 661	9%
Sundry		67 130	308	0%
		<b>7 582 599</b>	<b>2 008 572</b>	<b>26%</b>

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

Municipal Details					
<b>Eastern Cape</b>					
<b>Code</b>	<b>District</b>	<b>Municipality</b>	<b>Period Monitored</b>	<b>No. Of Wards</b>	
<b>EC101</b>		<b>Dr Beyers Naude</b>	<b>September</b>	<b>12</b>	

Collection Rate Assessment													
Aggregate Collection	Summary - Quarter 1			Summary - Quarter 2			Summary - Quarter 3			Summary - Quarter 4			Q1
	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
1. Collection for whole demarcation	152 442 015	67 387 926	85 054 088	44%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-
2. Collection excl Eskom supplied areas	53 011 017	24 021 321	28 989 696	45%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-
3. Collection: <b>Property Rates</b>	57 296 186	22 154 569	35 141 616	39%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-
4. Total average collection: <b>Electricity</b> (Municipal supplied areas)	25 192 659	23 997 763	1 194 896	95%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-
5. Total average collection: <b>Water</b>	17 202 848	8 917 798	8 285 051	52%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-
6. Total average collection: <b>Wastewater</b>	34 883 103	8 145 213	26 737 890	23%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-
7. Total average collection: <b>Refuse</b>	17 867 219	4 172 583	13 694 636	23%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-
8. Total average collection: <b>Interest</b>	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-

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

Province

Demarcation Code

## Eastern Cape

EC101

Municipality

**Dr Beyers Naude**

September

**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				
	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	
	109,484,020	17,842,592	91,641,428	16%	21,306,089	21,325,492	7,962,632	100%	21,651,906	28,219,843	4,648,915	130%	152,442,015	67,387,926	85,054,088	44%	
	38,738,848	6,534,984	31,703,863	17%	7,315,086	6,547,491	3,661,594	90%	7,457,083	10,938,845	2,404,829	147%	53,011,017	24,021,321	28,989,696	45%	
	57,214,649	4,216,224	52,998,425	7%	(24,859)	7,740,174	0	-3200%	323,396	10,198,171	0	3153%	57,296,186	22,154,569	35,144,616	39%	
	8,617,818	7,367,798	1,250,020	85%	8,194,921	6,907,968	1,286,953	84%	8,379,920	9,721,997	0	116%	25,192,659	23,997,763	1,194,896	95%	
Summary	Total average collection: Electricity Municipal supplied areas)												17,202,848	8,917,798	8,285,051	52%	
	ntal average collection: Water	5,457,382	2,919,493	2,537,890	53%	6,055,321	2,382,925	3,672,396	39%	5,690,145	3,615,381	2,074,764	64%				
	ntal average collection: Wastewater	26,162,436	2,124,872	24,037,564	8%	4,387,914	2,936,141	1,451,773	67%	4,332,752	3,084,199	1,248,553	71%	34,883,103	8,145,213	26,737,890	23%
	ntal average collection: Refuse	12,031,734	1,214,205	10,817,529	10%	2,909,792	1,358,283	1,551,509	47%	2,925,693	1,600,095	1,325,597	55%	17,867,219	4,172,583	13,694,636	23%
	Total average collection: Interest	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!

Complete This Section			Quarter 1 Performance Per Ward																	Q1
			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		
Property Rates Tax	Mun Supplied	Ward 1	1 431 019	47 733	1 383 286	3%	18 904	225 333	0	1192%	18 852	314 071	0	1666%	1 468 775	587 137	881 639	40%	40%	
Electricity			16 597	14 298	2 299	86%	14 798	19 960	0	135%	28 974	45 551	0	157%	60 370	79 809	(19 440)	132%	132%	
Water			1 102 670	101 544	1 001 126	9%	680 138	88 078	592 060	13%	701 220	103 823	597 398	15%	2 484 028	293 444	2 190 584	12%	12%	
Refuse			578 469	17 398	561 071	3%	436 185	20 362	415 824	5%	458 491	20 972	437 519	5%	1 473 146	58 733	1 414 414	4%	4%	
Waste Water			1 439 683	60 054	1 379 629	4%	764 551	90 551	674 000	12%	801 308	94 060	707 248	12%	3 005 542	244 665	2 760 877	8%	8%	
Interest			-		#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%	93 903	2 599 727	0	2769%	22 243 488	8 294 244	13 949 244	37%	37%	
Electricity			3 747 018	2 977 114	769 903	79%	3 807 040	3 519 566	287 475	92%	3 686 187	3 895 751	0	106%	11 240 245	10 392 431	847 814	92%	92%	
Water			902 057	886 477	15 580	98%	1 120 297	851 931	268 367	76%	963 557	1 368 563	0	142%	2 985 912	3 106 971	(121 059)	104%	104%	
Refuse			4 804 511	399 120	4 405 391	8%	24 427	607 138	0	2486%	69 778	700 173	0	1003%	4 898 716	1 706 431	3 192 285	35%	35%	
Waste Water			10 429 017	807 671	9 621 346	8%	54 684	1 443 426	0	2640%	92 959	1 655 999	0	1781%	10 576 660	3 907 096	6 669 564	37%	37%	
Interest			-		#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%	2 557	880 598	0	34445%	1 256 305	931 384	324 921	74%	74%	
Electricity			103 937	36 491	67 446	35%	86 665	9 676	76 989	11%	112 506	66 993	45 512	60%	303 107	113 160	189 947	37%	37%	
Water			310 678	177 941	132 737	57%	320 734	210 462	110 273	66%	266 067	142 956	123 111	54%	897 479	531 359	366 121	59%	59%	
Refuse			367 650	38 611	329 039	11%	136 971	93 456	43 514	68%	133 797	38 800	94 997	29%	638 418	170 868	467 551	27%	27%	
Waste Water			1 321 399	78 221	1 243 178	6%	245 418	156 964	88 454	64%	238 403	101 114	137 289	42%	1 805 220	336 299	1 468 921	19%	19%	
Interest			-		#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%	6 067	2 259 166	0	37238%	12 069 100	4 772 920	7 296 180	40%	40%	
Electricity			2 613 089	2 526 991	86 097	97%	2 194 638	1 640 190	554 448	75%	2 405 607	3 386 837	0	141%	7 213 327	7 554 019	(340 691)	105%	105%	
Water			724 333	655 433	68 900	90%	754 423	422 474	331 949	56%	822 813	827 125	0	101%	2 301 569	1 905 032	396 537	83%	83%	
Refuse			2 700 123	232 385	2 467 739	9%	99 665	251 670	0	253%	68 579	277 015	0	404%	2 868 367	761 070	2 107 298	27%	27%	
Waste Water			6 804 496	587 893	6 216 603	9%	174 301	730 201	0	419%	139 169	613 011	0	440%	7 117 967	1 931 105	5 186 862	27%	27%	
Interest			-		#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%	3 231	373 550	0	11562%	1 071 696	438 047	633 649	41%	41%	
Electricity			10 307	5 528	4 779	54%	4 420	3 940	480	89%	9 203	2 018	7 184	22%	23 929	11 486	12 443	48%	48%	
Water			453 455	148 390	305 065	33%	496 301	98 013	398 288	20%	488 603	125 028	363 575	26%	1 438 359	371 431	1 066 928	26%	26%	
Refuse			395 887	40 213	355 674	10%	220 421	26 129	194 293	12%	247 811	32 076	215 734	13%	864 119	98 418	765 701	11%	11%	
Waste Water			920 816	84 728	836 088	9%	385 792	62 378	323 415	16%	428 058	100 681	327 377	24%	1 734 667	247 786	1 486 880	14%	14%	
Interest			-		#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%	8 303	244 370	0	2943%	952 073	273 980	678 092	29%	29%	
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%	592 024	50 007	542 017	8%	1 934 594	157 592	1 777 002	8%	8%	
Refuse			560 814	38 844	521 970	7%	368 208	9 816	358 392	3%	376 093	30 070	346 023	8%	1 305 115	78 730	1 226 385	6%	6%	
Waste Water			1 395 184	76 577	1 318 607	5%	644 072	60 221	583 851	9%	656 192	40 915	615 277	6%	2 695 448	177 713	2 517 735	7%	7%	
Interest			-		#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%	30 064	866 951	0	2884%	4 439 414	1 915 961	2 523 453	43%	43%	
Electricity			1 256 898	1 131 158	125 740	90%	1 315 503	1 172 178	143 325	89%	1 255 354	1 418 572	0	113%	3 827 754	3 721 908	105 847	97%	97%	
Water			351 664	280 220	71 444	80%	442 769	222 149	220 620	50%	376 852	293 201	83 651	78%	1 171 286	795 571	375 715	68%	68%	
Refuse			1 100 726	135 131	965 595	12%	134 437	138 068	0	103%	143 447	254 395	0	177%	1 378 610	527 593	851 017	38%	38%	
Waste Water			1 892 448	205 116	1 687 333	11%	231 883	218 739	13 144	94%	258 150	243 502	14 647	94%	2 382 481	667 357	1 715 124	28%	28%	
Interest			-		#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%	34 623	810 450	0	2341%	4 275 855	1 687 145	2 588 709	39%	39%	
Electricity			466 305	211 231	255 073	45%	404 344	263 644	140 699	65%	507 763	467 529	40 234	92%	1 378 412	942 405	436 007	68%	68%	
Water			304 405	227 700	76 705	75%	495 795	174 235	321 560	35%	361 102	345 381	15 721	96%	1 161 301	747 316	413 985	64%	64%	
Refuse			212 559	65 371	147 188	31%	207 830	85 108	122 723	41%	208 624	86 710	121 913	42%	629 013	237 189	391 824	38%	38%	
Waste Water			232 934	38 470	194 464	17%	230 213	41 112	189 101	18%	140 567	56 681	83 887	40%	603 715	136 263	467 452	23%	23%	
Interest			-		#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%	10 899	556 513	0	5106%	1 404 184	681 616	722 568	49%	49%	
Electricity			1 187	1 285	0	108%	1 450	1 188	262	82%	1 420	1 450	0	102%	4 057	3 923	134	97%	97%	
Water			307 032	99 269	207 763	32%	237 543	86 001	151 542	36%	229 869	91 243	138 626	40%	774 443	276 513	497 930	36%	36%	
Refuse			245 693	27 350	218 343	11%	233 989	30 067	203 921	13%	216 107	35 938	180 169	17%	695 788	93 355	602 434	13%	13%	
Waste Water			436 801	68 480	368 322	16%	409 364	59 977	349 387	15%	379 176	75 696	303 480	20%	1 225 342	204 153	1 021 189	17%	17%	
Interest			-		#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%	56 015	447 656	0	799%	2 360 336	782 122	1 578 214	33%	33%	
Electricity			22 908	12 927	9 981	56%	25 127	18 857	6 270	75%	(27 748)	14 471	0	-52%	20 287	46 255	(25 968)	228%	228%	
Water			355 093	31 380	323 713	9%	352 055	15 378	336 676	4%	366 987	14 978	352 009	4%	1 074 135	61 7				

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

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

[illegible]







### 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>	=====
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 September 2025 reconciliation and invoice due and payable during October 2025. No payment was made towards the Eskom bulk current account during September 2025.

#### Reconciliation for Eskom - SEPTEMBER 2025

BALANCE PER SYSTEM REPORT	446 110 435,54
MUNICIPAL DEBT RELIEF	398 279 009,98
<b>TOTAL BALANCE IN SYSTEM</b>	<b>844 389 445,52</b>
 ESKOM STATEMENT -	 844 389 445,87
 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) 037566Sibaca  
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	2025-10-02
TAX INVOICE NO	650903242001
ACCOUNT MONTH	SEPTEMBER 2025
CURRENT DUE DATE	2025-11-01
VAT REG NO	4790103883

### TAX INVOICE

E-MAIL: cudjoel@bnlm.gov.za

#### ACCOUNT TRANSACTION SUMMARY

RCC / SOC CONNECTION CHARGE		R	19,807.29
ADMINISTRATION CHARGE		R	3,705.90
TRANSMISSION NETWORK CAPACITY		R	213,656.90
DIST. NETWORK CAPACITY CHARGE		R	481,798.26
NETWORK DEMAND CHARGE		R	186,511.14
ANCILLARY SERVICE (ALL)		R	22,039.79
GENERATOR CAPACITY CHARGE		R	144,915.17
LEGACY CHARGE (ALL)		R	1,246,233.95
ENERGY CHARGE (STD)	2,349,632.00	R	3,594,527.78
ENERGY CHARGE (PEAK)	998,401.00	R	2,715,971.58
ENERGY CHARGE (OFF)	2,482,267.00	R	2,705,095.47
SERVICE CHARGE		R	34,160.40
ELECTRIFICATION AND RURAL SUBS (ALL)		R	292,681.11
URBAN LOW VOLTAGE SUBSIDY		R	33,450.00
DX EXCESS NETWORK CAPACITY CHA		R	119,033.81
REBILLED ADJUSTMENTS	(Summary - See attachment for details)	R	0.00

<b>TOTAL CHARGES FOR BILLING PERIOD</b>	<b>R</b>	<b>11,813,588.55</b>
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#### ACCOUNT SUMMARY FOR SEPTEMBER 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-10-03)	R	826,410,708.25
TOTAL CHARGES FOR BILLING PERIOD		R	11,813,588.55
ADJUSTMENTS	(Summary - See attachment for details)	R	4,393,110.78
VAT RAISED ON ITEMS AT 15%		R	1,772,038.29

CURRENT		
18,000,797.25	<b>TOTAL DUE</b>	<b>R 844,389,445.87</b>

## **19. ANNEXURE C**



## **RE : QUARTERLY SCM REPORT 2025/26 QUARTER 1**

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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 worker (1) and stores clerk (1). 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 QUARTER 1 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 QUARTER 1.

PURCHASE ORDERS FOR QUARTER 1		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 6 210 254.96	13
C - Contracts	R 11 267 45.65	59
D - Deviations	R 1 380 285.92	19
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 51 372 282.95	274
P – Petty cash	R 201 863.08	161
R – Invitation to quote	R 747 364.70	5
S – Subsistence & travel	R 856 979.13	371
T - Tenders	R 7 475 692.61	21

#### 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 1 463 428.07 inclusive of all costs**. **“SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR QUARTER 1** Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

#### Tenders Awarded for QUARTER 1

QUARTER 1					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
18/2025	SUPPLY, DELIVERY, INSTALLATION, TRAINING & MAINTENANCE OF A WEB-BASED ELECTRONIC RECORDS, DOCUMENTS AND WORKFLOW SYSTEM, INCLUDING A COMMITTEE MANAGEMENT MODULE FOR A PERIOD OF 36 MONTHS	BUSINESS ENGINEERING	R 1 452 450.00 (3 YEARS)	04/07/2025	OWN FUNDING
19/2025	SUPPLY OFF FUEL AND OIL IN GRAAFF-REINET FOR A PERIOD OF 3 YEARS	GEM GARAGE	RATES	04/07/2025	OWN FUNDING
22/2025	SUPPLY, DELIVERY AND OFFLOADING OF CEMENT OF A PERIOD OF 2 YEARS	SERVIPIX 72 CC	YEAR 1: R 135.00/BAG YEAR 2: R 150.10/BAG	04/07/2025	OWN FUNDING
50/2025	CLEANING OF SEWAGE	ABAPHUMELELI T/A POLLUTION	RATES	04/07/2025	OWN FUNDING

	PUMPSTATIONS, MANHOLES, DRAINS, SEWER PIPELINES AND STORMWATER PIPELINES FOR A PERIOD OF 36 MONTHS FOR DR BEYERS NAUDE LOCAL MUNICIPALITY ON AN "AS AND WHEN" REQUIRED BASIS	CONTROL SERVICES			
49/2025	SUPPLY AND DELIVERY OF WATER METERS AND BOXES FOR A PERIOD OF TWO (2) YEARS	SERVIPIX 72 CC	RATES	30/07/2025	GRANT FUNDED (MIG)
23/2025	SUPPLY, DELIVERY AND OFFLOADING OF BITUMEN PRODUCTS OF A PERIOD OF 2 YEARS	SERVIPIX 72 CC	RATES	30/07/2025	OWN FUNDING
28/2025	FINANCE MANAGEMENT MINIMUM COMPETENCY TRAINING	AMANGILE ACADEMY	R 1675.00/LEARNER/UNIT STANDARD	30/07/2025	GRANT FUNDED (FMG)
51/2025	SUPPLY AND DELIVERY OF WATER PIPES AND FITTINGS	PREMIER PIPE SUPPLY	R 1 063 732.12	30/07/2025	OWN FUNDING
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
53/2025	PROVISION OF A TECHNICAL VOICE SOLUTION FOR A PERIOD OF 3 YEARS	SKY METRO EQUIPMENT	R 134 706.40/MONTH	02/09/2025	OWN FUNDING
20/2025 (RE-ADVERTISEMENT)	SUPPLY OFF FUEL AND OIL IN ABERDEEN FOR A PERIOD OF 3 YEARS	VOLKS DELTA	RATES	02/09/2025	OWN FUNDING
73/2025	UPGRADING OF AND REFURBISHMENT OF BRIDGES AND CULVERTS IN THE DR. BEYERS NAUDE LOCAL MUNICIPALITY.	GANGALA TRADING JV MONZULA (PTY) LTD	R 12 511 929.63	02/09/2025	GRANT FUNDED (MIG)

44/2025 (RE-ADVERTISEMENT)	APPOINTMENT OF A SERVICE PROVIDER FOR JOB EVALUATION MAINTENANCE PHASE FOR A PERIOD OF 3 YEARS	BRIAN SINGH CONSULTING	RATES	25/09/2025	OWN FUNDING
21/2025 (RE-ADVERTISEMENT)	SUPPLY OFF FUEL AND OIL IN STEYTLERVILLE FOR A PERIOD OF 3 YEARS	BKB LTD	RATES	25/09/2025	OWN FUNDING

### RFQs Awarded for QUARTER 1

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
PLY AND DELIVERY OF RES MATERIAL	SERVIPIX 72 CC	BEY-SCM-558	11/07/2025	R 148 062.50	OWN FUNDING
PLY AND DELIVERY OF LIVES	SERVIPIX 72 CC	BEY-SCM-566	04/09/2025	R 282 256.00	OWN FUNDING
REPAIR AND MAINTENANCE OF LANDA STRUCTURE AND REPLACEMENT OF 4 (4) TIMBER DOORS WITH ALUMINIUM FRAMED WINDOWS AT ROBERT HOUSE AND INSTALLATION OF STEEL FLOORING AT ROBERT HOUSE BUILDING - GRAAFF-REINET	SERVIPIX 72 CC	BEY-SCM-567	18/09/2025	R 179 227.16	OWN FUNDING

### PENDING TENDERS QUARTER 1

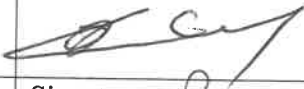

TENDER	DESCRIPTION	STATUS	FUNDING
54/2025	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	CANCELLED	TO BE RE-ADVERTISED
70/2025 (RE-ADVERTISEMENT)	UPGRADING OF COLLIE KOEBERG SPORTS COMPLEX: PHASE 2.	EVALUATION COMMITTEE	GOVERNMENT GRANTS - MIG
79/2025	CONSTRUCTION OF A MULTI PURPOSE CENTRE IN ASHERVILLE, GRAAFF-REINET	EVALUATION COMMITTEE	GOVERNMENT GRANTS - DHS
108/2025	MDGR ROAD RECOVERY AND RECOVERY – PHASE 3	EVALUATION COMMITTEE	GOVERNMENT GRANTS - MIG
90/2025	WATER / WASTE WATER TREATMENT HACH REAGENTS INCLUDING SUPPLYING, MAINTENANCE, SERVICE AND CALIBRATION OF HACH INSTRUMENTS FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING

## 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: 13/10/2025
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 13/10/2025





## **20. ANNEXURE D**

## Choose name from list - Table C1 Monthly Budget Statement Summary - M03 September

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	-	-	56 282	13 536	42 747	316%	54 142
Service charges	320 617	325 525	-	26 408	91 663	81 381	10 281	13%	325 525
Investment revenue	1 117	1 251	-	231	396	313	83	27%	1 251
Transfers and subsidies - Operational	134 167	192 830	-	153	53 937	48 208	5 729	0	192 830
Other own revenue	35 759	45 539	-	2 861	9 969	11 385	(1 416)	-12%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>546 933</b>	<b>619 287</b>	<b>-</b>	<b>29 652</b>	<b>212 247</b>	<b>154 822</b>	<b>57 425</b>	<b>37%</b>	<b>619 287</b>
Employee costs	197 688	212 196	-	16 339	48 480	53 050	(4 570)	-9%	212 196
Remuneration of Councillors	10 071	10 727	-	821	2 464	2 682	(218)	-8%	10 727
Depreciation and amortisation	64 889	68 313	-	4 485	13 450	17 078	(3 628)	-21%	68 417
Interest	47 090	10 572	-	4 401	13 717	2 643	11 074	419%	10 572
Inventory consumed and bulk purchases	161 310	149 063	-	12 431	49 285	37 266	12 019	32%	149 063
Transfers and subsidies	120	150	-	-	-	38	(38)	-100%	150
Other expenditure	187 317	198 359	-	10 630	29 466	49 590	(20 125)	-41%	198 255
<b>Total Expenditure</b>	<b>668 485</b>	<b>649 380</b>	<b>-</b>	<b>49 107</b>	<b>156 861</b>	<b>162 346</b>	<b>(5 485)</b>	<b>-3%</b>	<b>649 380</b>
<b>Surplus/(Deficit)</b>	<b>(121 552)</b>	<b>(30 093)</b>	<b>-</b>	<b>(19 455)</b>	<b>55 386</b>	<b>(7 524)</b>	<b>62 910</b>	<b>-836%</b>	<b>(30 093)</b>
Transfers and subsidies - capital (monetary)	53 487	99 214	-	(9 198)	5 377	24 804	###	-78%	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>(28 653)</b>	<b>60 763</b>	<b>17 280</b>	<b>43 484</b>	<b>252%</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>(28 653)</b>	<b>60 763</b>	<b>17 280</b>	<b>43 484</b>	<b>252%</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	-		299 467				162 662
Total non current assets	1 084 733	1 014 993	-		971 916				1 014 993
Total current liabilities	796 409	534 874	-		597 265				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	-	6 389	58 550	22 961	(35 589)	-155%	91 844
Net cash from (used) investing	7 287	(129 797)	-	506	5 292	(32 449)	(37 741)	116%	(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>6 894</b>	<b>65 026</b>	<b>(9 218)</b>	<b>(74 245)</b>	<b>805%</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	65 850	29 550	13 170	12 429	11 149	10 869	296 066	62 547	501 628
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	26 436	22 439	19 772	28 070	15 611	13 651	83 915	283 461	493 354

## Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>193 754</b>	<b>191 928</b>	<b>-</b>	<b>875</b>	<b>111 418</b>	<b>47 982</b>	<b>63 436</b>	<b>132%</b>	<b>191 928</b>
Executive and council		203	170	-	1	9	42	(33)	-78%	170
Finance and administration		193 551	191 758	-	874	111 409	47 940	63 469	132%	191 758
Internal audit		-	-	-	-	-	-	-		-
<i><b>Community and public safety</b></i>		<b>6 242</b>	<b>60 530</b>	<b>-</b>	<b>78</b>	<b>1 231</b>	<b>15 133</b>	<b>(13 902)</b>	<b>-92%</b>	<b>60 530</b>
Community and social services		3 301	3 254	-	20	56	814	(758)	-93%	3 254
Sport and recreation		11	65	-	1	3	16	(13)	-81%	65
Public safety		2 751	4 481	-	42	1 065	1 120	(55)	-5%	4 481
Housing		178	52 730	-	14	107	13 182	(13 075)	-99%	52 730
Health		-	-	-	-	-	-	-		-
<i><b>Economic and environmental services</b></i>		<b>36 806</b>	<b>56 518</b>	<b>-</b>	<b>1 276</b>	<b>3 455</b>	<b>14 130</b>	<b>(10 674)</b>	<b>-76%</b>	<b>56 518</b>
Planning and development		2 996	2 054	-	283	757	513	243	47%	2 054
Road transport		31 478	52 132	-	993	2 699	13 033	(10 335)	-79%	52 132
Environmental protection		2 332	2 332	-	-	-	583	(583)	-100%	2 332
<i><b>Trading services</b></i>		<b>371 068</b>	<b>409 467</b>	<b>-</b>	<b>18 224</b>	<b>101 520</b>	<b>102 367</b>	<b>(847)</b>	<b>-1%</b>	<b>409 467</b>
Energy sources		174 341	149 637	-	16 647	35 892	37 409	(1 517)	-4%	149 637
Water management		91 345	121 226	-	(5 297)	17 764	30 307	(12 542)	-41%	121 226
Waste water management		68 318	87 622	-	4 225	31 842	21 906	9 936	45%	87 622
Waste management		37 063	50 982	-	2 650	16 021	12 746	3 276	26%	50 982
<i><b>Other</b></i>	<b>4</b>	<b>8</b>	<b>58</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>(14)</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>20 454</b>	<b>217 625</b>	<b>179 626</b>	<b>37 999</b>	<b>21%</b>	<b>718 501</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>190 961</b>	<b>175 355</b>	<b>-</b>	<b>15 395</b>	<b>45 522</b>	<b>43 839</b>	<b>1 683</b>	<b>4%</b>	<b>175 592</b>
Executive and council		34 127	36 360	-	2 186	7 001	9 090	(2 089)	-23%	36 360
Finance and administration		155 093	137 135	-	13 054	38 037	34 284	3 753	11%	137 371
Internal audit		1 740	1 861	-	155	485	465	19	4%	1 861
<i><b>Community and public safety</b></i>		<b>36 281</b>	<b>48 257</b>	<b>-</b>	<b>3 067</b>	<b>8 431</b>	<b>12 065</b>	<b>(3 633)</b>	<b>-30%</b>	<b>48 082</b>
Community and social services		5 755	9 272	-	365	1 116	2 318	(1 202)	-52%	9 098
Sport and recreation		19 214	25 528	-	1 747	4 542	6 382	(1 840)	-29%	25 528
Public safety		10 201	9 962	-	899	2 576	2 491	85	3%	9 962
Housing		(48)	274	-	-	-	69	(69)	-100%	274
Health		1 159	3 220	-	56	197	805	(608)	-76%	3 220
<i><b>Economic and environmental services</b></i>		<b>63 024</b>	<b>69 308</b>	<b>-</b>	<b>4 412</b>	<b>13 164</b>	<b>17 327</b>	<b>(4 163)</b>	<b>-24%</b>	<b>69 308</b>
Planning and development		21 636	22 882	-	1 813	5 383	5 721	(338)	-6%	22 882
Road transport		39 365	46 426	-	2 599	7 555	11 607	(4 052)	-35%	46 426
Environmental protection		2 022	-	-	-	226	-	226	#DIV/0!	-
<i><b>Trading services</b></i>		<b>374 177</b>	<b>356 188</b>	<b>-</b>	<b>25 765</b>	<b>88 584</b>	<b>89 047</b>	<b>(463)</b>	<b>-1%</b>	<b>356 127</b>
Energy sources		193 826	185 188	-	14 548	56 091	46 297	9 794	21%	185 188
Water management		72 628	73 731	-	4 607	15 202	18 433	(3 231)	-18%	73 731
Waste water management		77 837	65 038	-	4 956	11 928	16 259	(4 332)	-27%	65 038
Waste management		29 887	32 232	-	1 655	5 363	8 058	(2 695)	-33%	32 170
<i><b>Other</b></i>		<b>4 042</b>	<b>4 051</b>	<b>-</b>	<b>468</b>	<b>1 160</b>	<b>1 013</b>	<b>147</b>	<b>15%</b>	<b>4 051</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>668 485</b>	<b>653 160</b>	<b>-</b>	<b>49 107</b>	<b>156 861</b>	<b>163 291</b>	<b>(6 430)</b>	<b>-4%</b>	<b>653 160</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(60 607)</b>	<b>65 341</b>	<b>-</b>	<b>(28 653)</b>	<b>60 763</b>	<b>16 335</b>	<b>44 429</b>	<b>2,719887</b>	<b>65 341</b>

[illegible]

## Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		16 646	35 733	37 180	(1 447)	-4%	148 720
Service charges - Water		57 174	59 021		4 516	13 419	14 755	(1 336)	-9%	59 021
Service charges - Waste Water Management		55 964	74 283		3 189	28 438	18 571	9 867	53%	74 283
Service charges - Waste management		31 252	43 501		2 057	14 073	10 875	3 197	29%	43 501
Sale of Goods and Rendering of Services		1 002	2 252		67	187	563	(376)	-67%	2 252
Agency services		1 969	6 109		109	594	1 527	(934)	-61%	6 109
Interest								-		
Interest earned from Receivables		20 128	13 843		1 970	5 923	3 461	2 462	71%	13 843
Interest from Current and Non Current Assets		1 117	1 251		231	396	313	83	27%	1 251
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		758	2 224		74	837	556	281	51%	2 224
Licence and permits		1 052	1 009		129	406	252	154	61%	1 009
Special rating levies		2 065	8 844		28	268	2 211	(1 943)	-88%	8 844
Operational Revenue								-		
Non-Exchange Revenue										
Property rates		55 273	54 142		-	56 282	13 536	42 747	316%	54 142
Surcharges and Taxes		1 287	4 346		57	248	1 087	(839)	-77%	4 346
Fines, penalties and forfeits		3 402	4 129		111	615	1 032	(418)	-40%	4 129
Licence and permits								-		
Transfers and subsidies - Operational		134 167	192 830		153	53 937	48 208	5 729	12%	192 830
Interest		3 481	2 784		315	892	696	196	28%	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	-	29 652	212 247	154 822	57 425	37%	619 287
Expenditure By Type										
Employee related costs		197 688	212 196		16 339	48 480	53 050	(4 570)	-9%	212 196
Remuneration of councillors		10 071	10 727		821	2 464	2 682	(218)	-8%	10 727
Bulk purchases - electricity		155 212	143 076		12 038	48 768	35 769	12 999	36%	143 076
Inventory consumed		6 098	5 987		393	517	1 497	(980)	-65%	5 987
Debt impairment		-	4 552		-	-	1 138	(1 138)	-100%	4 552
Depreciation and amortisation		64 889	68 313		4 485	13 450	17 078	(3 628)	-21%	68 417
Interest		47 090	10 572		4 401	13 717	2 643	11 074	419%	10 572
Contracted services		51 712	46 119		1 326	5 876	11 530	(5 653)	-49%	46 550
Transfers and subsidies		120	150		-	-	38	(38)	-100%	150
Irrecoverable debts written off		1	5 051		-	-	1 263	(1 263)	-100%	5 051
Operational costs		135 603	142 638		9 304	23 589	35 660	(12 071)	-34%	142 101
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure		668 485	649 380	-	49 107	156 861	162 346	(5 485)	-3%	649 380
Surplus/(Deficit)		(121 552)	(30 093)	-	(19 455)	55 386	(7 524)	62 910	(0)	(30 093)
Transfers and subsidies - capital (monetary allocations)		53 487	99 214		(9 198)	5 377	24 804	(19 426)	(0)	99 214
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		(68 065)	69 121	-	(28 653)	60 763	17 280	43 484	0	69 121
Income Tax								-		
Surplus/(Deficit) after income tax		(68 065)	69 121	-	(28 653)	60 763	17 280	43 484	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	-	(28 653)	60 763	17 280	43 484	0	69 121
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		(68 065)	69 121	-	(28 653)	60 763	17 280	43 484	0	69 121

## Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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	-	-	-	2 500	(2 500)	-100%	10 000
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-		-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		476	630	-	-	-	158	(158)	-100%	630
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		34 762	102 237	-	3 907	4 776	25 559	(20 783)	-81%	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	-	3 907	4 776	28 217	(23 441)	-83%	112 867
<b>Total Capital Expenditure</b>		<b>35 238</b>	<b>112 867</b>	<b>-</b>	<b>3 907</b>	<b>4 776</b>	<b>28 217</b>	<b>(23 441)</b>	<b>-83%</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>158</b>	<b>(158)</b>	<b>-100%</b>	<b>630</b>
Executive and council								-		
Finance and administration		1 003	630		-	-	158	(158)	-100%	630
Internal audit								-		
<b>Community and public safety</b>		<b>238</b>	<b>34 985</b>	<b>-</b>	<b>2 810</b>	<b>3 297</b>	<b>8 746</b>	<b>(5 450)</b>	<b>-62%</b>	<b>34 985</b>
Community and social services		-	-		2 810	3 297	-	3 297	#DIV/0!	-
Sport and recreation		-	10 000		-	-	2 500	(2 500)	-100%	10 000
Public safety		238	-		-	-	-	-		-
Housing		-	24 985		-	-	6 246	(6 246)	-100%	24 985
Health								-		
<b>Economic and environmental services</b>		<b>6 926</b>	<b>38 175</b>	<b>-</b>	<b>536</b>	<b>536</b>	<b>9 544</b>	<b>(9 007)</b>	<b>-94%</b>	<b>38 175</b>
Planning and development		5 833	27 775		107	107	6 944	(6 837)	-98%	27 775
Road transport		1 093	10 400		429	429	2 600	(2 171)	-83%	10 400
Environmental protection								-		
<b>Trading services</b>		<b>31 118</b>	<b>39 076</b>	<b>-</b>	<b>560</b>	<b>943</b>	<b>9 769</b>	<b>(8 826)</b>	<b>-90%</b>	<b>39 076</b>
Energy sources		710	-		-	-	-	-		-
Water management		17 659	68		-	-	17	(17)	-100%	68
Waste water management		10 176	39 008		560	943	9 752	(8 809)	-90%	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>3 907</b>	<b>4 776</b>	<b>28 217</b>	<b>(23 441)</b>	<b>-83%</b>	<b>112 867</b>
<b>Funded by:</b>										
National Government		35 865	73 236		3 478	4 347	18 309	(13 962)	-76%	73 236
Provincial Government		364	39 631		429	429	9 908	(9 479)	-96%	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>3 907</b>	<b>4 776</b>	<b>28 217</b>	<b>(23 441)</b>	<b>-83%</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>Total Capital Funding</b>		<b>39 285</b>	<b>112 867</b>	<b>-</b>	<b>3 907</b>	<b>4 776</b>	<b>28 217</b>	<b>(23 441)</b>	<b>-83%</b>	<b>112 867</b>

## Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		47 734	17 243
Trade and other receivables from exchange transactions		132 383	15 141		40 467	15 141
Receivables from non-exchange transactions		49 846	39 811		88 334	39 811
Current portion of non-current receivables						
Inventory		11 060	9 855		10 888	9 855
VAT		190 017	79 939		111 775	79 939
Other current assets		672	674		268	674
<b>Total current assets</b>		<b>411 787</b>	<b>162 662</b>	<b>-</b>	<b>299 467</b>	<b>162 662</b>
<b>Non current assets</b>						
Investments						
Investment property		24 742	26 041		25 194	26 041
Property, plant and equipment		1 048 167	977 854		935 280	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	-		344	-
<b>Total non current assets</b>		<b>1 084 733</b>	<b>1 014 993</b>	<b>-</b>	<b>971 916</b>	<b>1 014 993</b>
<b>TOTAL ASSETS</b>		<b>1 496 520</b>	<b>1 177 655</b>	<b>-</b>	<b>1 271 382</b>	<b>1 177 655</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities						
Consumer deposits		5 881	2 752		6 257	2 752
Trade and other payables from exchange transactions		627 356	470 034		509 762	470 034
Trade and other payables from non-exchange transactions		15 876	6 410		40 719	6 410
Provision		13 146	11 459		11 667	11 459
VAT		134 150	44 220		28 860	44 220
Other current liabilities						
<b>Total current liabilities</b>		<b>796 409</b>	<b>534 874</b>	<b>-</b>	<b>597 265</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>1 093 466</b>	<b>835 837</b>
<b>NET ASSETS</b>	2	<b>387 318</b>	<b>341 818</b>	<b>-</b>	<b>177 916</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>



## Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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		10 038	21 532	14 908	6 624	44%	59 633
Service charges		64 276	348 114		8 223	10 333	87 029	(76 695)	-88%	348 114
Other revenue		24 477	38 769		16 787	42 504	9 692	32 812	339%	38 769
Transfers and Subsidies - Operational		302 846	160 202		(0)	55 533	40 050	15 482	39%	160 202
Transfers and Subsidies - Capital		79 369	99 214		3 000	27 362	24 803	2 559	10%	99 214
Interest		113	1 169		181	290	292	(2)	-1%	1 169
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(308 606)	(615 256)		(31 840)	(99 004)	(153 814)	54 810	-36%	(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>6 389</b>	<b>58 550</b>	<b>22 961</b>	<b>(35 589)</b>	<b>-155%</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)		506	5 292	(32 449)	37 741	-116%	(129 797)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>7 287</b>	<b>(129 797)</b>	<b>-</b>	<b>506</b>	<b>5 292</b>	<b>(32 449)</b>	<b>(37 741)</b>	<b>116%</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>6 894</b>	<b>63 843</b>	<b>(9 488)</b>			<b>(37 953)</b>
Cash/cash equivalents at beginning:		1 079	1 079		-	1 184	270	914		1 079
Cash/cash equivalents at month/year end:		214 550	(36 874)	-	6 894	65 026	(9 218)			(36 874)