

## **Dr. Beyers Naudé Local Municipality**

# **EC101 SECTION 71 REPORT JULY 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 July 2025 and ending 31 July 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 – JULY 2025

0 - Table C1 Monthly Budget Statement Summary - M01 July

| 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              | –                 | 56 649             | 56 649             | 4 512              | 52 137              | 1156%           | 54 142             |
| Service charges  | 320 617          | 325 525             | –                 | 45 204             | 45 204             | 27 127             | 18 077              | 67%             | 325 525            |
| Investment revenue   | 1 117            | 1 251               | –                 | 40                 | 40                 | 104                | (64)                | -61%            | 1 251              |
| Transfers and subsidies - Operational                                | 134 167          | 192 830             | –                 | 9 171              | 9 171              | 16 069             | (6 898)             | (0)             | 192 830            |
| Other own revenue  | 35 759           | 45 539              | –                 | 3 652              | 3 652              | 3 795              | (143)               | -4%             | 45 539             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>546 933</b>   | <b>619 287</b>      | <b>–</b>          | <b>114 717</b>     | <b>114 717</b>     | <b>51 607</b>      | <b>63 110</b>       | <b>122%</b>     | <b>619 287</b>     |
| Employee costs   | 197 688          | 212 196             | –                 | 14 764             | 14 764             | 17 683             | (2 919)             | -17%            | 212 196            |
| Remuneration of Councillors  | 10 071           | 10 727              | –                 | 821                | 821                | 894                | (73)                | -8%             | 10 727             |
| Depreciation and amortisation  | 64 889           | 68 313              | –                 | 4 997              | 4 997              | 5 693              | (696)               | -12%            | 68 313             |
| Interest   | 47 090           | 10 572              | –                 | 4 922              | 4 922              | 881                | 4 041               | 459%            | 10 572             |
| Inventory consumed and bulk purchases                                | 161 310          | 149 063             | –                 | 18 950             | 18 950             | 12 422             | 6 528               | 53%             | 149 063            |
| Transfers and subsidies  | 120              | 150                 | –                 | –                  | –                  | 13                 | (13)                | -100%           | 150                |
| Other expenditure  | 187 317          | 198 359             | –                 | 5 247              | 5 247              | 16 530             | (11 283)            | -68%            | 198 359            |
| <b>Total Expenditure</b>   | <b>668 485</b>   | <b>649 380</b>      | <b>–</b>          | <b>49 701</b>      | <b>49 701</b>      | <b>54 115</b>      | <b>(4 414)</b>      | <b>-8%</b>      | <b>649 380</b>     |
| <b>Surplus/(Deficit)</b>   | <b>(121 552)</b> | <b>(30 093)</b>     | <b>–</b>          | <b>65 016</b>      | <b>65 016</b>      | <b>(2 508)</b>     | <b>67 524</b>       | <b>-2692%</b>   | <b>(30 093)</b>    |
| Transfers and subsidies - capital (monetary)                         | 53 487           | 99 214              | –                 | 148                | 148                | 8 268              | (8 120)             | -98%            | 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>65 163</b>      | <b>65 163</b>      | <b>5 760</b>       | <b>59 403</b>       | <b>1031%</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>65 163</b>      | <b>65 163</b>      | <b>5 760</b>       | <b>59 403</b>       | <b>1031%</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             | –                 |                    | 311 790            |                    |                     |                 | 162 662            |
| Total non current assets   | 1 084 733        | 1 014 993           | –                 |                    | 980 836            |                    |                     |                 | 1 014 993          |
| Total current liabilities  | 796 409          | 534 874             | –                 |                    | 625 579            |                    |                     |                 | 534 874            |
| Total non current liabilities  | 318 150          | 300 963             | –                 |                    | 312 792            |                    |                     |                 | 300 963            |
| Community wealth/Equity  | 491 396          | 479 767             | –                 |                    | 389 232            |                    |                     |                 | 479 767            |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 206 184          | 91 844              | –                 | (13 774)           | (13 774)           | 7 654              | 21 428              | 280%            | 91 844             |
| Net cash from (used) investing                                       | 7 287            | (129 797)           | –                 | 4 056              | 4 056              | (10 816)           | (14 873)            | 137%            | (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>(8 534)</b>     | <b>(8 534)</b>     | <b>(3 073)</b>     | <b>5 461</b>        | <b>-178%</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   | 101 258          | 14 280              | 12 242            | 11 790             | 11 651             | 12 406             | 284 943             | 63 871          | 512 441            |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 19 592           | 30 412              | 16 058            | 14 638             | 9 963              | 14 339             | 96 036              | 247 049         | 448 087            |

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

|                          | Original Budget     | Adjusted Budget | Monthly actual      | YearTD actual       | YearTD budget      | YTD variance        | YTD variance |
|--------------------------|---------------------|-----------------|---------------------|---------------------|--------------------|---------------------|--------------|
| EXPENDITURE              | R 649 379 994       | R -             | R 49 701 390        | R 49 701 390        | R 54 115 372       | R -4 413 982        | -8%          |
| REVENUE                  | R 718 501 006       | R -             | R 114 864 611       | R 114 864 611       | R 59 875 281       | R 54 989 330        | 92%          |
| <b>SURPLUS (DEFICIT)</b> | <b>R 69 121 012</b> | <b>R -</b>      | <b>R 65 163 221</b> | <b>R 65 163 221</b> | <b>R 5 759 909</b> | <b>R 59 403 312</b> | <b>1031%</b> |

### 3.2. Financial Performance

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

#### 3.2.1. Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 114.9 million, with year-to-date revenue also amounting to R 114.9 million or 15.99% 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 56.6 million or 104.62% 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 45.2 million or 13.89% 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 40 thousand or 3.08% 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 9.2 million or 4.77% 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 3.7 million or 8.13% of the original budget.

#### 3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 49.7 million, while year-to-date expenditure also amounts to R 49.7 million or 7.65% 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 14.8 million or 6.97% 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 821 thousand or 7.67% 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 5.0 million or 7.32% 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 18.9 million or 13.21% 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 5.2 million or 2.62% of the original budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

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

0 - Table C5 Monthly Budget Statement - Capital Expenditure  
(municipal vote, functional classification and funding) - M01 July

| Vote Description   | Ref | 2024/25            | Budget Year<br>2025/26 |                    |                   |                  |                  |                 |                      |                       |
|--|-----|--------------------|------------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
|  |     | Audited<br>Outcome | Original<br>Budget     | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| <b>R thousands</b>   | 1   |                    |                        |                    |                   |                  |                  |                 |                      |                       |
| <b>Multi-Year expenditure appropriation</b>  | 2   |                    |                        |                    |                   |                  |                  |                 |                      |                       |
| Vote 9 - MUNICIPAL MANAGER (31: CAPEX)   |     | -                  | -                      | -                  | -                 | -                | -                | -               |                      | -                     |
| Vote 10 - CORPORATE SERVICES: ADMINSTRN (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: ADMINSTRN (32: CAPEX)  |     | -                  | -                      | -                  | -                 | -                | -                | -               |                      | -                     |
| Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)  |     | -                  | 10 000                 | -                  | -                 | -                | 833              | (833)           | -100%                | 10 000                |
| Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)   |     | -                  | -                      | -                  | -                 | -                | -                | -               |                      | -                     |
| Vote 13 - FINANCIAL SERVICES (36: CAPEX)   |     | 476                | 630                    | -                  | -                 | -                | 53               | (53)            | -100%                | 630                   |
| Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)  |     | 34 762             | 102 237                | -                  | -                 | -                | 8 520            | (8 520)         | -100%                | 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                | -                  | -                 | -                | 9 406            | (9 406)         | -100%                | 112 867               |
| <b>Total Capital Expenditure</b>   |     | <b>35 238</b>      | <b>112 867</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>9 406</b>     | <b>(9 406)</b>  | <b>-100%</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>53</b>        | <b>(53)</b>     | <b>-100%</b>         | <b>630</b>            |
| Executive and council  |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| Finance and administration   |     | 1 003              | 630                    |                    | -                 | -                | 53               | (53)            | -100%                | 630                   |
| Internal audit   |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Community and public safety</b>   |     | <b>238</b>         | <b>34 985</b>          | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>2 915</b>     | <b>(2 915)</b>  | <b>-100%</b>         | <b>34 985</b>         |
| Community and social services  |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| Sport and recreation   |     | -                  | 10 000                 |                    | -                 | -                | 833              | (833)           | -100%                | 10 000                |
| Public safety  |     | 238                | -                      |                    | -                 | -                | -                | -               |                      | -                     |
| Housing  |     | -                  | 24 985                 |                    | -                 | -                | 2 082            | (2 082)         | -100%                | 24 985                |
| Health   |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Economic and environmental services</b>   |     | <b>6 926</b>       | <b>38 175</b>          | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>3 181</b>     | <b>(3 181)</b>  | <b>-100%</b>         | <b>38 175</b>         |
| Planning and development   |     | 5 833              | 27 775                 |                    | -                 | -                | 2 315            | (2 315)         | -100%                | 27 775                |
| Road transport   |     | 1 093              | 10 400                 |                    | -                 | -                | 867              | (867)           | -100%                | 10 400                |
| Environmental protection   |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Trading services</b>  |     | <b>31 118</b>      | <b>39 076</b>          | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>3 256</b>     | <b>(3 256)</b>  | <b>-100%</b>         | <b>39 076</b>         |
| Energy sources   |     | 710                | -                      |                    | -                 | -                | -                | -               |                      | -                     |
| Water management   |     | 17 659             | 68                     |                    | -                 | -                | 6                | (6)             | -100%                | 68                    |
| Waste water management   |     | 10 176             | 39 008                 |                    | -                 | -                | 3 251            | (3 251)         | -100%                | 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>-</b>          | <b>-</b>         | <b>9 406</b>     | <b>(9 406)</b>  | <b>-100%</b>         | <b>112 867</b>        |
| <b>Funded by:</b>  |     |                    |                        |                    |                   |                  |                  |                 |                      |                       |
| National Government  |     | 35 865             | 73 236                 |                    | -                 | -                | 6 103            | (6 103)         | -100%                | 73 236                |
| Provincial Government  |     | 364                | 39 631                 |                    | -                 | -                | 3 303            | (3 303)         | -100%                | 39 631                |
| District Municipality  |     | 765                | -                      |                    | -                 | -                | -                | -               |                      | -                     |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm<br>Agencies, Households, Non-profit Institutions, Private Enterprises, Public<br>Corporatons, Higher Educ Institutions) |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Transfers recognised - capital</b>  |     | <b>36 994</b>      | <b>112 867</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>9 406</b>     | <b>(9 406)</b>  | <b>-100%</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>-</b>          | <b>-</b>         | <b>9 406</b>     | <b>(9 406)</b>  | <b>-100%</b>         | <b>112 867</b>        |



#### 4.1. Capital Funding Source and Expenditure

| Capital Budget performance for the period ending 31 July 2025 |                 |                 |                |               |               |              |              |
|---|-----------------|-----------------|----------------|---------------|---------------|--------------|--------------|
|   | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance |
| Capital   | R 112 867 059   | R -             | R -            | R -           | R 9 405 598   | R -9 405 598 | -100%        |

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.

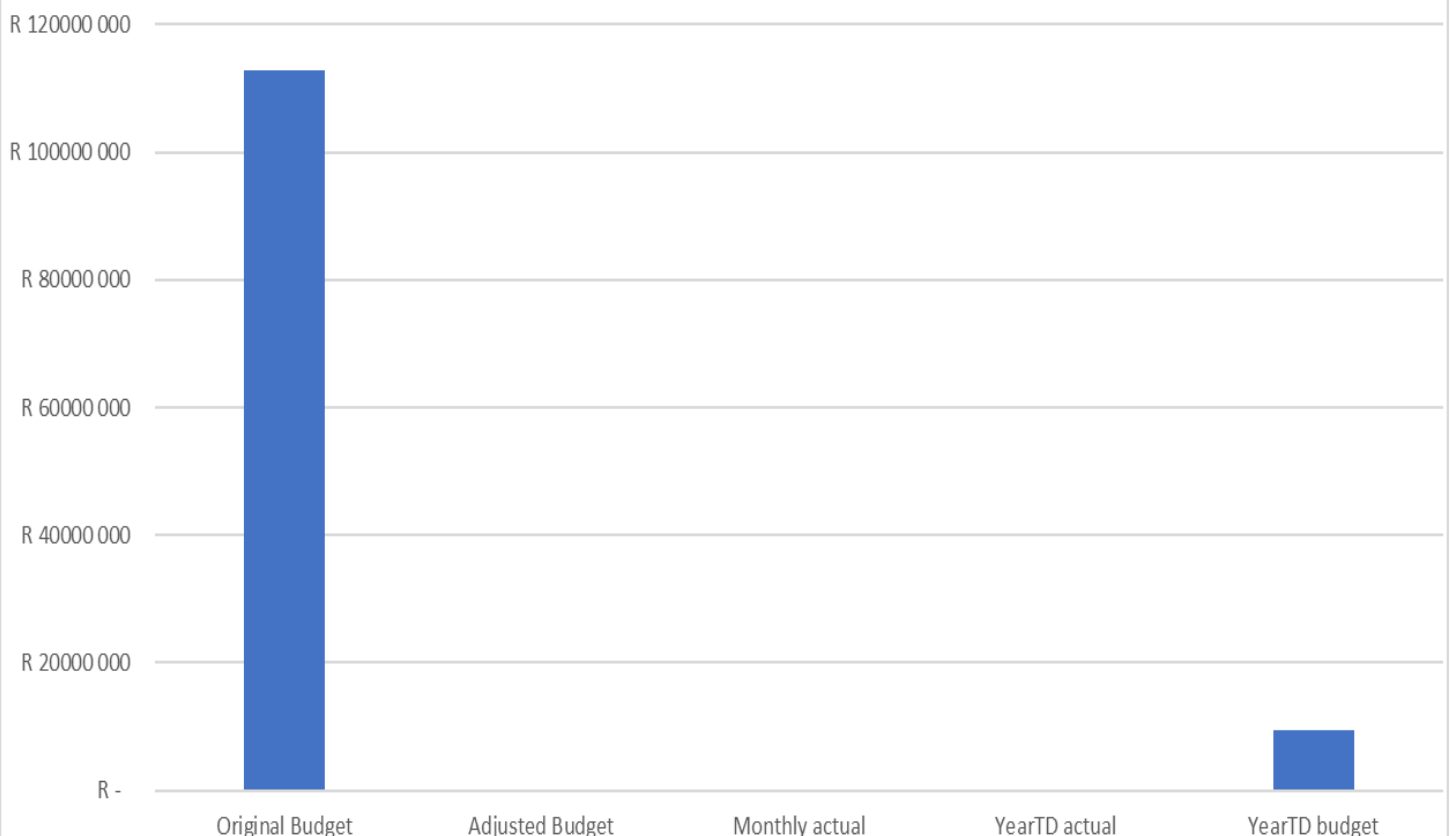
##### Capital Revenue: Sources of Finance

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 0.00 or 00.00% of the original budget.
- **Economic and environmental services:** reflects a total original budget of R 38.2 million, while the year-to-date expenditure amounts to R 0.00 or 0.00% of the original budget.
- **Trading services:** reflects a total original budget of R 39.1 million, while the year-to-date expenditure amounts to R 0.00 or 0.00% of the original budget.

Capital 2025/2026 - JULY 2025



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

Table: Key Treasury Information as at 31 July 2025

| Bank Bal, Investment - July 2025      | OPENING<br>BALANCE<br>01-07-2025 | MOVEMENT<br>DURING THE<br>PERIOD | CLOSING<br>BALANCE<br>31-07-2025 |
|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>CURRENT ACCOUNTS</b>               | <b>6 223 394,80</b>              | <b>-4 467 077,85</b>             | <b>1 756 316,95</b>              |
| CURRENT ACCOUNT BAVIAANS - ABSA       | 179 638,33                       | - 101 189,60                     | 78 448,73                        |
| NEW CURRENT ACCOUNT - STANDARD BANK   | 5 990 426,44                     | - 4 575 685,38                   | 1 414 741,06                     |
| NEW MOTOR REG ACCOUNT - STANDARD BANK | 53 330,03                        | 209 797,13                       | 263 127,16                       |
|                                       |                                  |                                  |                                  |
| <b>INVESTMENTS</b>                    | <b>21 382 727,22</b>             | <b>-19 799 723,21</b>            | <b>1 583 004,01</b>              |
| MONEY MARKET - ABSA                   | 35 097,54                        | 223,57                           | 35 321,11                        |
| ESKOM DEPOSIT ACCOUNT - STANDARD BANK | 1 158 406,64                     | 7 329,70                         | 1 165 736,34                     |
| FMG CALL ACCOUNT                      | 3 412,74                         | 11,01                            | 3 423,75                         |
| MIG CALL ACCOUNT                      | 20 160 497,79                    | -19 807 426,15                   | 353 071,64                       |
| CALL ACCOUNT - STANDARD BANK          | 25 312,51                        | 138,66                           | 25 451,17                        |

### 5.1. Cash management

The cashflow is managed daily, and the CFO and MM are advised on a weekly basis of the projected cashflow requirements. The municipality is facing severe cashflow constraints and does not have any cash-backed reserves that could assist in the relief of monthly cashflow constraints. Cost containment measures have been implemented, and a revised Financial Recovery Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved with the 2025/2026 budget.

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

### 5.2. Investments

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

The report must contain at least:

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

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

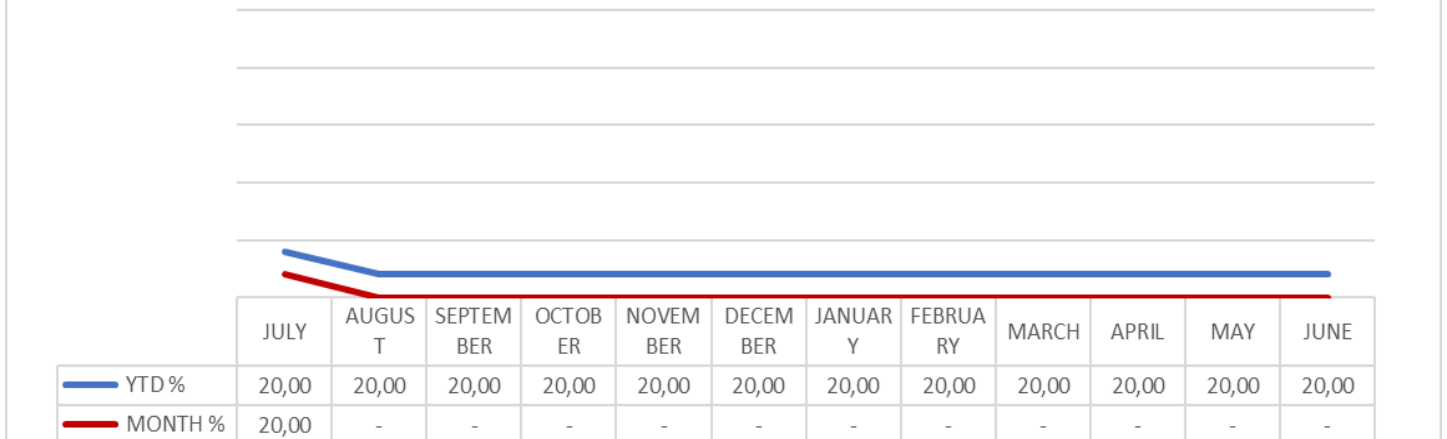
Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 July 2025.

### 5.3. Borrowings

The municipality does not have borrowings.

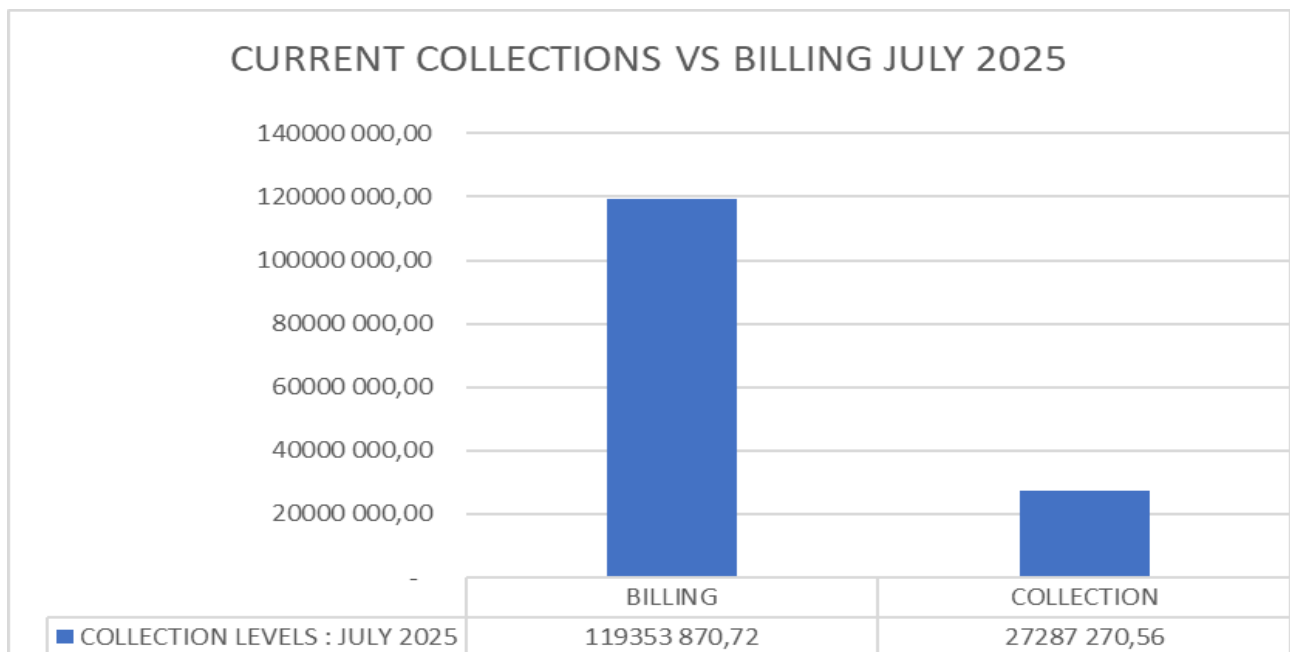


### AVERAGE COLLECTION RATE 2024/25



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**

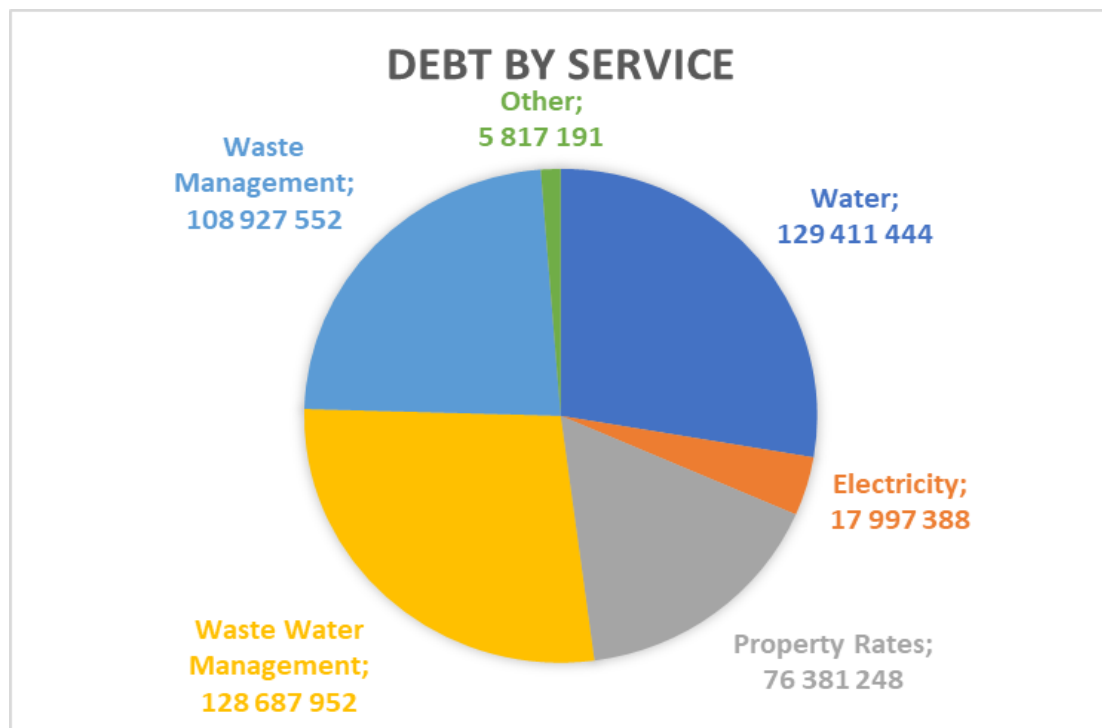


## 7. DEBTORS

The total outstanding debtor's book of the municipality as at end of July 2025 amounts to R 467.2 million.

| UNIVERSAL | Bal Type     | Current              | 30 Days              | 60 Days              | 90 Days             | 120 Days            | 150 Days             | 180 Days            | 210 Days +            | Debtor Total          |
|-----------|--------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|-----------------------|
|           | Water        | 5 240 604,91         | 4 413 890,61         | 3 353 668,20         | 3 240 781,91        | 3 427 814,03        | 3 362 910,12         | 3 537 328,73        | 102 834 445,94        | 129 411 444,45        |
|           | Elec         | 7 571 991,78         | 1 585 393,01         | 669 697,46           | 512 626,03          | 452 725,09          | 839 954,29           | 387 249,60          | 5 977 750,90          | 17 997 388,16         |
|           | Rates        | 24 858 253,21        | 774 770,16           | 667 558,74           | 594 503,61          | 599 799,60          | 950 742,88           | 527 948,28          | 47 407 671,90         | 76 381 248,38         |
|           | Sewerage     | 9 182 834,08         | 3 555 499,78         | 3 423 160,46         | 3 381 349,77        | 3 192 387,33        | 3 121 304,91         | 3 087 621,20        | 99 743 794,96         | 128 687 952,49        |
|           | Refuse       | 4 845 547,49         | 2 207 749,30         | 2 095 627,96         | 2 047 783,06        | 1 990 704,01        | 1 945 374,56         | 1 920 081,86        | 91 874 683,56         | 108 927 551,80        |
|           | Other        | 337 826,54           | 99 501,36            | 62 143,61            | 57 230,12           | 59 948,42           | 303 994,63           | 28 691,50           | 4 867 855,08          | 5 817 191,26          |
|           | <b>TOTAL</b> | <b>52 037 058,01</b> | <b>12 636 804,22</b> | <b>10 271 856,43</b> | <b>9 834 274,50</b> | <b>9 723 378,48</b> | <b>10 524 281,39</b> | <b>9 488 921,17</b> | <b>352 706 202,34</b> | <b>467 222 776,54</b> |

Debtors owing between 0-30 days amounts to R 52.0 million, and 30-60 days constitute R 12.6 million. Debtors owing over 210 days constitute R 352.7 million or 80.72%, while the debt over 90 days constitute R 392.3 million or 83.97%. 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        | 3 935 675,02         | 3 506 134,30        | 2 669 582,74        | 2 689 241,34        | 2 838 058,59        | 2 815 573,82        | 2 879 449,34        | 97 190 953,90         | 118 524 669,05        |
|  | Elec         | 1 831 077,56         | 295 122,18          | 207 072,91          | 184 152,46          | 171 004,74          | 182 238,33          | 76 740,29           | 2 950 315,46          | 5 897 723,93          |
|  | Rates        | 8 559 086,38         | 500 864,26          | 442 809,55          | 406 156,84          | 384 705,22          | 433 596,36          | 351 491,92          | 19 333 237,14         | 30 411 947,67         |
|  | Sewerage     | 5 234 377,62         | 3 046 632,14        | 2 964 516,84        | 2 909 262,39        | 2 847 794,24        | 2 795 462,72        | 2 755 462,98        | 91 158 483,69         | 113 711 992,62        |
|  | Refuse       | 3 261 595,42         | 1 839 835,63        | 1 782 272,45        | 1 749 226,76        | 1 709 837,75        | 1 678 890,69        | 1 651 568,96        | 80 429 198,27         | 94 102 425,93         |
|  | Other        | 306 724,74           | 72 181,11           | 35 737,12           | 33 367,54           | 34 573,90           | 281 262,88          | 17 416,65           | 3 010 281,08          | 3 791 545,02          |
|  | <b>TOTAL</b> | <b>23 128 536,74</b> | <b>9 260 769,62</b> | <b>8 101 991,61</b> | <b>7 971 407,33</b> | <b>7 985 974,44</b> | <b>8 187 024,80</b> | <b>7 732 130,14</b> | <b>294 072 469,54</b> | <b>366 440 304,22</b> |
|  |              |                      |                     |                     |                     |                     |                     |                     |                       |                       |
| Department   | Bal Type     | Current              | 30 Days             | 60 Days             | 90 Days             | 120 Days            | 150 Days            | 180 Days            | 210 Days +            | Debtor Total          |
| Indigents IGG  | Water        | 748 449,92           | 637 650,04          | 489 602,60          | 375 747,62          | 470 287,53          | 362 359,11          | 530 378,96          | 3 056 042,07          | 6 670 517,85          |
|  | Elec         | 31 019,38            | 5 403,98            | 2 511,88            | 2 297,28            | 2 089,59            | 1 840,81            | 943,97              | 18 438,19             | 64 545,08             |
|  | Rates        | 51 558,45            | 14 908,00           | 11 985,38           | 8 449,20            | 7 822,08            | 11 830,56           | 4 919,50            | 111 466,45            | 222 939,62            |
|  | Sewerage     | 479 423,66           | 290 827,07          | 280 241,87          | 257 130,95          | 250 916,89          | 235 752,68          | 237 865,95          | 2 958 012,50          | 4 990 171,57          |
|  | Refuse       | 229 365,98           | 203 144,46          | 168 970,02          | 160 561,11          | 150 849,35          | 137 034,68          | 140 280,67          | 2 021 006,58          | 3 211 212,85          |
|  | Other        | 625,24               | 0,00                | 799,29              | 0,00                | 436,50              | 0,00                | 0,00                | 5 030,85              | 6 891,88              |
|  | <b>TOTAL</b> | <b>1 540 442,63</b>  | <b>1 151 933,55</b> | <b>954 111,04</b>   | <b>804 186,16</b>   | <b>882 401,94</b>   | <b>748 817,84</b>   | <b>914 389,05</b>   | <b>8 169 996,64</b>   | <b>15 166 278,85</b>  |
|  |              |                      |                     |                     |                     |                     |                     |                     |                       |                       |
| Department   | Bal Type     | Current              | 30 Days             | 60 Days             | 90 Days             | 120 Days            | 150 Days            | 180 Days            | 210 Days +            | Debtor Total          |
| Municipal Accounts                                     | Water        | 23 770,95            | 22 391,89           | 20 037,44           | 18 022,87           | 21 382,44           | 20 239,64           | 16 943,72           | 472 893,13            | 615 682,08            |
|  | Elec         | 16 280,36            | 18 992,50           | 15 926,12           | 16 012,93           | 15 155,68           | 12 845,19           | 15 320,40           | 168 469,88            | 279 003,06            |
|  | Rates        | 699 517,54           | 13 595,64           | 13 592,50           | 13 523,19           | 13 494,96           | 14 917,04           | 13 494,96           | 2 153 506,46          | 2 935 642,29          |
|  | Sewerage     | 8 299,50             | 7 255,51            | 7 255,51            | 7 610,61            | 7 610,61            | 7 255,51            | 7 610,61            | 243 903,79            | 296 801,65            |
|  | Refuse       | 80 681,19            | 77 128,90           | 77 128,90           | 77 128,90           | 77 128,90           | 77 128,90           | 77 128,90           | 5 130 972,95          | 5 674 427,54          |
|  | 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>828 549,54</b>    | <b>139 364,44</b>   | <b>133 940,47</b>   | <b>132 298,50</b>   | <b>134 772,59</b>   | <b>132 386,28</b>   | <b>130 498,59</b>   | <b>8 180 110,41</b>   | <b>9 811 920,82</b>   |

| Department          | Bal Type     | Current             | 30 Days           | 60 Days           | 90 Days           | 120 Days          | 150 Days          | 180 Days          | 210 Days +           | Debtor Total         |
|---------------------|--------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------------|
| Farms               | Water        | 5 582,99            | 5 795,60          | 4 454,03          | 4 189,16          | 6 260,49          | 11 611,52         | 8 486,58          | 77 258,55            | 123 638,92           |
|                     | Elec         | 554 696,32          | 100 820,84        | 71 477,54         | 83 733,55         | 63 902,13         | 75 260,96         | 78 640,13         | 2 193 786,21         | 3 222 317,68         |
|                     | Rates        | 3 286 239,50        | 106 297,14        | 100 305,03        | 94 456,59         | 109 128,07        | 375 053,08        | 92 094,85         | 14 926 703,20        | 19 090 277,46        |
|                     | Sewerage     | 9 091,41            | 347,66            | 347,66            | 347,66            | 347,66            | 347,66            | 347,66            | 19 053,03            | 30 230,40            |
|                     | Refuse       | 18 344,88           | 962,25            | 582,99            | 582,99            | 582,99            | 582,99            | 582,99            | 38 773,61            | 60 995,69            |
|                     | Other        | 28,75               | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 63 518,43            | 63 547,18            |
|                     | <b>TOTAL</b> | <b>3 873 983,85</b> | <b>214 223,49</b> | <b>177 167,25</b> | <b>183 309,95</b> | <b>180 221,34</b> | <b>462 856,21</b> | <b>180 152,21</b> | <b>17 319 093,03</b> | <b>22 591 007,33</b> |
|                     |              |                     |                   |                   |                   |                   |                   |                   |                      |                      |
| Department          | Bal Type     | Current             | 30 Days           | 60 Days           | 90 Days           | 120 Days          | 150 Days          | 180 Days          | 210 Days +           | Debtor Total         |
| Councillors         | Water        | 4 608,75            | 2 846,15          | 2 035,32          | 1 978,17          | 1 188,26          | 2 003,85          | 1 573,39          | 56 764,10            | 72 997,99            |
|                     | Elec         | 4 087,22            | 1 983,75          | 1 342,72          | 0,00              | 0,00              | 0,00              | 0,00              | 619,39               | 8 033,08             |
|                     | Rates        | 3 942,85            | 1 025,20          | 899,28            | 899,28            | 649,80            | 600,35            | 600,35            | 8 276,12             | 16 893,23            |
|                     | Sewerage     | 5 678,25            | 4 519,57          | 4 519,57          | 4 519,57          | 3 128,93          | 3 824,25          | 3 824,25          | 125 099,08           | 155 113,47           |
|                     | Refuse       | 3 540,75            | 2 738,38          | 2 526,28          | 2 526,28          | 1 928,48          | 2 137,62          | 2 137,62          | 102 193,29           | 119 728,70           |
|                     | Other        | 0,00                | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 7 895,29             | 7 895,29             |
|                     | <b>TOTAL</b> | <b>21 857,82</b>    | <b>13 113,05</b>  | <b>11 323,17</b>  | <b>9 923,30</b>   | <b>6 895,47</b>   | <b>8 566,07</b>   | <b>8 135,61</b>   | <b>300 847,27</b>    | <b>380 661,76</b>    |
|                     |              |                     |                   |                   |                   |                   |                   |                   |                      |                      |
| Department          | Bal Type     | Current             | 30 Days           | 60 Days           | 90 Days           | 120 Days          | 150 Days          | 180 Days          | 210 Days +           | Debtor Total         |
| Municipal Officials | Water        | 12 467,79           | 5 043,17          | 5 308,81          | 11 683,75         | 11 824,40         | 5 610,50          | 4 943,50          | 103 902,85           | 160 784,77           |
|                     | Elec         | 12 976,47           | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 3 129,35             | 16 105,82            |
|                     | Rates        | 16 157,45           | 3 455,63          | 2 011,32          | 2 011,32          | 2 011,32          | 1 953,87          | 1 222,77          | 15 484,99            | 44 308,67            |
|                     | Sewerage     | 13 591,38           | 4 958,80          | 3 128,93          | 3 128,93          | 3 128,93          | 3 128,93          | 2 678,89          | 59 992,17            | 93 736,96            |
|                     | Refuse       | 7 767,38            | 2 802,68          | 1 610,40          | 1 554,63          | 1 554,63          | 1 554,63          | 1 203,42          | 34 813,56            | 52 861,33            |
|                     | Other        | 4 738,40            | 310,50            | 3 185,95          | 1 441,33          | 2 516,77          | 310,50            | 310,50            | 31 084,56            | 43 898,51            |
|                     | <b>TOTAL</b> | <b>67 698,87</b>    | <b>16 570,78</b>  | <b>15 245,41</b>  | <b>19 819,96</b>  | <b>21 036,05</b>  | <b>12 558,43</b>  | <b>10 359,08</b>  | <b>248 407,48</b>    | <b>411 696,06</b>    |

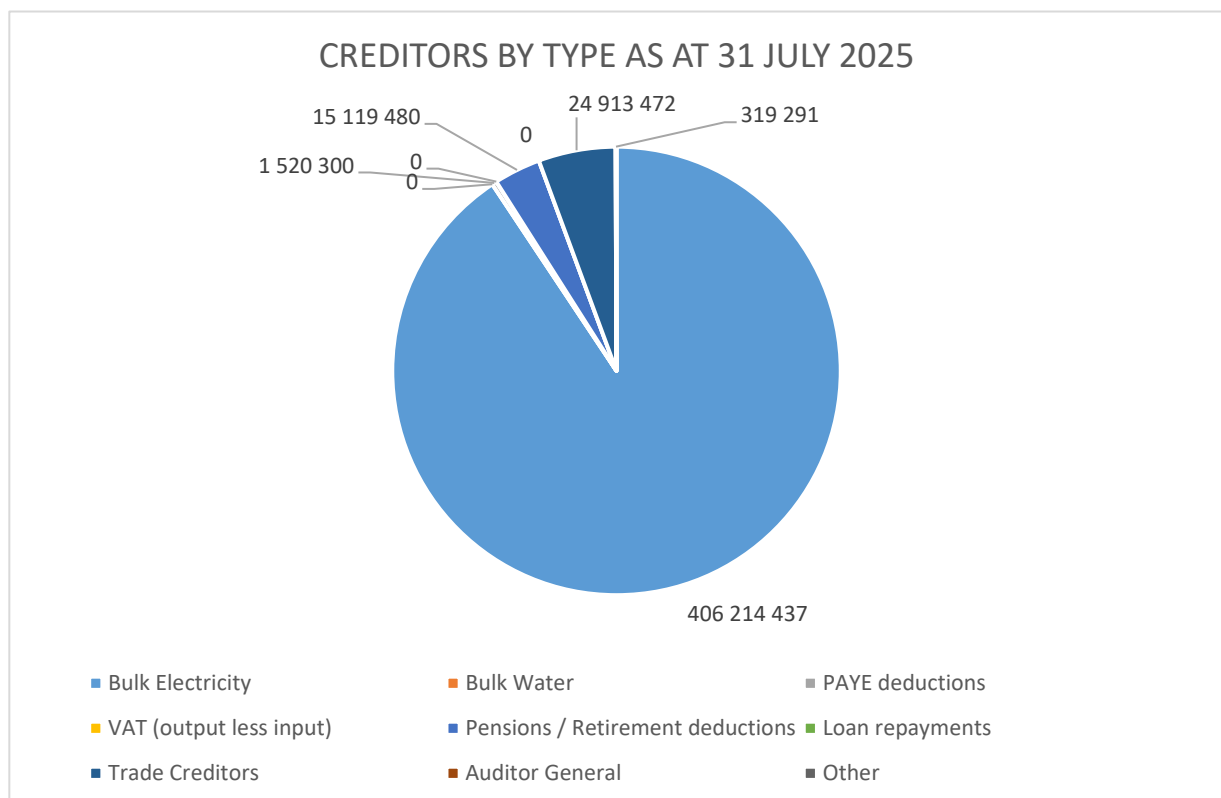
## 8. CREDITORS

The total accounts payable as at 31 July 2025 amounts to R 448.1 million.

### 0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

| Description                             | NT Code | Budget Year 2025/26 |                 |                 |                  |                   |                   |                      |                |         | Prior year<br>totals for<br>chart (same |
|---|---------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|---------|---|
|   |         | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year | Total   |   |
| R thousands                             |         |                     |                 |                 |                  |                   |                   |                      |                |         |   |
| Creditors Age Analysis By Customer Type |         |                     |                 |                 |                  |                   |                   |                      |                |         |   |
| Bulk Electricity                        | 0100    | 26 564              | 24 310          | 16 507          | 13 225           | 15 353            | 14 632            | 95 955               | 199 669        | 406 214 |   |
| Bulk Water                              | 0200    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -       |   |
| PAYE deductions                         | 0300    | (2 291)             | (868)           | (1 388)         | (1 175)          | (5 464)           | (1 081)           | (9 441)              | 23 228         | 1 520   |   |
| VAT (output less input)                 | 0400    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -       |   |
| Pensions / Retirement deductions        | 0500    | 2 519               | 461             | (973)           | -                | -                 | 681               | 10 592               | 1 838          | 15 119  |   |
| Loan repay ments                        | 0600    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -       |   |
| Trade Creditors                         | 0700    | (6 477)             | 6 633           | 1 706           | 1 627            | 73                | 107               | (1 070)              | 22 314         | 24 913  |   |
| Auditor General                         | 0800    | (724)               | (124)           | 206             | 961              | -                 | -                 | -                    | -              | 319     |   |
| Other                                   | 0900    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -       |   |
| Medical Aid deductions                  | 0950    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -       |   |
| Total By Customer Type                  | 1000    | 19 592              | 30 412          | 16 058          | 14 638           | 9 963             | 14 339            | 96 036               | 247 049        | 448 087 | -                                       |

Creditors owed between 0-30 days amounts to R 19.6 million, 31-60 days amounts to R 30.4 million, 61-90 days amounts to R 16.1 million, and 91-120 days amounts to R 14.6 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 @ July 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 -                 | R 2 013            | R -2 013            | -                              |
| FMG                | R 3 000 000            | R -                    | R -                 | R 1 069 326        | R -1 069 326        | -                              |
| MIG                | R 34 481 000           | R -                    | R -                 | R 147 559          | R -147 559          | -                              |
| WSIG               | R 23 328 000           | R -                    | R -                 | R -                | R -                 | -                              |
| MDRG               | R 5 005 000            | R -                    | R -                 | R -                | R -                 | -                              |
| EQUITABLE SHARE    | R 126 546 000          | R -                    | R 7 500 000         | R 7 500 000        | R -                 | 100,00%                        |
| SETA               | R 795 720              | R -                    | R -                 | R -                | R -                 | -                              |
| SBDM FIRE          | R 2 600 000            | R -                    | R 600 000           | R 600 000          | R -                 | 100,00%                        |
| LIBRARY            | R 3 105 000            | R -                    | R -                 | R -                | R -                 | -                              |
| ECDOT              | R 6 400 000            | R -                    | R -                 | R -                | R -                 | -                              |
| UISPG              | R 19 498 231           | R -                    | R -                 | R -                | R -                 | -                              |
| DHSG               | R 33 231 395           | R -                    | R -                 | R -                | R -                 | -                              |
| <b>TOTAL</b>       | <b>R 259 386 346</b>   | <b>R -</b>             | <b>R 8 100 000</b>  | <b>R 9 318 898</b> | <b>R -1 218 898</b> | <b>115,05%</b>                 |

### Roll-over grant expenditure

An amount of R15 874 837,00 for Municipal Disaster Recovery Grant (MDRG) was approved for roll-over into the 2025/26 financial year. At the end of July 2025, the roll-over expenditure amounted to R 0,00 or 00.00% of the approved roll-over amount.

## 10. CASHFLOW POSITION AS AT 31 JULY 2025

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

|                                   |                    |
|-----------------------------------|--------------------|
| CASH BALANCE B/F AT 01 JULY 2025  | <b>R 6 223 395</b> |
| CASH RECEIVED FOR THE PERIOD      | R 63 204 016       |
| CASH PAYMENTS MADE FOR THE PERIOD | R 67 671 094       |
| CASH BALANCE AS AT 31 JULY 2025   | <b>R 1 756 317</b> |

The bank balance ended on a positive balance of R 1 756 317 at 31 July 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 July 2025.

## 12. OTHER ANALYSIS

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

#### 12.1.1. Water Losses

Water losses for July 2025 is calculated at 40.73%. Water losses for June 2025 were calculated at 42.89%, while May 2025 losses were calculated at 48.20%. The year-to-date average as at July 2025 is 40.73%.

| <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   |                             |                            |                |               |
| Sept-25  |                             |                            |                |               |
| Oct-25   |                             |                            |                |               |
| Nov-25   |                             |                            |                |               |
| Dec-25   |                             |                            |                |               |
| Jan-26   |                             |                            |                |               |
| Feb-26   |                             |                            |                |               |
| Mar-26   |                             |                            |                |               |
| Apr-26   |                             |                            |                |               |
| May-26   |                             |                            |                |               |
| Jun-26   |                             |                            |                |               |
| <b>Total</b>   | <b>288 727</b>              | <b>171 136</b>             | <b>117 591</b> | <b>40,73%</b> |

#### 12.1.2. Electricity Losses

Electricity losses for July 2025 is calculated at 36.71%. Electricity losses for June and May 2025 were calculated at 15.66% and 16.10% respectively. The year-to-date average as at July 2025 is 36.71%.

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

**13. MUNICIPAL DEBT RELIEF**

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

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

**14. SUPPLY CHAIN MANAGEMENT**

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

**15. C-SCHEDULES**


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

## **17. ANNEXURE A**

| ANNEXURE A  |              |                     |                   |                   |                   |                   |                   |                  |                     |                      |
|---|--------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|----------------------|
| Debt by Type  |              |                     |                   |                   |                   |                   |                   |                  |                     |                      |
| Municipality Name: Dr Beyers Naudé Local Municipality |              |                     |                   |                   |                   |                   |                   |                  |                     |                      |
| Month: Jul-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        | 67 395,04           | 60 278,68         | 38 594,28         | 33 939,55         | 0,00              | 0,00              | 0,00             | -117 955,64         | 82 251,91            |
|   | Elec         | 185 447,25          | 142 488,95        | 83 704,04         | 14 395,32         | 0,00              | 0,00              | 0,00             | -9 116,52           | 416 919,04           |
|   | Rates        | 87 672,47           | 3 776,75          | 3 776,75          | 3 776,75          | 3 776,75          | 3 776,75          | 3 776,75         | 450 681,49          | 561 014,46           |
|   | Sewerage     | 188 602,25          | 82 925,95         | 69 500,45         | 33 028,15         | 347,66            | 347,66            | 347,66           | 213,89              | 375 313,67           |
|   | Refuse       | 25 132,69           | 9 596,10          | 7 699,97          | 6 315,85          | 226,46            | 226,46            | 226,46           | 12 285,58           | 61 709,57            |
|   | Other        | 0,00                | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00             | 0,00                | 0,00                 |
|   | <b>TOTAL</b> | <b>554 249,70</b>   | <b>299 066,43</b> | <b>203 275,49</b> | <b>91 455,62</b>  | <b>4 350,87</b>   | <b>4 350,87</b>   | <b>4 350,87</b>  | <b>336 108,80</b>   | <b>1 497 208,65</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             | -284 151,05         | -284 151,05          |
|   | Elec         | 0,00                | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00             | -154 851,99         | -154 851,99          |
|   | Rates        | 0,00                | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00             | 0,00                | 0,00                 |
|   | Sewerage     | 309 835,62          | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00             | 296 210,69          | 606 046,31           |
|   | Refuse       | 8 527,81            | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00             | 8 152,80            | 16 680,61            |
|   | Other        | 0,00                | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00             | 0,00                | 0,00                 |
|   | <b>TOTAL</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>0,00</b>      | <b>-134 639,55</b>  | <b>183 723,88</b>    |
|   |              | 872 613,13          | 299 066,43        | 203 275,49        | 91 455,62         | 4 350,87          | 4 350,87          | 4 350,87         | 201 469,25          | 1 680 932,53         |
|   |              |                     |                   |                   |                   |                   |                   |                  |                     |                      |
| Department  | Bal Type     | Current             | 30 Days           | 60 Days           | 90 Days           | 120 Days          | 150 Days          | 180 Days         | 210 Days +          | Debtor Total         |
| Health  | Water        | 35 832,15           | 23 567,91         | 31 446,26         | 22 826,52         | 22 395,50         | 22 600,66         | 23 561,83        | 43 032,95           | 225 263,78           |
|   | Elec         | 609 774,22          | 442 908,09        | 78 782,77         | 79 089,12         | 72 058,36         | 84 152,94         | 53 572,16        | 57 401,00           | 1 477 738,66         |
|   | Rates        | 28 796,82           | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 1 084,48         | 25 421,34           | 55 302,64            |
|   | Sewerage     | 564 065,83          | 16 319,71         | 9 927,91          | 10 283,01         | 13 123,81         | 10 283,01         | 14 544,21        | 392 201,11          | 1 030 748,60         |
|   | Refuse       | 157 520,02          | 1 862,54          | 1 862,54          | 1 636,08          | 1 636,08          | 1 546,10          | 1 236,62         | 47 594,68           | 214 894,66           |
|   | Other        | 0,00                | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00             | -4 885,40           | -4 885,40            |
|   | <b>TOTAL</b> | <b>1 395 989,04</b> | <b>484 658,25</b> | <b>122 019,48</b> | <b>113 834,73</b> | <b>109 213,75</b> | <b>118 582,71</b> | <b>93 999,30</b> | <b>560 765,68</b>   | <b>2 999 062,94</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        | 4 576,07            | 5 711,92          | 5 420,58          | 3 893,62          | 5 377,33          | 4 312,27          | 4 165,46         | 94 608,66           | 128 065,91           |
|   | Elec         | 4 634,59            | 4 444,92          | 2 952,69          | 2 094,88          | 1 642,26          | 1 642,26          | 1 636,92         | -1 790 883,59       | -1 771 835,07        |
|   | Rates        | 8 580 000,42        | 14 270,00         | 7 513,42          | 2 189,26          | 2 189,26          | 50 424,44         | 2 189,26         | 5 156 013,57        | 13 814 789,63        |
|   | Sewerage     | 673 808,39          | 1 647,62          | 1 647,62          | 1 647,62          | 1 647,62          | 1 647,62          | 1 647,62         | 1 376 671,89        | 2 060 366,00         |
|   | Refuse       | 333 149,89          | 7 636,08          | 2 496,99          | 2 496,99          | 2 496,99          | 2 496,99          | 2 496,99         | 854 436,99          | 1 207 707,91         |
|   | Other        | 0,00                | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00             | 384,39              | 384,39               |
|   | <b>TOTAL</b> | <b>9 596 169,36</b> | <b>33 710,54</b>  | <b>20 031,30</b>  | <b>12 322,37</b>  | <b>13 353,46</b>  | <b>60 523,58</b>  | <b>12 136,25</b> | <b>5 691 231,91</b> | <b>15 439 478,77</b> |

| Department         | Bal Type     | Current          | 30 Days          | 60 Days         | 90 Days         | 120 Days        | 150 Days        | 180 Days        | 210 Days +        | Debtor Total      |
|--------------------|--------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-------------------|
| Social Development | Water        | 212,37           | 69,73            | 69,73           | 0,00            | 0,00            | 0,00            | 0,00            | -21 399,08        | -21 047,25        |
|                    | Elec         | 45 954,54        | 12 554,42        | 1 995,19        | 0,00            | 0,00            | 0,00            | 0,00            | 0,00              | 60 504,15         |
|                    | Rates        | 0,00             | 0,00             | 0,00            | 0,00            | 0,00            | 0,00            | 0,00            | 0,00              | 0,00              |
|                    | Sewerage     | 726,50           | 317,39           | 0,00            | 0,00            | 0,00            | 0,00            | 0,00            | 0,00              | 1 043,89          |
|                    | Refuse       | 462,14           | 0,00             | 0,00            | 0,00            | 0,00            | 0,00            | 0,00            | 0,00              | 462,14            |
|                    | Other        | 0,00             | 4 114,49         | 4 114,49        | 4 114,49        | 4 114,49        | 4 114,49        | 4 114,49        | 162 833,07        | 187 520,01        |
|                    | <b>TOTAL</b> | <b>47 355,55</b> | <b>17 056,03</b> | <b>6 179,41</b> | <b>4 114,49</b> | <b>4 114,49</b> | <b>4 114,49</b> | <b>4 114,49</b> | <b>141 433,99</b> | <b>228 482,94</b> |

| Department | Bal Type     | Current         | 30 Days     | 60 Days     | 90 Days     | 120 Days    | 150 Days    | 180 Days    | 210 Days +        | Debtor Total     |
|------------|--------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|------------------|
| Transport  | Water        | 0,00            | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | -3 861,37         | -3 861,37        |
|            | Elec         | 913,21          | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | -8 965,98         | -8 052,77        |
|            | Rates        | 0,00            | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00              | 0,00             |
|            | Sewerage     | 4 363,88        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00              | 4 363,88         |
|            | Refuse       | 2 212,81        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00              | 2 212,81         |
|            | Other        | 0,00            | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        | 0,00              | 0,00             |
|            | <b>TOTAL</b> | <b>7 489,90</b> | <b>0,00</b> | <b>0,00</b> | <b>0,00</b> | <b>0,00</b> | <b>0,00</b> | <b>0,00</b> | <b>-12 827,35</b> | <b>-5 337,45</b> |

|   |  |                      |                   |                   |                   |                   |                   |                   |                     |                      |
|---|--|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------|
| <b>Sub total Provincial Departments</b> |  | <b>11 919 616,98</b> | <b>834 491,25</b> | <b>351 505,68</b> | <b>221 727,21</b> | <b>131 032,57</b> | <b>187 571,65</b> | <b>114 600,91</b> | <b>6 582 073,48</b> | <b>20 342 619,73</b> |
|---|--|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------|

#### National Departments

| Department            | Bal Type     | Current             | 30 Days           | 60 Days          | 90 Days          | 120 Days         | 150 Days         | 180 Days         | 210 Days +           | Debtor Total      |
|-----------------------|--------------|---------------------|-------------------|------------------|------------------|------------------|------------------|------------------|----------------------|-------------------|
| National Public Works | Water        | 51 302,64           | 4 077,44          | 9 837,51         | 9 806,42         | 9 061,96         | 11 955,42        | 1 924,62         | 143 953,45           | 241 919,46        |
|                       | Elec         | 866 571,70          | 76 074,18         | 27 296,84        | 16 334,03        | 15 050,12        | 19 202,84        | 16 410,82        | 135 488,70           | 1 172 429,23      |
|                       | Rates        | 20 286,04           | 13 358,74         | 7 662,41         | 2 266,60         | 87,72            | 23,14            | 23,14            | -1333216,86          | -1 289 509,07     |
|                       | Sewerage     | 188 403,50          | 5 577,49          | 3 536,11         | 2 115,71         | 3 891,21         | 2 323,47         | 3 898,66         | 17 826,34            | 227 572,49        |
|                       | Refuse       | 74 326,80           | 1 715,41          | 1 301,15         | 1 262,36         | 1 035,90         | 1 035,90         | 1 035,90         | 15 773,69            | 97 487,11         |
|                       | Other        | 0,00                | 0,00              | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 9 428,60             | 9 428,60          |
|                       | <b>TOTAL</b> | <b>1 200 890,68</b> | <b>100 803,26</b> | <b>49 634,02</b> | <b>31 785,12</b> | <b>29 126,91</b> | <b>34 540,77</b> | <b>23 293,14</b> | <b>-1 010 746,08</b> | <b>459 327,82</b> |

| Department | Bal Type     | Current          | 30 Days          | 60 Days          | 90 Days          | 120 Days         | 150 Days         | 180 Days         | 210 Days +          | Debtor Total        |
|------------|--------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| SANParks   | Water        | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00                | 0,00                |
|            | Elec         | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | -0,01               | -0,01               |
|            | Rates        | 76 690,97        | 13 519,43        | 13 519,43        | 13 519,43        | 13 519,43        | 13 519,43        | 13 519,43        | 3 639 528,09        | 3 797 335,64        |
|            | Sewerage     | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00                | 0,00                |
|            | Refuse       | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00                | 0,00                |
|            | Other        | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00                | 0,00                |
|            | <b>TOTAL</b> | <b>76 690,97</b> | <b>13 519,43</b> | <b>13 519,43</b> | <b>13 519,43</b> | <b>13 519,43</b> | <b>13 519,43</b> | <b>13 519,43</b> | <b>3 639 528,08</b> | <b>3 797 335,63</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         | 15 271,35         | 11 859,37        | 11 026,98        | 10 400,39        | 8 953,70        | 9 945,80         | 10 271,38        | 20 183,56         | 97 912,53         |
|                   | Rates        | 112 536,11        | 383,79           | 383,79           | 383,79           | 383,79          | 383,79           | 383,79           | 361 120,62        | 475 959,47        |
|                   | Sewerage     | 0,00              | 0,00             | 0,00             | 0,00             | 0,00            | 0,00             | 0,00             | 0,00              | 0,00              |
|                   | Refuse       | 2 439,27          | 0,00             | 0,00             | 0,00             | 0,00            | 0,00             | 0,00             | 13 728,06         | 16 167,33         |
|                   | Other        | 0,00              | 0,00             | 0,00             | 0,00             | 0,00            | 0,00             | 0,00             | -791,07           | -791,07           |
|                   | <b>TOTAL</b> | <b>130 246,73</b> | <b>12 243,16</b> | <b>11 410,77</b> | <b>10 784,18</b> | <b>9 337,49</b> | <b>10 329,59</b> | <b>10 655,17</b> | <b>394 052,22</b> | <b>589 059,31</b> |

|                                       |  |                     |                   |                  |                  |                  |                  |                  |                     |                     |
|---------------------------------------|--|---------------------|-------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| <b>Sub total National Departments</b> |  | <b>1 407 828,38</b> | <b>126 565,85</b> | <b>74 564,22</b> | <b>56 088,73</b> | <b>51 983,83</b> | <b>58 389,79</b> | <b>47 467,74</b> | <b>3 022 834,22</b> | <b>4 845 722,76</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        | 3 935 675,02         | 3 506 134,30        | 2 669 582,74        | 2 689 241,34        | 2 838 058,59        | 2 815 573,82        | 2 879 449,34        | 97 190 953,90         | 118 524 669,05        |
|  | Elec         | 1 831 077,56         | 295 122,18          | 207 072,91          | 184 152,46          | 171 004,74          | 182 238,33          | 76 740,29           | 2 950 315,46          | 5 897 723,93          |
|  | Rates        | 8 559 086,38         | 500 864,26          | 442 809,55          | 406 156,84          | 384 705,22          | 433 596,36          | 351 491,92          | 19 333 237,14         | 30 411 947,67         |
|  | Sewerage     | 5 234 377,62         | 3 046 632,14        | 2 964 516,84        | 2 909 262,39        | 2 847 794,24        | 2 795 462,72        | 2 755 462,98        | 91 158 483,69         | 113 711 992,62        |
|  | Refuse       | 3 261 595,42         | 1 839 835,63        | 1 782 272,45        | 1 749 226,76        | 1 709 837,75        | 1 678 890,69        | 1 651 568,96        | 80 429 198,27         | 94 102 425,93         |
|  | Other        | 306 724,74           | 72 181,11           | 35 737,12           | 33 367,54           | 34 573,90           | 281 262,88          | 17 416,65           | 3 010 281,08          | 3 791 545,02          |
|  | <b>TOTAL</b> | <b>23 128 536,74</b> | <b>9 260 769,62</b> | <b>8 101 991,61</b> | <b>7 971 407,33</b> | <b>7 985 974,44</b> | <b>8 187 024,80</b> | <b>7 732 130,14</b> | <b>294 072 469,54</b> | <b>366 440 304,22</b> |

| Department    | Bal Type     | Current             | 30 Days             | 60 Days           | 90 Days           | 120 Days          | 150 Days          | 180 Days          | 210 Days +          | Debtor Total         |
|---------------|--------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------|
| Indigents IGG | Water        | 748 449,92          | 637 650,04          | 489 602,60        | 375 747,62        | 470 287,53        | 362 359,11        | 530 378,96        | 3 056 042,07        | 6 670 517,85         |
|               | Elec         | 31 019,38           | 5 403,98            | 2 511,88          | 2 297,28          | 2 089,59          | 1 840,81          | 943,97            | 18 438,19           | 64 545,08            |
|               | Rates        | 51 558,45           | 14 908,00           | 11 985,38         | 8 449,20          | 7 822,08          | 11 830,56         | 4 919,50          | 111 466,45          | 222 939,62           |
|               | Sewerage     | 479 423,66          | 290 827,07          | 280 241,87        | 257 130,95        | 250 916,89        | 235 752,68        | 237 865,95        | 2 958 012,50        | 4 990 171,57         |
|               | Refuse       | 229 365,98          | 203 144,46          | 168 970,02        | 160 561,11        | 150 849,35        | 137 034,68        | 140 280,67        | 2 021 006,58        | 3 211 212,85         |
|               | Other        | 625,24              | 0,00                | 799,29            | 0,00              | 436,50            | 0,00              | 0,00              | 5 030,85            | 6 891,88             |
|               | <b>TOTAL</b> | <b>1 540 442,63</b> | <b>1 151 933,55</b> | <b>954 111,04</b> | <b>804 186,16</b> | <b>882 401,94</b> | <b>748 817,84</b> | <b>914 389,05</b> | <b>8 169 996,64</b> | <b>15 166 278,85</b> |

| Department         | Bal Type     | Current           | 30 Days           | 60 Days           | 90 Days           | 120 Days          | 150 Days          | 180 Days          | 210 Days +          | Debtor Total        |
|--------------------|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Municipal Accounts | Water        | 23 770,95         | 22 391,89         | 20 037,44         | 18 022,87         | 21 382,44         | 20 239,64         | 16 943,72         | 472 893,13          | 615 682,08          |
|                    | Elec         | 16 280,36         | 18 992,50         | 15 926,12         | 16 012,93         | 15 155,68         | 12 845,19         | 15 320,40         | 168 469,88          | 279 003,06          |
|                    | Rates        | 699 517,54        | 13 595,64         | 13 592,50         | 13 523,19         | 13 494,96         | 14 917,04         | 13 494,96         | 2 153 506,46        | 2 935 642,29        |
|                    | Sewerage     | 8 299,50          | 7 255,51          | 7 255,51          | 7 610,61          | 7 610,61          | 7 255,51          | 7 610,61          | 243 903,79          | 296 801,65          |
|                    | Refuse       | 80 681,19         | 77 128,90         | 77 128,90         | 77 128,90         | 77 128,90         | 77 128,90         | 77 128,90         | 5 130 972,95        | 5 674 427,54        |
|                    | 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>828 549,54</b> | <b>139 364,44</b> | <b>133 940,47</b> | <b>132 298,50</b> | <b>134 772,59</b> | <b>132 386,28</b> | <b>130 498,59</b> | <b>8 180 110,41</b> | <b>9 811 920,82</b> |

| Department | Bal Type     | Current             | 30 Days           | 60 Days           | 90 Days           | 120 Days          | 150 Days          | 180 Days          | 210 Days +           | Debtor Total         |
|------------|--------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------------|
| Farms      | Water        | 5 582,99            | 5 795,60          | 4 454,03          | 4 189,16          | 6 260,49          | 11 611,52         | 8 486,58          | 77 258,55            | 123 638,92           |
|            | Elec         | 554 696,32          | 100 820,84        | 71 477,54         | 83 733,55         | 63 902,13         | 75 260,96         | 78 640,13         | 2 193 786,21         | 3 222 317,68         |
|            | Rates        | 3 286 239,50        | 106 297,14        | 100 305,03        | 94 456,59         | 109 128,07        | 375 053,08        | 92 094,85         | 14 926 703,20        | 19 090 277,46        |
|            | Sewerage     | 9 091,41            | 347,66            | 347,66            | 347,66            | 347,66            | 347,66            | 347,66            | 19 053,03            | 30 230,40            |
|            | Refuse       | 18 344,88           | 962,25            | 582,99            | 582,99            | 582,99            | 582,99            | 582,99            | 38 773,61            | 60 995,69            |
|            | Other        | 28,75               | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 0,00              | 63 518,43            | 63 547,18            |
|            | <b>TOTAL</b> | <b>3 873 983,85</b> | <b>214 223,49</b> | <b>177 167,25</b> | <b>183 309,95</b> | <b>180 221,34</b> | <b>462 856,21</b> | <b>180 152,21</b> | <b>17 319 093,03</b> | <b>22 591 007,33</b> |

| Department  | Bal Type     | Current          | 30 Days          | 60 Days          | 90 Days         | 120 Days        | 150 Days        | 180 Days        | 210 Days +        | Debtor Total      |
|-------------|--------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-------------------|-------------------|
| Councillors | Water        | 4 608,75         | 2 846,15         | 2 035,32         | 1 978,17        | 1 188,26        | 2 003,85        | 1 573,39        | 56 764,10         | 72 997,99         |
|             | Elec         | 4 087,22         | 1 983,75         | 1 342,72         | 0,00            | 0,00            | 0,00            | 0,00            | 619,39            | 8 033,08          |
|             | Rates        | 3 942,85         | 1 025,20         | 899,28           | 899,28          | 649,80          | 600,35          | 600,35          | 8 276,12          | 16 893,23         |
|             | Sewerage     | 5 678,25         | 4 519,57         | 4 519,57         | 4 519,57        | 3 128,93        | 3 824,25        | 3 824,25        | 125 099,08        | 155 113,47        |
|             | Refuse       | 3 540,75         | 2 738,38         | 2 526,28         | 2 526,28        | 1 928,48        | 2 137,62        | 2 137,62        | 102 193,29        | 119 728,70        |
|             | Other        | 0,00             | 0,00             | 0,00             | 0,00            | 0,00            | 0,00            | 0,00            | 7 895,29          | 7 895,29          |
|             | <b>TOTAL</b> | <b>21 857,82</b> | <b>13 113,05</b> | <b>11 323,17</b> | <b>9 923,30</b> | <b>6 895,47</b> | <b>8 566,07</b> | <b>8 135,61</b> | <b>300 847,27</b> | <b>380 661,76</b> |

| Department          | Bal Type     | Current          | 30 Days          | 60 Days          | 90 Days          | 120 Days         | 150 Days         | 180 Days         | 210 Days +        | Debtor Total      |
|---------------------|--------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Municipal Officials | Water        | 12 467,79        | 5 043,17         | 5 308,81         | 11 683,75        | 11 824,40        | 5 610,50         | 4 943,50         | 103 902,85        | 160 784,77        |
|                     | Elec         | 12 976,47        | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 0,00             | 3 129,35          | 16 105,82         |
|                     | Rates        | 16 157,45        | 3 455,63         | 2 011,32         | 2 011,32         | 2 011,32         | 1 953,87         | 1 222,77         | 15 484,99         | 44 308,67         |
|                     | Sewerage     | 13 591,38        | 4 958,80         | 3 128,93         | 3 128,93         | 3 128,93         | 3 128,93         | 2 678,89         | 59 992,17         | 93 736,96         |
|                     | Refuse       | 7 767,38         | 2 802,68         | 1 610,40         | 1 554,63         | 1 554,63         | 1 554,63         | 1 203,42         | 34 813,56         | 52 861,33         |
|                     | Other        | 4 738,40         | 310,50           | 3 185,95         | 1 441,33         | 2 516,77         | 310,50           | 310,50           | 31 084,56         | 43 898,51         |
|                     | <b>TOTAL</b> | <b>67 698,87</b> | <b>16 570,78</b> | <b>15 245,41</b> | <b>19 819,96</b> | <b>21 036,05</b> | <b>12 558,43</b> | <b>10 359,08</b> | <b>248 407,48</b> | <b>411 696,06</b> |

| Department | Bal Type           | Current              | 30 Days              | 60 Days              | 90 Days             | 120 Days            | 150 Days             | 180 Days            | 210 Days +            | Debtor Total          |
|------------|--------------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|-----------------------|
| Industries | Water              | 350 731,22           | 140 323,78           | 77 278,90            | 69 452,89           | 41 977,53           | 106 643,33           | 65 901,33           | 2 022 592,37          | 2 874 901,35          |
|            | Elec               | 3 393 287,61         | 472 739,83           | 165 607,78           | 104 116,07          | 102 868,51          | 452 825,16           | 133 713,53          | 2 393 737,25          | 7 218 895,74          |
|            | Rates              | 3 335 768,21         | 89 315,58            | 63 099,88            | 46 871,36           | 62 031,20           | 44 664,07            | 43 147,08           | 2 559 449,29          | 6 244 346,67          |
|            | Sewerage           | 1 502 566,29         | 94 170,87            | 78 537,99            | 152 275,17          | 60 449,77           | 60 931,40            | 59 392,71           | 3 096 126,78          | 5 104 450,98          |
|            | Refuse             | 640 480,46           | 60 326,87            | 49 176,27            | 44 491,11           | 43 426,48           | 42 739,60            | 42 183,33           | 3 165 753,50          | 4 088 577,62          |
|            | Other              | 25 709,41            | 22 895,26            | 18 306,76            | 18 306,76           | 18 306,76           | 18 306,76            | 6 849,86            | 1 572 711,08          | 1 701 392,65          |
|            | <b>TOTAL</b>       | <b>9 248 543,20</b>  | <b>879 772,19</b>    | <b>452 007,58</b>    | <b>435 513,36</b>   | <b>329 060,25</b>   | <b>726 110,32</b>    | <b>351 187,84</b>   | <b>14 810 370,27</b>  | <b>27 232 565,01</b>  |
|            |                    |                      |                      |                      |                     |                     |                      |                     |                       |                       |
|            | <b>GRAND TOTAL</b> | <b>52 037 058,01</b> | <b>12 636 804,22</b> | <b>10 271 856,43</b> | <b>9 834 274,50</b> | <b>9 723 378,48</b> | <b>10 524 281,39</b> | <b>9 488 921,17</b> | <b>352 706 202,34</b> | <b>467 222 776,54</b> |

| UNIVERSAL | Bal Type     | Current              | 30 Days              | 60 Days              | 90 Days             | 120 Days            | 150 Days             | 180 Days            | 210 Days +            | Debtor Total          |
|-----------|--------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|-----------------------|
|           | Water        | 5 240 604,91         | 4 413 890,61         | 3 353 668,20         | 3 240 781,91        | 3 427 814,03        | 3 362 910,12         | 3 537 328,73        | 102 834 445,94        | 129 411 444,45        |
|           | Elec         | 7 571 991,78         | 1 585 393,01         | 669 697,46           | 512 626,03          | 452 725,09          | 839 954,29           | 387 249,60          | 5 977 750,90          | 17 997 388,16         |
|           | Rates        | 24 858 253,21        | 774 770,16           | 667 558,74           | 594 503,61          | 599 799,60          | 950 742,88           | 527 948,28          | 47 407 671,90         | 76 381 248,38         |
|           | Sewerage     | 9 182 834,08         | 3 555 499,78         | 3 423 160,46         | 3 381 349,77        | 3 192 387,33        | 3 121 304,91         | 3 087 621,20        | 99 743 794,96         | 128 687 952,49        |
|           | Refuse       | 4 845 547,49         | 2 207 749,30         | 2 095 627,96         | 2 047 783,06        | 1 990 704,01        | 1 945 374,56         | 1 920 081,86        | 91 874 683,56         | 108 927 551,80        |
|           | Other        | 337 826,54           | 99 501,36            | 62 143,61            | 57 230,12           | 59 948,42           | 303 994,63           | 28 691,50           | 4 867 855,08          | 5 817 191,26          |
|           | <b>TOTAL</b> | <b>52 037 058,01</b> | <b>12 636 804,22</b> | <b>10 271 856,43</b> | <b>9 834 274,50</b> | <b>9 723 378,48</b> | <b>10 524 281,39</b> | <b>9 488 921,17</b> | <b>352 706 202,34</b> | <b>467 222 776,54</b> |

| ANNEXURE A                            |                |            |              |            |            |            |            |            |            |               |               |
|---------------------------------------|----------------|------------|--------------|------------|------------|------------|------------|------------|------------|---------------|---------------|
| Top 20 Debtors July 2025              |                |            |              |            |            |            |            |            |            |               |               |
|                                       |                |            |              |            |            |            |            |            |            |               |               |
| Account Name                          | Account Number | ERF Number | Current      | 30 Days    | 60 Days    | 90 Days    | 120 Days   | 150 Days   | 180 Days   | Over 1 year   | Debtor Total  |
| SPANDAU H/SKOOL KVALE PRIMER          | 17020179014    | 1702608000 | 892 593,00   | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 883 759,50    | 1 776 352,50  |
| WILLOWMORE SECONDARY HOSTEL           | 71016209033    | 7102090000 | 77 947,57    | 72 219,84  | 54 553,35  | 44 043,07  | 48 336,52  | 45 541,86  | 13 171,61  | 1 210 266,10  | 1 566 079,92  |
| UNION HIGH UNION PREPARATORY          | 11000349028    | 1103835000 | 738 487,20   | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 731 178,80    | 1 469 666,00  |
| MESSRS MIDLAND HOSPITAL               | 11000110008    | 1101809000 | 754 953,97   | 274 118,85 | 9 476,08   | 9 476,08   | 9 476,08   | 9 523,71   | 10 560,56  | 231 288,91    | 1 308 874,24  |
| MNR B ROMAN                           | 11008700236    | 1401814000 | 1 658,67     | 1 937,70   | 1 937,70   | 1 937,70   | 1 937,70   | 1 952,35   | 1 937,70   | 1 243 401,42  | 1 256 700,94  |
| SOUTH AFRICAN NATIONAL PARKS          | 15035690000    | 1503569000 | 7 120,40     | 7 049,93   | 7 049,93   | 7 049,93   | 7 049,93   | 7 049,93   | 7 049,93   | 1 051 278,95  | 1 100 698,93  |
| SOUTH AFRICAN NATIONAL PARKS          | 15039080000    | 1503908000 | 375,16       | 371,20     | 371,20     | 371,20     | 371,20     | 371,20     | 371,20     | 1 059 400,20  | 1 062 002,56  |
| GERT GREEFF TEHUIS                    | 71013196303    | 7101963000 | 55 936,03    | 18 383,51  | 17 828,72  | 20 524,98  | 16 799,52  | 19 187,57  | 18 429,07  | 816 276,18    | 993 365,58    |
| PROVINCIAL GOVERNMENT OF EASTERN CAPE | 11000119010    | 1101809000 | 492 833,40   | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 487 956,10    | 980 789,50    |
| SOUTH AFRICAN NATIONAL PARKS          | 15035700000    | 1503570000 | 5 086,00     | 5 035,66   | 5 035,66   | 5 035,66   | 5 035,66   | 5 035,66   | 5 035,66   | 833 173,95    | 868 473,91    |
| KABOUTERLAND                          | 32000099906    | 3232008000 | 7 476,35     | 6 432,95   | 6 432,95   | 6 432,95   | 6 466,65   | 6 466,65   | 6 466,65   | 781 200,17    | 827 375,32    |
| MAYIBUYE SUPERMARKET                  | 12003270000    | 1251161000 | 3 217,88     | 3 076,28   | 3 076,28   | 3 076,28   | 3 076,28   | 3 076,28   | 3 076,28   | 789 106,46    | 810 782,02    |
| MMRE REPUBLIEK VAN SUID-AFRIKA        | 11000039015    | 1101977000 | 405 862,80   | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 401 846,29    | 807 709,09    |
| DEPT EDUCATION Beyers Naude           | 11000030030    | 1101977000 | 318 363,43   | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 304 363,49    | 622 726,92    |
| 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    |
| NOSISEKO PRE-SCHOOL                   | 12000800005    | 1252132000 | 6 912,21     | 7 477,05   | 6 608,33   | 7 008,40   | 6 601,43   | 6 432,95   | 7 613,05   | 543 068,55    | 591 721,97    |
| LUCKY STAR LTD                        | 16099410029    | 1609441000 | 285 790,96   | 247 349,26 | 187,66     | 2 059,59   | 1 202,19   | 0,00       | 0,00       | 48 858,14     | 585 447,80    |
| ELEPHANT RIDGE CONSERVANCY            | 15020110041    | 1501975000 | 28 325,79    | 33 211,41  | 23 486,56  | 21 539,89  | 16 182,26  | 20 745,85  | 22 427,84  | 401 756,83    | 567 676,43    |
| GERT GREEFF TEHUIS                    | 71013197603    | 7101976000 | 11 432,02    | 20 192,15  | 22 928,90  | 18 641,93  | 26 770,19  | 13 974,09  | 16 243,10  | 431 673,78    | 561 856,16    |
| ROADS AND PUBLIC WORKS                | 71016203910    | 7102039000 | 517 246,20   | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 0,00       | 0,00          | 517 246,20    |
|                                       |                |            | 4 611 619,04 | 696 855,79 | 158 973,32 | 147 197,66 | 149 305,61 | 139 358,10 | 112 382,65 | 12 853 594,12 | 18 869 286,29 |

| ANNEXURE "A"   |                       |                      |                         |
|--|-----------------------|----------------------|-------------------------|
| NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY |                       |                      |                         |
| COLLECTION LEVELS : JULY 2025                            |                       |                      |                         |
| SOURCE OF INCOME   | BILLING               | COLLECTION           | PERCENTAGE COLLECTION % |
| <b>Rates</b>   | 57 214 649,11         | 4 216 223,88         | 7,37                    |
| <b>Services</b>  |                       |                      |                         |
| Billed Electricity                                       | 8 617 817,88          | 7 367 798,27         | 85,49                   |
| Prepaid Electricity                                      | 7 729 713,20          | 7 729 713,20         | 100,00                  |
| Refuse Removal   | 12 031 734,01         | 1 214 204,89         | 10,09                   |
| Sewerage / Sanitation                                    | 26 162 436,36         | 2 124 872,34         | 8,12                    |
| Water  | 5 457 382,30          | 2 919 492,67         | 53,50                   |
| <b>Other (Specify) e.g.</b>                              |                       |                      |                         |
| Housing rental   | 0,75                  | 501,15               | 66820,00                |
| Rental of facilities and equipment                       | 16 790,85             | 16 790,85            | 100,00                  |
| Fines  | 477 940,24            | 477 940,24           | 100,00                  |
| Licences and permits                                     | 160 592,85            | 160 592,85           | 100,00                  |
| Service connections and reconnections                    | 31 010,91             | 31 010,91            | 100,00                  |
| Plan approval fees                                       | 5 352,54              | 5 352,54             | 100,00                  |
| Cemetery fees  | 10 309,12             | 10 309,12            | 100,00                  |
| Tender receipts  | 96,09                 | 96,09                | 100,00                  |
| Library fees   | 0,00                  | 0,00                 | 0,00                    |
| Private works  | 607,77                | 607,77               | 100,00                  |
| Sundries   | 563 497,59            | 137 824,64           | 24,46                   |
| Agency services  | 865 270,58            | 865 270,58           | 100,00                  |
| Interest earned - external investments                   | 8 668,57              | 8 668,57             | 100,00                  |
|  |                       |                      |                         |
|  | <b>119 353 870,72</b> | <b>27 287 270,56</b> | <b>22,86</b>            |



| ANNEXURE A                |                               |        |            |                   |                        |
|---------------------------|-------------------------------|--------|------------|-------------------|------------------------|
| GL VOTE NUMBER            | GL VOTE DESCRIPTION           |        |            |                   |                        |
| OVERTIME REPORT JULY 2025 |                               | Jul-25 | YTD TOTALS | ADJUSTMENT BUDGET | ORIGINAL BUDGET AMOUNT |
| 122410210243              | DIRECTOR : CORPORATE SERVICES | 0      | 0          | 0                 | 250 000                |
| 132710210243              | PARKS RECREATION GROUNDS      | 0      | 0          | 0                 | 575 569                |
| 132750210243              | REFUSE REM WASTE MANAGEMENT   | 0      | 0          | 0                 | 2 315 958              |
| 142910210243              | TRAFFIC CONTROL               | 0      | 0          | 0                 | 308 683                |
| 163110210243              | DIRECTOR : FINANCIAL SERVICES | 5 260  | 5 260      | 0                 | 358 630                |
| 183610210243              | DIRECTOR : TECHNICAL SERVICES | 0      | 0          | 0                 | 116 773                |
| 183620210243              | PUBLWORKS: STREETS            | 1 955  | 1 955      | 0                 | 210 000                |
| 183670210243              | SEWERAGE                      | 0      | 0          | 0                 | 1 234 792              |
| 183690210243              | WATER SERVICE                 | 1 309  | 1 309      | 0                 | 1 260 270              |
| 193810210243              | ELECTRICITY DISTRIBUTION      | 5 782  | 5 782      | 0                 | 2 231 798              |
| 132770210243              | AIRPORT                       | 0      | 0          | 0                 | 41 484                 |
| 142810210243              | FIRE BRIGADE                  | 0      | 0          | 0                 | 318 399                |
| 183650210243              | WORKSHOP - MECHANICAL         | 0      | 0          | 0                 | 27 600                 |
| 142820210243              | FIRE CACADU                   | 0      | 0          | 0                 | 140 176                |
| 112220210243              | EXECUTIVE SUPPORT             | 0      | 0          | 0                 | 3 839                  |
| 183660210243              | WORKSHOP - CARPENTER          | 0      | 0          | 0                 | 12 400                 |
| GRAND TOTAL               |                               | 14 306 | 14 306     | 0                 | 9 406 371              |

| <b>ANNEXURE A</b>  |                        |                          |                   |                   |                   |
|--|------------------------|--------------------------|-------------------|-------------------|-------------------|
| <b>EMPLOYEE RELATED COSTS FOR THE MONTH OF JULY 2025</b> |                        |                          |                   |                   |                   |
|  |                        |                          |                   |                   |                   |
| <b>ITEM</b>  | <b>ORIGINAL BUDGET</b> | <b>ADJUSTMENT BUDGET</b> | <b>Jul-25</b>     | <b>YTD TOTALS</b> | <b>YTD BUDGET</b> |
| ALLOWANCE - HOUSING SUBSIDY                              | 538 358                | 0                        | 34 884            | 34 884            | 44 863            |
| ALLOWANCE - TRAVELLING ALLOW                             | 3 588 679              | 0                        | 363 863           | 363 863           | 299 057           |
| ALLOWANCE - RELOCATION                                   | 418 400                | 0                        | 0                 | 0                 | 34 867            |
| DANGER ALLOWANCE   | 3 780 000              | 0                        | 0                 | 0                 | 315 000           |
| COVID-19 ALLOWANCE                                       | 1 337 500              | 0                        | 0                 | 0                 | 111 458           |
| BARGAINING COUNCIL: Senior Management                    | 389                    | 0                        | 25                | 25                | 32                |
| BONUSES  | 14 171 935             | 0                        | 47 684            | 47 684            | 1 180 995         |
| CONTRIBUTIONS - MEDICAL AID FD                           | 8 481 243              | 0                        | 829 265           | 829 265           | 706 770           |
| CONTRIBUTIONS - PENSION FUND                             | 21 424 413             | 0                        | 2 017 636         | 2 017 636         | 1 785 368         |
| INSURANCE: GROUP LIFE                                    | 37 278                 | 0                        | 736               | 736               | 3 107             |
| INSURANCE: UIF   | 944 597                | 0                        | 80 070            | 80 070            | 78 716            |
| LEVY - BARGAINING[IND] COUNCIL                           | 66 668                 | 0                        | 9 172             | 9 172             | 5 556             |
| OVERTIME   | 9 406 371              | 0                        | 14 306            | 14 306            | 783 864           |
| SALARIES & WAGES   | 148 030 653            | 0                        | 11 189 284        | 11 189 284        | 12 335 888        |
| SALARIES: Senior Management                              | 3 739 725              | 0                        | 177 547           | 177 547           | 311 644           |
| REMUNERATION OF COUNCILLORS                              | 10 736 884             | 0                        | 821 273           | 821 273           | 894 740           |
| <b>Grand Total</b>                                       | <b>226 703 093</b>     | <b>0</b>                 | <b>15 585 748</b> | <b>15 585 748</b> | <b>18 891 924</b> |

## ANNEXURE A

## REPAIRS AND MAINTENANCE JULY 2025

| VOTE<br>NUMBER | LEDGER DESCRIPTION                          | ORIGINAL<br>BUDGET | ADJUSTMENT<br>BUDGET | Jul-25 | YTD<br>TOTALS | YTD<br>BUDGET |
|----------------|---|--------------------|----------------------|--------|---------------|---------------|
| 9/211-3-3      | COMPUTER MAINTENANCE AND EXPENDITURE        | 627 600            | 0                    | 0      | 0             | 52 300        |
| 9/233-5-5      | COMPUTER MAINTENANCE AND EXPENDITURE        | 418 400            | 0                    | 478    | 478           | 34 867        |
| 9/234-9-9      | COMPUTER MAINTENANCE AND EXPENDITURE        | 2 150 011          | 0                    | 18 260 | 18 260        | 179 168       |
| 9/234-9-10     | COMPUTER MAINTENANCE AND EXPENDITURE        | 52 300             | 0                    | 4 438  | 4 438         | 4 358         |
| 9/281-1-1      | COMPUTER MAINTENANCE AND EXPENDITURE        | 418 400            | 0                    | 0      | 0             | 34 867        |
| 9/288-2-2      | COMPUTER MAINTENANCE AND EXPENDITURE        | 366 100            | 0                    | 0      | 0             | 30 508        |
| 9/246-6-9      | ELECTR DISTRIBUTION NETWORK                 | 1 900 000          | 0                    | 0      | 0             | 158 333       |
| 9/244-10-16    | FLUSHING RESERVOIRS                         | 470 700            | 0                    | 0      | 0             | 39 225        |
| 9/225-21-25    | GENERAL MAINTENANCE                         | 27 196             | 0                    | 0      | 0             | 2 266         |
| 9/225-22-26    | GENERAL MAINTENANCE                         | 209 200            | 0                    | 0      | 0             | 17 433        |
| 9/244-5-9      | GENERAL MAINTENANCE                         | 2 800 000          | 0                    | 25 845 | 25 845        | 233 333       |
| 9/246-8-8      | GENERAL MAINTENANCE                         | 585 000            | 0                    | 0      | 0             | 48 750        |
| 9/246-89-92    | GENERAL MAINTENANCE                         | 300 000            | 0                    | 0      | 0             | 25 000        |
| 9/246-11-16    | IGG METER REPLACEMENT                       | 280 000            | 0                    | 0      | 0             | 23 333        |
| 9/205-1-1      | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 200 000            | 0                    | 0      | 0             | 16 667        |
| 9/211-4-5      | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 1 752              | 0                    | 0      | 0             | 146           |
| 9/225-8-10     | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 1 500 000          | 0                    | 0      | 0             | 125 000       |
| 9/228-1-1      | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 350 000            | 0                    | 0      | 0             | 29 167        |
| 9/231-4-4      | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 36 643             | 0                    | 0      | 0             | 3 054         |
| 9/233-6-11     | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 20 920             | 0                    | 0      | 0             | 1 743         |
| 9/240-5-9      | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 2 100 000          | 0                    | 0      | 0             | 175 000       |
| 9/242-2-6      | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 2 800 000          | 0                    | 0      | 0             | 233 333       |
| 9/243-1-1      | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 650 000            | 0                    | 0      | 0             | 54 167        |
| 9/244-6-10     | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 650 000            | 0                    | 0      | 0             | 54 167        |
| 9/246-9-12     | MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE | 30 000             | 0                    | 0      | 0             | 2 500         |
| 9/211-8-13     | MATERIALS, STORES REQUIREMNT                | 52 300             | 0                    | 0      | 0             | 4 358         |
| 9/216-31-33    | MATERIALS, STORES REQUIREMNT                | 52 300             | 0                    | 185    | 185           | 4 358         |
| 9/217-3-3      | MATERIALS, STORES REQUIREMNT                | 156 900            | 0                    | 0      | 0             | 13 075        |
| 9/218-7-11     | MATERIALS, STORES REQUIREMNT                | 200 000            | 0                    | 0      | 0             | 16 667        |
| 9/218-16-27    | MATERIALS, STORES REQUIREMNT                | 261 500            | 0                    | 0      | 0             | 21 792        |
| 9/222-8-13     | MATERIALS, STORES REQUIREMNT                | 250 000            | 0                    | 0      | 0             | 20 833        |
| 9/225-12-17    | MATERIALS, STORES REQUIREMNT                | 314 341            | 0                    | 0      | 0             | 26 195        |
| 9/228-3-6      | MATERIALS, STORES REQUIREMNT                | 50 000             | 0                    | 0      | 0             | 4 167         |
| 9/231-8-11     | MATERIALS, STORES REQUIREMNT                | 150 000            | 0                    | 0      | 0             | 12 500        |
| 9/234-15-17    | MATERIALS, STORES REQUIREMNT                | 20 920             | 0                    | 0      | 0             | 1 743         |
| 9/236-7-12     | MATERIALS, STORES REQUIREMNT                | 29 811             | 0                    | 0      | 0             | 2 484         |
| 9/237-5-6      | MATERIALS, STORES REQUIREMNT                | 175 000            | 0                    | 0      | 0             | 14 583        |
| 9/239-4-6      | MATERIALS, STORES REQUIREMNT                | 92 000             | 0                    | 0      | 0             | 7 667         |
| 9/240-3-5      | MATERIALS, STORES REQUIREMNT                | 35 000             | 0                    | 0      | 0             | 2 917         |
| 9/241-3-5      | MATERIALS, STORES REQUIREMNT                | 27 000             | 0                    | 0      | 0             | 2 250         |
| 9/242-8-15     | MATERIALS, STORES REQUIREMNT                | 10 460             | 0                    | 0      | 0             | 872           |
| 9/244-17-25    | MATERIALS, STORES REQUIREMNT                | 523 000            | 0                    | 0      | 0             | 43 583        |
| 9/246-19-26    | MATERIALS, STORES REQUIREMNT                | 2 092 000          | 0                    | 0      | 0             | 174 333       |
| 9/216-2-3      | REPAIR AND MAINTENANCE OF BUILDINGS         | 400 000            | 0                    | 1 372  | 1 372         | 33 333        |
| 9/217-1-1      | REPAIR AND MAINTENANCE OF BUILDINGS         | 418 400            | 0                    | 0      | 0             | 34 867        |
| 9/222-2-4      | REPAIR AND MAINTENANCE OF BUILDINGS         | 1 000 000          | 0                    | 0      | 0             | 83 333        |
| 9/233-4-4      | REPAIR AND MAINTENANCE OF BUILDINGS         | 52 300             | 0                    | 0      | 0             | 4 358         |
| 9/236-1-1      | REPAIR AND MAINTENANCE OF BUILDINGS         | 265 000            | 0                    | 5 655  | 5 655         | 22 083        |
| 9/246-5-8      | REPAIR AND MAINTENANCE OF BUILDINGS         | 200 000            | 0                    | 0      | 0             | 16 667        |
| 9/250-1-1      | REPAIR AND MAINTENANCE OF BUILDINGS         | 1 000 000          | 0                    | 0      | 0             | 83 333        |
| 9/285-2-2      | REPAIR AND MAINTENANCE OF BUILDINGS         | 1 046 000          | 0                    | 0      | 0             | 87 167        |
| 9/222-5-9      | REPAIRS - FENCING                           | 1 000 000          | 0                    | 0      | 0             | 83 333        |
| 9/237-3-4      | REPAIRS - ASPHALT SURFACES                  | 4 050 000          | 0                    | 0      | 0             | 337 500       |
| 9/242-3-9      | RETICULATION NETWORK - SEWERAGE             | 4 800 000          | 0                    | 0      | 0             | 400 000       |
| 9/242-3-394    | RETICULATION NETWORK - SEWERAGE             | 18 000 000         | 0                    | 0      | 0             | 1 500 000     |
| 9/244-7-13     | RETICULATION NETWORK - WATER                | 4 800 000          | 0                    | 2 916  | 2 916         | 400 000       |
| 9/270-3-3      | REPAIRS FENCING - CEMETRIES                 | 1 000 000          | 0                    | 0      | 0             | 83 333        |
| 9/242-4-10     | SLUDGE AR WWWTW AB GRT                      | 2 800 000,00       | 0                    | 0      | 0             | 233 333       |
| 9/246-66-66    | STREET LIGHTS                               | 400 000            | 0                    | 0      | 0             | 33 333        |
| 9/244-8-14     | VALVES AND HYDRANTS                         | 380 000            | 0                    | 25 415 | 25 415        | 31 667        |
| Grand Total    |   | 65 048 454         | 0                    | 84 565 | 84 565        | 5 420 705     |



| <b>ANNEXURE A</b>                          |                   |                   |                  |                  |
|--|-------------------|-------------------|------------------|------------------|
| <b>DETAIL OF OTHER REVENUE - JULY 2025</b> |                   |                   |                  |                  |
|  |                   |                   |                  |                  |
|  | Original Budget   | Adjustment Budget | YTD Totals       | Jul-25           |
| RENTAL OF FACILITIES AND EQUIPMENT         | 2 224 477         | 0                 | 511 719          | 511 719          |
| INTEREST EARNED OUTSTANDING DEBTORS        | 16 626 464        | 0                 | 2 222 497        | 2 222 497        |
| FINES, PENALTIES AND FORFEITS              | 4 128 786         | 0                 | 477 940          | 477 940          |
| LICENCES AND PERMITS                       | 1 008 518         | 0                 | 149 849          | 149 849          |
| AGENCY SERVICES                            | -6 109 343        | 0                 | 163 305          | 163 305          |
| <b>OTHER REVENUE</b>                       | 15 442 440        | 0                 | 127 290          | 127 290          |
| <b>TOTAL REVENUE</b>                       | <b>33 321 342</b> | <b>0</b>          | <b>3 652 601</b> | <b>3 652 601</b> |
| <b>OTHER REVENUE</b>                       |                   |                   |                  |                  |
| Description                                | Original Budget   | Adjustment Budget | YTD Totals       | Jul-25           |
| ADMIN CHARGES                              | 325 782           | 0                 | 7 213            | 7 213            |
| BUILDING PLAN FEES                         | 550 191           | 0                 | 0                | 5 353            |
| COMMISSION VAT APPLICABLE                  | -275 279          | 0                 | 10 309           | 23 101           |
| FIRE BRIGADE FEES                          | 1 082 041         | 0                 | 0                | 2 885            |
| GRAVE PLOTS                                | 99 524            | 0                 | 0                | 10 309           |
| INSURANCE REFUND                           | 209 200           | 0                 | 0                | 0                |
| SALE OF ASSETS                             | 5 513 984         | 0                 | 0                | 0                |
| LANDING FEES                               | 57 900            | 0                 | 0                | 0                |
| LIBRARY FEES                               | 10 323            | 0                 | 0                | 0                |
| POSTERS                                    | 3 303             | 0                 | 0                | 0                |
| SUNDRY INCOME                              | 3 083 312         | 0                 | 32 867           | 8 930            |
| SURPLUS CASH                               | 6 821             | 0                 | 608              | 164              |
| TENDER DOCUMENT                            | 91 633            | 0                 | 0                | 96               |
| SURCHARGE ON SERV                          | 1 334 582         | 0                 | 0                | 84 773           |
| SURCHARGE - WATER                          | 3 011 677         | 0                 | 0                | -49 009          |
| VALUATION CERTIFICATES                     | 307 133           | 0                 | 0                | 32 867           |
| WORK DONE FOR PVT PERSONS                  | 30 313            | 0                 | 0                | 608              |
| <b>TOTAL OTHER REVENUE</b>                 | <b>15 442 440</b> | <b>0</b>          | <b>50 997</b>    | <b>127 290</b>   |

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

| <b>OTHER EXPENDITURE</b> | <b>Original Budget</b> | <b>Adjustment Budget</b> | <b>Jul-25</b>     | <b>YTD Totals</b> | <b>Available Budget</b> |
|--------------------------|------------------------|--------------------------|-------------------|-------------------|-------------------------|
| DEBT IMPAIRMENT          | 5 051 324              | 0                        | 0                 | 0                 | 5 051 324               |
| DEPRECIATION             | 68 312 532             | 0                        | 4 997 022         | 4 997 022         | 63 315 510              |
| CONTRACTED SERVICES      | 46 118 617             | 0                        | 936 150           | 936 150           | 45 182 467              |
| OTHER EXPENDITURE        | 242 826 937            | 0                        | 28 121 077        | 28 121 077        | 214 705 860             |
| <b>TOTAL EXPENDITURE</b> | <b>362 309 410</b>     | <b>0</b>                 | <b>34 054 249</b> | <b>34 054 249</b> | <b>328 255 161</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>YTD Totals</b> | <b>Available Budget</b> |
|--------------------------------|--------------------|--|------------------------|--------------------------|---------------|-------------------|-------------------------|
|                                |                    |  | 46 118 617             | 0                        | 936 150       | 936 150           | 45 182 467              |
| SECURITY SERV - ACCESS CONTROL | 9/222-6-10         | SECURITY SERV - ACCESS CONTROL-Administrative  | 2 876 268              | 0                        | 0             | 0                 | 2 876 268               |
| SECURITY SERV - ACCESS CONTROL | 9/225-10-14        | SECURITY SERV - ACCESS CONTROL-Whole of municipality                                   | 3 578 917              | 0                        | 0             | 0                 | 3 578 917               |
| SECURITY SERV - ACCESS CONTROL | 9/226-5-9          | SECURITY SERV - ACCESS CONTROL-Ward 7  | 2 794 698              | 0                        | 0             | 0                 | 2 794 698               |
| SECURITY SERV - ACCESS CONTROL | 9/233-8-15         | SECURITY SERV - ACCESS CONTROL-Administrative  | 4 102 943              | 0                        | 0             | 0                 | 4 102 943               |
| SECURITY SERV - ACCESS CONTROL | 9/244-11-17        | SECURITY SERV - ACCESS CONTROL-Administrative  | 5 779 710              | 0                        | 0             | 0                 | 5 779 710               |
| SECURITY SERV - ACCESS CONTROL | 9/246-14-19        | SECURITY SERV - ACCESS CONTROL-Administrative  | 2 553 706              | 0                        | 0             | 0                 | 2 553 706               |
| SECURITY SERV - ACCESS CONTROL | 9/284-5-6          | SECURITY SERV - ACCESS CONTROL-Administrative  | 2 513 761              | 0                        | 0             | 0                 | 2 513 761               |
| CONSULTANCY SERVICES           | 9/233-20-37        | Consultants and Professional Services Accountants and Auditors-Administrative          | 425 500                | 0                        | 15 000        | 15 000            | 410 500                 |
| CONSULTANCY SERVICES           | 9/233-21-44        | Consultants and Professional Services Business and Financial Management-Administrative | 1 344 500              | 0                        | 893 569       | 893 569           | 450 931                 |
| CONTRACTED SERVICES            | 9/201-32-52        | Job Evaluation   | 600 000                | 0                        | 0             | 0                 | 600 000                 |
| CONTRACTED SERVICES            | 9/205-9-23         | LED Project - General support for SMME's   | 104 600                | 0                        | 0             | 0                 | 104 600                 |
| CONTRACTED SERVICES            | 9/205-26-26        | MARKETING PLAN   | 80 000                 | 0                        | 0             | 0                 | 80 000                  |
| CONTRACTED SERVICES            | 9/206-4-4          | AUDIT SERVICES - INTERNAL AUDIT  | 350 000                | 0                        | 0             | 0                 | 350 000                 |
| CONTRACTED SERVICES            | 9/207-2-2          | IDP REVIEW   | 135 000                | 0                        | 4 910         | 4 910             | 130 090                 |
| CONTRACTED SERVICES            | 9/208-4-12         | SPU Project  | 50 000                 | 0                        | 0             | 0                 | 50 000                  |
| CONTRACTED SERVICES            | 9/208-5-395        | SPU Project  | 50 000                 | 0                        | 0             | 0                 | 50 000                  |
| CONTRACTED SERVICES            | 9/212-2-3          | Vetting of prospective candidates  | 104 600                | 0                        | 0             | 0                 | 104 600                 |
| CONTRACTED SERVICES            | 9/212-4-5          | Health screening   | 50 000                 |                          | 0             | 0                 | 50 000                  |
| CONTRACTED SERVICES            | 9/212-5-6          | Disaster and disease management  | 62 760                 |                          | 2 039         | 2 039             | 60 721                  |
| CONTRACTED SERVICES            | 9/212-6-7          | Primary health   | 50 000                 |                          | 0             | 0                 | 50 000                  |
| CONTRACTED SERVICES            | 9/212-7-8          | Occupational health  | 100 000                |                          | 0             | 0                 | 100 000                 |
| CONTRACTED SERVICES            | 9/212-8-9          | Social clubs   | 31 380                 |                          | 0             | 0                 | 31 380                  |
| CONTRACTED SERVICES            | 9/212-9-391        | SOFTWARE SYSTEMS   | 350 000                |                          | 0             | 0                 | 350 000                 |
| CONTRACTED SERVICES            | 9/212-41-41        | Wellnes Program  | 440 000                |                          | 0             | 0                 | 440 000                 |
| CONTRACTED SERVICES            | 9/216-9-399        | SHE BINS   | 100 000                |                          | 0             | 0                 | 100 000                 |
| CONTRACTED SERVICES            | 9/225-7-9          | GENERAL MAINTENANCE  | 100                    |                          | 7 882         | 7 882             | -7 782                  |
| CONTRACTED SERVICES            | 9/231-3-3          | REPAIR AND MAINTENANCE OF BUIL   | 366 100                |                          | 0             | 0                 | 366 100                 |
| CONTRACTED SERVICES            | 9/233-117-140      | VALUATION SERVICES   | 3 347 200              |                          | 0             | 0                 | 3 347 200               |
| CONTRACTED SERVICES            | 9/234-13-15        | AUDIT COMMITTEE  | 240 000                |                          | 0             | 0                 | 240 000                 |
| CONTRACTED SERVICES            | 9/237-10-11        | Regravelling of Unpaved Roads  | 968 000                | 0                        | 0             | 0                 | 968 000                 |
| CONTRACTED SERVICES            | 9/238-2-6          | REPAIRS: STORMWATER  | 420 000                | 0                        | 0             | 0                 | 420 000                 |
| CONTRACTED SERVICES            | 9/239-2-4          | REPAIRS: SIDEWALK PAVING SLABS   | 192 000                | 0                        | 0             | 0                 | 192 000                 |
| CONTRACTED SERVICES            | 9/242-20-44        | Retrofit of all indigent household toilets   | 3 635 028              | 0                        | 0             | 0                 | 3 635 028               |
| CONTRACTED SERVICES            | 9/244-9-15         | AGEING ON BREE STREET  | 2 200 000              | 0                        | 0             | 0                 | 2 200 000               |
| CONTRACTED SERVICES            | 9/244-23-19        | Repair of Water Tank   | 303 340                | 0                        | 0             | 0                 | 303 340                 |
| CONTRACTED SERVICES            | 9/246-8-11         | GENERAL MAINTENANCE  | 1 000 000              | 0                        | 0             | 0                 | 1 000 000               |
| CONTRACTED SERVICES            | 9/246-90-93        | TRENCH EXCAVATION  | 190 000                | 0                        | 0             | 0                 | 190 000                 |
| CONTRACTED SERVICES            | 9/246-91-94        | TOOLS AND EQUIPMENT  | 280 000                | 0                        | 0             | 0                 | 280 000                 |
| CONTRACTED SERVICES            | 9/246-94-97        | STREET LIGHTS  | 950 000                | 0                        | 0             | 0                 | 950 000                 |
| CONTRACTED SERVICES            | 9/247-3-3          | Radio Network repeater station mobile units  | 320 000                | 0                        | 0             | 0                 | 320 000                 |
| CONTRACTED SERVICES            | 9/248-19-19        | Municipal planning tribunal  | 80 000                 | 0                        | 8 750         | 8 750             | 71 250                  |
| CONTRACTED SERVICES            | 9/248-104-108      | BUILDING PLANS   | 300 000                | 0                        | 0             | 0                 | 300 000                 |
| CONTRACTED SERVICES            | 9/286-10-10        | LEGAL COSTS LITIGATION   | 2 578 506              | 0                        | 0             | 0                 | 2 578 506               |
| CONTRACTED SERVICES            | 9/289-5-7          | SPU Project  | 120 000                | 0                        | 4 000         | 4 000             | 116 000                 |

| DESCRIPTION  | Original Budget    | Adjustment Budget | Jul-25            | YTD Totals        | Available Budget   |
|--|--------------------|-------------------|-------------------|-------------------|--------------------|
| CONSUMABLES  | 835 885            | 0                 | 4 268             | 4 268             | 831 617            |
| TRAFFIC: SPEED FINES   | 4 000 000          | 0                 | 0                 | 0                 | 4 000 000          |
| SPCA GRANT EXPENDITURE   | 20 000             | 0                 | 0                 | 0                 | 20 000             |
| INTEREST- LATE PAYMENTS  | 10 571 586         | 0                 | 4 921 595         | 4 921 595         | 5 649 991          |
| COMMISSION - TRAVEL AGENCY   | 50 000             | 0                 | 0                 | 0                 | 50 000             |
| BULK PURCHASES - ELECTRICITY   | 143 075 930        | 0                 | 18 945 154        | 18 945 154        | 124 130 776        |
| GOVERNMENT INFORMATION SYSTEM  | 8 000              | 0                 | 0                 | 0                 | 8 000              |
| TOURISM GRANT  | 120 000            | 0                 | 0                 | 0                 | 120 000            |
| PAUPER BURIALS - COUNCIL   | 10 000             | 0                 | 0                 | 0                 | 10 000             |
| FURNITURE AND OFFICE EQUIPMENT LEASES                                  | 4 325 352          | 0                 | 537 911           | 537 911           | 3 787 441          |
| RENTAL OF EQUIPMENT  | 0                  | 0                 | -55 723           | -55 723           | 55 723             |
| OPERATING LEASE OF VEHICLES  | 8 515 922          | 0                 | 0                 | 0                 | 8 515 922          |
| ADVERTISING, PUBLICITY AND MARKETING                                   | 1 475 096          | 0                 | 1 689             | 1 689             | 1 473 407          |
| BANK CHARGES   | 985 137            | 0                 | 43 857            | 43 857            | 941 280            |
| CASHIER SHORTAGES  | 20 920             | 0                 | 1 650             | 1 650             | 19 270             |
| THIRD PARTY VENDORS  | 1 886 829          | 0                 | -22 681           | -22 681           | 1 909 510          |
| POSTAGE/STAMPS/FRANKING MACHINES                                       | 1 306 617          | 0                 | 90 463            | 90 463            | 1 216 154          |
| TELEPHONE, FAX, TELEGRAPH AND TELEX                                    | 897 836            | 0                 | 57 063            | 57 063            | 840 773            |
| ENTERTAINMENT:EXECUTIVE MAYOR  | 60 000             | 0                 | 0                 | 0                 | 60 000             |
| ENTERTAINMENT:SENIOR MANAGEMENT  | 610 000            | 0                 | 10 297            | 10 297            | 599 703            |
| EXTERNAL AUDIT FEES  | 7 767 645          | 0                 | 0                 | 0                 | 7 767 645          |
| DATA LINES   | 1 046 000          | 0                 | 478               | 478               | 1 045 522          |
| NETWORK EXTENSIONS   | 1 900 000          | 0                 | 0                 | 0                 | 1 900 000          |
| SOFTWARE LICENCES  | 2 986 811          | 0                 | 22 698            | 22 698            | 2 964 113          |
| INSURANCE BROKERS FEES   | 1 027 390          | 0                 | 0                 | 0                 | 1 027 390          |
| INSURANCE - GENERAL PREMIUMS   | 1 752 526          | 0                 | 0                 | 0                 | 1 752 526          |
| LEARNERSHIPS AND INTERNSHIPS   | 462 600            | 0                 | 16 713            | 16 713            | 445 887            |
| LEVY - WATER RESEARCH FUND: DWAF                                       | 523 000            | 0                 | 0                 | 0                 | 523 000            |
| MOTOR VEHICLE LICENCE AND REGISTRATIONS                                | 741 948            | 0                 | 0                 | 0                 | 741 948            |
| MUNICIPAL SERVICES   | 17 572 940         | 0                 | 2 430 133         | 2 430 133         | 15 142 807         |
| PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION                       | 117 816            | 0                 | 9 983             | 9 983             | 107 833            |
| REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL | 1 755 940          | 0                 | 87 150            | 87 150            | 1 668 790          |
| REMUNERATION TO WARD COMMITTEES  | 1 080 000          | 0                 | 79 500            | 79 500            | 1 000 500          |
| SAMPLES AND SPECIMENS  | 5 859 300          | 0                 | 139 491           | 139 491           | 5 719 809          |
| CHEMICALS  | 658 980            | 0                 | 0                 | 0                 | 658 980            |
| LEVY - SETA SKILLS DEVELOPMENT   | 1 765 241          | 0                 | 147 303           | 147 303           | 1 617 938          |
| TRAVELLING AND SUBSISTENCE - COUNCIL                                   | 762 336            | 0                 | 44 745            | 44 745            | 717 591            |
| TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS                       | 4 419 188          | 0                 | 296 855           | 296 855           | 4 122 333          |
| VEHICLE TRACKING   | 647 032            | 0                 | 23 322            | 23 322            | 623 710            |
| WET FUEL   | 9 166 798          | 0                 | 284 915           | 284 915           | 8 881 883          |
| PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT                          | 40 000             | 0                 | 0                 | 0                 | 40 000             |
| ACHIEVEMENTS AND AWARDS - SPU PROJECT                                  | 90 000             | 0                 | 2 250             | 2 250             | 87 750             |
| WORKMAN'S COMPENSATION   | 1 908 336          | 0                 | 0                 | 0                 | 1 908 336          |
| <b>TOTAL OTHER EXPENDITURE</b>   | <b>242 826 937</b> | <b>0</b>          | <b>28 121 077</b> | <b>28 121 077</b> | <b>214 705 860</b> |

|  |                    |                    |                    |                   |                  |                   |                   |                    |                    |
|--|--------------------|--------------------|--------------------|-------------------|------------------|-------------------|-------------------|--------------------|--------------------|
| <b>ANNEXURE A</b>  |                    |                    |                    |                   |                  |                   |                   |                    |                    |
| <b>AC : AGE ANALYSIS OF CREDITORS (All values in Rand)</b> |                    |                    |                    |                   |                  |                   |                   |                    |                    |
| <b>Jul-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   | 26 564 159         | 24 309 955         | 16 507 232         | 13 225 469        | 15 352 741       | 14 631 784        | 95 954 592        | 199 668 505        | 406 214 437        |
| Bulk Water   | 0                  | 0                  | 0                  | 0                 | 0                | 0                 | 0                 | 0                  | 0                  |
| PAYE deductions  | -2 291 019         | -868 072           | -1 388 168         | -1 175 026        | -5 463 617       | -1 080 779        | -9 441 022        | 23 228 003         | 1 520 300          |
| VAT (output less input)                                    | 0                  | 0                  | 0                  | 0                 | 0                | 0                 | 0                 | 0                  | 0                  |
| Pensions / Retirement deductions                           | 2 519 496          | 461 165            | -972 731           | 0                 | 0                | 681 253           | 10 591 839        | 1 838 458          | 15 119 480         |
| Loan repayments  | 0                  | 0                  | 0                  | 0                 | 0                | 0                 | 0                 | 0                  | 0                  |
| Trade Creditors  | -6 476 710         | 6 632 573          | 1 706 118          | 1 626 589         | 73 435           | 106 980           | -1 069 580        | 22 314 067         | 24 913 472         |
| Auditor General  | -724 328           | -123 687           | 206 017            | 961 289           | 0                | 0                 | 0                 | 0                  | 319 291            |
| 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>19 591 598</b>  | <b>30 411 934</b>  | <b>16 058 468</b>  | <b>14 638 321</b> | <b>9 962 559</b> | <b>14 339 238</b> | <b>96 035 829</b> | <b>247 049 033</b> | <b>448 086 980</b> |
| <b>TOP 10 CREDITORS JULY 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                                    | 50 874 114         | 16 507 232         | 15 297 924         | 323 535 166       |                  |                   |                   |                    | 406 214 436        |
| CONSOLIDATED RETIREMENT FUND                               | 1 697 791          | 0                  | -972 731           | 6 577 726         |                  |                   |                   |                    | 7 302 786          |
| SALGA  | 0                  | 0                  | 0                  | 5 789 050         |                  |                   |                   |                    | 5 789 050          |
| SALA PENSION   | 415 942            | 461 165            | 0                  | 4 695 366         |                  |                   |                   |                    | 5 572 473          |
| SARS UIF   | -222 004           | -152 613           | 1 380              | 5 720 675         |                  |                   |                   |                    | 5 347 438          |
| COMPENSATION COMMISSIONER                                  | 0                  | 21 753             | 22 478             | 5 245 729         |                  |                   |                   |                    | 5 289 960          |
| SARS SDL   | -181 946           | -159 949           | -342               | 4 551 117         |                  |                   |                   |                    | 4 208 880          |
| ABAPHUMELEI TRADIING T/A                                   | 1 865 692          | 1 917 190          | 0                  | 0                 |                  |                   |                   |                    | 3 782 882          |
| AMAHLO CONSULTING SERVICE                                  | 706 063            | 640 573            | 546 893            | 1 551 995         |                  |                   |                   |                    | 3 445 524          |
| LE THATO TRADING ENTERPRI                                  | 0                  | 3 418 236          | 0                  | 0                 |                  |                   |                   |                    | 3 418 236          |
| <b>PENSIONS / RETIREMENT DEDUCTIONS ANALYSIS</b>           |                    |                    |                    |                   |                  |                   |                   |                    |                    |
|  | Contributions      | Interest           | Total              |                   |                  |                   |                   |                    |                    |
| <b>Pension / retirement fund</b>                           | <b>outstanding</b> | <b>outstanding</b> | <b>outstanding</b> |                   |                  |                   |                   |                    |                    |
| CONSOLIDATED RETIREMENT FUND                               | 1 827 895          | 5 474 891          | 7 302 786          |                   |                  |                   |                   |                    |                    |
| NATIONAL FUND FOR MUNICIPAL WORKERS                        | 299 306            | 1 838 022          | 2 137 328          |                   |                  |                   |                   |                    |                    |
| SALA PENSION FUND  | 1 118 850          | 4 453 623          | 5 572 473          |                   |                  |                   |                   |                    |                    |
| SAMWU VOORSORGFONDS  | 69 031             | 0                  | 69 031             |                   |                  |                   |                   |                    |                    |
| CAPE JOINT PENSION FUND                                    | 32 036             | 0                  | 32 036             |                   |                  |                   |                   |                    |                    |
| MCPF FUND  | 5 391              | 436                | 5 826              |                   |                  |                   |                   |                    |                    |
| <b>Total</b>   | <b>3 352 508</b>   | <b>11 766 972</b>  | <b>15 119 480</b>  |                   |                  |                   |                   |                    |                    |

| TRADE CREDITORS ANALYSIS |          |           |         |         |           |           |
|--------------------------|----------|-----------|---------|---------|-----------|-----------|
| Detail                   | Current  | 30 Days   | 60 Days | 90 Days | 120+ Days | Total     |
| 1LIFE DIRECT INSURANCE   | 14 183   | 0         | 0       | 0       | 0         | 14 183    |
| ABAPHUMELEI TRADING T/   | -157 958 | 0         | 0       | 0       | 0         | -157 958  |
| AMAHLO CONSULTING SERVI  | 706 063  | 640 573   | 0       | 0       | 0         | 1 346 636 |
| AMATOLA WATER BOARD      | 0        | 0         | 0       | 0       | 35 162    | 35 162    |
| ANNELINE SAAYMAN         | 0        | 0         | 0       | 0       | 1 500     | 1 500     |
| ANTHEA ALISHA SAAIMAN    | 500      | 0         | 0       | 0       | 0         | 500       |
| Assupol Life             | 9 849    | 0         | 0       | 0       | 0         | 9 849     |
| AUCTION-ALL (PTY) LTD    | 0        | 0         | 0       | 0       | 29 440    | 29 440    |
| Avbob                    | 60 913   | 0         | 0       | 0       | 0         | 60 913    |
| BEDFORD MAGISTRATE       | 600      | 0         | 0       | 0       | 0         | 600       |
| Best Funeral             | 7 902    | 0         | 0       | 0       | 0         | 7 902     |
| Betaalmeestergeraal T    | 519 069  | 0         | 0       | 0       | 22 704    | 541 773   |
| BILLSON TRUCKS           | 166 567  | 0         | 0       | 0       | 0         | 166 567   |
| BKB BEPERK               | -1 998   | 0         | 0       | 0       | 0         | -1 998    |
| Bon Life                 | 36       | 0         | 0       | 0       | 0         | 36        |
| BONGISWA E LANGBOOI      | 1 000    | 0         | 0       | 0       | 0         | 1 000     |
| Bonitas                  | 0        | 0         | 0       | 0       | -2 574    | -2 574    |
| Capital Alliance/Libert  | 18 318   | 0         | 0       | 0       | 0         | 18 318    |
| CAPITAL LEGACY SOLUTION  | 6 922    | 0         | 0       | 0       | 0         | 6 922     |
| Channel Life             | 1 798    | 0         | 0       | 0       | 0         | 1 798     |
| CHARGO TRADER            | -2 475   | 0         | 0       | 0       | 0         | -2 475    |
| Chriszell Roeleen Mars   | 600      | 0         | 0       | 0       | 0         | 600       |
| CJ Bouwer                | 6 630    | 0         | 0       | 0       | 0         | 6 630     |
| COMPENSATION COMMISSION  | -83 197  | 21 753    | 22 478  | 21 753  | 4 707 173 | 4 689 960 |
| Cornelia Booysen         | 300      | 0         | 0       | 0       | 0         | 300       |
| CTrack FLEET MANAGEMENT  | 26 820   | 0         | 0       | 0       | 0         | 26 820    |
| Dediwe C Lutuli          | 500      | 0         | 0       | 0       | 0         | 500       |
| DELCELL                  | -10 000  | 0         | 0       | 0       | 0         | -10 000   |
| DEPARTEMENT WATERWESE &  | -161 765 | 737       | 33 022  | 103 082 | 2 408 612 | 2 383 688 |
| DEREK LIGHT              | 7 703    | 0         | 0       | 0       | 500       | 8 203     |
| DIREKTE ORDER - NIE KRE  | 0        | 0         | 0       | 0       | 107 632   | 107 632   |
| EC IMATU FENURAL         | 1 044    | 0         | 0       | 0       | 0         | 1 044     |
| 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       |
| ENGINEERING ADVICE & SE  | -153 377 | 0         | 0       | 0       | 0         | -153 377  |
| ESKOM SMALL & FBS        | 621 085  | 765 803   | 0       | 0       | 0         | 1 386 887 |
| 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               | 212 588  | 0         | 0       | 0       | 0         | 212 588   |
| GINGORDIN METHODS TRADI  | -355 518 | 0         | 0       | 0       | 0         | -355 518  |
| GOVERNMENT PRINTING WOR  | -37 325  | 0         | 0       | 0       | 0         | -37 325   |
| GRT AUTO CLINIC (PTY) L  | -173 681 | 54 867    | 118 815 | 0       | 0         | 0         |
| GRT HARDWARE&BUILDING S  | -264     | 0         | 0       | 0       | 0         | -264      |
| GUARD RISK INSURANCE CO  | 2 464    | 0         | 0       | 0       | 0         | 2 464     |
| H. Miggels               | 1 500    | 0         | 0       | 0       | 0         | 1 500     |
| HOLLARD SPECIALIST LIFE  | 2 249    | 0         | 0       | 0       | 0         | 2 249     |
| Imatu Ledegeld           | 6 111    | 0         | 0       | 0       | 81        | 6 192     |
| Imatu Loans (Kempston)   | 27 482   | 0         | 0       | 0       | 0         | 27 482    |
| INDUSTRIES EDUCATION AN  | 29 000   | 0         | 0       | 0       | 0         | 29 000    |
| IRHAFU TRANSPORT BK      | 0        | 0         | 0       | 0       | 91 600    | 91 600    |
| J&F TITUS AND SONS       | 0        | 0         | 0       | 0       | 1 978     | 1 978     |
| JAMES KING & BANDHORST   | 500      | 0         | 0       | 0       | 0         | 500       |
| JG AFRIKA                | 78 692   | 0         | 0       | 0       | 0         | 78 692    |
| 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  | 20 999   | 0         | 0       | 0       | 0         | 20 999    |
| K.G.A. Lewens            | 1 703    | 0         | 0       | 0       | 0         | 1 703     |
| KAROO MEATS AND DELI (T  | 2 000    | 0         | 0       | 0       | 0         | 2 000     |
| KEMPSTON LOANS           | 144 111  | 0         | 0       | 0       | 0         | 144 111   |
| Keyhealth                | 0        | 0         | 0       | 0       | 6 640     | 6 640     |
| LANDDROS GRAAFF-REINET   | 17 790   | 0         | 0       | 0       | -600      | 17 190    |
| LANDDROS MIDDELBURG      | 800      | 0         | 0       | 0       | 600       | 1 400     |
| LANDDROS UITENHAGE       | 650      | 0         | 0       | 0       | 0         | 650       |
| LE THATO TRADING ENTERP  | 0        | 3 418 236 | 0       | 0       | 0         | 3 418 236 |
| LE-ANN HATJIES           | 5 000    | 0         | 0       | 0       | 0         | 5 000     |
| LEAMA JACOBS             | 700      | 0         | 0       | 0       | 0         | 700       |
| Legalwise                | 18 033   | 0         | 0       | 0       | 0         | 18 033    |
| LEONIE MATYU             | 1 000    | 0         | 0       | 0       | 0         | 1 000     |
| Letsatsi Finance         | 169 024  | 0         | 0       | 0       | 0         | 169 024   |
| Linda Hendricks          | 850      | 0         | 0       | 0       | 0         | 850       |

|                         |                   |                  |                |                  |                   |                   |
|-------------------------|-------------------|------------------|----------------|------------------|-------------------|-------------------|
| Linda Visagie           | 500               | 0                | 0              | 0                | 0                 | 500               |
| Lion of Africa          | 508               | 0                | 0              | 0                | 0                 | 508               |
| LITHOTECH SALES PORT    | -31 648           | 0                | 0              | 0                | 0                 | -31 648           |
| LUQAMBO AGENCIES        | -406 432          | 0                | 0              | 0                | 0                 | -406 432          |
| M. LUITERS              | 2 500             | 0                | 0              | 0                | 0                 | 2 500             |
| Mafori Finance          | 277 972           | 0                | 0              | 0                | 0                 | 277 972           |
| MAGGIE L PIETERSE       | 800               | 0                | 0              | 0                | 0                 | 800               |
| MARIE PLAATJIES         | 400               | 0                | 0              | 0                | 0                 | 400               |
| MARISA LOURENS          | 600               | 0                | 0              | 0                | 0                 | 600               |
| MARLENE E PAULSE        | 800               | 0                | 0              | 0                | 0                 | 800               |
| MARY M PIETERSEN        | 500               | 0                | 0              | 0                | 0                 | 500               |
| MDL ELECTRICAL CC       | 0                 | 1 825            | 2 774          | 14 389           | 0                 | 18 988            |
| Metropolitan Lewens     | 115 516           | 0                | 0              | 0                | 0                 | 115 516           |
| MJ JOOSTE               | 400               | 0                | 0              | 0                | 0                 | 400               |
| MOMENTUM                | 27 848            | 0                | 0              | 0                | 951               | 28 799            |
| NADIA CORNELIUS         | 600               | 0                | 0              | 0                | 0                 | 600               |
| NE NGUQU                | 1 000             | 0                | 0              | 0                | 0                 | 1 000             |
| NELISWA HUTE            | 700               | 0                | 0              | 0                | 0                 | 700               |
| NELSON MANDELA BAY MUNI | 0                 | 0                | 0              | 0                | 3 026             | 3 026             |
| NOMALUNGELO MPULU       | 500               | 0                | 0              | 0                | 0                 | 500               |
| NOMAWETHU ZICINA        | 750               | 0                | 0              | 0                | 0                 | 750               |
| NOMMERPAS               | -4 700            | 0                | 0              | 0                | 0                 | -4 700            |
| NORTHFIELD ENGINEERING  | 242 024           | 0                | 0              | 0                | 0                 | 242 024           |
| NTOMBETHEMBA KITI       | 800               | 0                | 0              | 0                | 0                 | 800               |
| NUMOBILE                | 165 942           | 0                | 0              | 0                | 0                 | 165 942           |
| OBESA LODGE             | -19 800           | 0                | 0              | 0                | 0                 | -19 800           |
| Old Mutual Group Scheme | 184 024           | 0                | 0              | 0                | 0                 | 184 024           |
| Old Mutual Life         | 481               | 0                | 0              | 0                | 0                 | 481               |
| ONE PANGAEA EXPERTISE & | 17 250            | 0                | 0              | 0                | 0                 | 17 250            |
| PAUL BARNARD INC        | 190               | 0                | 0              | 0                | 0                 | 190               |
| PICTURE PERFECT         | 0                 | 0                | 0              | 0                | 4 875             | 4 875             |
| PRODIBA (PTY) LTD       | 10 744            | 0                | 0              | 0                | 0                 | 10 744            |
| REFUNDS                 | -1 515            | 0                | 0              | 0                | 0                 | -1 515            |
| RESET TECHNOLOGY SOLUTI | 203 429           | 0                | 0              | 0                | 0                 | 203 429           |
| ROAD LODGE EAST LONDON  | -1 045            | 0                | 0              | 0                | 0                 | -1 045            |
| ROAD LODGE PE           | -10 450           | 0                | 0              | 0                | 0                 | -10 450           |
| Russel Becker Inc       | 2 299             | 0                | 0              | 0                | 0                 | 2 299             |
| SAIBA                   | -11 480           | 11 480           | 0              | 0                | 0                 | 0                 |
| SALGA                   | -600 000          | 0                | 0              | 2 105 163        | 3 683 887         | 5 189 050         |
| SALGBC (Levies)         | 11 747            | 0                | 0              | 0                | 0                 | 11 747            |
| SALGBC Agency Shop Fee  | 3 043             | 0                | 0              | 0                | 0                 | 3 043             |
| SAMWU                   | 29 840            | 0                | 0              | 0                | 0                 | 29 840            |
| Samwumed                | 0                 | 0                | 0              | 0                | -10 368           | -10 368           |
| Sanlam                  | 238 231           | 0                | 0              | 0                | 26                | 238 258           |
| Sanlam Pension          | 1 473             | 0                | 0              | 0                | 0                 | 1 473             |
| Sanlam Sky              | 273 207           | 0                | 0              | 0                | 20                | 273 227           |
| SANLAM SKY-GROUP        | 167               | 0                | 0              | 0                | 0                 | 167               |
| SARA SWARTS             | 350               | 0                | 0              | 0                | 0                 | 350               |
| SARAH BAARTMAN DISTRICT | 0                 | 0                | 0              | 0                | 386 008           | 386 008           |
| SARS SDL                | -181 946          | -159 949         | -342           | 15 295           | 4 535 822         | 4 208 880         |
| SARS UIF                | -222 004          | -152 613         | 1 381          | 17 951           | 5 702 723         | 5 347 438         |
| SD COETZEE INCORPORATED | 98                | 0                | 0              | 0                | 0                 | 98                |
| SERVIPIX 72 CC          | -1 060 244        | 217 135          | 54 485         | 237 568          | 183 949           | -367 107          |
| SHARON PIETERSEN        | 500               | 0                | 0              | 0                | 500               | 1 000             |
| SHOSHOLOZA FINANCE (Pty | 78 755            | 0                | 0              | 0                | 0                 | 78 755            |
| SHUNE A NDLEBE          | 500               | 0                | 0              | 0                | 0                 | 500               |
| SKY METRO EQUIPMENT (PT | -793 134          | 619 799          | 0              | 0                | 0                 | -173 335          |
| SOUTH AFRICAN SCHOOLS   | -2 500            | 0                | 0              | 0                | 0                 | -2 500            |
| SPANDAU SPAR            | -20 000           | 0                | 0              | 0                | 0                 | -20 000           |
| Steytlerville Funeral H | 373               | 0                | 0              | 0                | 0                 | 373               |
| STRAND MAGISTRATE       | 650               | 0                | 0              | 0                | 0                 | 650               |
| SUBSISTENCE & TRAVELLIN | -120 924          | 0                | 0              | 0                | 0                 | -120 924          |
| SUPA QUICK              | 9 064             | 0                | 0              | 0                | 0                 | 9 064             |
| SYNTELL NETWORKS (PTY)  | 375 837           | 280 566          | 167 797        | 314 790          | 0                 | 1 138 989         |
| THE COURIER GUY         | -155              | 0                | 0              | 0                | 0                 | -155              |
| THEMBISA SYLVIA         | 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             |
| TOWN LODGE PE           | -1 515            | 0                | 0              | 0                | 0                 | -1 515            |
| TRUDINE VELDMAN         | 1 000             | 0                | 0              | 0                | 0                 | 1 000             |
| UTILITY CONSULTING SOLU | -2 500 000        | -2 500 000       | 0              | 1 000 000        | -3 000 000        | -7 000 000        |
| V DERCKSEN & VENNOTE    | 536               | 0                | 0              | 0                | 0                 | 536               |
| VOLKS DELTA             | 19 604            | 0                | 0              | 0                | 0                 | 19 604            |
| WARDS SERVICE STATION   | 12 238            | 0                | 0              | 0                | 0                 | 12 238            |
| WORLD FOCUS 1212 CC     | 428 950           | 0                | 0              | 0                | 0                 | 428 950           |
| WVN EMPIRE              | -28 800           | 0                | 28 800         | 0                | 0                 | 0                 |
| XIPE TOTEC TECHNOLOGIES | -378              | 0                | 0              | 0                | 0                 | -378              |
| <b>GRAND TOTAL</b>      | <b>-1 467 806</b> | <b>3 220 210</b> | <b>429 210</b> | <b>3 829 991</b> | <b>18 901 866</b> | <b>24 913 471</b> |

| ANNEXURE A |       |      |   |                 |
|------------|-------|------|---|-----------------|
| Month End  | Mun   | Item | Detail  | Month 1<br>July |
| M01 JULY   | EC101 | 3000 | Cash Receipts by Source                                 |                 |
|            |       | 3010 | Property rates  | 4 216 224       |
|            |       | 3020 | Property rates - penalties & collection charges         | 0               |
|            |       | 3030 | Service charges - electricity revenue                   | 15 097 511      |
|            |       | 3040 | Service charges - water revenue                         | 2 919 493       |
|            |       | 3050 | Service charges - sanitation revenue                    | 2 124 872       |
|            |       | 3060 | Service charges - refuse revenue                        | 1 214 205       |
|            |       | 3070 | Service charges - other                                 | 137 825         |
|            |       | 3080 | Rental of facilities and equipment                      | 16 791          |
|            |       | 3090 | Interest earned - external investments                  | 8 669           |
|            |       | 3100 | Interest earned - outstanding debtors                   | 0               |
|            |       | 3110 | Dividends received                                      | 0               |
|            |       | 3120 | Fines   | 477 940         |
|            |       | 3130 | Licences and permits                                    | 160 593         |
|            |       | 3140 | Agency services   | 865 271         |
|            |       | 3150 | Transfer receipts - operational                         | 8 100 000       |
|            |       | 3160 | Other revenue   | 8 064 900       |
|            |       | 3170 | Cash Receipts by Source                                 | 43 404 293      |
|            |       | 3180 | Other Cash Flows/Receipts by Source                     |                 |
|            |       | 3190 | Transfer receipts - capital                             | 0               |
|            |       | 3200 | Contributions recognised - capital & contributed assets | 0               |
|            |       | 3210 | Proceeds on disposal of PPE                             | 0               |
|            |       | 3220 | Short term loans  | 0               |
|            |       | 3230 | Borrowing long term/refinancing                         | 0               |
|            |       | 3240 | Increase (decrease) in consumer deposits                | 0               |
|            |       | 3250 | Decrease (Increase) in non-current debtors              | 0               |
|            |       | 3260 | Decrease (increase) other non-current receivables       | 0               |
|            |       | 3270 | Decrease (increase) in non-current investments          | 19 799 723      |
|            |       | 3280 | Total Cash Receipts by Source                           | 63 204 016      |
|            |       | 4000 | Cash Payments by Type                                   |                 |
|            |       | 4010 | Employee related costs                                  | 14 764 477      |
|            |       | 4020 | Remuneration of councillors                             | 821 274         |
|            |       | 4030 | Collection costs  | 0               |
|            |       | 4040 | Interest paid   | 0               |
|            |       | 4050 | Bulk purchases - Electricity                            | 0               |
|            |       | 4060 | Bulk purchases - Water & Sewer                          | 0               |
|            |       | 4070 | Other materials   | 0               |
|            |       | 4080 | Contracted services                                     | 1 076 573       |
|            |       | 4090 | Grants and subsidies paid - other municipalities        | 0               |
|            |       | 4100 | Grants and subsidies paid - other                       | 0               |
|            |       | 4110 | General expenses  | 51 008 771      |
|            |       | 4120 | Cash Payments by Type                                   | 67 671 094      |
|            |       | 4130 | Other Cash Flows/Payments by Type                       |                 |
|            |       | 4140 | Capital assets  | 0               |
|            |       | 4150 | Repayment of borrowing                                  | 0               |
|            |       | 4160 | Other Cash Flows/Payments                               | 0               |
|            |       | 4170 | Total Cash Payments by Type                             | 67 671 094      |
|            |       | 4180 | Net Increase/(Decrease) in Cash Held                    | -4 467 078      |
|            |       | 4190 | Cash/cash equivalents at the month/year begin:          | 6 223 395       |
|            |       | 4200 | Cash/cash equivalents at the month/year end:            | 1 756 317       |

## **18. ANNEXURE B**



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

## Annexure A2 - Monthly



National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

## Municipality Self-Assessment

## Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Jul'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

|    |         |   |                             |
|----|---------|---|-----------------------------|
| 10 | 6.4.1   | - Has the municipality made adequate provision for depreciation and asset impairment ( <i>considering its asset register and physical state of assets</i> ) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?   | Yes                         |
|    |         | <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>  |                             |
| 11 | 6.4.2   | - <b>If the municipality's MTREF is not funded</b> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?   | Yes                         |
|    |         | <i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>   |                             |
| 12 | 6.4.2   | - <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?<br><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?<br><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?<br><i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i> | Not yet end of quarter      |
|    | 6.7.2   | - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>   |                             |
| 20 | 6.7.2.1 | * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;  | not yet the end of a quarte |
| 21 | 6.7.2.2 | * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?   | not yet the end of a quarte |
| 22 | 6.7.2.3 | * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?   | not yet the end of a quarte |
| 23 | 6.7.3   | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?  | No                          |
| 24 | 6.7.4   | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?   | Yes                         |
| 25 | 6.7.5   | - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?  | Yes                         |

|    |        |   |             |
|----|--------|---|-------------|
|    | 6,8    | <b>Municipality's Completeness of the revenue base –</b>  |             |
| 26 | 6.8.1  | - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?   | No          |
| 27 | 6.8.1  | - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?<br><i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>  | No          |
| 28 | 6.8.2  | - <b>For the latest ending Quarter</b> -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?  | No          |
|    | 6,9    | <b>Monitor and report on implementation –</b>   |             |
| 29 | 6.9.1  | - <b>MFMA section 71 reporting</b> – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?   | Yes         |
| 30 | 6.9.2  | - If progress is slow in terms of paragraph 6.9.1, is the <b>active intervention evident</b> from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?<br><i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>  | 6.9.1 = Yes |
| 31 | 6.9.3  | - <b>Municipalities with financial recovery plans (FRP)</b> – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?  | No FRP      |
| 32 | 6.9.4  | - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?<br><i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>                              | No FRP      |
|    | 6.10   | <i>Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</i>  |             |
| 33 | 6.10.1 | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?  | Yes         |
| 34 | 6.10.2 | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?<br><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>  | Yes         |
| 35 | 6.10.3 | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?  | 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?   | No          |
|    |        | <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i> |             |
|    | 6,12   | <b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>  |             |
| 37 | 6.12.1 | - has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the</b> Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?  | Yes         |
| 38 | 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?  | No          |
|    |        | <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>   |             |
| 39 |        | <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?<br><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>  | No          |
| 41 | 6,14   | <b>'NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?   | Yes         |



## Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

### Municipality Self-Assessment

#### Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Jul'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

I,....., 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

|  |   |                        |
|--|---|------------------------|
| 5.3 + Maintaining the Eskom and bulk water current account -   |   |                        |
| Condition 5.12 Current account for the purpose of this section means the account for a single month's consumption. |   |                        |
| 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)?<br><i>Note - refer condition 5.12.2</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://guploadportal.treasury.gov.za">https://guploadportal.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)?<br><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<br>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://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?  | No                     |
| 6.3.4  | - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?  | No                     |
| 5.4 Compliance with a funded MTREF - (choose from drop down list the MTREF accessed)                               |   | 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?<br><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 50 percent of its revenue (plus property rates), the provision for debt impairment aligning with the actual collecting rate should also be 50 percent of the 2025/26 MTREF revenue amount. For this purpose, the municipality may request that the functionaries holding "the books" and there is no significant reason for such with the actual collection rate, the Provincial Treasury may 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?   | Yes                    |

Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision put back with the state of asset register, the Provincial Treasury must respond to this item as "No".

|  |         |  |                             |
|--|---------|--|-----------------------------|
| 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 FRP / MT must assess whether the existing FRP (incorporated / 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)?   | N/a                         |
| <p><i>Note - only if the municipality does not have an FRP no. N/A' be selected from the dropdown list.</i></p>  |         |  |                             |
| 13   | 6.4.2   | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?) | Yes                         |
| 14   | 6.5     | <b>Cost reflective tariffs</b> - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?  | Yes                         |
| <p><b>6.6 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>   |         |  |                             |
| 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 to ensure a continuous supply of potable 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?  | Yes                         |
| <p><i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narrative the indigent information in the spreadsheet below.</i></p>   |         |  |                             |
| <p><b>6.6 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.</p>            |         |  |                             |
| <p><b>6.7 Maintain a minimum average quarterly collection of property rates and services charges -</b></p>   |         |  |                             |
| 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      |
| <p><i>Note - although the municipality is required to report on MTREF's (Paragraph 7.1) is a 85 per cent threshold, municipalities must also submit the data strings to support the collection of the first two quarters in order to determine.</i></p>      |         |  |                             |
| 20   | 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                         |

| Municipality's Completeness of the revenue base –  |   |             |
|--|---|-------------|
| 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          |
| 6.8.1  | - If the response in 6.8.1 is 'No', has the municipality demonstrated the steps taken to correct the variances identified?<br><i>Note - monthly progress report to be submitted to the National Treasury by the municipality.</i>   | No          |
| 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://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a> ?  | No          |
| Monitor and report on implementation –   |   |             |
| 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         |
| 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?<br><i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i>   | 6.9.1 = Yes |
| 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      |
| 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://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a> ?<br><i>Note - Municipalities with FRP must submit a report to the National Treasury on the FRP progress report as required in the Provincial Treasury Note.</i>   | No FRP      |
| 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:  |   |             |
| 6.10.1   | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?  | Yes         |
| 6.10.2   | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the <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://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a> ?<br><i>Note - in the case of a non-delegated municipality, the National Treasury to issue the compliance certificate.</i>   | Yes         |
| 6.10.3   | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the <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?<br><i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1</i>  | No          |
| 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?   | No          |
| <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular no. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be reported in addition to new long term loans entered into after the effective date of debt relief approval as envisaged in MFMA section 40. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i> |   |             |
| 6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources).   |   |             |
| 6.12.1   | - has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the Local Government Equitable Share (LGES)</b> the municipality earmarked to provide free basic electricity, water and sanitation?  | Yes         |
| 6.12.2   | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?<br><i>Note: Only if required in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from R4/M4 x R30.</i>   | No          |
| 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.<br><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?<br><i>Note - The accounting treatment of the write-off of the Eskom arrear debt is to be determined by the National Treasury.</i> | Yes         |
|  |   | No          |

6,14

\*NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?

Yes

Note: In applying for Municipal Debt Relief as set out in paragraph 2 of MFAA 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 supply to NERSA to revoke the municipality's license in terms of section 11 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:

DR EDWARD RANKWANA

Signature of HOD/ NT/ MM:



Date:

13/08/2025

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

DIRECTOR FINANCIAL SERVICES  
DR BEYERS NAUDE LOCAL MUNICIPALITY

13 AUG 2025

DIREKTEUR FINANSIËLEDIENSTE  
DR BEYERS NAUDÉ PLAASLIKE MUNISIPALITEIT









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

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

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

### **MONTHLY COMPLIANCE CERTIFICATE**

**30 JUNE 2025**

**DISTRIBUTION:**

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



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

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

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

Dear Dr. E Rankwana

**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)**  
**ISSUED FOR THE MONTH ENDED 30 JUNE 2025**

1. The National Treasury approved the debt relief application of Dr Beyers Naude Local Municipality effective from 01 December 2023. This is a three (3) year programme that will see an annual write-off of approximately a 3<sup>rd</sup> of its arrear ESKOM debt conditional to meeting specific requirements as set out in MFMA Circular 124.
2. The Eastern Cape Provincial Treasury (ECPT) has been monitoring the municipality's compliance with all the debt relief conditions during June 2025, and the following challenges and/or non-compliance have been noted:

**Condition 6.1 – Municipality non-compliance**

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124 read together with the additional conditions as set out in the debt relief approval letter. According to the Provincial Treasury's assessment, the municipality has achieved an overall compliance level of 71 percent for the month ending 30 June 2025, as per table 1 below. The overall compliance status has stagnated from the last report.



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

| Monthly Performance Report |               |       |                                      |     |     |     |     |     |                                |     |     |     |     |                             |     |     |   |     |     |     |   |     |     |     |     |                              |     |     |           |     |     |     |     |     |     |     |     |     |                   |     |     |     |     |       |                |                |                |
|----------------------------|---------------|-------|--------------------------------------|-----|-----|-----|-----|-----|--------------------------------|-----|-----|-----|-----|-----------------------------|-----|-----|---|-----|-----|-----|---|-----|-----|-----|-----|------------------------------|-----|-----|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------------------|-----|-----|-----|-----|-------|----------------|----------------|----------------|
| Municipal Details          |               |       | Part A                               |     |     |     |     |     | Part B                         |     |     |     |     | Part C                      |     |     | Part D                                    |     |     |     | Part C  |     |     |     |     |                              |     |     | Part E    |     |     |     |     |     |     |     |     |     | Part F            |     |     |     |     |       |                |                |                |
|                            |               |       | Eskom And Bulk water current account |     |     |     |     |     | Compliance with a funded MTREF |     |     |     |     | FRP/BFP & Tariff Assessment |     |     | Electricity and water as collection tools |     |     |     | Quarterly collection of property rates and services charges |     |     |     |     | Maximization of Revenue Base |     |     | Oversight |     |     |     |     |     |     |     |     |     | Compliance Status |     |     |     |     |       |                |                |                |
| Month                      | Code          | Descr | C1                                   | C2  | C3  | C4  | C5  | C6  | C7                             | C8  | C9  | C10 | C11 | C12                         | C13 | C14 | C15                                       | C16 | C17 | C18 | C19   | C20 | C21 | C22 | C23 | C24                          | C25 | C26 | C27       | C28 | C29 | C30 | C31 | C32 | C33 | C34 | C35 | C36 | C37               | C38 | C39 | C40 | C41 | Score |                |                |                |
| 1.July                     | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | Yes | Yes | No                             | Yes | Yes | Yes | Yes | N/A                         | Yes | Yes | Yes                                       | Yes | Yes | No  | N/A   | N/A | N/A | N/A | No  | Yes                          | Yes | No  | No        | No  | Yes | N/A | N/A | N/A | N/A | Yes | Yes | Yes | No                | No  | Yes | Yes | No  | 78%   | Non Compliance |                |                |
| 2.August                   | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | Yes | Yes | Yes | Yes | N/A                         | Yes | Yes | Yes                                       | Yes | Yes | No  | N/A   | N/A | N/A | N/A | No  | Yes                          | Yes | No  | No        | No  | Yes | N/A | N/A | N/A | N/A | Yes | Yes | Yes | No                | No  | Yes | Yes | No  | 73%   | Non Compliance |                |                |
| 3.September                | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | Yes | No  | No                             | No  | Yes | Yes | Yes | Yes                         | Yes | Yes | Yes                                       | Yes | No  | Yes | No  | No  | No  | Yes | Yes | Yes                          | Yes | No  | No        | No  | Yes | N/A | N/A | N/A | N/A | Yes | Yes | Yes | No                | No  | Yes | Yes | No  | 71%   | Non Compliance |                |                |
| 4.October                  | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | Yes | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | No  | Yes   | N/A | N/A | No  | Yes | No                           | Yes | Yes | Yes       | No  | No  | Yes | Yes | N/A | N/A | Yes | Yes | No  | Yes               | No  | No  | Yes | Yes | No    | 71%            | Non Compliance |                |
| 5.November                 | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | No  | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | Yes | No  | N/A | N/A | No  | Yes | No                           | Yes | Yes | Yes       | No  | No  | Yes | Yes | N/A | N/A | Yes | Yes | No  | Yes               | No  | No  | Yes | Yes | No    | 68%            | Non Compliance |                |
| 6.December                 | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | No  | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | Yes | No  | Yes | Yes | No  | Yes | No                           | Yes | Yes | Yes       | No  | No  | Yes | Yes | N/A | N/A | Yes | Yes | No  | Yes               | No  | No  | Yes | Yes | No    | 68%            | Non Compliance |                |
| 7.January                  | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | Yes | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | No  | Yes   | Yes | Yes | No  | Yes | No                           | Yes | Yes | Yes       | No  | No  | Yes | Yes | N/A | N/A | Yes | Yes | No  | Yes               | No  | No  | Yes | Yes | No    | 68%            | Non Compliance |                |
| 8.February                 | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | Yes | Yes | Yes | No                             | No  | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | No  | Yes   | N/A | N/A | Yes | No  | Yes                          | Yes | Yes | Yes       | N/A | No  | Yes | Yes | N/A | N/A | Yes | Yes | No  | Yes               | No  | No  | No  | Yes | Yes   | No             | 80%            | Non Compliance |
| 9.March                    | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | No  | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | Yes | Yes   | No  | No  | No  | Yes | No                           | Yes | Yes | Yes       | Yes | Yes | Yes | Yes | N/A | N/A | Yes | Yes | No  | Yes               | No  | No  | Yes | Yes | No    | 78%            | Non Compliance |                |
| 10.April                   | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | No  | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | Yes | Yes   | N/A | No  | No  | Yes | Yes                          | Yes | Yes | No        | No  | No  | Yes | Yes | N/A | N/A | Yes | Yes | Yes | Yes               | Yes | Yes | Yes | Yes | No    | 78%            | Non Compliance |                |
| 11.May                     | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | No  | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | No  | Yes   | N/A | N/A | No  | Yes | No                           | Yes | Yes | No        | No  | No  | Yes | Yes | N/A | N/A | Yes | Yes | No  | Yes               | Yes | Yes | Yes | No  | Yes   | No             | 71%            | Non Compliance |
| 12.June                    | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                             | No  | Yes | Yes | Yes | Yes                         | N/A | Yes | Yes                                       | Yes | Yes | Yes | No  | Yes | No  | Yes | Yes | No                           | Yes | Yes | No        | No  | No  | Yes | Yes | N/A | N/A | Yes | Yes | Yes | Yes               | Yes | Yes | No  | Yes | No    | 71%            | Non Compliance |                |

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

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

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

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

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

### Condition 6.4 - A funded MTREF

The municipality adopted an unfunded budget for the 2024/25 MTREF. The arrear ESKOM debt that has accumulated over the years and collection rate that is not always aligned to the norm applicable to municipalities are the major reasons the ECPT assessment identified as root causes for the unfunded budget.

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



#### Condition 6.5 - Cost-reflective tariffs

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

#### Condition 6.6 - Electricity and water as collection tools

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

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

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

#### Condition 6.8 - Completeness of the Revenue Base

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

#### Condition 6.9 - Monitor and Report on compliance

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

| MFMA S71 Statement component |   | Compliance<br>(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 -<br>i. Any risk associated; and<br>ii. The mitigating factors<br>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<br>i. the overall performance graph;<br>ii. Summary worksheet; and<br>iii. Collection per ward indicating who supplies electricity in the ward | No  |
| 3.4.2 | The revenue collection performance information (refer 3.4.2) was included in the format of <b>MFMA Budget Circular 128 (Annexure D)</b> .  | No  |
| 3.5.1 | The indigent management information  | No  |
| 3.5.2 | The indigent management information was included in the format of <b>MFMA Budget Circular 128 (Annexure C)</b> .   | No  |
| 3.6.1 | The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.  | No  |
| 3.6.2 | The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.                                      | No  |
| 3.7.1 | Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting   | No  |
| 3.7.2 | The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.  | No  |
| 3.7.3 | The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.   | No  |
| 3.8   | Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting   | No  |

#### Condition 6.10 - Provincial Treasury certification of municipal compliance

ECPT has complied with the requirements of MFMA Circular 124 with the monthly compliance certificate for June 2025.

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

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

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

The National Treasury: Office of the Accountant General (OAG) issued the Supplementary Guide to MFMA Circular 124 on 21 February 2024. In terms of the guidance, the municipality no longer must maintain a separate bank account for debt



relief purposes as envisaged in MFMA Circular 124 (Condition 6.12). However, irrespective of whether a municipality decides to discontinue a separate bank account, ring-fencing for debt relief purposes must be enabled and demonstrated through the municipality's monthly mSCOA data string submissions.

#### **Condition 6.14 - NERSA Licence**

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

#### **Provincial Treasury Compliance Certification**

Provincial Treasury certifies that it monitored and assessed Dr Beyers Naude LM's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the municipality in relation to the month ended 30 June 2025.

#### **CONCLUDING REMARKS**

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

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

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

Yours sincerely



**MR. D MAJEKE**

**HEAD OF DEPARTMENT**

**DATE:** 24/07/2025





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

## Monthly compliance overview – JUNE 2025

| Monthly Performance Report |               |       |                                      |     |     |     |     |     |                               |     |     |     |     |     |                             |     |     |   |     |     |     |   |     |     |     |     |     |     |                              |     |     |           |     |     |     |     |     |     |     |                   |     |     |     |                |                |                |
|----------------------------|---------------|-------|--------------------------------------|-----|-----|-----|-----|-----|-------------------------------|-----|-----|-----|-----|-----|-----------------------------|-----|-----|---|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----------|-----|-----|-----|-----|-----|-----|-----|-------------------|-----|-----|-----|----------------|----------------|----------------|
| Municipal Details          |               |       | Part A                               |     |     |     |     |     | Part B                        |     |     |     |     |     | Part C                      |     |     | Part D                                    |     |     |     | Part C  |     |     |     |     |     |     |                              |     |     | Part E    |     |     |     |     |     |     |     | Part F            |     |     |     |                |                |                |
|                            |               |       | Eskom And Bulk water current account |     |     |     |     |     | Compliance with a funded MTRF |     |     |     |     |     | FRP/BFP & Tariff Assessment |     |     | Electricity and water as collection tools |     |     |     | Quarterly collection of property rates and services charges |     |     |     |     |     |     | Maximization of Revenue Base |     |     | Oversight |     |     |     |     |     |     |     | Compliance Status |     |     |     |                |                |                |
| Month                      | Code Descr    | Code  | C1                                   | C2  | C3  | C4  | C5  | C6  | C7                            | C8  | C9  | C10 | C11 | C12 | C13                         | C14 | C15 | C16                                       | C17 | C18 | C19 | C20   | C21 | C22 | C23 | C24 | C25 | C26 | C27                          | C28 | C29 | C30       | C31 | C32 | C33 | C34 | C35 | C36 | C37 | C38               | C39 | C40 | C41 | Score          |                |                |
| 1.July                     | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | Yes | Yes | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | N/A | N/A   | N/A | N/A | No  | Yes | Yes | No  | No                           | No  | Yes | N/A       | N/A | N/A | Yes | Yes | Yes | Yes | No  | Yes               | Yes | No  | 78% | Non Compliance |                |                |
| 2.August                   | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | N/A | N/A   | N/A | N/A | No  | Yes | Yes | No  | No                           | No  | Yes | N/A       | N/A | N/A | Yes | Yes | Yes | Yes | No  | No                | Yes | Yes | No  | 73%            | Non Compliance |                |
| 3.September                | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | Yes | No  | No                            | Yes | Yes | Yes | Yes | Yes | Yes                         | Yes | Yes | No  | Yes | No  | No  | No  | No  | Yes | Yes | Yes | Yes | No  | No                           | No  | Yes | N/A       | N/A | N/A | Yes | Yes | Yes | Yes | No  | No                | Yes | Yes | No  | 71%            | Non Compliance |                |
| 4.October                  | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | N/A | N/A   | No  | Yes | No  | Yes | Yes | Yes | Yes                          | No  | No  | Yes       | Yes | N/A | N/A | Yes | Yes | No  | Yes | No                | No  | Yes | No  | 71%            | Non Compliance |                |
| 5.November                 | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | N/A | N/A   | No  | Yes | No  | Yes | Yes | Yes | No                           | No  | Yes | Yes       | N/A | N/A | Yes | Yes | No  | Yes | No  | No                | Yes | No  | 68% | Non Compliance |                |                |
| 6.December                 | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | Yes | Yes   | No  | Yes | No  | Yes | Yes | Yes | No                           | No  | Yes | Yes       | N/A | N/A | Yes | Yes | No  | Yes | No  | No                | Yes | No  | 68% | Non Compliance |                |                |
| 7.January                  | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | Yes | Yes   | No  | Yes | No  | Yes | Yes | Yes | No                           | No  | Yes | Yes       | N/A | N/A | Yes | Yes | No  | Yes | No  | No                | No  | Yes | No  | 68%            | Non Compliance |                |
| 8.February                 | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | Yes | Yes | Yes | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | N/A | N/A   | Yes | No  | Yes | Yes | Yes | Yes | Yes                          | N/A | No  | Yes       | Yes | N/A | N/A | Yes | Yes | No  | Yes | No                | No  | No  | Yes | No             | 80%            | Non Compliance |
| 9.March                    | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | Yes | Yes | No  | No  | No  | Yes | No  | Yes | Yes | Yes | Yes                          | Yes | Yes | Yes       | N/A | N/A | Yes | Yes | No  | Yes | No  | Yes               | Yes | Yes | No  | 78%            | Non Compliance |                |
| 10.April                   | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | Yes | Yes | N/A | No  | No  | Yes | Yes | Yes | Yes | No  | No                           | No  | Yes | Yes       | N/A | N/A | Yes | Yes | Yes | Yes | Yes | Yes               | Yes | Yes | Yes | No             | 78%            | Non Compliance |
| 11.May                     | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | N/A | N/A   | No  | Yes | No  | Yes | Yes | Yes | No                           | No  | No  | Yes       | Yes | N/A | N/A | Yes | Yes | No  | Yes | Yes               | Yes | No  | Yes | No             | 71%            | Non Compliance |
| 12.June                    | Dr Beyers Nau | EC101 | Yes                                  | Yes | Yes | No  | No  | No  | No                            | Yes | Yes | Yes | Yes | N/A | Yes                         | Yes | Yes | Yes                                       | No  | Yes | No  | No  | No  | Yes | Yes | No  | Yes | Yes | No                           | No  | No  | Yes       | Yes | N/A | N/A | Yes | Yes | Yes | Yes | Yes               | No  | Yes | No  | 71%            | Non Compliance |                |



## ANNEXURE B – MONTHLY COMPLIANCE CERTIFICATE BY THE ECPT



## Annexure A2 - Monthly



National Treasury

**Municipal Debt Relief**

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Eastern Cape Provincial Treasury

### Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Jun'25

National Financial Year

2024/25

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

### Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

| Condition | 6.3 + 6.12     | Maintaining the Eskom and bulk water current account –<br>(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)?<br><b>Note</b> - refer condition 6.12.2  | Yes |
| 2         | 6.12.2         | - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?  | Yes |
| 3         | 6.12.2         | - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?   | Yes |
| 4         | 6.3.1          | - Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?<br><b>Note</b> - 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<br>6.3.3 | - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?  | No  |
| 6         | 6.3.4          | - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?  | No  |

| 6,4 | Compliance with a funded MTREF – (choose from drop down list the MTREF assessed) |  | 2024/25 Main Adjustment MTREF |
|-----|--|--|-------------------------------|
| 7   | 6.4.1  | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?   | No                            |
| 8   | 6.4.1  | - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?   | Yes                           |
| 9   | 6.4.1  | - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?   | Yes                           |
|     |  | <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i> |                               |
| 10  | 6.4.1  | - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?  | Yes                           |
|     |  | <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>   |                               |
| 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)?<br><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>  | N/a                           |
| 13  | 6.4.2  | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)   | Yes                           |
| 14  | 6,5  | <b>Cost reflective tariffs</b> – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?  | Yes                           |



|    |         |  |                                  |
|----|---------|--|----------------------------------|
|    | 6.6     | Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, <i>demonstrated, through its by-laws and budget related policies</i> that:  |                                  |
| 15 | 6.6.1   | - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?  | <input type="text" value="Yes"/> |
| 16 | 6.6.2   | - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?   | <input type="text" value="Yes"/> |
| 17 | 6.6.3   | - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?<br><i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>   | <input type="text" value="No"/>  |
| 18 | 6.6.4   | - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?<br><i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i> | <input type="text" value="Yes"/> |
|    | 6.6     | <i>Supporting evidence : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i>   |                                  |
|    | 6.7     | Maintain a minimum average quarterly collection of property rates and services charges –   |                                  |
| 19 | 6.7.1   | - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges <b>with effect from 01 April 2023</b> and 85 per cent average quarterly collection <b>with effect from 01 April 2024</b> during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?   | <input type="text" value="No"/>  |
|    |         | <i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>   |                                  |
|    | 6.7.2   | - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>  |                                  |
| 20 | 6.7.2.1 | * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.   | <input type="text" value="No"/>  |
| 21 | 6.7.2.2 | * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?  | <input type="text" value="Yes"/> |
| 22 | 6.7.2.3 | * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?  | <input type="text" value="Yes"/> |
| 23 | 6.7.3   | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?   | <input type="text" value="Yes"/> |
| 24 | 6.7.4   | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?  | <input type="text" value="No"/>  |
| 25 | 6.7.5   | - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?   | <input type="text" value="Yes"/> |





|   |        |  |                                     |
|---|--------|--|-------------------------------------|
| 6,8   |        | Municipality's Completeness of the revenue base –  |                                     |
| 26  | 6.8.1  | - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?   | <input type="text" value="No"/>     |
| 27  | 6.8.1  | - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?<br><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?<br><i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>   | <input type="text" value="Yes"/>    |
| 31  | 6.9.3  | - <b>Municipalities with financial recovery plans (FRP)</b> – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?   | <input type="text" value="No FRP"/> |
| 32  | 6.9.4  | - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?   | <input type="text" value="No FRP"/> |
| <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>  |        |  |                                     |
| 6.10  |        | Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:  |                                     |
| 33  | 6.10.1 | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?   | <input type="text" value="Yes"/>    |
| 34  | 6.10.2 | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?<br><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i> | <input type="text" value="Yes"/>    |
| 35  | 6.10.3 | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?   | <input type="text" value="No"/>     |
| <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>   |        |  |                                     |
| 36  | 6.11   | <b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?  | <input type="text" value="No"/>     |
| <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i> |        |  |                                     |



|  |        |  |                                  |
|--|--------|--|----------------------------------|
|  | 6,12   | For the duration of the Municipal Debt Relief (to ensure proper management of resources):  |                                  |
| 37   | 6.12.1 | - has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the Local Government Equitable Share (LGES)</b> the municipality earmarked to provide free basic electricity, water and sanitation?   | <input type="text" value="Yes"/> |
| 38   | 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?   | <input type="text" value="Yes"/> |
| <p><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i></p>   |        |  |                                  |
| 39   |        | <b>Supporting evidence</b> : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.   | <input type="text" value="No"/>  |
| 40   | 6,13   | <b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?<br><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i> | <input type="text" value="Yes"/> |
| 41   | 6,14   | 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?   | <input type="text" value="Yes"/> |
| <p><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p> |        |  |                                  |

PT: HOD/ NT / MM Name:

Mr Daluhlanga Majeke

Signature of HOD/ NT/ MM:



24/07/2025

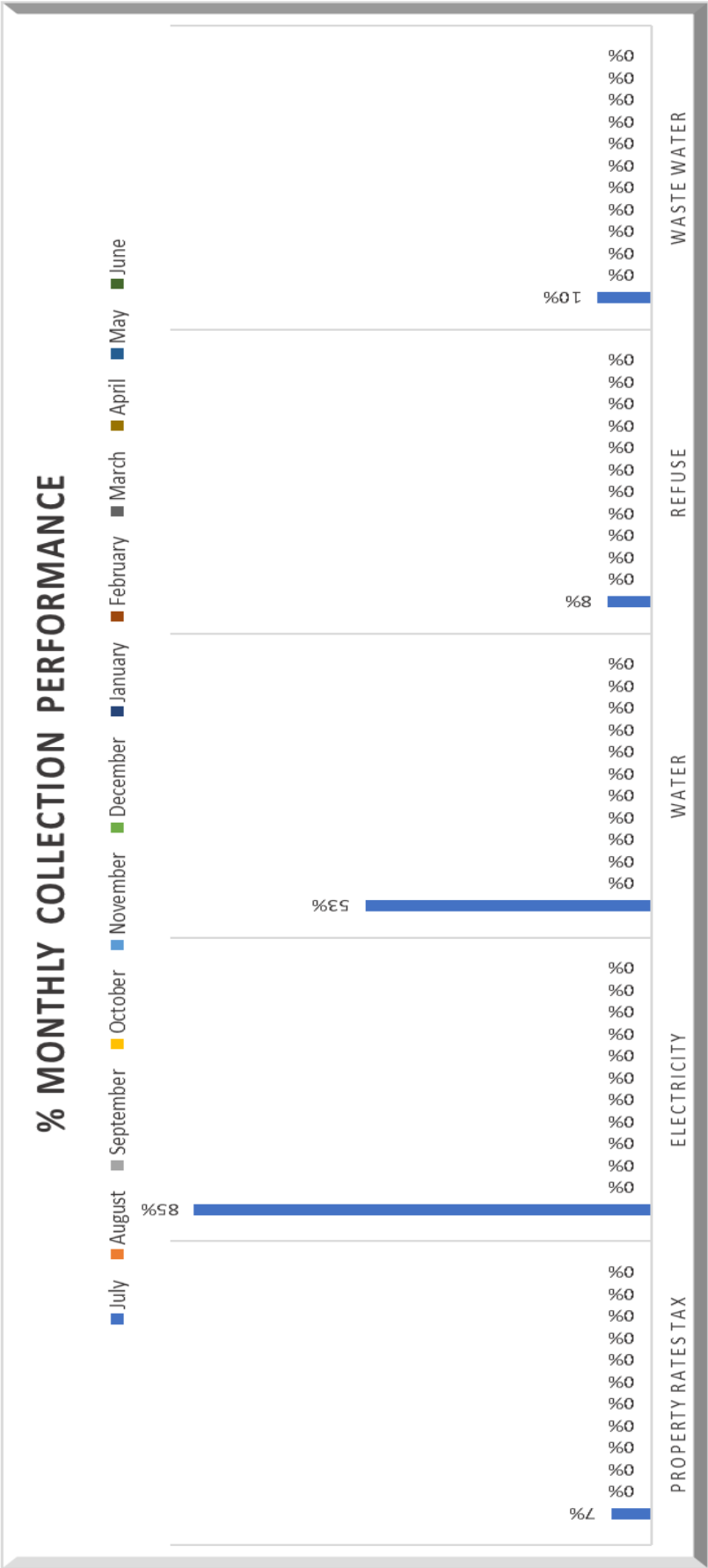
Date:

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

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



18.4. Monthly revenue collection performance (MFMA Circular 124)





| Collection rate per ward and per service - July 2025 |   |                    |                        |              |
|--|---|--------------------|------------------------|--------------|
| Wards / Services                                     | Municipal supplied/ Eskom supplied/<br>Partial Eskom and municipal supplied | Total Movement (R) | Total Settlements (R ) | Collection % |
| <b>Ward 1</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Partial Eskom and municipal supplied  | 1 431 019          | 47 733                 | 3%           |
| Electricity  |   | 16 597             | 14 298                 | 86%          |
| Water  |   | 1 102 670          | 101 544                | 9%           |
| Refuse   |   | 578 469            | 17 398                 | 3%           |
| Sewerage   |   | 1 439 683          | 60 054                 | 4%           |
| Sundry   |   | 2 486              | 524                    | 21%          |
|  |   | <b>4 570 925</b>   | <b>241 551</b>         | <b>5%</b>    |
| <b>Ward 2</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Partial Eskom and municipal supplied  | 22 373 086         | 1 858 646              | 8%           |
| Electricity  |   | 3 747 018          | 2 977 114              | 79%          |
| Water  |   | 902 057            | 886 477                | 98%          |
| Refuse   |   | 4 804 511          | 399 120                | 8%           |
| Sewerage   |   | 10 429 017         | 807 671                | 8%           |
| Sundry   |   | 112 833            | 99 227                 | 88%          |
|  |   | <b>42 368 522</b>  | <b>7 028 255</b>       | <b>17%</b>   |
| <b>Ward 3</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Municipal supplied  | 1 254 718          | 23 606                 | 2%           |
| Electricity  |   | 103 937            | 36 491                 | 35%          |
| Water  |   | 310 678            | 177 941                | 57%          |
| Refuse   |   | 367 650            | 38 611                 | 11%          |
| Sewerage   |   | 1 321 399          | 78 221                 | 6%           |
| Sundry   |   | 1 109              | 1 063                  | 96%          |
|  |   | <b>3 359 491</b>   | <b>355 933</b>         | <b>11%</b>   |
| <b>Ward 4</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Municipal supplied  | 12 020 524         | 1 025 845              | 9%           |
| Electricity  |   | 2 613 089          | 2 526 991              | 97%          |
| Water  |   | 724 333            | 655 433                | 90%          |
| Refuse   |   | 2 700 123          | 232 385                | 9%           |
| Sewerage   |   | 6 804 496          | 587 893                | 9%           |
| Sundry   |   | 8 492              | 8 369                  | 99%          |
|  |   | <b>24 871 057</b>  | <b>5 036 916</b>       | <b>20%</b>   |
| <b>Ward 5</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Partial Eskom and municipal supplied  | 1 117 037          | 28 561                 | 3%           |
| Electricity  |   | 10 307             | 5 528                  | 54%          |
| Water  |   | 453 455            | 148 390                | 33%          |
| Refuse   |   | 395 887            | 40 213                 | 10%          |
| Sewerage   |   | 920 816            | 84 728                 | 9%           |
| Sundry   |   | 1 087              | 506                    | 47%          |
|  |   | <b>2 898 589</b>   | <b>307 926</b>         | <b>11%</b>   |
| <b>Ward 6</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Partial Eskom and municipal supplied  | 935 929            | 8 091                  | 1%           |
| Electricity  |   | -                  | -                      | #DIV/0!      |
| Water  |   | 710 444            | 68 558                 | 10%          |
| Refuse   |   | 560 814            | 38 844                 | 7%           |
| Sewerage   |   | 1 395 184          | 76 577                 | 5%           |
| Sundry   |   | 680                | 217                    | 32%          |
|  |   | <b>3 603 050</b>   | <b>192 287</b>         | <b>5%</b>    |
| <b>Ward 7</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Municipal supplied  | 4 392 072          | 315 721                | 7%           |
| Electricity  |   | 1 256 898          | 1 131 158              | 90%          |
| Water  |   | 351 664            | 280 220                | 80%          |
| Refuse   |   | 1 100 726          | 135 131                | 12%          |
| Sewerage   |   | 1 892 448          | 205 116                | 11%          |
| Sundry   |   | 36 277             | 12 991                 | 36%          |
|  |   | <b>9 030 084</b>   | <b>2 080 337</b>       | <b>23%</b>   |
| <b>Ward 8</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Partial Eskom and municipal supplied  | 4 233 259          | 367 767                | 9%           |
| Electricity  |   | 466 305            | 211 231                | 45%          |
| Water  |   | 304 405            | 227 700                | 75%          |
| Refuse   |   | 212 559            | 65 371                 | 31%          |
| Sewerage   |   | 232 934            | 38 470                 | 17%          |
| Sundry   |   | 62 820             | 6 223                  | 10%          |
|  |   | <b>5 512 282</b>   | <b>916 763</b>         | <b>17%</b>   |
| <b>Ward 9</b>  |   |                    |                        |              |
| Property Rates Tax                                   | Municipal supplied  | 1 392 287          | 33 545                 | 2%           |
| Electricity  |   | 1 187              | 1 285                  | 108%         |
| Water  |   | 307 032            | 99 269                 | 32%          |
| Refuse   |   | 245 693            | 27 350                 | 11%          |
| Sewerage   |   | 436 801            | 68 480                 | 16%          |
| Sundry   |   | 77 392             | 550                    | 1%           |
|  |   | <b>2 460 392</b>   | <b>230 478</b>         | <b>9%</b>    |
| <b>Ward 10</b>                                       |   |                    |                        |              |
| Property Rates Tax                                   | Partial Eskom and municipal supplied  | 2 252 375          | 152 536                | 7%           |
| Electricity  |   | 22 908             | 12 927                 | 56%          |
| Water  |   | 355 093            | 31 380                 | 9%           |
| Refuse   |   | 449 333            | 35 792                 | 8%           |
| Sewerage   |   | 460 408            | 11 315                 | 2%           |
| Sundry   |   | 1 700              | 1 750                  | 103%         |
|  |   | <b>3 541 818</b>   | <b>245 699</b>         | <b>7%</b>    |
| <b>Ward 11</b>                                       |   |                    |                        |              |
| Property Rates Tax                                   | Municipal supplied  | 1 881 194          | 164 862                | 9%           |
| Electricity  |   | 253 814            | 317 412                | 125%         |
| Water  |   | (372 166)          | 111 987                | -30%         |
| Refuse   |   | 320 686            | 128 341                | 40%          |
| Sewerage   |   | 391 294            | 52 054                 | 13%          |
| Sundry   |   | 199 480            | 6 600                  | 3%           |
|  |   | <b>2 674 301</b>   | <b>781 255</b>         | <b>29%</b>   |
| <b>Ward 12</b>                                       |   |                    |                        |              |
| Property Rates Tax                                   | Municipal supplied  | 3 931 146          | 189 310                | 5%           |
| Electricity  |   | 125 759            | 133 362                | 106%         |
| Water  |   | 307 719            | 130 594                | 42%          |
| Refuse   |   | 295 284            | 55 650                 | 19%          |
| Sewerage   |   | 437 955            | 54 295                 | 12%          |
| Sundry   |   | 59 143             | 308                    | 1%           |
|  |   | <b>5 157 006</b>   | <b>563 518</b>         | <b>11%</b>   |

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

| Collection Rate Assessment  |                     |            |                           |              |     |                     |            |                           |              |        |                     |            |                           |              |        |                     |            |                           |              |        |
|---|---------------------|------------|---------------------------|--------------|-----|---------------------|------------|---------------------------|--------------|--------|---------------------|------------|---------------------------|--------------|--------|---------------------|------------|---------------------------|--------------|--------|
| Aggregate Collection  | Summary - Quarter 1 |            |                           |              |     | Summary - Quarter 2 |            |                           |              |        | Summary - Quarter 3 |            |                           |              |        | Summary - Quarter 4 |            |                           |              |        |
|   | Billing             | Collection | R - Billing not collected | % Collection | Q1  | Billing             | Collection | R - Billing not collected | % Collection | Q2     | Billing             | Collection | R - Billing not collected | % Collection | Q1     | Billing             | Collection | R - Billing not collected | % Collection | Q1     |
| 1. Collection for whole demarcation                                 | 109 484 020         | 17 842 592 | 91 641 428                | 16%          | 16% | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! |
|   | 38 238 848          | 6 534 984  | 31 703 863                | 17%          | 17% | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! |
|   | 57 214 649          | 4 216 224  | 52 998 425                | 7%           | 7%  | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! |
|   | 8 617 818           | 7 367 798  | 1 250 020                 | 85%          | 85% | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! |
| 2. Collection excl Eskom supplied areas                             | 5 457 382           | 2 919 493  | 2 537 890                 | 53%          | 53% | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! |
| 3. Collection: Property Rates                                       | 26 162 436          | 2 124 872  | 24 037 564                | 8%           | 8%  | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! |
| 4. Total average collection: Electricity (Municipal supplied areas) | 12 031 734          | 1 214 205  | 10 817 529                | 10%          | 10% | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! |
| 5. Total average collection: Water                                  | -                   | -          | -                         | #DIV0!       | 0%  | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! | -                   | -          | -                         | #DIV0!       | #DIV0! |
| 6. Total average collection: Wastewater                             |                     |            |                           |              |     |                     |            |                           |              |        |                     |            |                           |              |        |                     |            |                           |              |        |
| 7. Total average collection: Refuse                                 |                     |            |                           |              |     |                     |            |                           |              |        |                     |            |                           |              |        |                     |            |                           |              |        |
| 8. Total average collection: Interest                               |                     |            |                           |              |     |                     |            |                           |              |        |                     |            |                           |              |        |                     |            |                           |              |        |

Demarcation Code

July

EC101

**Dr Beyers Naude**

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

[illegible]

| Complete This Section |                              |                    | Quarter 1 Performance Per Ward |                             |                                     |              |                  |                               |                                     |              |                    |                                    |                                     |              |   |         |   |  |            |            |                           |              |         |
|-----------------------|------------------------------|--------------------|--------------------------------|-----------------------------|-------------------------------------|--------------|------------------|-------------------------------|-------------------------------------|--------------|--------------------|------------------------------------|-------------------------------------|--------------|---|---------|---|--|------------|------------|---------------------------|--------------|---------|
|                       |                              |                    | 1.July                         |                             |                                     |              | 2.August         |                               |                                     |              | 3.September        |                                    |                                     |              |   |         |   |  |            |            |                           |              | Q1      |
| 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%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 431 019  | 47 733     | 1 383 286                 | 3%           | 3%      |
| Electricity           |                              |                    | 16 597                         | 14 298                      | 2 299                               | 86%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 16 597     | 14 298     | 2 299                     | 86%          | 86%     |
| Water                 |                              |                    | 1 102 670                      | 101 544                     | 1 001 126                           | 9%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 102 670  | 101 544    | 1 001 126                 | 9%           | 9%      |
| Refuse                |                              |                    | 578 469                        | 17 398                      | 561 071                             | 3%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 578 469    | 17 398     | 561 071                   | 3%           | 3%      |
| Waste Water           |                              |                    | 1 439 683                      | 60 054                      | 1 379 629                           | 4%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 439 683  | 60 054     | 1 379 629                 | 4%           | 4%      |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Partial Eskom & Mun Supplied | Ward 2             | 22 373 086                     | 1 858 646                   | 20 514 440                          | 8%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 22 373 086 | 1 858 646  | 20 514 440                | 8%           | 8%      |
| Electricity           |                              |                    | 3 747 018                      | 2 977 114                   | 769 903                             | 79%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 3 747 018  | 2 977 114  | 769 903                   | 79%          | 79%     |
| Water                 |                              |                    | 902 057                        | 886 477                     | 15 580                              | 98%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 902 057    | 886 477    | 15 580                    | 98%          | 98%     |
| Refuse                |                              |                    | 4 804 511                      | 399 120                     | 4 405 391                           | 8%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 4 804 511  | 399 120    | 4 405 391                 | 8%           | 8%      |
| Waste Water           |                              |                    | 10 429 017                     | 807 671                     | 9 621 346                           | 8%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 10 429 017 | 807 671    | 9 621 346                 | 8%           | 8%      |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Mun Supplied                 | Ward 3             | 1 254 718                      | 23 606                      | 1 231 112                           | 2%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 254 718  | 23 606     | 1 231 112                 | 2%           | 2%      |
| Electricity           |                              |                    | 103 937                        | 36 491                      | 67 446                              | 35%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 103 937    | 36 491     | 67 446                    | 35%          | 35%     |
| Water                 |                              |                    | 310 678                        | 177 941                     | 132 737                             | 57%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 310 678    | 177 941    | 132 737                   | 57%          | 57%     |
| Refuse                |                              |                    | 367 650                        | 38 611                      | 329 039                             | 11%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 367 650    | 38 611     | 329 039                   | 11%          | 11%     |
| Waste Water           |                              |                    | 1 321 399                      | 78 221                      | 1 243 178                           | 6%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 321 399  | 78 221     | 1 243 178                 | 6%           | 6%      |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Mun Supplied                 | Ward 4             | 12 020 524                     | 1 025 845                   | 10 994 679                          | 9%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 12 020 524 | 1 025 845  | 10 994 679                | 9%           | 9%      |
| Electricity           |                              |                    | 2 613 089                      | 2 526 991                   | 86 097                              | 97%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 2 613 089  | 2 526 991  | 86 097                    | 97%          | 97%     |
| Water                 |                              |                    | 724 333                        | 655 433                     | 68 900                              | 90%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 724 333    | 655 433    | 68 900                    | 90%          | 90%     |
| Refuse                |                              |                    | 2 700 123                      | 232 385                     | 2 467 739                           | 9%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 2 700 123  | 232 385    | 2 467 739                 | 9%           | 9%      |
| Waste Water           |                              |                    | 6 804 496                      | 587 893                     | 6 216 603                           | 9%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 6 804 496  | 587 893    | 6 216 603                 | 9%           | 9%      |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Partial Eskom & Mun Supplied | Ward 5             | 1 117 037                      | 28 561                      | 1 088 476                           | 3%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 117 037  | 28 561     | 1 088 476                 | 3%           | 3%      |
| Electricity           |                              |                    | 10 307                         | 5 528                       | 4 779                               | 54%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 10 307     | 5 528      | 4 779                     | 54%          | 54%     |
| Water                 |                              |                    | 453 455                        | 148 390                     | 305 065                             | 33%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 453 455    | 148 390    | 305 065                   | 33%          | 33%     |
| Refuse                |                              |                    | 395 887                        | 40 213                      | 355 674                             | 10%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 395 887    | 40 213     | 355 674                   | 10%          | 10%     |
| Waste Water           |                              |                    | 920 816                        | 84 728                      | 836 088                             | 9%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 920 816    | 84 728     | 836 088                   | 9%           | 9%      |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Eskom supplied               | Ward 6             | 935 929                        | 8 091                       | 927 838                             | 1%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 935 929    | 8 091      | 927 838                   | 1%           | 1%      |
| Electricity           |                              |                    | -                              | -                           | -                                   | #DIV/0!      |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | -          | -          | -                         | #DIV/0!      | #DIV/0! |
| Water                 |                              |                    | 710 444                        | 68 558                      | 641 886                             | 10%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 710 444    | 68 558     | 641 886                   | 10%          | 10%     |
| Refuse                |                              |                    | 560 814                        | 38 844                      | 521 970                             | 7%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 560 814    | 38 844     | 521 970                   | 7%           | 7%      |
| Waste Water           |                              |                    | 1 395 184                      | 76 577                      | 1 318 607                           | 5%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 395 184  | 76 577     | 1 318 607                 | 5%           | 5%      |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Partial Eskom & Mun Supplied | Ward 7             | 4 392 072                      | 315 721                     | 4 076 351                           | 7%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 4 392 072  | 315 721    | 4 076 351                 | 7%           | 7%      |
| Electricity           |                              |                    | 1 256 898                      | 1 131 158                   | 125 740                             | 90%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 256 898  | 1 131 158  | 125 740                   | 90%          | 90%     |
| Water                 |                              |                    | 351 664                        | 280 220                     | 71 444                              | 80%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 351 664    | 280 220    | 71 444                    | 80%          | 80%     |
| Refuse                |                              |                    | 1 100 726                      | 135 131                     | 965 595                             | 12%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 100 726  | 135 131    | 965 595                   | 12%          | 12%     |
| Waste Water           |                              |                    | 1 892 448                      | 205 116                     | 1 687 333                           | 11%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 892 448  | 205 116    | 1 687 333                 | 11%          | 11%     |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Mun Supplied                 | Ward 8             | 4 233 259                      | 367 767                     | 3 865 492                           | 9%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 4 233 259  | 367 767    | 3 865 492                 | 9%           | 9%      |
| Electricity           |                              |                    | 466 305                        | 211 231                     | 255 073                             | 45%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 466 305    | 211 231    | 255 073                   | 45%          | 45%     |
| Water                 |                              |                    | 304 405                        | 227 700                     | 76 705                              | 75%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 304 405    | 227 700    | 76 705                    | 75%          | 75%     |
| Refuse                |                              |                    | 212 559                        | 65 371                      | 147 188                             | 31%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 212 559    | 65 371     | 147 188                   | 31%          | 31%     |
| Waste Water           |                              |                    | 232 934                        | 38 470                      | 194 464                             | 17%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 232 934    | 38 470     | 194 464                   | 17%          | 17%     |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Eskom supplied               | Ward 9             | 1 392 287                      | 33 545                      | 1 358 742                           | 2%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 392 287  | 33 545     | 1 358 742                 | 2%           | 2%      |
| Electricity           |                              |                    | 1 187                          | 1 285                       | 0                                   | 108%         |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 187      | 1 285      | (98)                      | 108%         | 108%    |
| Water                 |                              |                    | 307 032                        | 99 269                      | 207 763                             | 32%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 307 032    | 99 269     | 207 763                   | 32%          | 32%     |
| Refuse                |                              |                    | 245 693                        | 27 350                      | 218 343                             | 11%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 245 693    | 27 350     | 218 343                   | 11%          | 11%     |
| Waste Water           |                              |                    | 436 801                        | 68 480                      | 368 322                             | 16%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 436 801    | 68 480     | 368 322                   | 16%          | 16%     |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Eskom supplied               | Ward 10            | 2 252 375                      | 152 536                     | 2 099 839                           | 7%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 2 252 375  | 152 536    | 2 099 839                 | 7%           | 7%      |
| Electricity           |                              |                    | 22 908                         | 12 927                      | 9 981                               | 56%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 22 908     | 12 927     | 9 981                     | 56%          | 56%     |
| Water                 |                              |                    | 355 093                        | 31 380                      | 323 713                             | 9%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 355 093    | 31 380     | 323 713                   | 9%           | 9%      |
| Refuse                |                              |                    | 449 333                        | 35 792                      | 413 541                             | 8%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 449 333    | 35 792     | 413 541                   | 8%           | 8%      |
| Waste Water           |                              |                    | 460 408                        | 11 315                      | 449 094                             | 2%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 460 408    | 11 315     | 449 094                   | 2%           | 2%      |
| Interest              |                              |                    | -                              | #DIV/0!                     |                                     |              | -                | #DIV/0!                       |                                     |              |                    |                                    | -                                   | #DIV/0!      |   |         | - |  | -          | #DIV/0!    | #DIV/0!                   |              |         |
| Property Rates Tax    | Partial Eskom & Mun Supplied | Ward 11            | 1 881 194                      | 164 862                     | 1 716 333                           | 9%           |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 1 881 194  | 164 862    | 1 716 333                 | 9%           | 9%      |
| Electricity           |                              |                    | 253 814                        | 317 412                     | 0                                   | 125%         |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | 253 814    | 317 412    | (63 598)                  | 125%         | 125%    |
| Water                 |                              |                    | (372 166)                      | 111 987                     | 0                                   | -30%         |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              | - | #DIV/0! |   |  | (372 166)  | 111 987    | (484 153)                 | -30%         | -30%    |
| Refuse                |                              |                    | 320 686                        | 128 341                     | 192 344                             | 40%          |                  |                               | -                                   | #DIV/0!      |                    |                                    |                                     |              |   |         |   |  |            |            |                           |              |         |

## 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                      |                      |          |  |   |                       |          |
| MunicipalName                  | Dr Beyers Naudé         |                      |          |  |   |                       |          |
| GVP Period                     | 01/07/2019 - 30/06/2024 |                      |          |  |   |                       |          |
| Financial Year                 | Select from Drop Down   |                      |          |  |   |                       |          |
| Reconciliation Period          | Quarter 1               |                      |          |  |   |                       |          |
| Reconciliation Overview        |                         |                      |          |  |   |                       |          |
| High Level Reconciliation      |                         |                      |          |  |   |                       |          |
| Property Categories            | 1.Number of Properties  |                      |          |  | 2.Market Values   |                       |          |
|                                | General Valuation Roll  | MFS                  | Variance |  | General Valuation Roll  | MFS                   | Variance |
| Residential                    | 17173                   | 17173                | 0        |  | 3 963 052 200   | 3 963 052 200         | -        |
| Industrial                     | 54                      | 54                   | 0        |  | 89 037 000  | 89 037 000            | -        |
| Business and Commercial        | 702                     | 702                  | 0        |  | 913 346 800   | 913 346 800           | -        |
| Agricultural                   | 4297                    | 4297                 | 0        |  | 9 298 789 200   | 9 298 789 200         | -        |
| Mining                         | 0                       | 0                    | 0        |  | -   | -                     | -        |
| State Owned for Public Purpose | 138                     | 138                  | 0        |  | 704 472 200   | 704 472 200           | -        |
| PSI                            | 0                       | 0                    | 0        |  | -   | -                     | -        |
| PBO                            | 353                     | 353                  | 0        |  | 307 343 300   | 307 343 300           | -        |
| Multi Use                      | 16                      | 16                   | 0        |  | 9 245 000   | 9 245 000             | -        |
| Vacant                         | 0                       | 0                    | 0        |  | -   | -                     | -        |
| POW                            | 0                       | 0                    | 0        |  | -   | -                     | -        |
| Municipal                      | 356                     | 356                  | 0        |  | 254 049 200   | 254 049 200           | -        |
| Other                          | 0                       | 0                    | 0        |  | -   | -                     | -        |
| Total                          | <u>23089</u>            | <u>23089</u>         | <u>0</u> |  | <u>15 539 334 900</u>   | <u>15 539 334 900</u> | <u>-</u> |
| Detailed Reconciliation        |                         |                      |          |  |   |                       |          |
| Property Categories            | Yearly Billing          |                      |          |  |   |                       |          |
| Property Categories            | GV                      | MFS                  | Variance |  | Comments  |                       |          |
| Residential                    | 24739299                | 24739299             | 0        |  |   |                       |          |
| Industrial                     | 1345082                 | 1345082              | 0        |  |   |                       |          |
| Business and Commercial        | 11681119                | 11681119             | 0        |  |   |                       |          |
| Agricultural                   | 7020832                 | 7020832              | 0        |  |   |                       |          |
| Mining                         | 0                       | 0                    | 0        |  |   |                       |          |
| State Owned for Public Purpose | 10642462                | 10642462             | 0        |  |   |                       |          |
| PSI                            | 0                       | 0                    | 0        |  |   |                       |          |
| PBO                            | 0                       | 0                    | 0        |  |   |                       |          |
| Multi Use                      | 139664                  | 139664               | 0        |  |   |                       |          |
| Vacant                         | 0                       | 0                    | 0        |  |   |                       |          |
| POW                            | 0                       | 0                    | 0        |  |   |                       |          |
| Municipal                      | 0                       | 0                    | 0        |  |   |                       |          |
| Other                          | 0                       | 0                    | 0        |  |   |                       |          |
| Total                          | <u>55 568 457.32</u>    | <u>55 568 457.32</u> | <u>-</u> |  | We bill Yearly, and not monthly. This figures are yearly figures. |                       |          |

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

Below is the Eskom July 2025 reconciliation and invoice due and payable during August 2025. No payment was made towards the Eskom bulk current account during July 2025.

#### Reconciliation for Eskom - JULY 2025

|                                |                       |
|--------------------------------|-----------------------|
| BALANCE PER SYSTEM REPORT      | 406 214 436,08        |
| MUNICIPAL DEBT RELIEF          | 398 279 009,98        |
| <b>TOTAL BALANCE IN SYSTEM</b> | <b>804 493 446,06</b> |

ESKOM STATEMENT - 804 312 311,32

VARIANCE 181 134,74

- Wheeling treated incorrectly on system



ESKOM HOLDINGS SOC LTD REG NO 2002/016627/30  
VAT REG NO 4740101588

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

SOUTHERN REGION  
PO BOX 377 Beville 7535

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

|                  |              |
|------------------|--------------|
| YOUR ACCOUNT NO  | 6502101957   |
| SECURITY HELD    | 4847498.10   |
| BILLING DATE     | 2025-08-05   |
| TAX INVOICE NO   | 650927133643 |
| ACCOUNT MONTH    | JULY 2025    |
| CURRENT DUE DATE | 2025-09-04   |
| VAT REG NO       | 4790103883   |

## TAX INVOICE

E-MAIL: cudjoel@bnlm.gov.za

#### ACCOUNT TRANSACTION SUMMARY

|                                      |              |   |              |
|--------------------------------------|--------------|---|--------------|
| RCC / SOC CONNECTION CHARGE          |              | R | 19,955.80    |
| ADMINISTRATION CHARGE                |              | R | 3,829.43     |
| TRANSMISSION NETWORK CAPACITY        |              | R | 213,656.90   |
| DIST. NETWORK CAPACITY CHARGE        |              | R | 481,798.26   |
| NETWORK DEMAND CHARGE                |              | R | 201,437.65   |
| ANCILLARY SERVICE (ALL)              |              | R | 25,497.01    |
| GENERATOR CAPACITY CHARGE            |              | R | 144,915.17   |
| LEGACY CHARGE (ALL)                  |              | R | 1,441,725.51 |
| ENERGY CHARGE (OFF)                  | 2,582,265.00 | R | 2,814,553.23 |
| ENERGY CHARGE (PEAK)                 | 1,253,119.00 | R | 8,207,093.88 |
| ENERGY CHARGE (STD)                  | 2,912,819.00 | R | 4,768,744.09 |
| SERVICE CHARGE                       |              | R | 35,299.08    |
| ELECTRIFICATION AND RURAL SUBS (ALL) |              | R | 338,759.85   |
| URBAN LOW VOLTAGE SUBSIDY            |              | R | 33,450.00    |
| DX EXCESS NETWORK CAPACITY CHA       |              | R | 97,413.38    |

**TOTAL CHARGES FOR BILLING PERIOD** R 18,828,129.24

#### ACCOUNT SUMMARY FOR JULY 2025

|                                  |  |   |                |
|----------------------------------|--|---|----------------|
| BALANCE BROUGHT FORWARD          | (Due Date 2025-08-02)                  | R | 777,929,287.50 |
| TOTAL CHARGES FOR BILLING PERIOD |  | R | 18,828,129.24  |
| ADJUSTMENTS                      | (Summary - See attachment for details) | R | 4,754,301.51   |
| VAT RAISED ON ITEMS AT 15%       |  | R | 2,800,593.07   |

|               |                  |                         |
|---------------|------------------|-------------------------|
| CURRENT       |                  |                         |
| 26,564,158.91 | <b>TOTAL DUE</b> | <b>R 804,312,311.32</b> |



## **19. ANNEXURE C**



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

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### **Purpose**

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

### **Legislative Framework**

Municipal SCM Regulation 6(3)

### **SCM Structure**

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

### **Order Processing**

All departments have become accustomed to electronic requisition processing.

### **DBNLM Municipal Supplier Database**

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

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

- R-Data

### **Bid Committees**

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

### **Procurement Plan**

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

### **Purchases processed for July 2025 excluding VAT.**

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

| PURCHASE ORDERS FOR JULY 2025 |                              |                  |
|-------------------------------|------------------------------|------------------|
| ORDER TYPE                    | TOTAL AMOUNT (EXCLUDING VAT) | NUMBER OF ORDERS |
| A - Assets                    | R 1 434                      | 2                |
| C - Contracts                 | R 1 144 977.23               | 14               |
| D - Deviations                | R 563 536.30                 | 6                |
| G - Grants                    | -                            | -                |
| I - Insurance                 | -                            | -                |
| N – None of the above         | R 2 978 165.46               | 73               |
| P – Petty cash                | R 46 626.87                  | 40               |
| R – Invitation to quote       | R 128 750.00                 | 1                |
| S – Subsistence & travel      | R 291 207.47                 | 137              |
| T - Tenders                   | R 127 968.25                 | 4                |

#### 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 628 665.00 inclusive of all costs.** **“SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR JULY 2025** Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

#### Tenders Awarded for July 2025

| JULY 2025 |  |   |  |            |             |
|-----------|--|---|--|------------|-------------|
| 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<br>YEAR 2: R 150.10/BAG | 04/07/2025 | OWN FUNDING |
| 50/2025   | CLEANING OF SEWAGE PUMPSTATIONS, MANHOLES, DRAINS, SEWER PIPELINES AND STORMWATER  | ABAPHUMELELI T/A POLLUTION CONTROL SERVICES | RATES  | 04/07/2025 | OWN FUNDING |

|         |   |                     |                                 |            |                    |
|---------|---|---------------------|---------------------------------|------------|--------------------|
|         | PIPELINES FOR A PERIOD OF 36 MONTHS FOR DR BEYERS NAUDE LOCAL MUNICIPALITY ON AN "AS AND WHEN" REQUIRED BASIS |                     |                                 |            |                    |
| 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        |

#### RFQs Awarded for July 2025

| DESCRIPTION OF CONTRACT/PROJECT       | CONTRACTOR'S/SERVICE PROVIDER'S NAME | QUOTATION NO | APPOINTMENT / ORDER DATE | CONTRACT AMOUNT | SOURCE OF FUND |
|---------------------------------------|--------------------------------------|--------------|--------------------------|-----------------|----------------|
| SUPPLY AND DELIVERY OF PIPES MATERIAL | SERVIPIX 72 CC                       | BEY-SCM-558  | 11/07/2025               | R 148 062.50    | OWN FUNDING    |

### PENDING TENDERS JULY 2025


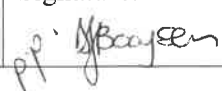
| TENDER                     | DESCRIPTION  | STATUS                 | FUNDING                 |
|----------------------------|--|------------------------|-------------------------|
| 20/2025 (RE-ADVERTISEMENT) | SUPPLY OFF FUEL AND OIL IN ABERDEEN FOR A PERIOD OF 3 YEARS  | ADVERTISED             | OWN FUNDING             |
| 21/2025 (RE-ADVERTISEMENT) | SUPPLY OFF FUEL AND OIL IN STEYTLERVILLE FOR A PERIOD OF 3 YEARS   | ADVERTISED             | 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 | ADJUDICATION COMMITTEE | OWN FUNDING             |
| 53/2025                    | PROVISION OF A TECHNICAL VOICE SOLUTION FOR A PERIOD OF 3 YEARS  | EVALUATION COMMITTEE   | OWN FUNDING             |
| 54/2025                    | RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS  | EVALUATION COMMITTEE   | OWN FUNDING             |
| 70/2025                    | UPGRADING OF COLLIE KOEBERG SPORTS COMPLEX: PHASE 2.   | EVALUATION COMMITTEE   | GOVERNMENT GRANTS - MIG |
| 732025                     | UPGRADING OF AND REFURBISHMENT OF BRIDGES AND CULVERTS IN THE DR. BEYERS NAUDE LOCAL MUNICIPALITY.   | EVALUATION COMMITTEE   | GOVERNMENT GRANTS - MIG |

### E-Tender Challenges

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

### Training

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

|                         |                  |  |                     |
|-------------------------|------------------|--|---------------------|
| Compiled By: J. Koeberg | SCM Practitioner | Signature:<br> | Date:<br>14/08/2025 |
| Reviewed By: R. Jegels  | Manager: SCM     | Signature:<br> | Date:<br>14-08-2025 |

|   |  |                              |             |            |   |                             |               |                  |  |
|---|--|------------------------------|-------------|------------|---|-----------------------------|---------------|------------------|--|
| DEVIATIONS FROM 01 JULY 2025 TO 31 JULY 2025                          |  |                              |             |            |   |                             |               |                  |  |
| THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD |  |                              |             |            |   |                             |               |                  |  |
| TOTAL (R) FOR PERIOD  |  |                              |             |            |   |                             |               |                  |  |
| R 628 665,00  |  |                              |             |            |   |                             |               |                  |  |
| Applicable paragraph in SCM policy                                    | REASON FOR DEVIATION   | SUPPLIER                     | AMOUNT      | ORDER DATE | DESCRIPTION OF GOODS/SERVICES   | DEPARTMENT                  | APPROVAL DATE | APPROVED BY      |  |
| 36(1)(a)(i)   | Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy                                      |                              |             |            |   |                             |               |                  |  |
| 36(1)(a)(ii)  | Sole provider of goods and or services/ Agents/ Limited suppliers within the area                        |                              |             |            |   |                             |               |                  |  |
|   |  |                              |             |            | Assets unbundling services requires specialised skills and credentials as per Auditor General requirements. On completion of the engineering estimates, it is expected from the service provider to submit qualifications and experience in the field. The market was tested on the 14th of November 2024 and the results came back with amounts higher than the yearly amount paid for the yearly unbundling and verification of our infrastructure assets.                    |                             |               |                  |  |
|   |  | EMS SOLUTIONS                | R450 840,00 | 17/07/2025 | D/1857  | FINANCE DEPARTMENT          | 08/05/2025    | DR. E. RAMKHWANA |  |
|   |  | MAN COSA                     | R75 000,00  | 25/07/2025 | For employee to meet minimum requirements for the position. D/1863  | HUMAN RESOURCES             | 14/07/2025    | DR. E. RAMKHWANA |  |
|   |  | BOSTON CITY COLLEGE          | R74 825,00  | 29/07/2025 | For employee to meet minimum requirements for the position. D/1866  | HUMAN RESOURCES             | 24/07/2025    | DR. E. RAMKHWANA |  |
|   |  |                              |             |            | COGTA arranged the IDP Assessment for 2024/2025 FY at a remote location, Empekweni Beach Resort. For this reason the municipality have been requested to use this accommodation. Furthermore, the cost of this accommodation exceeds the prescribed rate per night of R1300 as stipulated in the subsistence and travel policy. It is against this background that permission is required to use the Empekweni Beach Resort for accommodation during the IDP assessment. D/1864 |                             |               |                  |  |
|   |  | MEC IDP ASSESSMENT           | R15 500,00  | 29/07/2025 |   | MUNICIPAL MANAGEMENT OFFICE | 28/07/2025    | DR. E. RAMKHWANA |  |
|   |  |                              |             |            | Dell Cell is a third party of Eskom and provides prepaid electricity to the community of Sewefontein in Baviaanskloof. Without prepaid electricity the whole community will be without electricity. D/1868  |                             |               |                  |  |
|   |  | DELL CELL                    | R10 000,00  | 31/07/2025 |   | INFRASTRUCTURE              | 28/07/2025    | DR. E. RAMKHWANA |  |
|   |  |                              |             |            | Couldn't source three quotes as other accommodation suppliers were full. In preparation of the summer initiation we are obliged to do roadshows for soliciting comments on the draft DBNLM Male Customary Initiation By-law as it has to go to EXCO in September 2025 and be gazetted. D/1867   |                             |               |                  |  |
| 36(1)(a)(i)   | Any exceptional case where it is impractical or impossible to follow the official procurement processess | WILLOW HISTORICAL GUESTHOUSE | R2 500,00   | 31/07/2025 |   | ADMINISTRATION              |               |                  |  |
|   | Any contract relating to the publication of notices and advertisements by Municipality                   |                              |             |            |   |                             |               |                  |  |
|   | Quotations were advertised or asked, but were unable to obtain three (3) quotations                      |                              |             |            |   |                             |               |                  |  |

## **20. ANNEXURE D**

## 0 - Table C1 Monthly Budget Statement Summary - M01 July

| 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              | –                 | 56 649             | 56 649             | 4 512              | 52 137              | 1156%           | 54 142             |
| Service charges  | 320 617          | 325 525             | –                 | 45 204             | 45 204             | 27 127             | 18 077              | 67%             | 325 525            |
| Investment revenue   | 1 117            | 1 251               | –                 | 40                 | 40                 | 104                | (64)                | -61%            | 1 251              |
| Transfers and subsidies - Operational                                | 134 167          | 192 830             | –                 | 9 171              | 9 171              | 16 069             | (6 898)             | (0)             | 192 830            |
| Other own revenue  | 35 759           | 45 539              | –                 | 3 652              | 3 652              | 3 795              | (143)               | -4%             | 45 539             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>546 933</b>   | <b>619 287</b>      | <b>–</b>          | <b>114 717</b>     | <b>114 717</b>     | <b>51 607</b>      | <b>63 110</b>       | <b>122%</b>     | <b>619 287</b>     |
| Employee costs   | 197 688          | 212 196             | –                 | 14 764             | 14 764             | 17 683             | (2 919)             | -17%            | 212 196            |
| Remuneration of Councillors  | 10 071           | 10 727              | –                 | 821                | 821                | 894                | (73)                | -8%             | 10 727             |
| Depreciation and amortisation  | 64 889           | 68 313              | –                 | 4 997              | 4 997              | 5 693              | (696)               | -12%            | 68 313             |
| Interest   | 47 090           | 10 572              | –                 | 4 922              | 4 922              | 881                | 4 041               | 459%            | 10 572             |
| Inventory consumed and bulk purchases                                | 161 310          | 149 063             | –                 | 18 950             | 18 950             | 12 422             | 6 528               | 53%             | 149 063            |
| Transfers and subsidies  | 120              | 150                 | –                 | –                  | –                  | 13                 | (13)                | -100%           | 150                |
| Other expenditure  | 187 317          | 198 359             | –                 | 5 247              | 5 247              | 16 530             | (11 283)            | -68%            | 198 359            |
| <b>Total Expenditure</b>   | <b>668 485</b>   | <b>649 380</b>      | <b>–</b>          | <b>49 701</b>      | <b>49 701</b>      | <b>54 115</b>      | <b>(4 414)</b>      | <b>-8%</b>      | <b>649 380</b>     |
| <b>Surplus/(Deficit)</b>   | <b>(121 552)</b> | <b>(30 093)</b>     | <b>–</b>          | <b>65 016</b>      | <b>65 016</b>      | <b>(2 508)</b>     | <b>67 524</b>       | <b>-2692%</b>   | <b>(30 093)</b>    |
| Transfers and subsidies - capital (monetary)                         | 53 487           | 99 214              | –                 | 148                | 148                | 8 268              | (8 120)             | -98%            | 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>65 163</b>      | <b>65 163</b>      | <b>5 760</b>       | <b>59 403</b>       | <b>1031%</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>65 163</b>      | <b>65 163</b>      | <b>5 760</b>       | <b>59 403</b>       | <b>1031%</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>           |
| 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>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 411 787          | 162 662             | –                 |                    | 311 790            |                    |                     |                 | 162 662            |
| Total non current assets   | 1 084 733        | 1 014 993           | –                 |                    | 980 836            |                    |                     |                 | 1 014 993          |
| Total current liabilities  | 796 409          | 534 874             | –                 |                    | 625 579            |                    |                     |                 | 534 874            |
| Total non current liabilities  | 318 150          | 300 963             | –                 |                    | 312 792            |                    |                     |                 | 300 963            |
| Community wealth/Equity  | 491 396          | 479 767             | –                 |                    | 389 232            |                    |                     |                 | 479 767            |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 206 184          | 91 844              | –                 | (13 774)           | (13 774)           | 7 654              | 21 428              | 280%            | 91 844             |
| Net cash from (used) investing                                       | 7 287            | (129 797)           | –                 | 4 056              | 4 056              | (10 816)           | (14 873)            | 137%            | (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>(8 534)</b>     | <b>(8 534)</b>     | <b>(3 073)</b>     | <b>5 461</b>        | <b>-178%</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   | 101 258          | 14 280              | 12 242            | 11 790             | 11 651             | 12 406             | 284 943             | 63 871          | 512 441            |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 19 592           | 30 412              | 16 058            | 14 638             | 9 963              | 14 339             | 96 036              | 247 049         | 448 087            |



0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

| 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>65 637</b>  | <b>65 637</b>  | <b>15 994</b> | 49 643         | 310%            | <b>191 928</b>     |
| Executive and council                             |     | 203             | 170                 | –               | 2              | 2              | 14            | (12)           | -85%            | 170                |
| Finance and administration                        |     | 193 551         | 191 758             | –               | 65 635         | 65 635         | 15 980        | 49 655         | 311%            | 191 758            |
| Internal audit                                    |     | –               | –                   | –               | –              | –              | –             | –              |                 | –                  |
| <i><b>Community and public safety</b></i>         |     | <b>6 242</b>    | <b>60 530</b>       | –               | <b>821</b>     | <b>821</b>     | <b>5 044</b>  | (4 223)        | -84%            | <b>60 530</b>      |
| Community and social services                     |     | 3 301           | 3 254               | –               | 13             | 13             | 271           | (258)          | -95%            | 3 254              |
| Sport and recreation                              |     | 11              | 65                  | –               | 0              | 0              | 5             | (5)            | -97%            | 65                 |
| Public safety                                     |     | 2 751           | 4 481               | –               | 808            | 808            | 373           | 435            | 116%            | 4 481              |
| Housing   |     | 178             | 52 730              | –               | –              | –              | 4 394         | (4 394)        | -100%           | 52 730             |
| Health  |     | –               | –                   | –               | –              | –              | –             | –              |                 | –                  |
| <i><b>Economic and environmental services</b></i> |     | <b>36 806</b>   | <b>56 518</b>       | –               | <b>949</b>     | <b>949</b>     | <b>4 710</b>  | (3 761)        | -80%            | <b>56 518</b>      |
| Planning and development                          |     | 2 996           | 2 054               | –               | 158            | 158            | 171           | (13)           | -8%             | 2 054              |
| Road transport                                    |     | 31 478          | 52 132              | –               | 791            | 791            | 4 344         | (3 553)        | -82%            | 52 132             |
| Environmental protection                          |     | 2 332           | 2 332               | –               | –              | –              | 194           | (194)          | -100%           | 2 332              |
| <i><b>Trading services</b></i>                    |     | <b>371 068</b>  | <b>409 467</b>      | –               | <b>47 457</b>  | <b>47 457</b>  | <b>34 122</b> | <b>13 334</b>  | 39%             | <b>409 467</b>     |
| Energy sources                                    |     | 174 341         | 149 637             | –               | 8 813          | 8 813          | 12 470        | (3 657)        | -29%            | 149 637            |
| Water management                                  |     | 91 345          | 121 226             | –               | 4 536          | 4 536          | 10 102        | (5 567)        | -55%            | 121 226            |
| Waste water management                            |     | 68 318          | 87 622              | –               | 23 394         | 23 394         | 7 302         | 16 093         | 220%            | 87 622             |
| Waste management                                  |     | 37 063          | 50 982              | –               | 10 714         | 10 714         | 4 249         | 6 466          | 152%            | 50 982             |
| <i><b>Other</b></i>                               | 4   | <b>8</b>        | <b>58</b>           | –               | –              | –              | <b>5</b>      | <b>(5)</b>     | <b>-100%</b>    | <b>58</b>          |
| <b>Total Revenue - Functional</b>                 | 2   | <b>607 878</b>  | <b>718 501</b>      | –               | <b>114 865</b> | <b>114 865</b> | <b>59 875</b> | <b>54 989</b>  | <b>92%</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>14 454</b>  | <b>14 454</b>  | <b>14 613</b> | (159)          | -1%             | <b>175 355</b>     |
| Executive and council                             |     | 34 127          | 36 360              | –               | 2 248          | 2 248          | 3 030         | (782)          | -26%            | 36 360             |
| Finance and administration                        |     | 155 093         | 137 135             | –               | 12 043         | 12 043         | 11 428        | 615            | 5%              | 137 135            |
| Internal audit                                    |     | 1 740           | 1 861               | –               | 163            | 163            | 155           | 8              | 5%              | 1 861              |
| <i><b>Community and public safety</b></i>         |     | <b>36 281</b>   | <b>48 257</b>       | –               | <b>2 305</b>   | <b>2 305</b>   | <b>4 022</b>  | (1 717)        | -43%            | <b>48 257</b>      |
| Community and social services                     |     | 5 755           | 9 272               | –               | 416            | 416            | 773           | (356)          | -46%            | 9 272              |
| Sport and recreation                              |     | 19 214          | 25 528              | –               | 1 119          | 1 119          | 2 127         | (1 008)        | -47%            | 25 528             |
| Public safety                                     |     | 10 201          | 9 962               | –               | 717            | 717            | 830           | (113)          | -14%            | 9 962              |
| Housing   |     | (48)            | 274                 | –               | –              | –              | 23            | (23)           | -100%           | 274                |
| Health  |     | 1 159           | 3 220               | –               | 52             | 52             | 268           | (216)          | -81%            | 3 220              |
| <i><b>Economic and environmental services</b></i> |     | <b>63 024</b>   | <b>69 308</b>       | –               | <b>4 040</b>   | <b>4 040</b>   | <b>5 776</b>  | (1 735)        | -30%            | <b>69 308</b>      |
| Planning and development                          |     | 21 636          | 22 882              | –               | 1 576          | 1 576          | 1 907         | (331)          | -17%            | 22 882             |
| Road transport                                    |     | 39 365          | 46 426              | –               | 2 238          | 2 238          | 3 869         | (1 631)        | -42%            | 46 426             |
| Environmental protection                          |     | 2 022           | –                   | –               | 226            | 226            | –             | 226            | #DIV/0!         | –                  |
| <i><b>Trading services</b></i>                    |     | <b>374 177</b>  | <b>356 188</b>      | –               | <b>28 830</b>  | <b>28 830</b>  | <b>29 682</b> | <b>(852)</b>   | <b>-3%</b>      | <b>356 188</b>     |
| Energy sources                                    |     | 193 826         | 185 188             | –               | 21 074         | 21 074         | 15 432        | 5 642          | 37%             | 185 188            |
| Water management                                  |     | 72 628          | 73 731              | –               | 4 274          | 4 274          | 6 144         | (1 870)        | -30%            | 73 731             |
| Waste water management                            |     | 77 837          | 65 038              | –               | 2 222          | 2 222          | 5 420         | (3 198)        | -59%            | 65 038             |
| Waste management                                  |     | 29 887          | 32 232              | –               | 1 259          | 1 259          | 2 686         | (1 427)        | -53%            | 32 232             |
| <i><b>Other</b></i>                               |     | <b>4 042</b>    | <b>4 051</b>        | –               | <b>72</b>      | <b>72</b>      | <b>338</b>    | <b>(265)</b>   | <b>-79%</b>     | <b>4 051</b>       |
| <b>Total Expenditure - Functional</b>             | 3   | <b>668 485</b>  | <b>653 160</b>      | –               | <b>49 701</b>  | <b>49 701</b>  | <b>54 430</b> | <b>(4 729)</b> | <b>-9%</b>      | <b>653 160</b>     |
| <b>Surplus/ (Deficit) for the year</b>            |     | <b>(60 607)</b> | <b>65 341</b>       | –               | <b>65 163</b>  | <b>65 163</b>  | <b>5 445</b>  | <b>59 718</b>  | <b>10,96773</b> | <b>65 341</b>      |

## 0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

| 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 |
| R thousands                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue by Vote                                   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - COUNCIL (10: IE)                         |     | 203             | 170                 | –               | 2              | 2             | 14            | (12)         | -84,8%         | 170                |
| Vote 2 - MUNICIPAL MANAGER (11: IE)               |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| Vote 3 - CORPORATE SERVICES: ADMINSTRN (12: IE)   |     | 5 388           | 7 835               | –               | 307            | 307           | 653           | (346)        | -53,0%         | 7 835              |
| Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)   |     | 39 666          | 54 336              | –               | 10 930         | 10 930        | 4 528         | 6 402        | 141,4%         | 54 336             |
| Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)  |     | 9 032           | 14 928              | –               | 1 394          | 1 394         | 1 244         | 150          | 12,1%          | 14 928             |
| Vote 6 - FINANCIAL SERVICES (16: IE)              |     | 189 210         | 184 488             | –               | 65 125         | 65 125        | 15 374        | 49 751       | 323,6%         | 184 488            |
| Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE) |     | 190 036         | 307 108             | –               | 28 295         | 28 295        | 25 592        | 2 702        | 10,6%          | 307 108            |
| Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)  |     | 174 341         | 149 637             | –               | 8 813          | 8 813         | 12 470        | (3 657)      | -29,3%         | 149 637            |
| Total Revenue by Vote                             | 2   | 607 877         | 718 502             | –               | 114 865        | 114 865       | 59 875        | 54 990       | 91,8%          | 718 502            |
| Expenditure by Vote                               | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - COUNCIL (10: IE)                         |     | 12 188          | 13 903              | –               | 1 010          | 1 010         | 1 159         | (149)        | -12,8%         | 13 903             |
| Vote 2 - MUNICIPAL MANAGER (11: IE)               |     | 25 221          | 27 881              | –               | 1 862          | 1 862         | 2 324         | (462)        | -19,9%         | 27 881             |
| Vote 3 - CORPORATE SERVICES: ADMINSTRN (12: IE)   |     | 42 056          | 53 673              | –               | 3 001          | 3 001         | 4 473         | (1 472)      | -32,9%         | 53 673             |
| Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)   |     | 56 938          | 66 957              | –               | 2 706          | 2 706         | 5 580         | (2 874)      | -51,5%         | 66 957             |
| Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)  |     | 21 591          | 25 068              | –               | 1 354          | 1 354         | 2 089         | (735)        | -35,2%         | 25 068             |
| Vote 6 - FINANCIAL SERVICES (16: IE)              |     | 117 126         | 84 968              | –               | 9 375          | 9 375         | 7 081         | 2 294        | 32,4%          | 84 968             |
| Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE) |     | 196 842         | 195 522             | –               | 9 342          | 9 342         | 16 294        | (6 951)      | -42,7%         | 195 522            |
| Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)  |     | 194 609         | 185 188             | –               | 21 051         | 21 051        | 15 432        | 5 619        | 36,4%          | 185 188            |
| Total Expenditure by Vote                         | 2   | 666 572         | 653 160             | –               | 49 701         | 49 701        | 54 430        | (4 729)      | -8,7%          | 653 160            |
| Surplus/ (Deficit) for the year                   | 2   | (58 694)        | 65 342              | –               | 65 164         | 65 164        | 5 445         | 59 719       | 1096,8%        | 65 342             |

## 0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| 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             |                 | 8 812          | 8 812         | 12 393        | (3 581)      | -29%           | 148 720            |
| Service charges - Water                                       |     | 57 174          | 59 021              |                 | 4 361          | 4 361         | 4 918         | (558)        | -11%           | 59 021             |
| Service charges - Waste Water Management                      |     | 55 964          | 74 283              |                 | 22 075         | 22 075        | 6 190         | 15 884       | 257%           | 74 283             |
| Service charges - Waste management                            |     | 31 252          | 43 501              |                 | 9 957          | 9 957         | 3 625         | 6 332        | 175%           | 43 501             |
| Sale of Goods and Rendering of Services                       |     | 1 002           | 2 252               |                 | 54             | 54            | 188           | (133)        | -71%           | 2 252              |
| Agency services   |     | 1 969           | 6 109               |                 | 163            | 163           | 509           | (346)        | -68%           | 6 109              |
| Interest  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Interest earned from Receivables                              |     | 20 128          | 13 843              |                 | 1 960          | 1 960         | 1 154         | 806          | 70%            | 13 843             |
| Interest from Current and Non Current Assets                  |     | 1 117           | 1 251               |                 | 40             | 40            | 104           | (64)         | -61%           | 1 251              |
| Dividends   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Rent on Land  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Rental from Fixed Assets                                      |     | 758             | 2 224               |                 | 512            | 512           | 185           | 326          | 176%           | 2 224              |
| Licence and permits   |     | 1 052           | 1 009               |                 | 150            | 150           | 84            | 66           | 78%            | 1 009              |
| Special rating levies   |     | 2 065           | 8 844               |                 | 36             | 36            | 737           | (701)        | -95%           | 8 844              |
| Operational Revenue   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Non-Exchange Revenue  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Property rates  |     | 55 273          | 54 142              |                 | 56 649         | 56 649        | 4 512         | 52 137       | 1156%          | 54 142             |
| Surcharges and Taxes  |     | 1 287           | 4 346               |                 | 36             | 36            | 362           | (326)        | -90%           | 4 346              |
| Fines, penalties and forfeits                                 |     | 3 402           | 4 129               |                 | 478            | 478           | 344           | 134          | 39%            | 4 129              |
| Licence and permits   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Transfers and subsidies - Operational                         |     | 134 167         | 192 830             |                 | 9 171          | 9 171         | 16 069        | (6 898)      | -43%           | 192 830            |
| Interest  |     | 3 481           | 2 784               |                 | 262            | 262           | 232           | 30           | 13%            | 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             | -               | 114 717        | 114 717       | 51 607        | 63 110       | 122%           | 619 287            |
| Expenditure By Type   |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs  |     | 197 688         | 212 196             |                 | 14 764         | 14 764        | 17 683        | (2 919)      | -17%           | 212 196            |
| Remuneration of councillors                                   |     | 10 071          | 10 727              |                 | 821            | 821           | 894           | (73)         | -8%            | 10 727             |
| Bulk purchases - electricity                                  |     | 155 212         | 143 076             |                 | 18 945         | 18 945        | 11 923        | 7 022        | 59%            | 143 076            |
| Inventory consumed  |     | 6 098           | 5 987               |                 | 4              | 4             | 499           | (495)        | -99%           | 5 987              |
| Debt impairment   |     | -               | 4 552               |                 | -              | -             | 379           | (379)        | -100%          | 4 552              |
| Depreciation and amortisation                                 |     | 64 889          | 68 313              |                 | 4 997          | 4 997         | 5 693         | (696)        | -12%           | 68 313             |
| Interest  |     | 47 090          | 10 572              |                 | 4 922          | 4 922         | 881           | 4 041        | 459%           | 10 572             |
| Contracted services   |     | 51 712          | 46 119              |                 | 936            | 936           | 3 843         | (2 907)      | -76%           | 46 119             |
| Transfers and subsidies                                       |     | 120             | 150                 |                 | -              | -             | 13            | (13)         | -100%          | 150                |
| Irrecoverable debts written off                               |     | 1               | 5 051               |                 | -              | -             | 421           | (421)        | -100%          | 5 051              |
| Operational costs   |     | 135 603         | 142 638             |                 | 4 311          | 4 311         | 11 887        | (7 575)      | -64%           | 142 638            |
| Losses on Disposal of Assets                                  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other Losses  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Total Expenditure   |     | 668 485         | 649 380             | -               | 49 701         | 49 701        | 54 115        | (4 414)      | -8%            | 649 380            |
| Surplus/(Deficit)   |     | (121 552)       | (30 093)            | -               | 65 016         | 65 016        | (2 508)       | 67 524       | (0)            | (30 093)           |
| Transfers and subsidies - capital (monetary allocations)      |     | 53 487          | 99 214              |                 | 148            | 148           | 8 268         | (8 120)      | (0)            | 99 214             |
| Transfers and subsidies - capital (in-kind)                   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Surplus/(Deficit) after capital transfers & contributions     |     | (68 065)        | 69 121              | -               | 65 163         | 65 163        | 5 760         | 59 403       | 0              | 69 121             |
| Income Tax  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Surplus/(Deficit) after income tax                            |     | (68 065)        | 69 121              | -               | 65 163         | 65 163        | 5 760         | 59 403       | 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              | -               | 65 163         | 65 163        | 5 760         | 59 403       | 0              | 69 121             |
| Share of Surplus/Deficit attributable to Associate            |     |                 |                     |                 |                |               |               | -            |                |                    |
| Intercompany/Parent subsidiary transactions                   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Surplus/ (Deficit) for the year                               |     | (68 065)        | 69 121              | -               | 65 163         | 65 163        | 5 760         | 59 403       | 0              | 69 121             |

**0 - Table C5 Monthly Budget Statement - Capital Expenditure**  
**(municipal vote, functional classification and funding) - M01 July**

| Vote Description   | Ref | 2024/25            | Budget Year<br>2025/26 |                    |                   |                  |                  |                 |                      |                       |
|--|-----|--------------------|------------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
|  |     | Audited<br>Outcome | Original<br>Budget     | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>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                 | -                  | -                 | -                | 833              | (833)           | -100%                | 10 000                |
| Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)   |     | -                  | -                      | -                  | -                 | -                | -                | -               |                      | -                     |
| Vote 13 - FINANCIAL SERVICES (36: CAPEX)   |     | 476                | 630                    | -                  | -                 | -                | 53               | (53)            | -100%                | 630                   |
| Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)  |     | 34 762             | 102 237                | -                  | -                 | -                | 8 520            | (8 520)         | -100%                | 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                | -                  | -                 | -                | 9 406            | (9 406)         | -100%                | 112 867               |
| <b>Total Capital Expenditure</b>   |     | 35 238             | 112 867                | -                  | -                 | -                | 9 406            | (9 406)         | -100%                | 112 867               |
| <b>Capital Expenditure - Functional Classification</b>   |     |                    |                        |                    |                   |                  |                  |                 |                      |                       |
| <b>Governance and administration</b>   |     | 1 003              | 630                    | -                  | -                 | -                | 53               | (53)            | -100%                | 630                   |
| Executive and council  |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| Finance and administration   |     | 1 003              | 630                    |                    | -                 | -                | 53               | (53)            | -100%                | 630                   |
| Internal audit   |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Community and public safety</b>   |     | 238                | 34 985                 | -                  | -                 | -                | 2 915            | (2 915)         | -100%                | 34 985                |
| Community and social services  |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| Sport and recreation   |     | -                  | 10 000                 |                    | -                 | -                | 833              | (833)           | -100%                | 10 000                |
| Public safety  |     | 238                | -                      |                    | -                 | -                | -                | -               |                      | -                     |
| Housing  |     | -                  | 24 985                 |                    | -                 | -                | 2 082            | (2 082)         | -100%                | 24 985                |
| Health   |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Economic and environmental services</b>   |     | 6 926              | 38 175                 | -                  | -                 | -                | 3 181            | (3 181)         | -100%                | 38 175                |
| Planning and development   |     | 5 833              | 27 775                 |                    | -                 | -                | 2 315            | (2 315)         | -100%                | 27 775                |
| Road transport   |     | 1 093              | 10 400                 |                    | -                 | -                | 867              | (867)           | -100%                | 10 400                |
| Environmental protection   |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Trading services</b>  |     | 31 118             | 39 076                 | -                  | -                 | -                | 3 256            | (3 256)         | -100%                | 39 076                |
| Energy sources   |     | 710                | -                      |                    | -                 | -                | -                | -               |                      | -                     |
| Water management   |     | 17 659             | 68                     |                    | -                 | -                | 6                | (6)             | -100%                | 68                    |
| Waste water management   |     | 10 176             | 39 008                 |                    | -                 | -                | 3 251            | (3 251)         | -100%                | 39 008                |
| Waste management   |     | 2 573              | -                      |                    | -                 | -                | -                | -               |                      | -                     |
| <b>Other</b>   |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Total Capital Expenditure - Functional Classification</b>   | 3   | 39 285             | 112 867                | -                  | -                 | -                | 9 406            | (9 406)         | -100%                | 112 867               |
| <b>Funded by:</b>  |     |                    |                        |                    |                   |                  |                  |                 |                      |                       |
| National Government  |     | 35 865             | 73 236                 |                    | -                 | -                | 6 103            | (6 103)         | -100%                | 73 236                |
| Provincial Government  |     | 364                | 39 631                 |                    | -                 | -                | 3 303            | (3 303)         | -100%                | 39 631                |
| District Municipality  |     | 765                | -                      |                    | -                 | -                | -                | -               |                      | -                     |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm                                       |     |                    |                        |                    |                   |                  |                  |                 |                      |                       |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Transfers recognised - capital</b>  |     | 36 994             | 112 867                | -                  | -                 | -                | 9 406            | (9 406)         | -100%                | 112 867               |
| <b>Borrowing</b>   | 6   |                    |                        |                    |                   |                  |                  | -               |                      |                       |
| <b>Internally generated funds</b>  |     | 2 291              | -                      |                    | -                 | -                | -                | -               |                      | -                     |
| <b>Total Capital Funding</b>   |     | 39 285             | 112 867                | -                  | -                 | -                | 9 406            | (9 406)         | -100%                | 112 867               |

## 0 - Table C6 Monthly Budget Statement - Financial Position - M01 July

| Description   | Ref | 2024/25          | Budget Year 2025/26 |                 |                  |                    |
|---|-----|------------------|---------------------|-----------------|------------------|--------------------|
|   |     | Audited Outcome  | Original Budget     | Adjusted Budget | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                      | 1   |                  |                     |                 |                  |                    |
| <b>ASSETS</b>   |     |                  |                     |                 |                  |                    |
| <b>Current assets</b>                                   |     |                  |                     |                 |                  |                    |
| Cash and cash equivalents                               |     | 27 808           | 17 243              |                 | 3 635            | 17 243             |
| Trade and other receivables from exchange transactions  |     | 132 383          | 15 141              |                 | 140 734          | 15 141             |
| Receivables from non-exchange transactions              |     | 49 846           | 39 811              |                 | 102 296          | 39 811             |
| Current portion of non-current receivables              |     |                  |                     |                 |                  |                    |
| Inventory   |     | 11 060           | 9 855               |                 | 11 060           | 9 855              |
| VAT   |     | 190 017          | 79 939              |                 | 53 563           | 79 939             |
| Other current assets                                    |     | 672              | 674                 |                 | 501              | 674                |
| <b>Total current assets</b>                             |     | <b>411 787</b>   | <b>162 662</b>      | <b>–</b>        | <b>311 790</b>   | <b>162 662</b>     |
| <b>Non current assets</b>                               |     |                  |                     |                 |                  |                    |
| Investments   |     |                  |                     |                 |                  |                    |
| Investment property                                     |     | 24 742           | 26 041              |                 | 25 892           | 26 041             |
| Property, plant and equipment                           |     | 1 048 167        | 977 854             |                 | 943 792          | 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              | –                   |                 | 54               | –                  |
| <b>Total non current assets</b>                         |     | <b>1 084 733</b> | <b>1 014 993</b>    | <b>–</b>        | <b>980 836</b>   | <b>1 014 993</b>   |
| <b>TOTAL ASSETS</b>                                     |     | <b>1 496 520</b> | <b>1 177 655</b>    | <b>–</b>        | <b>1 292 626</b> | <b>1 177 655</b>   |
| <b>LIABILITIES</b>                                      |     |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>                              |     |                  |                     |                 |                  |                    |
| Bank overdraft  |     |                  |                     |                 |                  |                    |
| Financial liabilities                                   |     |                  |                     |                 |                  |                    |
| Consumer deposits                                       |     | 5 881            | 2 752               |                 | 6 247            | 2 752              |
| Trade and other payables from exchange transactions     |     | 627 356          | 470 034             |                 | 625 494          | 470 034            |
| Trade and other payables from non-exchange transactions |     | 15 876           | 6 410               |                 | 14 657           | 6 410              |
| Provision   |     | 13 146           | 11 459              |                 | 11 433           | 11 459             |
| VAT   |     | 134 150          | 44 220              |                 | (32 252)         | 44 220             |
| Other current liabilities                               |     |                  |                     |                 |                  |                    |
| <b>Total current liabilities</b>                        |     | <b>796 409</b>   | <b>534 874</b>      | <b>–</b>        | <b>625 579</b>   | <b>534 874</b>     |
| <b>Non current liabilities</b>                          |     |                  |                     |                 |                  |                    |
| Financial liabilities                                   |     | –                | 1 049               |                 | –                | 1 049              |
| Provision   |     | 61 718           | 48 839              |                 | 56 361           | 48 839             |
| Long term portion of trade payables                     |     | 214 871          | 214 871             |                 | 214 871          | 214 871            |
| Other non-current liabilities                           |     | 41 561           | 36 204              |                 | 41 561           | 36 204             |
| <b>Total non current liabilities</b>                    |     | <b>318 150</b>   | <b>300 963</b>      | <b>–</b>        | <b>312 792</b>   | <b>300 963</b>     |
| <b>TOTAL LIABILITIES</b>                                |     | <b>1 114 559</b> | <b>835 837</b>      | <b>–</b>        | <b>938 372</b>   | <b>835 837</b>     |
| <b>NET ASSETS</b>                                       | 2   | <b>381 961</b>   | <b>341 818</b>      | <b>–</b>        | <b>354 254</b>   | <b>341 818</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                  |                     |                 |                  |                    |
| Accumulated surplus/(deficit)                           |     | 447 302          | 466 725             |                 | 389 232          | 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>389 232</b>   | <b>479 767</b>     |

0 - Table C7 Monthly Budget Statement - Cash Flow - M01 July

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| CASH FLOW FROM OPERATING ACTIVITIES            |     |                 |                     |                 |                |               |               |              |                |                    |
| Receipts                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                 |     | 43 709          | 59 633              |                 | 3 943          | 3 943         | 4 969         | (1 026)      | -21%           | 59 633             |
| Service charges                                |     | 64 276          | 348 114             |                 | 274            | 274           | 29 010        | (28 736)     | -99%           | 348 114            |
| Other revenue                                  |     | 24 477          | 38 769              |                 | 12 710         | 12 710        | 3 231         | 9 479        | 293%           | 38 769             |
| Transfers and Subsidies - Operational          |     | 302 846         | 160 202             |                 | 8 155          | 8 155         | 13 350        | (5 195)      | -39%           | 160 202            |
| Transfers and Subsidies - Capital              |     | 79 369          | 99 214              |                 | –              | –             | 8 268         | (8 268)      | -100%          | 99 214             |
| Interest                                       |     | 113             | 1 169               |                 | 7              | 7             | 97            | (90)         | -92%           | 1 169              |
| Dividends                                      |     |                 |                     |                 |                |               |               | –            |                |                    |
| Payments                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Suppliers and employees                        |     | (308 606)       | (615 256)           |                 | (38 864)       | (38 864)      | (51 271)      | 12 407       | -24%           | (615 256)          |
| Interest                                       |     |                 |                     |                 |                |               |               | –            |                |                    |
| Transfers and Subsidies                        |     |                 |                     |                 |                |               |               | –            |                |                    |
| NET CASH FROM/(USED) OPERATING ACTIVITIES      |     |                 |                     |                 |                |               |               |              |                |                    |
|  |     | 206 184         | 91 844              | –               | (13 774)       | (13 774)      | 7 654         | 21 428       | 280%           | 91 844             |
| CASH FLOWS FROM INVESTING ACTIVITIES           |     |                 |                     |                 |                |               |               |              |                |                    |
| Receipts                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Proceeds on disposal of PPE                    |     |                 |                     |                 |                |               |               | –            |                |                    |
| Decrease (increase) in non-current receivables |     |                 |                     |                 |                |               |               | –            |                |                    |
| Decrease (increase) in non-current investments |     |                 |                     |                 |                |               |               | –            |                |                    |
| Payments                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Capital assets                                 |     | 7 287           | (129 797)           |                 | 4 056          | 4 056         | (10 816)      | 14 873       | -137%          | (129 797)          |
| NET CASH FROM/(USED) INVESTING ACTIVITIES      |     |                 |                     |                 |                |               |               |              |                |                    |
|  |     | 7 287           | (129 797)           | –               | 4 056          | 4 056         | (10 816)      | (14 873)     | 137%           | (129 797)          |
| CASH FLOWS FROM FINANCING ACTIVITIES           |     |                 |                     |                 |                |               |               |              |                |                    |
| Receipts                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Short term loans                               |     |                 |                     |                 |                |               |               | –            |                |                    |
| Borrowing long term/refinancing                |     |                 |                     |                 |                |               |               | –            |                |                    |
| Increase (decrease) in consumer deposits       |     |                 |                     |                 |                |               |               | –            |                |                    |
| Payments                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Repayment of borrowing                         |     |                 |                     |                 |                |               |               | –            |                |                    |
| NET CASH FROM/(USED) FINANCING ACTIVITIES      |     |                 |                     |                 |                |               |               |              |                |                    |
|  |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| NET INCREASE/ (DECREASE) IN CASH HELD          |     |                 |                     |                 |                |               |               |              |                |                    |
|  |     | 213 471         | (37 953)            | –               | (9 718)        | (9 718)       | (3 163)       |              |                | (37 953)           |
| Cash/cash equivalents at beginning:            |     | 1 079           | 1 079               |                 | 1 184          | 1 184         | 90            | 1 094        |                | 1 079              |
| Cash/cash equivalents at month/year end:       |     | 214 550         | (36 874)            | –               | (8 534)        | (8 534)       | (3 073)       |              |                | (36 874)           |