

Dr. Beyers Naudé Local Municipality

EC101

SECTION 52(d)

REPORT

QUARTER 3 2025/26

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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 January 2026 and ending 31 March 2026.

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.

Section 52(d)

In terms of section 52(d) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the Mayor of a municipality must, within 30 days after the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality.

3. SUMMARY OF THE MONTHLY BUDGET STATEMENT – MARCH 2026

Choose name from list - Table C1 Monthly Budget Statement Summary - M09 March

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
R thousands									
Financial Performance									
Property rates	55 273	54 142	54 142	(1)	56 281	40 607	15 675	39%	54 142
Service charges	302 465	325 525	325 525	22 518	250 850	244 144	6 706	3%	325 525
Investment revenue	1 117	1 251	1 251	87	953	938	15	2%	1 251
Transfers and subsidies - capital	134 167	162 830	168 960	34 849	136 653	144 623	(7 970)	(0)	164 160
Other own revenue	58 952	45 539	45 539	4 860	33 520	34 155	(635)	-2%	45 539
Total Revenue (excluding capital transfers and contributions)	551 973	619 287	595 416	62 313	478 257	464 467	13 790	3%	590 616
Employee costs	199 502	215 976	216 136	16 329	157 864	161 984	(4 120)	-3%	211 336
Remuneration of Councilors	10 095	10 727	10 727	792	7 313	8 045	(733)	-9%	10 727
Interest	60 314	68 313	68 417	4 488	40 395	51 234	(10 840)	-21%	68 417
Inventory consumed and bulk purchases	104 355	10 372	70 600	5 275	44 623	7 929	36 695	463%	70 600
Transfers and subsidies	162 868	149 063	149 098	13 804	125 550	111 798	13 752	12%	149 118
Other expenditure	120	150	150	-	120	113	7	7%	150
Other expenditure	311 889	198 359	226 508	20 369	134 720	148 771	(14 051)	-9%	226 488
Total Expenditure	849 144	653 160	741 636	61 157	510 585	489 873	20 711	4%	736 836
Surplus/(Deficit)	(297 171)	(33 873)	(146 220)	1 156	(32 328)	(25 406)	(6 921)	27%	(146 220)
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	66 414	9 517	56 625	74 411	##	-24%	66 414
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(243 684)	65 341	(79 806)	10 673	24 298	49 064	(24 706)	-50%	(79 806)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(243 684)	65 341	(79 806)	10 673	24 298	49 064	(24 706)	-50%	(79 806)
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	316 938	162 862	17 985		367 830				17 985
Total non current assets	1 065 879	1 152 941	1 149 063		1 085 783				1 149 063
Total current liabilities	682 228	534 874	531 466		726 813				531 466
Total non current liabilities	501 558	300 963	300 963		496 201				300 963
Community wealth/Equity	491 539	479 767	334 620		206 381				334 620
Cash flows									
Net cash from (used) operating	206 743	91 927	(63 004)	23 626	77 224	68 945	(8 279)	-12%	(63 004)
Net cash from (used) investing	7 287	(129 797)	(122 042)	1 387	11 489	(97 348)	(108 837)	112%	(122 042)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	215 109	(36 791)	(183 967)	24 993	89 897	(27 594)	(117 490)	426%	(183 967)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	37 117	15 901	16 281	13 256	12 163	11 784	351 158	61 498	519 157
Creditors Age Analysis									
Total Creditors	36 302	17 629	17 593	21 721	6 659	20 379	118 603	352 433	591 318

3.1. Budget performance for the period ending 31 March 2026

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 653 159 994	R 741 636 148	R 61 157 426	R 510 584 780	R 489 873 348	R 20 711 432	4%
REVENUE	R 718 501 006	R 661 830 211	R 71 830 087	R 534 882 538	R 538 877 529	R -3 994 991	-1%
SURPLUS (DEFICIT)	R 65 341 012	R -79 805 937	R 10 672 661	R 24 297 758	R 49 004 181	R -24 706 423	-50%

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 71.8 million, with year-to-date revenue amounting to R 534.9 million or 744.9% of the total adjustment revenue budget of R 661.8 million.

The performance of the individual items are as follows:

4. **Property rates:** The total adjustment budget amounts to R 54.1 million, while the year-to-date revenue recognized amounts to R 56.3 million or 104.07% of the adjustment budget. Annual debit raising took effect on 01 July 2025.
5. **Service charges:** The total adjustment budget amounts to R 325.5 million, while the year-to-date revenue recognized amounts to R 250.9 million or 77.08% of the adjustment budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2025.
6. **Investment revenue:** The total adjustment budget amounts to R 1.3 million, while the year-to-date receipts were recorded as R 953 thousand or 59.55% of the adjustment budget.
7. **Transfers (operational) recognised:** The total original budget amounts to R 192.8 million, while the year-to-date receipts amounts to R 100.8 million or 52.28% of the adjustment budget.
8. **Other own revenue:** The total adjustment budget amounts to R 45.5 million, while the year-to-date revenue generated amounts to R 35.5 million or 78.02% of the adjustment budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 61.2 million, while year-to-date expenditure amounts to R 510.6 million or 68.85% of the total adjustment expenditure budget of R741.6 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 adjustment amounts to R 216 million, while the expenditure to date amounts to R 157.9 million or 73.1% of the adjustment budget.
- **Remuneration of Councillors:** The total adjustment budget amounts to R 10.7 million, while the expenditure to date amounts to R 7.3 million or 68.2% of the adjustment 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 adjustment budget amounts to R 68.4 million, while the year-to-date expenditure amounts to R 40.4 million or 59% of the adjustment budget.
- **Bulk purchases:** The total adjustment budget amounts to R 143.1 million, while the year-to-date expenditure amounts to R 123.3 million or 86.16% of the original budget.
- **Other expenditure:** The total adjustment budget amounts to R 226.5 million, while the year-to-date expenditure amounts to R 134.7 million or 59.47% of the adjustment budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

4. CAPITAL BUDGET PERFORMANCE FOR THE PERIOD ENDING 31 MARCH 2026

Vote Description	Ref	2024/25	Budget Year 2025/26		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
11.5 - COMMUNITY HALLS (753)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
15.5 - SANITATION SERVICE (868)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	15	-	-	-	-	-	15
11.5 - COMMUNITY HALLS (753)		-	-	366	-	-	-	-	-	366
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	10 000	15 170	1 049	11 281	7 500	3 781	50%	15 170
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	1 230	-	-	-	-	-	1 230
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	630	630	-	292	473	(181)	-38%	630
15.5 - SANITATION SERVICE (868)		-	102 237	91 682	7 251	37 321	76 678	(39 357)	-51%	91 682
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Single-year expenditure	4	(2 573)	112 867	109 093	8 300	48 894	84 650	(35 756)	-42%	109 093
Total Capital Expenditure		(2 573)	112 867	109 093	8 300	48 894	84 650	(35 756)	-42%	109 093
Capital Expenditure - Functional Classification										
Governance and administration		-	630	911	-	292	473	(181)	-38%	911
Executive and council		-	-	15	-	-	-	-	-	15
Finance and administration		-	630	896	-	292	473	(181)	-38%	896
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	34 985	35 095	4 772	20 494	26 239	(5 745)	-22%	35 095
Community and social services		-	-	20 980	3 723	13 677	-	13 677	#DIV/0!	20 980
Sport and recreation		-	10 000	10 000	1 049	6 782	7 500	(718)	-10%	10 000
Public safety		-	-	1 230	-	-	-	-	-	1 230
Housing		-	24 985	2 885	-	35	18 739	(18 704)	-100%	2 885
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	38 175	35 375	926	3 698	28 632	(24 934)	-87%	35 375
Planning and development		-	27 775	27 775	-	132	20 832	(20 699)	-99%	27 775
Road transport		-	10 400	7 600	926	3 565	7 800	(4 235)	-54%	7 600
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(2 573)	39 076	37 711	2 602	24 411	29 307	(4 896)	-17%	37 711
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	68	68	-	53	51	2	4%	68
Waste water management		-	39 008	32 473	2 602	19 858	29 256	(9 398)	-32%	32 473
Waste management		(2 573)	-	5 170	-	4 500	-	4 500	#DIV/0!	5 170
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(2 573)	112 867	109 093	8 300	48 894	84 650	(35 756)	-42%	109 093
Funded by:										
National Government		(2 573)	73 236	92 751	8 300	48 463	54 927	(6 464)	-12%	92 751
Provincial Government		-	39 631	14 731	-	431	29 724	(29 292)	-99%	14 731
District Municipality		-	-	840	-	-	-	-	-	840
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(2 573)	112 867	108 322	8 300	48 894	84 650	(35 756)	-42%	108 322
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	771	-	-	-	-	-	771
Total Capital Funding		(2 573)	112 867	109 093	8 300	48 894	84 650	(35 756)	-42%	109 093

4.1. Capital Funding Source and Expenditure

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 112 867 059	R 109 093 302	R 8 299 929	R 48 894 018	R 84 650 382	R -35 756 364	-42%

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.

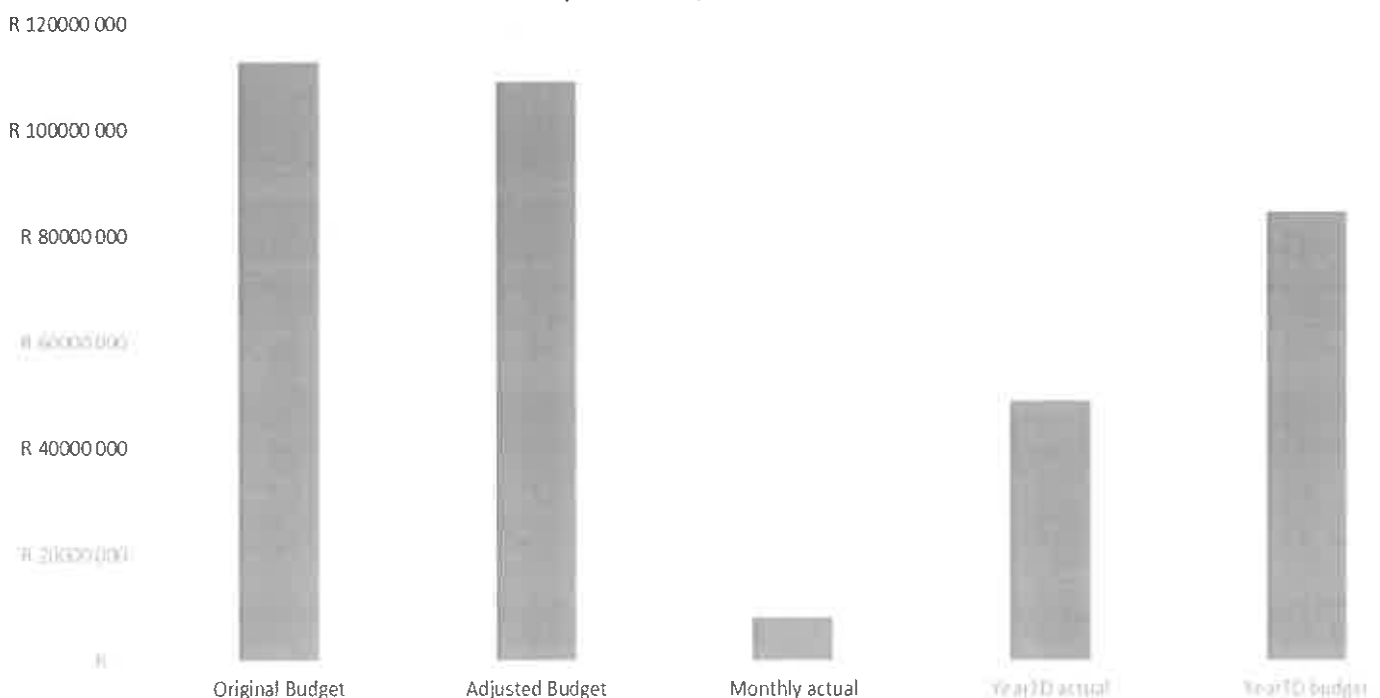
Capital Revenue: Sources of Finance

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 adjustment budget of R 911 thousand, while the year-to-date expenditure amounts to R 292 thousand or 32% of the adjustment budget.
- **Community and public safety:** reflects a total adjustment budget of R 35.1 million, while the expenditure to date amounts to R 20.1 million or 57.26% of the adjustment budget.
- **Economic and environmental services:** reflects a total adjustment budget of R 36.4 million, while the year-to-date expenditure amounts to R3.69 million or 10.14% of the adjustment budget.
- **Trading services:** reflects a total adjustment budget of R 37.7 million, while the year-to-date expenditure amounts to R 24.4 million or 64.72% of the adjustment budget.

Capital 2025/2026 - March 2026



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

Table: Key Treasury Information as at 31 March 2026

Bank Bal, Investment - March 2026	OPENING BALANCE 01-03-2026	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-03-2026
CURRENT ACCOUNTS	1 705 960.52	-762 695.57	943 264.95
CURRENT ACCOUNT BAVIAANS - ABSA	645 306.45	- 470 894.65	174 411.80
NEW CURRENT ACCOUNT - STANDARD BANK	686 885.70	- 867 893.73	-181 008.03
NEW MOTOR REG ACCOUNT - STANDARD BANK	373 768.37	576 092.81	949 861.18
INVESTMENTS	7 379 805.58	12 330 404.58	19 710 210.16
MONEY MARKET - ABSA	36 879.47	202.28	37 081.75
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 214 557.86	7 169.22	1 221 727.08
FMG CALL ACCOUNT	3 492.64	9.79	3 502.43
MIG CALL ACCOUNT	6 117 873.83	12 318 653.42	18 436 527.25
CALL ACCOUNT - STANDARD BANK	7 001.78	4 369.87	11 371.65

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 March 2026.

5.3. Borrowings

The municipality does not have borrowings.

6. PERFORMANCE ON REVENUE COLLECTION

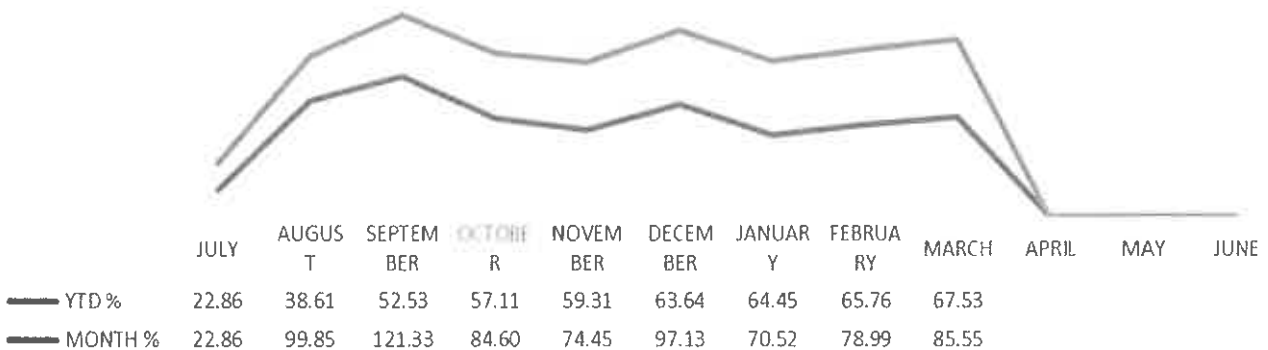
Table: Collection Rate for March 2026.

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
March 2026	33 215	28 416	85.55%	67.53%

The collection rate for the month of March 2026 was recorded as 85.55% (refer to Annexure A). The average collection rate for the year-to-date is 67.53%. Annual rates were levied in July 2025 and became due on 30 September 2025.

The Credit Control Policy is being implemented, and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified. There is continuous interaction with government departments to ensure they pay their outstanding accounts. Residents are once more urged to enquire accounts where they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged if the enquiry is considered invalid.

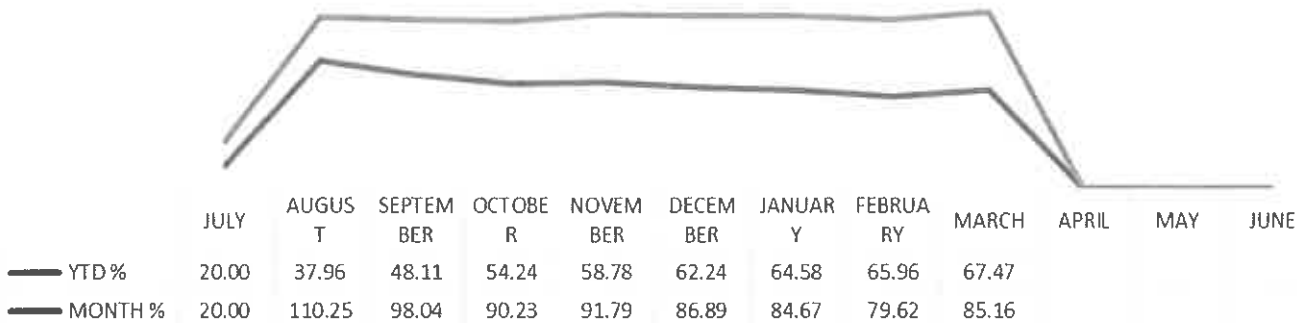
AVERAGE COLLECTION RATE 2025/26



Attached as part of Annexure A is a breakdown of the collection levels per service for the month of March 2026.

Charts: Average Collection Rates

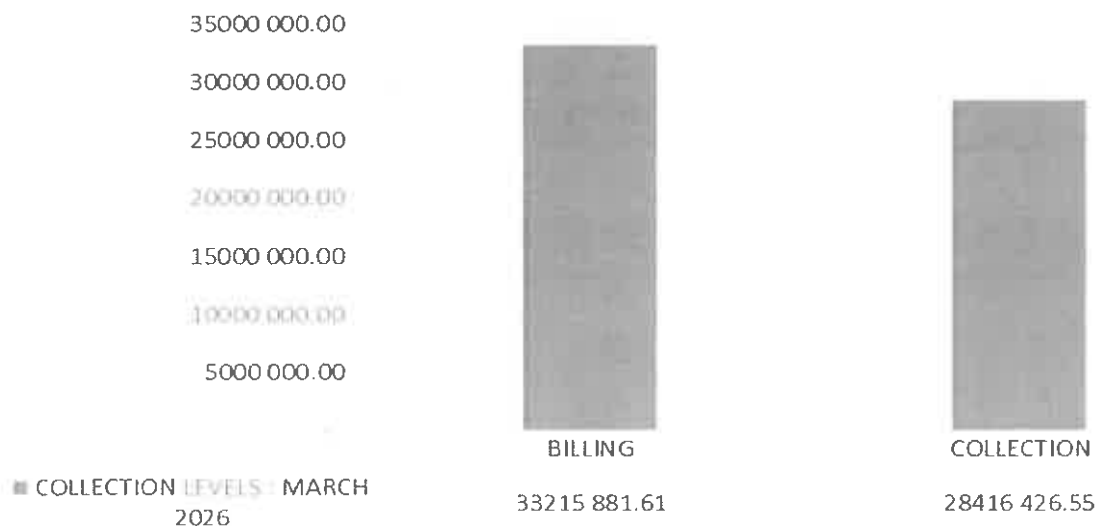
AVERAGE COLLECTION RATE 2024/25



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

CURRENT COLLECTIONS VS BILLING MARCH 2026

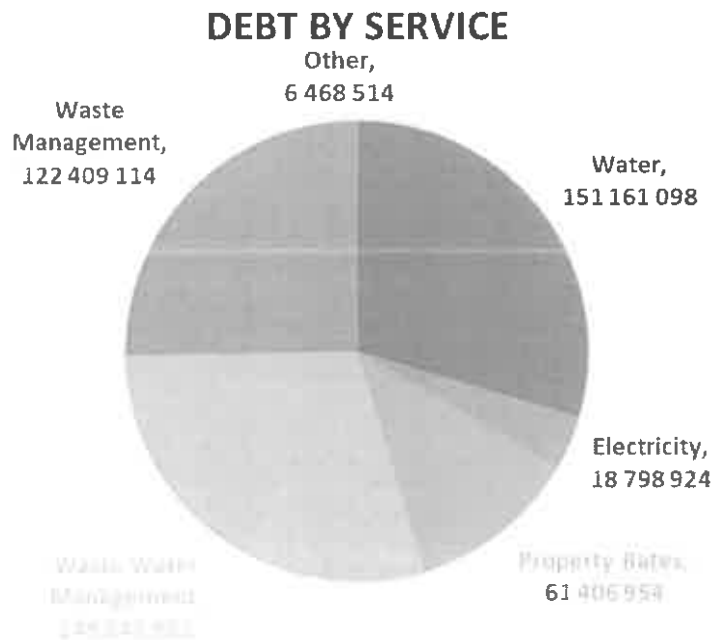


7. DEBTORS

The total outstanding debtor’s book of the municipality as at end of March 2026 amounts to R 510 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 422 202.28	5 146 418.74	6 509 173.47	4 152 641.57	3 246 850.25	3 219 630.12	2 907 372.49	119 556 808.66	151 161 097.58
	Elec	7 157 917.21	1 493 928.48	1 123 543.76	603 738.99	632 218.50	538 714.40	453 048.64	6 795 814.31	18 798 924.29
	Rates	2 214 333.79	882 947.66	711 017.08	662 282.57	616 745.54	586 877.17	550 864.28	55 181 886.23	61 406 954.32
	Sewerage	4 936 358.63	3 777 753.29	3 596 419.01	3 498 741.58	3 391 664.39	3 280 523.80	3 178 652.65	124 183 868.63	149 843 981.98
	Refuse	2 863 543.77	2 271 418.84	2 188 857.00	2 121 388.22	2 075 120.79	2 026 476.10	1 975 782.11	106 886 527.17	122 409 114.00
	Other	125 460.83	84 603.32	74 370.13	66 546.55	62 255.28	91 422.41	56 638.55	5 907 216.87	6 468 513.94
	TOTAL	23 719 816.51	13 657 070.33	14 203 380.45	11 105 339.48	10 024 854.75	9 743 644.00	9 122 358.72	418 512 121.87	510 088 586.11

Debtors owing between 0-30 days amounts to R 23.7 million, and 30-60 days constitute R 13.7 million. Debtors owing over 210 days constitute R 418.5 million or 82%, while the debt over 90 days constitute R 458.5 million or 89.9%. This is alarming and has an adverse effect on cash flow.



Waste water management is the biggest outstanding debt, followed by water, 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	4 450 184.91	3 648 423.47	5 299 142.45	3 333 028.04	2 779 991.41	2 748 352.48	2 573 595.60	114 260 188.20	139 092 906.56
	Elec	1 507 740.91	196 919.60	122 354.52	68 567.70	58 770.97	52 233.13	39 470.76	1 526 132.20	3 572 189.79
	Rates	1 572 780.47	608 247.07	485 992.79	452 537.90	423 239.67	402 603.78	390 894.20	23 823 776.92	28 160 072.80
	Sewerage	3 916 614.57	3 269 069.88	3 184 747.36	3 151 459.23	3 118 610.58	3 011 486.68	2 971 672.31	116 750 830.90	139 374 491.51
	Refuse	2 384 540.47	1 982 574.59	1 928 954.87	1 893 518.71	1 869 344.50	1 822 372.13	1 784 266.61	95 695 121.60	109 360 693.48
	Other	92 765.18	60 792.61	44 367.78	48 239.79	43 946.22	41 393.42	38 331.79	3 898 397.94	4 268 234.73
	TOTAL		13 924 626.51	9 766 027.22	11 065 559.77	8 947 351.37	8 293 903.35	8 078 441.62	7 798 231.27	355 954 447.76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	863 100.09	825 577.07	802 171.24	546 909.38	262 676.60	251 101.78	187 095.86	1 474 287.58	5 212 919.60
	Elec	41 670.27	33 835.41	31 438.29	15 285.00	1 824.71	735.54	722.61	19 003.58	144 515.41
	Rates	24 604.27	17 329.94	14 402.75	12 473.22	8 499.71	4 557.91	2 743.25	104 720.25	189 331.30
	Sewerage	294 822.37	183 307.31	141 884.48	119 832.24	94 575.63	91 515.42	77 038.88	705 433.83	1 708 410.16
	Refuse	167 615.21	107 487.54	89 520.78	71 484.94	57 157.80	55 538.23	49 878.36	534 748.47	1 133 431.33
	Other	2 662.67	456.50	0.00	0.00	0.00	0.00	0.00	251.85	3 371.02
	TOTAL		1 394 474.88	1 167 993.77	1 079 417.54	765 984.78	424 734.45	403 448.88	317 478.96	2 838 445.56

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	25 015.83	21 447.44	21 963.95	20 847.65	22 155.87	19 812.12	21 436.44	476 989.49	629 668.79
	Elec	32 540.87	28 339.40	25 227.71	23 221.78	30 702.45	81 176.32	13 266.14	194 545.11	429 019.78
	Rates	13 775.07	13 775.07	13 775.07	13 775.07	13 774.65	13 676.55	15 014.73	2 857 165.76	2 954 731.97
	Sewerage	7 589.22	7 960.62	7 589.22	7 589.22	7 589.22	7 589.22	7 589.22	293 696.49	347 192.43
	Refuse	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	5 741 077.37	6 304 607.26
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 289.02	4 289.02
	TOTAL		159 425.26	152 026.80	149 060.22	145 937.99	154 726.46	202 758.48	137 810.80	9 567 763.24

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	12 071.65	6 276.35	20 670.03	9 078.95	18 435.05	21 206.72	14 130.66	85 517.28	187 386.69
	Elec	309 603.48	73 985.61	59 117.22	57 034.94	62 518.01	49 716.56	47 013.36	2 460 144.37	3 119 133.55
	Rates	143 624.84	125 071.60	101 715.74	99 508.68	98 383.31	95 979.76	90 134.83	17 896 952.68	18 651 371.44
	Sewerage	363.65	363.65	363.65	363.65	363.65	363.65	363.65	30 662.02	33 207.57
	Refuse	1 219.64	609.82	406.56	406.56	406.56	406.56	406.56	61 326.50	65 188.76
	Other	28.56	0.00	0.00	0.00	0.00	31 722.23	0.00	73 971.42	105 722.21
	TOTAL		466 911.82	206 307.03	182 273.20	166 392.78	180 106.58	199 395.48	152 049.06	20 608 574.27

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	11 479.81	4 437.28	3 901.86	3 011.78	2 364.25	1 597.63	1 756.19	66 332.92	94 881.72
	Elec	3 397.08	0.00	0.00	0.00	0.00	0.00	0.00	3 560.18	6 957.26
	Rates	3 120.90	962.36	962.36	962.36	660.42	660.42	660.42	18 084.25	26 073.49
	Sewerage	7 155.63	5 374.14	4 727.45	4 727.45	4 727.45	4 363.80	4 363.80	160 662.33	196 102.05
	Refuse	4 304.20	3 931.70	2 845.90	2 642.62	2 642.62	2 439.34	2 439.34	121 078.81	142 324.53
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 088.02	8 088.02
	TOTAL		29 457.62	14 705.48	12 437.57	11 344.21	10 394.74	9 061.19	9 219.75	377 806.51

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	13 067.97	11 969.75	8 850.68	4 459.76	4 680.56	8 608.64	3 195.19	135 426.03	190 258.58
	Elec	8 922.43	341.07	0.00	0.00	0.00	0.00	0.00	3 989.55	13 253.05
	Rates	9 445.45	5 270.38	3 446.88	2 595.68	2 031.55	2 031.55	1 430.87	21 031.14	47 283.50
	Sewerage	9 405.28	7 005.89	5 091.10	4 558.76	2 972.85	2 909.20	2 909.20	79 099.82	113 952.10
	Refuse	5 171.95	3 451.05	2 642.56	2 306.71	1 684.70	1 626.22	1 626.22	45 071.26	63 580.67
	Other	4 010.21	0.10	0.00	0.00	0.00	0.00	0.00	28 487.77	32 498.08
	TOTAL		50 023.29	28 038.24	20 031.22	13 920.91	11 369.66	15 175.61	9 161.48	313 105.57

The municipality is implementing monthly salary deductions totalling R 106 575.41 for staff and councillors who have outstanding amounts on their municipal accounts. This action underscores the municipality's effort to address arrears and ensure compliance with payment obligations among its personnel.

The following March 2026 debtors and revenue management annexures are included as part of Annexure A:

- Top 20 debtors (government departments excluded)
- Progress on IGG applications per ward
- Monthly progress on debt write-offs

8. CREDITORS

8.1. Total creditors

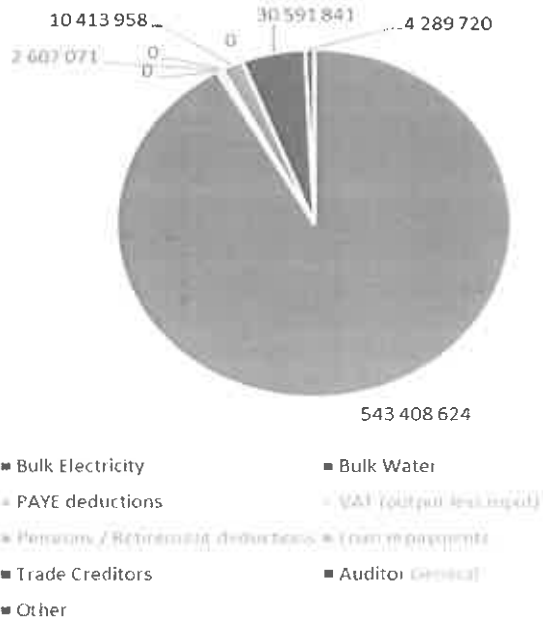
Per table SC4 of the M09 March C-schedule, the total accounts payable as at 31 March 2026 amounts to R 591 million. This total does not take into account the Municipal Debt Relief write-off portion of R 398.3 million. With the write-off portion included, the total Eskom balance is R930.5 million, and the total accounts payable is R 989.3 million. The Eskom reconciliation is included as part of Annexure B, under sub-section 18.7

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	15 069	16 955	19 073	19 500	10 040	15 774	120 900	325 608	543 409
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	2 618	-	(256)	-	26	80	190	-	2 607
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1 954	(450)	(450)	-	(1 450)	(450)	(1 950)	13 112	10 414
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	16 626	1 908	(418)	1 815	(4 601)	1 746	(198)	13 714	18 592
Auditor General	0800	-	(685)	(356)	404	2 640	2 286	-	-	4 290
Other	0900	7	-	-	-	-	-	-	-	7
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	36 302	17 629	17 593	21 721	6 659	20 379	118 663	352 433	591 318

Per table SC4, creditors owed between 0-30 days amounts to R 36.3 million, 31-60 days amounts to R 17.6 million, 61-90 days amounts to R 17.5 million, and 91-120 days amounts to R 21.7 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.

CREDITORS BY TYPE AS AT 31 MARCH 2026



8.2. Pension fund breakdown for March 2026

PENSION FUND CONTRIBUTIONS

PENSION FUND	CONTRIBUTIONS OUTSTANDING - due 07 March 2026
CONSOLIDATED RETIREMENT FUND	1 938 362
NATIONAL FUND FOR MUNICIPAL WORKERS	388 937
SALA PENSION FUND	530 218
SAMWU VOORSORGFONDS	69 031
CAPE JOINT PENSION FUND	32 036
MCPF FUND	5 391
Total	2 963 974

PENSION FUND LATE PAYMENT INTEREST

PENSION FUND	INTEREST OUTSTANDING - accumulated 2019 - 2024
CONSOLIDATED RETIREMENT FUND	3 404 995
NATIONAL FUND FOR MUNICIPAL WORKERS	738 022
SALA PENSION FUND	3 306 531
SAMWU VOORSORGFONDS	0
CAPE JOINT PENSION FUND	0
MCPF FUND	436
Total	7 449 984

PENSION FUND	TOTAL OUTSTANDING
CONSOLIDATED RETIREMENT FUND	5 343 357
NATIONAL FUND FOR MUNICIPAL WORKERS	1 126 959
SALA PENSION FUND	3 836 749
SAMWU VOORSORGFONDS	69 031
CAPE JOINT PENSION FUND	32 036
MCPF FUND	5 826
Total	10 413 958

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

9.1 Current year grants received and expenditure on grant funding

Grants @ March 2026	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 396 000	R 1 396 000	R 1 396 000	R 906 433	R 489 567	64.93%
FMG	R 3 000 000	R 3 000 000	R 3 000 000	R 2 406 363	R 593 637	80.21%
MIG	R 34 481 000	R 34 481 000	R 29 654 000	R 30 372 561	R -718 561	102.42%
WSIG	R 23 328 000	R 23 328 000	R 21 235 000	R 10 758 606	R 10 476 394	50.66%
MDRG	R 5 005 000	R 5 005 000	R 20 879 837	R 15 494 323	R 5 385 514	74.21%
EQUITABLE SHARE	R 126 546 000	R 126 546 000	R 126 546 000	R 126 546 000	R -	100.00%
SETA	R 795 720	R 4 445 720	R 105 600	R 105 600	R -	100.00%
SBDM FIRE	R 2 600 000	R 2 110 600	R 3 400 000	R 3 400 000	R -	100.00%
LIBRARY	R 3 105 000	R 3 105 000	R 3 167 000	R 3 167 000	R -	100.00%
ECDoT	R 6 400 000	R 6 400 000	R -	R 493 527	R -493 527	-
UISPG	R 19 498 231	R 19 498 231	R 107 270	R 147 980	R -40 710	137.95%
DHSG	R 33 231 395	R 1 400 000	R 14 000	R 2 000	R 12 000	-
TOTAL	R 259 386 346	R 230 715 551	R 209 504 707	R 193 800 392	R 15 704 315	92.50%

9.2 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 March 2026, the roll-over expenditure amounted to R12 254 069.12 or 77.19% of the approved roll-over amount.

10. CASHFLOW POSITION AS AT 31 MARCH 2026

Table: Summary of Cashflow Position (Primary Bank Account) as at 31 March 2026

CASH BALANCE B/F AT 01 DECEMBER 2025	R 2 692 379
CASH RECEIVED FOR THE PERIOD	R 50 806 506
CASH PAYMENTS MADE FOR THE PERIOD	R 51 792 925
CASH BALANCE AS AT 31 DECEMBER 2025	R 1 705 961

The bank balance ended on a positive balance of R 1 705 961 at 31 March 2026.

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 March 2026.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for March 2026 is calculated as 35.57%. Water losses for February 2026 were calculated at 22.88%, while January 2026 losses were calculated at -9.18%. The year-to-date average as at March 2026 was 30.70%.

Water Statistics Dr Beyers Naude Municipality

Month	Water pumped to town	Water sold to towns	Loss	
			Kl	%
Jul-25	288 727	171 136	117 591	40.73
Aug-25	253 720	166 933	86 787	34.21
Sept-25	280 278	166 004	114 274	40.77
Oct-25	321 715	197 448	124 267	38.63
Nov-25	368 409	193 477	174 932	47.48
Dec-25	297 923	219 783	78 140	26.23
Jan-26	340 343	371 575	-31 232	-9.18
Feb-26	263 797	203 432	60 365	22.88
Mar-26	331 310	213 470	117 840	35.57
Apr-26				
May-26				
Jun-26				
Total	2 746 222	1 903 258	842 964	30.70%

12.1.2. Electricity Losses

Electricity losses for March 2026 is calculated as 22.42%. Electricity losses for February and January 2026 were calculated at 18.28% and 9.99% respectively. The year-to-date average as at March 2026 is 16.48%.

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference	
			Kwh	%
Jul-25	5 139 291	6 847 914	1 708 624	24.95
Aug-25	5 476 531	6 538 662	1 062 131	16.24
Sept-25	4 721 062	6 386 911	1 665 849	26.08
Oct-25	5 442 814	6 049 436	606 622	10.03
Nov-25	5 426 054	5 891 738	465 684	7.90
Dec-25	5 414 718	6 091 021	676 303	11.10
Jan-26	5 738 934	6 375 937	637 003	9.99
Feb-26	4 527 699	5 540 475	1 012 777	18.28
Mar-26	4 695 472	6 052 275	1 356 803	22.42
Apr-26				
May-26				
Jun-26				
Total	46 582 573	55 774 369	9 191 796	16.48%

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 March 2026.

14. SUPPLY CHAIN MANAGEMENT

Attached as Annexure C is the Supply Chain Management report for Quarter 3 of the 2025/26 financial year.

15. CONTRACT MANAGEMENT REPORT

Attached as Annexure D is the quarterly Contract Management report for Quarter 3 of the 2025/26 financial year.

16. C-SCHEDULES

Attached as Annexure E are the C-Schedule tables for the period ending 31 March 2026.

17. 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), section 52(d) report (quarterly report on implementation of budget) 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 52(d) reports and supporting documentation are consistent with the annual budget and Integrated Development Plan of the municipality.

Dr Beyers Naude Local Municipality EC101

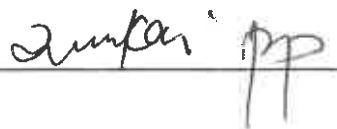
Print Name: (CFO) Mr Jimmy Joubert

Signature: _____



Print Name: (MM) Dr Edward Martin Rankwana

Signature: _____



Date: 16/04/2026



18. ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Mar-26

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	137 571.44	109 754.21	166 920.41	80 044.27	79 670.01	88 250.11	41 146.85	672 770.73	1 376 128.03
	Elec	231 393.46	156 963.05	127 955.82	157 206.92	188 381.39	165 025.75	208 110.67	1 451 460.57	2 686 497.63
	Rates	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	477 156.49	503 857.99
	Sewerage	218 031.58	188 049.15	136 061.14	117 275.49	74 193.66	77 521.76	34 934.25	192 638.02	1 038 705.05
	Refuse	25 707.28	22 385.78	15 670.35	13 075.38	9 457.30	8 271.65	6 414.66	53 522.46	154 504.86
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	616 518.26	480 966.69	450 422.22	371 416.56	355 516.86	342 883.77	294 420.93	2 847 548.27	5 759 693.56

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	-187 978.05	-187 978.05
	Elec	15 740.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15 740.37
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	15 740.37	0.00	0.00	0.00	0.00	0.00	0.00	-187 978.05	-172 237.68
		632 258.63	480 966.69	450 422.22	371 416.56	355 516.86	342 883.77	294 420.93	2 659 570.22	5 587 455.88

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	53 470.06	32 550.28	38 134.73	47 315.34	10 087.46	10 058.53	10 058.53	-6 427.84	195 247.09
	Elec	443 877.09	351 121.07	63 843.68	39 691.05	33 410.37	12 584.59	3 457.06	-52 356.59	895 628.32
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37 171.98	37 171.98
	Sewerage	14 097.70	9 269.50	18 183.10	727.30	2 135.16	1 470.10	1 470.10	131 223.67	178 576.63
	Refuse	1 913.65	1 773.14	1 628.03	1 268.49	1 268.49	1 229.29	1 005.37	56 422.20	66 508.66
	Other	0.00	0.00	0.00	0.00	2.30	0.00	0.00	-5 326.50	-5 324.20
	TOTAL	513 358.50	394 713.99	121 789.54	89 002.18	46 903.78	25 342.51	15 991.06	160 706.92	1 367 808.48

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	6 787.98	4 409.96	6 182.64	5 131.74	9 436.93	8 605.09	6 337.44	130 047.04	176 938.82
	Elec	2 275.89	2 268.47	1 713.26	1 713.26	1 713.26	1 713.26	1 713.26	-1 951 514.77	-1 938 404.11
	Rates	2 211.45	2 211.45	2 291.85	702.36	685.65	685.65	1 349.29	2 890 513.95	2 900 651.65
	Sewerage	2 227.32	1 770.82	1 770.82	1 770.82	1 770.82	1 770.82	1 770.82	2 052 645.10	2 065 497.34
	Refuse	2 638.44	2 638.44	2 638.44	2 638.44	2 638.44	2 638.44	2 638.44	1 209 168.19	1 227 637.27
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	TOTAL	16 141.08	13 299.14	14 597.01	11 956.62	16 245.10	15 413.26	13 809.25	4 331 243.90	4 432 705.36

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	72.94	6.45	0.00	0.00	0.00	0.00	0.00	-6 396.39	-6 317.00
	Elec	7 867.67	705.50	0.00	0.00	0.00	0.00	0.00	-1 380.99	7 192.18
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-355.10	-355.10
	Refuse	710.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	710.64
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187 520.01	187 520.01
	TOTAL		8 651.25	711.95	0.00	0.00	0.00	0.00	0.00	179 387.53

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	3 998.18	2 652.78	284.36	213.88	0.00	0.00	0.00	0.00	7 149.20
	Elec	913.21	913.21	913.21	3 805.35	0.00	0.00	0.00	-8 965.98	-2 421.00
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 363.88	4 363.88
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 212.81	2 212.81
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		4 911.39	3 565.99	1 197.57	4 019.23	0.00	0.00	0.00	-2 389.29

Sub total Provincial Departments		1 175 320.85	899 257.75	589 006.34	476 394.53	418 665.74	383 639.54	324 221.24	7 328 519.28	11 588 025.34
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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	377 212.62	8 283.36	8 931.19	7 977.18	8 099.12	8 379.49	9 309.92	99 119.67	527 312.55
	Elec	580 968.45	20 155.40	1 711.01	1 711.01	1 711.01	1 711.01	1 711.01	18 781.67	628 460.57
	Rates	7 823.08	198.18	198.18	189.46	23.38	23.38	23.38	-322 481.22	-314 002.18
	Sewerage	98 544.63	363.65	363.65	363.65	363.65	363.65	363.65	14 328.25	115 054.78
	Refuse	23 165.71	1 117.20	643.44	643.44	643.44	517.43	406.56	20 046.64	47 183.86
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 330.59	9 330.59
	TOTAL		1 087 714.49	30 117.79	11 847.47	10 884.74	10 840.60	10 994.96	11 814.52	-160 874.40

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	-0.02	-0.02
	Elec	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
	Rates	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	4 001 488.88	4 097 076.89
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		13 655.45	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	4 001 488.86

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	4 748.89	8 112.80	10 936.56	10 816.91	8 923.01	9 661.42	12 495.45	18 243.87	83 938.91
	Rates	387.85	387.85	387.85	387.85	387.85	387.85	387.85	385 549.77	388 264.72
	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	16 167.33	16 167.33
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-791.07	-791.07
	TOTAL		5 136.74	8 500.65	11 324.41	11 204.76	9 310.86	10 049.27	12 883.30	418 980.95

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	709.13	72.94	0.00	0.00	0.00	0.00	0.00	-69.73	712.34
	Elec	7 209.40	1 878.64	0.00	0.00	0.00	0.00	0.00	-9 435.35	-347.31
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.28	-0.28
	Sewerage	4 363.02	4 000.21	4 000.21	4 000.21	4 000.21	4 000.21	4 000.21	-26 534.30	1 829.98
	Refuse	203.26	203.26	0.00	0.00	0.00	0.00	0.00	-1 641.77	-1 235.25
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		12 484.81	6 155.05	4 000.21	4 000.21	4 000.21	4 000.21	4 000.21	-37 681.43

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Justice	Water	465.48	289.30	289.30	289.30	289.30	289.30	289.30	398.36	2 599.64
	Elec	86 777.56	86 699.08	95 558.75	81 222.08	95 604.78	35 221.57	0.00	0.00	481 083.82
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	4 551.00	47 826.05
	Refuse	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	1 848.07	19 422.62
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		95 935.84	95 681.18	104 540.85	90 204.18	104 586.88	44 203.67	8 982.10	6 797.43

Sub total National Departments		1 214 927.33	154 110.10	145 368.37	129 948.31	142 353.98	82 903.54	51 335.56	4 220 711.41	€ 149 099.61
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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	4 450 184.91	3 648 423.47	5 299 142.45	3 333 028.04	2 779 991.41	2 748 352.48	2 573 595.60	114 260 188.20	139 092 906.56
	Elec	1 507 740.91	196 919.60	122 354.52	68 567.70	58 770.97	52 233.13	39 470.76	1 526 132.20	3 572 189.79
	Rates	1 572 780.47	608 247.07	485 992.79	452 537.90	423 239.67	402 603.78	390 894.20	23 823 776.92	28 160 072.80
	Sewerage	3 916 614.57	3 269 069.88	3 184 747.36	3 151 459.23	3 118 610.58	3 011 486.68	2 971 672.31	116 750 830.90	139 374 491.51
	Refuse	2 384 540.47	1 982 574.59	1 928 954.87	1 893 518.71	1 869 344.50	1 822 372.13	1 784 266.61	95 695 121.60	109 360 693.48
	Other	92 765.18	60 792.61	44 367.78	48 239.79	43 946.22	41 393.42	38 331.79	3 898 397.94	4 268 234.73
	TOTAL		13 924 626.51	9 766 027.22	11 065 559.77	8 947 351.37	8 293 903.35	8 078 441.62	7 798 231.27	355 954 447.76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	863 100.09	825 577.07	802 171.24	546 909.38	262 676.60	251 101.78	187 095.86	1 474 287.58	5 212 919.60
	Elec	41 670.27	33 835.41	31 438.29	15 285.00	1 824.71	735.54	722.61	19 003.58	144 515.41
	Rates	24 604.27	17 329.94	14 402.75	12 473.22	8 499.71	4 557.91	2 743.25	104 720.25	189 331.30
	Sewerage	294 822.37	183 307.31	141 884.48	119 832.24	94 575.63	91 515.42	77 038.88	705 433.83	1 708 410.16
	Refuse	167 615.21	107 487.54	89 520.78	71 484.94	57 157.80	55 538.23	49 878.36	534 748.47	1 133 431.33
	Other	2 662.67	456.50	0.00	0.00	0.00	0.00	0.00	251.85	3 371.02
	TOTAL		1 394 474.88	1 167 993.77	1 079 417.54	765 984.78	424 734.45	403 448.88	317 478.96	2 838 445.56

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	25 015.83	21 447.44	21 963.95	20 847.65	22 155.87	19 812.12	21 436.44	476 989.49	629 668.79
	Elec	32 540.87	28 339.40	25 227.71	23 221.78	30 702.45	81 176.32	13 266.14	194 545.11	429 019.78
	Rates	13 775.07	13 775.07	13 775.07	13 775.07	13 774.65	13 676.55	15 014.73	2 857 165.76	2 954 731.97
	Sewerage	7 589.22	7 960.62	7 589.22	7 589.22	7 589.22	7 589.22	7 589.22	293 696.49	347 192.43
	Refuse	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	5 741 077.37	6 304 607.26
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 289.02	4 289.02
	TOTAL		159 425.26	152 026.80	149 060.22	145 937.99	154 726.46	202 758.48	137 810.80	9 567 763.24

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	12 071.65	6 276.35	20 670.03	9 078.95	18 435.05	21 206.72	14 130.66	85 517.28	187 386.69
	Elec	309 603.48	73 985.61	59 117.22	57 034.94	62 518.01	49 716.56	47 013.36	2 460 144.37	3 119 133.55
	Rates	143 624.84	125 071.60	101 715.74	99 508.68	98 383.31	95 979.76	90 134.83	17 896 952.68	18 651 371.44
	Sewerage	363.65	363.65	363.65	363.65	363.65	363.65	363.65	30 662.02	33 207.57
	Refuse	1 219.64	609.82	406.56	406.56	406.56	406.56	406.56	61 326.50	65 188.76
	Other	28.56	0.00	0.00	0.00	0.00	31 722.23	0.00	73 971.42	105 722.21
	TOTAL	466 911.82	206 307.03	182 273.20	166 392.78	180 106.58	199 395.48	152 049.06	20 608 574.27	22 162 010.22

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	11 479.81	4 437.28	3 901.86	3 011.78	2 364.25	1 597.63	1 756.19	66 332.92	94 881.72
	Elec	3 397.08	0.00	0.00	0.00	0.00	0.00	0.00	3 560.18	6 957.26
	Rates	3 120.90	962.36	962.36	962.36	660.42	660.42	660.42	18 084.25	26 073.49
	Sewerage	7 155.63	5 374.14	4 727.45	4 727.45	4 727.45	4 363.80	4 363.80	160 662.33	196 102.05
	Refuse	4 304.20	3 931.70	2 845.90	2 642.62	2 642.62	2 439.34	2 439.34	121 078.81	142 324.53
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 088.02	8 088.02
	TOTAL	29 457.62	14 705.48	12 437.57	11 344.21	10 394.74	9 061.19	9 219.75	377 806.51	474 427.07

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	13 067.97	11 969.75	8 850.68	4 459.76	4 680.56	8 608.64	3 195.19	135 426.03	190 258.58
	Elec	8 922.43	341.07	0.00	0.00	0.00	0.00	0.00	3 989.55	13 253.05
	Rates	9 445.45	5 270.38	3 446.88	2 595.68	2 031.55	2 031.55	1 430.87	21 031.14	47 283.50
	Sewerage	9 405.28	7 005.89	5 091.10	4 558.76	2 972.85	2 909.20	2 909.20	79 099.82	113 952.10
	Refuse	5 171.95	3 451.05	2 642.56	2 306.71	1 684.70	1 626.22	1 626.22	45 071.26	63 580.67
	Other	4 010.21	0.10	0.00	0.00	0.00	0.00	0.00	28 487.77	32 498.08
	TOTAL	50 023.29	28 038.24	20 031.22	13 920.91	11 369.66	15 175.61	9 161.48	313 105.57	460 825.98

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	466 994.19	470 268.10	131 730.63	94 334.30	48 963.69	53 368.23	39 020.51	2 356 792.34	3 661 471.99
	Elec	3 872 270.16	531 690.17	582 773.73	143 462.99	148 658.54	128 935.25	125 088.32	3 123 606.89	8 656 486.05
	Rates	419 090.48	92 023.83	70 373.68	61 680.06	51 589.42	48 800.39	30 755.53	2 990 755.66	3 765 069.05
	Sewerage	356 961.51	95 036.32	85 454.68	79 891.41	74 179.36	70 987.14	65 994.41	3 790 622.72	4 619 127.55
	Refuse	163 338.40	62 231.40	60 891.15	50 388.01	46 862.02	48 421.89	43 685.07	3 330 357.23	3 806 175.17
	Other	25 994.21	23 354.11	30 002.35	18 306.76	18 306.76	18 306.76	18 306.76	1 702 613.43	1 855 191.14
	TOTAL	5 304 648.95	1 274 603.93	961 226.22	448 063.53	388 559.79	368 819.66	322 850.60	17 294 748.27	26 363 520.95

GRAND TOTAL 23 719 816.51 13 657 070.33 14 203 380.45 11 105 339.48 10 024 854.75 9 743 644.00 9 122 358.72 418 512 121.87 510 088 586.11

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 422 202.28	5 146 418.74	6 509 173.47	4 152 641.57	3 246 850.25	3 219 630.12	2 907 372.49	119 556 808.66	151 161 097.58
	Elec	7 157 917.21	1 493 928.48	1 123 543.76	603 738.99	632 218.50	538 714.40	453 048.64	6 795 814.31	18 798 924.29
	Rates	2 214 333.79	882 947.66	711 017.08	662 282.57	616 745.54	586 877.17	550 864.28	55 181 886.23	61 406 954.32
	Sewerage	4 936 358.63	3 777 753.29	3 596 419.01	3 498 741.58	3 391 664.39	3 280 523.80	3 178 652.65	124 183 868.63	149 843 981.98
	Refuse	2 863 543.77	2 271 418.84	2 188 857.00	2 121 388.22	2 075 120.79	2 026 476.10	1 975 782.11	106 886 527.17	122 409 114.00
	Other	125 460.83	84 603.32	74 370.13	66 546.55	62 255.28	91 422.41	56 638.55	5 907 216.87	6 468 513.94
	TOTAL	23 719 816.51	13 657 070.33	14 203 380.45	11 105 339.48	10 024 854.75	9 743 644.00	9 122 358.72	418 512 121.87	510 088 586.11

ANNEXURE A
Top 20 Debtors March 2006

Account Name	Account Number	EFF Number	Client	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
WILLOWMOORE SECONDARY HOSTEL	701630008	70000000	65561.74	17 500.88	31 482.51	36 160.63	53 062.77	61 769.91	87 881.91	2 005 690.98	2 359 049.98
MARIBOMAN	100200236	1401814000	1500.00	2 088.71	2 017.51	2 088.71	2 101.97	1 988.30	2 101.97	1 291 465.97	1 305 240.88
SOUTH AFRICAN NATIONAL PARKS	100888000	1508888000	7 120.40	7 120.40	7 120.40	7 120.40	7 120.40	7 120.40	7 120.40	1 218 662.40	1 268 465.20
SOUTH AFRICAN NATIONAL PARKS	100888000	1508888000	375.34	375.34	375.34	375.34	375.34	375.34	375.34	1 120 184.20	1 122 810.17
SOUTH AFRICAN NATIONAL PARKS	100888000	1508888000	5 086.00	5 086.00	5 086.00	5 086.00	5 086.00	5 086.00	5 086.00	956 784.00	982 386.00
KABOJERLAND	300000000	3230000000	6 764.00	6 764.00	6 728.88	6 728.88	6 728.88	6 728.88	6 728.88	900 447.00	947 725.17
SPANDAU KCB-US	100870000	1702600000	79 240.98	78 388.57	75 468.98	75 460.00	79 480.00	77 925.34	81 407.32	889 524.00	1 446 877.68
MAYBELVE SLIPWAY MARKET	100870000	1251160000	3 217.80	3 217.80	3 217.80	3 217.80	3 217.80	3 217.80	3 217.80	847 185.00	889 710.20
NARSINGSTRAIT KCB-US	100888000	1704298000	71 988.28	62 211.80	57 780.32	54 348.44	68 233.84	68 048.88	69 885.60	728 142.64	1 175 264.70
GERT GREEFF TB-US	701039000	7010390000	23 810.98	13 747.24	15 975.00	19 797.50	19 100.25	7 888.92	20 366.50	722 755.50	848 616.40
ELBERFHNJ RIDGE CONSERVANCY	100888000	1501975000	18 998.68	16 375.97	17 454.40	20 884.51	26 943.34	24 481.80	28 948.73	689 380.70	848 387.70
NDSIBO PRE-SCHOOL	100888000	1252130000	9 166.30	7 800.71	11 745.34	6 632.81	6 632.81	6 632.81	6 632.81	665 534.90	721 917.77
VCDACOM (PTY) LTD BS-468 800133478	100890000	1108315000	51 584.38	58 213.61	107 894.34	58 736.60	59 112.10	56 935.50	54 485.04	622 884.00	1 089 888.24
CHARGORUE (PTY) LTD	100130000	1108618000	168 466.98	191 366.74	220 229.15	0.00	0.00	0.00	0.00	621 191.40	1 201 223.40
KAFODACATCH (PTY) LTD	100890000	1331260000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	608 740.10	608 740.10
FROMINE OF THE EASTERN CAPE	908000000	9000260000	4 415.00	4 415.00	4 415.00	4 415.00	4 415.00	4 415.00	4 415.00	589 744.70	570 648.90
CARLETON HOMES TRUST	150216000	1502160000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	509 488.80	509 488.80
MESSRS MIDLAND HOSPITAL	100110000	1101800000	226 985.21	245 274.05	9 521.74	9 912.60	9 914.90	9 912.60	9 912.60	500 352.80	1 071 787.80
PAST. S. MEX. L.V.B. MZAKAY	100110000	1708681000	3 306.64	3 306.64	3 306.64	3 306.64	3 306.64	3 306.64	3 306.64	480 062.80	513 348.10
MINI (SHARE WITH VCDACOM)	200100000	1801376000	5 948.40	5 948.40	5 948.40	5 948.40	5 948.40	5 948.40	5 948.40	479 415.00	521 054.90
			754 172.88	729 262.14	585 787.88	300 281.60	360 841.90	346 894.50	397 864.60	16 413 029.00	19 908 184.30

ANNEXURE A

IGG Beneficiaries per Ward										
Ward	July	August	September	October	November	December	January	February	March	
1	358	397	397	299	323	348	345	367	391	
2	57	57	57	47	50	40	34	40	35	
3	583	578	627	602	552	579	541	579	532	
4	322	329	347	327	307	286	273	272	291	
5	491	517	522	481	480	482	477	468	454	
6	146	152	156	123	143	154	143	148	145	
7	361	346	377	327	334	350	337	341	351	
8	180	170	184	137	139	189	186	196	209	
9	542	643	737	693	617	629	610	619	626	
10	17	17	17	22	22	30	30	33	33	
11	217	273	357	356	331	350	350	343	366	
12	268	249	278	250	270	268	271	279	267	
	3542	3728	4056	3664	3568	3705	3597	3685	3700	

Expired Subsidies per Ward										
Ward	July	August	September	October	November	December	January	February	March	
1	0	33	0	64	37	18	3	9	5	
2	0	0	0	5	0	10	6	2	7	
3	0	46	0	39	53	50	41	23	89	
4	0	19	0	10	30	31	13	29	19	
5	0	3	0	16	4	43	24	11	71	
6	0	2	0	9	6	2	12	8	6	
7	0	46	0	33	37	17	24	24	29	
8	91	44	29	21	17	5	6	7	4	
9	235	85	21	39	114	20	28	25	24	
10	0	0	0	0	0	0	0	0	0	
11	0	65	1	1	41	1	1	17	1	
12	0	50	6	48	6	42	4	21	19	
	326	393	57	285	345	239	162	176	269	

ANNEXURE A

SUMMARY BY VOTE:	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
629828170353 PROV FOR BAD DEBT - ELECTRICITY	0	14 060.42	51 817.36	6 040.47	8 846.49	1 111 917.40	0	5 752.77	33 426.18	1 231 861.09
629828170653 PROV FOR BAD DEBT - RATES	54 308.41	161 130.68	128 443.75	100 126.67	107 958.33	125 207.84	21 272	18 842.30	152 282.93	869 572.91
629828170953 PROV FOR BAD DEBT - REFUSE	207 544.21	1 437 584.94	663 096.87	546 435.80	562 298.26	740 635.76	79 517.66	598 564.87	699 423.11	5 535 101.48
629828171253 PROV FOR BAD DEBT - SEWERAGE	337 258.30	1 947 535.98	922 328.59	804 007.05	827 271.66	1 074 685.30	133 254.60	899 292.38	982 894.86	6 945 633.86
629828171553 PROV FOR BAD DEBT - SUNDRIES	0.00	2 945.63	125.01	41.52	1 524.22	0	0	953.05	1 178.40	6 767.83
629828171853 PROV FOR BAD DEBT - WATER	423 986.74	1 417 827.38	726 956.69	913 381.10	1 294 803.67	1 261 393.88	215 703.16	978 888.28	1 658 777.29	8 891 718.19
	1 023 097.66	4 981 085.03	2 492 768.27	2 370 032.61	2 802 702.63	4 313 840.18	449 747.42	2 502 293.65	2 545 087.91	23 480 655.36

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : MARCH 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	214 653.75	2 788 161.77	1298.91
Services			
Billed Electricity	7 679 521.92	9 289 204.75	120.96
Prepaid Electricity	7 222 915.13	7 222 915.13	100.00
Refuse Removal	2 891 200.82	943 611.75	32.64
Sewerage / Sanitation	4 464 947.04	1 823 217.01	40.83
Water	7 536 708.54	3 225 879.24	42.80
Other (Specify) e.g.			
Housing rental	255.90	10.80	4.22
Rental of facilities and equipment	14 070.84	14 070.84	100.00
Fines	1 460 424.50	1 460 424.50	100.00
Licences and permits	129 702.83	129 702.83	100.00
Service connections and reconnections	32 602.06	32 602.06	100.00
Plan approval fees	8 060.65	8 060.65	100.00
Cemetery fees	11 213.18	11 213.18	100.00
Tender receipts	6 780.32	6 780.32	100.00
Library fees	0.00	0.00	#DIV/0!
Private works	1 823.25	1 825.25	100.11
Sundries	158 778.76	76 524.35	48.20
Agency services	1 376 430.00	1 376 430.00	100.00
Interest earned - external investments	5 792.12	5 792.12	100.00
	33 215 881.61	28 416 426.55	85.55

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : JANUARY-MARCH 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	764 770.79	7 940 008.15	1038.22
Services			
Billed Electricity	24 350 624.69	24 124 432.19	99.07
Prepaid Electricity	21 701 764.54	21 701 764.54	100.00
Refuse Removal	8 591 419.01	2 894 524.06	33.69
Sewerage / Sanitation	13 408 045.55	5 536 600.02	41.29
Water	24 788 363.00	9 727 027.75	39.24
Other (Specify) e.g.			
Housing rental	254.52	10.80	4.24
Rental of facilities and equipment	45 929.32	45 929.32	100.00
Fines	1 693 108.50	1 693 108.50	100.00
Licences and permits	373 348.66	373 348.66	100.00
Service connections and reconnections	64 051.92	64 051.92	100.00
Plan approval fees	50 152.59	50 152.59	100.00
Cemetery fees	30 963.94	30 963.94	100.00
Tender receipts	14 187.82	14 187.82	100.00
Library fees	0.00	0.00	#DIV/0!
Private works	2 431.02	2 431.02	100.00
Sundries	510 951.44	254 768.74	49.86
Agency services	3 742 046.58	3 742 046.58	100.00
Interest earned - external investments	31 733 064.00	31 733.64	0.10
	131 865 477.89	78 227 090.24	59.32

INVESTMENTS RECONCILIATION: MARCH 2026

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/02/2026 - statements / system reports	Interest received statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 31 February 2026	Balance per Promun @ 31 February 2026	Reconciling items (Difference = J - K)	Comments
			629889415100									
			629889415111									
			629889415112									
			629889415113									
MONEY MARKET	9257114251	ABSA BANK	629889415114	36 879.47	202.28	0.00	0.00	0.00	37 081.75	37 081.75	0.00	
			629889418500									
			629889418611									
			629889418612									
			629889418613									
ESKOM CALL ACCOUNT	588476692/006	STANDARD BANK	629889418614	1 214 557.86	7 169.22	0.00	0.00	0.00	1 221 727.08	1 221 727.08	0.00	
			629889418200									
			629889418211									
			629889418212									
			629889418213									
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418214	3 492.64	9.79	0.00	0.00	0.00	3 502.43	3 502.43	0.00	
			629889418100									
			629889418111									
			629889418112									
			629889418113									
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418114	6 117 873.83	69 663.47	40 391 424.86	28 142 434.91	0.00	18 436 527.25	13 536 527.25	4 900 000.00	R4 900 000 was recorded twice by mistake.
			629889418500									
			629889418511									
			629889418512									
			629889418513									
CALL DEPOSIT ACCOUNT	588476692/004	STANDARD BANK	629889418514	7 001.78	4 369.87	4 900 000.00	4 900 000.00	0.00	11 371.65	11 371.65	0.00	
TOTAL				7 379 805.58	81 414.63	45 291 424.86	33 042 434.91	0.00	19 710 210.16	14 810 210.16	4 900 000.00	

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION												ADJUSTMENT	ORIGINAL
OVERTIME REPORT MARCH 2026		Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD TOTALS	BUDGET	BUDGET	AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	0	8 255	10 855	12 621	8 025	9 166	11 236	5 236	9 672	75 066	250 000	250 000	250 000
132710210243	PARKS RECREATION GROUNDS	0	9 124	16 232	23 782	33 904	50 774	91 976	33 660	54 619	314 071	575 569	575 569	575 569
132750210243	REFUSE REM WASTE MANAGEMENT	0	251 166	310 345	285 120	297 346	338 811	430 547	340 384	282 539	2 536 258	2 315 958	2 315 958	2 315 958
142910210243	TRAFFIC CONTROL	0	9 724	81 259	31 294	66 844	60 341	96 265	59 991	34 593	440 310	408 683	308 683	308 683
163110210243	DIRECTOR : FINANCIAL SERVICES	5 260	48 271	59 565	71 184	64 455	51 060	15 810	42 795	40 103	398 504	438 630	358 630	358 630
183610210243	DIRECTOR : TECHNICAL SERVICES	0	26 281	6 306	13 979	99 396	21 471	22 213	19 050	13 785	222 483	116 773	116 773	116 773
183620210243	PUBLWORKS: STREETS	1 955	4 986	32 134	40 456	33 904	3 813	23 095	17 138	86 357	243 838	210 000	210 000	210 000
183670210243	SEWERAGE	0	126 772	107 340	105 588	107 408	121 531	112 792	87 826	70 938	840 193	1 234 792	1 234 792	1 234 792
183690210243	WATER SERVICE	1 309	156 851	185 221	190 293	204 739	212 357	297 104	273 945	274 573	1 796 392	1 260 270	1 260 270	1 260 270
193810210243	ELECTRICITY DISTRIBUTION	5 782	121 112	110 150	143 161	116 277	271 462	236 963	205 664	205 255	1 415 826	2 131 798	2 231 798	2 231 798
132770210243	AIRPORT	0	0	0	0	0	0	0	0	0	0	41 484	41 484	41 484
142810210243	FIRE BRIGADE	0	57 095	62 003	62 475	79 576	86 713	90 405	14 436	14 420	467 124	518 399	318 399	318 399
183650210243	WORKSHOP - MECHANICAL	0	0	0	0	0	0	0	0	0	0	27 600	27 600	27 600
142820210243	FIRE CACADU	0	0	0	0	0	0	0	110 069	45 687	155 757	0	140 176	140 176
112220210243	EXECUTIVE SUPPORT	0	15 172	15 757	14 801	15 396	15 099	17 226	13 189	0	106 640	148 839	3 839	3 839
183660210243	WORKSHOP - CARPENTER	0	0	0	0	0	0	0	0	0	0	12 400	12 400	12 400
GRAND TOTAL		14 306	834 810	997 167	994 754	1 127 270	1 242 599	1 445 632	1 223 382	1 132 542	9 012 461	9 691 195	9 406 371	9 406 371

ANNEXURE A

EMPLOYEE RELATED COSTS FOR THE MONTH OF MARCH 2026

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	538 358	538 358	34 884	36 110	36 110	36 110	34 939	34 939	33 769	33 769	33 769	314 400	269 179
ALLOWANCE - TRAVELLING ALLOW	3 588 679	3 413 679	363 863	386 863	391 863	398 587	408 587	408 587	408 587	408 587	417 790	3 593 316	1 794 340
ALLOWANCE - RELOCATION	418 400	348 400	0	9 320	0	7 500	0	0	6 522	0	0	23 342	209 200
DANGER ALLOWANCE	3 780 000	3 780 000	0	0	112 182	67 482	82 182	81 582	87 282	81 582	81 582	593 874	1 890 000
COVID-19 ALLOWANCE	1 337 500	1 337 500	0	0	0	0	1 222 500	0	0	0	0	1 222 500	668 750
BARGAINING COUNCIL- Senior Management	389	389	25	25	25	25	25	25	25	25	25	226	195
BONUSES	14 171 935	14 171 935	47 684	23 910	21 684	0	9 227 571	1 451 899	12 710	2 118	27 062	10 814 639	7 085 968
CONTRIBUTIONS - MEDICAL AID FD	8 481 243	8 481 243	829 265	831 710	846 484	828 346	824 253	813 448	838 925	842 281	837 150	7 491 862	4 240 622
CONTRIBUTIONS - PENSION FUND	21 424 413	8 481 243	2 017 636	2 020 275	2 027 854	2 026 719	2 035 714	2 022 845	2 014 207	2 008 058	2 007 766	18 181 073	10 712 207
INSURANCE: GROUP LIFE	37 278	37 278	736	736	736	736	736	736	736	736	736	6 627	18 639
INSURANCE: UIF	944 597	944 597	80 070	81 881	80 370	79 350	85 051	81 742	80 090	79 499	79 090	727 144	472 299
LEVY - BARGAINING(IND) COUNCIL	66 668	66 668	9 172	9 172	9 197	9 172	9 172	9 109	9 109	9 072	9 072	82 248	33 334
OVERTIME	9 406 371	9 406 371	14 306	834 810	997 167	994 754	1 127 270	1 242 599	1 445 632	1 223 382	1 132 542	9 012 461	4 703 186
SALARIES & WAGES	148 030 653	143 360 491	11 189 284	12 957 661	11 636 266	11 516 580	10 343 302	11 471 868	11 488 340	11 701 182	11 452 767	103 757 251	74 015 327
SALARIES: Senior Management	3 739 725	3 739 725	177 547	184 582	178 609	179 493	224 635	250 101	250 101	348 036	250 101	2 043 203	1 869 863
REMUNERATION OF COUNCILLORS	10 736 884	10 736 884	821 273	821 273	821 273	821 273	821 273	821 273	83 782	792 357	792 357	6 596 136	5 368 442
Grand Total	226 703 093	208 844 761	15 585 748	18 198 330	17 159 821	16 966 127	26 447 212	18 690 753	16 759 817	17 530 685	17 121 810	164 460 302	113 351 547

ANNEXURE A

REPAIRS AND MAINTENANCE MARCH 2026														
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	627 600	627 600	0	110 301	115 577	0	1 043	0	0	504	0	227 426	313 800
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	418 400	478	220	0	59 789	60 583	61 918	59 236	58 542	347	301 113	209 200
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	2 150 011	2 150 011	18 260	825 141	146 143	924 850	167 411	0	213 136	77 693	131 342.81	2 503 976	1 075 006
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	52 300	52 300	4 438	6 843	9 275	8 286	4 853	6 322	812	5 859	12 673	59 360	26 150
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	418 400	0	0	0	0	113 133	139 959	0	0	0	253 091	209 200
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	366 100	366 100	0	0	0	0	0	0	168 835	0	0	168 835	183 050
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 900 000	1 500 000	0	8 696	0	0	41 922	21 162	91 557	8 696	1 734.78	173 767	950 000
9/244-10-16	FLUSHING RESERVOIRS	470 700	700	0	3 940	0	0	0	0	30 669	0	0	34 609	235 350
9/225-21-25	GENERAL MAINTENANCE	27 196	0	0	0	0	0	0	0	0	0	0	0	13 598
9/225-22-26	GENERAL MAINTENANCE	209 200	50 000	0	0	0	0	0	0	0	30 212	17 426	47 639	104 600
9/244-5-9	GENERAL MAINTENANCE	2 800 000	1 200 000	25 845	33 706	15 557	1 246	193 259	45 922	21 195	30 815	39 054	406 598	1 400 000
9/246-8-8	GENERAL MAINTENANCE	585 000	585 000	0	0	0	0	0	0	0	0	0	0	292 500
9/246-89-92	GENERAL MAINTENANCE	300 000	700 000	0	23 188	0	25 149	32 512	0	0	0	0	80 848	150 000
9/246-11-16	IGG METER REPLACEMENT	280 000	280 000	0	0	0	0	0	0	0	0	0	0	140 000
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	200 000	30 000	0	0	0	0	0	0	0	0	1 652	1 652	100 000
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 752	1 752	0	0	0	0	0	0	0	1 199	0	1 199	876
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 500 000	1 500 000	0	53 582	73 131	83 889	253 937	232 979	58 679	21 583	518 914	1 296 694	750 000
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	350 000	350 000	0	7 495	3 783	2 400	34 360	111 251	14 186	32 350	1 482	207 506	175 000
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	36 643	36 643	0	0	0	1 390	0	1 735	0	0	29 427	32 552	18 322
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 920	20 920	0	1 896	0	10 791	1 497	626	0	0	0	14 810	10 460
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 100 000	2 010 000	0	24 761	140 603	17 218	162 775	132 800	4 554	53 206	214 769	750 687	1 050 000
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	2 800 000	0	75 412	21 166	46 249	19 810	0	379 972	130 344	181 831	854 784	1 400 000
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	50 000	0	0	0	0	0	0	0	0	0	0	325 000
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	650 000	0	60 760	19 471	75 647	3 885	0	0	0	0	159 762	325 000
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	30 000	0	7 571	1 122	5 043	2 522	3 417	0	0	0	19 676	15 000
9/211-8-13	MATERIALS, STORES REQUIREMENT	52 300	52 300	0	0	0	32 872	473	0	6 597	237	97	40 276	26 150
9/216-31-33	MATERIALS, STORES REQUIREMENT	52 300	52 300	185	0	1 478	0	0	0	0	0	0	1 663	26 150
9/217-3-3	MATERIALS, STORES REQUIREMENT	156 900	156 900	0	0	0	25 562	0	0	0	2 013	0	27 575	78 450
9/218-7-11	MATERIALS, STORES REQUIREMENT	200 000	200 000	0	16 469	15 891	74 153	0	0	524	17 436	0	124 472	100 000

9/218-16-27	MATERIALS, STORES, REQUIREMENT	261,500	261,500	0	0	0	32,207	40,099	0	9,858	460	0	82,624	150,750
9/222-6-13	MATERIALS, STORES, REQUIREMENT	250,000	250,000	0	6,827	7,583	0	0	0	67,864	32,511	51,989	166,774	325,000
9/225-12-17	MATERIALS, STORES, REQUIREMENT	314,341	264,341	0	0	0	6,629	10,251	0	180	641	0	17,700	157,171
9/228-3-6	MATERIALS, STORES, REQUIREMENT	50,000	100,000	0	2,312	19,649	0	0	0	5,354	0	0	27,314	25,000
9/231-8-11	MATERIALS, STORES, REQUIREMENT	150,000	150,000	0	0	8,236	65,945	0	0	0	0	0	74,181	75,000
9/234-15-17	MATERIALS, STORES, REQUIREMENT	20,920	20,920	0	6,045	3,313	409	0	0	0	0	0	9,766	10,460
9/236-7-12	MATERIALS, STORES, REQUIREMENT	29,811	29,811	0	0	0	4,837	0	0	2,321	0	0	7,158	14,506
9/237-5-6	MATERIALS, STORES, REQUIREMENT	175,000	175,000	0	7,873	0	0	0	0	0	1,827	0	9,694	87,500
9/239-4-6	MATERIALS, STORES, REQUIREMENT	92,000	92,000	0	0	0	0	0	0	3,859	0	0	3,859	46,000
9/240-3-5	MATERIALS, STORES, REQUIREMENT	35,000	35,000	0	0	0	9,100	0	0	2,380	0	0	11,480	17,500
9/241-3-5	MATERIALS, STORES, REQUIREMENT	27,000	27,000	0	0	0	0	0	0	0	0	0	0	13,500
9/242-8-15	MATERIALS, STORES, REQUIREMENT	10,460	10,460	0	4,565	0	0	0	0	0	0	0	4,565	5,250
9/244-17-25	MATERIALS, STORES, REQUIREMENT	523,000	523,000	0	44,570	38,333	0	0	0	8,086	39,835	35,683	166,508	261,500
9/246-19-26	MATERIALS, STORES, REQUIREMENT	2,092,000	2,092,000	0	2,454	54,500	107,895	98,180	0	43,255	215,645	350,721	872,649	1,046,000
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	400,000	260,000	1,372	0	1,417	0	0	0	0	5,078	0	7,868	200,000
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	418,400	318,400	0	477	18,984	3,355	0	1,365	1,688	2,214	2,505	30,588	209,200
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	1,000,000	1,000,000	0	0	24,296	25,234	0	0	25,625	1,198	1,504	78,197	500,000
9/223-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	52,300	52,300	0	0	0	28,013	0	0	66	10,550	0	38,629	26,150
9/226-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	265,000	265,000	5,655	5,592	15,350	2,795	31,730	10,904	67	2,777	9,304	84,000	132,500
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	200,000	200,000	0	0	0	0	0	0	0	0	0	0	100,000
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	1,000,000	1,000,000	0	0	0	0	0	1,704	0	0	0	1,204	500,000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1,046,000	1,046,000	0	0	0	0	0	0	0	0	0	0	523,000
9/222-5-9	REPAIRS - FENCING	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	500,000
9/237-3-4	REPAIRS - ASPHALT SURFACES	4,650,000	2,550,000	0	283,912	166,290	132,292	46,027	0	131,194	151,237	142,873	1,053,825	2,025,000
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	968,000	968,000	0	0	0	0	0	380,861	0	0	0	380,861	484,000
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4,800,000	4,800,000	0	0	181	51,711	419,354	1,744,009	23,311	0	0	2,238,565	2,400,000
9/242-3-394	RETICULATION NETWORK - SEWERAGE	18,000,000	26,470,000	0	2,153,110	2,326,163	4,236,200	4,707,990	0	2,344,908	2,420,560	2,355,112	20,639,065	9,000,000
9/244-7-13	RETICULATION NETWORK - WATER	4,800,000	2,800,000	2,916	35,256	0	25,125	888,009	1,107,711	0	13,795	0	2,072,806	2,400,000
9/270-3-3	REPAIRS FENCING - CEMENTRIES	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	500,000
9/242-4-10	SLUDGE AIR WYHWY AB GRIT	2,800,000.00	2,800,000	0	0	0	0	0	0	0	0	0	2,290,730	1,400,000
9/246-66-66	STREET LIGHTS	400,000	400,000	0	0	0	0	0	0	154,314	0	12,683	166,997	200,000
9/244-8-14	VALVES AND HYDRANTS	300,000	300,000	25,415	0	245,440	0	0	0	0	9,952	0	280,807	190,000
Grand Total		66,016,644	67,630,050	84,565	3,932,973	1,489,631	6,126,278	7,330,616	6,294,676	3,705,085	3,548,021	4,112,354	30,888,335	33,888,127

ANNEXURE A
DETAIL OF OTHER REVENUE - DECEMBER 2025

	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25
RENTAL OF FACILITIES AND EQUIPMENT	2 224 477	0	1 073 643	511 719	251 043	74 418	104 107	73 265	59 091
INTEREST EARNED OUTSTANDING DEBTORS	16 626 464	0	13 671 125	2 222 497	2 307 693	2 284 578	2 215 698	2 328 651	2 312 007
FINES, PENALTIES AND FORFEITS	4 128 786	0	1 434 923	477 940	25 489	111 211	59 493	38 976	721 814
LICENCES AND PERMITS	1 008 518	0	760 414	149 849	126 984	129 330	131 502	133 034	89 714
AGENCY SERVICES	6 109 343	0	510 101	163 305	321 654	108 864	741 042	-360 710	-464 054
OTHER REVENUE	15 442 440	0	4 058 440	127 290	423 751	152 188	640 047	2 530 983	184 180
TOTAL REVENUE	45 540 028	0	21 508 645	3 652 601	3 456 615	2 860 588	3 891 890	4 744 200	2 902 752
OTHER REVENUE									
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25
ADMIN CHARGES	325 782	0	97 964	7 213	15 281	9 238	19 848	25 286	21 097
BUILDING PLAN FEES	550 191	0	63 433	5 353	5 397	12 883	27 564	12 237	0
COMMISSION VAT APPLICABLE	-275 279	0	140 051	23 101	24 329	24 078	23 539	23 641	21 363
FIRE BRIGADE FEES	1 082 041	0	11 913	2 885	1 463	696	1 750	2 680	2 439
GRAVE PLOTS	99 524	0	54 971	10 309	12 143	9 049	8 331	5 571	9 570
INSURANCE REFUND	209 200	0	0	0	0	0	0	0	0
SALE OF ASSETS	5 513 984	0	-14 106	0	0	-14 106	0	0	0
LANDING FEES	57 900	0	0	0	0	0	0	0	0
LIBRARY FEES	10 323	0	0	0	0	0	0	0	0
POSTERS	3 303	0	0	0	0	0	0	0	0
SUNDRY INCOME	3 083 312	0	3 003 499	8 930	168 198	15 566	489 034	2 317 889	3 882
SURPLUS CASH	6 821	0	-16 242	164	1 212	-217	1 186	-18 884	297
TENDER DOCUMENT	91 633	0	10 306	96	2 256	1 408	1 313	4 763	469
SURCHARGE ON SERV	1 334 582	0	691 459	84 773	159 133	99 129	73 825	145 988	128 611
SURCHARGE - WATER	3 011 677	0	-155 529	-49 009	-4 335	-41 932	-33 701	-11 028	-15 526
VALUATION CERTIFICATES	307 133	0	168 015	32 867	38 067	36 396	25 867	22 841	11 977
WORK DONE FOR PVT PERSONS	30 313	0	2 706	608	608	0	1 491	0	0
TOTAL OTHER REVENUE	15 442 440	0	4 058 440	127 290	423 751	152 188	640 047	2 530 983	184 180

ANNEXURE A
DETAIL OF OTHER EXPENDITURE - MARCH 2026

		Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD Totals	Available Budget
OTHER EXPENDITURE														
DEBT IMPAIRMENT		5,051,324	0	0	0	0	0	0	0	0	0	0	0	5,051,324
DEPRECIATION		67,543,760	67,543,760	4,997,022	3,968,072	4,484,770	4,486,960	4,510,948	4,397,170	4,520,633	4,541,237	4,488,158	40,398,970	27,148,790
CONTRACTED SERVICES		43,120,011	70,988,827	932,150	3,614,224	1,322,508	2,944,948	3,666,305	3,329,577	3,207,086	3,676,527	8,580,677	31,274,401	11,845,610
OTHER EXPENDITURE		229,858,212	278,131,089	23,000,805	24,687,898	18,288,008	22,035,142	19,496,382	19,496,382	19,496,382	19,496,382	19,496,382	196,712,020	33,146,132
TOTAL EXPENDITURE		345,573,307	416,663,676	28,929,977	31,270,194	24,095,685	29,467,049	27,673,635	27,673,635	27,673,635	27,673,635	27,673,635	266,381,391	77,191,916
CONTRACTED SERVICES														
SECURITY SERV - ACCESS CONTROL-Administrative	9/222-6-10	2,876,268	7,062,855	0	319,907	536,745	44,058	0	0	1,504,749	242,396	511,307	3,159,762	-283,494
SECURITY SERV - ACCESS CONTROL-Whole of municipal	9/225-10-14	3,578,917	7,922,845	0	586,855	0	271,398	770,085	964,527	0	484,912	75,706	3,153,483	425,434
SECURITY SERV - ACCESS CONTROL-Ward 7	9/226-5-9	2,794,698	6,089,798	0	542,797	395,965	271,398	611,016	504,741	0	282,899	684,707	3,293,523	-498,825
SECURITY SERV - ACCESS CONTROL-Administrative	9/233-8-15	4,102,943	8,039,803	0	225,130	0	113,759	82,509	809,466	1,436,326	574,659	60,480	3,302,330	800,613
SECURITY SERV - ACCESS CONTROL-Administrative	9/244-11-17	5,779,710	11,614,652	0	2,138,843	284,600	1,255,654	573,013	66,087	0	1,057,392	856,907	6,752,496	-477,786
SECURITY SERV - ACCESS CONTROL-Administrative	9/246-14-19	2,553,706	3,495,250	0	132,174	0	0	520,535	111,048	0	99,942	577,356	1,441,055	1,112,651
SECURITY SERV - ACCESS CONTROL-Administrative	9/284-5-6	2,513,761	5,394,420	0	417,859	19,508	238,841	879,266	366,603	0	249,369	854,476	3,026,323	-512,562
CONSULTANCY SERVICES	9/233-20-37	425,500	385,950	15,000	0	0	0	0	0	0	0	0	15,000	410,500
CONTRACTED SERVICES	9/233-20-164	0	60,000	0	11,800	11,000	11,000	11,000	11,200	0	0	0	45,000	-45,000
CONSULTANCY SERVICES	9/233-20-165	0	579,550	0	0	289,775	0	0	0	0	0	289,775	579,550	-579,550
CONSULTANCY SERVICES	9/233-21-44	1,944,500	744,500	893,569	-825,141	0	346,800	0	0	0	656,618	0	1,071,846	272,654
CONTRACTED SERVICES	9/201-32-52	600,000	600,000	0	0	0	0	0	0	255,278	0	0	255,278	344,722
CONTRACTED SERVICES	9/205-9-23	104,600	0	0	0	0	0	0	0	0	0	0	0	104,600
CONTRACTED SERVICES	9/205-26-26	80,000	0	0	0	0	0	0	0	0	0	0	0	80,000
CONTRACTED SERVICES	9/206-4-4	350,000	350,000	0	0	0	0	0	0	0	0	0	0	350,000
CONTRACTED SERVICES	9/207-2-2	135,000	21,120	4,910	0	-85	0	0	0	0	0	1,500	6,325	128,675
CONTRACTED SERVICES	9/207-2-11	0	40,000	0	0	0	0	0	0	6,000.00	0	6236.74	12,237	-12,237
CONTRACTED SERVICES	9/208-4-12	50,000	50,000	0	4,050	0	0	0	0	0	0	0	4,050	45,950
CONTRACTED SERVICES	9/208-5-395	50,000	50,000	0	22,950	0	0	11,950	0	0	0	0	34,930	15,070
CONTRACTED SERVICES	9/212-1-12	0	250,000	0	25,601	2,694	0	855	0	0	3,321	0	32,470	-32,470
CONTRACTED SERVICES	9/212-1-13	0	50,000	0	0	0	0	0	0	0	4,340	0	4,340	-4,340
CONTRACTED SERVICES	9/212-10-12	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-11-12	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	104,600	104,600	0	0	0	0	0	0	0	7,733	7,491	15,224	89,376
CONTRACTED SERVICES	9/212-4-5	50,000	145,000	0	0	0	0	0	0	0	0	0	0	50,000
CONTRACTED SERVICES	9/212-5-6	62,760	62,760	2,039	4,087	8,500	0	6,251	0	1,087	0	9,115	31,079	31,681
CONTRACTED SERVICES	9/212-6-7	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,000
CONTRACTED SERVICES	9/212-7-8	100,000	100,000	0	3,961	0	0	0	0	3,646	0	6,333	13,940	86,061
CONTRACTED SERVICES	9/212-8-9	31,380	0	0	0	0	0	0	0	0	0	0	0	31,380
CONTRACTED SERVICES	9/212-9-31	350,000	350,000	0	0	0	0	0	0	0	0	0	0	350,000
CONTRACTED SERVICES	9/212-41-41	440,000	250,000	0	0	0	0	30,663	1,200	0	0	0	31,863	408,137
CONTRACTED SERVICES	9/216-9-399	100,000	100,000	0	0	0	0	0	0	0	0	0	0	100,000
CONTRACTED SERVICES	9/225-7-9	0	236,396	7,882	3,000	4,216	9,890	1,517	0	0	0	0	26,505	-26,505
CONTRACTED SERVICES	9/231-3-3	366,100	366,100	0	3,626	0	0	20,093	18,244	0	0	25,930	67,883	298,217

MUNICIPAL SERVICES	17 572 940	65 028 640	2 430 133	2 119 941	2 046 997	2 826 846	2 255 698	1 937 299	5 528 263	5 151 530	2 379 053	26 675 761	-9 102 821
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	117 816	117 816	9 983	8 834	0	14 070	20 000	0	18 527	0	4 968	76 382	41 434
REGISTRATION FEES; SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS; NATIONAL	1 755 940	5 105 940	87 150	31 692	153 556	0	100 912	0	0	40 528	40 528	454 366	1 301 574
REMUNERATION TO WARD COMMITTEES	1 080 000	0	79 500	78 750	75 000	78 750	78 750	78 750	75 000	72 750	72 750	690 000	390 000
SAMPLES AND SPECIMENS	5 859 300	6 359 300	139 491	596 364	459 280	87 393	1 900 409	0	1 004 422	643 376	643 376	5 474 110	385 190
CHEMICALS	658 980	658 980	0	0	227 047	0	92 668	114 369	0	0	0	434 084	224 896
LEVY - SETA SKILLS DEVELOPMENT	1 765 241	1 765 241	147 303	160 413	148 037	146 681	153 765	154 318	151 327	147 587	149 934	1 359 364	405 877
TRAVELLING AND SUBSISTENCE - COUNCIL	762 336	762 336	44 745	37 625	49 121	118 431	34 477	21 872	8 996	32 099	58 973	406 339	355 997
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	4 419 188	4 508 588	296 855	315 777	383 251	321 730	202 395	94 500	126 705	336 481	342 224	2 419 418	1 999 770
VEHICLE TRACKING	647 032	647 032	23 322	0	0	69 966	23 322	23 322	46 644	24 072	23 322	233 970	413 062
WET FUEL	9 166 798	8 656 798	284 915	647 737	454 227	697 655	671 693	539 684	917 854	525 863	861 895	5 601 522	3 565 276
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	120 000	0	0	3 000	0	0	0	0	0	0	3 000	37 000
ACHEVEMENTS AND AWARDS - SPU PROJECT	90 000	90 000	2 250	7 057	10 000	8 650	0	0	7 659	1 990	0	37 606	52 394
WORKMAN'S COMPENSATION	1 908 336	1 908 336	0	0	0	0	0	0	0	0	0	0	1 908 336
TOTAL OTHER EXPENDITURE	229 858 212	278 131 089	23 000 805	24 687 898	18 288 008	22 035 142	19 496 382	#####	23 636 060	22 963 495	21 355 306	196 712 020	33 146 192

ANNEXURE A

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)

Mar-26

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Bulk Electricity	15 089 400	16 855 242	19 072 889	19 501 665	10 044 563	16 734 429	120 502 814	325 607 622	543 408 624
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 615 596	0	-256 108	0	25 805	62 210	159 568	0	2 607 071
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	1 963 974	-450 000	-450 000	0	-1 450 000	-450 000	-1 861 566	13 111 550	70 413 898
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	16 625 557	1 907 902	-418 398	1 815 149	-4 600 768	1 746 463	-197 941	13 713 577	30 591 641
Auditor General	0	-684 551	-356 150	404 436	2 639 690	2 266 295	0	0	4 289 720
Other	7 000	0	0	0	0	0	0	0	7 000
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	36 301 527	17 829 593	17 692 533	21 721 250	8 659 290	20 379 367	118 602 875	352 432 749	591 318 214

TOP 10 CREDITORS MARCH 2026

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM HOLDINGS LTD BULK A	55 429 796	17 613 816	11 719 035	443 556 577	528 319 224
COMPENSATION COMMISSIONER	0	23 138	-500 000	6 226 844	5 749 982
OUDEITUR-GENERAAL	48 286	0	2 639 690	2 286 295	4 974 271
UPHALA CONSTRUCTION	2 596 712	0	0	0	2 596 712
SYNTELL NETWORKS (PTY) LT	1 206 385	0	381 674	961 872	2 549 931
DEPARTEMENT WATERWESE & B	92 632	0	-196 300	2 641 986	2 538 318
SALGA	-500 000	-250 000	-1 210 674	4 049 724	2 089 050
Betaalmeestergeneraal T/A	1 446 656	0	0	22 704	1 469 360
QPOINT GROUP PTY LTD	0	739 882	0	525 443	1 265 325
LRC CIVLS	1 249 590	0	0	0	1 249 590

TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	13 580	0	0	0	0	13 580
ABAPHUMELEI TRADING T/	686 472	0	0	0	0	686 472
ADSACTIVE(PTY) T/A PDK	6 583	0	0	0	0	6 583
ANC	11 079	0	0	0	0	11 079
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	7 790	0	0	0	0	7 790
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
AUDIT COMMITTEE	0	8 500	0	0	0	8 500
Avbob	74 353	0	0	0	0	74 353
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 336	0	0	0	0	7 336
Betaalmeestergeneraal T	1 446 656	0	0	0	22 704	1 469 360
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	425 148	0	0	0	-2 574	422 574
BUSINESS CONNEXION (PTY	134 647	66 457	0	0	0	201 104
CAMDEBOO MUNISIPALITEIT	4 897	0	0	0	0	4 897
Capital Alliance/Libert	14 504	0	0	0	0	14 504
CAPITAL LEGACY SOLUTION	7 325	0	0	0	0	7 325
Channel Life	1 714	0	0	0	0	1 714
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Boucher	9 750	0	0	0	0	9 750
COMPENSATION COMMISSION	0	0	23 138	-500 000	6 228 844	5 749 982
COMPU-SERVE	17 380	0	0	0	0	17 380
Cornelia Booysen	300	0	0	0	0	300
CTRACK FLEET MANAGEMENT	26 820	0	0	0	0	26 820
DA	5 320	0	0	0	0	5 320
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	46 316	46 316	46 348	-242 648	2 641 986	2 538 317
DEREK LIGHT	7 703	0	0	0	500	8 203
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DIVAN RALL CLINICAL PSY	1 250	0	0	0	0	1 250
DROSTDY TOYOTA	0	270	0	0	0	270
EC IMATU FENURAL	950	0	0	0	0	950
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	2 270
Ellenore Zelda Mchale	500	0	0	0	0	500
Ellie Saans	600	0	0	0	0	600
Emerald Life	221	0	0	0	0	221
ESKOM SMALL & FBS	863 240	3 451	0	0	0	866 691
Fasterloans	3 262	0	0	0	0	3 262
FELICIA REYNERS	2 200	0	0	0	0	2 200
FINGERPRINT ZONE GROUP	525	0	0	0	0	525
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GINGORDIN METHODS TRADI	772 713	0	0	0	0	772 713
GREYSHELL	43 324	0	0	0	0	43 324
GRT AUTO CLINIC (PTY) L	0	28 277	0	0	0	28 277
GUARD RISK INSURANCE CO	2 464	0	0	0	0	2 464
H. Miggels	1 500	0	0	0	0	1 500
HOLLARD SPECIALIST LIFE	1 245	0	0	0	0	1 245
Imatu Ledegeld	6 984	0	0	0	81	7 065
Imatu Loans (Kempston)	17 835	0	0	0	0	17 835
INDUSTRIES EDUCATION AN	0	0	0	0	29 000	29 000
IRHAFU TRANSPORT BK	0	0	0	0	91 600	91 600
ITS PUMPS & SEALS	22 138	0	0	0	0	22 138
J&F TITUS AND SONS	0	0	0	0	1 978	1 978
JAMES KING & BANDHORST	500	0	0	0	0	500
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOHANNA CORNELIUS	4 000	0	0	0	0	4 000
JOHANNA SHILLING	500	0	0	0	0	500
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	3 200	0	0	0	0	3 200
K.G.A. Lewens	1 703	0	0	0	0	1 703
KEMPSTON LOANS	144 310	0	0	0	0	144 310
Keyhealth	216 245	0	0	0	6 640	222 885
LA Health	385 278	0	0	0	0	385 278
LANDDROS GRAAFF-REINET	13 400	0	0	0	-600	12 800
LANDDROS MIDDELBURG	800	0	0	0	600	1 400
LANDDROS UITENHAGE	650	0	0	0	0	650
LE-ANN HATJIES	5 000	0	0	0	0	5 000
LEAMA JACOBS	700	0	0	0	0	700
Legalwise	17 754	0	0	0	0	17 754
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	246 378	0	0	0	0	246 378
Linda Hendricks	980	0	0	0	0	980

Linda Visagie	500	0	0	0	0	500
Lion of Africa	528	0	0	0	0	528
LRC CIVLS	1 249 590	0	0	0	0	1 249 590
M. BENEDITO TRUST	400	0	0	0	0	400
M. LUITERS	2 500	0	0	0	0	2 500
Mafori Finance	299 823	0	0	0	0	299 823
MAGGIE L PIETERSE	800	0	0	0	0	800
MANDY MILLER ATTORNEYS	-25 000	-25 000	0	-50 000	237 821	137 821
MARIE PLAATJIES	400	0	0	0	0	400
MARISA LOURENS	600	0	0	0	0	600
MARLENE E PAULSE	800	0	0	0	0	800
MARY M PIETERSEN	500	0	0	0	0	500
MESH STEEL & WELD	38 922	0	0	0	0	38 922
Metropolitan Lewens	97 729	0	0	0	0	97 729
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	26 323	0	0	0	951	27 274
MR PAINT/DULUX PAINT CE	860	0	0	0	0	860
MUNCOMP SYSTEMS CC	38 832	38 832	0	0	0	77 664
MUNICIPAL PLANNING TRIB	4 446	0	0	0	0	4 446
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
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NORTHFIELD ENGINEERING	0	0	232 136	0	0	232 136
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	187 756	0	0	0	0	187 756
Old Mutual Group (Annui	2 361	0	0	0	0	2 361
Old Mutual Group Scheme	161 696	0	0	0	0	161 696
Old Mutual Life	481	0	0	0	0	481
P W MEYER	500	0	0	0	0	500
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	0	0	0	0	4 875	4 875
PIET VILJOEN MOTORS	97 753	0	0	0	0	97 753
PRODIBA (PTY) LTD	17 301	0	0	0	0	17 301
QPOINT GROUP PTY LTD	0	739 882	0	525 443	0	1 265 326
R-DATA	844 457	0	0	0	0	844 457
RESET TECHNOLOGY SOLUTI	206 174	0	0	0	0	206 174
Russel Becker Inc	2 078	0	0	0	0	2 078
SA BURO VIR STANDAARDE	2 813	0	0	0	0	2 813
SAINS AGENCIES	-225 185	1 125 185	0	0	0	900 000
SALGA	-250 000	-500 000	0	-1 210 674	4 049 724	2 089 050
SALGBC (Levies)	11 571	0	0	0	0	11 571
SALGBC Agency Shop Fee	2 596	0	0	0	0	2 596
SAMWU	29 440	0	0	0	0	29 440
Samwumed	421 559	0	0	0	-10 368	411 191
Sanlam	277 336	0	0	0	26	277 363
Sanlam Pension	1 473	0	0	0	0	1 473
Sanlam Sky	254 255	0	0	0	20	254 275
SANLAM SKY-GROUP LIFE	232	0	0	0	0	232
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	149 642	-1 039 691	0	-3 047 799	4 087 491	149 643
SARS UIF	161 836	-21 240	0	2 492	18 748	161 835
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	563 604	0	0	0	0	563 604
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLOZA FINANCE (Pty	113 775	0	0	0	0	113 775
SHUNE A NDLEBE	500	0	0	0	0	500
SKY METRO EQUIPMENT (PT	0	117 352	0	0	619 799	737 151
SONDLO & KNOPP ADVERTIS	2 583	0	0	0	0	2 583
Steytlerville Funeral H	385	0	0	0	0	385
STRAND MAGISTRATE	650	0	0	0	0	650
SYNTELL NETWORKS (PTY)	731 504	474 881	381 674	634 300	327 572	2 549 930
THEMBISA SYLVIA MAGCUNT	700	0	0	0	0	700
THOBEKA APRIL	800	0	0	0	0	800
9140 THOZAMA MPONDO	1 500	0	0	0	0	1 500
9052 TJS Employee Benefits C	2812.5	0	0	0	0	2 813
2621 TONEX MANAGEMENT SOLUTI	46000	0	0	0	0	46 000
9155 TRUDINE VELDMAN	1000	0	0	0	0	1 000
2622 UPHALA CONSTRUCTION	2596712.01	0	0	0	0	2 596 712
2523 UTILITY CONSULTING SOLU	0	0	0	0	-3000000	-3 000 000
9059 V DERCKSEN & VENNOTE	536.25	0	0	0	0	536
9095 VAN DER MERWE, SAAyman	1425	0	0	0	0	1 425
524 VOLKS DELTA	20678.8	0	0	0	0	20 679
2600 W LANGSON AND ASSOCIATE	1552.54	0	0	0	0	1 553
1960 ZAAYMANS GARAGE	5 969	0	0	0	0	5 969
2610 ZINGCO 110 T/A SCHEYISA	0	0	73123	0	0	73 123
GRAND TOTAL	13 347 430	1 085 472	756 416	-3 688 886	10 110 465	27 953 122

ANNEXURE A

Month End	Mun	Item Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar
M09 MARCH	EC101	3000 Cash Receipts by Source									
		3010 Property rates	4 216 224	7 740 174	10 198 171	2 523 707	2 390 670	6 027 340	2 725 131	2 426 716	2 788 162
		3020 Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0
		3030 Service charges - electricity revenue	15 097 511	14 447 733	16 641 937	14 741 563	13 199 824	16 040 596	14 974 398	14 338 017	16 512 120
		3040 Service charges - water revenue	2 819 493	2 382 925	3 615 381	3 163 353	2 795 285	3 235 751	3 100 819	3 400 329	3 225 879
		3050 Service charges - sanitation revenue	2 124 872	2 936 141	3 084 199	2 045 942	2 187 116	1 553 477	1 929 796	1 783 587	1 823 217
		3060 Service charges - refuse revenue	1 214 205	1 358 283	1 600 095	1 017 897	819 493	857 617	1 032 243	918 669	943 612
		3070 Service charges - other	137 825	95 434	77 417	71 313	107 803	98 808	102 855	75 389	76 524
		3080 Rental of facilities and equipment	16 791	24 969	23 293	25 295	27 689	10 676	13 655	18 203	14 071
		3090 Interest earned - external investments	8 669	7 712	26 802	11 363	6 825	6 121	11 008	14934	5 792
		3100 Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0
		3110 Dividends received	0	0	0	0	0	0	0	0	0
		3120 Fines	477 940	25 489	74 373	60 893	38 576	716 465	205 030	27 654	1 460 425
		3130 Licences and permits	160 593	145 548	130 989	164 919	146 859	109 385	130 410	113 236	129 703
		3140 Agency services	865 271	1 434 610	1 336 892	1 488 798	1 081 350	682 761	1 293 481	1 072 135	1 376 430
		3150 Transfer receipts - operational	8 100 000	48 681 600	0	0	3 795 000	42 182 000	0	419 000	34 437 000
		3160 Other revenue	8 064 900	70 556 063	13 077 202	3 931 264	6 996 785	19 888 043	11 036 508	16 477 920	6 274 674
		3170 Cash Receipts by Source	43 404 293	149 836 681	49 886 751	29 246 307	33 593 275	92 309 042	36 555 334	41 065 789	69 067 609
		3180 Other Cash Flows/Receipts by Source									
		3190 Transfer receipts - capital	0	11 141 270	16 235 000	0	8 000 000	11 034 000	4 464 281	9 591 000	9 325 221
		3200 Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	0
		3210 Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0
		3220 Short term loans	0	0	0	0	0	0	0	0	0
		3230 Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0
		3240 Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0
		3250 Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0
		3260 Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0
		3270 Decrease (increase) in non-current investments	19 799 723	-36 713 181	-5 711 571	17 620 403	16 603 214	200 829	2 333 221	129 717	12 330 405
		3280 Total Cash Receipts by Source	63 204 016	124 264 770	60 410 180	46 866 710	58 196 489	103 543 871	43 352 837	50 606 506	90 723 235
		4000 Cash Payments by Type									
		4010 Employee related costs	14 764 477	17 377 054	16 338 547	16 144 855	25 625 934	17 869 750	16 676 034	16 738 324	16 329 451
		4020 Remuneration of councillors	821 274	821 274	821 273	821 273	821 273	821 273	800 321	782 358	792 358
		4030 Collection costs	0	0	0	0	0	0	0	0	0
		4040 Interest paid	0	0	0	0	0	0	0	0	0
		4050 Bulk purchases - Electricity	0	2 000 000	0	2 000 000	0	5 000 000	0	0	4 000 000
		4060 Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0
		4070 Other materials	0	0	0	0	0	0	0	0	0
		4080 Contracted services	1 076 573	4 156 359	1 524 791	3 855 963	4 221 507	3 946 596	3 700 388	4 228 006	9 993 746
		4090 Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0
		4100 Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0
		4110 General expenses	51 008 771	99 007 246	36 205 214	19 023 914	8 363 262	70 881 121	20 421 053	25 892 670	52 070 446
		4120 Cash Payments by Type	67 671 094	123 361 932	54 889 825	41 846 005	39 031 977	98 518 740	41 597 796	47 651 358	83 186 001
		4130 Other Cash Flows/Payments by Type									
		4140 Capital assets	0	869 362	3 906 737	7 614 922	16 329 685	3 849 829	3 881 983	4 141 567	8 299 929
		4150 Repayment of borrowing	0	0	0	0	0	0	0	0	0
		4160 Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0
		4170 Total Cash Payments by Type	67 671 094	124 231 294	58 796 562	49 460 927	55 361 662	102 368 569	45 479 780	51 792 925	91 485 930
		4180 Net Increase/(Decrease) in Cash Held	-4 467 078	33 476	1 613 618	-2 594 217	2 834 627	1 175 302	-2 126 943	-986 419	-762 696
		4190 Cash/cash equivalents at the month/year begin:	6 223 395	1 756 317	1 789 793	3 403 411	809 194	3 644 020	4 819 322	2 692 379	1 705 961
		4200 Cash/cash equivalents at the month/year end:	1 756 317	1 789 793	3 403 411	809 194	3 644 020	4 819 322	2 692 379	1 705 961	943 265

19. ANNEXURE B

19.1. 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

Mpumalanga Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Mar'26

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

6.3 Maintaining the Eskom and bulk water current account –		
Condition 6.12 – Current account (the purpose of this account means the account for a single month's consumption)		
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No
6.3.3		
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		Select
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - https://www.treasury.gov.za/information/legislation/budgeting/budg ?	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?	Yes

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
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
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect from the tabling of the 2023/24 MTREF?	Yes
15	6.6	Electricity and water as collection tools - Has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly AMR s.71 statement must include as part of the statement the relevant information on the required for default.</i>	Yes
19	6.7	Supporting evidence: The National Treasury and/or provincial treasury's revised budget assessment confirmed the municipality's revised MTREF related budget policies and by-laws demonstrate compliance with paragraph 6.6	
19	6.7.1	Minimum a minimum average quarterly collection of property rates and services charges - - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
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.	6.7.1 = Yes
20	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
20	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?	6.7.1 = Yes

6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
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? <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
6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	No
Monitor and report on implementation		
6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <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	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No FRP
<p><i>Note - If the municipality has a FRP, it must only report to the National Treasury if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i></p> <p><i>Provincial Executive Note - Provincial Treasury certificate of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, is awarded municipalities that meet criteria from Municipal Debt Relief, which:</i></p>		
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
<p><i>Note - If the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries, the municipality is deemed to be in breach of section 5.1.1.</i></p>		
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
<p><i>Note - There is a condition on municipal borrowing for those municipalities that have entered into the debt relief programme. It states that the municipality's total or any subsequent borrowings in terms of the Municipal Debt Relief programme (MDRP) must not exceed the amount of the MDRP. The condition is: "Municipalities that have entered into the debt relief programme must not borrow from Municipal Debt Relief, which..."</i></p>		
6.12 (for the duration of the Municipal Debt Relief (to ensure proper management of resources))		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No

10	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
11	6,13 Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	No
12	6,14 NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes

Annexure A2 - Monthly



National Treasury
Municipal Debt Relief
 MFMA Circular No. 124
 Municipal Finance Management Act No. 55 of 2003

Mpumalanga Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Mar'26
 2025/26
 EC101

National Financial Year

Demarcation Code of Municipality being assessed

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

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

6.4.2	<p>- 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)?</p>	Yes
6.4.2	<p>- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in Item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>	N/a
6.4.2	<p>- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)</p>	Yes
6.5	<p>Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?</p>	Yes
6.6	<p>Electricity and Wastewater collection - does the municipality, with effect from the tabling of the 2023/24 MTREF, have in place the following measures to improve collection efficiency?</p>	
6.6.1	<p>- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?</p>	Yes
6.6.2	<p>- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	Yes
6.6.3	<p>- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</p>	Yes
6.6.4	<p>- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note: The municipality must ensure that the indigent consumer is notified of the restriction.</i></p>	Yes
6.7	<p>Electricity and Wastewater collection - does the municipality, with effect from the tabling of the 2023/24 MTREF, have in place the following measures to improve collection efficiency?</p>	
6.7.1	<p>- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?</p>	Yes
6.7.2	<p>- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :</p>	
6.7.2.1	<p>* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool 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;</p>	6.7.1 = Yes
6.7.2.2	<p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	6.7.1 = Yes
6.7.2.3	<p>* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?</p>	6.7.1 = Yes
6.7.3	<p>- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?</p>	No

6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.1	- 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 Compliance 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? <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
6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	No
Monitor and report on implementation -		
6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <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	- Municipalities with financial recovery plans (FRP) - if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No FRP
Provincial Treasury - Note - Provincial Treasury compliance of municipalities - in terms of section 3 and 7 of the MFMA with effect from 01 April 2023 a completed municipality may not benefit from MFRS, debt relief scheme.		
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
For the duration of the Municipal Debt Relief (to ensure proper management of resources)		
6.12.1	has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No

19.2. Municipal Debt Relief performance across the period

The table below shows the municipality's monthly compliance of its debt relief participation for the 2025/26 financial year.

Municipal Details		Monthly Performance Report												Scoring and Rating	
Month	Code Descr Code	Part 1	Part 2	Part 3	Part 4	Part 5	Part 6	Part 7	Part 8	Part 9	Part 10	Part 11	Part 12	Score	Rating
		Escom Ltd (for water consent account)	Compliance with a bonded MRF	FRPPF A/Turf Assessment	Electricity and water services	Electricity and water services	Electricity and water services	Electricity and water services	Electricity and water services	Electricity and water services	Electricity and water services	Electricity and water services	Electricity and water services		
25 July 25	Dr Beyens RandC1701	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75	PG
26 August 25	Dr Beyens RandC1701	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75	PG
27 September 25	Dr Beyens RandC1701	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75	PG
28 October 25	Dr Beyens RandC1701	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75	PG
29 November 25	Dr Beyens RandC1701	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75	PG
30 December 25	Dr Beyens RandC1701	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75	PG
31 January 26	Dr Beyens RandC1701	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75	PG
01 February 26	Dr Beyens RandC1701	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75	PG

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

Code	Code Description
EC	
ES01	Sarah Scarman
	10 Beyerslands

19.3. Provincial Treasury Debt Relief compliance assessment



EASTERN CAPE PROVINCIAL TREASURY MFMA CIRCULAR 124

DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

MONTHLY COMPLIANCE CERTIFICATE

28 FEBRUARY 2026

DISTRIBUTION:

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





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UMHLA		IFONI	
DATE :	2026 / 03 / 20	TELEPHONE:	083 398 5514
DATUM		TELEFOON	
IREFERENSI	PROVINCIAL TREASURY COMPLIANCE	IFAXI	
REF. NO.:	CERTIFICATE - DR BEYERS NAUDE LOCAL	FACSIMILIE:	
VERWYSINGS	MUNICIPALITY (EC101) ISSUED FOR THE MONTH	FAKSIMILIE	
	ENDED 28 FEBRUARY 2026	MAKHASIE	
IMIBUZO		PAGES:	11
ENQUIRIES:	MR TEMPLETON PHOGOLE	BLADSYE	
NAVRAE			
IPOSI			
E-MAIL:	TEMPLETON.PHOGOLE@ECTREASURY.GOV.ZA		
E-POS			

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

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

Dear Dr. E Rankwana

PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)
ISSUED FOR THE MONTH ENDED 28 FEBRUARY 2026

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 3rd of its arrear ESKOM debt, conditional on meeting specific requirements as set out in MFMA Circular 124.
2. The Eastern Cape Provincial Treasury (ECPT) has been monitoring the municipality's compliance with all the debt relief conditions during February 2026, 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 28 February 2026, as per Table 1 below. The overall compliance status has slightly improved from the 68 percent that was reported for the January 2026.





Table 1: Monthly Compliance Status of DBNLM as of 28 February 2026

Municipal Details		Monthly Performance Report																												Scoring and Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Month	Code Descr	Code	Eskom And Bulk water current account				Compliance with a funded MTREF				FRP/BFP & Tariff Assessment		Electricity and water as collection tools				Quarantary collection of property rates and services charges				Maximization of Revenue Base		Oversight								Score	Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
			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	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	C101	C102	C103	C104	C105	C106	C107	C108	C109	C110	C111	C112	C113	C114	C115	C116	C117	C118	C119	C120	C121	C122	C123	C124	C125	C126	C127	C128	C129	C130	C131	C132	C133	C134	C135	C136	C137	C138	C139	C140	C141	C142	C143	C144	C145	C146	C147	C148	C149	C150	C151	C152	C153	C154	C155	C156	C157	C158	C159	C160	C161	C162	C163	C164	C165	C166	C167	C168	C169	C170	C171	C172	C173	C174	C175	C176	C177	C178	C179	C180	C181	C182	C183	C184	C185	C186	C187	C188	C189	C190	C191	C192	C193	C194	C195	C196	C197	C198	C199	C200	C201	C202	C203	C204	C205	C206	C207	C208	C209	C210	C211	C212	C213	C214	C215	C216	C217	C218	C219	C220	C221	C222	C223	C224	C225	C226	C227	C228	C229	C230	C231	C232	C233	C234	C235	C236	C237	C238	C239	C240	C241	C242	C243	C244	C245	C246	C247	C248	C249	C250	C251	C252	C253	C254	C255	C256	C257	C258	C259	C260	C261	C262	C263	C264	C265	C266	C267	C268	C269	C270	C271	C272	C273	C274	C275	C276	C277	C278	C279	C280	C281	C282	C283	C284	C285	C286	C287	C288	C289	C290	C291	C292	C293	C294	C295	C296	C297	C298	C299	C300	C301	C302	C303	C304	C305	C306	C307	C308	C309	C310	C311	C312	C313	C314	C315	C316	C317	C318	C319	C320	C321	C322	C323	C324	C325	C326	C327	C328	C329	C330	C331	C332	C333	C334	C335	C336	C337	C338	C339	C340	C341	C342	C343	C344	C345	C346	C347	C348	C349	C350	C351	C352	C353	C354	C355	C356	C357	C358	C359	C360	C361	C362	C363	C364	C365	C366	C367	C368	C369	C370	C371	C372	C373	C374	C375	C376	C377	C378	C379	C380	C381	C382	C383	C384	C385	C386	C387	C388	C389	C390	C391	C392	C393	C394	C395	C396	C397	C398	C399	C400	C401	C402	C403	C404	C405	C406	C407	C408	C409	C410	C411	C412	C413	C414	C415	C416	C417	C418	C419	C420	C421	C422	C423	C424	C425	C426	C427	C428	C429	C430	C431	C432	C433	C434	C435	C436	C437	C438	C439	C440	C441	C442	C443	C444	C445	C446	C447	C448	C449	C450	C451	C452	C453	C454	C455	C456	C457	C458	C459	C460	C461	C462	C463	C464	C465	C466	C467	C468	C469	C470	C471	C472	C473	C474	C475	C476	C477	C478	C479	C480	C481	C482	C483	C484	C485	C486	C487	C488	C489	C490	C491	C492	C493	C494	C495	C496	C497	C498	C499	C500	C501	C502	C503	C504	C505	C506	C507	C508	C509	C510	C511	C512	C513	C514	C515	C516	C517	C518	C519	C520	C521	C522	C523	C524	C525	C526	C527	C528	C529	C530	C531	C532	C533	C534	C535	C536	C537	C538	C539	C540	C541	C542	C543	C544	C545	C546	C547	C548	C549	C550	C551	C552	C553	C554	C555	C556	C557	C558	C559	C560	C561	C562	C563	C564	C565	C566	C567	C568	C569	C570	C571	C572	C573	C574	C575	C576	C577	C578	C579	C580	C581	C582	C583	C584	C585	C586	C587	C588	C589	C590	C591	C592	C593	C594	C595	C596	C597	C598	C599	C600	C601	C602	C603	C604	C605	C606	C607	C608	C609	C610	C611	C612	C613	C614	C615	C616	C617	C618	C619	C620	C621	C622	C623	C624	C625	C626	C627	C628	C629	C630	C631	C632	C633	C634	C635	C636	C637	C638	C639	C640	C641	C642	C643	C644	C645	C646	C647	C648	C649	C650	C651	C652	C653	C654	C655	C656	C657	C658	C659	C660	C661	C662	C663	C664	C665	C666	C667	C668	C669	C670	C671	C672	C673	C674	C675	C676	C677	C678	C679	C680	C681	C682	C683	C684	C685	C686	C687	C688	C689	C690	C691	C692	C693	C694	C695	C696	C697	C698	C699	C700	C701	C702	C703	C704	C705	C706	C707	C708	C709	C710	C711	C712	C713	C714	C715	C716	C717	C718	C719	C720	C721	C722	C723	C724	C725	C726	C727	C728	C729	C730	C731	C732	C733	C734	C735	C736	C737	C738	C739	C740	C741	C742	C743	C744	C745	C746	C747	C748	C749	C750	C751	C752	C753	C754	C755	C756	C757	C758	C759	C760	C761	C762	C763	C764	C765	C766	C767	C768	C769	C770	C771	C772	C773	C774	C775	C776	C777	C778	C779	C780	C781	C782	C783	C784	C785	C786	C787	C788	C789	C790	C791	C792	C793	C794	C795	C796	C797	C798	C799	C800	C801	C802	C803	C804	C805	C806	C807	C808	C809	C810	C811	C812	C813	C814	C815	C816	C817	C818	C819	C820	C821	C822	C823	C824	C825	C826	C827	C828	C829	C830	C831	C832	C833	C834	C835	C836	C837	C838	C839	C840	C841	C842	C843	C844	C845	C846	C847	C848	C849	C850	C851	C852	C853	C854	C855	C856	C857	C858	C859	C860	C861	C862	C863	C864	C865	C866	C867	C868	C869	C870	C871	C872	C873	C874	C875	C876	C877	C878	C879	C880	C881	C882	C883	C884	C885	C886	C887	C888	C889	C890	C891	C892	C893	C894	C895	C896	C897	C898	C899	C900	C901	C902	C903	C904	C905	C906	C907	C908	C909	C910	C911	C912	C913	C914	C915	C916	C917	C918	C919	C920	C921	C922	C923	C924	C925	C926	C927	C928	C929	C930	C931	C932	C933	C934	C935	C936	C937	C938	C939	C940	C941	C942	C943	C944	C945	C946	C947	C948	C949	C950	C951	C952	C953	C954	C955	C956	C957	C958	C959	C960	C961	C962	C963	C964	C965	C966	C967	C968	C969	C970	C971	C972	C973	C974	C975	C976	C977	C978	C979	C980	C981	C982	C983	C984	C985	C986	C987	C988	C989	C990	C991	C992	C993	C994	C995	C996	C997	C998	C999	C1000	C1001	C1002	C1003	C1004	C1005	C1006	C1007	C1008	C1009	C1010	C1011	C1012	C1013	C1014	C1015	C1016	C1017	C1018	C1019	C1020	C1021	C1022	C1023	C1024	C1025	C1026	C1027	C1028	C1029	C1030	C1031	C1032	C1033	C1034	C1035	C1036	C1037	C1038	C1039	C1040	C1041	C1042	C1043	C1044	C1045	C1046	C1047	C1048	C1049	C1050	C1051	C1052	C1053	C1054	C1055	C1056	C1057	C1058	C1059	C1060	C1061	C1062	C1063	C1064	C1065	C1066	C1067	C1068	C1069	C1070	C1071	C1072	C1073	C1074	C1075	C1076	C1077	C1078	C1079	C1080	C1081	C1082	C1083	C1084	C1085	C1086	C1087	C1088	C1089	C1090	C1091	C1092	C1093	C1094	C1095	C1096	C1097	C1098	C1099	C1100	C1101	C1102	C1103	C1104	C1105	C1106	C1107	C1108	C1109	C1110	C1111	C1112	C1113	C1114	C1115	C1116	C1117	C1118	C1119	C1120	C1121	C1122	C1123	C1124	C1125	C1126	C1127	C1128	C1129	C1130	C1131	C1132	C1133	C1134	C1135	C1136	C1137	C1138	C1139	C1140	C1141	C1142	C1143	C1144	C1145	C1146	C1147	C1148	C1149	C1150	C1151	C1152	C1153	C1154	C1155	C1156	C1157	C1158	C1159	C1160	C1161	C1162	C1163	C1164	C1165	C1166	C1167	C1168	C1169	C1170	C1171	C1172	C1173	C1174	C1175	C1176	C1177	C1178	C1179	C1180	C1181	C1182	C1183	C1184	C1185	C1186	C1187	C1188	C1189	C1190	C1191	C1192	C1193	C1194	C1195	C1196	C1197	C1198	C1199	C1200	C1201	C1202	C1203	C1204	C1205	C1206	C1207	C1208	C1209	C1210	C1211	C1212	C1213	C1214	C1215	C1216	C1217	C1218	C1219	C1220	C1221	C1222	C1223	C1224	C1225	C1226	C1227	C1228	C1229	C1230	C1231	C1232	C1233	C1234	C1235	C1236	C1237	C1238	C1239	C1240	C1241	C1242	C1243	C1244	C1245	C1246	C1247	C1248	C1249	C1250	C1251	C1252	C1253	C1254	C1255	C1256	C1257	C1258	C1259	C1260	C1261	C1262	C1263	C1264	C1265	C1266	C1267	C1268	C1269	C1270	C1271	C1272	C1273	C1274	C1275	C1276	C1277	C1278	C1279	C1280	C1281	C1282	C1283	C1284	C1285	C1286	C1287	C1288	C1289	C1290	C1291	C1292	C1293	C1294	C1295	C1296	C1297	C1298	C1299	C1300	C1301	C1302	C1303	C1304	C1305	C1306	C1307	C1308	C1309	C1310	C1311	C1312	C1313	C1314	C1315	C1316	C1317	C1318	C1319	C1320	C1321	C1322	C1323	C1324	C1325	C1326	C1327	C1328	C1329	C1330	C1331	C1332	C1333	C1334	C1335	C1336	C1337	C1338	C1339	C1340	C1341	C1342	C1343	C1344	C1345	C1346	C1347	C1348	C1349	C1350	C1351	C1352	C1353	C1354	C1355	C1356	C1357	C1358	C1359	C1360	C1361	C1362	C1363	C1364	C1365	C1366	C1367	C1368	C1369	C1370	C1371	C1372	C1373	C1374	C1375	C1376	C1377	C1378	C1379	C1380	C1381	C1382	C1383	C1384	C1385	C1386	C1387	C1388	C1389	C1390	C1391	C1392	C1393	C1394	C1395	C1396	C1397	C1398	C1399	C1400	C1401	C1402	C1403	C1404	C1405	C1406	C1407	C1408	C1409	C1410	C1411	C1412	C1413	C1414	C1415	C1416	C1417	C1418	C1419	C1420	C1421	C1422	C1423	C1424	C1425	C1426	C1427	C1428	C1429	C1430	C1431	C1432	C1433	C1434	C14



The average collection rate has also not shown improvement and requires more attention to consistently meet the 85 percent quarterly target as prescribed in MFMA Circular 124.

Condition 6.5 - Cost-reflective tariffs

The municipality submitted its completed tariff tool (draft and final) with the 2025/26 MTREF and is, therefore, considered compliant.

Condition 6.6 - Electricity and water as collection tools

The MFIP Advisor - Municipal Support allocated to the municipality assisted the municipality in aligning the by-laws and policies to best practices, including facilitating alignment with the debt relief conditions. The municipality has submitted Annexure D for February 2026, with a narrative report that suggests that the collection for the month under review was assessed at 97 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. On 28 February 2026, the municipality projected 94.8 percent for **Property rates**; 48 percent for **Water**, and 40 percent for **Waste water, and Refuse** is at 34 percent in the submission of quarter three, month one, section 71 narrative report. The credibility of the collection rates as presented in Annexure D attached to this letter is in question and should be investigated and corrected by management.

Condition 6.8 - Completeness of the Revenue Base

The municipality has prepared the property rates reconciliation tool for month 8 of the 2025/2026 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 February 2026 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, which contains the required information.





MFMA S71 Statement component		Compliance (Yes / No)
1.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	No
3.	Annexure B of the MFMA S71 statement included the following debt relief reporting components-	
3.1.1	The municipality's MFMA Circular 124 self-assessment	No
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	No
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	No
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	No
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D).	No
3.5.1	The indigent management information	No
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C).	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 February 2026.

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 28 February 2026.





CONCLUDING REMARKS

The municipality achieved a compliance level of 71% in February 2026. Serious breaches have been noted, and these include non-payment of the full 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 2025/26 was deemed unfunded, primarily due to accumulated arrears, Eskom debt, and inadequate collection rates, which require improvement to meet quarterly targets. The municipality is advised to enhance its financial management strategies and ensure timely payments to Eskom to avoid further breaches of the debt relief conditions.

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

Yours sincerely

MR. D MAJEKE

HEAD OF DEPARTMENT

DATE: 31/03/2026





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

Feb'26

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

I, **D. 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	Description	Response
5.1 + 6.12	Maintaining the Eskom and bulk water current account - <small>(current account for the purposes of this exercise means the account for a single month's consumption)</small>	
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <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 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	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



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	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/documents/Budget%20Funding%207	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?	Yes
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and adjuster state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note – only if the municipality does not have an FRP may "N/A" be selected from the dropdown list</i>	N/a
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of the restriction the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of water to water.	Yes
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – The municipality's monthly MFMA 71 statement must include as part of the narrative: the indigent information as the result of N1 being</i>	Yes
6.7	Supporting evidence for the National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREFs related budget policies and by laws demonstrate compliance with paragraph 6.6.4.	
6.7.1	At least a minimum average quarterly collection of property rates and service charges. - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note – through the norm and standard for collection (MFMA Circular No. 21) a portion of the total work collected under the supporting evidence for the National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREFs related budget policies and by laws demonstrate compliance with paragraph 6.6.4.</i>	Yes
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 : * 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? * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? * 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?	6.7.1 = Yes
6.7.2.1		6.7.1 = Yes
6.7.2.2		6.7.1 = Yes
6.7.2.3		6.7.1 = Yes
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes



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Province of the
EASTERN CAPE
PROVINCIAL TREASURY

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Eastern Cape Provincial Treasury

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Municipality's Compliance with the revenue RAR –		
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? <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
6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://uploadportal.treasury.gov.za/ ?	No
Municipality's Compliance with the MFMA s. 71		
6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i>	6.9.1 = Yes
6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal (http://uploadportal.treasury.gov.za/)?	No FRP
Provincial Treasury (delegated) / National Treasury (non-delegated) compliance with the MFMA s. 71		
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal (http://uploadportal.treasury.gov.za/)? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate</i>	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the Provincial Treasury fails to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries within one month of the non-compliance occurring, the municipality is in breach of paragraph 6.11</i>	No
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - any borrowing or financial assistance received by the municipality from the date of the commencement of this programme in terms of this municipal debt support programme, is subject to the MFMA s. 71 condition 6.11 (Limitation on municipality borrowing powers) which may be subject to variation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 71. Short term borrowing including making use of an overdraft for a year bridge is not considered within the ambit of this condition.</i>	Yes
For the duration of the Municipal Debt Relief (to ensure proper management of resources)		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - this has accounting for any relief given to a municipality's suppression of financial statements with respect to</i>	Yes
6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes



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6,13	<p>Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p> <p>Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i></p>	Yes
6,14	<p>'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p>	Yes

Note: By applying for Municipal Debt Relief as set out in paragraph 4 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 approving an external procurement as envisaged in Chapter 8 of the Municipal Systems Act, 2000 (including the necessary service delivery agreement signing with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's water supply to Eskom, Eskom will also agree how to enforce its credit control and debt collection policies and in relation to the municipality's arrears that are the subject of municipal debt relief, etc.

PT: HOD/ NT / MM Name: _____

Signature of HOD/ NT/ MM: 

Date: _____

****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.**

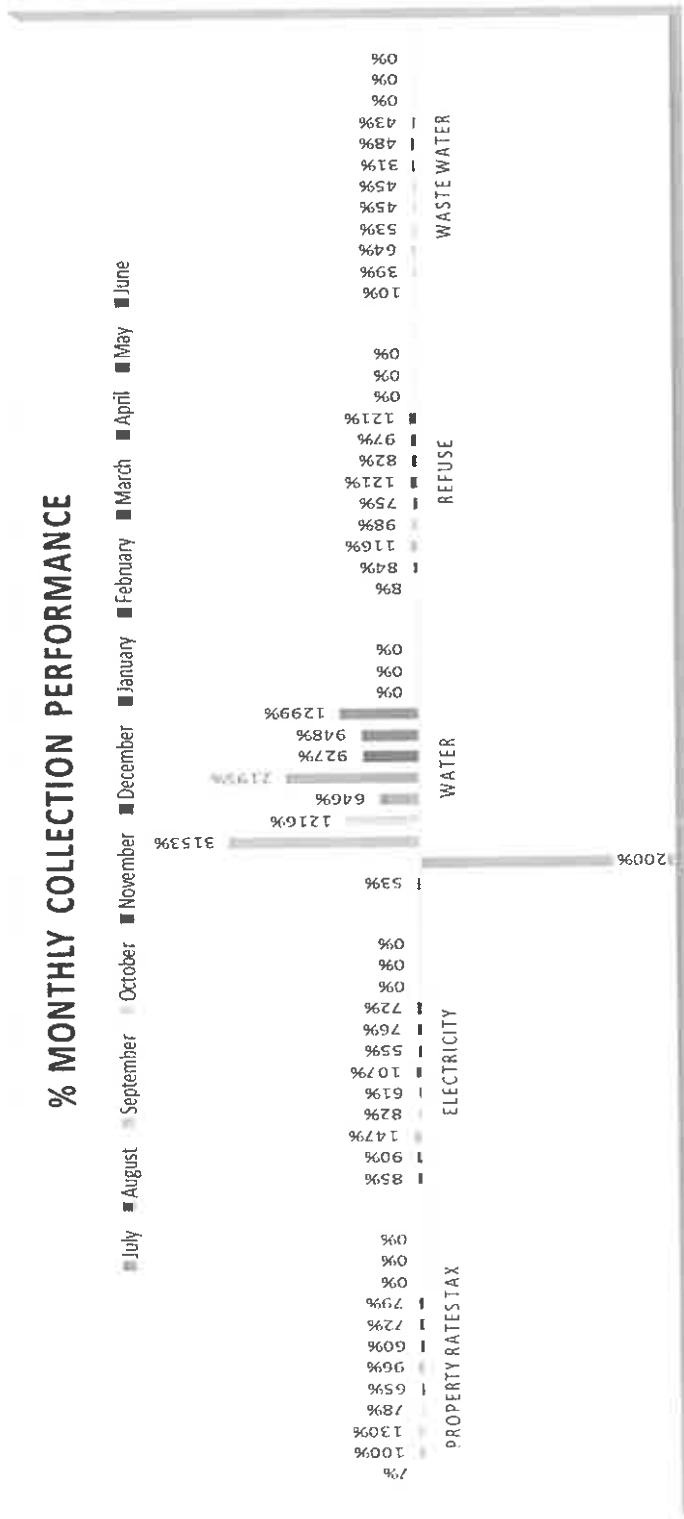
****Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report**



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19.4. Monthly revenue collection performance (MFMA Circular 124)



Collection rate per ward and per service - March 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	19 413	24 696	127%
Electricity		11 848	11 791	100%
Water		1 129 871	93 576	8%
Refuse		453 091	18 554	4%
Sewerage		790 732	43 125	5%
Sundry		2 538	957	38%
		2 407 494	192 699	8%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	14 808	1 271 631	8587%
Electricity		3 525 628	4 732 373	134%
Water		1 344 330	1 115 371	83%
Refuse		58 047	313 809	541%
Sewerage		97 059	707 000	728%
Sundry		107 095	47 131	44%
		5 146 967	8 187 315	159%
Ward 3				
Property Rates Tax	Municipal supplied	971	14 187	1461%
Electricity		82 639	140 171	170%
Water		367 102	175 537	48%
Refuse		141 434	43 014	30%
Sewerage		248 426	96 043	39%
Sundry		1 200	81	7%
		841 772	469 033	56%
Ward 4				
Property Rates Tax	Municipal supplied	11 688	613 473	5249%
Electricity		2 367 225	2 364 909	100%
Water		1 221 386	784 666	64%
Refuse		113 213	213 668	189%
Sewerage		208 550	477 925	229%
Sundry		9 005	6 622	74%
		3 931 066	4 461 262	113%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	1 895	24 722	1305%
Electricity		5 739	3 332	58%
Water		685 819	130 340	19%
Refuse		244 529	34 905	14%
Sewerage		427 930	84 527	20%
Sundry		1 231	457	37%
		1 367 143	278 282	20%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	9 520	3 434	36%
Electricity		563	-	0%
Water		793 949	38 307	5%
Refuse		373 571	19 665	5%
Sewerage		658 218	48 074	7%
Sundry		860	217	25%
		1 836 681	109 697	6%
Ward 7				
Property Rates Tax	Municipal supplied	36 272	165 764	457%
Electricity		923 754	1 198 458	130%
Water		419 370	309 887	74%
Refuse		148 425	98 182	66%
Sewerage		250 195	201 568	81%
Sundry		17 348	8 608	50%
		1 795 365	1 982 468	110%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	32 446	260 607	803%
Electricity		381 301	391 355	103%
Water		444 453	194 630	44%
Refuse		198 054	83 749	42%
Sewerage		194 562	50 289	26%
Sundry		381	6 961	1827%
		1 251 197	987 592	79%
Ward 9				
Property Rates Tax	Municipal supplied	13 002	28 811	222%
Electricity		1 449	1 915	132%
Water		273 622	90 869	33%
Refuse		234 147	25 954	11%
Sewerage		411 319	53 166	13%
Sundry		1 619	1 690	104%
		935 159	202 406	22%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	62 327	55 893	90%
Electricity		16 611	13 523	81%
Water		336 324	4 894	1%
Refuse		448 495	6 315	1%
Sewerage		465 000	3 680	1%
Sundry		3 243	1 599	49%
		1 332 000	85 904	6%
Ward 11				
Property Rates Tax	Municipal supplied	(18 056)	47 800	-265%
Electricity		288 588	329 003	114%
Water		44 797	48 970	109%
Refuse		194 390	50 713	26%
Sewerage		281 212	37 536	13%
Sundry		10 118	2 200	22%
		801 049	516 222	64%
Ward 12				
Property Rates Tax	Municipal supplied	30 366	277 142	913%
Electricity		74 176	102 374	138%
Water		475 686	238 833	50%
Refuse		283 806	35 085	12%
Sewerage		431 744	20 283	5%
Sundry		4 141	-	0%
		1 299 919	673 718	52%

Collection rate per ward and per service -January - March 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	59 792	125 686	210%
Electricity		39 871	22 608	57%
Water		4 333 926	270 405	6%
Refuse		1 366 305	61 378	4%
Sewerage		2 392 340	172 201	7%
Sundry		7 444	2 037	27%
		8 199 678	654 314	8%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	131 597	3 575 988	2717%
Electricity		11 889 987	11 993 439	101%
Water		4 390 472	3 698 339	84%
Refuse		(56 127)	905 388	-1613%
Sewerage		305 045	2 001 459	656%
Sundry		346 560	163 053	47%
		17 007 534	22 337 666	131%
Ward 3				
Property Rates Tax	Municipal supplied	5 210	37 984	729%
Electricity		229 338	183 545	80%
Water		1 085 677	425 696	39%
Refuse		421 985	121 715	29%
Sewerage		711 954	348 311	49%
Sundry		4 261	2 925	69%
		2 458 425	1 120 175	46%
Ward 4				
Property Rates Tax	Municipal supplied	3 989	1 861 322	46660%
Electricity		6 707 817	6 610 692	99%
Water		3 478 587	2 251 634	65%
Refuse		345 146	640 210	185%
Sewerage		614 870	1 412 256	230%
Sundry		26 344	24 519	93%
		11 176 753	12 800 633	115%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	3 850	74 264	1929%
Electricity		17 536	17 562	100%
Water		2 266 301	375 639	17%
Refuse		728 053	120 150	17%
Sewerage		1 262 800	249 765	20%
Sundry		4 104	467	11%
		4 282 644	837 847	20%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	26 817	14 782	55%
Electricity		563	-	0%
Water		2 349 306	110 581	5%
Refuse		1 112 531	52 224	5%
Sewerage		1 946 005	130 273	7%
Sundry		3 306	652	20%
		5 438 529	308 511	6%
Ward 7				
Property Rates Tax	Municipal supplied	106 574	576 712	541%
Electricity		3 221 168	3 256 638	101%
Water		1 497 419	907 230	61%
Refuse		432 119	359 502	83%
Sewerage		740 599	618 890	84%
Sundry		52 322	24 397	47%
		6 050 201	5 743 369	95%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	100 122	749 501	749%
Electricity		1 100 601	983 975	89%
Water		1 832 463	681 090	37%
Refuse		582 237	246 156	42%
Sewerage		592 427	192 940	33%
Sundry		11 308	19 747	175%
		4 219 158	2 873 408	68%
Ward 9				
Property Rates Tax	Municipal supplied	39 169	95 285	243%
Electricity		5 914	3 849	65%
Water		752 158	293 930	39%
Refuse		701 220	111 625	16%
Sewerage		1 230 211	217 802	18%
Sundry		4 818	4 771	99%
		2 733 490	727 261	27%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	192 687	173 739	90%
Electricity		53 002	39 286	74%
Water		1 027 467	23 005	2%
Refuse		1 369 201	18 701	1%
Sewerage		1 386 940	11 954	1%
Sundry		9 543	7 885	83%
		4 038 840	274 570	7%
Ward 11				
Property Rates Tax	Municipal supplied	(38 617)	181 875	-471%
Electricity		817 060	776 904	95%
Water		305 884	176 198	58%
Refuse		728 295	160 830	22%
Sewerage		930 597	104 213	11%
Sundry		28 359	4 326	15%
		2 771 577	1 404 345	51%
Ward 12				
Property Rates Tax	Municipal supplied	133 580	472 870	354%
Electricity		267 769	235 936	88%
Water		1 468 702	513 282	35%
Refuse		860 454	96 645	11%
Sewerage		1 294 256	76 538	6%
Sundry		12 328	-	0%
		4 037 089	1 395 271	35%

National Treasury

Municipal Debt Relief

MFA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipal Details

Eastern Cape

Code	District	Municipality	Period/Reviewed	No. of Weeks
EC101		Dr Beyers Naude	December	12

Collection Rates/Assessment

Account/Collection	Summary-Quarter 1				Summary-Quarter 2				Summary-Quarter 3				Summary-Quarter 4			
	Billing	Collection	R-Billing not collected	% Collection	Billing	Collection	R-Billing not collected	% Collection	Billing	Collection	R-Billing not collected	% Collection	Billing	Collection	R-Billing not collected	% Collection
1. Collection for whole demarcation	152 442 015	67 387 926	85 054 088	44%	64 649 156	51 547 470	13 101 687	80%								
2. Collection excl Eskom supplied areas	53 011 017	24 021 321	28 989 696	45%	21 705 853	17 759 967	3 945 886	82%								
3. Collection: Property Rates	57 296 186	22 154 569	35 141 616	39%	893 328	11 841 718	(10 948 390)	1326%								
4. Total average collection: Electricity (Municipal supplied areas)	25 192 659	23 997 763	1 194 896	95%	22 761 311	22 029 822	731 489	97%								
5. Total average collection: Water	17 202 848	8 917 798	8 285 051	52%	19 284 183	9 194 388	10 089 794	48%								
6. Total average collection: Wastewater	34 883 103	8 145 213	26 737 890	23%	13 185 839	5 786 535	7 399 304	44%								
7. Total average collection: Refuse	17 867 219	4 172 583	13 694 636	23%	8 524 496	2 695 007	5 829 489	32%								
8. Total average collection: Interest				0%												

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

Province

Eastern Cape

Demarcation Code

EC101

Municipality

Dr Beyers Naude

December

Average collection rate (MFMA Circular 124 condition 6.7)

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

100) Aggregate Collection	1. July - Reporting for June in July			2. August - Reporting for July in August			3. September - Reporting for August in September			Summary - Quarter 1			Q1
	Billing For	Collection in	% Collection	Billing For	Collection in	% Collection	Billing For	Collection in	% Collection	Billing	Collection	R - Billing not collected	
1. Collection for whole demarcation	109 484 020	17 942 592	16%	21 305 089	21 325 492	100%	21 651 906	28 219 843	130%	152 442 615	67 397 925	86 054 688	44%
2. Collection excl Eskom supplied areas	38 238 846	6 534 394	17%	7 315 086	6 547 491	90%	7 457 083	10 938 845	147%	53 011 017	24 021 321	28 989 696	45%
3. Collection: Property Rates	57 214 646	4 216 224	7%	(24 859)	7 740 174	0	323 396	10 198 171	0	57 208 186	22 154 589	35 141 616	39%
4. Total average collection: Electricity (Municipal supplied areas)	8 617 816	7 367 798	85%	8 194 921	6 907 968	84%	8 373 920	9 721 597	0	25 182 659	23 997 763	1 194 896	95%
5. Total average collection: Water	5 457 382	2 019 493	37%	6 055 321	2 382 925	39%	5 680 145	3 615 381	64%	17 202 846	8 917 798	8 285 051	52%
6. Total average collection: Wastewater	26 162 436	2 124 872	8%	4 387 914	2 936 141	67%	4 532 752	3 084 169	71%	34 083 103	8 145 213	26 737 890	25%
7. Total average collection: Refuse	12 031 734	1 214 205	10%	2 909 792	1 358 283	47%	2 925 633	1 600 065	55%	17 867 219	4 172 583	13 694 636	23%
8. 7. Total average collection: Interest													

4. October - Reporting for September in October	5. November - Reporting for October in November			6. December - Reporting for November in December			Summary - Quarter 2			Q2			
	Billing For	Collection in	% Collection	Billing For	Collection in	% Collection	Billing For	Collection in	% Collection		Billing	Collection	R - Billing not collected
20 829 728	16 337 635	6 808 188	71%	8 803 231	20 766 097	96%	64 649 156	51 547 470	80%	21 705 853	17 759 967	3 945 886	82%
7 656 022	5 824 605	2 591 505	82%	4 129 287	7 054 256	107%	883 328	11 841 718	1326%	22 761 311	22 029 822	731 489	97%
207 613	2 523 707	0	1216%	0	6 927 340	0	22 761 311	22 029 822	97%	19 284 183	9 194 386	10 089 794	48%
7 717 809	7 586 735	131 074	98%	2 043 014	8 191 912	121%	13 185 839	5 786 535	44%	8 524 496	2 695 007	5 829 489	32%
5 916 882	3 163 353	2 793 529	53%	3 414 662	3 235 751	45%	22 761 311	22 029 822	97%	22 761 311	22 029 822	731 489	97%
4 258 951	2 045 942	2 213 009	48%	2 282 187	1 553 477	35%	19 284 183	9 194 386	48%	19 284 183	9 194 386	10 089 794	48%
2 728 473	1 017 897	1 710 576	37%	2 882 861	819 483	28%	13 185 839	5 786 535	44%	13 185 839	5 786 535	7 399 304	44%

7. January - Reporting for December in January	8. February - Reporting for January in February			9. March - Reporting for February in March			Summary - Quarter 3			Q3			
	Billing For	Collection in	% Collection	Billing For	Collection in	% Collection	Billing For	Collection in	% Collection		Billing	Collection	R - Billing not collected
26 695 679	16 076 741	13 051 027	60%	-	-	-	26 695 679	16 076 741	60%	9 995 593	5 477 010	4 488 583	55%
9 995 593	5 477 010	5 847 563	55%	-	-	-	9 995 593	5 477 010	55%	294 042	2 725 131	(2 431 088)	927%
294 042	2 725 131	0	927%	-	-	-	294 042	2 725 131	927%	8 868 390	7 288 752	1 579 639	82%
8 868 390	7 288 752	1 579 639	82%	-	-	-	8 868 390	7 288 752	82%	10 099 350	3 100 819	6 998 531	31%
10 099 350	3 100 819	6 998 531	31%	-	-	-	10 099 350	3 100 819	31%	4 460 003	1 929 796	2 530 207	43%
4 460 003	1 929 796	2 530 207	43%	-	-	-	4 460 003	1 929 796	43%	2 974 893	1 032 243	1 942 650	35%
2 974 893	1 032 243	1 942 650	35%	-	-	-	2 974 893	1 032 243	35%				

Complete This Section			Quarter 1 Performance Per Ward																
Services	Electricity Supplier	Ward Name & Number	1 July				2 August				3 September				Billing	Collection	B. Billing not collected	Collection	CL
			Billing For June	Collection for June in July	Rand value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection					
Property Rates Tax	Mun Supplied	Ward 1	1 481 019	47 733	1 383 286	3%	18 904	225 333	0	1192%	18 852	314 071	0	1666%	1 468 775	587 137	881 639	40%	40%
Electricity			16 597	14 298	2 299	86%	14 798	19 960	0	135%	28 974	45 551	0	157%	60 370	79 809	(19 440)	132%	132%
Water			1 102 670	101 544	1 001 126	9%	680 138	88 078	592 060	13%	701 220	103 823	597 398	15%	2 484 028	293 444	2 190 584	12%	12%
Refuse			578 469	17 398	561 071	3%	436 185	20 362	415 824	5%	458 491	20 972	437 519	5%	1 473 146	58 733	1 414 414	4%	4%
Waste Water			1 439 683	60 064	1 379 629	4%	764 551	90 551	674 000	12%	801 308	94 060	707 248	12%	3 005 542	244 665	2 760 877	8%	8%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	22 373 086	1 858 646	20 514 440	8%	(223 502)	3 835 871	0	-1716%	99 903	2 599 727	0	2769%	22 243 488	8 294 244	13 949 244	37%	37%
Electricity			3 747 018	2 977 114	769 903	79%	3 807 040	3 519 566	287 475	92%	3 686 187	3 895 751	0	106%	11 240 245	10 392 431	847 814	92%	92%
Water			902 057	886 477	15 580	98%	1 120 297	851 931	268 367	76%	963 557	1 388 563	0	142%	2 985 912	3 106 971	(121 059)	104%	104%
Refuse			4 804 511	399 120	4 405 391	8%	24 427	607 138	0	2486%	69 778	700 173	0	1003%	4 898 716	1 706 431	3 192 285	35%	35%
Waste Water			10 429 017	807 671	9 621 346	8%	54 584	1 443 426	0	2640%	92 959	1 655 999	0	1781%	10 576 660	3 907 096	6 669 564	37%	37%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Mun Supplied	Ward 3	1 254 718	23 606	1 231 112	2%	(970)	27 180	0	-2803%	2 557	830 598	0	34445%	1 256 305	931 384	324 921	74%	74%
Electricity			103 937	36 491	67 446	35%	86 665	9 676	76 989	11%	112 506	66 993	45 512	60%	303 107	113 160	189 947	37%	37%
Water			310 678	177 941	132 737	57%	320 734	210 462	110 273	66%	266 067	142 956	123 111	54%	897 479	531 359	366 121	59%	59%
Refuse			367 650	38 611	329 039	11%	136 971	93 456	43 514	68%	133 797	38 800	94 997	29%	638 418	170 868	467 551	27%	27%
Waste Water			1 321 399	78 221	1 243 178	6%	245 418	156 964	88 454	64%	238 403	101 114	137 289	42%	1 805 220	336 299	1 468 921	19%	19%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Mun Supplied	Ward 4	12 020 524	1 025 845	10 994 679	9%	42 509	1 487 908	0	3500%	6 067	2 259 166	0	37238%	12 069 100	4 772 920	7 296 180	40%	40%
Electricity			2 613 089	2 526 991	86 097	97%	2 194 638	1 640 190	554 448	75%	2 405 600	3 386 837	0	141%	7 213 327	7 554 019	(340 691)	105%	105%
Water			724 333	655 433	68 900	90%	754 423	422 474	331 949	56%	822 813	827 125	0	101%	2 301 569	1 905 032	396 537	83%	83%
Refuse			2 700 123	232 385	2 467 739	9%	99 665	251 670	0	253%	68 579	277 015	0	404%	2 868 367	761 070	2 107 298	27%	27%
Waste Water			6 804 496	587 893	6 216 603	9%	174 301	730 201	0	419%	139 169	613 011	0	440%	7 117 967	1 931 105	5 186 862	27%	27%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 117 037	28 561	1 088 476	3%	(48 572)	35 936	0	-74%	3 231	373 550	0	11562%	1 071 696	438 047	633 649	41%	41%
Electricity			10 307	5 528	4 779	54%	4 420	3 940	480	89%	9 203	2 018	7 184	22%	23 929	11 486	12 443	48%	48%
Water			453 455	148 390	305 065	33%	496 301	98 013	398 288	20%	488 603	125 028	363 575	26%	1 438 359	371 431	1 066 928	26%	26%
Refuse			395 887	40 213	355 674	10%	220 421	26 129	194 293	12%	247 811	32 076	215 734	13%	864 119	98 418	765 701	11%	11%
Waste Water			920 816	84 728	836 088	9%	385 792	62 378	323 415	16%	428 058	100 681	327 377	24%	1 734 667	247 786	1 486 880	14%	14%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Eskom supplied	Ward 6	935 929	8 091	927 838	1%	7 841	21 519	0	274%	8 303	244 370	0	2943%	952 073	273 980	678 093	29%	29%
Electricity						#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Water			710 444	68 558	641 886	10%	632 126	39 027	593 099	6%	592 024	50 007	542 017	8%	1 934 594	157 592	1 777 002	8%	8%
Refuse			560 814	38 844	521 970	7%	368 208	9 816	358 392	3%	376 093	30 070	346 023	8%	1 305 115	78 730	1 226 385	6%	6%
Waste Water			1 395 184	76 577	1 318 607	5%	644 072	60 221	583 851	9%	656 192	40 915	615 277	6%	2 695 448	177 713	2 517 735	7%	7%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 7	4 392 072	315 721	4 076 351	7%	17 278	733 288	0	4244%	30 064	866 951	0	2884%	4 439 414	1 915 961	2 523 453	43%	43%
Electricity			1 256 898	1 131 158	125 740	90%	1 315 503	1 172 178	143 325	89%	1 255 354	1 418 572	0	113%	3 827 754	3 721 908	105 847	97%	97%
Water			351 664	280 220	71 444	80%	442 769	222 149	220 620	50%	376 852	293 201	83 651	78%	1 171 286	795 571	375 715	68%	68%
Refuse			1 100 726	135 131	965 595	12%	134 437	138 068	0	103%	143 447	254 395	0	177%	1 378 610	527 593	851 017	38%	38%
Waste Water			1 892 448	205 116	1 687 333	11%	231 883	218 739	13 144	94%	258 150	243 502	14 647	94%	2 382 481	667 357	1 715 124	28%	28%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Mun Supplied	Ward 8	4 233 259	367 767	3 865 492	9%	7 972	508 928	0	6384%	34 623	810 450	0	2341%	4 275 855	1 687 145	2 588 709	39%	39%
Electricity			466 305	211 231	255 073	45%	404 344	263 644	140 699	65%	507 763	467 529	40 234	92%	1 378 412	942 405	436 007	68%	68%
Water			304 405	227 700	76 705	75%	495 795	174 235	321 560	35%	361 102	345 381	15 721	96%	1 161 301	747 316	413 985	64%	64%
Refuse			212 559	65 371	147 188	31%	207 830	85 108	122 723	41%	208 624	86 710	121 913	42%	629 013	237 189	391 824	38%	38%
Waste Water			232 934	38 470	194 464	17%	230 213	41 112	189 101	18%	140 567	56 681	83 887	40%	603 715	136 263	467 452	23%	23%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Eskom supplied	Ward 9	1 392 287	33 545	1 358 742	2%	997	91 557	0	9181%	10 899	556 513	0	5106%	1 404 184	681 616	722 568	49%	49%
Electricity			1 187	1 285	0	108%	1 450	1 188	262	82%	1 420	1 450	0	102%	4 057	3 923	134	97%	97%
Water			307 032	99 269	207 763	32%	237 543	86 001	151 542	36%	229 869	91 243	138 626	40%	774 443	276 513	497 930	36%	36%
Refuse			245 693	27 350	218 343	11%	233 989	30 067	203 921	13%	216 107	35 938	180 169	17%	695 788	93 355	602 434	13%	13%
Waste Water			436 801	68 480	368 322	16%	409 364	59 977	349 387	15%	379 176	75 696	303 480	20%	1 225 342	204 153	1 021 189	17%	17%
Interest				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!		
Property Rates Tax	Eskom supplied	Ward 10	2 252 375	152 536	2 099 839	7%	51 946	181 931	0	350%	56 015	447 656	0	799%	2 360 336	782 122	1 578 214	33%	33%
Electricity			22 908	12 927	9 981	56%	25 127	18 857	6 270	75%	(27 748)	14 471	0	-52%	20 287	46 255	(25 968)	228%	228%
Water			355 093	31 380	323 713	9%	352 055	15 378	336 676	4%	366 987	14 978	352 009	4%	1 074 135	61 737	1 012 398	6%	6%
Refuse			449 333	35 792	413 541	8%	458 627	6 146	452 481	1%	453 341	12 224	441 117	3%	1 361 301	54 162	1 307 139	4%	4%
Waste Water			460 408	11 315	449 094	2%	453 393	5 350	448 044	1%	457 456	20 590	436 866	5%	1 371 258	37 255	1 334 003	3%	3%
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%													

Quarter 2 Performance Per Ward

4.October				5.November				6.December								
Billing For September	Collection for September in October	Rand Value of Billing not collected	% Collection	Billing For October	Collection for October in November	Rand Value of Billing not collected	% Collection	Billing For November	Collection for November in December	Rand Value of Billing not collected	% Collection	Billing	Collection	Rand Value of Billing not collected	% Collection	Q2
{630}	66 205	0	-10511%	18 026	20 507	0	114%	19 918	34 913	0	175%	37 313	121 625	{84 311}	326%	326%
16 998	23 419	0	138%	13 474	4 979	8 495	37%	11 536	7 205	4 330	62%	42 008	35 603	6 405	85%	85%
598 590	90 580	508 010	15%	823 744	82 795	740 949	10%	732 557	100 721	631 837	14%	2 154 891	274 096	1 880 795	13%	13%
401 143	18 589	382 554	5%	456 816	16 906	439 909	4%	452 151	16 504	435 647	4%	1 310 110	52 000	1 258 110	4%	4%
738 237	72 554	665 683	10%	800 936	70 855	730 081	9%	794 621	39 348	755 273	5%	2 333 793	182 757	2 151 037	8%	8%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
18 115	1 202 400	0	6638%	76 877	1 113 857	0	1449%	83 781	4 511 201	0	5385%	178 773	6 827 458	{6 648 685}	3819%	3819%
3 456 028	3 526 754	0	102%	3 741 610	2 709 173	1 032 437	72%	3 698 628	3 424 998	273 630	93%	10 896 266	9 660 925	1 235 342	89%	89%
1 261 760	926 204	335 556	73%	1 220 327	986 478	233 849	81%	1 271 739	1 137 128	134 611	89%	3 753 827	3 049 811	704 016	81%	81%
51 938	332 101	0	639%	43 054	296 749	0	689%	54 139	300 361	0	555%	149 131	929 211	{780 080}	623%	623%
84 294	745 433	0	884%	92 196	1 206 703	0	1309%	63 523	589 205	0	928%	240 014	2 541 341	{2 301 327}	1059%	1059%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
2 462	17 029	0	692%	1 071	12 575	0	1175%	471	12 581	0	2673%	4 003	42 185	{38 181}	1054%	1054%
83 007	76 476	6 531	92%	81 047	4 587	76 459	6%	62 104	16 666	45 438	27%	226 157	97 729	128 428	43%	43%
340 290	137 620	202 670	40%	300 279	106 667	193 612	36%	522 165	128 886	393 279	25%	1 162 735	373 173	789 562	32%	32%
128 160	48 009	80 151	37%	138 426	28 161	110 265	20%	135 594	35 132	100 462	26%	402 180	111 302	290 878	28%	28%
228 154	183 559	44 595	80%	234 312	57 254	177 058	24%	242 198	108 614	133 584	45%	704 664	349 427	355 237	50%	50%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
{5 917}	555 272	0	-9384%	67 193	531 847	0	792%	11 288	1 351 544	0	11973%	72 554	2 438 663	{2 366 106}	3361%	3361%
2 195 058	2 111 815	83 243	96%	2 353 343	2 013 495	343 387	85%	2 131 243	2 835 533	0	133%	6 683 183	6 960 844	{277 661}	104%	104%
779 805	865 506	0	111%	1 024 894	697 859	327 034	68%	1 012 203	881 473	130 730	87%	2 816 902	2 444 838	372 063	87%	87%
110 310	219 735	0	199%	100 212	175 521	0	175%	110 387	172 966	0	157%	320 909	568 221	{247 313}	177%	177%
175 706	492 314	0	280%	172 695	424 888	0	246%	176 506	375 221	0	213%	524 907	1 292 423	{767 516}	246%	246%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
4 698	20 613	0	439%	590	23 066	0	3907%	5 894	79 716	0	1353%	11 183	123 395	{112 212}	1103%	1103%
7 645	5 277	2 368	69%	9 804	9 361	443	95%	4 732	4 316	416	91%	22 180	18 953	3 227	85%	85%
530 013	105 406	424 607	20%	459 310	166 031	293 279	36%	539 532	122 021	417 511	23%	1 528 855	393 458	1 135 397	26%	26%
204 499	35 751	168 749	17%	233 312	33 585	199 727	14%	240 885	29 547	211 338	12%	678 696	98 883	579 814	15%	15%
376 178	96 534	279 644	26%	412 331	85 045	327 286	21%	425 881	70 173	355 708	16%	1 214 389	251 751	962 638	21%	21%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
7 070	5 745	1 325	81%	7 419	9 009	0	121%	8 053	76 847	0	954%	22 543	91 601	{69 059}	406%	406%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
586 780	52 278	534 503	9%	533 143	28 730	504 412	5%	540 840	35 913	504 926	7%	1 660 763	116 921	1 543 842	7%	7%
350 040	25 242	324 799	7%	362 107	12 130	349 977	3%	366 609	10 982	355 627	3%	1 078 756	48 354	1 030 402	4%	4%
609 079	47 123	561 957	8%	637 844	16 959	620 885	3%	645 508	33 248	612 260	5%	1 892 431	97 329	1 795 102	5%	5%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
37 899	179 911	0	475%	33 791	182 502	0	540%	26 360	182 977	0	694%	98 050	545 390	{447 340}	556%	556%
1 291 649	1 100 254	191 395	85%	1 210 906	1 130 806	80 100	93%	1 199 543	1 227 859	0	102%	3 702 098	3 458 919	243 179	93%	93%
320 748	258 329	62 419	81%	428 991	262 589	166 403	61%	457 096	289 890	167 146	63%	1 206 775	810 807	395 968	67%	67%
136 613	129 666	6 947	95%	135 906	99 190	36 716	73%	140 515	118 463	22 052	84%	413 033	347 319	65 714	84%	84%
237 939	245 316	0	103%	245 192	173 460	71 731	71%	239 441	184 651	54 789	77%	722 571	603 428	119 143	84%	84%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
24 909	177 054	0	711%	33 621	179 155	0	533%	27 982	388 700	0	1389%	86 512	744 909	{658 397}	861%	861%
299 539	336 737	0	112%	479 690	159 603	320 087	33%	{760 473}	252 177	0	-33%	18 756	748 517	{729 761}	3991%	3991%
477 852	228 970	248 881	48%	460 663	199 104	261 559	43%	439 995	201 815	238 180	46%	1 378 509	629 889	748 621	46%	46%
206 539	62 194	144 345	30%	206 680	58 188	148 492	28%	196 114	65 972	130 142	34%	609 333	186 353	422 979	31%	31%
265 810	40 968	224 842	15%	288 057	36 159	251 898	13%	262 565	28 287	234 279	11%	816 433	105 414	711 019	13%	13%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
11 468	24 200	0	211%	11 462	26 863	0	234%	12 668	50 102	0	396%	35 598	101 165	{65 567}	284%	284%
1 333	1 420	0	106%	1 333	1 333	0	100%	782	1 333	0	171%	3 449	4 087	{638}	118%	118%
319 586	192 062	127 524	60%	193 040	82 020	111 020	42%	251 604	86 406	165 198	34%	764 230	360 488	403 742	47%	47%
215 154	21 450	193 704	10%	230 016	23 079	206 937	10%	227 761	22 488	205 273	10%	672 931	67 016	605 915	10%	10%
378 735	50 268	328 467	13%	403 668	52 188	351 479	13%	399 720	51 137	348 583	13%	1 182 123	153 593	1 028 530	13%	13%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
65 484	60 486	4 998	92%	64 532	69 225	0	107%	59 001	65 114	0	110%	189 017	194 825	{5 808}	103%	103%
18 218	7 050	11 168	39%	6 232	17 214	0	276%	28 029	30 489	0	109%	52 479	54 752	{2 273}	104%	104%
342 457	47 652	294 805	14%	337 255	8 803	328 452	3%	382 899	5 681	377 218	1%	1 062 611	62 135	1 000 476	6%	6%
405 618	7 712	397 906	2%	440 703	7 932	432 771	2%	441 067	8 755	432 312	2%	1 287 389	24 400	1 262 989	2%	2%
443 233	8 367	434 866	2%	445 371	6 355	439 016	1%	456 864	8 238	448 626	2%	1 345 468	22 960	1 322 508	2%	2%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
10 120	105 632	0	1044%	5 510	51 859	0	941%	14 913	83 616	0	561%	30 544	241 106	{210 562}	789%	789%
260 782	303 133	0	116%	292 476	147 332	145 144	50%	280 700	327 629	0	117%	833 958	778 094	55 864	93%	93%
84 577	89 178	0	105%	93 651	52 736	40 915	56%	101 316	93 173	8 143	92%	279 544	235 087	44 456	84%	84%
238 900	81 183	157 717	34%	246 797	38 769	208 028	16%	259 650	42 351	217 299	16%	745 348	162 304	583 044	22%	22%
298 869	38 501	260 368	13%	305 507	30 711	274 796	10%	320 055	38 580	281 474	12%	924 430	107 793	816 637	12%	12%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
31 994	109 160	0	342%	50 025	170 206	0	340%	45 278	90 031	0	199%	127 238</				

Quarter 3 Performance Per Ward

7. January				8. February				9. March																					
Willing Participants	Collection for December in January	Rand Value of Billing not collected	% Collection	Willing Participants	Collection for January in February	Rand Value of Billing not collected	% Collection	Willing Participants	Collection for February in March	Rand Value of Billing not collected	% Collection	Willing Participants	Collection for January in February	Rand Value of Billing not collected	% Collection	Willing Participants	Collection for January in February	Rand Value of Billing not collected	% Collection	Willing Participants	Collection for January in February	Rand Value of Billing not collected	% Collection	Willing Participants	Collection for January in February	Rand Value of Billing not collected	% Collection		
20 113	48 830	0	24%	20 266	52 160	0	11%	19 413	24 696	0	127%	59 792	125 686	(65 894)	210%	210%													
14 734	7 068	7 666	48%	13 288	3 749	9 540	28%	11 848	11 791	0	100%	39 871	22 608	17 263	57%	57%													
2 551 457	90 330	2 461 128	4%	652 597	86 499	566 098	13%	1 129 871	93 576	1 036 295	8%	4 339 926	270 405	4 069 521	6%	6%													
456 949	25 106	431 843	5%	456 265	17 718	438 547	4%	453 091	18 554	434 536	4%	1 366 305	61 378	1 304 927	4%	4%													
801 865	88 142	713 723	11%	799 742	40 934	758 809	5%	790 732	43 125	747 607	5%	2 382 340	172 201	2 210 139	7%	7%													
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54 362	1 189 500	0	2188%	62 427	1 114 857	0	1786%	14 808	1 271 631	0	8567%	131 597	3 575 988	(3 444 391)	2717%	2717%													
4 483 869	3 687 679	796 190	82%	3 880 490	3 571 724	308 766	92%	3 525 628	4 732 373	0	134%	11 889 987	11 991 776	(101 790)	101%	101%													
1 829 459	1 063 884	765 575	58%	1 216 684	1 519 084	0	125%	1 344 330	1 115 371	228 959	83%	4 390 472	3 698 339	692 133	84%	84%													
56 262	304 248	0	541%	(170 435)	287 330	0	-169%	58 047	313 809	0	541%	(56 127)	905 388	(961 515)	-1613%	-1613%													
83 173	663 821	0	798%	124 813	630 638	0	505%	97 059	707 000	0	728%	305 045	2 001 459	(1 696 414)	656%	656%													
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2 472	13 337	0	540%	1 767	10 459	0	502%	971	14 187	0	1461%	5 210	37 984	(32 773)	729%	729%													
64 133	6 008	58 125	9%	82 565	37 366	45 200	45%	82 639	140 171	0	170%	229 338	183 545	45 793	80%	80%													
280 747	127 095	153 653	45%	437 828	123 064	314 765	28%	367 102	175 537	191 565	48%	1 085 577	425 696	659 882	39%	39%													
147 302	31 399	115 903	21%	133 249	47 302	85 947	35%	141 434	43 014	98 421	30%	421 985	121 715	300 270	29%	29%													
263 713	66 629	197 084	25%	199 814	185 639	14 175	93%	248 426	96 043	152 383	39%	711 954	348 311	363 643	49%	49%													
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14 189	699 812	0	4932%	(21 888)	548 038	0	-2504%	11 688	613 473	0	5249%	3 989	1 861 322	(1 857 333)	46660%	46660%													
2 203 048	1 960 671	242 377	89%	2 137 543	2 285 112	0	107%	2 367 225	2 364 909	2 316	100%	6 707 817	6 610 692	97 125	99%	99%													
1 114 539	749 453	365 086	67%	1 142 662	717 515	425 147	63%	1 221 386	784 666	436 720	64%	3 478 587	2 251 634	1 226 953	65%	65%													
121 276	236 421	0	195%	110 658	190 120	0	172%	113 213	213 668	0	189%	345 146	640 210	(295 064)	185%	185%													
216 959	498 453	0	230%	189 361	435 878	0	230%	208 550	477 925	0	229%	614 870	1 412 256	(797 385)	230%	230%													
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!													
(4 803)	27 551	0	-574%	6 758	21 991	0	325%	1 895	24 722	0	1305%	3 850	74 264	(70 414)	1929%	1929%													
5 866	7 766	0	132%	5 931	6 464	0	108%	5 739	3 332	2 407	58%	17 536	17 562	(26)	100%	100%													
830 636	136 975	693 661	16%	749 846	108 325	641 522	14%	685 819	130 340	555 479	19%	2 266 301	375 639	1 890 662	17%	17%													
237 689	39 999	197 690	17%	245 835	45 247	200 588	18%	244 529	34 905	209 624	14%	7 280 053	120 150	607 902	17%	17%													
409 032	82 394	326 638	20%	425 838	82 844	342 995	19%	427 930	84 527	343 403	20%	1 262 800	249 765	1 013 035	20%	20%													
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6 771	5 059	1 711	75%	10 526	6 289	4 237	60%	9 520	3 434	6 087	36%	26 817	14 782	12 035	55%	55%													
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738 161	41 428	696 734	6%	817 196	30 846	786 350	4%	793 949	38 307	755 642	5%	2 349 306	110 581	2 238 725	5%	5%													
368 353	15 707	352 645	4%	370 607	16 852	353 755	5%	373 571	19 665	353 907	5%	1 112 531	52 224	1 060 307	5%	5%													
639 138	62 094	577 044	10%	648 649	20 104	628 545	3%	658 218	48 074	610 144	7%	1 946 005	130 273	1 815 733	7%	7%													
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!													
31 204	213 535	0	684%	39 098	197 413	0	505%	36 272	165 764	0	457%	106 574	576 712	(470 138)	541%	541%													
1 279 769	1 131 080	148 688	88%	1 017 645	927 099	90 546	91%	923 754	1 198 458	0	130%	3 221 168	3 256 638	(35 470)	101%	101%													
493 630	327 868	165 763	66%	584 418	269 476	314 943	46%	419 370	309 887	109 484	74%	1 497 419	907 230	590 189	61%	61%													
145 287	142 150	3 137	98%	138 407	119 170	19 237	86%	148 425	98 182	50 243	66%	432 119	359 502	72 617	83%	83%													
251 415	243 517	7 898	97%	238 989	173 805	65 183	73%	250 195	201 568	48 627	81%	740 599	618 890	121 708	84%	84%													
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33 006	270 142	0	818%	34 671	218 752	0	631%	32 446	260 607	0	803%	100 122	749 501	(649 379)	749%	749%													
362 886	202 649	160 236	56%	356 414	389 970	0	109%	381 301	391 355	0	103%	1 100 601	983 975	116 626	89%	89%													
933 058	222 297	710 761	24%	454 952	264 163	190 789	58%	444 453	194 630	249 823	44%	1 832 463	681 090	1 151 374	37%	37%													
194 254	86 099	108 154	44%	189 929	76 308	113 621	40%	198 054	83 749	114 306	42%	582 237	246 156	336 081	42%	42%													
168 893	47 068	121 824	28%	228 973	95 582	133 390	42%	194 562	50 289	144 273	26%	582 427	192 940	389 487	33%	33%													
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13 061	40 079	0	307%	13 105	26 395	0	201%	13 002	28 811	0	222%	39 169	95 285	(56 116)	243%	243%													
1 152	782	370	68%	3 314	1 152	2 162	35%	1 449	1 915	0	132%	5 914	3 849	2 066	65%	65%													
209 975	110 451	99 523	53%	268 561	92 609	175 952	34%	273 622	90 869	182 753	33%	752 158	290 930	461 228	39%	39%													
233 172	58 846	174 326	25%	233 901	26 824	207 076	11%	234 147	25 954	208 198	11%	701 220	111 625	589 595	16%	16%													
409 804	107 035	302 769	26%	409 088	57 601	351 488	14%	411 319	53 166	358 152	13%	1 230 211	217 802	1 012 409	18%	18%													
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!													
64 901	37 436	27 464	58%	65 460	80 409	0	123%	62 327	55 893	6 434	90%	192 687	173 739	18 948	90%	90%													
19 555	18 931	624	97%	16 835	6 832	10 004	41%	16 611	13 523	3 088	81%	53 002	39 286	13 715	74%	74%													

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

Dr Beyers Naude Local Municipality

Period: July 2025 to March 2026

Financial Year - 2025/2026

Rates reconciliation

Reconciliation

Property rates

	<u>R</u>
Assessment Rates SITE DB (Annual debit raising per Valuation Roll on 1 July 2025)	61298368.96
Total as per GL Rates Income Accounts on System at year end	<u>-61157610.62</u>
DIFFERENCE	<u>140758.34</u>

Reconciling items DEBTORS

Interim Debit Raising done with journals 202508	-45839.36	
Adjust Annual Debit Jnls	-17889.78	
Debtors Journals (Current Year Corrections)	0.00	
Debtors Journals (Incorrectly done to Rates Income Votes)	-1449.17	
Debtors Journals (Previous Year Corrections)	-230543.87	
GL Journal Corrections	154963.84	-140758.34

Reconciling items GENERAL LEDGER

Correction of DB Jnls done to incorrect votes	<u>0.00</u>	0.00
UNRECONCILED DIFFERENCE		<u>0.00</u>

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

Below is the Eskom March reconciliation and invoice due and payable during April 2026. A payment of R 4 million was made towards the Eskom bulk current account during March 2026. The proof of payment is provided below.

Reconciliation for Eskom - MARCH 2026

BALANCE PER SYSTEM REPORT	543 408 622.99
MUNICIPAL DEBT RELIEF	398 279 009.98
TOTAL BALANCE IN SYSTEM	941 687 632.98

ESKOM STATEMENT - 930 496 148.67

VARIANCE - Payment on statement not on system 11 191 484.31



ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101506

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

SOUTHERN REGION
PO BOX 377 Belville 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	5021791.98
BILLING DATE	2026-04-02
TAX INVOICE NO	65098068491
ACCOUNT MONTH	MARCH 2026
CURRENT DUE DATE	2026-05-02
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: cudjoel@bnlm.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE	R	19,662.78
ADMINISTRATION CHARGE	R	3,829.43
TRANSMISSION NETWORK CAPACITY	R	210,892.90
DIST. NETWORK CAPACITY CHARGE	R	471,509.14
NETWORK DEMAND CHARGE	R	193,613.85
ANCILLARY SERVICE (ALL)	R	23,091.23
GENERATOR CAPACITY CHARGE	R	142,769.40
LEGACY CHARGE (ALL)	R	1,305,685.26
ENERGY CHARGE (STD) 2,414,024.00	R	3,692,346.19
ENERGY CHARGE (PEAK) 1,037,978.00	R	2,823,834.49
ENERGY CHARGE (OFF) 2,655,269.00	R	2,895,483.76
SERVICE CHARGE	R	35,299.08
ELECTRIFICATION AND RURAL SUBS (ALL)	R	306,585.01
URBAN LOW VOLTAGE SUBSIDY	R	33,450.00
DX EXCESS NETWORK CAPACITY CHA	R	67,449.44

TOTAL CHARGES FOR BILLING PERIOD R 12,225,301.96

ACCOUNT SUMMARY FOR MARCH 2026

BALANCE BROUGHT FORWARD (Due Date 2026-04-04)	R	915,406,749.06
PAYMENT(S) RECEIVED (ACB Payment - 2026-03-18)	R	-4,000,000.00
TOTAL CHARGES FOR BILLING PERIOD	R	12,225,301.96
ADJUSTMENTS (Summary - See attachment for details)	R	5,050,909.59
VAT RAISED ON ITEMS AT 15%	R	1,813,188.06

CURRENT		
19,247,388.44	TOTAL DUE	R 930,496,148.67



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

Dear Eskom_Dr Beyers Naude

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

Reference number	260318BBC00023798C00023798
Beneficiary name	Eskom_Dr Beyers Naude
Bank name	ABSA BANK
Beneficiary account number	XXXXX0469
Beneficiary branch number	632005
Beneficiary reference	6502101957
Amount	R 4000000.00
Payment date and time	2026/03/18 13:06:45

20. ANNEXURE C



RE : QUARTERLY SCM REPORT 2025/26 QUARTER 3

Purpose

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

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

All officials in key positions have been appointed. The only vacant positions to be filled are those of the stores general worker (1) and stores clerk (1). New organogram approved with additional staff to support the SCM Structure

Order Processing

All departments have become accustomed to electronic requisition processing.

DBNLM Municipal Supplier Database

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

Contracts that have been extended

- R-Data

Bid Committees

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

Procurement Plan

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

Purchases processed for QUARTER 3 excluding VAT.

The SCM Regulations, under the Local Government: Municipal Finance Management Act 56 of 2003 prescribes the process of Acquisition management in relation to purchases made and their thresholds. These are detailed in Part 2 of the regulations. "SEE BELOW PURCHASE TABLE FOR QUARTER 3.

PURCHASE ORDERS FOR QUARTER 3		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 13 114 220.25	16
C - Contracts	R 14 098 275.98	59
D - Deviations	R 5 059 536.81	28
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 61 922 500.75	325
P – Petty cash	R 187 288.46	157
R – Invitation to quote	R 1275 490.00	12
S – Subsistence & travel	R 669 464.43	320
T - Tenders	R 12 703 025.22	47

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 5 777 239.32 inclusive of all costs.** "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR QUARTER 3 Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

Tenders Awarded for QUARTER 3

QUARTER 3					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
123/2025	UPGRADING OF INFORMAL SETTLEMENT: RIEMVASKMAK AND VRYGROND IN GRAAFF-REINET	EASTCAPE PLATINUM T/A PLATINUM CONSTRUCTION	R 17 304 840.71	14/01/2026	GRANTS (DHS)
17/2026	PAVING OF UMASIZAKHE	BATY JV	R 5 767 647.33	18/02/2026	GRANT FUNDING (OTP)
133/2025	PROVISION OF CASH IN TRANSIT SERVICES	FIDELITY CASH SOLUTIONS (PTY) LTD	R 35 674.09 / MONTH	18/02/2026	OWN FUNDING
132/2025	CONSULTING ENGINEERING: WATER CONSERVATION AND DEMAND MANAGEMENT STRATEGY	ENGINEERING ADVICE & SERVICES	R 395 600.00	18/02/2026	OWN FUNDING
13/2026	CONSULTING ENGINEERS: UPGRADING OF STORMWATER INFRASTRUCTURE IN GRAAFF-REINET	MJM CONSULTING ENGINEERS	R 1 199 999.00	16/03/2026	GRANT FUNDING (MIG)
14/2026	CONSULTING ENGINEERS: UPGRADING OF	MJM CONSULTING ENGINEERS	R 960 713.42	16/03/2026	GRANT FUNDING (MIG)

	GRAAFF-REINET WASTEWATER TREATMENT WORKS				
19/2026	CONSULTING ENGINEERS: UPGRADING OF WILLOWMORE WELLFIELD BOREHOLE DEVELOPMENT	MJM CONSULTING ENGINEERS	R 1 776 738.41	25/03/2026	GRANT FUNDING (MIG)

RFQs Awarded for QUARTER 3

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
PROVISION OF TRAINING SERVICES: BID COMMITTEE TRAINING	TRAINERS WITHOUT BORDERS	BEY-SCM-581	23/01/2026 R/470	R 40 233.90	OWN FUNDING
SUPPLY AND DELIVERY OF AUTOMOTIVE LUBRICANTS	SERVIPIX 72 CC	BEY-SCM-593	29/01/2026 R/471	R 159 712.00	OWN FUNDING
SUPPLY AND DELIVERY OF CLEANING EQUIPMENT	SERVIPIX 72 CC	BEY-SCM-594	29/01/2026 R/472	R 217 660.50	OWN FUNDING
SUPPLY AND DELIVERY OF HAND TOOLS	SERVIPIX 72 CC	BEY-SCM-595	29/01/2026 R/472	R 33 965.25	OWN FUNDING
CONSULTANCY SERVICES – APPOINTMENT OF A STRUCTURAL ENGINEER FOR THE ASSESSMENT OF A MUNICIPAL STRUCTURAL BUILDING IN HEYTLERVILLE, CHURCH STREET	TLOU TADIMA PROJECTS (PTY) LTD	BEY-SCM-599	20/02/2026 R/475	R 84 927.50	OWN FUNDING
SUPPLY AND DELIVERY OF GARDEN TOOLS	PREMIER PIPE SUPPLY	BEY-SCM-598	02/03/2026 R 476	R 95 116.50	OWN FUNDING
SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SERVIPIX 72 CC	BEY-SCM-597	02/03/2026 R477	R 90 892.55	OWN FUNDING
REPAIR AND MAINTENANCE TRAFFIC DEPARTMENT STORAGE ROOM	SERVIPIX 72 CC	BEY-SCM-542	05/03/2026 R479	R 123 347.10	OWN FUNDING
SUPPLY AND DELIVERY OF CLEANING	PREMIER PIPE SUPPLY	BEY-SCM-607	13/03/2026 R485	R 78 499.00	OWN FUNDING

MATERIAL					
RESURFACING OF NETBALL FIELD N BERDEEN	WORLD FOCUS 1212 CC	BEY-SCM-603	31/03/2026 R491	R 149 500.00	OWN FUNDING
RESURFACING OF ANSENVILLE NETBALL FIELD	WORLD FOCUS 1212 CC	BEY-SCM-604	31/03/2026 R492	R 201 250.00	OWN FUNDING
UPGRADING OF PORSOSHOE LIBRARY IN GRAAFF-REINET	SERVIPIX 72 CC	BEY-SCM-605	31/03/2026 R49 3	R 191 709.20	OWN FUNDING
SUPPLY AND DELIVERY OF PORTABLE K53 MOTORCYCLE TESTING SYSTEM	TRUVELO AFRICA ELECTRONICS DIVISION (PTY) LTD	BEY-SCM-584	20/03/2026 D2008	R 106 647.31	OWN FUNDING



PENDING TENDERS QUARTER 3			
TENDER	DESCRIPTION	STATUS	FUNDING
54/2025 (RE- ADVERTISEMENT)	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
110/2025	LEASE OF URQUHART/CARAVAN PARK – GRAAFF-REINET	CANCELLED	N/A
08/2026	UPGRADING OF ERASMUSKLOOF / GROOT RIVIER WATER SUPPLY.	EVALUATION COMMITTEE	GOVERNMENT GRANTS
52/2025	INSTALLATION OF RAW WATER STORAGE AT GRAFF-REINET WTW.	EVALUATION COMMITTEE	GOVERNMENT GRANTS
122/2025	SUPPLY AND DELIVERY OF ONE (1) ONLY NEW ON AND OFF- ROAD DOUBLE CAB FIRE FIGHTING VEHICLE	EVALUATION COMMITTEE	DISTRICT GRANTS
10/2026	RENTAL, SUPPLY, DELIVERY, INSTALLATION, OF NEW HYGIENE EQUIPMENT AND MAINTANANCE OF SHE BINS FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
17/2026	SUPPLY AND DELIVERY OF SAFETY BOOTS AND SHOES	EVALUATION COMMITTEE	OWN FUNDING
18/2026	SUPPLY AND DELIVERY OF CLEANING MATERIAL FOR A PERIOD OF 12 MONTHS	EVALUATION COMMITTEE	OWN FUNDING

E-Tender Challenges

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

Training

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

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 10/04/2026
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 10/21/2026

DEVIATIONS FROM 01 FEBRUARY 2026 TO 28 FEBRUARY 2026
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD		R 3 747 015,56						
Applicable paragraph in SCM policy	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	BILLSON TRUCKS	R41 111,66	11/02/2026	Cherry picker truck GRT went out on tender for refurbishment and breakdown in the warranty timeframe therefore we had no other options as to call out the service provider Billson Trucks who was working on the truck.	INFRASTRUCTURE SERVICES	15/12/2025	DR. E. M. RANKHWANA
36(1)(a)(ii)	Sole provider of goods and or services/Agents/Limited suppliers within area							
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	FLIGHT CENTRE TRAVEL GROUP	R12 458,64	09/02/2026	It is impractical to follow the SCM Procedures due to the limited time of payment to be made. D/1978	DIFFERENT DIRECTORATE DEPARTMENTS		
		AYABONA CONSTRUCTION AND PROJECTS	R2 809 749,76	10/02/2026	MDRG Phase 2 is funding that was made available for emergency repair work on the road infrastructure that was damaged during floods in Feb 2023. COGTA through the MDRG has made funding available, R 2 005 000,00 in Sep 2024. The municipality followed the normal procurement process to appoint a PSP and a contractor. We wish to request approval to deviate from these Supply Chain processes due to a meeting in Cape Town which requires the MM and Directors (Corporate, Finance and Infrastructure Services) to be close to the meeting venue as they will not have access to own Transport to travel between the meeting and their accommodation. D/1983 CAMERA AND TRAFFIC LIGHT FINES. D/1984	INFRASTRUCTURE SERVICES	03/02/2026	DR. E. M. RANKHWANA
		SOUTHERN SUN CAPE SUN SYNTELL NETWORKS HOERSKOOI PACALSDORP	R27 666,20 R731 503,50 R5 400,00	12/02/2026 17/02/2026 19/02/2026	This is a request to deviate from SCM process regarding the Consultation for Mr. Morne Nel. It is with this information that we are requesting to deviate as Mr. Nel was preferred by Dr. D. Rall for consultation with Henderson and Partners.	DIFFERENT DIRECTORATE DEPARTMENTS COMMUNITY SERVICES SPU / MM'S OFFICE	11/02/2026 26/03/2025	KALELLO MANGOKA DR. E. M. RANKHWANA
		HENDERSON AND PARTNERS	R2 245,80	24/02/2026	DelCell is a Third Party and provide prepaid electricity to the Community of Sewefontein in the Bavianskloof without prepaid to the whole Community will be without electricity. D/1988	MANAGER: HUMAN RESOURCES	12/02/2026	DR. E. M. RANKHWANA
		DELCELL	R10 000,00	24/02/2026	The employees applied to complete their National Senior Certificate (NSC) through the Matric Programme on several occasions, however, no responses were received from training providers. D/1992	INFRASTRUCTURE SERVICES	18/02/2026	ZOLEKA KALI
		WATERFALL SCHOOL OF BUSINESS	R106 880,00	25/02/2026		HUMAN: RESOURCES MANAGER	06/02/2026	DR. E. M. RANKHWANA
	Any contract relating to the publication of notices and advertisements by Municipality							
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.							

DEVIATIONS FROM 01 MARCH 2026 TO 31 MARCH 2026
 THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

APPLICABLE PARAGRAPH IN SCM POLICY	REASON FOR DEVIATION	SUPPLIER	AMOUNT	ORDER DATE	DESCRIPTION OF GOODS/SERVICES	CATEGORY	APPROVAL DATE	APPROVED BY
36(1)(e)(i)	Emergency in terms of Dr Beyers Naude Local Municipality							
	SCM Policy							
36(1)(a)(i)	Sole provider of goods and/or services/agents/limited suppliers within area	HEROTEL	R399.00	27/03/2026	The office is surrounded by mountains which makes reception very poor. The current Municipal contractor BCK tried to use a Vsat connection which failed. We also tried MTN simcards which could not receive signal in the area. The only stable wireless solution in the area, IGENHERO TEL, is being used by all farmers. D/2008	ICT - MM'S OFFICE	29/10/2025	DR. E.M. BANKHWANA
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement process	FLIGHT CENTRE TRAVEL GROUP	R4 489.66	2025/04/03	Impractical to book flights without immediate /same-day payment. Change in airlines and flight times. D/1999	INFRASTRUCTURE SERVICES	2026/02/03	DR. E.M. BANKHWANA
		FLIGHT CENTRE TRAVEL GROUP	R5 639.32	2026/05/03	It is not possible to obtain (three) quotations for air travel as the availability is restricted to time to confirm the booking. D/2002	CORPORATE SERVICES	2026/05/05	MR. R. JEGELS

21. ANNEXURE D



Dr. Beyers Naudé

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RE : REPORT ON THE CONTRACT MANAGEMENT – 2025-26 QUARTER 3

Purpose

This report is intended to project the implementation of Contract Management for the period as outlined above.

Contract Management Structure

The position of SCM Practitioner Contract Management has been approved for advertisement and will be filled before the end of the financial year. The function is currently being performed by the Senior Accountant: Demand Management until the position is filled.

A Contract Management Committee has been established to aid with the facilitation of the function, meeting at least once a month.

Active Tenders

There are currently 73 active tenders:

- Technical Department – 45
- Finance Department - 17
- Corporate Services – 7
- MM's Office – 1
- Community Services – 3

Long-term contracts valid for more than 3 years:

- Standard Bank - T 129/2023: Provision for Banking Services
- DDP Valuers - T 32/2023: Valuation Roll and Supplementary Services

Grant Funded Projects

A total of 24 projects are grant funded infrastructure projects whereby the balance (49) are tenders to ensure operational efficiency.

Recurring contracts are coming to an end within 6 months.

The following contracts are coming to an end within the next 6 months:

- T 30/2023: Panel of Training Service Providers – 30 June 2026
- T 99/2022: Panel of Attorneys – April 2026
- T 115/2022: Supply and Delivery of New lease vehicles for a period of 3 years – September 2026

New Tender Process

Appointment of a panel of attorneys

Lease vehicles Tender

Rates based contracts monitoring

Four crucial monitoring checks

1. Rates vs tender
2. Planned quantity vs actual
3. Cumulative spend vs budget
4. Track performance

Rates vs tender

By consistently comparing the invoice with the tender rate we can identify potential overspends, discrepancies and inefficiencies.

Quantity vs actual

Ensure that quantity of units billed are in accordance with what was approved, by verifying actual delivery outputs (delivery notes, square meters constructed, quantity and type of guards, percentage of completion against key milestones).

Spend vs budget

Ensure that what is being spent is in terms of the approved budget by:

- Tracking all invoices paid and committed invoices (forecasting to know true financial position)
- End user departments regular budget assessments
- Identifying possible spending variances – adjustment if sufficient merits exist or don't

Track performance

Rates are meaningless if performance is poor:

- Delivery times
- Downtime or service gaps
- Work quality

Penalties

Variation orders

No variation orders were approved

Extensions

The following two tenders are extended:

- R-Data – Financial System
- Muncomp – Municipal Administration System (Month to Month)

The contract of R-data for the Promun Financial System is extended annually. NT has sent out communication advising municipalities not to change financial systems, as they are in the process of

conducting an audit to determine MSCOA compliance of various companies. The exercise of changing financial systems is very cumbersome.

The contract of Muncomp systems has been entered into in 2001 before SCM regulations came into effect and is renewed every second year. The system is used for administrative/filing purposes whereby all official documentation is stored upon. A new service provider has been appointed.

TD/RFQ #	START DATE	DESCRIPTION	SUCCESSFUL BIDDER	CONTRACT VALUE	AMOUNT PAID	ESTIMATED COMPLETION DATE	FUNDED	BUDGET
MUNCOMP SYSTEMS	2001/07/01	Municipal Administration System	Muncomp Systems	R 3 004 010.58	R 3 004 010.58	Month to month Monthly Licence Fee (New service provider appointed)	Own Resources	
R-DATA	2012/07/01	Financial System	R-data	R 11 468 434.57	R 11 468 434.57	Annual Licence Fee	Own Resources	
15/2022	2022/06/08	Rental of Photocopier Machines for a period of 2 Years	SKY Metro Equipment	Rates	R 13 301 574.84	2025/10/31 New Tender advertised, cancelled to be re-advertised	Own Resources	R 4 289 019,00
99/2022		PANEL OF ATTORNEYS FOR A PERIOD OF 3 YEARS	VARIOUS	Rates	R 5 396 230.41	2026/04/19	Own Funding	R 2 578 506,00
115/2022	20/04/2022 2023/03/13	SUPPLY AND DELIVERY OF NEW LEASE VEHICLES FOR A PERIOD OF 3 YEARS	Sky Metro	Rates	R 19 006 424.10	2026/10/30	Own Resources	R 8 515 922,00
30/2023		PANEL OF TRAINING SERVICE PROVIDERS	VARIOUS	Rates	R 111 435.00	2026/05/30	Own Funding	R 627 600,00
31/2023	01/06/2023	COMMUNICATION AND NETWORK STRENGTHENING SDWAN FOR A PERIOD OF 3 YEARS	BCX	Rates	R 1 702 399.11	2026/05/30	Own Funding	R 3 347 200,00
32/2023	01/06/2023 05/07/2023	COMPILATION OF MUNICIPAL VALUATION ROLL	DDP VALUERS	Rates	R 3 087 688.70	2029/06/30	Own Funding	R6 400 000,00

43/2024	TENDER	27/06/2024	MDRG: ROADS RECECOVERY AND REHABILITATION	PLATINUM CONSTRUCTION	R 4 790 089.67 (Remainder of Original Contract)	R 1 750 462.87	2026/06/30	Government Grants (MIG)	
62/2023			SUPPLY AND DELIVERY OF WATER METERS AND FITTINGS	PREMIER PIPE SUPPLY	R 1 299 454.00	R 329 164.53	2024/02/28	Own Resources	
68/2023		06/10/2023	COMMUNITY LIGHTING: HIGH MAST LIGHTS FOR GRAAFF-REINET AND ABERDEEN	MDL ELECTRICAL	R 5 066 578.00	R 3 273 582.30	2024/06/30	Government Grants (MIG)	
69/2023 (RE-ADVERTISED) CONSULTANTS		01/09/2023	CONSULTING ENGINEERS: GROUNDWATER STUDY AND EXPLORATION OF DRILLING FOR NEW WELLFIELD IN WILLOWMORE	MJM CONSULTING ENGINEERS	R 1 749 999.00	R 811 305.50	2024/06/30	Government Grants (WSIG)	
94/2023		10/10/2023	APPOINTMENT OF A PANEL OF TRAINING SERVICE PROVIDERS FOR A PERIOD OF 3 YEARS	VARIOUS	RATES	R 404 214.00	2026/10/30	Own Funding	R 1 405 940,00
117/2023		09/11/2023	EXPLORATION DRILLING IN WILLOWMORE WELLFIELD	STEYNS DRILLING	R 12 889 545.00	R 10 864 523.80	2025/06/30	Government Grants (WSIG)	
127/2023		10/10/2023	SUPPLY OF FUEL AND OIL IN JANSENVILLE FOR A PERIOD OF 3 YEARS	NOORSVELD TRUST	RATES	R 1 170 215.31	2027/02/28	Own Funding	R 16 633 416,00
128/2023		2024/03/01	SUPPLY OF FUEL AND OIL IN	ZAAYMANS GARAGE	RATES	R 3 624 389.35	2027/02/28	Own Funding	R 16 633 416,00

129/2023	20/03/2024	WILLOWMORE FOR A PERIOD OF 3 YEARS PROVISION OF BANKING SERVICES FOR A PERIOD OF 5 YEARS	STANDARD BANK	RATES	R 396 110.75	2029/06/30	Own Funding	
130/2023	26/01/2024	SUPPLY AND DELIVERY WATER DETERMINANDS	QPOINT GROUP	RATES	R 14 299 764.24	2027/01/25	Own Funding	R7 332 265,00
132/2023	2023/12/13	REHABILITATION OF ROADS: RESEALING AND PATCHING	LE THATO TRADING ENTERPRISE	RATES	R 1 800 000.00	2026/06/30	Own Funding	R 4 050 000,00
136/2023	13/12/2023	PROPOSALS FOR EPM GENERATED REMUNERATION-BASED: MUNICIPAL ELECTRICITY DISTRIBUTION NERSA COMPLIANCE AND OPTIMIZATION CONSULTATIVE SERVICES FOR A PERIOD OF 3 YEARS	UTILITY CONSULTING SERVICES	12% OF NEW ELECTRICITY PRICE MARGIN (EPM)	R 15 000 000.00	2026/12/12	Generated Funding	R
137/2023	09/05/2024	REPAIR AND MAINTENANCE OF HIGHMAST LIGHTS	MDL ENGINEERING COMPANY	RATES	R 861 502.80	2025/06/30	Own Funding	R.1 060 000,00
11/2024	22/05/2024	PROVISION OF A FLEET/FUEL MANAGEMENT SYSTEM FOR A PERIOD OF 3 YEARS	CTRACK	RATES	R 478 814.00	2027/06/30	Own Funding	R 447 032,00
12/2024	22/05/2024	PANEL OF SERVICE PROVIDERS FOR THE FITMENT AND INSTALLATION OF TYRES FOR A PERIOD OF 3 YEARS	GRAAFF-REINET SUPA QUICK	RATES	R 1 108 592.09	2027/06/30	Own Funding	R 2 100 000,00

15/2024	09/05/2024	CONSULTING ENGINEERS: MUNICIPAL ROAD NETWORK RECOVERY	KCS CONSULTANTS	R 1 423 191.38	R 859 708.26	2025/06/30	Government Grants (MIG)	R 4 289 019,00
24/2024	22/05/2024	PROVISION OF SHORT -TERM INSURANCE FOR A PERIOD OF 3 YEARS	KUNENE MAKOPO RISK SOLUTIONS	RATES	R 2 568 030.21	2027/06/30	Own Funding	R 2 449 422,00
44/2024	25/07/2024	CALCULATION OF PROVISION FOR LANDFILL SITES FOR A PERIOD OF 3 YEARS	JG AFRIKA	R 263 313.05	R 153 212.20	2027/06/30	Own Funding	
49/2024	22/05/2024	PROVISION OF TRAINING SERVICES: FETC ENVIRONMENTAL PRACTICE: SAQA ID	AMANGILE ACADEMY	R 24 999.00 PER LEARNER	R 377 484.90	2025/06/30	Government Grants (LGSETA)	R 4 492 532,00
50/2024	22/05/2024	PROVISION OF TRAINING SERVICES: FETC ENVIRONMENTAL PRACTICE: SAQA ID	AMANGILE ACADEMY	R 499 980.00	R 192 992.00	2025/06/30	Government Grants (LGSETA)	R 1 405 940,00
56/2024	25/09/2024	PANEL FOR THE HIRING OF PLANT, MACHINERY AND EQUIPMENT	VARIOUS	RATES	R 602 437.16	2027/06/30	Own Funding	R 968 000,00
57/2024	30/08/2024	MANUFACTURE REFURBISH AND REPAIR TRUCKS	SKY METRO EQUIPMENT	R 2 505 604.26	R 2 505 604.26	Completed	Own Funding	
58/2024	25/10/2024	SUPPLY AND DELIVERY OF PHOTOSTAT PAPER FOR A PERIOD OF 2 YEARS	SERVIPIX 72 CC	RATES	R 569 250.00	2026/10/31	Own Funding	R 1 340 096,00

166/2024	25/09/2024	SUPPLY AND DELIVERY OF WATER CHEMICALS AND GASES	METSI CHEMICAL SOLUTIONS	RATES	R 2 210 961.82	2027/09/30	Own Funding	R 2 489 480,00
167/2024	12/11/2024	CONSULTING ENGINEERS: INFORMAL SETTLEMENTS UPGRADING	MJM CONSULTING ENGINEERS	R 999 990,00	R 107 269.70	2026/06/30	Own Funding	
169/2024	25/09/2024	REPAIR AND MAINTENANCE OF PUMPS, GENERATORS, WATER/WASTE WATERPUMPSTATIONS AND FACILITIES FOR A PERIOD OF 3 YEARS	NORTHFIELD ENGINEERING JV IKAMVA LABANTU ENGINEERING	RATES	R 5 334 355.22	2027/08/31	Own Funding	R 7 600 000,00
175/2024	16/10/2024	MANUFACTURE, REPAIR AND REFURISHMENT OF VEHICLES	BILLSON TRUCKS PE	R 2 192 435.79	R 2 108 327.56	2025/06/30	Own Funding	
176/2024	17/10/2024	SUPPLY AND DELIVERY OF TRANSFORMERS	ACTOM ELECTRICAL PRODUCTS	R 816 679,40	-	2025/02/28	Own Funding	
177/2024	25/10/2024	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING	PIENAAR BROTHERS	R 1 950 632,59	R 1 787 454.51	2025/02/28	Own Funding	
VARIOUS	2024/11/12	PROVISION OF SECURITY SERVICES	AMALHLO	RATES	R 9 146 491.57	2027/06/30	Own Funding	R 48 400 006,00
178/2024 (RE-ADVERTISEMENT)	2025/05/20	PROVISION OF SECURITY SERVICES	GAP MANAGEMENT	RATES	R 17 824 909.42	2028/05/19	Own Funding	R 48 400 006,00
186/2024	12/11/2024	SUPPLY AND INSTALLATION OF	M&A SERVICE CENTRE	RATES	R 205 590.51	2027/11/30	Own Funding	R 2 100 000,00

19/1/2024	17/10/2024	BATTERIES FOR A PERIOD OF 3 YEARS CONSULTING ENGINEERS: CONSTRUCTION OF A MULTI PURPOSE CENTRE IN GRAAFF-REINET	LA CONSULTING ENGINEERS	R 469 974.81	-	2026/06/30	Government Grants (DHS)
20/1/2024	27/11/2024	PANEL OF CONSULTANTS FOR A PERIOD OF 3 YEARS	ENGINEERING ADVICE	R 795 071.55	R 683 235.52	2027/06/30	Government Grants
20/1/2024	13/01/2025	PANEL OF CONSULTANTS FOR A PERIOD OF 3 YEARS	MJM CONSULTING ENGINEERS	R 599 999.00	R 269 464.34	2027/06/30	Government Grants
20/1/2024	27/11/2024	PANEL OF CONSULTANTS FOR A PERIOD OF 3 YEARS	LA CONSULTING ENGINEERS	R 546 250.00	R 240 703.75	2027/06/30	Government Grants
20/1/2024	25/07/2025	PANEL OF CONSULTANTS FOR A PERIOD OF 3 YEARS	MJM CONSULTING ENGINEERS	R 398 215.67	R 359 42.53	2027/06/30	Government Grants
20/1/2024	09/04/2025	PANEL OF CONSULTANTS FOR A PERIOD OF 3 YEARS	MJM CONSULTING ENGINEERS	R 569 000.00	R 275 666.66	2027/06/30	Government Grants
20/1/2024	09/04/2025	PANEL OF CONSULTANTS FOR A PERIOD OF 3 YEARS	MJM CONSULTING ENGINEERS	R 699 999.00	R 561 807.61	2028/04/09	Government Grants
20/7/2024	01/04/2025	PROVISION OF AN ELECTRICITY VENDING SYSTEM FOR A PERIOD OF 3 YEARS	UTILITIES WORLD	RATES	R 1 344 398.76	2028/03/31	Prepaid Electricity Sales
							N/S

21/3/2024	2024/12/17	UPGRADING OF THE WILLOMORE BULK WATER SUPPLY	PLATINUM CONSTRUCTION	R 9 571 154.45	R 7 706 302.81	2025/06/30	Government Grants
21/8/2024	17/02/2025	ROAD NETWORK UPGRADING	GINGORDIN METHODS TRADING CC	R 18 664 005.98	R 4 758 188.32	2026/06/30	Government Grants (MIG)
21/8/2024 (CESSION)	2025/10/08	ROAD NETWORK UPGRADING	MANTISHE CONSTRUCTION	R 11 319 738.66	R 7 177 249.81	2026/06/30	Government Grants (MIG)
11/2025 (RE-ADVERTISEMENT)	2025/04/14	MDRG RECOVERY AND ROAD REHABILITATION	AYABONA CONSTRUCTION	R 2 809 749.76	-	2026/06/30	Government Grants (MDRG)
17/2025 (RE-ADVERTISEMENT)	2025/06/05	PAVING OF UMASIZAKHE LOCATION IN DR BEYERS NAUDE MUNICIPALITY	BATY JV	R 5 767 647.33	-	2026/06/30	Government Grants (OTP)
18/2025	2025/07/04	RECORDS MANAGEMENT SYSTEM FOR A PERIOD OF 3 YEARS	BUSINESS ENGINEERING	RATES	-	2028/06/30	Own Funding
19/2025	2025/07/04	SUPPLY OF FUEL AND OIL IN GRAAFF-REINET FOR A PERIOD OF 3 YEARS	GEM GARAGE	RATES	R 2 805 105.80	2028/06/30	Own Funding R 16 633 416,00
20/2025	2025/09/02	SUPPLY OF FUEL AND OIL IN ABERDEEN FOR A PERIOD OF 3 YEARS	VOLKSDELTA	RATES	R 233 181.30	2028/08/31	Own Funding R 16 633 416,00
21/2025	2025/02/27	SUPPLY OF FUEL AND OIL IN STYETLERVILLE FOR A PERIOD OF 3 YEARS	BKB LIMITED	RATES	R 184 438.61	2028/09/25	Own Funding R 16 633 416,00
22/2025	2025/07/04	SUPPLY, DELIVERY AND OFFLOADING OF CEMENT	SERVPIX 72 CC	RATES	R 67 500.00	2027/06/30	Own Funding

23/2025	2025/07/30	SUPPLY, DELIVERY AND OFFLOADING OF BITUMEN PRODUCTS	SERVIPIX 72 CC	RATES	R 448 120.66	2027/07/30	Own Funding	R 4 492 532,00
28/2025	2025/07/30	FINANCE MANAGEMENT MINIMUM COMPETENCY TRAINING	AMAGILE ACADEMY	RATES	R 579 550.00	2026/06/30	Government Grants (FMG)	R 360 000,00
43/2025	2025/05/29	REVENUE BASED STRATEGIES	LEELO AND PARTNERS	RATES	-	2025/05/28	AT RISK	
44/2025 (RE-ADVERTIS EMENT)	2025/09/25	APPOINTMENT OF A SERVICE PROVIDER FOR JOB EVALUATION MAINTENANCE PHASE	BRIAN SINGH CONSULTING	RATES	R 293 569.24	2027/09/24	Own Funding	
48/2025	2025/08/06	APPOINTMENT OF A PROFESSION VALUER	DDP VALUERS	RATES	-	2028/07/31	Own Funding	R 3 347 200,00
49/2025	2025/07/30	SUPPLY AND DELIVERY OF WATER METERS FOR A PERIOD OF 2 YEARS	SERVIX 72 CC	RATES	R 1 287 540.00	2027/07/30	Own Funding	
50/2025	2028/06/30	CLEANING OF SEWERAGE PUMPSTATIONS AND DRAINS	POLLUTION CONRTOL SERVICES	RATES	R 31 071 161.60	2028/06/30	Own Funding	R 4 800 000,00
51/2025	2025/07/30	SUPPLY AND DELIVERY OF WATER PIPES AND FITTINGS	PREMIER PIPE SUPPLE	I 063 732.12	-	2026/02/28	Own Funding	
52/2025 (CESSION)	2025/11/11	INSTALLATION OF RAW WATER STORAGE AT THE WTW	EMPOMPA TADING	R 3 883 836.06	R 3 883 836.06	2026/06/30	Government Grants (MIG)	

52/2025 (CESSION)	2025/10/09	INSTALLATION OF RAW WATER STORAGE AT THE WTW	SBS TANKS	R 6 662 962.04	R 6 662 962.04	2026/06/30	Government Grants (MIG)	
53/2025	2025/09/02	PROVISION OF A TECHNICAL VOICE SOLUTION	SKY METRO EQUIPMENT	RATES	R 1 062 045.96	2028/08/31	Own Funding	
70/2025 (RE-ADVERTIS EMENT)	2025/10/31	UPGADING OF COLLIE KOEBERG SPORT COMPLEX; PHASE 2	UPAHLA CONSTRUCTIO N	9 478 399.11	R 7 523 312.63	2026/06/30	Government Grants (MIG)	
71/2025	2025/08/01	FLOOD REMEDIAL DAMAGE REPAIRS	LRC CIVILS	R 10 798 306.64	R 9 789 194.14	2026/06/30	Government Grants (MIG)	
73/2025	2025/09/02	UPGRADING AND REFURBISHMENT OF BRIDGES AND CULVERTS	GANGALA TRADING	R 12 511 929.63	R 3 337 138.41	2026/06/30	Government Grants	
79/2025 (RE-ADVERTIS EMENT)	2025/12/04	CONSTRUCTION OF MULTI PURPOSE CENTRE IN ASHERVILLE, GRAAFF-REINET	KM26 PROJECTS				Government Grants	
90/2025	2025/11/04	WATER/WASTE WATER TREATMENT REAGENTS	SAINS AGENCIES	R 9 131 457.49	-	2026/12/13	Own Funding	R 2 489 480,00
108/2025	2025/10/31	ROADS AND RECOVERY	AYABONA CONSTRUCTIO N			2028/10/29	Government Grants (MDRG)	
113/2025	2025/12/03	SUPPLY AND DELIVERY OF WATER RETICULATION MATERIAL	SERVIPX 72 CC	R 5 043 099.77	R 3 83 258.60	2026/06/30	Own Funding	
114/2025	2025/12/03	SUPPLY AND DELIVERY OF COMPUTER EQUIPMENT	RENRC BUSINESS SOLUTIONS	R 1 272 454.53	R 1 272 454.53	2025/12/09	Own Funding	
				R 456 356.80	-	2026/02/30		



121/2025	2025/12/03	MANUFACTURE, REPAIR AND REFURBISHMENT OF TOYOTA DYNA CHERRY PICKER	SKY METRO EQUIPMENT	R 544 979.25	-	2026/02/28	Own Funding
123/2025	2026/01/14	UPGRADING OF INFORMAL SETTLEMENTS	PLATINUM CONSTRUCTION	R 17 304 840.71	-	2028/06/30	Government Grants (DHS)
124/2025	2025/12/03	CONSULTING ENGINEERS: ERASMUSKLOOF WATER SUPPLY	MIM CONSULTING ENGINEERS	R 495 025.00	-	2026/06/30	Government Grants (MG)
132/2025	2026/02/18	CONSULTING: WATER CONSERVATION AND DEMAND MANAGEMENT	ENGINEERING ADVICE AND SERVICES	R 395 600.00	-	2026/06/30	Own Funding
133/2025	2026/02/18	CASH IN TRANSIT SERVICES	FIDELITY CASH SOLUTIONS	RATES	-	2029/03/31	Own Funding

Overpayments

None

Challenges experienced

There is no dedicated official appointed to perform the duties of contract management.

Compiled Koeberg	By: J.	SCM Practitioner	Signature: 	Date: 10/04/2026
Reviewed Deysel	By: R.	Manager: Assets	Signature: 	Date: 10/04/2026

22. ANNEXURE E

Choose name from list - Table C1 Monthly Budget Statement Summary - M09 March

Description	Budget Year 2023/26								
	2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	55 273	54 142	54 142	(1)	56 281	40 607	15 675	39%	54 142
Service charges	302 465	325 525	325 525	22 518	250 850	244 144	6 706	3%	325 525
Investment revenue	1 117	1 251	1 251	87	953	938	15	2%	1 251
Other own revenue	134 167	192 830	168 950	34 849	136 653	144 623	(7 970)	(0)	164 160
Other own revenue	58 952	45 539	45 539	4 860	33 520	34 155	(635)	-2%	45 539
Total Revenue (excluding capital transfers and contributions)	551 973	619 287	595 416	62 313	478 257	464 467	13 790	3%	590 616
Employee costs	199 502	215 976	216 136	16 329	157 864	161 984	(4 120)	-3%	211 336
Remuneration of Councilors	10 095	10 727	10 727	792	7 313	8 045	(733)	-9%	10 727
Interest	60 314	68 313	68 417	4 488	40 395	51 234	(10 840)	-21%	68 417
Inventory consumed and bulk purchases	104 355	10 572	70 600	5 275	44 623	7 929	36 695	463%	70 600
Other expenditure	162 868	149 063	149 098	13 904	125 550	111 798	13 752	12%	149 118
Other expenditure	120	150	150	-	120	113	7	7%	150
Other expenditure	311 889	198 359	226 508	20 369	134 720	148 771	(14 051)	-9%	226 488
Total Expenditure	849 144	653 160	741 636	61 157	510 585	489 873	20 711	4%	736 836
Surplus/(Deficit)	(297 171)	(33 873)	(146 220)	1 156	(32 328)	(25 406)	(6 921)	27%	(146 220)
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	66 414	9 517	56 625	74 411	##	-24%	66 414
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(243 684)	65 341	(79 806)	10 673	24 298	49 004	(24 706)	-50%	(79 806)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(243 684)	65 341	(79 806)	10 673	24 298	49 004	(24 706)	-50%	(79 806)
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	316 938	162 662	17 985	-	367 830	-	-	-	17 985
Total non current assets	1 065 879	1 152 941	1 149 063	-	1 085 783	-	-	-	1 149 063
Total current liabilities	682 228	534 874	531 466	-	726 813	-	-	-	531 466
Total non current liabilities	501 558	300 963	300 963	-	496 201	-	-	-	300 963
Community wealth/Equity	491 559	479 767	334 620	-	206 301	-	-	-	334 620
Cash flows									
Net cash from (used) operating	206 743	91 927	(63 004)	23 626	77 224	68 945	(8 279)	-12%	(63 004)
Net cash from (used) investing	7 287	(129 797)	(122 042)	1 367	11 489	(97 348)	(108 837)	112%	(122 042)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	215 189	(36 791)	(183 967)	24 993	89 897	(27 594)	(117 490)	426%	(183 967)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	37 117	15 901	16 281	13 256	12 163	11 784	351 158	61 499	519 157
Creditors Age Analysis									
Total Creditors	36 302	17 629	17 593	21 721	6 859	20 379	118 603	352 433	591 318

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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									
Revenue - Functional										
<i>Governance and administration</i>		187 233	191 928	195 578	32 930	192 878	143 946	48 933	34%	195 578
Executive and council		203	170	170	19	97	127	(30)	-24%	170
Finance and administration		187 030	191 758	195 408	32 911	192 781	143 819	48 962	34%	195 408
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		6 242	60 530	28 209	2 873	7 568	45 398	(37 830)	-83%	28 209
Community and social services		3 301	3 254	3 254	14	3 294	2 441	853	35%	3 254
Sport and recreation		11	65	65	1	7	49	(43)	-87%	65
Public safety		2 751	4 481	3 991	2 843	4 146	3 360	785	23%	3 991
Housing		178	52 730	20 898	14	121	39 547	(39 426)	-100%	20 898
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		55 027	56 518	53 718	7 471	36 459	42 389	(5 930)	-14%	53 718
Planning and development		2 996	2 054	2 054	319	2 692	1 540	1 151	75%	2 054
Road transport		49 699	52 132	49 332	7 152	33 767	39 099	(5 333)	-14%	49 332
Environmental protection		2 332	2 332	2 332	-	-	1 749	(1 749)	-100%	2 332
<i>Trading services</i>		356 950	409 467	384 267	28 557	297 978	307 102	(9 124)	-3%	379 467
Energy sources		160 794	149 637	149 637	11 601	132 961	112 228	20 733	18%	149 637
Water management		90 774	121 226	91 226	10 105	76 263	90 920	(14 657)	-16%	91 226
Waste water management		68 318	87 622	92 422	4 200	57 074	65 717	(8 643)	-13%	87 622
Waste management		37 063	50 982	50 982	2 651	31 680	38 237	(6 557)	-17%	50 982
<i>Other</i>	4	8	58	58	-	-	43	(43)	-100%	58
Total Revenue - Functional	2	605 460	718 501	661 830	71 830	534 883	538 878	(3 995)	-1%	657 030
Expenditure - Functional										
<i>Governance and administration</i>		259 944	175 355	241 335	18 769	160 260	131 518	28 743	22%	241 255
Executive and council		34 897	36 360	39 240	3 241	22 843	27 270	(4 427)	-16%	39 240
Finance and administration		223 066	137 135	200 234	15 364	135 922	102 852	33 070	32%	200 154
Internal audit		1 981	1 861	1 861	164	1 495	1 396	99	7%	1 861
<i>Community and public safety</i>		50 547	48 257	51 960	3 226	28 497	36 194	(7 697)	-21%	52 040
Community and social services		5 574	9 272	8 634	346	3 330	6 955	(3 624)	-52%	8 684
Sport and recreation		18 910	25 528	29 714	1 851	15 417	19 146	(3 729)	-19%	29 714
Public safety		24 719	9 962	10 072	908	8 615	7 472	1 143	15%	10 072
Housing		184	274	274	-	-	206	(206)	-100%	274
Health		1 160	3 220	3 265	121	1 134	2 415	(1 281)	-53%	3 295
<i>Economic and environmental services</i>		61 159	69 308	68 133	4 505	44 706	51 982	(7 276)	-14%	68 083
Planning and development		21 773	22 882	23 106	1 855	17 705	17 162	543	3%	23 056
Road transport		37 492	46 426	45 026	2 650	26 775	34 820	(8 046)	-23%	45 026
Environmental protection		1 894	-	-	-	226	-	226	#DIV/0!	-
<i>Trading services</i>		472 472	356 188	372 888	33 900	272 855	267 142	5 713	2%	368 138
Energy sources		189 002	185 188	185 813	16 915	149 478	138 891	10 586	8%	185 813
Water management		105 017	73 731	73 383	5 220	49 222	55 298	(6 076)	-11%	73 683
Waste water management		121 212	65 038	77 972	9 430	53 979	48 778	5 200	11%	72 872
Waste management		57 241	32 232	35 720	2 335	20 177	24 174	(3 997)	-17%	35 770
<i>Other</i>		4 032	4 051	7 321	757	4 267	3 038	1 229	40%	7 321
Total Expenditure - Functional	3	848 155	653 160	741 636	61 157	510 585	489 873	20 711	4%	736 836
Surplus/ (Deficit) for the year		(242 694)	65 341	(79 806)	10 673	24 298	49 004	(24 706)	-0.50417	(79 806)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		158 646	148 720	148 720	11 462	128 977	111 540	17 437	16%	148 720
Service charges - Water		56 603	59 021	59 021	5 848	48 216	44 266	3 950	9%	59 021
Service charges - Waste Water Management		55 964	74 283	74 283	3 152	47 459	55 712	(8 253)	-15%	74 283
Service charges - Waste management		31 252	43 501	43 501	2 056	26 198	32 625	(6 427)	-20%	43 501
Sale of Goods and Rendering of Services		1 002	2 252	2 252	59	525	1 689	(1 164)	-69%	2 252
Agency services		1 969	6 109	6 109	307	813	4 582	(3 769)	-82%	6 109
Interest										
Interest earned from Receivables		20 128	13 843	13 843	2 228	18 381	10 382	7 999	77%	13 843
Interest from Current and Non Current Assets		1 117	1 251	1 251	87	953	938	15	2%	1 251
Dividends										
Rent on Land										
Rental from Fixed Assets		758	2 224	2 224	62	1 279	1 668	(389)	-23%	2 224
Licence and permits		1 052	1 009	1 009	121	1 087	756	330	44%	1 009
Special rating levies										
Operational Revenue		(422)	8 844	8 844	199	4 450	6 633	(2 182)	-33%	8 844
Non-Exchange Revenue										
Property rates		55 273	54 142	54 142	(1)	56 281	40 607	15 675	39%	54 142
Surcharges and Taxes		8 745	4 346	4 346	79	860	3 260	(2 399)	-74%	4 346
Fines, penalties and forfeits		21 623	4 129	4 129	1 460	3 128	3 097	31	1%	4 129
Licence and permits										
Transfers and subsidies - Operational		134 167	192 830	168 960	34 849	136 653	144 623	(7 970)	-6%	164 160
Interest		3 481	2 784	2 784	345	2 996	2 088	908	43%	2 784
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		614	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		551 973	619 287	595 416	62 313	478 257	464 467	13 790	3%	590 616
Expenditure By Type										
Employee related costs		199 502	215 976	216 136	16 329	157 864	161 984	(4 120)	-3%	211 336
Remuneration of councillors		10 095	10 727	10 727	792	7 313	8 045	(733)	-9%	10 727
Bulk purchases - electricity		156 478	143 076	143 076	13 364	123 294	107 307	15 987	15%	143 076
Inventory consumed		6 390	5 987	6 022	539	2 256	4 491	(2 235)	-50%	6 042
Debt impairment		28 244	4 552	4 552	-	-	3 414	(3 414)	-100%	4 552
Depreciation and amortisation		60 314	68 313	68 417	4 488	40 395	51 234	(10 840)	-21%	68 417
Interest		104 355	10 572	70 600	5 275	44 623	7 929	36 695	463%	70 600
Contracted services		54 414	46 119	74 541	8 690	31 916	34 589	(2 673)	-8%	74 421
Transfers and subsidies		120	150	150	-	120	113	7	7%	150
Irrecoverable debts written off		106 175	5 051	-	-	-	3 788	(3 788)	-100%	-
Operational costs		123 056	142 638	147 415	11 679	102 803	106 979	(4 176)	-4%	147 515
Losses on Disposal of Assets										
Other Losses										
Total Expenditure		849 144	653 160	741 636	61 157	510 585	489 873	20 711	4%	736 836
Surplus/(Deficit)		(297 171)	(33 873)	(146 220)	1 156	(32 328)	(25 406)	(6 921)	0	(146 220)
Transfers and subsidies - capital (monetary allocations)		53 487	99 214	66 414	9 517	56 625	74 411	(17 785)	(0)	66 414
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(243 684)	65 341	(79 806)	10 673	24 298	49 004	(24 706)	(0)	(79 806)
Income Tax										
Surplus/(Deficit) after income tax		(243 684)	65 341	(79 806)	10 673	24 298	49 004	(24 706)	(0)	(79 806)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(243 684)	65 341	(79 806)	10 673	24 298	49 004	(24 706)	(0)	(79 806)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/(Deficit) for the year		(243 684)	65 341	(79 806)	10 673	24 298	49 004	(24 706)	(0)	(79 806)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2024/25	Budget Year							
		Audited Outcome	2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
11.5 - COMMUNITY HALLS (753)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
15.5 - SANITATION SERVICE (868)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	15	-	-	-	-	-	15
11.5 - COMMUNITY HALLS (753)		-	-	366	-	-	-	-	-	366
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	10 000	15 170	1 049	11 281	7 500	3 781	50%	15 170
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	1 230	-	-	-	-	-	1 230
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	630	630	-	292	473	(181)	-38%	630
15.5 - SANITATION SERVICE (868)		-	102 237	91 682	7 251	37 321	76 678	(39 357)	-51%	91 682
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		(2 573)	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(2 573)	112 867	109 093	8 300	48 894	84 650	(35 756)	-42%	109 093
Total Capital Expenditure		(2 573)	112 867	109 093	8 300	48 894	84 650	(35 756)	-42%	109 093
Capital Expenditure - Functional Classification										
Governance and administration		-	630	911	-	292	473	(181)	-38%	911
Executive and council		-	-	15	-	-	-	-	-	15
Finance and administration		-	630	896	-	292	473	(181)	-38%	896
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	34 985	35 095	4 772	20 494	26 239	(5 745)	-22%	35 095
Community and social services		-	-	20 980	3 723	13 677	-	13 677	#DIV/0!	20 980
Sport and recreation		-	10 000	10 000	1 049	6 782	7 500	(718)	-10%	10 000
Public safety		-	-	1 230	-	-	-	-	-	1 230
Housing		-	24 985	2 885	-	35	18 739	(18 704)	-100%	2 885
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	38 175	35 375	926	3 698	28 632	(24 934)	-87%	35 375
Planning and development		-	27 775	27 775	-	132	20 832	(20 699)	-99%	27 775
Road transport		-	10 400	7 600	926	3 565	7 800	(4 235)	-54%	7 600
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(2 573)	39 076	37 711	2 602	24 411	29 307	(4 896)	-17%	37 711
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	68	68	-	53	51	2	4%	68
Waste water management		-	39 008	32 473	2 602	19 858	29 256	(9 398)	-32%	32 473
Waste management		(2 573)	-	5 170	-	4 500	-	4 500	#DIV/0!	5 170
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(2 573)	112 867	109 093	8 300	48 894	84 650	(35 756)	-42%	109 093
Funded by:										
National Government		(2 573)	73 236	92 751	8 300	48 463	54 927	(6 464)	-12%	92 751
Provincial Government		-	39 631	14 731	-	431	29 724	(29 292)	-99%	14 731
District Municipality		-	-	840	-	-	-	-	-	840
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(2 573)	112 867	108 322	8 300	48 894	84 650	(35 756)	-42%	108 322
Borrowing	6	-	-	771	-	-	-	-	-	771
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		(2 573)	112 867	109 093	8 300	48 894	84 650	(35 756)	-42%	109 093

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	Budget Year 2025/26				
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Bank overdraft		27 808	17 243	(129 077)	20 882	(129 077)
Trade receivables less doubtful debts		23 227	15 141	15 141	100 691	15 141
Receivables from non-current transactions		54 508	39 811	41 454	70 212	41 454
Current portion of non-current receivables						
Inventory		11 060	9 855	9 855	13 432	9 855
VAT		199 663	79 939	79 939	142 176	79 939
Other current assets		672	674	674	20 437	674
Total current assets		316 938	162 662	17 985	367 830	17 985
Non current assets						
Investments						
Investment property		24 262	26 041	26 041	24 525	26 041
Property, plant and equipment		1 040 622	1 115 802	1 111 924	1 049 169	1 111 924
Biological assets						
Long and non-current receivables		11 098	11 098	11 098	11 098	11 098
Intangible assets		0	0	0	0	0
Trade and other receivables from long-term transactions						
Other non-current assets		(10 103)	-	-	991	-
Total non current assets		1 065 879	1 152 941	1 149 063	1 085 783	1 149 063
TOTAL ASSETS		1 382 816	1 315 603	1 167 048	1 453 613	1 167 048
LIABILITIES						
Current liabilities						
Bank overdraft						
Consumer deposits		5 881	2 752	2 752	8 048	2 752
Trade and other payables from current transactions		512 186	470 034	470 034	613 684	470 034
Trade and other payables from long-term transactions		15 876	6 410	6 410	16 227	6 410
Provision		13 314	11 459	11 459	11 034	11 459
VAT		134 972	44 220	40 812	77 839	40 812
Other current liabilities						
Total current liabilities		682 228	534 874	531 466	726 813	531 466
Non current liabilities						
Financial liabilities		-	1 049	1 049	-	1 049
Provision		61 718	48 839	48 839	56 361	48 839
Long term portion of trade payables		398 279	214 871	214 871	398 279	214 871
Other non-current liabilities		41 561	36 204	36 204	41 561	36 204
Total non current liabilities		501 558	300 963	300 963	496 201	300 963
TOTAL LIABILITIES		1 183 786	835 837	832 429	1 223 014	832 429
NET ASSETS	2	199 030	479 766	334 619	230 599	334 619
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		447 465	466 725	321 578	206 301	321 578
Reserves and funds		2 533	13 042	13 042	-	13 042
Other		41 561	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	491 559	479 767	334 620	206 301	334 620

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	59 633	2 570	40 254	44 725	(4 471)	-10%	59 633
Service charges		64 276	348 114	348 114	238	20 720	261 086	(240 366)	-92%	348 114
Other revenue		24 477	38 769	38 179	15 745	121 550	29 077	92 473	318%	38 179
Transfers and Subsidies - Operational		302 846	160 202	136 331	34 437	132 570	120 151	12 419	10%	136 331
Transfers and Subsidies - Capital		79 369	99 214	66 414	-	61 294	74 410	(13 116)	-18%	66 414
Interest		113	1 251	1 251	294	1 057	938	118	13%	1 251
Dividends										
Payments										
Suppliers and employees		(308 047)	(615 256)	(712 927)	(29 658)	(300 221)	(461 443)	161 222	-35%	(712 927)
Interest										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		206 743	91 927	(63 004)	23 626	77 224	68 945	(8 279)	-12%	(63 004)
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)	(122 042)	1 367	11 489	(97 348)	108 837	-112%	(122 042)
NET CASH FROM/(USED) INVESTING ACTIVITIES		7 287	(129 797)	(122 042)	1 367	11 489	(97 348)	(108 837)	112%	(122 042)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term financing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		214 030	(37 870)	(185 046)	24 993	88 713	(28 403)			(185 046)
Cash/cash equivalents at beginning:		1 079	1 079	1 079	-	1 184	809	374		1 079
Cash/cash equivalents at month/year end:		215 109	(36 791)	(183 967)	24 993	89 897	(27 594)			(183 967)