



THE MUNICIPAL MANAGER  
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## **Dr. Beyers Naudé Local Municipality**

# **EC101 SECTION 71 REPORT MAY 2026**

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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 May 2026 ending 31 May 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.

### 3. SUMMARY OF THE MONTHLY BUDGET STATEMENT – MAY 2026

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M11 May

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Properly rates	55 273	54 142	54 142	-	56 280	49 630	6 650	13%	54 142
Service charges	302 465	325 525	325 525	22 705	308 451	298 399	11 052	4%	325 525
Investment revenue	1 117	1 251	1 251	24	1 015	1 147	(132)	-12%	1 251
Interest	134 167	192 830	168 960	(333)	136 451	176 761	(40 310)	(0)	164 160
Other own revenue	58 952	45 539	45 539	10 154	51 104	41 745	9 360	22%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>551 973</b>	<b>619 287</b>	<b>595 416</b>	<b>32 549</b>	<b>554 302</b>	<b>567 682</b>	<b>(13 380)</b>	<b>-2%</b>	<b>580 616</b>
Employee costs	199 502	215 976	216 136	16 362	190 153	197 960	(7 827)	-4%	216 136
Remuneration of Councilors	10 095	10 727	10 727	874	9 547	9 833	(286)	-3%	10 727
Interest	60 314	68 313	68 417	4 499	49 382	62 620	(13 238)	-21%	68 417
Inventory consumed and bulk purchases	104 355	10 572	70 600	5 417	56 545	9 691	46 854	464%	70 600
Transfers and subsidies	162 868	149 063	149 098	12 476	151 489	136 642	14 848	11%	148 968
Other expenditure	120	150	150	-	120	138	(18)	-13%	150
<b>Total Expenditure</b>	<b>849 144</b>	<b>653 160</b>	<b>741 636</b>	<b>55 555</b>	<b>625 233</b>	<b>598 734</b>	<b>26 499</b>	<b>4%</b>	<b>741 636</b>
<b>Surplus/(Deficit)</b>	<b>(297 171)</b>	<b>(33 873)</b>	<b>(146 220)</b>	<b>(23 006)</b>	<b>(70 931)</b>	<b>(31 052)</b>	<b>(38 879)</b>	<b>128%</b>	<b>(151 020)</b>
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	66 414	11 726	69 974	90 946	##	-23%	71 214
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(11 280)</b>	<b>(957)</b>	<b>59 894</b>	<b>(60 851)</b>	<b>-102%</b>	<b>(79 806)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(11 280)</b>	<b>(957)</b>	<b>59 894</b>	<b>(60 851)</b>	<b>-102%</b>	<b>(79 806)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	-	-	-	-	-	-
<b>Financial position</b>									
Total current assets	316 938	162 662	17 985	-	389 825	-	-	-	17 985
Total non-current assets	1 065 879	1 152 941	1 149 063	-	1 091 069	-	-	-	1 149 063
Total current liabilities	682 228	534 874	531 466	-	1 178 376	-	-	-	531 466
Total non-current liabilities	501 558	300 963	300 963	-	97 922	-	-	-	300 963
Community wealth/Equity	491 559	479 767	334 620	-	206 290	-	-	-	334 620
<b>Cash flows</b>									
Net cash from (used) operating	206 743	91 927	(63 004)	(407 584)	(331 352)	84 266	415 618	493%	(63 004)
Net cash from (used) investing	7 287	(129 797)	(122 042)	496	12 866	(116 981)	(131 847)	111%	(122 042)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>215 109</b>	<b>(36 791)</b>	<b>(183 967)</b>	<b>(407 088)</b>	<b>(317 302)</b>	<b>(33 725)</b>	<b>283 577</b>	<b>-841%</b>	<b>(183 967)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	27 577	15 085	14 071	13 903	15 002	12 288	365 951	59 895	523 771
<b>Creditors Age Analysis</b>									
Total Creditors	19 538	35 676	17 411	18 290	18 115	21 693	114 668	780 602	1 025 993

### 3.1. Budget performance for the period ending 31 May 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 55 554 778	R 625 232 950	R 598 734 092	R 26 498 858	4%
REVENUE	R 718 501 006	R 661 830 211	R 44 274 700	R 624 275 917	R 658 628 091	R -34 352 174	-5%
SURPLUS (DEFICIT)	R 65 341 012	R -79 805 937	R -11 280 078	R -957 033	R 59 893 999	R -60 851 032	-102%

### 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 44.3 million, with year-to-date revenue amounting to R 624.3 million or 94.3% 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% 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 309 million or 94.9% 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 R1 million or 76.9% of the adjustment budget.
7. **Transfers (operational) recognised:** The total adjustment budget amounts to R 168 million, while the year-to-date receipts amounts to R 1365 million or 81.25% 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 51 million or 112% of the adjustment budget.

#### 3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 55.5 million, while year-to-date expenditure amounts to R 625.2 million or 84.3% 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 190.2 million or 88% 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 9.5 million or 88.8% 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 49.4 million or 72.2% 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 148.5 million or 103.7% 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 167 million or 73.7% 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 MAY 2026

Vote Description	Ref	2024/25	Budget Year							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	15	-	14	-	14	#DIV/0!	15
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	366	178	187	-	187	#DIV/0!	366
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	15 170	1 914	13 195	9 167	4 029	44%	15 170
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	1 230	-	93	-	93	#DIV/0!	1 230
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	630	630	111	438	578	(140)	-24%	630
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	102 237	91 682	8 782	48 788	93 717	(44 930)	-48%	91 682
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		(2 573)	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(2 573)	112 867	109 093	10 985	62 714	103 462	40 748	-39%	109 093
<b>Total Capital Expenditure</b>		(2 573)	112 867	109 093	10 985	62 714	103 462	40 748	-39%	109 093
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	630	911	206	555	578	(22)	-4%	896
Executive and council		-	-	15	-	14	-	14	#DIV/0!	15
Finance and administration		-	630	896	206	541	578	(36)	-6%	881
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	34 985	35 095	2 900	24 695	32 070	(7 375)	-23%	35 110
Community and social services		-	-	20 980	986	15 857	-	15 857	#DIV/0!	20 995
Sport and recreation		-	10 000	10 000	1 914	8 696	9 167	(471)	-5%	10 000
Public safety		-	-	1 230	-	93	-	93	#DIV/0!	1 230
Housing		-	24 985	2 885	-	49	22 903	(22 854)	-100%	2 885
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	38 175	35 375	1 045	6 177	34 994	(28 817)	-82%	35 375
Planning and development		-	27 775	27 775	-	132	25 461	(25 328)	-99%	27 775
Road transport		-	10 400	7 600	1 045	6 045	9 533	(3 488)	-37%	7 600
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(2 573)	39 076	37 711	6 834	31 286	35 820	(4 534)	-13%	37 711
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	68	68	184	237	62	175	280%	68
Waste water management		-	39 008	32 473	6 650	26 550	35 757	(9 208)	-26%	32 473
Waste management		(2 573)	-	5 170	-	4 500	-	4 500	#DIV/0!	5 170
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(2 573)	112 867	109 093	10 985	62 714	103 462	40 748	-39%	109 093
<b>Funded by:</b>										
National Government		(2 573)	73 236	92 751	10 104	59 838	67 133	(7 295)	-11%	92 751
Provincial Government		-	39 631	14 731	703	2 583	36 329	(33 746)	-93%	14 731
District Municipality		-	-	840	-	-	-	-	-	840
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(2 573)	112 867	108 322	10 807	62 420	103 462	(41 041)	-40%	108 322
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	771	178	293	-	293	#DIV/0!	771
<b>Total Capital Funding</b>		(2 573)	112 867	109 093	10 985	62 714	103 462	40 748	-39%	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 10 985 301	R 62 713 822	R 103 461 578	R -40 747 756	-39%

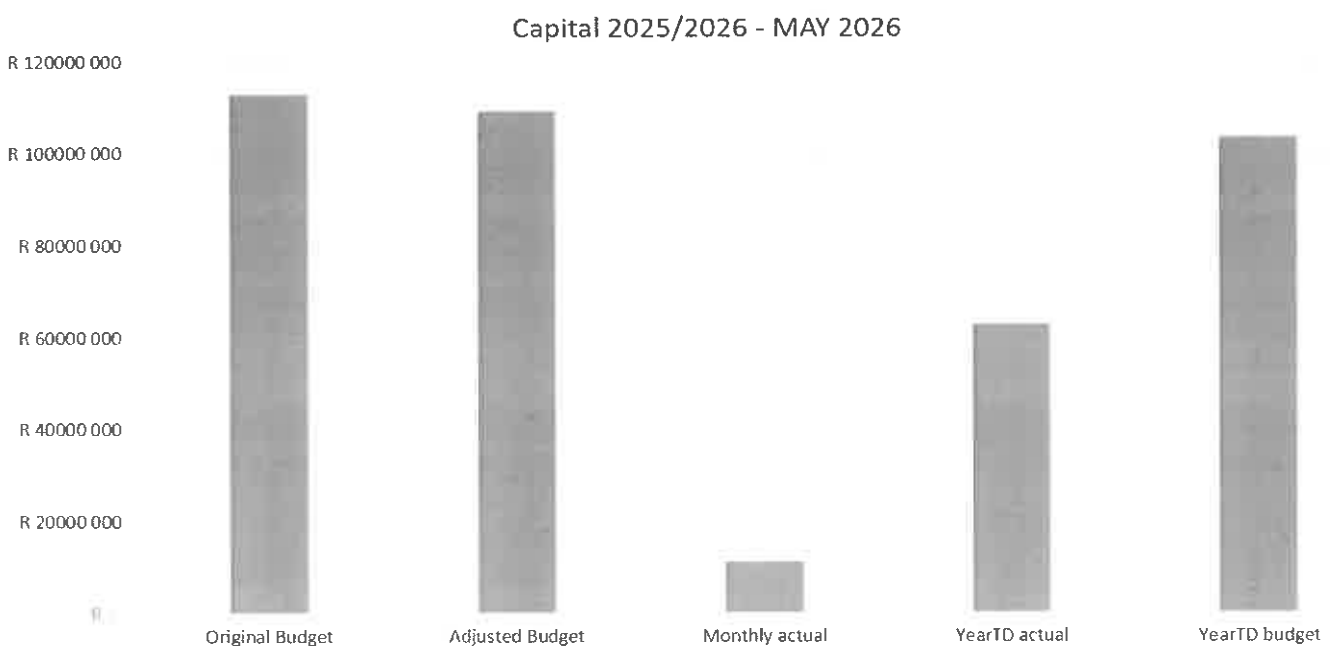
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

##### 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 241.3 million, while the year-to-date expenditure amounts to R 201.4 million or 83.5% of the adjustment budget.
- **Community and public safety:** reflects a total adjustment budget of R 51.9 million, while the expenditure to date amounts to R 34.8 million or 67% of the adjustment budget.
- **Economic and environmental services:** reflects a total adjustment budget of R 68 million, while the year-to-date expenditure amounts to R63.5 million or 93.4% of the adjustment budget.
- **Trading services:** reflects a total adjustment budget of R 372.9 million, while the year-to-date expenditure amounts to R 329 million or 88% of the adjustment budget.



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

Table: Key Treasury Information as at 31 May 2026

Bank Bal, Investment - May 2026	OPENING BALANCE 01-05-2026	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-05-2026
<b>CURRENT ACCOUNTS</b>	<b>83 329.96</b>	<b>1 285 058.56</b>	<b>1 368 388.52</b>
CURRENT ACCOUNT BAVIAANS - ABSA	32 972.43	120 838.66	153 811.09
NEW CURRENT ACCOUNT - STANDARD BANK	49 077.86	881 685.65	930 763.51
NEW MOTOR REG ACCOUNT - STANDARD BANK	1 279.67	282 534.25	283 813.92
<b>INVESTMENTS</b>	<b>6 301 742.86</b>	<b>-4 822 938.94</b>	<b>1 478 803.92</b>
MONEY MARKET - ABSA	37 306.93	169.03	37 475.96
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 228 705.99	7 511.94	1 236 217.93
FMG CALL ACCOUNT	3 511.93	10.23	3 522.16
MIG CALL ACCOUNT	5 020 846.36	-4 830 630.14	190 216.22
CALL ACCOUNT - STANDARD BANK	11 371.65	0.00	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 May 2026.

### 5.3. Borrowings

The municipality does not have borrowings.

## 6. PERFORMANCE ON REVENUE COLLECTION

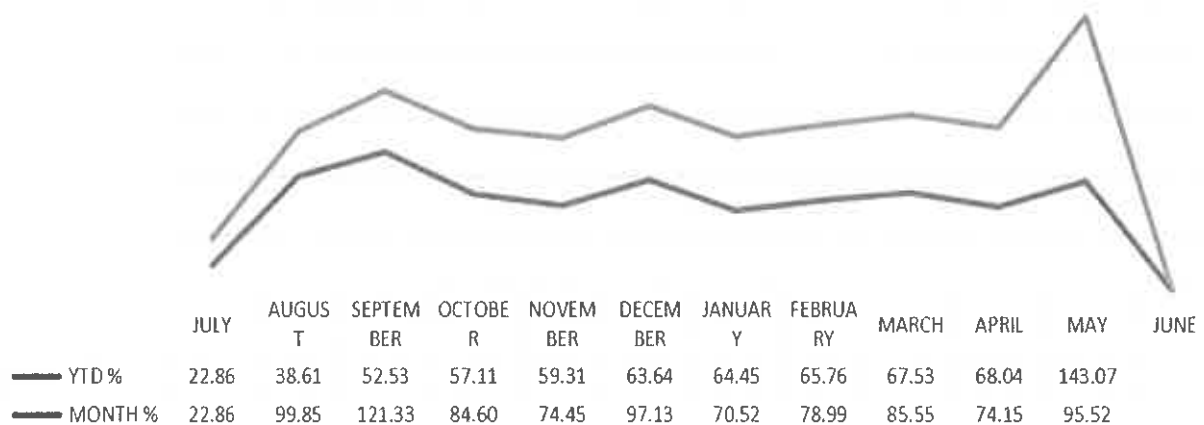
**Table: Collection Rate for May 2026.**

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
May 2026	29 219	27 909	95.52 %	143.07%

The collection rate for the month of May 2026 was recorded as 95.52% (refer to Annexure A). The average collection rate for the year-to-date is 143.07%. 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.

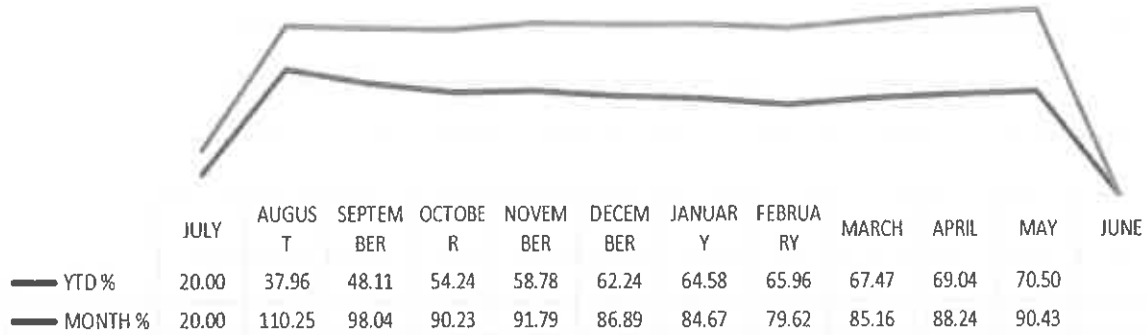
**AVERAGE COLLECTION RATE 2025/26**



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

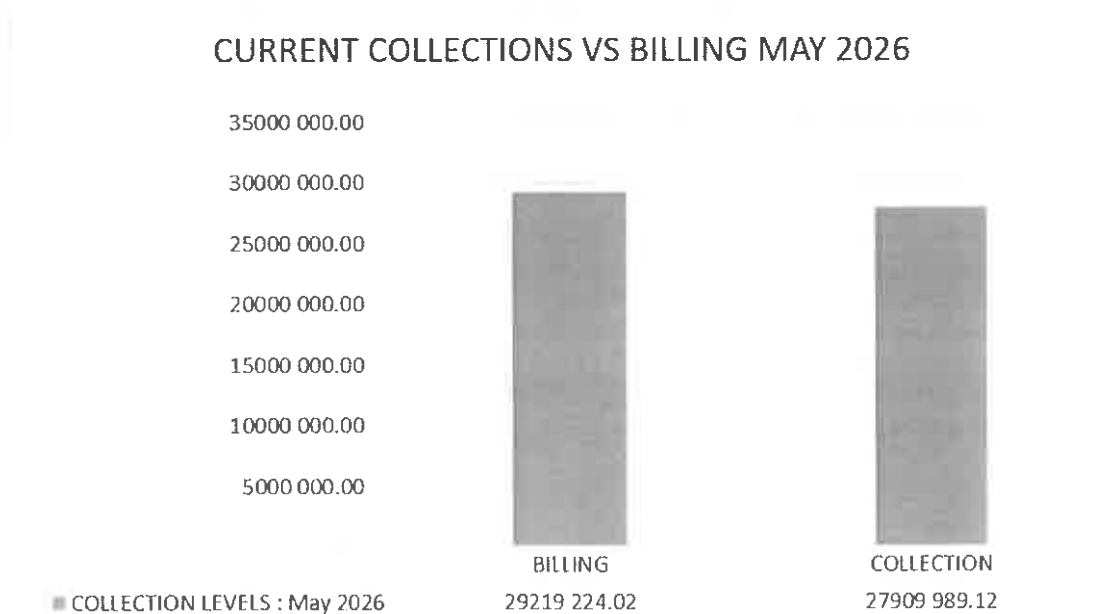
### Charts: Average Collection Rates

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

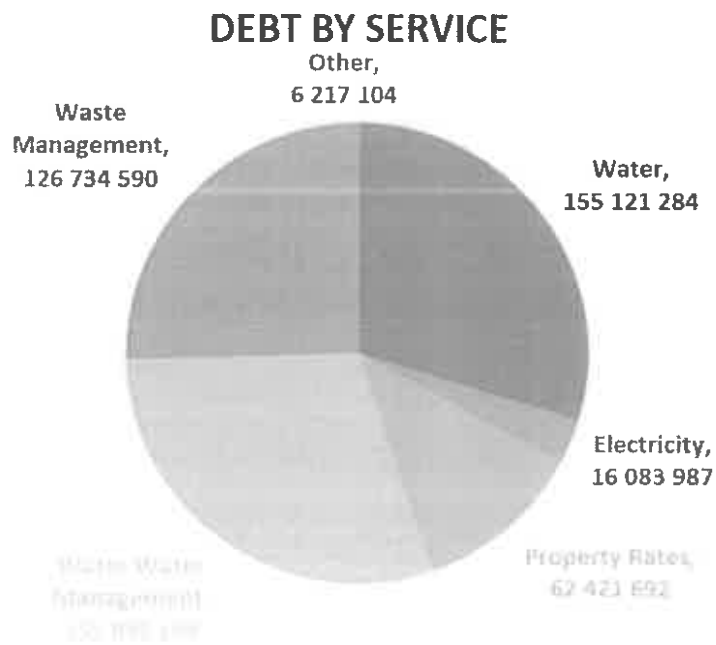


**7. DEBTORS**

The total outstanding debtor’s book of the municipality as at end of May 2026 amounts to R 522 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 275 149.54	4 468 772.28	4 531 955.32	4 606 411.95	5 990 727.83	3 850 052.20	3 027 745.99	123 377 232.91	155 128 048.02
	Elec	6 767 405.75	1 149 157.14	620 464.59	534 424.31	692 911.68	402 306.97	420 293.85	5 580 948.06	16 167 912.35
	Rates	2 339 734.89	935 649.29	768 927.65	706 729.63	624 623.95	590 896.73	552 324.78	55 906 548.58	62 425 435.50
	Sewerage	5 019 172.31	3 809 779.13	3 499 000.85	3 382 246.47	3 318 114.66	3 257 746.22	3 190 985.92	130 361 063.74	155 838 109.30
	Refuse	2 928 313.37	2 340 858.08	2 183 281.84	2 104 324.10	2 077 023.02	2 033 676.97	1 993 175.47	111 076 824.51	126 737 477.36
	Other	131 096.06	74 607.04	63 331.67	63 110.32	49 967.84	54 759.73	50 309.22	5 729 905.64	6 217 087.52
	<b>TOTAL</b>	<b>22 460 871.92</b>	<b>12 778 822.96</b>	<b>11 666 961.92</b>	<b>11 397 246.78</b>	<b>12 753 368.98</b>	<b>10 189 438.82</b>	<b>9 234 835.23</b>	<b>432 032 523.44</b>	<b>522 514 070.05</b>

Debtors owing between 0-30 days amounts to R 22.5million, and 30-60 days constitute R 12.8million. Debtors owing over 210 days constitute R 432 million or 82.8%, while the debt over 90 days constitute R 475.6 million or 91.1%. 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	3 694 275.17	3 547 064.28	3 664 711.73	3 472 104.93	5 170 887.53	3 274 747.63	2 703 126.58	118 536 347.20	144 063 265.05
	Elec	1 431 008.01	152 616.42	72 193.23	57 106.93	73 093.38	42 773.29	39 611.37	1 484 371.59	3 352 774.22
	Rates	1 634 256.86	659 540.67	531 272.55	482 129.54	431 243.02	412 357.29	382 696.27	24 036 266.08	28 569 762.28
	Sewerage	4 010 939.72	3 392 609.00	3 221 171.86	3 120 709.52	3 076 691.20	3 056 509.39	3 013 394.41	123 041 076.90	145 933 102.00
	Refuse	2 430 429.34	2 065 663.62	1 943 129.51	1 876 911.38	1 857 768.01	1 833 896.76	1 808 332.57	99 466 132.25	113 282 263.44
	Other	99 041.90	49 865.88	44 973.45	56 260.46	43 117.98	47 909.87	43 457.06	3 763 409.34	4 148 035.94
	<b>TOTAL</b>		<b>13 299 951.00</b>	<b>9 867 359.87</b>	<b>9 477 452.33</b>	<b>9 065 222.76</b>	<b>10 652 801.12</b>	<b>8 668 194.23</b>	<b>7 990 618.26</b>	<b>370 327 603.36</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	786 231.64	660 003.57	660 661.39	627 399.78	613 357.34	400 814.44	201 246.31	1 336 829.71	5 286 544.18
	Elec	34 559.20	34 093.21	30 762.02	32 609.20	30 212.08	14 058.79	598.50	21 653.47	198 546.47
	Rates	27 501.05	19 987.64	15 291.73	11 951.57	10 422.08	9 195.86	5 955.96	81 684.19	181 990.08
	Sewerage	292 997.54	163 026.97	150 586.96	140 665.17	115 722.86	98 780.72	81 601.05	671 743.03	1 715 124.30
	Refuse	168 806.92	97 137.69	88 370.46	83 551.43	70 708.51	61 433.23	50 116.61	512 959.59	1 133 084.44
	Other	2 260.80	913.00	0.00	0.00	0.00	0.00	0.00	564.79	3 738.59
	<b>TOTAL</b>		<b>1 312 357.15</b>	<b>975 162.08</b>	<b>945 672.56</b>	<b>896 177.15</b>	<b>840 422.87</b>	<b>584 283.04</b>	<b>339 518.43</b>	<b>2 625 434.78</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	23 571.80	21 442.14	24 756.13	21 322.73	21 963.95	20 847.65	22 155.87	516 482.97	672 543.24
	Elec	92 780.51	86 799.34	29 668.33	26 940.45	25 227.71	23 165.18	20 632.94	283 765.68	588 980.14
	Rates	13 771.26	13 771.26	13 771.26	13 771.26	13 771.26	13 733.36	13 672.74	2 882 530.37	2 978 792.77
	Sewerage	7 959.92	7 589.22	7 589.22	7 960.62	7 589.22	7 589.22	7 589.22	308 704.89	362 571.53
	Refuse	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	5 886 739.71	6 448 846.64
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 289.72	4 289.72
	<b>TOTAL</b>		<b>218 384.48</b>	<b>209 902.95</b>	<b>156 085.93</b>	<b>150 296.05</b>	<b>148 853.13</b>	<b>145 636.40</b>	<b>144 351.76</b>	<b>9 882 513.34</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	19 853.02	7 180.75	11 207.31	6 187.02	20 597.09	9 006.01	18 362.11	94 271.05	186 664.36
	Elec	371 723.66	64 009.08	53 702.38	53 047.29	59 117.22	52 890.31	44 988.51	2 499 003.26	3 198 481.71
	Rates	150 518.50	108 527.10	102 987.54	107 342.76	92 943.11	91 542.64	90 775.95	18 005 197.25	18 749 834.85
	Sewerage	363.65	363.65	363.65	363.65	363.65	363.65	363.65	31 373.00	33 918.55
	Refuse	1 834.46	1 016.36	406.56	406.56	406.56	406.56	406.56	62 991.03	67 874.65
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	108 743.03	108 771.78
	<b>TOTAL</b>	<b>544 322.04</b>	<b>181 096.94</b>	<b>168 667.44</b>	<b>167 347.28</b>	<b>173 427.63</b>	<b>154 209.17</b>	<b>154 896.78</b>	<b>20 801 578.62</b>	<b>22 345 545.90</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	10 306.49	4 145.31	4 647.99	4 262.23	3 901.86	3 011.78	2 364.25	70 821.58	103 461.49
	Elec	4 209.63	1 152.68	0.00	0.00	0.00	0.00	0.00	4 061.61	9 423.92
	Rates	3 349.28	1 000.83	962.36	962.36	699.00	660.42	660.42	19 763.95	28 058.62
	Sewerage	7 595.86	5 364.73	4 727.45	4 727.45	4 727.45	4 363.80	4 363.80	171 570.70	207 441.24
	Refuse	4 525.27	3 768.48	2 845.90	2 845.90	2 845.90	2 439.34	2 439.34	125 210.58	146 920.71
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 145.70	8 145.70
	<b>TOTAL</b>	<b>29 986.53</b>	<b>15 432.03</b>	<b>13 183.70</b>	<b>12 797.94</b>	<b>12 174.21</b>	<b>10 475.34</b>	<b>9 827.81</b>	<b>399 574.12</b>	<b>503 451.68</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	10 364.92	5 597.40	8 367.68	9 924.92	5 690.60	4 122.55	4 028.00	141 446.90	189 542.97
	Elec	9 115.25	6 041.12	6 041.12	0.00	0.00	0.00	0.00	4 972.97	26 170.46
	Rates	10 587.31	5 728.51	4 026.01	2 644.96	2 644.96	2 433.09	2 031.55	23 114.94	53 211.33
	Sewerage	10 978.46	7 988.92	5 091.10	4 751.03	4 363.80	4 303.26	2 972.85	82 058.76	122 508.18
	Refuse	5 918.39	3 490.35	2 676.17	2 439.30	2 439.30	2 306.71	1 684.70	47 438.96	68 393.88
	Other	2 400.90	0.30	1 603.88	0.00	0.00	0.00	0.00	26 652.47	30 657.55
	<b>TOTAL</b>	<b>49 365.23</b>	<b>28 846.60</b>	<b>27 805.96</b>	<b>19 760.21</b>	<b>15 138.66</b>	<b>13 165.61</b>	<b>10 717.10</b>	<b>325 685.00</b>	<b>490 484.37</b>

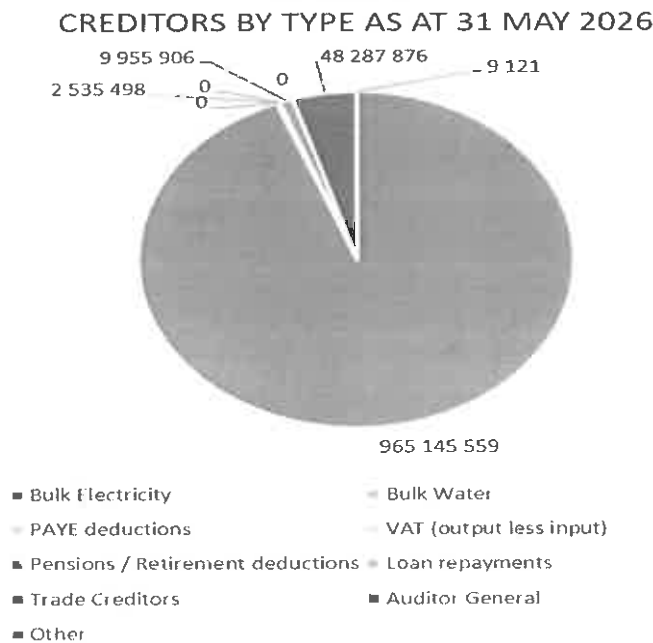
**8. CREDITORS**

**8.1. Total creditors**

Per table SC4 of the M011 May C-schedule, the total accounts payable as at 31 May 2026 amounts to R 1 025 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 R965 million, and the total accounts payable is R 1 423 million. The Eskom reconciliation is included as part of Annexure B, under sub-section 18.7

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	4 120 894	19 337 032	15 089 400	16 855 242	19 072 889	19 501 665	117 549 105	753 619 332	965 145 559
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 544 023	0	0	0	-256 108	0	247 583	0	2 535 498
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 955 922	-450 000	-1 000 000	-450 000	-450 000	0	-2 788 835	12 138 819	9 955 906
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	10 017 632	16 336 975	7 245 699	1 569 462	-295 642	1 786 872	-3 216 917	14 843 795	48 287 876
Auditor General	-138 410	431 526	-3 924 475	315 449	43 850	404 436	2 876 745	0	- 9 121
Other	38 101	20 548	0	0	0	0	0	0	58 649
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	19 538 162	35 676 081	17 410 624	18 290 153	18 114 989	21 692 973	114 667 681	780 601 946	1 025 992 609

Per table SC4, creditors owed between 0-30 days amounts to R 19.5 million, 31-60 days amounts to R 35.7 million, 61-90 days amounts to R 17 million, and 91-120 days amounts to R 18.3 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.



## 8.2. Pension fund breakdown for May 2026

**MAY 2026 PENSION FUND BREAKDOWN****PENSION FUND CONTRIBUTIONS**

<b>PENSION FUND</b>	<b>CONTRIBUTION OUTSTANDING Due 7 June 2026</b>
CONSOLIDATED RETIREMENT FUND	R1 929 947.96
NATIONAL FUND FOR MUN WORKERS	R388 937.44
SALA PENSION FUND	R530 217.76
SAMWU VOORSORG	R69 030.55
CAPE JOINT	R32 036.04
MCPF FUND	R5 751.82

**R2 955 921.57****PENSION FUND LATE PAYMENT INTEREST**

<b>PENSION FUND</b>	<b>INTEREST OUTSTANDING Accumulated</b>
CONSOLIDATED RETIREMENT FUND	R3 204 994.88
NATIONAL FUND FOR MUN WORKERS	R638 022.03
SALA PENSION FUND	R3 156 531.20
SAMWU VOORSORG	R0.00
CAPE JOINT	R0.00
MCPF FUND	R435.90

**R6 999 984.01****TOTAL OUTSTANDING**

CONSOLIDATED RETIREMENT FUND	R5 134 942.84
NATIONAL FUND FOR MUN WORKERS	R1 026 959.47
SALA PENSION FUND	R3 686 748.96
SAMWU VOORSORG	R69 030.55
CAPE JOINT	R32 036.04
MCPF FUND	R6 187.72

**R9 955 905.58**

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

### 9.1 Current year grants received and expenditure on grant funding

Grants @ MAY 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 1 116 251	R 279 749	79.96%
FMG	R 3 000 000	R 3 000 000	R 3 000 000	R 1 797 233	R 1 202 767	59.91%
MIG	R 34 481 000	R 34 481 000	R 29 654 000	R 35 300 749	R -5 646 749	119.04%
WSIG	R 23 328 000	R 23 328 000	R 21 235 000	R 12 763 275	R 8 471 725	60.10%
MDRG	R 5 005 000	R 5 005 000	R 20 879 837	R 18 140 240	R 2 739 597	86.88%
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 303 600	R 303 600	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 2 951 897	R -2 951 897	-
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 16 000	R -2 000	-
<b>TOTAL</b>	<b>R 259 386 346</b>	<b>R 230 715 551</b>	<b>R 209 702 707</b>	<b>R 205 650 224</b>	<b>R 4 052 483</b>	<b>98.07%</b>

### 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 May 2026, the roll-over expenditure amounted to R13 740 278.61 or 86.6% of the approved roll-over amount.

## 10. CASHFLOW POSITION AS AT 31 MAY 2026

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

CASH BALANCE B/F AT 01 MAY 2026	<b>R 83 330</b>
CASH RECEIVED FOR THE PERIOD	R 40 941 498
CASH PAYMENTS MADE FOR THE PERIOD	R 39 656 439
CASH BALANCE AS AT 31 MAY 2026	<b>R 1 368 389</b>

The bank balance ended on a positive balance of R 1 368 389 at 31 May 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 May 2026.

## 12. OTHER ANALYSIS

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

#### 12.1.1. Water Losses

Water losses for May 2026 is calculated as 50.71%. Water losses for April and March 2026 were calculated at 37.62% and 35.57% respectively. The year-to-date average as at May 2026 is 50.71%.

#### 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	303 150	189 110	114 040	37.62
May-26	341 870	168 523	173 347	50.71
Jun-26				
<b>Total</b>	<b>3 391 242</b>	<b>2 260 891</b>	<b>1 130 351</b>	<b>33.33%</b>

#### 12.1.2. Electricity Losses

Electricity losses for May and April 2026 were not provided at the time of reporting. While Electricity losses for March and February 2026 were calculated at 22.42% and 18.28% respectively. The year-to-date average as at March 2026 was 22.42%.

#### 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				
<b>Total</b>	<b>46 582 573</b>	<b>55 774 369</b>	<b>9 191 796</b>	<b>16.48%</b>

**13. MUNICIPAL DEBT RELIEF**

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 31 May 2026.

**14. SUPPLY CHAIN MANAGEMENT**

Attached as Annexure C is the Supply Chain Management report for the period ending May 2026.

**15. C-SCHEDULES**

Attached as Annexure E are the C-Schedule tables for the period ending 31 May 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) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, and that the section 71 and supporting documentation are consistent with the annual budget and Integrated Development Plan of the municipality.

Dr Beyers Naude Local Municipality EC101

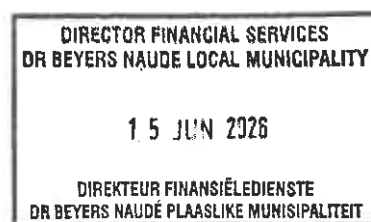
Print Name: (CFO) Mr Jimmy Joubert

Signature:  \_\_\_\_\_

Print Name: (MM) Dr Edward Martin Rankwana

Signature:  \_\_\_\_\_

Date: 15/06/2026



## **18. ANNEXURE A**

**Debt by Type****Municipality Name:** Dr Beyers Naudé Local Municipality**Month:** May-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	81 860.40	46 472.90	16 206.40	16 007.09	16 355.89	16 306.06	16 405.72	282 998.01	492 612.47
	Elec	169 182.60	122 233.90	49 754.81	913.21	14 526.09	19 254.03	36 056.47	779 869.78	1 191 790.89
	Rates	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	484 785.49	511 486.99
	Sewerage	168 170.36	107 130.05	727.30	727.30	727.30	727.30	727.30	-8 682.66	270 254.25
	Refuse	21 721.82	12 285.88	473.76	473.76	473.76	473.76	473.76	21 455.03	57 831.53
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>444 749.68</b>	<b>291 937.23</b>	<b>70 976.77</b>	<b>21 935.86</b>	<b>35 897.54</b>	<b>40 575.65</b>	<b>57 477.75</b>	<b>1 560 425.65</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Offices)	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-148 876.01	-148 876.01
	Elec	29 201.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29 201.54
	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
	<b>TOTAL</b>		<b>29 201.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-148 876.01</b>
		473 951.22	291 937.23	70 976.77	21 935.86	35 897.54	40 575.65	57 477.75	1 411 549.64	2 404 301.66

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	67 541.07	36 733.93	31 810.66	12 568.42	8 751.48	25 244.55	145.88	-4 086.24	178 709.75
	Elec	466 118.47	117 454.43	36 210.61	40 376.93	40 492.86	25 030.33	33 410.37	-9 618.71	749 475.29
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10 966.87	10 966.87
	Sewerage	37 495.90	7 783.90	7 041.10	8 898.10	18 183.10	727.30	1 841.50	63 476.60	145 447.50
	Refuse	2 010.02	1 913.65	1 773.14	1 773.14	1 628.03	1 167.87	648.85	45 850.41	56 765.11
	Other	0.00	0.00	0.00	0.00	0.00	0.00	2.30	-5 326.50	-5 324.20
	<b>TOTAL</b>		<b>573 165.46</b>	<b>163 885.91</b>	<b>76 835.51</b>	<b>63 616.59</b>	<b>69 055.47</b>	<b>52 170.05</b>	<b>36 048.90</b>	<b>101 262.43</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	7 639.58	5 938.20	4 891.86	2 952.31	4 496.42	3 445.52	7 750.71	99 147.98	136 262.58
	Elec	2 285.18	2 285.18	2 275.89	2 268.47	1 713.26	1 713.26	1 713.26	-1 814 367.59	-1 800 113.09
	Rates	2 211.45	2 211.45	2 211.45	2 211.45	2 291.85	702.36	685.65	2 895 577.26	2 908 102.92
	Sewerage	1 770.82	2 227.32	1 770.82	1 407.17	1 407.17	1 407.17	1 407.17	2 045 163.94	2 056 561.58
	Refuse	2 638.44	2 638.44	2 461.67	2 258.39	2 258.39	2 258.39	2 258.39	1 201 599.96	1 218 372.07
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	<b>TOTAL</b>		<b>16 545.47</b>	<b>15 300.59</b>	<b>13 611.69</b>	<b>11 097.79</b>	<b>12 167.09</b>	<b>9 526.70</b>	<b>13 815.18</b>	<b>4 427 505.94</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	145.88	0.00	0.00	0.00	0.00	0.00	0.00	-7 297.80	-7 151.92
	Elec	29 362.66	5 299.28	0.00	0.00	0.00	0.00	0.00	-24 450.92	10 211.02
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	16.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.30
	Refuse	710.64	236.88	236.88	0.00	0.00	0.00	0.00	0.00	1 184.40
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113 459.19	113 459.19
	<b>TOTAL</b>		<b>30 235.48</b>	<b>5 536.16</b>	<b>236.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81 710.47</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	4 745.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 745.62
	Elec	913.21	0.00	0.00	0.00	0.00	0.00	0.00	-8 965.98	-8 052.77
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	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
	<b>TOTAL</b>		<b>5 658.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2 389.29</b>

<b>Sub total Provincial Departments</b>		<b>1 099 556.46</b>	<b>476 659.89</b>	<b>161 660.85</b>	<b>96 650.24</b>	<b>117 120.30</b>	<b>102 272.40</b>	<b>107 341.83</b>	<b>6 019 659.19</b>	<b>8 150 900.96</b>
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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	122 491.65	11 118.89	8 811.12	7 714.55	8 362.48	7 408.47	7 530.41	108 128.53	281 566.10
	Elec	512 636.30	23 845.36	8 849.50	1 711.01	1 711.01	1 711.01	1 711.01	23 147.85	575 323.05
	Rates	10 912.79	694.62	198.18	198.18	198.18	189.46	23.38	-7 170.88	-59 296.09
	Sewerage	90 689.83	363.79	363.65	363.65	363.65	363.65	363.65	15 055.55	107 927.42
	Refuse	23 165.72	1 250.03	1 250.03	643.44	643.44	517.43	406.56	20 859.76	48 736.41
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 330.59	9 330.59
	<b>TOTAL</b>		<b>759 896.29</b>	<b>37 272.69</b>	<b>19 472.48</b>	<b>10 630.83</b>	<b>11 278.76</b>	<b>10 190.02</b>	<b>10 035.01</b>	<b>104 811.40</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
SANParks	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.02	-0.02
	Elec	18 213.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	18 213.10
	Rates	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	4 077 837.75	4 173 425.76
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>31 868.51</b>	<b>13 655.45</b>	<b>13 655.43</b>	<b>13 655.43</b>	<b>13 655.43</b>	<b>13 655.43</b>	<b>13 655.43</b>	<b>4 077 837.73</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Rural Development	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-188.95	-188.95
	Elec	9 839.19	7 914.51	4 748.89	8 112.80	10 936.56	10 816.91	8 923.01	19 624.54	80 916.41
	Rates	387.85	387.85	387.85	387.85	387.85	387.85	387.85	386 812.49	389 527.44
	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
	<b>TOTAL</b>		<b>10 227.04</b>	<b>8 302.36</b>	<b>5 136.74</b>	<b>8 500.65</b>	<b>11 324.41</b>	<b>11 204.76</b>	<b>9 310.86</b>	<b>421 624.34</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	33 118.11	145.88	72.94	0.00	0.00	0.00	0.00	-69.73	33 267.20
	Elec	48 265.92	8 589.19	5 330.05	1 878.64	0.00	0.00	0.00	0.00	64 063.80
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.28	-0.28
	Sewerage	13 090.78	4 000.21	4 000.21	4 000.21	4 000.21	4 000.21	4 000.21	-18 533.88	18 558.16
	Refuse	2 103.50	203.26	0.00	0.00	0.00	0.00	0.00	-1 168.03	1 138.73
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>96 578.31</b>	<b>12 938.54</b>	<b>9 403.20</b>	<b>5 878.85</b>	<b>4 000.21</b>	<b>4 000.21</b>	<b>4 000.21</b>	<b>-19 771.92</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Justice	Water	465.48	465.48	465.48	289.30	289.30	289.30	289.30	976.96	3 530.60
	Elec	117 061.19	91 770.22	86 777.56	86 699.08	95 558.75	81 222.08	95 604.78	35 221.57	689 915.23
	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	16 915.30	60 190.35
	Refuse	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	6 869.37	24 477.92
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>126 219.47</b>	<b>100 928.50</b>	<b>95 935.84</b>	<b>95 681.18</b>	<b>104 540.85</b>	<b>90 204.18</b>	<b>104 586.88</b>	<b>59 983.20</b>

<b>Sub total National Departments</b>		<b>1 024 789.62</b>	<b>173 097.54</b>	<b>143 603.69</b>	<b>134 346.94</b>	<b>144 795.65</b>	<b>122 254.90</b>	<b>141 588.39</b>	<b>4 644 484.75</b>	<b>6 535 965.19</b>
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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	3 694 275.17	3 547 064.28	3 664 711.73	3 472 104.93	5 170 887.53	3 274 747.63	2 703 126.58	118 536 347.20	144 063 265.05
	Elec	1 431 008.01	152 616.42	72 193.23	57 106.93	73 093.38	42 773.29	39 611.37	1 484 371.59	3 352 774.22
	Rates	1 634 256.86	659 540.67	531 272.55	482 129.54	431 243.02	412 357.29	382 696.27	24 036 266.08	28 569 762.28
	Sewerage	4 010 939.72	3 392 609.00	3 221 171.86	3 120 709.52	3 076 691.20	3 056 509.39	3 013 394.41	123 041 076.90	145 933 102.00
	Refuse	2 430 429.34	2 065 663.62	1 943 129.51	1 876 911.38	1 857 768.01	1 833 896.76	1 808 332.57	99 466 132.25	113 282 263.44
	Other	99 041.90	49 865.88	44 973.45	56 260.46	43 117.98	47 909.87	43 457.06	3 763 409.34	4 148 035.94
	<b>TOTAL</b>		<b>13 299 951.00</b>	<b>9 867 359.87</b>	<b>9 477 452.33</b>	<b>9 065 222.76</b>	<b>10 652 801.12</b>	<b>8 668 194.23</b>	<b>7 990 618.26</b>	<b>370 327 603.36</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	786 231.64	660 003.57	660 661.39	627 399.78	613 357.34	400 814.44	201 246.31	1 336 829.71	5 286 544.18
	Elec	34 559.20	34 093.21	30 762.02	32 609.20	30 212.08	14 058.79	598.50	21 653.47	198 546.47
	Rates	27 501.05	19 987.64	15 291.73	11 951.57	10 422.08	9 195.86	5 955.96	81 684.19	181 990.08
	Sewerage	292 997.54	163 026.97	150 586.96	140 665.17	115 722.86	98 780.72	81 601.05	671 743.03	1 715 124.30
	Refuse	168 806.92	97 137.69	88 370.46	83 551.43	70 708.51	61 433.23	50 116.61	512 959.59	1 133 084.44
	Other	2 260.80	913.00	0.00	0.00	0.00	0.00	0.00	564.79	3 738.59
	<b>TOTAL</b>		<b>1 312 357.15</b>	<b>975 162.08</b>	<b>945 672.56</b>	<b>896 177.15</b>	<b>840 422.87</b>	<b>584 283.04</b>	<b>339 518.43</b>	<b>2 625 434.78</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	23 571.80	21 442.14	24 756.13	21 322.73	21 963.95	20 847.65	22 155.87	516 482.97	672 543.24
	Elec	92 780.51	86 799.34	29 668.33	26 940.45	25 227.71	23 165.18	20 632.94	283 765.68	588 980.14
	Rates	13 771.26	13 771.26	13 771.26	13 771.26	13 771.26	13 733.36	13 672.74	2 882 530.37	2 978 792.77
	Sewerage	7 959.92	7 589.22	7 589.22	7 960.62	7 589.22	7 589.22	7 589.22	308 704.89	362 571.53
	Refuse	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	5 886 739.71	6 448 846.64
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 289.72	4 289.72
	<b>TOTAL</b>		<b>218 384.48</b>	<b>209 902.95</b>	<b>156 085.93</b>	<b>150 296.05</b>	<b>148 853.13</b>	<b>145 636.40</b>	<b>144 351.76</b>	<b>9 882 513.34</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	19 853.02	7 180.75	11 207.31	6 187.02	20 597.09	9 006.01	18 362.11	94 271.05	186 664.36
	Elec	371 723.66	64 009.08	53 702.38	53 047.29	59 117.22	52 890.31	44 988.51	2 499 003.26	3 198 481.71
	Rates	150 518.50	108 527.10	102 987.54	107 342.76	92 943.11	91 542.64	90 775.95	18 005 197.25	18 749 834.85
	Sewerage	363.65	363.65	363.65	363.65	363.65	363.65	363.65	31 373.00	33 918.55
	Refuse	1 834.46	1 016.36	406.56	406.56	406.56	406.56	406.56	62 991.03	67 874.65
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	108 743.03	108 771.78
	<b>TOTAL</b>	<b>544 322.04</b>	<b>181 096.94</b>	<b>168 667.44</b>	<b>167 347.28</b>	<b>173 427.63</b>	<b>154 209.17</b>	<b>154 896.78</b>	<b>20 801 578.62</b>	<b>22 345 545.90</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	10 306.49	4 145.31	4 647.99	4 262.23	3 901.86	3 011.78	2 364.25	70 821.58	103 461.49
	Elec	4 209.63	1 152.68	0.00	0.00	0.00	0.00	0.00	4 061.61	9 423.92
	Rates	3 349.28	1 000.83	962.36	962.36	699.00	660.42	660.42	19 763.95	28 058.62
	Sewerage	7 595.86	5 364.73	4 727.45	4 727.45	4 727.45	4 363.80	4 363.80	171 570.70	207 441.24
	Refuse	4 525.27	3 768.48	2 845.90	2 845.90	2 845.90	2 439.34	2 439.34	125 210.58	146 920.71
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 145.70	8 145.70
	<b>TOTAL</b>	<b>29 986.53</b>	<b>15 432.03</b>	<b>13 183.70</b>	<b>12 797.94</b>	<b>12 174.21</b>	<b>10 475.34</b>	<b>9 827.81</b>	<b>399 574.12</b>	<b>503 451.68</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	10 364.92	5 597.40	8 367.68	9 924.92	5 690.60	4 122.55	4 028.00	141 446.90	189 542.97
	Elec	9 115.25	6 041.12	6 041.12	0.00	0.00	0.00	0.00	4 972.97	26 170.46
	Rates	10 587.31	5 728.51	4 026.01	2 644.96	2 644.96	2 433.09	2 031.55	23 114.94	53 211.33
	Sewerage	10 978.46	7 988.92	5 091.10	4 751.03	4 363.80	4 303.26	2 972.85	82 058.76	122 508.18
	Refuse	5 918.39	3 490.35	2 676.17	2 439.30	2 439.30	2 306.71	1 684.70	47 438.96	68 393.88
	Other	2 400.90	0.30	1 603.88	0.00	0.00	0.00	0.00	26 652.47	30 657.55
	<b>TOTAL</b>	<b>49 365.23</b>	<b>28 846.60</b>	<b>27 805.96</b>	<b>19 760.21</b>	<b>15 138.66</b>	<b>13 165.61</b>	<b>10 717.10</b>	<b>325 685.00</b>	<b>490 484.37</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	412 538.71	122 463.55	95 344.63	425 678.67	116 073.89	84 808.24	44 340.85	2 348 637.95	3 649 886.49
	Elec	3 420 930.15	425 053.20	234 150.20	222 760.30	340 322.76	129 671.78	137 043.63	2 284 321.68	7 194 253.70
	Rates	468 752.31	106 329.43	80 348.79	67 659.77	52 552.71	42 224.47	37 965.08	3 073 723.10	3 929 555.66
	Sewerage	370 921.02	105 149.22	89 385.38	81 490.45	77 792.90	72 428.40	66 178.96	3 936 777.75	4 800 124.08
	Refuse	181 637.21	68 441.80	56 846.12	50 209.16	55 039.48	45 965.28	43 596.49	3 661 505.70	4 163 241.24
	Other	27 363.71	23 827.86	16 754.34	6 849.86	6 849.86	6 849.86	6 849.86	1 701 060.41	1 796 405.76
	<b>TOTAL</b>	<b>4 882 143.11</b>	<b>851 265.06</b>	<b>572 829.46</b>	<b>854 648.21</b>	<b>648 631.60</b>	<b>381 948.03</b>	<b>335 974.87</b>	<b>17 006 026.59</b>	<b>25 533 466.93</b>

**GRAND TOTAL** 22 460 855.62 11 778 822.96 11 666 961.92 11 397 246.78 12 753 368.98 10 189 438.82 9 234 835.23 432 032 523.44 577 814 562.75

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 275 149.54	4 468 772.28	4 531 955.32	4 606 411.95	5 990 727.83	3 850 052.20	3 027 745.99	123 377 232.91	155 128 048.02
	Elec	6 767 405.75	1 149 157.14	620 464.59	534 424.31	692 911.68	402 306.97	420 293.85	5 580 948.06	16 167 912.35
	Rates	2 339 734.89	935 649.29	768 927.65	706 729.63	624 623.95	590 896.73	552 324.78	55 906 548.58	62 425 435.50
	Sewerage	5 019 172.31	3 809 779.13	3 499 000.85	3 382 246.47	3 318 114.66	3 257 746.22	3 190 985.92	130 361 063.74	155 838 109.30
	Refuse	2 928 313.37	2 340 858.08	2 183 281.84	2 104 324.10	2 077 023.02	2 033 676.97	1 993 175.47	111 076 824.51	126 737 477.36
	Other	131 096.06	74 607.04	63 331.67	63 110.32	49 967.84	54 759.73	50 309.22	5 729 905.64	6 217 087.52
	<b>TOTAL</b>	<b>22 460 871.92</b>	<b>12 778 822.96</b>	<b>11 666 961.92</b>	<b>11 397 246.78</b>	<b>12 753 368.98</b>	<b>10 189 438.82</b>	<b>9 234 835.23</b>	<b>432 032 523.44</b>	<b>522 514 070.05</b>

ANNEXURE A

Exp:20230515M/2026

Account Name	Account Number	Current	30Days	60Days	90Days	100Days	150Days	300Days	Over 1Yr	Defaulted
VILCAMPRECONDPM-CRBL	71000017000000	141788	10760	47548	9823	10540	27290	30764	1155162	1104000
ROUND BUILDING BFD26	11000011002800	000	000	000	000	000	000	000	1766000	1766000
SOUTH AFRICAN NATIONAL PARS	70000010000000	71000	71000	71000	71000	71000	71000	71000	1100000	1100000
SOUTH AFRICAN NATIONAL PARS	70000010000000	000	000	000	000	000	000	000	1100000	1100000
SOUTH AFRICAN NATIONAL PARS	70000010000000	50000	50000	50000	50000	50000	50000	50000	900000	900000
MARICOMAN	11000011000000	000	000	000	000	000	000	000	851700	851700
MOULRIAND	30000013000000	61000	61000	61000	61000	61000	61000	61000	600000	600000
VILCAMPRECONDPM-CRBL	70000010000000	10000	10000	10000	10000	10000	10000	10000	100000	100000
BEHANTRECONDPM-CRBL	70000010000000	20000	20000	20000	20000	20000	20000	20000	200000	200000
NORSO RESHOLD	11000011000000	61000	61000	61000	61000	61000	61000	61000	500000	500000
VODACOM (PTY) LTD BE-48-8016346	10000010000000	40000	40000	40000	40000	40000	40000	40000	200000	200000
NAMLES SURMARET	10000010000000	20000	20000	20000	20000	20000	20000	20000	200000	200000
CAREON-QUINSTRUST	10000010000000	000	000	000	000	000	000	000	200000	200000
MEPS REGIONAL	11000011000000	20000	20000	20000	20000	20000	20000	20000	200000	200000
IVN (SHEWPHOLDING)	10000010000000	50000	50000	50000	50000	50000	50000	50000	400000	400000
MARISANDRA RE	10000010000000	50000	50000	50000	50000	50000	50000	50000	400000	400000
CHRISTIE TRUST	10000010000000	170000	170000	170000	170000	170000	170000	170000	1000000	1000000
MARNEVAS MAREL	10000010000000	30000	30000	30000	30000	30000	30000	30000	200000	200000
GELKALARECONDPM-CRBL	10000010000000	20000	20000	20000	20000	20000	20000	20000	200000	200000
NET FORUM	10000010000000	20000	20000	20000	20000	20000	20000	20000	200000	200000

2023/05/15

## ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : MAY 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
<b>Rates</b>	278 527.75	2 369 255.04	850.64
<b>Services</b>			
Billed Electricity	7 239 717.54	9 543 344.93	131.82
Prepaid Electricity	6 790 426.32	6 790 426.32	100.00
Refuse Removal	3 046 172.58	913 689.78	29.99
Sewerage / Sanitation	4 618 534.53	2 659 945.74	57.59
Water	6 104 246.29	4 151 249.12	68.01
<b>Other (Specify) e.g.</b>			
Housing rental	0.69	-	0.00
Rental of facilities and equipment	14 748.20	14 748.20	100.00
Fines	84 950.90	84 950.90	100.00
Licences and permits	105 563.44	105 563.44	100.00
Service connections and reconnections	19 943.03	19 943.03	100.00
Plan approval fees	23 834.89	23 834.89	100.00
Cemetery fees	11 270.00	11 270.00	100.00
Tender receipts	1 313.70	1 313.70	100.00
Library fees	-	-	#DIV/0!
Private works	607.51	607.51	100.00
Sundries	98 170.41	438 650.28	446.83
Agency services	776 022.20	776 022.20	100.00
Interest earned - external investments	5 174.04	5 174.04	100.00
	<b>29 219 224.02</b>	<b>27 909 989.12</b>	<b>95.52</b>

INVESTMENTS RECONCILIATION: MAY 2026

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/05/2026 - statements / system reports	Interest received statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 31 May 2026	Balance per Promun @ 31 May 2026	Reconciling items Difference - J - I	Comments		
MONEY MARKET	9257114251	ABSA BANK	629889418500	37 306.93	2.19.03	0.00	0.00	50.00	37 475.96	37 475.96	0.00			
			629889418511											
			629889418512											
			629889418513											
			629889418514											
ESKOM CALL ACCOUNT	58847692/006	STANDARD BANK	629889418600	1 228 705.99	7 511.94	0.00	0.00	0.00	1 236 217.93	1 236 217.93	0.00			
			629889418611											
			629889418612											
			629889418613											
			629889418614											
FMG CALL ACCOUNT	58847692/003	STANDARD BANK	629889418200	3 511.93	10.23	0.00	0.00	0.00	3 522.16	3 522.16	0.00			
			629889418211											
			629889418212											
			629889418213											
			629889418214											
MIG CALL ACCOUNT	58847692/002	STANDARD BANK	629889418100	5 020 846.36	11 140.34	7 400 000.00	12 241 770.48	0.00	190 216.22	190 216.22	0.00			
			629889418111											
			629889418112											
			629889418113											
			629889418114											
CALL DEPOSIT ACCOUNT	58847692/004	STANDARD BANK	629889418500	11 371.65	0.00	0.00	0.00	0.00	11 371.65	11 371.65	0.00			
			629889418511											
			629889418512											
			629889418513											
			629889418514											
TOTAL				6 307 742.96	18 881.54	7 400 000.00	12 241 770.48	50.00	1 478 803.92	1 478 803.92	0.00			

03/05/2026



## ANNEXURE A

## EMPLOYEE RELATED COSTS FOR THE MONTH OF MAY 2026

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-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	33 769	33 769	381 938	493 495
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	417 790	420 244	4 431 350	3 289 622
ALLOWANCE - RELOCATION	418 400	348 400	0	9 320	0	7 500	0	0	6 522	0	0	0	0	23 342	383 533
DANGER ALLOWANCE	3 780 000	3 780 000	0	0	12 182	67 482	82 182	81 582	87 282	81 582	81 582	81 582	85 782	761 238	3 465 000
COVID-19 ALLOWANCE	1 337 500	1 337 500	0	0	0	0	1 222 500	0	0	0	0	0	0	1 222 500	1 226 042
BARGAINING COUNCIL: Senior Management	389	389	25	25	25	25	25	25	25	25	25	25	25	276	357
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	0	-32 614	10 782 025	12 990 940
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	829 991	827 999	9 149 852	7 774 473
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	1 999 016	2 001 128	22 181 218	19 639 045
INSURANCE: GROUP LIFE	37 278	37 278	736	736	736	736	736	736	736	736	736	736	736	8 100	34 172
INSURANCE: UIF	944 597	944 597	80 070	81 881	80 370	79 350	85 051	81 742	80 090	79 499	79 090	78 198	79 240	884 582	865 881
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	9 047	9 047	100 341	61 112
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	1 000 495	1 303 700	11 316 656	8 622 507
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	11 226 632		114 983 883	135 694 765
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	250 101	250 101	2 543 404	3 428 081
REMUNERATION OF COUNCILLORS	10 736 884	10 736 884	821 273	821 273	821 273	821 273	821 273	821 273	800 322	792 357	792 357	1 360 187	874 209	9 547 073	9 842 144
<b>Grand Total</b>	<b>226 703 093</b>	<b>208 844 761</b>	<b>15 585 748</b>	<b>18 198 330</b>	<b>17 159 821</b>	<b>16 966 127</b>	<b>26 447 212</b>	<b>18 690 753</b>	<b>17 476 357</b>	<b>17 530 685</b>	<b>17 121 810</b>	<b>17 287 570</b>	<b>5 853 366</b>	<b>188 317 778</b>	<b>207 811 169</b>

ANGLUEA

REPAIRS AND MAINTENANCE

VOTE	LEDGER DESCRIPTION	ADJUSTMENT		YTD												
		ORIGINAL BUDGET	BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	TOTALS	BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	627 600	627 600	0	110 301	115 577	0	1 043	0	504	0	154 660	0	382 086	575 300	
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	59 453	347	360 913	383 533
9/234-9-9	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	147 993	767 611	3 419 580	1 970 883
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	3 688.01	2 438	47 982	47 982
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	48 400	48 400	0	0	0	0	103 133	117 331	0	0	123 000	57 731	307 000	385 331	
9/282-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	366 000	366 000	0	0	0	0	0	0	0	0	61 000	61 000	266 725	366 500	
9/286-6-9	ELECTROPHONIC NETWORK	1 000 000	1 000 000	0	8000	0	0	41 000	21 000	31 000	8000	1 794 726.28	24 000	467 500	1 794 600	
9/288-10-16	FLB-INGREFACTORS	40 700	700	0	3 500	0	0	0	0	3 000	0	6 729	0	41 388	48 400	
9/289-21-25	GENERAL MAINTENANCE	27 500	0	0	0	0	0	0	0	0	0	0	0	0	27 500	
9/289-22-26	GENERAL MAINTENANCE	20 200	5 000	0	0	0	0	0	0	30 200	17 400	3 000	21 500	89 400	181 700	
9/289-5-9	GENERAL MAINTENANCE	28 000	13 000	25 380	38 700	15 000	1 200	58 200	45 000	21 000	30 800	6 700	8 000	58 000	258 000	
9/289-8-8	GENERAL MAINTENANCE	58 600	58 600	0	0	0	0	0	0	0	0	0	0	0	58 600	
9/289-8-9-9	GENERAL MAINTENANCE	30 000	30 000	0	23 200	0	25 100	30 500	0	0	0	0	4 150	85 100	275 000	
9/289-11-16	IGEMETER REPLACEMENT	30 000	30 000	0	0	0	0	0	0	0	0	0	0	0	30 000	
9/289-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	30 000	0	0	0	0	0	0	0	0	1 000	0	1 000	30 000	
9/271-1-45	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 750	1 750	0	0	0	0	0	0	0	0	0	0	0	1 750	
9/289-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	19 000	19 000	0	58 000	78 000	88 000	258 000	250 000	58 000	21 500	58 500	88 000	1 488 900	1 300 000	
9/289-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	30 000	0	7 400	3 700	2 400	3 400	111 200	14 000	30 000	1 000	85 000	46 200	300 000	
9/289-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	36 600	36 600	0	0	0	1 000	0	1 700	0	0	23 000	0	30 700	36 600	
9/289-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 900	20 900	0	1 800	0	10 700	1 400	600	0	0	2 100	0	16 600	20 900	
9/289-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 000 000	2 000 000	0	24 700	10 600	17 200	162 700	150 000	4 000	59 000	214 000	103 700	488 000	1 000 000	
9/289-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	28 000	28 000	0	75 400	21 000	60 000	39 000	0	30 000	100 000	181 000	116 500	1 400 000	2 500 000	
9/289-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	60 000	60 000	0	0	0	0	0	0	0	0	0	0	0	60 000	
9/289-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	80 000	80 000	0	60 000	39 000	75 000	388 000	0	0	0	0	0	1 200 000	588 000	
9/289-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	30 000	0	7 500	1 100	50 000	2 500	3 400	0	0	0	0	66 000	27 000	
9/211-8-18	MATERIALS STORES REQUIRMENT	52 300	52 300	0	0	0	30 000	400	0	6 000	250	0	3 000	44 000	47 900	
9/216-31-38	MATERIALS STORES REQUIRMENT	52 300	52 300	380	0	1 400	0	0	0	0	0	0	0	1 000	47 900	
9/217-3-3	MATERIALS STORES REQUIRMENT	66 000	66 000	0	0	0	25 000	0	0	21 000	0	0	0	30 000	148 000	
9/218-7-11	MATERIALS STORES REQUIRMENT	20 000	20 000	0	16 400	15 800	74 100	0	0	500	17 400	0	1 000	125 500	188 300	

9/218-16-27	MATERIALS, STORES REQUIREMNT	261 500	261 500	0	0	0	32 207	40 099	0	9 858	460	0	0	0	82 624	239 708
9/222-8-13	MATERIALS, STORES REQUIREMNT	250 000	250 000	0	6 827	7 583	0	0	0	67 864	32 511	51 989	54 732	0	221 525	219 167
9/225-12-17	MATERIALS, STORES REQUIREMNT	314 341	264 341	0	0	0	6 629	10 251	0	180	641	0	0	24 604	42 304	288 146
9/228-3-6	MATERIALS, STORES REQUIREMNT	50 000	100 000	0	2 312	19 649	0	0	0	5 354	0	0	44 792	0	72 106	45 833
9/231-8-11	MATERIALS, STORES REQUIREMNT	150 000	150 000	0	0	8 236	65 945	0	0	0	0	0	0	5 042	79 223	137 500
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 920	20 920	0	6 045	3 313	409	0	0	0	0	0	7 130	5 613	22 509	19 177
9/236-7-12	MATERIALS, STORES REQUIREMNT	29 811	29 811	0	0	0	4 837	0	0	2 321	0	0	8 416	1 181	16 755	27 327
9/237-5-6	MATERIALS, STORES REQUIREMNT	175 000	175 000	0	7 873	0	0	0	0	0	1 821	0	9 101	657	19 452	160 417
9/239-4-6	MATERIALS, STORES REQUIREMNT	92 000	92 000	0	0	0	0	0	0	3 859	0	0	0	6 238	10 097	84 333
9/240-3-5	MATERIALS, STORES REQUIREMNT	35 000	35 000	0	0	0	9 100	0	0	2 380	0	0	0	0	11 480	32 083
9/241-3-5	MATERIALS, STORES REQUIREMNT	27 000	27 000	0	0	0	0	0	0	0	0	0	0	0	0	24 750
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 460	10 460	0	4 565	0	0	0	0	0	0	0	0	631	5 196	9 588
9/244-17-25	MATERIALS, STORES REQUIREMNT	523 000	523 000	0	44 570	38 333	0	0	0	8 086	39 835	35 683	3 758	5 253	175 519	479 417
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 092 000	2 092 000	0	2 454	54 500	107 895	98 180	0	43 255	215 645	350 721	256 654	18 494	1 147 797	1 917 667
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	77 416	0	85 284	366 667
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	11 060	0	41 648	383 533
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	1 000 000	0	0	24 996	25 234	0	0	25 265	1 198	1 504	-23 562	0	54 635	916 667
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	52 300	52 300	0	0	0	28 013	0	0	66	10 550	0	-10 130	7 500	35 999	47 942
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	265 000	265 000	5 655	5 592	15 350	2 795	31 730	10 904	67	2 777	9 130 44	9 641	40 576	134 216	242 917
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	200 000	0	0	0	0	0	0	0	0	0	29 390	29 945	59 335	183 333
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	1 000 000	0	0	0	0	0	1 204	0	0	0	0	0	1 204	916 667
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 046 000	1 046 000	0	0	0	0	0	0	0	0	0	25 000	0	25 000	958 833
9/222-5-9	REPAIRS - FENCING	1 000 000	1 000 000	0	0	0	0	0	0	0	0	0	0	390 620	390 620	916 667
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 050 000	2 550 000	0	283 912	166 290	132 292	46 027	0	131 194	151 237	142 873	0	156 240	1 210 065	3 712 500
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	968 000	968 000	0	0	0	0	0	380 881	0	0	0	364 729	247 666	993 256	887 333
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	0	426 840	2 665 405	4 400 000
9/242-3-394	RETICULATION NETWORK - SEWERAGE	18 000 000	26 470 000	0	2 253 110	2 326 163	4 236 200	4 702 990	0	2 344 908	2 420 580	2 355 112	2 434 017	2 359 767	25 432 848	16 500 000
9/244-7-13	RETICULATION NETWORK - WATER	4 800 000	2 800 000	2 916	35 256	0	25 125	888 003	1 107 711	0	13 795	0	25 739	0	2 098 545	4 400 000
9/270-3-3	REPAIRS FENCING - CEMENTRIES	1 000 000	1 000 000	0	0	0	0	0	0	0	0	0	0	0	0	0
9/242-4-10	SLIDERS/VVVV/VAGBT	280 000	280 000	0	0	0	0	0	0	0	0	0	0	0	220 720	2 880
9/246-6-6	SIRETUGES	4 000	4 000	0	0	0	0	0	0	0	0	0	0	0	0	0
9/244-8-14	VALVES-AND-MOPANS	3 000	3 000	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>GRAND TOTAL</b>		<b>16 034 549</b>	<b>67 070 818</b>	<b>8 863</b>	<b>3 802 956</b>	<b>34 800 606</b>	<b>60 627 274</b>	<b>73 056 629</b>	<b>62 918 848</b>	<b>30 008 300</b>	<b>35 800 410</b>	<b>41 033 580</b>	<b>4 008 580</b>	<b>58 000 000</b>	<b>48 314 000</b>	<b>483 340 000</b>

**ANNEXURE A**  
**DETAIL OF OTHER REVENUE - MAY 2026**

	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26
RENTAL OF FACILITIES AND EQUIPMENT	2 224 477	2 224 477	1 352 751	511 719	251 043	74 418	104 107	73 265	59 091	64 749	78 608	62 411	71 692	1 647
INTEREST EARNED OUTSTANDING DEBTORS	16 626 464	16 626 464	26 526 971	2 222 497	2 307 693	2 284 578	2 215 698	2 328 651	2 312 007	2 426 162	2 706 156	2 572 890	2 574 363	2 576 276
FINES, PENALTIES AND FORFEITS	4 128 786	4 128 288	3 705 106	477 940	25 489	111 211	59 493	38 976	721 814	205 030	27 654	1 460 425	495 041	82 034
LICENCES AND PERMITS	1 008 518	1 008 518	1 252 542	149 849	126 984	129 330	131 502	133 034	89 714	119 429	86 221	120 765	73 107	92 607
AGENCY SERVICES	6 109 343	6 109 343	233 402	163 305	321 654	108 864	741 042	-360 710	-464 054	-535 219	-538 881	306 590	431 280	59 531
OTHER REVENUE	15 442 440	20 997 822	7 232 245	127 290	423 751	152 188	640 047	2 530 983	184 180	240 827	1 200 590	336 993	3 785 490	-2 390 095
<b>TOTAL REVENUE</b>	<b>45 540 028</b>	<b>51 094 912</b>	<b>40 303 018</b>	<b>3 652 601</b>	<b>3 456 615</b>	<b>2 860 588</b>	<b>3 891 890</b>	<b>4 744 200</b>	<b>2 902 752</b>	<b>2 520 979</b>	<b>3 560 346</b>	<b>4 860 074</b>	<b>7 430 973</b>	<b>422 001</b>
<b>OTHER REVENUE</b>														
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26
ADMIN CHARGES	325 782	325 782	179 498	7 213	15 281	9 238	19 848	25 286	21 097	19 354	16 987	26 847	9 353	8 993
BUILDING PLAN FEES	550 191	550 191	149 094	5 353	5 397	12 883	27 564	12 237	0	21 869	21 201	8 061	10 695	23 835
COMMISSION VAT APPLICABLE	-275 279	-233 881	263 325	23 101	24 329	24 078	23 539	23 641	21 363	23 415	23 245	24 000	24 766	27 849
FIRE BRIGADE FEES	1 082 041	1 082 041	17 764	2 885	1 463	696	1 750	2 680	2 439	813	1 789	1 463	972	813
GRAVE PLOTS	99 524	99 524	105 929	10 309	12 143	9 049	8 331	5 571	9 570	12 332	7 342	11 213	8 800	11 270
INSURANCE REFUND	209 200	209 200	0	0	0	0	0	0	0	0	0	0	0	0
SALE OF ASSETS	5 513 984	5 513 984	-19 148	0	0	-14 106	0	0	0	0	0	0	0	-5 041
LANDING FEES	57 900	57 900	0	0	0	0	0	0	0	0	0	0	0	0
LIBRARY FEES	10 323	10 323	1 864	0	0	0	0	0	0	0	0	0	0	1 864
POSTERS	3 303	3 303	574	0	0	0	0	0	0	0	0	230	115	230
SUNDRY INCOME	3 083 312	3 083 312	5 177 851	8 930	168 198	15 566	489 034	2 317 889	3 882	13 347	979 815	150 720	3 637 769	-2 607 299
SURPLUS CASH	6 821	5 520 805	-14 629	164	1 212	-217	1 186	-18 884	297	334	27	952	125	176
TENDER DOCUMENT	91 633	91 633	25 528	96	2 256	1 408	1 313	4 763	469	0	7 408	6 686	-186	1 314
SURCHARGE ON SERV	1 334 582	1 334 582	1 278 710	84 773	159 133	99 129	73 825	145 988	128 611	129 054	130 996	109 237	93 350	124 615
SURCHARGE - WATER	3 011 677	3 011 677	-214 467	-49 009	-4 335	-41 932	-33 701	-11 028	-15 526	-6 450	-8 408	-29 957	-11 682	-2 441
VALUATION CERTIFICATES	307 133	307 133	273 821	32 867	38 067	36 396	25 867	22 841	11 977	26 759	19 581	25 717	10 628	23 121
WORK DONE FOR PVT PERSONS	30 313	30 313	6 530	608	608	0	1 491	0	0	0	608	1 823	785	608
<b>TOTAL OTHER REVENUE</b>	<b>15 442 440</b>	<b>20 997 822</b>	<b>7 232 245</b>	<b>127 290</b>	<b>423 751</b>	<b>152 188</b>	<b>640 047</b>	<b>2 530 983</b>	<b>184 180</b>	<b>240 827</b>	<b>1 200 590</b>	<b>336 993</b>	<b>3 785 490</b>	<b>-2 390 095</b>

ANNEXURE A  
DETAIL OF OTHER EXPENDITURE - MAY 2026

	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD Totals	Available Budget
<b>OTHER EXPENDITURE</b>															
DEBT IMPAIRMENT	5 051 324	0	0	0	0	0	0	0	0	0	0	0	0	0	5 051 324
DEPRECIATION	67 543 760	67 543 760	4 987 022	3 968 072	4 484 770	4 486 960	4 510 948	4 397 170	4 520 633	4 541 237	4 488 158	4 487 965	4 498 858	49 381 794	18 161 966
CONTRACTED SERVICES	43 120 011	70 988 827	982 150	3 614 224	1 322 908	2 944 948	3 666 305	3 329 577	3 207 086	3 676 527	8 690 214	3 193 673	3 708 110	38 285 721	4 834 290
OTHER EXPENDITURE	229 858 212	278 531 089	23 000 805	24 687 898	18 288 008	22 035 142	19 486 382	21 248 925	23 636 060	22 963 495	21 474 311	26 618 768	24 159 986	247 609 779	-17 751 567
<b>TOTAL EXPENDITURE</b>	<b>345 573 307</b>	<b>416 663 676</b>	<b>29 929 977</b>	<b>32 270 154</b>	<b>24 095 686</b>	<b>29 467 049</b>	<b>27 673 638</b>	<b>28 975 672</b>	<b>31 363 771</b>	<b>31 181 359</b>	<b>34 652 688</b>	<b>34 340 300</b>	<b>32 966 954</b>	<b>335 277 294</b>	<b>10 296 013</b>

	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD Totals	Available Budget
<b>CONTRACTED SERVICES</b>	<b>43 120 011</b>	<b>70 988 827</b>	<b>982 150</b>	<b>3 614 224</b>	<b>1 322 908</b>	<b>2 944 948</b>	<b>3 666 305</b>	<b>3 329 577</b>	<b>3 207 086</b>	<b>3 676 527</b>	<b>8 690 214</b>	<b>3 193 673</b>	<b>3 708 110</b>	<b>38 811 381</b>	<b>7 307 616</b>
SECURITY SERV - ACCESS CONTROL- Administrative	2 876 268	7 062 855	0	319 907	536 745	44 058	0	0	1 504 749	242 396	511 907	294 608	0	3 454 370	-578 102
SECURITY SERV - ACCESS CONTROL- Whole of municipality	3 578 917	7 922 845	0	586 855	0	271 398	770 085	964 527	0	484 912	75 706	167 434	349 697	3 670 613	-91 696
SECURITY SERV - ACCESS CONTROL- Ward 7	2 794 698	6 089 798	0	542 797	395 965	271 398	611 016	504 741	0	282 899	684 707	566 231	604 168	4 463 922	-1 669 224
SECURITY SERV - ACCESS CONTROL- Administrative	4 102 943	8 089 803	0	225 130	0	113 759	82 509	809 466	1 436 325	574 659	60 480	60 480	60 480	3 423 290	679 653
SECURITY SERV - ACCESS CONTROL- Administrative	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	382 706	280 418	6 915 620	-1 135 910
SECURITY SERV - ACCESS CONTROL- Administrative	2 553 706	3 496 250	0	132 174	0	0	520 535	111 048	0	99 942	577 356	526 221	741 493	2 708 769	-155 063
SECURITY SERV - ACCESS CONTROL- Administrative	2 513 761	5 394 420	0	417 859	19 908	238 841	879 266	366 603	0	249 369	854 476	426 571	1 123 180	4 576 074	-2 062 313
Consultants and Professional Services- Accountants and Auditors- Administrative	425 500	385 950	15 000	0	0	0	0	0	0	0	0	0	0	15 000	410 500
CONTRACTED SERVICES	0	60 000	0	11 800	11 000	11 000	11 000	11 200	0	0	0	0	0	45 000	-45 000
Consultants and Professional Services- Business and Financial Management	0	579 550	0	0	0	289 775	0	0	0	0	289 775	0	0	579 550	-579 550
Consultants and Professional Services- Business and Financial Management-Administrative	1 344 500	744 500	893 569	-825 141	0	346 800	0	0	0	656 618	0	0	-656 618	415 228	929 272
CONTRACTED SERVICES	600 000	600 000	0	0	0	0	0	0	255 278	0	0	0	204 900	460 178	139 822
CONTRACTED SERVICES	104 600	0	0	0	0	0	0	0	0	0	0	0	0	0	104 600
CONTRACTED SERVICES	80 000	0	0	0	0	0	0	0	0	0	0	0	0	0	80 000
CONTRACTED SERVICES	350 000	350 000	0	0	0	0	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	135 000	21 120	4 910	0	0	-85	0	0	0	0	1 500	1 200	0	7 525	127 475
CONTRACTED SERVICES	50 000	40 000	0	0	4 050	0	0	0	6 000.00	6236.74	0.00	0.00	1110.85	13 348	-13 348
CONTRACTED SERVICES	50 000	50 000	0	0	22 950	0	11 980	0	0	0	0	29 900	5 850	39 800	10 200
CONTRACTED SERVICES	50 000	50 000	0	0	22 950	0	11 980	0	0	0	0	0	0	34 980	15 070
CONTRACTED SERVICES	0	250 000	0	0	25 601	2 694	855	0	0	3 321	0	0	0	32 470	-32 470



ADVERTISING, PUBLICITY AND MARKETING	1 475 096	1 329 576	1 689	83 898	59 708	56 825	43 680	7 483	42 399	28 040	77 886	23 049	48 938	473 597	1 001 499
BANK CHARGES	985 137	985 137	43 857	50 208	57 823	60 146	40 781	48 531	42 513	52 251	47 639	53 427	44 417	541 594	443 543
CASHIER SHORTAGES	20 920	20 920	1 650	1 386	-3 031	119	0	1	1 000	-565	0	1	40	600	20 320
THIRD PARTY VENDORS	1 886 829	1 886 829	-22 681	96 990	215 109	434 268	203 950	87 109	98 355	9 839	396 236	612 543	85 760	2 217 478	-330 649
POSTAGE/STAMPS/FRANKING MACHINES	1 306 617	354 914	90 463	135	90 463	2 073	0	0	90 463	0	0	90 463	94 891	488 951	847 666
TELEPHONE, FAX, TELEGRAPH AND TELE	897 836	897 836	57 063	58 436	58 436	58 436	0	234 272	117 136	117 136	115 220	117 136	117 136	1 050 406	-152 570
ENTERTAINMENT-EXECUTIVE MAYOR	60 000	60 000	0	1 940	1 486	7 680	2 731	7 705	545	0	1 856	0	10 624	34 567	25 433
ENTERTAINMENT-SENIOR MANAGEMENT	610 000	460 000	10 297	38 574	7 066	6 215	2 284	0	1 846	15 327	15 623	9 421	11 409	118 062	491 938
EXTERNAL AUDIT FEES	7 767 645	7 767 645	0	19 273	412 989	1 107 170	0	4 490 028	335 798	0	243 232	252 319	374 017	7 234 826	532 819
DATA LINES	1 046 000	1 046 000	478	110 521	115 577	59 789	61 626	61 918	59 236	59 047	347	214 113	347	742 999	303 001
NETWORK EXTENSIONS	1 900 000	1 500 000	0	8 696	0	0	41 922	21 162	91 557	8 696	1 735	249 309	24 435	447 511	1 452 489
SOFTWARE LICENCES	2 986 811	2 986 811	22 698	831 984	155 418	933 137	285 396	146 281	213 947	252 387	144 016	337 738	648 875	3 971 876	-985 065
INSURANCE BROKERS FEES	1 027 390	1 027 390	0	0	0	601 275	0	0	0	0	0	0	0	601 275	426 115
INSURANCE - GENERAL PREMIUMS	1 752 526	1 752 526	0	0	0	686 749	0	0	0	0	0	0	0	686 749	1 065 777
LEARNERSHIPS AND INTERNSHIPS	462 600	462 600	16 713	15 299	153 974	0	0	0	0	0	0	142 494	0	328 480	134 120
LEVY - WATER RESEARCH FUND: DWAF	523 000	523 000	0	31 745	32 386	166 064	0	0	88 577	40 275	0	0	0	351 047	171 953
MOTOR VEHICLE LICENCE AND REGISTRATIONS	741 948	741 948	0	0	28 518	0	101 762	24 246	49 986	4 697	42 550	2 641	3 287	257 886	484 062
MUNICIPAL SERVICES	17 572 940	65 028 640	2 430 133	2 119 941	2 046 997	2 826 846	2 255 698	1 997 299	5 528 263	5 151 330	2 379 053	4 800 328	6 033 390	37 909 479	-19 936 539
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	117 816	117 816	9 983	8 834	0	14 070	20 000	0	18 527	0	4 968	2 206 407	47 847	2 330 636	-2 212 820
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	15 873	298 561	768 901	987 039
REUNTERATION 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	84 000	81 000	855 000	225 000
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	651 690	0	1 133 284	6 615 708	-756 408
CHEMICALS	658 980	658 980	0	0	227 047	0	92 668	114 369	0	0	110 692	68 112	209 107	821 994	-163 014
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	149 399	149 118	1 657 881	107 360
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	33 796	28 732	468 867	293 469
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	4 419 188	4 508 588	296 855	315 277	383 251	321 730	202 395	94 500	126 705	336 481	342 224	196 983	397 502	3 013 903	1 405 285
VEHICLE TRACKING	647 032	647 032	23 322	0	0	69 966	23 322	23 322	46 644	24 072	23 322	0	52 624	286 594	360 438
WET FUEL	9 166 798	8 556 798	284 915	647 737	454 227	697 655	671 693	539 684	917 854	525 863	861 895	455 517	1 088 717	7 145 756	2 021 042
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	120 000	0	0	3 000	0	0	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	797	6 990	45 392	44 608
WORKMAN'S COMPENSATION	1 908 336	1 908 336	0	0	0	0	0	0	0	0	0	0	0	0	1 908 336
<b>TOTAL OTHER EXPENDITURE</b>	<b>229 858 212</b>	<b>278 131 089</b>	<b>23 000 605</b>	<b>24 687 898</b>	<b>18 288 008</b>	<b>22 035 142</b>	<b>19 496 382</b>	<b>21 248 925</b>	<b>23 636 060</b>	<b>22 963 495</b>	<b>21 474 311</b>	<b>26 618 768</b>	<b>24 159 986</b>	<b>247 603 779</b>	<b>-17 751 567</b>

## ANNEXURE A

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

May-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	4 120 894	19 337 032	15 089 400	16 855 242	19 072 889	19 501 665	117 549 105	753 619 332	965 145 559
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 544 023	0	0	0	-256 108	0	247 583	0	2 535 498
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 955 922	-450 000	-1 000 000	-450 000	-450 000	0	-2 788 835	12 138 819	9 955 906
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	10 017 632	16 336 975	7 245 699	1 569 462	-295 642	1 786 872	-3 216 917	14 843 795	48 287 876
Auditor General	-138 410	431 526	-3 924 475	315 449	43 850	404 436	2 876 745	0	9 121
Other	38 101	20 548	0	0	0	0	0	0	58 649
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	19 538 162	35 676 081	17 410 624	18 250 153	18 114 989	21 692 973	114 657 681	780 601 946	1 025 992 609

## TOP 10 CREDITORS MAY 2026

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM HOLDINGS LTD BULK A	42 705 314	17 802 000	13 968 142	890 670 103	965 145 559
COMPENSATION COMMISSIONER	0	19 752	-229 589	5 792 971	5 583 134
PLATINUM CONSTRUCTION	5 490 551	0	0	0	5 490 551
UTILITY CONSULTING SOLUTION	4 000 000	0	4 000 000	-3 000 000	5 000 000
SALGA	0	2 206 407	0	2 089 050	4 295 457
GAP MANAGEMENT	2 788 158	0	0	0	2 788 158
DEPARTEMENT WATERWESE	0	0	0	2 538 318	2 538 318
QPOINT GROUP PTY LTD	408 247	0	404 215	1 451 015	2 263 477
SYNTELL NETWORKS (PTY) LTD	0	0	0	1 915 630	1 915 630
UPHALA CONSTRUCTION	1 907 687	0	0	0	1 907 687

## TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	21 628	0	0	0	0	21 628
A & D POWER CC	0	26 209	0	0	0	26 209
ABANGANE TRADING	364 729	0	0	0	0	364 729
ABAPHUMELEI TRADIING T/	1 413 732	0	0	0	0	1 413 732
ABERDEEN COMMUNITY TRAD	3 150	0	0	0	0	3 150
ADSACTIVE(PTY) T/A PDK	3 460	0	0	0	0	3 460
AMAHLO CONSULTING SERVI	845 193	0	0	0	0	845 193
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupot Life	8 161	0	0	0	0	8 161
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	87 277	0	0	0	0	87 277
AYABONA CONSTRUCTION AN	-747 080	747 080	0	0	0	0
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 336	0	0	0	0	7 336
Betaalmeestergeneraal T	725 422	659 151	424 326	0	22 704	1 831 603
BINNEKEUR T/A DROMMEDAR	10 197	0	0	0	0	10 197
BKB BEPERK	19 091	0	0	0	0	19 091
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	0	0	0	0	-2 574	-2 574
BRIAN SINGH CONSULTING	235 635	0	0	0	0	235 635
BUILD IT	-1 979	0	0	0	0	-1 979
BUSINESS CONNEXION (PTY	9 927	0	177 859	0	985 865	1 173 651
CAPE PENINSULA UNIVERSI	19 117	0	0	0	0	19 117
Capital Alliance/Libert	14 010	0	0	0	0	14 010
CAPITAL LEGACY SOLUTION	7 404	0	0	0	0	7 404
CAW SIGNS & PRINT	0	0	0	0	923	923
Channel Life	1 638	0	0	0	0	1 638
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	8 629	0	0	0	0	8 629
CJ BOUWER ATTORNEYS	10 847	0	0	0	0	10 847
COMPENSATION COMMISSION	20 411	19 752	20 411	-229 599	5 772 569	5 603 544
COMPU-SERVE	3 210	0	0	0	0	3 210
Cornelia Booysen	300	0	0	0	0	300
CREDIT LIFE PREMIUM	25 154	0	0	0	0	25 154
CTRACK FLEET MANAGEMENT	60 518	0	0	0	0	60 518
DAMPIES TRANSPORT	2 400	0	0	0	0	2 400
Dedive C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	0	0	0	46 316	2 492 001	2 538 318
DEREK LIGHT	7 703	0	0	0	500	8 203
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
EAST LONDON PRO-SCREEN	1 866	0	0	0	0	1 866
EC IMATU FENURAL	950	0	0	0	0	950
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	93 427	368 827	0	0	0	462 254
FELICIA REYNERS	2 200	0	0	0	0	2 200
FINGERPRINT ZONE GROUP	-6 468	0	0	0	0	-6 468
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GANGALA TRADING CC	393 397	0	0	0	0	393 397
GAP MANAGEMENT	2 788 158	0	0	0	0	2 788 158
GARDEN COURT EAST LONDO	-6 800	0	0	0	0	-6 800
GARDEN COURT MTHATHA	-7 380	0	0	0	0	-7 380
GEM GARAGE	284 311	0	0	0	0	284 311
GOVERNMENT PRINTING WOR	-2 018	0	0	0	0	-2 018
GREYSHELL	65 982	29 325	0	0	0	95 307
GROUP EDITORS COMPANY (	3 991	0	0	0	0	3 991
GRT AUTO CLINIC (PTY) L	367 712	98 003	71 477	0	0	537 192
GUARD RISK INSURANCE CO	2 464	0	0	0	0	2 464
HOLLARD SPECIALIST LIFE	1 505	0	0	0	0	1 505
Imatu Ledegeld	6 402	0	0	0	81	6 483
Imatu Loans (Kempston)	4 515	0	0	0	0	4 515
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	128 461	12 754	20 137	0	0	161 351
J&F TITUS AND SONS	0	0	0	0	1 978	1 978
JAMES KING & BANDHORST	1 000	0	0	0	0	1 000
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOHANNA CORNELIUS	4 000	0	0	0	0	4 000
JOHANNA SHILLING	500	0	0	0	0	500
JOUBERT GALPIN & SEARLE	0	139 066	0	0	0	139 066
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	3 200	0	0	0	0	3 200
JUVINON SYSTEMS T/A ISM	21 900	0	0	0	0	21 900
K.G.A. Lewens	1 703	0	0	0	0	1 703
KAROO HOSPITALITY	-970	0	0	0	0	-970
KELSTON MOTOR GROUP T/A	-9 876	0	0	0	0	-9 876
KEMPSTON LOANS	87 045	0	0	0	0	87 045
Keyhealth	52 779	0	0	0	6 640	59 419
LA Health	37 535	0	0	0	0	37 535
LABCO SOUTHERN AFRICA	-1 212	0	0	0	0	-1 212
LANDDROS GRAAFF-REINET	14 400	0	0	0	-600	13 800
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	17 403	0	0	0	0	17 403
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	166 914	0	0	0	0	166 914

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
LNDR	142 717	0	0	0	0	142 717
M AND A SERVICE CENTRE	324 116	0	0	0	0	324 116
M. BENEDITO TRUST	2 100	0	0	0	0	2 100
M. LUITERS	2 500	0	0	0	0	2 500
Mafori Finance	252 691	0	0	0	0	252 691
MAGGIE L PIETERSE	800	0	0	0	0	800
MANCOSA (PTY) LTD	-132 630	0	0	0	0	-132 630
MANDY MILLER ATTORNEYS	0	0	-25 000	-25 000	162 821	112 821
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
MARS TECHNOLOGIES	15 082	0	0	0	0	15 082
MARY M PIETERSEN	500	0	0	0	0	500
MESH STEEL & WELD	17 346	7 620	3 640	0	0	28 606
Metropolitan Lewens	90 800	0	0	0	0	90 800
METSI CHEM EASTERN CAPE	42 618	0	138 092	0	0	180 710
MGX CONSTRUCTION AND GE	247 666	0	0	0	0	247 666
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	27 079	0	0	0	951	28 030
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	56 237	0	0	0	0	56 237
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	195 080	0	0	0	0	195 080
Old Mutual Group (Annu	2 361	0	0	0	0	2 361
Old Mutual Group Scheme	171 099	0	0	0	0	171 099
Old Mutual Life	481	0	0	0	0	481
OUDDITEUR-GENERAAL	293 116	328 565	-3 937 592	43 850	3 281 181	9 123
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	155 998	35 138	0	0	0	191 136
PLATINUM CONSTRUCTION	5 490 551	0	0	0	0	5 490 551
PLATINUM SUPPLIERS (PTY	179 913	0	0	0	0	179 913
PREMIER PIPE SUPPLY	26 450	0	0	0	0	26 450
PRODIBA (PTY) LTD	13 746	0	0	0	0	13 746
QPOINT GROUP PTY LTD	508 247	-100 000	404 215	711 132	739 882	2 263 477
R-DATA	127 642	0	0	0	0	127 642
REINET STUDIO	600	0	0	0	0	600
RESET TECHNOLOGY SOLUTI	173 510	0	0	0	0	173 510
ROAD LODGE EAST LONDON	-3 000	0	0	0	0	-3 000
ROYAL HOTEL WILLOWMORE	-3 000	0	0	0	0	-3 000
RS BODY AND AUTO REPAIR	275 934	108 120	72 310	0	0	456 364
Russel Becker Inc	1519.37	0	0	0	0	1 519
SACPLAN	1431	0	0	0	0	1 431
SAINS AGENCIES	0	0	-280000	-545185	1125185.3	300 000
SALGA	0	2206407	0	0	2089050.45	4 295 457
SALGBC Levies	11520.9	0	0	0	0	11 521
SALGBC	2595.5	0	0	0	0	2 596
SAMWU	30000	0	0	0	0	30 000
Samwumed	-90314	0	0	0	-10368	-100 682
Sanlam	282098.75	0	0	0	26.46	282 125
Sanlam Pension	1472.68	0	0	0	0	1 473
Sanlam Sky	272 749	0	0	0	20	272 769
SANLAM SKY-GROUP LIFE	232.21	0	0	0	0	232.21
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS 3RD PARTY APPOINTM	44827.24	0	0	0	0	44 827
SARS SDL	150986.2	0	0	0	0	150 986
SARS UIF	160828.3	0.08	0	0	0	160 828
SD COETZEE INCORPORATED	97.6	0	0	0	0	98
SD RECRUITMENT	0	0	0	142830	0	142 830
SEBENZISANA TRADING 50	195 620	0	0	0	0	195 620
SERVIPX 72 CC	6750.5	176794.31	37058.25	0	0	220 603
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLZA FINANCE (Pty	83635	0	0	0	0	83 635
SHUNE A NDLEBE	500	0	0	0	0	500
SIBONGISENI YANTOLO	1000	0	0	0	0	1 000
SKY METRO EQUIPMENT (PT	500000	0	0	0	117351.75	617 352
SONDLO & KNOPP ADVERTIS	2152.8	0	0	0	0	2 153
STADIO	11230	0	0	0	0	11 230
Steyterville Funeral H	385	0	0	0	0	385
STRAND MAGISTRATE	650	0	0	0	0	650
SUPA QUICK	185797.61	0	0	0	0	185 798
SYNCHRONISED TRAFFIC SY	41547	4922	0	0	0	46 469
SYNTELL NETWORKS (PTY)	0	0	0	731503.5	1184126.25	1 915 630
TAC WHOLESALE AND SUPPL	-1118	0	0	0	0	-1 118
THEMBISA SYLVIA MAGCUNT	700	0	0	0	0	700
THOZAMA MPONDO	1500	0	0	0	0	1 500
TJS Employee Benefits C	2812.5	0	0	0	0	2 813
TRAINERS WITHOUT BORDER	40233.9	0	0	0	0	40 234
TRIPLE E TRAINING	0	0	140172	0	0	140 172
TRUDINE VELDMAN	1000	0	0	0	0	1 000
TRUVELO AFRICA ELECTRON	-106647	106647.31	0	0	0	0
UPHALA CONSTRUCTION	0	1907687	0	0	0	1 907 687
UTILITY CONSULTING SOLU	4000000	0	4000000	0	-3000000	5 000 000
V AND A AIRCONDITIONING	112700	0	0	0	0	112 700
V DERCKSEN & VENNOTE	536.25	0	0	0	0	536
VAN DER MERWE, SAAYMAN	1425	0	0	0	0	1 425
VOLKS DELTA	13061	0	0	0	0	13 061
W LANGSON AND ASSOCIATE	735919.25	47063.75	0	0	0	782 983
WALTONS STATIONERY CO (	3833.41	0	0	0	0	3 833
WATERFALL SCHOOL OF BUS	106880	0	0	0	0	106 880
WILLOW SMITH PTY LTD	-1350	0	0	0	0	-1 350
WILLOWMORE TESTING STAT	3286.7	0	2640.9	0	0	5 928
647 WORLD FOCUS 1212 CC	224250	0	0	0	0	224 250
1960 ZAAYMANS GARAGE	117876.76	73219.3	0	0	0	191 096
GRAND TOTAL	23 586 230	7 002 351	1 269 746	875 848	15 621 470	48 355 645


## ANNEXURE A

Month End	Mun	Item	Detail	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
MO11 MAY	EC101			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
		3000	Cash Receipts by Source											
		3010	Property rates	4 216 224	7 740 174	10 196 171	2 523 707	2 390 670	6 927 340	2 725 131	2 426 716	2 788 162	2 379 750	2 369 255
		3020	Property rates - penalties & collection charges	0	0	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	13 917 356	16 333 771
		3040	Service charges - water revenue	2 919 493	2 382 925	3 615 381	3 163 353	2 795 285	3 235 751	3 100 819	3 400 329	3 225 879	2 930 300	4 151 249
		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	1 613 843	2 659 946
		3060	Service charges - refuse revenue	1 214 205	1 358 263	1 600 095	1 017 897	819 493	857 617	1 032 243	918 669	943 612	876 230	913 690
		3070	Service charges - other	137 825	95 434	77 417	71 313	107 803	98 808	102 855	75 389	76 524	83 664	438 650
		3080	Rental of facilities and equipment	16 791	24 969	23 293	25 295	27 689	10 676	13 655	18 203	14 071	23 215	14 748
		3090	Interest earned - external investments	8 669	7 712	26 802	11 363	6 825	8 121	11 008	14 934	5 782	1	5 174
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0
		3120	Fines	477 940	25 489	74 373	80 893	38 576	716 485	205 030	27 654	1 460 425	495 041	84 951
		3130	Licences and permits	160 593	145 548	130 989	164 919	146 859	109 385	130 410	113 236	129 703	92 214	105 563
		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	775 927	776 022
		3150	Transfer receipts - operational	8 100 000	48 681 600	0	0	3 795 000	42 182 000	0	419 000	31 637 000	0	198 000
		3160	Other revenue	8 064 900	7 516 063	13 077 202	3 931 264	6 996 785	19 888 043	11 036 508	16 477 920	15 585 896	13 672 385	8 067 539
		3170	Cash Receipts by Source	43 404 293	143 536 681	49 886 751	29 246 307	33 593 275	92 309 042	36 555 334	41 085 789	75 578 830	36 859 927	36 118 559
		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	2 814 000	0	0
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	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	0	0
		3260	Decrease (increase) other non-current receivables	0	0	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	13 408 467	4 822 939
		3280	Total Cash Receipts by Source	63 204 016	124 254 770	60 410 180	46 866 710	58 196 489	103 543 871	43 352 637	60 806 506	90 723 235	50 266 394	40 941 458
		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	15 927 382	16 361 586
		4020	Remuneration of councillors	821 274	821 274	821 273	821 273	821 273	821 273	800 321	792 358	792 358	1 360 187	874 209
		4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0
		4040	Interest paid	0	0	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	0	4 000 000
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0
		4070	Other materials	0	0	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	3 672 724	4 264 327
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	0	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	27 375 443	3 129 106
		4120	Cash Payments by Type	67 671 094	123 361 932	54 869 825	41 846 005	39 031 977	98 518 740	41 597 796	47 651 358	83 186 001	48 335 736	28 629 228
		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	6 299 929	2 792 593	11 027 212
		4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	0	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	51 128 329	39 656 439
		4180	Net Increase/(Decrease) in Cash Held	-4 467 078	33 476	1 613 618	-2 594 217	2 834 827	1 175 302	-2 126 943	-986 419	-762 696	-659 935	1 265 059
		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	943 265	83 330
		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	83 330	1 368 389

## **18. ANNEXURE B**

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

**Annexure A2 - Monthly**



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

**Mpumalanga Provincial Treasury**

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

**Period** May'28  
**National Financial Year** 2025/26  
**Demarcation Code of Municipality being assessed** EC101

**District** Sarah Baartman  
**Demarcation Description** Dr Beyers Naude

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

**Municipal Debt Relief Conditions (Monthly reporting)** *Choose from drop down list*

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

*Note - For example, if the municipality during the previous 12 months only managed to collect MTREF for 10 months (due to property arrears, etc.) the provision for debt impairment against the actual collection (there should still be 40 per cent of the 2024/25 MTREF revenue provision) could amount to 30% of the municipality's available debt impairment in balance the budget and there could be a requirement to provide for 70% with the 2024/25 budget or if otherwise, the Provincial Treasury should be informed to the extent of the 70%.*

10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment ( <i>considering its asset register and physical state of assets</i> ) on the A1 Schedule) Table A4 – Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
<p><i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must be notified in the form of a "No"</i></p>			
11	6.4.2	- <b>If the municipality's MTREF is not funded</b> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note - If the municipality has an FRP, a second budget funding plan is not necessary. However, the "Y/N" must capture whether the existing / an extraordinary / will give effect to a funded MTREF. If not, the FRP requires strengthening</i></p>			
12	6.4.2	- <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Na
<p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>			
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends ( <i>For example higher winter Eskom tariffs, lower January collection rates, etc.?</i> )	Yes
14	6.5	<b>Cost reflective tariffs</b> – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
<p><b>6.6 Electricity and water as collection tools</b> – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>			
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? 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?	Yes
<p><i>Note – the municipality's monthly MFMA s.71 statement must include as part of the disclosures the relevant information in the required format</i></p>			
<p><b>6.6 Supporting evidence:</b> the National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</p>			
<p><b>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</b></p>			
19	6.7.1	- Has the municipality achieved a minimum of <b>80 per cent average quarterly collection</b> of property rates and service charges <b>with effect from 01 April 2023</b> and <b>85 per cent average quarterly collection with effect from 01 April 2024</b> during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
<p><i>Note - although the norm and standard for collection (MFMA Circular No. 71) is 80 per cent for all municipalities and 85 per cent for metros, the minimum support will be extended for the first two years from tabling in the 2023/24</i></p>			
20	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>	
21	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <b>and</b> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	not yet the end of a quarter
22	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarter
23	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 <b>and</b> the reason(s) for the failure?	not yet the end of a quarter

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
<b>6.8 Municipality's Completeness of the revenue base -</b>		
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No
<b>6.9 Monitor and report on implementation -</b>		
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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No FRP
<i>Note - municipality with a FRP must submit the MFRS (Municipal Financial Recovery Service) report timeously to the Provincial Executive and NTA.</i>		
<b>6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA, WMA (Act 119 of 2001) and 2021, a municipal municipality may not benefit from Municipal Debt Relief, except:</b>		
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
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
<i>Note - if 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, the municipality must report this to the National Treasury.</i>		
6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
<i>Note - municipalities are prohibited from borrowing for their operations. Municipal Councils may only borrow for the municipality's infrastructure and administrative needs in terms of the municipal debt support programme. All conditions for MFMA Circular no. 124 condition 6.11.1) regarding the municipality's borrowing powers will only be enforced in relation to new long-term loans entered into after the effective date of this report approved as envisaged in MFMA section 64. Short-term borrowing, including any borrowing for capital purposes, is not covered by the conditions of the conditions.</i>		
<b>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>		
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

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

**Annexure A2 - Monthly**



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

Select Assessor

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

Period

May26

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

**Municipal Debt Relief Conditions (Monthly reporting)**

Choose from drop down list

Condition	Description	Response
<b>6.3 +</b>	<b>Maintaining the Eskom and bulk water current account –</b>	
<b>6.12</b>	(current account for the purpose of this exercise means the account for a single month's consumption):	
6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
<b>6.4</b>	<b>Compliance with a funded MTREF –</b> (choose from drop down list the MTREF assessed)	Select
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?  <i>Note: - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (rate property rates), the provision for debt impairment (along with the historic collection (and should align to 80 per cent of the 2023/24 MTREF revenue projection (rate property rates) if the municipality merely used the debt impairment to "bridge" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must report to the Parliament "No".</i>	Yes
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes

Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the financial treasury must respond to this item as "No".

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

Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.

6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? N/A  
 Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.

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 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:

6.6.1 - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity? Yes

6.6.2 - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? Yes

6.6.3 - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water. Yes

6.6.4 - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Yes  
 Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.

6.6 Supporting evidence - 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.

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

6.7.1 - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? Not yet end of quarter

Note - Although the norm and standard for collection (MFMA Circular No. 72) is a 85 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.

6.7.2 - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :

6.7.2.1 \* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1; not yet the end of a quarter

6.7.2.2 \* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? not yet the end of a quarter

6.7.2.3 \* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? not yet the end of a quarter

6.7.3 - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? No

24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
<b>4.8 Municipality's Completeness of the revenue base –</b>			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	No
28	6.8.2	- <b>For the latest ending Quarter</b> -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No
<b>4.9 Monitor and report on Implementation –</b>			
29	6.9.1	- <b>MFMA section 71 reporting</b> – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the <b>active intervention evident</b> from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
31	6.9.3	- <b>Municipalities with financial recovery plans (FRP)</b> – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	No FRP
<b>4.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</b>			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address the non-compliance within the stipulated time period, the municipality can request the non-compliance certificate from the PT.</i>	Yes
36	6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It confirms that MFMA Circular no. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loan contracts entered into after the effective date of debt relief (as set out in MFMA section 76). Short term borrowing, including making use of an inventory for inventory purposes are not considered within the ambit of this condition.</i>	No
<b>4.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>			
37	6.12.1	- has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the Local Government Equitable Share (LGES)</b> the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.42(3).</i>			

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

*Note. By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.*

DR. E.M. RANKWANA

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

*EM Rankwana*  
 15/6/2026

Date:

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

**DIRECTOR FINANCIAL SERVICES  
 DR BEYERS NAUDE LOCAL MUNICIPALITY**

15 JUN 2026

**DIREKTEUR FINANSIËLEDIENSTE  
 DR BEYERS NAUDE PLAASLIKE MUNISIPALITEIT**

18.2. 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.

National Treasury		Province	
Municipal Debt Relief		EC	
MFMA Circular No. 124		Code	Code Description
Municipal Finance Management Act No. 56 of 2003		EC011	Dr Beyers Klaude

Monthly Performance Report																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Municipal Details		Part A			Part B			Part C			Part D			Part E			Part F			Part G			Part H			Part I			Part J			Part K			Part L			Part M			Part N			Part O			Part P			Part Q			Part R			Part S			Part T			Part U			Part V			Part W			Part X			Part Y			Part Z			Part AA			Part AB			Part AC			Part AD			Part AE			Part AF			Part AG			Part AH			Part AI			Part AJ			Part AK			Part AL			Part AM			Part AN			Part AO			Part AP			Part AQ			Part AR			Part AS			Part AT			Part AU			Part AV			Part AW			Part AX			Part AY			Part AZ			Part BA			Part BB			Part BC			Part BD			Part BE			Part BF			Part BG			Part BH			Part BI			Part BJ			Part BK			Part BL			Part BM			Part BN			Part BO			Part BP			Part BQ			Part BR			Part BS			Part BT			Part BU			Part BV			Part BW			Part BX			Part BY			Part BZ			Part CA			Part CB			Part CC			Part CD			Part CE			Part CF			Part CG			Part CH			Part CI			Part CJ			Part CK			Part CL			Part CM			Part CN			Part CO			Part CP			Part CQ			Part CR			Part CS			Part CT			Part CU			Part CV			Part CW			Part CX			Part CY			Part CZ			Part DA			Part DB			Part DC			Part DD			Part DE			Part DF			Part DG			Part DH			Part DI			Part DJ			Part DK			Part DL			Part DM			Part DN			Part DO			Part DP			Part DQ			Part DR			Part DS			Part DT			Part DU			Part DV			Part DW			Part DX			Part DY			Part DZ			Part EA			Part EB			Part EC			Part ED			Part EE			Part EF			Part EG			Part EH			Part EI			Part EJ			Part EK			Part EL			Part EM			Part EN			Part EO			Part EP			Part EQ			Part ER			Part ES			Part ET			Part EU			Part EV			Part EW			Part EX			Part EY			Part EZ			Part FA			Part FB			Part FC			Part FD			Part FE			Part FF			Part FG			Part FH			Part FI			Part FJ			Part FK			Part FL			Part FM			Part FN			Part FO			Part FP			Part FQ			Part FR			Part FS			Part FT			Part FU			Part FV			Part FW			Part FX			Part FY			Part FZ			Part GA			Part GB			Part GC			Part GD			Part GE			Part GF			Part GG			Part GH			Part GI			Part GJ			Part GK			Part GL			Part GM			Part GN			Part GO			Part GP			Part GQ			Part GR			Part GS			Part GT			Part GU			Part GV			Part GW			Part GX			Part GY			Part GZ			Part HA			Part HB			Part HC			Part HD			Part HE			Part HF			Part HG			Part HH			Part HI			Part HJ			Part HK			Part HL			Part HM			Part HN			Part HO			Part HP			Part HQ			Part HR			Part HS			Part HT			Part HU			Part HV			Part HW			Part HX			Part HY			Part HZ			Part IA			Part IB			Part IC			Part ID			Part IE			Part IF			Part IG			Part IH			Part II			Part IJ			Part IK			Part IL			Part IM			Part IN			Part IO			Part IP			Part IQ			Part IR			Part IS			Part IT			Part IU			Part IV			Part IW			Part IX			Part IY			Part IZ			Part JA			Part JB			Part JC			Part JD			Part JE			Part JF			Part JG			Part JH			Part JI			Part JJ			Part JK			Part JL			Part JM			Part JN			Part JO			Part JP			Part JQ			Part JR			Part JS			Part JT			Part JU			Part JV			Part JW			Part JX			Part JY			Part JZ			Part KA			Part KB			Part KC			Part KD			Part KE			Part KF			Part KG			Part KH			Part KI			Part KJ			Part KK			Part KL			Part KM			Part KN			Part KO			Part KP			Part KQ			Part KR			Part KS			Part KT			Part KU			Part KV			Part KW			Part KX			Part KY			Part KZ			Part LA			Part LB			Part LC			Part LD			Part LE			Part LF			Part LG			Part LH			Part LI			Part LJ			Part LK			Part LL			Part LM			Part LN			Part LO			Part LP			Part LQ			Part LR			Part LS			Part LT			Part LU			Part LV			Part LW			Part LX			Part LY			Part LZ			Part MA			Part MB			Part MC			Part MD			Part ME			Part MF			Part MG			Part MH			Part MI			Part MJ			Part MK			Part ML			Part MM			Part MN			Part MO			Part MP			Part MQ			Part MR			Part MS			Part MT			Part MU			Part MV			Part MW			Part MX			Part MY			Part MZ			Part NA			Part NB			Part NC			Part ND			Part NE			Part NF			Part NG			Part NH			Part NI			Part NJ			Part NK			Part NL			Part NM			Part NN			Part NO			Part NP			Part NQ			Part NR			Part NS			Part NT			Part NU			Part NV			Part NW			Part NX			Part NY			Part NZ			Part OA			Part OB			Part OC			Part OD			Part OE			Part OF			Part OG			Part OH			Part OI			Part OJ			Part 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Month	Code User	Code	Estim And Built water current account	Compliance with a Included MTRF	FRP/SP & Tariff Assessment	Electricity and water as collection tool	Quality collection of property rates and services charges	Maximization of Revenue Base	Overtime	Score	Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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### 18.3. Provincial Treasury Debt Relief compliance assessment



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

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

### **MONTHLY COMPLIANCE CERTIFICATE**

**30 APRIL 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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<b>UMHLA DATE : DATUM</b>	2026 / 05 / 19	<b>IFONI TELEPHONE: TELEFOON</b>	083 984 5514
<b>IREFERENSI REF. NO.: VERWYSINGS</b>	PROVINCIAL TREASURY COMPLIANCE CERTIFICATE – DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 30 APRIL 2026.	<b>IFAXI FACSIMILIE: FAKSIMILIE</b>	N/A
<b>IMIBUZO ENQUIRIES: NAVRAE IPOS</b>	MR. TEMPLETON PHOGOLE	<b>MAKHASIE PAGES: BLADSYE</b>	18
<b>E-MAIL: E-FDS</b>	TEMPLETON.PHOGOLE@ECTREASURY.GOV.ZA		

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

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

Dear Dr. E Rankwana

**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)**  
**ISSUED FOR THE MONTH ENDED 30 APRIL 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 3<sup>rd</sup> of its arrear ESKOM debt, conditional on meeting specific requirements as set out in MFMA Circular 124.
2. The Eastern Cape Provincial Treasury (ECPT) has been monitoring the municipality's compliance with all the debt relief conditions during 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 76 percent for the month ending 30 April 2026, as per Table 1 below. The overall compliance status has stagnated from the last reports.





**Table 1: Monthly Compliance Status of DBNLM as of 30 April 2026**

Monthly Performance Report														
Municipal Details			Eskom And Bulk users' current account		Compliance with a funded MTRDP		Municipal Debt Relief Programme		Municipal Debt Relief Programme		Municipal Debt Relief Programme		Scoring and Rating	
Municipality	Chief Officer	Code	YTD	MTD	YTD	MTD	YTD	MTD	YTD	MTD	YTD	MTD	Score	Rating
06 J. Joubert	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
07. Beaufort West	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
08. Cacadu	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
09. Noyahla	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
10. December Bay	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
11. January 28	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
12. Phicozi	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
13. Mankweng	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
14. Mankweng	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
15. Mankweng	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
16. Mankweng	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
17. J. Joubert	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
18. J. Joubert	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
19. J. Joubert	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
20. J. Joubert	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed
21. November 25	Dr. Beyers Ndlovu	01	NA	NA	NO	NO							0%	Not completed

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

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

The monthly Section 71 report includes a section on the implementation of the Municipal Debt Relief Programme, providing continuous updates to Councillors and other stakeholders on compliance levels with MFMA Circular 124.

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

For the month ended 30 April 2026, the municipality has failed to pay the required amount for the bulk electricity account, and this is a serious breach of the conditions of participating in the Municipal Debt Relief programme. A termination notice has already been issued to the municipality in February 2026. While the Council passed a resolution that allows the municipality to be part of the Delivery Agency Agreement with Eskom, the non payment of the electricity bulk account is likely to result in the termination of the municipality from the Municipal Debt Relief programme.





#### **Condition 6.4 - A funded MTREF**

The municipality adopted an unfunded budget for the 2025/26 MTREF. The arrear Eskom debt that has accumulated over the years and the collection rate that is not always aligned to the norm applicable to municipalities are the major reasons the ECPT assessment identified as root causes for the unfunded budget.

The average collection rate 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 April 2026, with a narrative report that suggests that the collection for the month under review was assessed at 99 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 30 April 2026, the municipality projected 89 percent for **Property rates**; 48 percent for **Water**, and 39 percent for **Waste water, and Refuse is** at 41 and 34 percent respectively in the submission of quarter three, section 71 narrative report.

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

The municipality has prepared the property rates reconciliation tool for month 10 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 March 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.	<b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	<b>The conclusion (paragraph 14) of the MFMA S71 statement</b> explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	No
3.	<b>Annexure B of the MFMA S71 statement included the following debt relief reporting components-</b>	
3.1.1	The municipality's MFMA Circular 124 self-assessment	No
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of 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 April 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, it agrees to make an application to NERSA to voluntarily revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). It is noted that this condition will only come into effect if the municipality's participation in the debt relief programme is terminated.

### **Provincial Treasury Compliance Certification**

Provincial Treasury certifies that it monitored and assessed Dr Beyers Naude LM's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the municipality in relation to the month ended 30 April 2026.





## CONCLUDING REMARKS

The municipality achieved a compliance level of 76% in March 2026. Serious breaches have been noted, and these include non-payment of the full current Eskom account, which has not been fully 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: 06/06/2026





### ANNEXURE A – COMPLIANCE STATUS FOR DR BEYERS NAUDE MUNICIPALITY (EC101)

Municipal Details		Monthly Performance Report																				Scoring and Rating																									
		Part A Eskom And Bulk water current account				Part B Complies with a funded MTRF				Part C FRP/BFP & Tariff Assessment		Part D Electricity and water collection tools		Part E Quarterly collection of property rates and services charges				Part F Maximization of Revenue Base						Oversight																							
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating		
25 July 25	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A		
26 August 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A
27 September 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A
28 October 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A
29 November 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A	
30 December 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A	
31 January 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A	
32 February 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A	
31 March 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A	
30 April 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A	
30 May 26	Makana	EC101	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	A	





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





**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

Apr'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
6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No



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6.4 Compliance with a funded MTREF - (checkboxes from drop-down list for the MTREF assessed)		Select
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/guidelines/Page/4/underpin.aspx">http://mfma.treasury.gov.za/guidelines/Page/4/underpin.aspx</a> ?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	<i>Note: For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real provision for debt impairment, the municipality must respond to this item as follows: The municipality made adequate provision for debt impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?</i>	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	<i>Note: If the municipality has an FRP, a credible budget funding plan is not necessary. However, the FRP must address the municipality's cash flow effect on a funded MTREF. If not, the municipality must respond to this item as follows: The municipality 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>	N/A
6.4.2	<i>Note: Only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	
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	- 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	- 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
6.6	- 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
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly MIMA s.71 statement must include a part of the narrative: the indigent information in the account of the account.</i>	Yes
6.7	- Does the municipality achieve 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: The municipality's monthly MIMA s.71 statement must include a part of the narrative: the indigent information in the account of the account.</i>	Yes
6.7.1	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:	
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes
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
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



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Municipality's Compliance at the Revenue Side -		
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer? - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <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 <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	No
Monitor and enforce 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	- 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 minimum score 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 <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ? <i>Note - municipality with a FRP may refer to the Municipal Debt Support programme after FRP progress report was submitted to banking regulator for the relief.</i>	No FRP
Provincial Treasury Note - Provincial treasury certification of municipal compliance - in terms of section 5 and 70 of the MFMA, with effect from 01 April 2023, unallocated municipalities may not benefit from Municipal Debt Relief unless:		
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ? <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 FRP failed to rectify any provincial treasury non-compliance will be considered as non-compliance by the municipality in terms of progress.</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 - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing including making use of an overdraft for 4-year bridging purposes are not considered within the ambit of this condition.</i>	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?	No
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note - Bulk Eskom and water supply payments must be made to the relevant Eskom and water utility (the municipality).</i>	Yes
6.13	<b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. <b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include own motion for a related benefit in terms of support programme. From 1st April 2023 onwards.</i>	Yes
6.14	<b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as reported in paragraph 4 of MFMA Circulars 124, the council of municipality, including 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 processed by the relevant processes for appointing an external mechanism as envisaged in Chapter 3 of the Municipal Systems Act, 1997, 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 support to Eskom, Eskom will only supply water to areas in which control and/or operation of water infrastructure is transferred to Eskom, that are the subject of Annual Indicative Plans.</i>	Yes

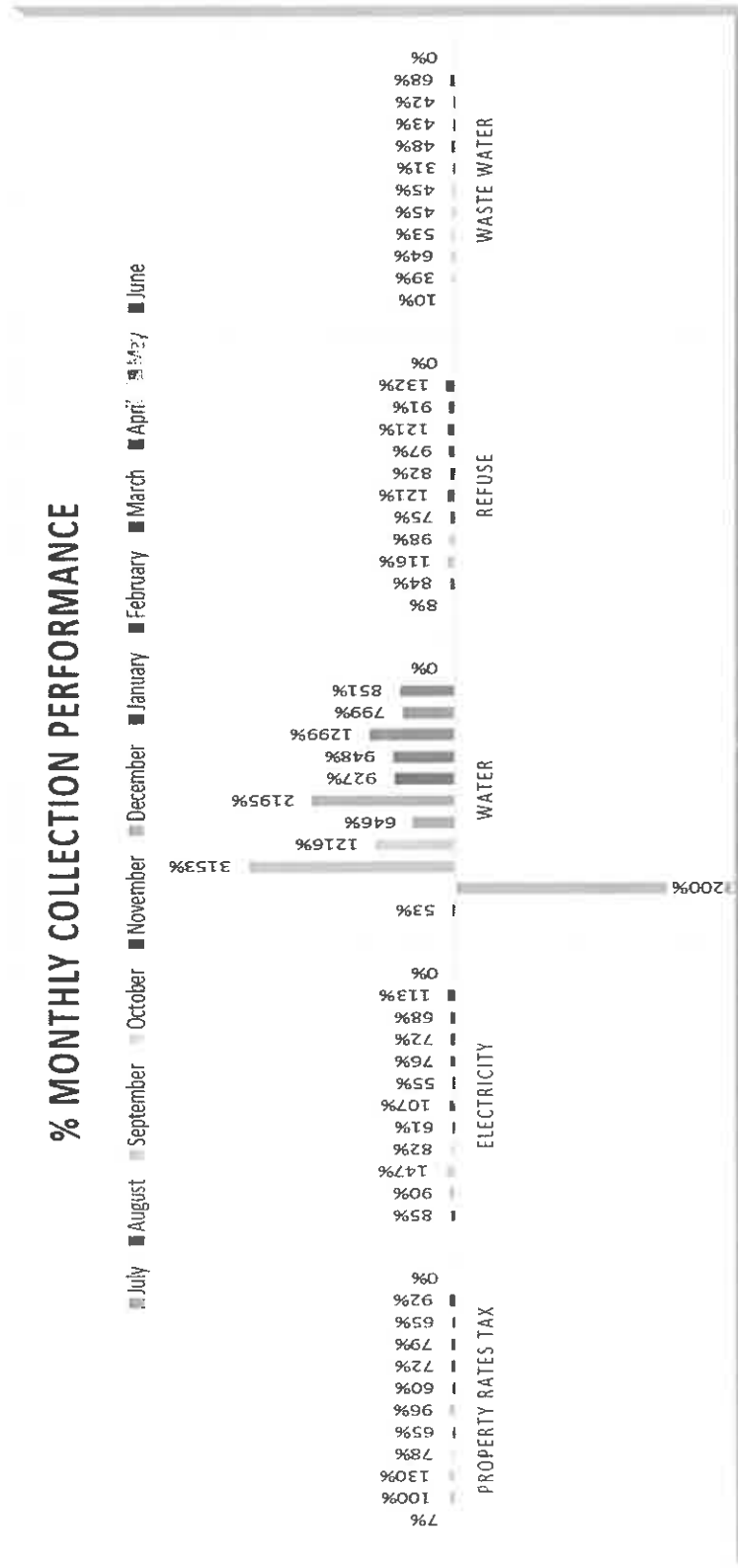
PT: HOD/ NT / MM Name:

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 procurement of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

18.4. Monthly revenue collection performance (MFMA Circular 124)



## Collection rate per ward and per service - May 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
<b>Ward 1</b>				
Property Rates Tax	Partial Eskom and municipal supplied	15 983.46	20 681.01	129%
Electricity		11 890.29	44 799.86	-377%
Water		635 432.35	89 734.97	14%
Refuse		455 473.44	32 366.46	7%
Sewerage		797 992.45	188 957.90	24%
Sundry		2 485.43	-	0%
		<b>1 895 476.84</b>	<b>376 540.20</b>	<b>20%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	66 150.55	1 057 776.75	1599%
Electricity		3 443 621.41	4 069 762.60	118%
Water		990 097.82	1 315 943.86	133%
Refuse		60 670.33	244 123.75	402%
Sewerage		65 709.24	552 790.27	841%
Sundry		38 849.82	222 055.81	572%
		<b>4 665 099.17</b>	<b>7 462 453.04</b>	<b>160%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	1 073.23	8 297.46	773%
Electricity		92 887.24	525 173.58	565%
Water		351 682.64	173 489.57	49%
Refuse		156 863.27	82 291.68	52%
Sewerage		279 679.78	438 277.41	157%
Sundry		2 597.97	489.16	19%
		<b>884 784.13</b>	<b>1 228 018.86</b>	<b>139%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	10 905.24	553 571.35	5076%
Electricity		2 072 345.92	2 445 415.02	118%
Water		849 796.02	1 041 086.55	123%
Refuse		121 116.89	187 569.55	155%
Sewerage		213 227.41	687 810.18	323%
Sundry		8 381.03	5 308.03	63%
		<b>3 275 772.51</b>	<b>4 920 760.68</b>	<b>150%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	5 739.42	21 344.84	372%
Electricity		1 931.20	8 411.66	-436%
Water		705 084.60	262 826.77	37%
Refuse		269 151.33	30 850.57	11%
Sewerage		476 607.04	158 039.98	33%
Sundry		1 247.45	-	0%
		<b>1 455 898.64</b>	<b>481 473.82</b>	<b>33%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	10 989.48	4 495.11	41%
Electricity		1 326.02	-	0%
Water		600 410.51	43 599.93	7%
Refuse		384 072.56	19 629.16	5%
Sewerage		675 038.84	119 989.31	18%
Sundry		1 145.92	200.00	17%
		<b>1 672 983.33</b>	<b>187 913.51</b>	<b>11%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	43 031.55	188 662.17	438%
Electricity		897 014.61	852 781.50	95%
Water		478 585.55	325 795.09	68%
Refuse		149 620.95	110 803.12	74%
Sewerage		259 154.95	298 836.50	115%
Sundry		17 935.51	8 361.48	47%
		<b>1 845 343.12</b>	<b>1 785 239.86</b>	<b>97%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	36 976.97	155 810.74	421%
Electricity		323 781.06	922 764.81	285%
Water		357 642.87	414 192.08	116%
Refuse		198 033.57	63 401.62	32%
Sewerage		226 487.38	65 417.02	29%
Sundry		6 328.54	102 362.95	1617%
		<b>1 149 250.39</b>	<b>1 723 949.22</b>	<b>150%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	12 530.77	35 071.39	280%
Electricity		386.46	1 348.34	-349%
Water		279 840.85	51 960.30	19%
Refuse		238 018.17	23 025.89	22%
Sewerage		415 849.51	38 830.14	9%
Sundry		1 599.30	1 356.08	85%
		<b>947 452.14</b>	<b>151 592.14</b>	<b>16%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	65 922.49	19 576.31	30%
Electricity		25 030.21	34 930.76	140%
Water		343 005.31	15 335.37	4%
Refuse		469 201.40	16 216.29	3%
Sewerage		472 691.31	12 359.99	3%
Sundry		3 166.96	-	0%
		<b>1 379 017.68</b>	<b>98 418.72</b>	<b>7%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	13 982.31	130 542.28	934%
Electricity		300 744.03	356 682.66	119%
Water		95 109.35	75 022.43	79%
Refuse		260 975.79	60 332.27	23%
Sewerage		308 540.33	51 498.72	17%
Sundry		10 229.61	2 260.80	22%
		<b>989 581.42</b>	<b>676 339.16</b>	<b>68%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	4 757.72	173 425.63	-3645%
Electricity		97 174.99	281 274.14	289%
Water		417 558.42	342 262.20	82%
Refuse		282 974.88	43 079.42	15%
Sewerage		427 556.29	47 138.32	11%
Sundry		4 203.56	96 255.97	2290%
		<b>1 224 710.42</b>	<b>983 435.68</b>	<b>80%</b>

## Collection rate per ward and per service - July - May 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
<b>Ward 1</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 599 759	895 506	56%
Electricity		144 484	185 367	128%
Water		10 508 449	1 012 435	10%
Refuse		5 056 900	219 458	4%
Sewerage		9 325 292	837 561	9%
Sundry		27 117	5 336	20%
		<b>26 662 000</b>	<b>3 155 663</b>	<b>12%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	22 651 084	20 892 690	92%
Electricity		41 275 833	39 866 851	97%
Water		13 455 403	12 159 206	90%
Refuse		5 336 774	4 090 520	77%
Sewerage		11 297 777	9 659 464	85%
Sundry		1 177 332	831 203	71%
		<b>95 194 203</b>	<b>87 499 934</b>	<b>92%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	1 269 250	1 042 422	82%
Electricity		935 768	942 843	101%
Water		3 910 022	1 735 415	44%
Refuse		1 768 551	537 629	30%
Sewerage		3 766 817	1 608 410	43%
Sundry		17 692	9 463	53%
		<b>11 668 101</b>	<b>5 876 182</b>	<b>50%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	12 170 270	10 388 834	85%
Electricity		24 725 274	24 317 306	98%
Water		10 453 485	7 809 620	75%
Refuse		3 721 277	2 108 621	56%
Sewerage		8 533 740	5 160 110	59%
Sundry		65 310	80 467	84%
		<b>59 899 356</b>	<b>49 864 958</b>	<b>83%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 098 183	677 662	62%
Electricity		68 504	62 766	92%
Water		6 511 598	1 488 146	23%
Refuse		2 794 453	369 331	13%
Sewerage		5 134 606	961 416	19%
Sundry		13 327	1 653	12%
		<b>15 620 671</b>	<b>3 560 973</b>	<b>23%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 017 476	388 599	38%
Electricity		3 027	-	0%
Water		7 215 313	456 747	6%
Refuse		4 259 421	221 317	5%
Sewerage		7 872 994	582 990	7%
Sundry		11 179	2 749	25%
		<b>20 379 411</b>	<b>1 652 402</b>	<b>8%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	4 729 295	3 430 432	73%
Electricity		12 654 869	12 063 511	95%
Water		4 789 540	3 114 674	65%
Refuse		2 511 415	1 454 691	58%
Sewerage		4 353 796	2 358 225	54%
Sundry		207 329	87 863	42%
		<b>29 246 245</b>	<b>22 509 397</b>	<b>77%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	4 534 962	3 621 104	80%
Electricity		3 205 285	3 835 304	120%
Water		5 220 792	2 713 998	52%
Refuse		2 208 524	802 575	36%
Sewerage		2 470 020	535 577	22%
Sundry		116 009	164 622	142%
		<b>17 755 590</b>	<b>11 673 179</b>	<b>66%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	1 504 517	939 895	62%
Electricity		17 076	13 801	81%
Water		2 874 303	1 056 481	37%
Refuse		2 540 560	326 697	13%
Sewerage		4 462 103	680 610	15%
Sundry		93 282	16 341	18%
		<b>11 491 841</b>	<b>3 033 824</b>	<b>26%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	2 873 462	1 187 726	41%
Electricity		170 883	185 976	109%
Water		3 850 469	170 653	4%
Refuse		4 952 151	120 521	2%
Sewerage		5 042 082	89 245	2%
Sundry		42 429	40 497	95%
		<b>16 931 476</b>	<b>1 794 618</b>	<b>11%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	1 868 127	1 354 533	73%
Electricity		2 984 233	2 911 279	98%
Water		706 770	802 390	114%
Refuse		2 887 231	698 321	24%
Sewerage		3 532 086	430 183	12%
Sundry		298 481	24 438	8%
		<b>12 276 927</b>	<b>6 221 144</b>	<b>51%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	4 214 409	2 142 897	51%
Electricity		1 096 951	1 097 764	100%
Water		4 913 323	1 825 774	37%
Refuse		3 164 274	408 225	13%
Sewerage		4 744 215	353 618	7%
Sundry		99 879	96 564	97%
		<b>18 233 051</b>	<b>5 924 843</b>	<b>32%</b>

Annual History		Municipal Chamber		Municipal Chamber	
City	Collection	City	Collection	City	Collection
100%	100%	100%	100%	100%	100%
100%	100%	100%	100%	100%	100%
100%	100%	100%	100%	100%	100%

Collection	Municipal Chamber			Municipal Chamber			Municipal Chamber			Municipal Chamber		
	City	Collection	% Collection	City	Collection	% Collection	City	Collection	% Collection	City	Collection	% Collection
1. Collection for whole denotation	432,442,015	67,307,505	15.56%	432,442,015	67,307,505	15.56%	432,442,015	67,307,505	15.56%	432,442,015	67,307,505	15.56%
2. Collection and Estim. supplies areas	53,011,017	24,021,321	45.31%	53,011,017	24,021,321	45.31%	53,011,017	24,021,321	45.31%	53,011,017	24,021,321	45.31%
3. Collection Property Rates	57,286,165	22,154,685	38.69%	57,286,165	22,154,685	38.69%	57,286,165	22,154,685	38.69%	57,286,165	22,154,685	38.69%
4. Total average collection: Electricity (Municipal supplies areas)	25,182,659	23,897,783	94.90%	25,182,659	23,897,783	94.90%	25,182,659	23,897,783	94.90%	25,182,659	23,897,783	94.90%
5. Total average collection: Water	17,202,849	8,977,796	52.19%	17,202,849	8,977,796	52.19%	17,202,849	8,977,796	52.19%	17,202,849	8,977,796	52.19%
6. Total average collection: Wastewater	34,883,163	8,145,213	23.35%	34,883,163	8,145,213	23.35%	34,883,163	8,145,213	23.35%	34,883,163	8,145,213	23.35%
7. Total average collection: Refuse	17,867,219	4,172,833	23.35%	17,867,219	4,172,833	23.35%	17,867,219	4,172,833	23.35%	17,867,219	4,172,833	23.35%
8. Total average collection: Interest			0%			0%			0%			0%

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

Province

Demarcation Code

Eastern Cape

EC101

Municipality

Dr Beyers Naude

Average collection rate (MFMA Circular 124 condition 6.7)

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

Total Aggregate Collection	1. July - Reporting for June in July				2. August - Reporting for July in August				3. September - Reporting for August in September				Summary - Quarter 1			
	Billing For	Collection in	R-Billing not collected	% Collection	Billing For	Collection in	R-Billing not collected	% Collection	Billing For	Collection in	R-Billing not collected	% Collection	Billing	Collection	R-Billing not collected	% Collection
1. Collection for whole demarcation	109 484 020	17 842 582	91 641 428	16%	21 306 089	21 325 482	7 982 632	100%	21 651 936	28 219 848	4 648 915	133%	152 422 015	67 387 926	85 034 089	44%
2. Collection excl Eskom supplied areas	38 238 848	6 534 984	31 703 863	17%	7 315 086	6 547 491	3 661 594	93%	7 457 883	10 938 845	2 484 828	147%	53 011 017	24 021 321	28 989 696	45%
3. Collection: Property Rates	57 214 649	4 216 224	52 998 425	7%	(241 859)	7 740 174	0	3200%	323 386	10 188 171	0	3163%	57 256 166	22 154 569	35 141 616	39%
4. Total average collection: Electricity (Municipal supplied areas)	8 617 818	7 367 798	1 250 020	85%	8 194 921	6 907 968	1 286 953	84%	8 379 820	9 721 987	0	116%	25 182 659	23 987 783	1 194 886	95%
5. Total average collection: Water	5 457 382	2 919 483	2 537 899	53%	6 056 321	2 382 925	3 673 396	39%	5 660 145	3 615 381	2 074 764	64%	17 202 848	8 917 798	8 285 051	52%
6. Total average collection: Wastewater	26 162 436	2 124 872	24 037 564	8%	4 387 914	2 938 141	1 451 773	67%	4 332 782	3 084 199	1 248 583	71%	34 883 103	8 145 213	26 737 890	23%
7. Total average collection: Refuse	12 031 734	1 214 205	10 817 529	10%	2 908 792	1 368 283	1 551 509	47%	2 925 883	1 600 096	1 325 887	55%	17 887 219	4 172 580	13 694 636	23%
8. 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						
	Billing for	Collection in	R-Billing not collected	% Collection	Billing for	Collection in	R-Billing not collected	% Collection	Billing for	Collection in	R-Billing not collected	% Collection	Billing	Collection	R-Billing not collected
20 889 728	16 337 635	6 808 188	78%	22 228 408	14 443 738	9 809 231	66%	21 888 021	20 768 087	8 881 257	95%	61 610 185	51 547 470	10 062 715	83%
7 036 022	5 934 606	2 591 505	82%	8 069 707	4 881 103	4 129 287	61%	6 881 125	7 054 256	3 238 181	107%	21 705 653	17 759 697	3 945 956	82%
2 07 613	2 523 707	0	1246%	370 109	2 350 670	0	646%	3 156 008	6 827 340	0	2165%	893 328	11 841 718	(10 948 390)	1338%
7 717 609	7 585 735	131 074	98%	8 284 189	6 251 175	2 019 014	75%	6 748 313	8 161 912	0	121%	22 761 311	22 009 822	751 489	97%
5 916 682	3 163 353	2 759 529	53%	6 209 848	2 756 285	3 444 632	45%	7 157 354	3 235 751	3 921 603	45%	19 284 183	9 164 388	10 099 794	48%
4 238 651	2 046 942	2 213 003	48%	4 469 303	2 187 116	2 282 187	49%	4 457 556	1 559 477	2 894 108	35%	13 185 539	5 789 535	7 399 504	44%
2 728 473	1 077 587	1 710 576	37%	2 832 651	818 183	2 033 389	29%	2 813 182	657 617	2 055 545	23%	8 534 466	2 655 017	5 889 449	32%

7. January - Reporting for December in January				8. February - Reporting for January in February				9. March - Reporting for February in March				Summary - Quarter 3			
Entity	Collection January	PLS/PLN % Collection	Entity	Collection January	PLS/PLN % Collection	Entity	Collection February	PLS/PLN % Collection	Entity	Collection February	PLS/PLN % Collection	Entity	Collection	PLS/PLN % Collection	Q1
233859	1305741	63%	244562	1304115	88308	72%	227932	130004	881148	78%	719328	500078	2182234	70%	70%
588538	54700	59%	782033	595339	30809	73%	848405	608884	368333	72%	200438	173832	883335	67%	67%
29492	2725181	0	28005	246576	0	98%	248384	278818	0	100%	78471	790008	(71523)	100%	100%
88830	728529	82%	788272	784893	25788	97%	789322	928025	0	100%	213025	212279	22786	99%	99%
100033	310296	31%	715334	340389	37915	49%	735703	322299	43039	48%	278383	92708	188135	39%	39%
44308	198786	49%	448036	178887	258833	43%	448887	188217	288730	41%	134806	598380	78746	41%	41%
294988	108288	38%	272635	98888	188886	39%	2881201	98832	194733	38%	899419	288454	598385	38%	38%

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10. April - Reporting for March in April				11. May - Reporting for April in May				12. June - Reporting for May in June				Summary - Quarter 4			
Entity	Collection in R - Billing not collected April	% Collection	Billing For April	Collection in R - Billing collected May	% Collection	Billing For May	Collection in R - Billing not collected June	% Collection	Entity	Collection June	PLS/PLN % Collection	Entity	Collection	PLS/PLN % Collection	Q1
22812614	1478540	65%	21287189	19637485	694129	92%	-	#N/A!	4388983	34433025	78%	1478540	13312934	90%	78%
755882	5171825	68%	7185491	8141109	-	113%	-	#N/A!	14782093	13312934	90%	578510	4749005	(4172485)	824%
297983	2379790	0	278528	2389255	0	85%	-	#N/A!	14877591	16617803	111%	13184071	7081549	6052522	54%
7737874	7074268	66%	7238718	9543345	0	132%	-	#N/A!	8943242	4194947	47%	6288398	1789920	4478478	29%
7029825	2990300	40%	6104246	4151246	1952397	68%	-	#N/A!	6288398	1789920	47%	13184071	7081549	6052522	54%
4324708	1535002	27%	4618535	2659946	1958989	58%	-	#N/A!	13184071	7081549	6052522	13184071	7081549	6052522	54%
3222225	878230	27%	3046173	918680	2132483	30%	-	#N/A!	6288398	1789920	47%	6288398	1789920	4478478	29%

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Complete This Section

Quarter 1 Performance Per Ward

Services	Electricity Supplied	Ward Name & Number	1.July				2.August				3.September				Wiring for Collection	Billing for Collection	Q1		
			Billing For July	Collection for July	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August	Rand Value of Billing not collected	% Collection	Billing For September	Collection for September	Rand Value of Billing not collected	% Collection					
Property Rates Tax	Mun Supplied	Ward 1	1431019	47733	1383286	3%	18904	225333	0	1192%	18852	314071	0	1666%	1468775	587137	881638	40%	40%
Electricity			16597	14298	2299	86%	14798	19960	0	135%	28974	45551	0	157%	60370	79809	194401	132%	132%
Water			1102670	101544	1001126	9%	680138	88078	592060	13%	701220	103823	597398	15%	2484028	293444	2190584	12%	12%
Refuse			578469	17398	561071	3%	436185	20362	415824	5%	458491	20972	437519	5%	1473146	58733	1414414	4%	4%
Waste Water			1439683	60054	1379629	4%	764551	90551	674000	12%	801308	94060	707248	12%	3005542	244665	2760877	8%	8%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Partial Eskom & Mun supplied	Ward 2	22373085	1858646	20514440	8%	223502	3835871	0	-1716%	93903	2599727	0	2769%	22243488	8294244	13949244	37%	37%
Electricity			3747018	2977114	769903	79%	3807040	3519566	287475	92%	3686187	3895751	0	106%	11240245	10392431	847814	92%	92%
Water			902057	886477	15580	98%	1120297	851931	268367	76%	963557	1368563	0	142%	2985912	3106971	1210591	104%	104%
Refuse			4804511	399120	4405391	8%	24427	607138	0	2486%	69778	700173	0	1003%	4898716	1706431	3192285	35%	35%
Waste Water			10429017	807671	9621346	8%	54684	1443426	0	2640%	92559	1655999	0	1781%	10576660	3907096	6669564	37%	37%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 3	1254718	23606	1231112	2%	(970)	27180	0	-2803%	2557	880598	0	34445%	1256305	991384	324921	74%	74%
Electricity			103937	36491	67446	35%	86665	9676	76989	11%	112506	66993	45512	60%	303107	113160	189947	37%	37%
Water			310678	177941	132737	57%	320734	210462	110273	66%	266067	142956	123111	54%	897479	531359	366121	59%	59%
Refuse			367650	38611	329039	11%	136971	93456	43514	68%	133797	38800	94997	29%	638418	170868	467551	27%	27%
Waste Water			1321399	78221	1243178	6%	245418	156964	88454	64%	238403	101114	137289	42%	1805220	336299	1468921	19%	19%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 4	12020524	1025845	10994679	9%	42509	1487908	0	3500%	6067	2258166	0	37238%	12069100	4772920	7296180	40%	40%
Electricity			2613089	2526991	86097	97%	2194638	1640190	55448	75%	2406600	3386837	0	141%	7213327	7554019	3406911	105%	105%
Water			724333	655433	68900	90%	754423	422474	331949	56%	822813	827125	0	101%	2301589	1905092	396537	83%	83%
Refuse			2700123	232385	2467739	9%	99665	251670	0	253%	68579	277015	0	404%	2888367	570870	2107298	27%	27%
Waste Water			6804496	587899	6216603	9%	174301	730201	0	419%	139169	613011	0	440%	7117967	1931105	5186863	27%	27%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1117037	28561	1088476	3%	(48572)	35936	0	-74%	3231	373550	0	11562%	1071696	438047	633649	41%	41%
Electricity			10307	5528	4779	54%	4420	3940	480	89%	9203	2018	7184	22%	23929	11485	12443	48%	48%
Water			453455	148390	305065	33%	496301	98013	398288	20%	488603	125028	363575	26%	1438359	371481	1066928	26%	26%
Refuse			395887	40213	355674	10%	220421	26129	194293	12%	247811	32076	215734	13%	864119	98418	765701	11%	11%
Waste Water			920816	84728	836088	9%	385792	62378	323415	16%	428058	100681	327377	24%	1734667	247786	1486880	14%	14%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Eskom supplied	Ward 6	935929	8091	927838	1%	7841	21519	0	274%	8303	244370	0	2943%	952073	273980	678092	29%	29%
Electricity			710444	68558	641886	10%	632126	39027	593099	6%	592024	50007	542017	8%	1934594	157592	1777002	8%	8%
Water			560814	38844	521970	7%	368206	9816	358392	3%	376093	30070	346023	8%	1305115	78730	1226385	6%	6%
Refuse			1395184	76577	1318607	5%	644072	60221	583851	9%	656192	40915	615277	6%	2695448	177713	2517395	7%	7%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 7	4332072	315721	4016351	7%	17278	733288	0	4244%	30064	866951	0	2884%	4439414	1915961	2523453	43%	43%
Electricity			1256898	1131158	125740	90%	1315503	1172178	143325	89%	1256354	1418572	0	113%	3827754	3721908	105847	97%	97%
Water			351664	280220	71444	80%	442769	222149	220620	50%	376852	293201	83651	78%	1171286	795571	375715	68%	68%
Refuse			1100726	135131	965595	12%	134437	138068	0	103%	143447	254395	0	177%	1378610	527593	851017	38%	38%
Waste Water			1492448	205116	1687333	11%	231883	218739	13144	94%	258150	243502	14647	94%	2382481	667357	1715124	28%	28%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 8	4233259	367767	3865492	9%	7972	508928	0	6384%	34623	810450	0	2341%	4275855	1687145	2588709	39%	39%
Electricity			466305	211231	255073	45%	404344	263644	140699	65%	507763	467529	40234	92%	1378412	942405	436007	68%	68%
Water			304405	227700	76705	75%	485795	174235	321560	35%	361102	345381	15721	96%	1161301	747316	413985	64%	64%
Refuse			212559	65371	147188	31%	207830	85108	122723	41%	208624	66710	121913	42%	629013	237189	391824	38%	38%
Waste Water			232934	38470	194464	17%	230213	41112	189101	18%	140567	56681	83887	40%	683715	136263	467452	23%	23%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Eskom supplied	Ward 9	1392287	33545	1358742	2%	997	91557	0	9181%	10899	556513	0	5106%	1404184	681616	722568	49%	49%
Electricity			1187	1285	0	100%	1450	1188	262	82%	1420	1450	0	102%	4057	3923	134	97%	97%
Water			307032	99269	207763	32%	237543	86001	151542	36%	229869	91243	138626	40%	774443	276513	497930	36%	36%
Refuse			245693	27350	218343	11%	233989	30067	203921	13%	216107	35938	180169	17%	695788	93355	602434	13%	13%
Waste Water			456801	68480	368322	16%	409364	59977	349387	15%	379176	75696	303480	20%	1225342	204153	1021189	17%	17%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Eskom supplied	Ward 10	2252375	152536	2099839	7%	51946	381921	0	350%	56015	447656	0	799%	2360336	782122	1578214	33%	33%
Electricity			22908	12927	9981	56%	25127	18857	6270	75%	(27748)	14471	0	-52%	20287	46255	125968	228%	228%
Water			355093	31380	323713	9%	352065	15378	336676	4%	386987	14978	352009	4%	1074135	61737	1012398	6%	6%
Refuse			449333	35792	413541	8%	458627	6146	452481	1%	453341	12224	441117	3%	1361301	54162	1307139	4%	4%
Waste Water			460408	11315	449093	2%	453393	5350	448044	1%	457456	20590	436866	5%	1371258	37255	1334003	3%	3%
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 11	1881194	164862	1716333	9%	(47459)	268311	0	-565%	12322	318090	0	2582%	1846057	751263	1094794	41%	41%
Electricity			253814	317412	0	125%	215153	222908	0	104%	287454	283265	4189	99%	756421	823585	(67164)	108%	108%
Water			(372166)	111987	0	-30%	17												

Quarter 2 Performance Per Ward

4.October				5.November				6.December				Q2				
Billing For September	Collection for September in October	Hard Value of Billing not collected	% Collection	Billing For October	Collection for October in November	Hard Value of Billing not collected	% Collection	Billing For November	Collection for November in December	Hard Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
(630)	66 205	0	-10511%	18 026	20507	0	114%	19 918	34 913	0	175%	37 313	121 625	(84 311)	326%	326%
16 998	23 419	0	138%	11 536	13 474	4 979	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	1 880 796	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%	67 183	531 847	0	792%	11 288	1 351 544	0	11973%	72 554	2 438 663	(2 366 109)	3361%	3361%
2 195 058	2 111 815	83 243	96%	2 356 883	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%
204 489	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%	457 036	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	608 428	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	-	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%	672 923	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%	1 182 121	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	7 992	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	52 796	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!
31 934	109 160	0	342%	50 025	170 206	0	340%	45 278	90 031	0	199%	127 238	369 397	(242 159)	290%	290%
87 551	94 400	0	108%	100 735	53 293	47 442	53%	92 491	63 706	28 785	69%	280 777	211 399	69 378	75%	75%
274 424	169 569	104 855	62%	334 650	121 472	213 178	36%	905 466	152 644	752 822	17%	1 514 540	443 685	1 070 855	29%	29%
279 558	36 266	243 292	13%	288 833	29 282	259 551	10%	288 290	34 096	254 194	12%	856 680	99 644	757 037	12%	12%
422 717	25 006	397 711	6%	431 195	26 539	404 656	6%	430 704	26 775	403 929	6%	1 284 615	78 320	1 206 296	6%	6%
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Quarter 3 Performance Per Ward

Quarter 3 Performance Per Ward																
7.January				8.February				9.March								
Ward	Collection for December in January	Rand Value of Billing not collected	% Collection	Billing for January	Collection for January in February	Rand Value of Billing not collected	% Collection	Billing for February	Collection for February in March	Rand Value of Billing not collected	% Collection	Billing	Collection	Rand Value of Billing not collected	% Collection	
20 113	48 830	0	243%	20 266	52 160	0	25%	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	57	100%	39 871	22 606	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%	4 333 926	270 405	4 063 521	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%	2 392 340	172 201	2 220 139	7%	7%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
54 362	1 189 500	0	2188%	62 427	1 114 857	0	1786%	14 808	1 271 631	0	8587%	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%	11 869 987	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	-163%	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%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
2 472	13 337	0	540%	1 767	10 459	0	592%	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%	1 085 677	425 696	659 982	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%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
14 189	699 812	0	4932%	(21 888)	548 038	0	-2504%	11 688	613 473	0	5249%	3 366	1 861 322	(1 857 953)	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%	6 707 867	6 610 692	97 175	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%	3 478 947	2 251 634	1 228 313	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	109%	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%	2 286 301	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%	728 053	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%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
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%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
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	576 732	(470 158)	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%	1 487 419	907 230	580 189	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	638 830	101 768	84%	84%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
33 006	270 142	0	813%	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	681 900	1 150 563	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%	592 427	192 940	399 487	35%	35%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
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	293 930	458 228	39%	39%
233 172	58 846	174 326	25%	233 901	26 824	207 076	11%	234 147	25 954	208 193	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	111 548	41%	16 611	13 523	3 088	81%	53 002	39 286	13 715	74%	74%
345 673	9 243	336 430	3%	345 470	8 867	336 602	3%	336 324	4 894	331 430	1%	1 027 467	23 005	1 004 462	2%	2%
460 166	6 344	453 822	1%	460 541	6 043	454 498	1%	448 495	6 315	442 180	1%	1 369 201	18 701	1 350 500	1%	1%
459 877	3 501	456 376	1%	462 063	4 773	457 290	1%	465 000	3 680	461 320	1%	1 386 940	11 954	1 374 987	1%	1%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
10 047	58 446	0	582%	(30 609)	75 629	0	-247%	(18 056)	47 800	0	-265%	(38 617)	181 875	(220 492)	-471%	-471%
340 014	187 049	152 965	55%	188 458	260 852	0	138%	288 588	329 003	0	114%	817 060	776 504	40 557	95%	95%
164 732	80 363	84 369	49%	96 355	46 865	49 490	49%	44 797	48 970	0	109%	305 884	176 188	129 696	58%	58%
267 310	54 547	212 763	20%	266 595	55 570	211 025	21%	194 390	50 713	143 677	26%	728 285	160 830	567 455	22%	22%
322 166	36 706	285 459	11%	327 219	29 970	297 249	9%	281 212	37 536	243 676	13%	930 597	104 213	826 384	11%	11%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
48 721	121 404	0	249%	54 492	74 323	0	136%	30 366	277 142	0	913%	133 580	472 870	(339 290)	354%	354%
93 365	79 067	14 298	85%	100 228	54 494	45 733	54%	74 176	102 374	0	138%	267 769	235 936	31 833	88%	88%
607 282	141 433	465 849	23%	385 734	133 016	252 718	34%	475 686	238 833	236 853	50%	1 468 703	513 282	955 420	35%	35%
286 874	31 376	255 498	11%	289 774	30 184	259 590	11%	283 806	35 085	248 720	12%	860 454	96 645	763 809	11%	11%
433 967	30 436	403 531	7%	428 545	25 819	402 727	6%	431 744	20 283	411 460	5%	1 294 256	76 538	1 217 719	6%	6%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!

Quarter 4 Performance Per Ward

10 April				11 May				12 June									
Billing In March	Collection In April	Band Value of Billing in April Collected	% Collection	Billing For April	Collection In May	Band Value of Billing in May Collected	% Collection	Billing For May	Collection In June	Band Value of Billing in June Collected	% Collection	Billing	Collection	A Billing not collected	% Collection	%	
17 895	40 377	0	0%	15 981.48	20 681.01		130%						93 878	61 058	(27 180)	180%	180%
14 125	2 547	11 579	18%	(11 890.29)	44 799.86		-377%						2 255	47 347	(45 112)	2118%	2118%
900 172	84 757	815 415	9%	635 432.35	89 734.97		14%						1 535 604	174 492	1 361 113	11%	11%
451 865	14 981	436 884	3%	455 473.44	32 366.46		7%						907 338	47 347	859 991	5%	5%
795 624	48 982	746 643	6%	797 992.45	188 957.90		24%						1 583 617	237 939	1 355 677	15%	15%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
31 075	1 137 223	0	3660%	66 150.55	1 057 776.75		1599%						97 226	2 195 000	(2 097 774)	2258%	2258%
3 805 714	3 751 957	53 757	99%	3 443 621.41	4 069 762.60		118%						7 249 335	7 821 719	(572 384)	108%	108%
1 335 094	988 142	346 952	74%	990 097.82	1 315 943.86		133%						2 325 192	2 304 086	21 106	99%	99%
284 385	305 366	0	107%	60 670.33	244 123.75		402%						345 055	549 490	(204 435)	159%	159%
110 349	656 778	0	595%	65 709.24	552 790.27		841%						176 058	1 209 568	(1 033 510)	687%	687%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
2 659	9 997	0	370%	1 073.23	8 297.46		773%						3 732	18 295	(14 563)	490%	490%
84 279	18 649	65 630	22%	92 887.24	525 173.58		565%						177 166	543 822	(366 656)	307%	307%
412 448	125 031	287 417	30%	351 682.64	173 489.57		49%						764 131	298 521	465 610	39%	39%
149 104	23 291	125 813	16%	156 863.27	82 291.68		52%						505 968	105 582	200 385	35%	35%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
13 722	497 933	0	3629%	10 300.24	553 571.35		5076%						24 627	1 051 505	(1 026 878)	4270%	4270%
2 048 600	2 036 114	12 487	99%	2 072 345.92	2 445 415.02		118%						4 120 946	4 481 529	(360 583)	109%	109%
1 006 631	848 921	157 710	84%	849 796.02	1 041 086.55		123%						1 856 427	1 890 009	(33 580)	102%	102%
115 738	173 840	0	150%	121 116.89	187 569.55		155%						236 855	361 410	(124 555)	153%	153%
212 769	378 496	0	178%	213 227.41	687 810.18		323%						425 996	1 066 306	(640 310)	250%	250%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
5 715	20 612	0	361%	5 739.42	21 344.84		372%						11 454	41 557	(30 102)	366%	366%
6 790	6 353	437	94%	(1 931.20)	8 411.66		-436%						4 859	14 765	(9 906)	304%	304%
573 000	84 791	488 209	15%	705 084.60	262 826.77		37%						1 278 084	347 618	930 466	27%	27%
254 433	21 029	233 404	8%	269 151.33	30 850.57		11%						523 584	51 890	471 705	10%	10%
446 143	54 074	392 069	12%	476 607.04	158 039.98		33%						922 750	212 114	710 636	23%	23%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
5 055	3 741	1 314	74%	10 989.48	4 495.11		41%						16 044	8 236	7 808	51%	51%
1 138		1 138	0%	1 326.02			0%						2 464		2 464	0%	0%
670 240	28 053	642 187	4%	600 410.51	43 599.93		7%						1 270 650	71 653	1 198 998	6%	6%
378 946	22 380	356 566	6%	384 072.56	19 629.16		5%						763 019	42 009	721 010	6%	6%
664 071	57 686	606 385	9%	675 038.84	119 989.31		18%						1 339 110	177 675	1 161 435	13%	13%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
42 225	203 707	0	482%	43 031.55	188 662.17		438%						85 257	392 369	(307 113)	460%	460%
1 006 835	773 265	233 570	77%	897 014.61	852 781.50		95%						1 903 850	1 626 047	277 803	85%	85%
435 475	275 271	160 204	63%	478 585.55	325 795.09		68%						914 060	601 066	312 994	66%	66%
138 032	109 474	28 559	79%	149 620.95	110 803.12		74%						287 653	220 277	67 376	77%	77%
248 990	169 714	79 277	68%	259 154.95	298 836.50		115%						508 145	488 550	39 595	92%	92%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
35 496	283 738	0	799%	36 976.97	155 810.74		421%						72 473	439 548	(367 075)	606%	606%
383 735	237 642	146 093	62%	323 781.06	922 764.81		285%						707 516	1 160 407	(452 891)	164%	164%
490 875	241 512	249 363	49%	357 642.87	414 192.08		116%						848 518	655 704	192 814	77%	77%
189 907	69 475	120 432	37%	198 033.57	63 401.62		32%						387 941	132 877	255 064	34%	34%
230 958	35 543	195 415	15%	226 487.38	65 417.02		29%						457 445	100 960	356 485	22%	22%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
13 036	26 758	0	205%	12 530.77	35 071.39		280%						25 566	61 829	(36 263)	242%	242%
4 042	594	3 448	15%	(386.46)	1 348.34		-349%						3 656	1 942	1 714	53%	53%
303 630	73 590	230 041	24%	279 840.85	51 960.30		19%						583 471	125 550	457 921	22%	22%
232 603	31 675	200 928	14%	238 018.17	23 025.89		10%						470 621	54 701	415 920	12%	12%
408 578	66 232	342 346	16%	415 849.51	38 830.14		9%						824 428	105 062	719 366	13%	13%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
65 499	17 464	48 036	27%	65 922.49	19 576.31		29%						131 422	37 040	94 382	28%	28%
20 086	10 752	9 334	54%	25 030.21	34 930.76		140%						45 116	45 683	(567)	101%	101%
343 250	8 441	334 809	2%	343 005.31	15 335.37		4%						686 255	23 776	662 479	3%	3%
465 059	7 042	458 017	2%	469 201.40	16 216.29		3%						934 260	23 258	911 002	2%	2%
465 724	4 717	461 008	1%	472 691.31	12 359.99		3%						938 415	17 077	921 338	2%	2%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
16 161	49 746		308%	13 982.31	130 542.28		934%						30 143	180 289	(150 145)	598%	598%
276 050	176 014	100 036	64%	300 744.03	356 682.66		119%						576 794	532 696	44 098	92%	92%
105 226	54 564	50 662	52%	95 109.35	75 022.43		79%						200 336	129 587	70 749	65%	65%
273 533	58 574	214 959	21%	260 975.79	60 332.27		23%						534 509	118 906	415 602	22%	22%
311 248	32 819	278 429	11%	308 540.33	51 498.72		17%						619 788	84 318	535 470	14%	14%
			#DIV/0!				#DIV/0!									#DIV/0!	#DIV/0!
49 446	88 454	0	179%	(4 757.72)	173 425.63		-364%						44 688	261 880	(217 192)	586%	586%
86 479	60 372	26 107	70%	97 174.99	281 274.14		289%						183 654	341 646	(157 992)	186%	186%
453 785	117 229	336 556	26%	417 558.42	342 262.20		82%						871 343	459 491	411 852	53%	53%
288 621	39 103	249 518	14%	282 974.88	43 079.42		15%						571 595	82 182	489 413	14%	14%
430 253	29 961	400 292		427 556.29	47 138.32		11%						857 809	77 100	780 710	9%	9%





## 18.6. 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
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UNRECONCILED DIFFERENCE

0.00

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

Below is the Eskom March reconciliation and invoice due and payable during May 2026. R4 000000 payment was made towards the Eskom bulk current account during May 2026.

#### Reconciliation for Eskom - MAY 2026

BALANCE PER SYSTEM REPORT	566 866 548.81
MUNICIPAL DEBT RELIEF	398 279 009.98
<b>TOTAL BALANCE IN SYSTEM</b>	<b>965 145 558.79</b>

**ESKOM STATEMENT -** **965 145 559.17**

**VARIANCE** - **0.38**



ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30  
VAT REG NO 4740101508

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

SOUTHERN REGION  
PO BOX 377 Bellville 7535

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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	5021791.98
BILLING DATE	2026-06-03
TAX INVOICE NO	650227725577
ACCOUNT MONTH	MAY 2026
CURRENT DUE DATE	2026-07-03
VAT REG NO	4790103883

### TAX INVOICE

E-MAIL: cudjoel@bnlm.gov.za

#### ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE	R	10,799.72	
ADMINISTRATION CHARGE	R	3,829.43	
TRANSMISSION NETWORK CAPACITY	R	210,692.00	
DIST. NETWORK CAPACITY CHARGE	R	471,509.14	
NETWORK DEMAND CHARGE	R	204,089.03	
ANCILLARY SERVICE (ALL)	R	23,265.18	
GENERATOR CAPACITY CHARGE	R	142,769.40	
LEGACY CHARGE (ALL)	R	1,315,530.48	
ENERGY CHARGE (STD)	2,475,134.00	R	3,775,908.94
ENERGY CHARGE (PEAK)	978,530.00	R	2,057,452.30
ENERGY CHARGE (OFF)	2,714,610.00	R	2,952,800.08
SERVICE CHARGE	R	35,299.08	
ELECTRIFICATION AND RURAL SUBS (ALL)	R	309,647.38	
URBAN LOW VOLTAGE SUBSIDY	R	33,450.00	
DX EXCESS NETWORK CAPACITY CHA	R	97,413.38	

**TOTAL CHARGES FOR BILLING PERIOD** R **12,254,366.32**

#### ACCOUNT SUMMARY FOR MAY 2026

BALANCE BROUGHT FORWARD	(Due Date 2026-06-04)	R	849,833,180.18
PAYMENT(S) RECEIVED	ACB Payment - 2026-05-13	R	-4,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	12,254,366.32
ADJUSTMENTS	(Summary - See attachment for details)	R	5,241,062.08
VAT RAISED ON ITEMS AT 15%		R	1,816,920.59

CURRENT			
19,475,175.77	<b>TOTAL DUE</b>	<b>R</b>	<b>965,145,559.17</b>

## **20. ANNEXURE C**



## **RE : MONTHLY SCM REPORT MAY 2026**

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### **Purpose**

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

### **Legislative Framework**

Municipal SCM Regulation 6(3)

### **SCM Structure**

All officials in key positions have been appointed. The only vacant positions to be filled are those of the stores general worker (1) and an Admin Officer. New organogram approved with additional staff to support the SCM Structure with clear job descriptions being finalized.

### **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 the Month of MAY 2026 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 MAY 2026.

PURCHASE ORDERS FOR MAY 2026		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 10 387 140.00	13
C - Contracts	R 6 247 663.39	26
D - Deviations	R 278 669.09	9
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 19 990 934.35	109
P – Petty cash	R 76 917.35	63
R – Invitation to quote	R 439 532.07	5
S – Subsistence & travel	R 245 920.52	112
T - Tenders	R 3 664 410.68	8

#### Procurement above R30K Vat Inclusive

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

#### Approved deviations by Municipal Officer

All deviations applicable to the period, in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R XXXX inclusive of all costs**. “SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR MAY 2026 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 MAY 2026

MAY 2026					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
122/2025	SUPPLY AND DELIVERY OF ONE (1) ONLY NEW ON AND OFF-ROAD DOUBLE CAB FIRE FIGHTING VEHICLE	SKY METRO EQUIPMENT	R 852 649.10	19/05/2026	GRANT FUNDED
10/2026	RENTAL, SUPPLY, DELIVERY, INSTALLATION, OF NEW HYGIENE EQUIPMENT AND MAINTANANCE OF SHE BINS FOR A PERIOD OF 3 YEARS	BIDVEST STEINER	RATES	19/05/2026	OWN FUNDING
18/2026	SUPPLY AND DELIVERY OF CLEANING MATERIAL FOR A PERIOD OF 12 MONTHS	SERVIPIX 72 CC	RATES	19/05/2026	OWN FUNDING
56/2026	CONSULTING ENGINEERS: UPGRADING OF 11KV OVERHEAD POWERLINE IN KROONVALE – GRAAFF-REINET	BDE CONSULTING ENGINEERS	R 657 212.75	27/05/2026	GRANT FUNDED

## RFQs Awarded for MAY 2026

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
APPLY, DELIVERY AND INSTALLATION OF AIR CONDITIONERS	V AND A AIRCONDITIONING	BEY-SCM-618	07/05/2026 R/507	R 112 700.00	OWN FUNDING
APPLY AND DELIVERY OF DOORS FOR MONSENVILLE OFFICE	SERVIPIX 72 CC	BEY-SCM-616	12/05/2026 R/495	R 57 758.75	OWN FUNDING
REPAIR AND MAINTENANCE OF SCM OFFICES	SERVIPIX 72 CC	BEY-SCM-621	14/05/2026 R/509	R 85 629.66	OWN FUNDING
APPLY AND DELIVERY OF LAFFIC AND RE UNIFORMS	PLATINUM SUPPLIERS (PTY) LTD	BEY-SCM-609	20/05/2026 R/510	R 205 986.85	OWN FUNDING



PENDING TENDERS MAY 2026				
TENDER	DESCRIPTION	STATUS	FUNDING	
54/2025 (RE-ADVERTISEMENT)	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	ADVERTISED	OWN FUNDING	
110/2025 (RE-ADVERTISEMENT)	LEASE OF URQUHART/CARAVAN PARK – GRAAFF-REINET	NO RESPONSES RECEIVED	N/A	
17/2026	SUPPLY AND DELIVERY OF SAFETY BOOTS AND SHOES	ADJUDICATION COMMITTEE	OWN FUNDING	
26/2026	APPOINTMENT OF A SERVICE PROVIDER FOR A COMPREHENSIVE ASSESSMENT OF MUNICIPAL CEMETERIES, INCLUDING IDENTIFICATION OF NEW SITES, GEOTECHNICAL INVESTIGATIONS AND ENVIRONMENTAL IMPACT ASSESSMENT (EIA) PROCESSES	ADVERTISED	OWN FUNDING	

### E-Tender Challenges

The municipality is in the process of re-registering on the platform.

### 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: 12/06/2016
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 12/06/2016

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

TOTAL (R) FOR PERIOD

R 302 691.03

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	VOI.TEX	R83 081.75	15/05/2026	Due to bad weather conditions and storms most of the cables in Warhoop washed away urgent electrical cables is needed to supply water from Warhoop to Witbooms. Votex is the only supplier to deliver the cables in 3 working while the other suppliers have a waiting period of 1 - 2 weeks.	INFRASTRUCTURE SERVICES	20/06/2026	DR. E.M. RANKWANA
36(1)(a)(i)	Sole provider of goods and/or services/limited suppliers within area	SYNCHRONISED TRAFFIC SYSTEMS	R471 547.00	19/05/2026	Repairs carried on the pump-station, upon completion of the repairs it was discovered the repeater site that assist with communication to the technicians who monitor the pumps are unable to get signals of the pumps as a result of quotation was solicited from the service provider who installed the equipment hence the deviation from supply chain process.	INFRASTRUCTURE SERVICES	16/05/2026	DR. E.M. RANKWANA
36(1)(a)(i)	An exceptional case where it is impractical or impossible to follow the official procurement processes	TRAVELS FART	R1247.00	05/05/2026	Impractical to book flights without immediate /same-day payment. Changes in airlines and flight times. D/2026	MM'S OFFICE		
		FLIGHT CENTRE TRAVEL GROUP	R10 093.88	06/05/2026	Impractical to book flights without immediate /same-day payment. Change in airlines and flight times. D/2033	MM'S OFFICE	20/06/06/05	MR. J. BOOYSEN
		UNIVERSITY OF THE WESTERN CAPE	R6 951.00	12/05/2026	Employee appointed based on a condition that council assist him by awarding a bursary to complete the necessary qualification. Therefore, it is impractical to follow the normal SCM process the employee needs to apply and get accepted. D/2035	HUMAN RESOURCE MANAGEMENT	30/04/2026	DR. E.M. RANKWANA
		THE VINE KLAVER	R3 750.00	26/05/2026	Due to the IDH Karoo Conference hosted in Yrendeni, all nearby accommodations are fully booked, and no additional space is available because of the large number of attendees. D/2036	MM'S OFFICE	20/06/11/05	DR. E.M. RANKWANA
		TRAVELSTART	R4832.00	20/05/2026	Impractical to book flights without immediate /same-day payment. Changes in airlines and flight times. D/2042	MM'S OFFICE	20/05/2026	DR. E.M. RANKWANA
		M AND A SERVICE CENTRE	R94 000.00	20/05/2026	The service provider has to strip the vehicle first to diagnose and determine the actual problem as the vehicle got to their workshop in no running state but towed in. Therefore the method of stripping makes it impractical to follow the SCM processes to obtain 3 quotations for the repair of the truck. D/2046	COMMUNITY SERVICES	14/05/2026	MR. KELLELO HAKSOVA
		ITS PUMPS AND SEALS	R61 267.40	22/05/2026	The only drain cleaning trailer of the whole Dr Beyers Naude Local Municipality experienced some mechanical difficulties. A quotation for a service and repair was requested from the licensed agent namely ITS Pumps And Seals. The trailer tripped at ITS and therefore we request that they complete the job. D/2047	INFRASTRUCTURE SERVICES	19/05/2026	DR. E.M. RANKWANA

## **21. ANNEXURE D**

## EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M11 May

Description	Budget Year 2025/26								
	2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	55 273	54 142	54 142	-	56 280	49 630	6 650	13%	54 142
Service charges	302 465	325 525	325 525	22 705	309 451	298 399	11 052	4%	325 525
Investment revenue	1 117	1 251	1 251	24	1 015	1 147	(132)	-12%	1 251
Other own revenue	134 167	192 830	168 960	(333)	136 451	176 761	(40 310)	(0)	164 160
Other own revenue	58 952	45 539	45 539	10 154	51 104	41 745	9 360	22%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>551 973</b>	<b>619 287</b>	<b>595 416</b>	<b>32 549</b>	<b>554 302</b>	<b>567 682</b>	<b>(13 380)</b>	<b>-2%</b>	<b>590 616</b>
Employee costs	199 502	215 976	216 136	16 362	190 153	197 980	(7 827)	-4%	216 136
Remuneration of Councilors	10 095	10 727	10 727	874	9 547	9 833	(286)	-3%	10 727
Interest	60 314	68 313	68 417	4 499	49 382	62 620	(13 238)	-21%	68 417
Inventory consumed and bulk purchases	104 355	10 572	70 600	5 417	56 545	9 691	46 854	484%	70 600
Other expenditure	162 868	149 063	149 098	12 478	151 469	136 642	14 848	11%	148 968
Other expenditure	120	150	150	-	120	138	(18)	-13%	150
Other expenditure	311 889	198 359	226 508	15 925	167 996	181 831	(13 835)	-8%	226 638
<b>Total Expenditure</b>	<b>849 144</b>	<b>653 160</b>	<b>741 636</b>	<b>55 555</b>	<b>625 233</b>	<b>598 734</b>	<b>26 499</b>	<b>4%</b>	<b>741 636</b>
<b>Surplus/(Deficit)</b>	<b>(297 171)</b>	<b>(33 873)</b>	<b>(146 220)</b>	<b>(23 006)</b>	<b>(70 931)</b>	<b>(31 052)</b>	<b>(39 679)</b>	<b>128%</b>	<b>(151 020)</b>
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	66 414	11 726	69 974	90 946	##	-23%	71 214
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(11 280)</b>	<b>(957)</b>	<b>59 894</b>	<b>(60 851)</b>	<b>-102%</b>	<b>(79 806)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(11 280)</b>	<b>(957)</b>	<b>59 894</b>	<b>(60 851)</b>	<b>-102%</b>	<b>(79 806)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	316 938	162 662	17 985		389 825				17 985
Total non current assets	1 065 879	1 152 941	1 149 063		1 091 069				1 149 063
Total current liabilities	682 228	534 874	531 466		1 178 376				531 466
Total non current liabilities	501 558	300 963	300 963		97 922				300 963
Community wealth/Equity	491 559	479 767	334 620		206 290				334 620
<b>Cash flows</b>									
Net cash from (used) operating	206 743	91 927	(63 004)	(407 584)	(331 352)	84 266	415 618	493%	(63 004)
Net cash from (used) investing	7 287	(129 797)	(122 042)	496	12 866	(118 981)	(131 847)	111%	(122 042)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>215 109</b>	<b>(36 791)</b>	<b>(183 967)</b>	<b>(407 088)</b>	<b>(317 302)</b>	<b>(33 725)</b>	<b>283 577</b>	<b>-841%</b>	<b>(183 967)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	27 577	15 085	14 071	13 903	15 002	12 288	365 951	59 895	523 771
<b>Creditors Age Analysis</b>									
Total Creditors	19 538	35 676	17 411	18 290	18 115	21 693	114 668	780 602	1 025 993

## EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		187 233	191 928	195 578	543	198 017	175 934	22 083	13%	195 578
Executive and council		203	170	170	3	101	155	(55)	-35%	170
Finance and administration		187 030	191 758	195 408	540	197 916	175 779	22 138	13%	195 408
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		6 242	60 530	28 209	61	7 687	55 486	(47 800)	-86%	28 209
Community and social services		3 301	3 254	3 254	19	3 326	2 983	343	11%	3 254
Sport and recreation		11	65	65	1	9	60	(51)	-84%	65
Public safety		2 751	4 481	3 991	42	4 230	4 107	122	3%	3 991
Housing		178	52 730	20 898	-	121	48 335	(48 214)	-100%	20 898
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		55 027	56 518	53 718	5 190	43 021	51 808	(8 787)	-17%	53 718
Planning and development		2 996	2 054	2 054	341	3 360	1 883	1 477	78%	2 054
Road transport		49 699	52 132	49 332	4 848	39 661	47 788	(8 127)	-17%	49 332
Environmental protection		2 332	2 332	2 332	-	-	2 138	(2 138)	-100%	2 332
<i>Trading services</i>		356 950	409 467	384 267	38 481	375 551	375 346	205	0%	384 267
Energy sources		160 794	149 637	149 637	19 975	178 272	137 168	41 104	30%	149 637
Water management		90 774	121 226	91 226	11 644	94 783	111 124	(16 341)	-15%	91 226
Waste water management		68 318	87 622	92 422	4 212	65 520	80 321	(14 801)	-18%	92 422
Waste management		37 063	50 982	50 982	2 650	36 977	46 734	(9 757)	-21%	50 982
<i>Other</i>	4	8	58	58	-	-	53	(53)	-100%	58
<b>Total Revenue - Functional</b>	2	605 460	718 501	661 830	44 275	624 276	658 628	(34 352)	-5%	661 830
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		259 944	175 355	241 335	17 754	201 361	160 744	40 617	25%	241 185
Executive and council		34 897	36 360	39 240	3 462	31 518	33 330	(1 813)	-5%	39 200
Finance and administration		223 066	137 135	200 234	14 087	167 993	125 708	42 285	34%	200 084
Internal audit		1 981	1 861	1 861	205	1 851	1 706	145	9%	1 901
<i>Community and public safety</i>		50 547	48 257	51 960	3 164	34 775	44 237	(9 461)	-21%	52 225
Community and social services		5 574	9 272	8 634	311	3 992	8 500	(4 508)	-53%	8 684
Sport and recreation		18 910	25 528	29 714	1 736	18 712	23 401	(4 689)	-20%	29 899
Public safety		24 719	9 962	10 072	993	10 562	9 132	1 429	16%	10 072
Housing		184	274	274	-	-	251	(251)	-100%	274
Health		1 160	3 220	3 265	123	1 510	2 952	(1 442)	-49%	3 295
<i>Economic and environmental services</i>		61 159	69 308	68 133	4 893	54 034	63 533	(9 500)	-15%	68 218
Planning and development		21 773	22 882	23 106	2 036	21 570	20 976	595	3%	23 141
Road transport		37 492	46 426	45 026	2 858	32 237	42 558	(10 321)	-24%	45 076
Environmental protection		1 894	-	-	-	226	-	226	#DIV/0!	-
<i>Trading services</i>		472 472	356 188	372 888	29 054	329 454	326 507	2 947	1%	372 688
Energy sources		189 002	185 188	185 813	15 645	181 615	169 756	11 859	7%	185 813
Water management		105 017	73 731	73 383	4 465	58 164	67 587	(9 422)	-14%	73 033
Waste water management		121 212	65 038	77 972	6 559	65 202	59 618	5 584	9%	78 322
Waste management		57 241	32 232	35 720	2 385	24 473	29 546	(5 073)	-17%	35 520
<i>Other</i>		4 032	4 051	7 321	690	5 609	3 714	1 895	51%	7 321
<b>Total Expenditure - Functional</b>	3	848 155	653 160	741 636	55 555	625 233	598 734	26 499	4%	741 636
<b>Surplus/ (Deficit) for the year</b>		(242 694)	65 341	(79 806)	(11 280)	(957)	59 894	(60 851)	-1.015979	(79 806)



## EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2025/26								Full Year Forecast
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		158 646	148 720	148 720	12 860	167 173	136 327	30 846	23%	148 720
Service charges - Water		56 603	59 021	59 021	4 566	58 105	54 103	4 002	7%	59 021
Service charges - Waste Water Management		55 964	74 283	74 283	3 204	53 853	68 093	(14 240)	-21%	74 283
Service charges - Waste management		31 252	43 501	43 501	2 075	30 320	39 876	(9 555)	-24%	43 501
Sale of Goods and Rendering of Services		1 002	2 252	2 252	67	629	2 064	(1 435)	-70%	2 252
Agency services		1 969	6 109	6 109	60	1 304	5 600	(4 296)	-77%	6 109
Interest								-		
Interest earned from Receivables		20 128	13 843	13 843	2 229	22 832	12 689	10 143	80%	13 843
Interest from Current and Non Current Assets		1 117	1 251	1 251	24	1 015	1 147	(132)	-12%	1 251
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		758	2 224	2 224	2	1 353	2 039	(687)	-34%	2 224
Licence and permits		1 052	1 009	1 009	93	1 253	925	328	35%	1 009
Special rating levies								-		
Operational Revenue		(422)	8 844	8 844	7 153	15 270	8 107	7 163	88%	8 844
<b>Non-Exchange Revenue</b>										
Property rates		55 273	54 142	54 142	-	56 280	49 630	6 650	13%	54 142
Surcharges and Taxes		8 745	4 346	4 346	122	1 064	3 984	(2 920)	-73%	4 346
Fines, penalties and forfeits		21 623	4 129	4 129	82	3 705	3 785	(80)	-2%	4 129
Licence and permits								-		
Transfers and subsidies - Operational		134 167	192 830	168 960	(333)	136 451	176 761	(40 310)	-23%	164 160
Interest		3 481	2 784	2 784	347	3 695	2 552	1 143	45%	2 784
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets								-		
Other Gains		614	-	-	-	-	-	-		-
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>551 973</b>	<b>619 287</b>	<b>595 416</b>	<b>32 549</b>	<b>554 302</b>	<b>567 682</b>	<b>(13 380)</b>	<b>-2%</b>	<b>590 616</b>
<b>Expenditure By Type</b>										
Employee related costs		199 502	215 976	216 136	16 362	190 153	197 980	(7 827)	-4%	216 136
Remuneration of councillors		10 095	10 727	10 727	874	9 547	9 833	(286)	-3%	10 727
Bulk purchases - electricity		158 478	143 076	143 076	12 254	148 540	131 153	17 387	13%	143 076
Inventory consumed		6 390	5 987	6 022	224	2 949	5 489	(2 539)	-46%	5 892
Debt impairment		28 244	4 552	4 552	-	-	4 173	(4 173)	-100%	4 552
Depreciation and amortisation		60 314	68 313	68 417	4 499	49 382	62 620	(13 238)	-21%	68 417
Interest		104 355	10 572	70 600	5 417	56 545	9 691	46 854	484%	70 600
Contracted services		54 414	46 119	74 541	3 708	38 818	42 275	(3 457)	-8%	74 486
Transfers and subsidies		120	150	150	-	120	138	(18)	-13%	150
Irrecoverable debts written off		106 175	5 051	-	-	-	4 630	(4 630)	-100%	-
Operational costs		123 056	142 638	147 415	12 217	129 178	130 753	(1 574)	-1%	147 800
Losses on Disposal of Assets								-		
Other Losses								-		
<b>Total Expenditure</b>		<b>849 144</b>	<b>653 160</b>	<b>741 636</b>	<b>55 555</b>	<b>625 233</b>	<b>598 734</b>	<b>26 499</b>	<b>4%</b>	<b>741 636</b>
<b>Surplus/(Deficit)</b>		<b>(297 171)</b>	<b>(33 873)</b>	<b>(146 220)</b>	<b>(23 006)</b>	<b>(70 931)</b>	<b>(31 052)</b>	<b>(39 879)</b>	<b>0</b>	<b>(151 020)</b>
Transfers and subsidies - capital (monetary allocations)		53 487	99 214	66 414	11 726	69 974	90 946	(20 972)	(0)	71 214
Transfers and subsidies - capital (in-kind)								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(11 280)</b>	<b>(957)</b>	<b>59 894</b>	<b>(60 851)</b>	<b>(0)</b>	<b>(79 806)</b>
Income Tax								-		
<b>Surplus/(Deficit) after income tax</b>		<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(11 280)</b>	<b>(957)</b>	<b>59 894</b>	<b>(60 851)</b>	<b>(0)</b>	<b>(79 806)</b>
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(11 280)</b>	<b>(957)</b>	<b>59 894</b>	<b>(60 851)</b>	<b>(0)</b>	<b>(79 806)</b>
Share of Surplus/Deficit attributable to Associate								-		
Intra-company/Parent subsidiary transactions								-		
<b>Surplus/ (Deficit) for the year</b>		<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(11 280)</b>	<b>(957)</b>	<b>59 894</b>	<b>(60 851)</b>	<b>(0)</b>	<b>(79 806)</b>

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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						
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	15	-	14	-	14	#DIV/0!	15
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	366	178	187	-	187	#DIV/0!	366
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	15 170	1 914	13 195	9 167	4 029	44%	15 170
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	1 230	-	93	-	93	#DIV/0!	1 230
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	630	630	111	438	578	(140)	-24%	630
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	102 237	91 682	8 782	48 788	93 717	(44 930)	-48%	91 682
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		(2 573)	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(2 573)	112 867	109 093	10 985	62 714	103 462	(40 748)	-39%	109 093
<b>Total Capital Expenditure</b>		(2 573)	112 867	109 093	10 985	62 714	103 462	(40 748)	-39%	109 093
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	630	911	206	555	578	(22)	-4%	896
Executive and council		-	-	15	-	14	-	14	#DIV/0!	15
Finance and administration		-	630	896	206	541	578	(36)	-6%	881
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	34 985	35 095	2 900	24 695	32 070	(7 375)	-23%	35 110
Community and social services		-	-	20 980	986	15 857	-	15 857	#DIV/0!	20 995
Sport and recreation		-	10 000	10 000	1 914	8 696	9 167	(471)	-5%	10 000
Public safety		-	-	1 230	-	93	-	93	#DIV/0!	1 230
Housing		-	24 985	2 885	-	49	22 903	(22 854)	-100%	2 885
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	38 175	35 375	1 045	6 177	34 994	(28 817)	-82%	35 375
Planning and development		-	27 775	27 775	-	132	25 461	(25 328)	-99%	27 775
Road transport		-	10 400	7 600	1 045	6 045	9 533	(3 488)	-37%	7 600
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(2 573)	39 076	37 711	6 834	31 286	35 820	(4 534)	-13%	37 711
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	68	68	184	237	62	175	280%	68
Waste water management		-	39 008	32 473	6 650	26 550	35 757	(9 208)	-26%	32 473
Waste management		(2 573)	-	5 170	-	4 500	-	4 500	#DIV/0!	5 170
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(2 573)	112 867	109 093	10 985	62 714	103 462	(40 748)	-39%	109 093
<b>Funded by:</b>										
National Government		(2 573)	73 236	92 751	10 104	59 838	67 133	(7 295)	-11%	92 751
Provincial Government		-	39 631	14 731	703	2 583	36 329	(33 746)	-93%	14 731
District Municipality		-	-	840	-	-	-	-	-	840
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(2 573)	112 867	108 322	10 807	62 420	103 462	(41 041)	-40%	108 322
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	771	178	293	-	293	#DIV/0!	771
<b>Total Capital Funding</b>		(2 573)	112 867	109 093	10 985	62 714	103 462	(40 748)	-39%	109 093

## EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2024/25		Budget Year 2025/26		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		27 808	17 243	(129 077)	2 725	(129 077)
Trade and other receivables from exchange transactions		23 227	15 141	15 141	119 072	15 141
Receivables from suppliers and other transactions		54 508	39 811	41 454	65 721	41 454
Current portion of non-current receivables						
Inventory		11 060	9 855	9 855	12 913	9 855
VAT		199 663	79 939	79 939	149 595	79 939
Other current assets		672	674	674	39 799	674
<b>Total current assets</b>		<b>316 938</b>	<b>162 662</b>	<b>17 985</b>	<b>389 825</b>	<b>17 985</b>
<b>Non current assets</b>						
Investments						
Investment property		24 262	26 041	26 041	24 293	26 041
Property, plant and equipment		1 040 622	1 115 802	1 111 924	1 054 409	1 111 924
Biological assets						
Living and non living resources						
Heritage assets		11 098	11 098	11 098	11 098	11 098
Intangible assets		0	0	0	0	0
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets		(10 103)	-	-	1 269	-
<b>Total non current assets</b>		<b>1 065 879</b>	<b>1 152 941</b>	<b>1 149 063</b>	<b>1 091 069</b>	<b>1 149 063</b>
<b>TOTAL ASSETS</b>		<b>1 382 816</b>	<b>1 315 603</b>	<b>1 167 048</b>	<b>1 480 894</b>	<b>1 167 048</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Consumer deposits		5 881	2 752	2 752	15 795	2 752
Trade and other payables from exchange transactions		512 186	470 034	470 034	1 056 253	470 034
Trade and other payables from non-exchange transactions		15 876	6 410	6 410	3 278	6 410
Provision		13 314	11 459	11 459	10 965	11 459
VAT		134 972	44 220	40 812	92 084	40 812
Other current liabilities						
<b>Total current liabilities</b>		<b>682 228</b>	<b>534 874</b>	<b>531 466</b>	<b>1 178 376</b>	<b>531 466</b>
<b>Non current liabilities</b>						
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	-	214 871
Other non-current liabilities		41 561	36 204	36 204	41 561	36 204
<b>Total non current liabilities</b>		<b>501 558</b>	<b>300 963</b>	<b>300 963</b>	<b>97 922</b>	<b>300 963</b>
<b>TOTAL LIABILITIES</b>		<b>1 183 786</b>	<b>835 837</b>	<b>832 429</b>	<b>1 276 297</b>	<b>832 429</b>
<b>NET ASSETS</b>	2	<b>199 030</b>	<b>479 766</b>	<b>334 619</b>	<b>204 596</b>	<b>334 619</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		447 465	466 725	321 578	206 290	321 578
Reserves and funds		2 533	13 042	13 042	-	13 042
Other		41 561	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>491 559</b>	<b>479 767</b>	<b>334 620</b>	<b>206 290</b>	<b>334 620</b>

## EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		43 709	59 633	59 633	2 190	44 591	54 664	(10 073)	-18%	59 633
Service charges		64 276	348 114	348 114	167	21 103	319 105	(298 001)	-93%	348 114
Other revenue		24 477	38 769	38 179	16 007	149 269	35 538	113 731	320%	38 179
Transfers and Subsidies - Operational		302 846	160 202	136 331	198	132 768	146 852	(14 084)	-10%	136 331
Transfers and Subsidies - Capital		79 369	99 214	66 414	-	73 779	90 946	(17 168)	-19%	66 414
Interest		113	1 251	1 251	261	1 653	1 147	506	44%	1 251
Dividends										
<b>Payments</b>										
Suppliers and employees		(308 047)	(615 256)	(712 927)	(426 406)	(754 515)	(563 985)	(190 530)	34%	(712 927)
Interest								-		
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>206 743</b>	<b>91 927</b>	<b>(63 004)</b>	<b>(407 584)</b>	<b>(331 352)</b>	<b>84 266</b>	<b>415 618</b>	<b>493%</b>	<b>(63 004)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		7 287	(129 797)	(122 042)	496	12 866	(118 981)	131 847	-111%	(122 042)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>7 287</b>	<b>(129 797)</b>	<b>(122 042)</b>	<b>496</b>	<b>12 866</b>	<b>(118 981)</b>	<b>(131 847)</b>	<b>111%</b>	<b>(122 042)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/ refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>214 030</b>	<b>(37 870)</b>	<b>(185 046)</b>	<b>(407 088)</b>	<b>(318 486)</b>	<b>(34 715)</b>			<b>(185 046)</b>
Cash/cash equivalents at beginning:		1 079	1 079	1 079	-	1 184	989	195		1 079
Cash/cash equivalents at month/year end:		215 109	(36 791)	(183 967)	(407 088)	(317 302)	(33 725)			(183 967)