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EC101

SECTION 71

REPORT

OCTOBER 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 October 2026 ending 30 October 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 – OCTOBER 2026

Choose name from list - Table C1 Monthly Budget Statement Summary - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	56 249	56 282	–	(11)	59 111	18 761	40 350	215%	56 282
Service charges	346 063	323 843	–	23 998	127 557	107 948	19 609	18%	323 843
Investment revenue	1 055	1 299	–	38	298	433	(135)	-31%	1 299
Transfers and subsidies - [illegible]	137 057	141 975	–	383	54 974	47 325	7 649	0	141 975
Other own revenue	69 459	39 670	–	4 183	15 302	13 223	2 078	16%	39 670
Total Revenue (excluding capital transfers and contributions)	**609 883**	**563 070**	**–**	**28 591**	**257 241**	**187 690**	**69 551**	**37%**	**563 070**
Employee costs	212 807	219 208	–	18 677	70 596	73 069	(2 473)	-3%	217 428
Remuneration of Councillors	10 421	10 245	–	874	3 497	3 415	82	2%	10 245
Depreciation, amortisation and [illegible]	69 726	13 305	–	4 435	17 743	4 435	13 308	300%	13 305
Interest, Dividends and Rent on Land	70 938	10 500	–	7 649	29 625	3 500	26 125	746%	10 500
Inventory consumed and bulk purchases	174 055	156 714	–	11 885	64 940	52 238	12 702	24%	156 764
[illegible]	120	140	–	–	120	47	73	157%	140
Other expenditure	339 860	163 417	–	16 321	51 850	54 472	(2 623)	-5%	165 147
Total Expenditure	**877 927**	**573 529**	**–**	**59 841**	**238 370**	**191 177**	**47 194**	**25%**	**573 529**
Surplus/(Deficit)	**(268 044)**	**(10 459)**	**–**	**(31 251)**	**18 871**	**(3 487)**	**22 357**	**-641%**	**(10 459)**
Transfers and subsidies - capital (monetary allocations)	78 860	66 640	–	–	5 140	22 213	(17 074)	-77%	66 640
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(189 184)**	**56 181**	**–**	**(31 251)**	**24 010**	**18 727**	**5 284**	**28%**	**56 181**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(189 184)**	**56 181**	**–**	**(31 251)**	**24 010**	**18 727**	**5 284**	**28%**	**56 181**
Capital expenditure & funds sources									
Capital expenditure	**–**	**52 222**	**–**	**1 623**	**12 088**	**17 407**	**(5 319)**	**-31%**	**52 222**
Capital transfers recognised	–	50 909	–	2 927	13 392	16 970	(3 577)	-21%	50 909
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	**–**	**50 909**	**–**	**2 927**	**13 392**	**16 970**	**(3 577)**	**-21%**	**50 909**
Financial position									
Total current assets	322 170	187 657	–		414 632				187 657
Total non current assets	1 180 943	1 119 243	–		1 165 203				1 119 243
Total current liabilities	1 245 434	606 135	–		1 387 237				606 135
Total non current liabilities	118 715	438 283	–		50 947				438 283
Community wealth/Equity	**327 745**	**262 483**	**–**		**137 640**				**262 483**
Cash flows									
Net cash from (used) operating	(325 322)	76 075	–	10 273	28 934	25 358	(3 575)	-14%	76 075
Net cash from (used) investing	14 379	(60 056)	–	947	1 483	(20 019)	(21 502)	107%	(60 056)
Net cash from (used) financing	–	–	–	5 350	9 350	–	(9 350)	#DIV/0!	–
Cash/cash equivalents at the month/year end	**(309 759)**	**23 515**	**–**	**16 570**	**42 955**	**7 838**	**(35 117)**	**-448%**	**23 515**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	61 932	18 480	31 247	13 490	11 864	12 114	403 215	59 382	611 726
Creditors Age Analysis									
Total Creditors	25 249	36 642	25 635	32 205	33 061	11 857	103 925	883 178	1 151 752

3.1. Budget performance for the period ending 31 OCTOBER 2026

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 573 529 396	R -	R 59 841 456	R 238 370 245	R 191 176 552	R 47 193 693	25%
REVENUE	R 629 709 950	R -	R 28 590 714	R 262 380 734	R 209 903 372	R 52 477 362	25%
SURPLUS (DEFICIT)	**R 56 180 554**	**R -**	**R -31 250 742**	**R 24 010 489**	**R 18 726 820**	**R 5 283 669**	**28%**

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 28.6 million, with year-to-date revenue amounting to R262.4 million or 41.67% of the total original revenue budget of R 629.7 million.

The performance of the individual items are as follows:

4. **Property rates:** The total original budget amounts to R56.3 million, while the year-to-date revenue recognized amounts to 59.1 million or 104.9 % of the total original budget. Annual debit raising took effect on 01 July 2026.
5. **Service charges:** The total original budget amounts to R 323.8 million, while the year-to-date revenue recognized amounts to R127.6 million or 39.4% of the original budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2026.
6. **Investment revenue:** The total original budget amounts to R 1.3 million, while the year-to-date receipts were recorded as R297 thousand or 22.91% of the original budget.
7. **Transfers (operational) recognised:** The total original budget amounts to R 142 million, while the year-to-date receipts amounts to R 54.9 million or 38.7% of the original budget.
8. **Other own revenue:** The total original budget amounts to R 39.7 million, while the year-to-date revenue generated amounts to R 15.3 million or 38.54% of the original budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R59.8 million, while year-to-date expenditure amounts to R 238.4 million or 93.88% of the total original expenditure budget of R573.5 million. The following factors should be taken into consideration:

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

The performances of the individual items are as follows:

- **Employee related costs:** The total original budget amounts to R 219 million, while the expenditure to date amounts to R70.6 million or 32.24% of the original budget.
- **Remuneration of Councillors:** The total original budget amounts to R 10 million, while the expenditure to date amounts to R3.5 million or 35% of the original budget.
- **Debt impairment:** The total original budget amounts to R333 thousand, while year-to-date expenditure amounts to R0 million or 0% of the original budget.
- **Depreciation:** The total original budget amounts to R 13.3 million, while the year-to-date expenditure amounts to R17.7 million or 133.1% of the original budget.
- **Bulk purchases:** The total original budget amounts to R 156.7 million, while the year-to-date expenditure amounts to R64.9 million or 41% of the original budget.
- **Other expenditure:** The total original budget amounts to R 163.4 million, while the year-to-date expenditure amounts to R51.85 million or 31.73% of the original budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

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

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL (10: IE)		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 5 - CORPORATE SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES: PROTECTION (14: IE)		–	–	–	–	–	–	–		–
Vote 7 - CORPORATE SERVICES: PROTECTION (14: IE)		–	–	–	–	–	–	–		–
Vote 8 - FINANCIAL SERVICES (16: IE)		–	–	–	–	–	–	–		–
Vote 9 - INFRASTRUCTURE SERVICES: ENGIN (18: IE)		–	–	–	–	–	–	–		–
Vote 10 - TECHNICAL SERVICES: ENGINEERING (18: IE)		–	–	–	–	–	–	–		–
Vote 11 - INFRASTRUCTURE SERVICES: ELECT (19: IE)		–	–	–	–	–	–	–		–
Vote 12 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		–	–	–	–	–	–	–		–
Vote 13 - INFRASTRUCTURE SERVICES: ENGIN (18: CAPEX)		–	–	–	–	–	–	–		–
Vote 14 - COUNCIL (30: CAPEX)		–	–	–	–	–	–	–		–
Vote 15 - MUNICIPAL MANAGER (31: CAPEX)		–	–	–	–	–	–	–		–
Vote 16 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - COMMUNITY SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - COMMUNITY SERVICES: PROTECTION (34: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - FINANCIAL SERVICES (36: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - INFRASTRUCTURE SERVICES: ELECT (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 25 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 26 - RANDGS BS (62: CAPEX)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL (10: IE)		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 5 - CORPORATE SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES: PROTECTION (14: IE)		–	–	–	–	–	–	–		–
Vote 7 - CORPORATE SERVICES: PROTECTION (14: IE)		–	1 314	–	–	–	438	(438)	-100%	1 314
Vote 8 - FINANCIAL SERVICES (16: IE)		–	–	–	–	–	–	–		–
Vote 9 - INFRASTRUCTURE SERVICES: ENGIN (18: IE)		–	–	–	–	–	–	–		–
Vote 10 - TECHNICAL SERVICES: ENGINEERING (18: IE)		–	50 909	–	1 623	12 088	16 970	(4 881)	-29%	50 909
Vote 11 - INFRASTRUCTURE SERVICES: ELECT (19: IE)		–	–	–	–	–	–	–		–
Vote 12 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		–	–	–	–	–	–	–		–
Vote 13 - INFRASTRUCTURE SERVICES: ENGIN (18: CAPEX)		–	–	–	–	–	–	–		–
Vote 14 - COUNCIL (30: CAPEX)		–	–	–	–	–	–	–		–
Vote 15 - MUNICIPAL MANAGER (31: CAPEX)		–	–	–	–	–	–	–		–
Vote 16 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - COMMUNITY SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - COMMUNITY SERVICES: PROTECTION (34: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - FINANCIAL SERVICES (36: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - INFRASTRUCTURE SERVICES: ELECT (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 25 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 26 - RANDGS BS (62: CAPEX)		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	52 222	–	1 623	12 088	17 407	(5 319)	-31%	52 222
Total Capital Expenditure		–	52 222	–	1 623	12 088	17 407	(5 319)	-31%	52 222
Capital Expenditure - Functional Classification										
Governance and administration		–	–	–	–	–	–	–		–
Executive and council								–		
Finance and administration								–		
Internal audit								–		
Community and public safety		–	1 314	–	–	441	438	3	1%	1 314
Community and social services		–	–	–	–	441	–	441	#DIV/0!	–
Sport and recreation								–		
Public safety		–	1 314	–	–	–	438	(438)	-100%	1 314
Housing								–		
Health								–		
Economic and environmental services		–	4 914	–	–	–	1 638	(1 638)	-100%	4 914
Planning and development		–	34	–	–	–	11	(11)	-100%	34
Road transport		–	4 880	–	–	–	1 627	(1 627)	-100%	4 880
Environmental protection								–		
Trading services		–	45 995	–	2 927	12 951	15 332	(2 380)	-16%	45 995
Energy sources								–		
Water management		–	23 339		33	1 642	7 780	(6 137)	-79%	23 339
Waste water management		–	22 656		2 893	11 309	7 552	3 757	50%	22 656
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	52 222	–	2 927	13 392	17 407	4 015	-23%	52 222
Funded by:										
National Government		–	50 909		1 623	12 088	16 970	(4 881)	-29%	50 909
Provincial Government								–		
District Municipality		–	–		1 304	1 304	–	1 304	#DIV/0!	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)								–		
Transfers recognised - capital		–	50 909	–	2 927	13 392	16 970	(3 577)	-21%	50 909
Borrowing	6							–		
Internally generated funds								–		
Total Capital Funding		–	50 909	–	2 927	13 392	16 970	(3 577)	-21%	50 909

4.1. Capital Funding Source and Expenditure

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 52 222 261	R -	R 1 622 760	R 12 088 492	R 17 407 424	R -5 318 932	-31%

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

Capital Revenue: Sources of Finance

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

The performances of the individual items are as follows:

- **Governance and administration**: reflects a total original budget of 162.5 million, while the year-to-date expenditure amounts to R 83 million or 51.1% of the original budget.
- **Community and public safety:** reflects a total original budget of R 38.2 million, while the expenditure to date amounts to R15.4 million or 40.3% of the original budget.
- **Economic and environmental services:** reflects a total original budget of R 56.9 million, while the year-to-date expenditure amounts to R21.2 million or 37.26% of the original budget.
- **Trading services:** reflects a total original budget of R 314.5 million, while the year-to-date expenditure amounts to R118 million or 37.52% of the original budget.



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

Table: Key Treasury Information as at 31 OCTOBER 2026

Bank Bal, Investment - October 2026	OPENING BALANCE 01-10-2026	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-10-2026
CURRENT ACCOUNTS	**1 096 935.05**	**165 428.95**	**1 262 364.00**
CURRENT ACCOUNT BAVIAANS - ABSA	30 908.28	35 159.63	66 067.91
NEW CURRENT ACCOUNT - STANDARD BANK	1 063 983.02	- 656 873.49	407 109.53
NEW MOTOR REG ACCOUNT - STANDARD BANK	2 043.75	787 142.81	789 186.56
INVESTMENTS	**2 006 285.92**	**12 668 290.13**	**14 674 576.05**
MONEY MARKET - ABSA	38 411.95	232.05	38 644.00
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 266 032.77	8 010.69	1 274 043.46
FMG CALL ACCOUNT	3 563.89	11.35	3 575.24
MIG CALL ACCOUNT	679 726.28	12 673 706.57	13 353 432.85
CALL ACCOUNT - STANDARD BANK	18 551.03	-13 670.53	4 880.50

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 2026/2027 budget.

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

5.2. Investments

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

The report must contain at least:

(i) the market value of each investment at the beginning of the period,

(ii) any changes to the investment portfolio during the reporting period,

(iii) the market value of each investment at the end of the period, and

(iv) fully accrued interest and yield for the reporting period.

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

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 30 October 2026.

5.3. Borrowings

The municipality does not have borrowings.

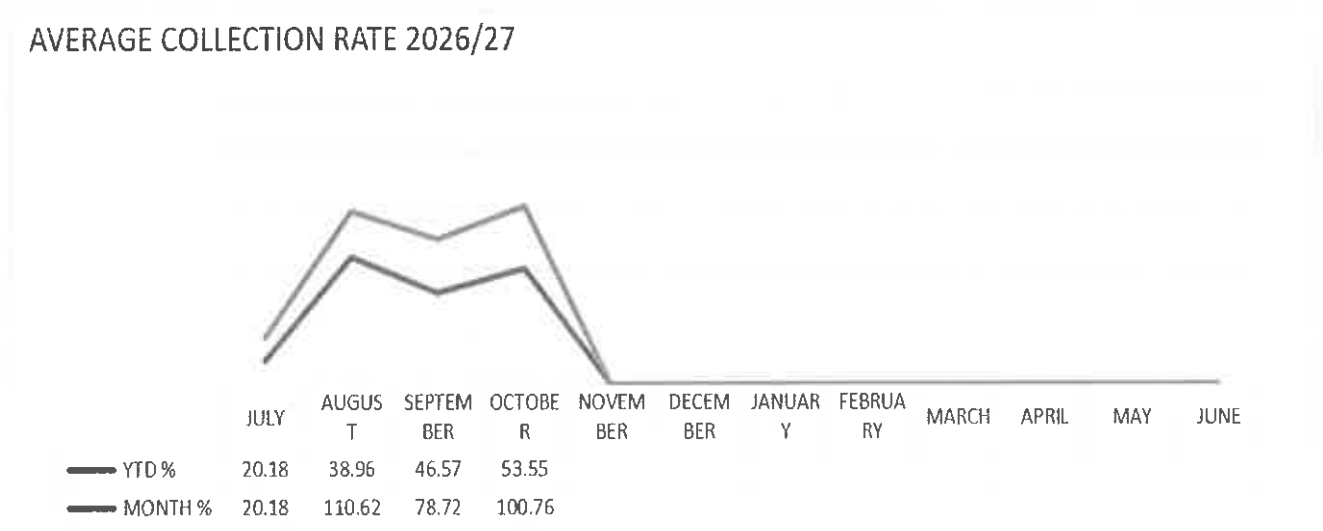
6. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for October 2026.

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
October 2026	28 986	29 205	100.76 %	53.55%

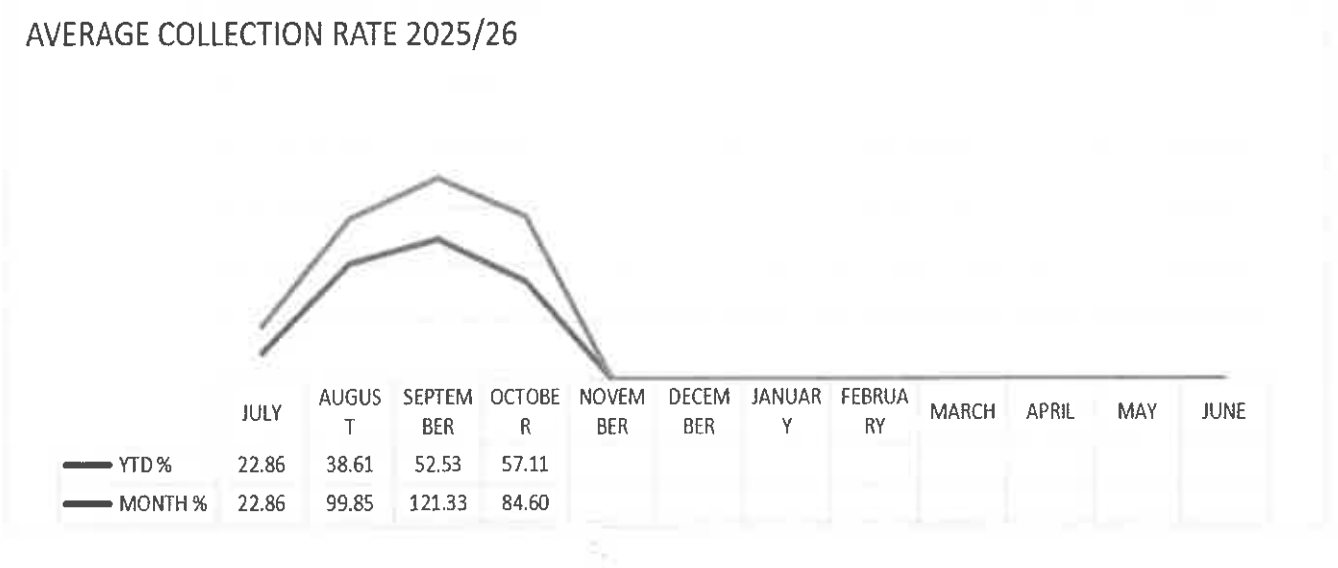
The collection rate for the month of September 2026 was recorded as 100.76% (refer to Annexure A). The average collection rate for the year-to-date is 53.55%. Annual rates were levied in July 2026 and became due on 30 September 2026.

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.



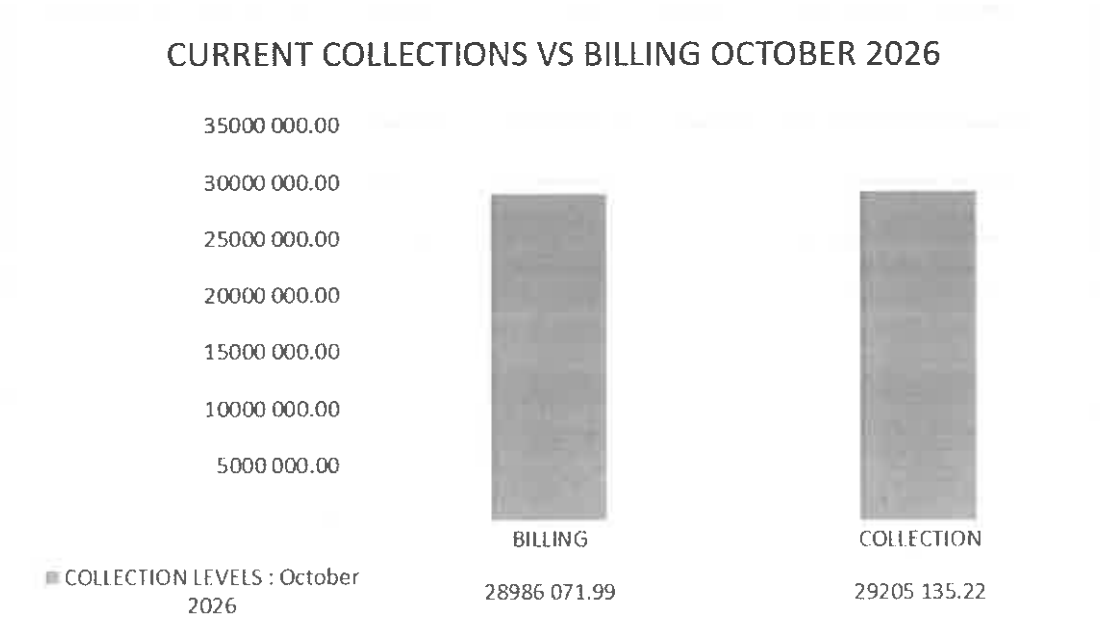
Attached as part of Annexure A is a breakdown of the collection levels per service for the month of October 2026.

Charts: Average Collection Rates



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

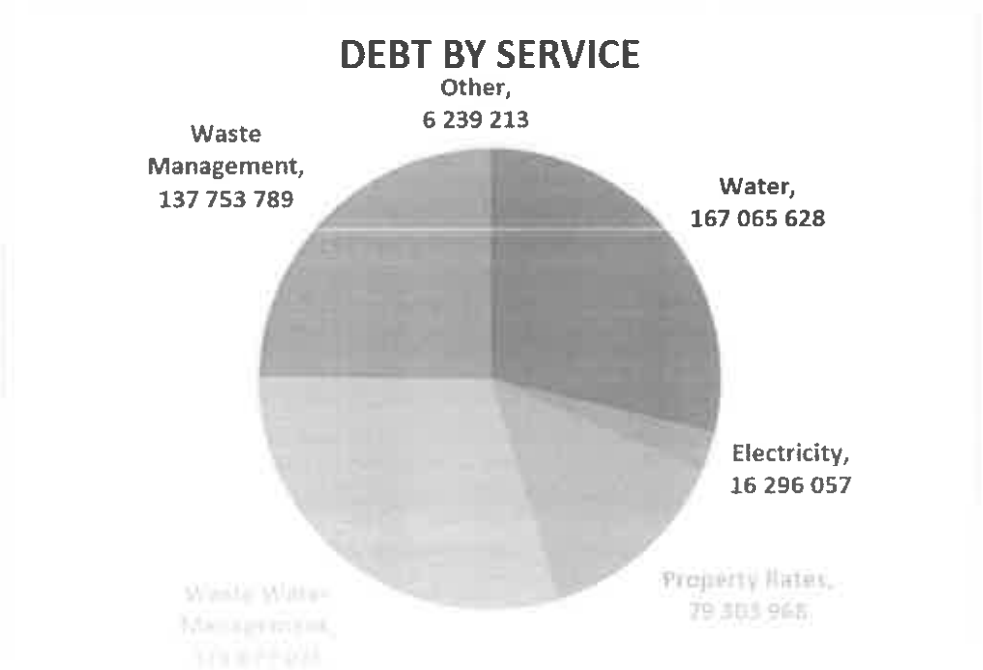


7. DEBTORS

The total outstanding debtor's book of the municipality as at end of October 2026 amounts to R580 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 167 258.93	7 274 329.09	3 901 630.86	3 872 679.25	3 038 335.44	3 228 844.22	3 582 215.99	136 000 334.42	167 065 628.20
	Elec	7 255 960.25	1 422 735.67	792 744.97	591 465.38	372 583.75	300 864.33	302 260.04	5 257 442.18	16 296 056.57
	Rates	2 307 352.42	954 980.80	17 018 098.45	782 054.96	622 694.58	784 039.22	572 957.50	56 261 790.44	79 303 968.37
	Sewerage	5 160 243.73	3 946 307.35	5 522 976.70	3 573 401.18	3 341 403.62	3 270 239.60	3 202 124.54	145 862 379.50	173 879 076.22
	Refuse	3 024 017.01	2 460 415.52	3 150 523.61	2 230 378.05	2 097 638.69	2 077 959.51	2 010 354.49	120 702 502.34	137 753 789.22
	Other	174 076.78	63 412.62	60 144.43	74 007.37	46 924.95	40 225.93	39 875.59	5 740 544.99	6 239 212.66
	TOTAL	**24 088 909.12**	**16 122 181.05**	**30 446 119.02**	**11 123 986.19**	**9 519 581.03**	**9 702 172.81**	**9 709 788.15**	**469 824 993.87**	**580 537 731.24**

Debtors owing between 0-30 days amounts to R 24 million, and 30-60 days constitute R16 million. Debtors owing over 210 days constitute R 469 million or 80.93%, while the debt over 90 days constitute R 509.9 million or 87.83%. This is alarming and has an adverse effect on cash flow.



Waste water management is the biggest outstanding debt, followed by water, waste management and property rates. The continued non-payment by residents and businesses has an adverse effect on service delivery as the quality of our water will be jeopardised if the necessary chemicals cannot be procured and the pumps not adequately maintained. Residents are urged to use water sparingly, and the huge water losses being reported results in great financial losses to the municipality. The water losses are mainly due to faulty meters in our areas which needs to be replaced as a matter of urgency.

When water pressure is low, the carting of water to areas which cannot receive water has a negative impact on the revenue generation as the municipality cannot bill for water.

The outstanding debt on waste management has an adverse effect on the delivering of this service. Waste management needs vehicles and equipment, and landfill sites needs to be maintained. With this huge outstanding debt services are negatively affected.

The outstanding debt on electricity is a concern. However, the municipality remains committed to settling the bulk electricity account from Eskom

Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	4 400 340.92	6 146 767.38	3 310 589.40	3 366 615.74	2 676 271.63	2 845 882.13	3 191 901.55	130 624 686.80	156 563 055.55
	Elec	1 492 982.20	247 652.42	106 357.35	89 299.70	46 476.95	35 173.71	40 899.78	1 485 916.80	3 544 758.91
	Rates	1 623 223.30	670 165.22	4 583 663.54	567 520.43	425 956.07	456 908.50	399 222.76	24 214 972.06	32 941 631.88
	Sewerage	4 379 070.70	3 623 726.63	4 069 908.73	3 360 111.86	3 172 037.13	3 088 512.54	3 048 094.53	137 870 720.40	162 612 182.52
	Refuse	2 636 141.89	2 223 644.19	2 445 801.37	2 025 392.60	1 913 374.15	1 880 952.38	1 837 623.66	108 358 262.90	123 321 193.14
	Other	101 484.79	43 486.11	41 590.47	55 136.11	28 618.19	33 376.07	32 569.23	3 937 896.87	4 274 157.84
	TOTAL	**14 633 243.80**	**12 955 441.95**	**14 557 910.86**	**9 464 076.44**	**8 262 734.12**	**8 340 805.33**	**8 550 311.51**	**406 492 455.83**	**483 256 979.84**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	625297.14	790305.18	385490.64	322877.61	217863.06	234998.05	266413.47	1568554.27	4 411 799.42
	Elec	48414.49	43853.56	45321.56	48990.87	36763.27	23457.07	33069.81	139 637.52	421 508.15
	Rates	20 286.16	12 681.90	25 101.03	6 916.66	12 738.54	15 165.07	8 539.15	125 550.85	226 979.36
	Sewerage	140 330.93	103 911.44	106 795.31	87 961.67	69 084.13	80 386.76	60 031.57	950 859.66	1 599 361.47
	Refuse	81 932.72	64 617.32	70 841.65	56 074.92	43 996.05	54 507.57	36 860.84	631 137.97	1 039 969.04
	Other	4639.8	1602.5	247.2	108	0	0	0	433.08	7 030.58
	TOTAL	**920 901.24**	**1 016 971.90**	**633 797.39**	**522 929.73**	**382 445.05**	**408 514.52**	**404 914.84**	**3 416 173.35**	**7 706 648.02**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	22 984.80	22 103.96	19 078.49	21 920.29	21 162.50	22 834.86	20 902.85	627 163.30	778 151.05
	Elec	93 729.07	98 139.61	83 250.01	78 427.24	72 213.82	77 519.40	78 997.14	369 984.23	952 260.52
	Rates	14 610.00	14 610.00	687 667.03	14 787.78	13 668.93	13 668.93	13 668.93	2 906 197.12	3 678 878.72
	Sewerage	7 869.92	8 640.12	7 869.92	7 870.07	7 589.22	7 959.92	7 589.22	346 164.06	401 552.45
	Refuse	83 271.64	83 271.64	83 271.64	83 271.80	80 300.99	80 097.71	80 097.71	6 271 938.03	6 845 521.16
	Other	0	0	0	0	0	0	0	4 289.72	4 289.72
	TOTAL	**222 465.43**	**226 765.33**	**881 137.09**	**206 277.18**	**194 935.46**	**202 080.82**	**201 255.85**	**10 525 736.46**	**12 660 653.62**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	10 780.58	3 042.51	5 398.48	1 708.68	2 538.92	19 161.88	6 757.78	126 184.67	175 573.50
	Elec	351 570.11	63 486.03	58 436.06	59 306.00	45 333.67	53 159.29	57 017.84	2 320 802.91	3 009 111.91
	Rates	160 234.19	119 788.69	2 204 206.10	107 127.28	99 979.77	95 968.53	89 069.01	17 986 621.52	20 862 995.09
	Sewerage	377.10	377.10	9 427.81	377.10	363.65	363.65	363.65	34 491.70	46 141.76
	Refuse	1 053.96	632.26	18 180.15	421.60	406.56	406.56	406.56	67 678.44	89 186.09
	Other	38 485.68	0.00	0.00	0.00	0.00	0.00	0.00	111 602.88	150 088.56
	TOTAL	**562 501.62**	**187 326.59**	**2 295 648.60**	**168 940.66**	**148 622.57**	**169 059.91**	**153 614.84**	**20 647 382.12**	**24 333 096.91**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 481.23	2 715.89	2 662.19	4 635.39	4 830.21	6 049.53	3 409.65	80 790.23	110 574.32
	Elec	4 284.20	3 812.37	1 633.23	2 283.62	0.00	0.00	0.00	4 365.17	16 378.59
	Rates	1 865.21	1 647.21	4 446.80	998.40	962.36	660.42	660.42	23 593.91	34 834.73
	Sewerage	6 262.08	5 445.14	4 902.30	4 902.45	5 098.85	4 608.52	4 363.80	197 791.53	233 374.67
	Refuse	4 692.02	3 162.09	2 951.18	2 951.34	2 771.94	2 642.62	2 642.62	137 017.72	158 831.53
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 290.53	8 290.53
	TOTAL	**22 584.74**	**16 782.70**	**16 595.70**	**15 771.20**	**13 663.36**	**13 961.09**	**11 076.49**	**451 849.09**	**562 284.37**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	8 829.51	5 904.56	5 112.87	6 821.06	5 789.26	4 940.98	3 786.88	149 549.23	190 734.35
	Elec	16 260.48	17 331.20	15 408.78	12 774.88	15 965.33	6 041.12	4 636.21	9 669.74	98 087.74
	Rates	8 183.63	4 761.66	6 415.73	5 677.20	4 009.66	3 320.95	1 608.83	29 556.03	63 533.69
	Sewerage	11 467.91	8 143.77	7 250.70	7 251.45	6 175.82	5 300.56	4 720.59	90 416.48	140 727.28
	Refuse	6 452.98	4 144.02	3 933.22	3 923.70	3 316.44	2 860.75	1 820.34	52 671.72	79 123.17
	Other	2 052.40	0.00	0.00	0.00	0.00	0.00	0.00	23 553.18	25 605.58
	TOTAL	**53 246.91**	**40 285.21**	**38 121.30**	**36 448.29**	**35 256.51**	**22 464.36**	**16 572.85**	**355 416.38**	**597 811.81**

8. CREDITORS

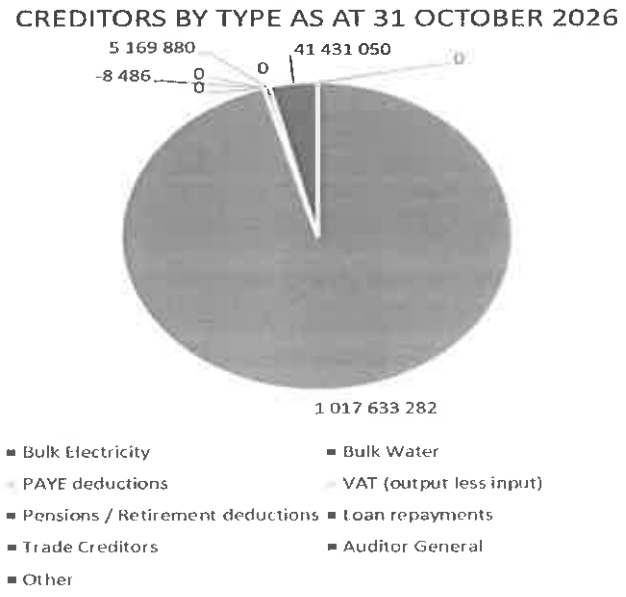
8.1. Total creditors

Per table SC4 of the M04 October C-schedule, the total accounts payable as at 31 October 2026 amounts to R 1 064. The Eskom reconciliation is included as part of Annexure B, under sub-section 18.7

ANNEXURE A
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Oct-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	28 520 021	23 967 703	8 120 894	95 900 790	861 123 874	0	0	0	1 017 633 282
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	5	28	0	-230 297	221 778	0	0	0	-8 486
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	0	-1 450 000	-450 000	-3 800 000	10 869 880	0	0	0	5 169 880
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	3 685 171	10 543 075	4 186 553	12 054 252	10 961 999	0	0	0	41 431 050
Auditor General	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	32 205 197	33 060 806	11 857 447	103 924 745	883 177 531	0	0	0	1 064 225 726

Per table SC4, creditors owed between 0-30 days amounts to R 32 million, 31-60 days amounts to R33 million, 61-90 days amounts to R11 million, and 91-120 days amounts to R103 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 October 2026

OCT 2026 PENSION FUND BREAKDOWN

PENSION FUND COBTRIBUTIONS

PENSION FUND	CONTRIBUTION OUTSTANDING Due 7 November 2026
CONSOLIDATED RETIREMENT FUND	R2 206 210.14
NATIONAL FUND FOR MUN WORKERS	R437 103.52
SALA PENSION FUND	R580 151.36
SAMWU VOORSORG	R73 491.53
CAPE JOINT	R33 950.61
MCPF FUND	R5 751.82
	R3 336 658.98

PENSION FUND LATE PAYMENT INTEREST

PENSION FUND	INTEREST OUTSTANDING Accummulated
CONSOLIDATED RETIREMENT FUND	R1 874 891.13
NATIONAL FUND FOR MUN WORKERS	R0.00
SALA PENSION FUND	R2 006 531.20
SAMWU VOORSORG	R0.00
CAPE JOINT	R0.00
MCPF FUND	R435.90
	R3 881 858.23

TOTAL OUTSTANDING

CONSOLIDATED RETIREMENT FUND	R4 081 101.27
NATIONAL FUND FOR MUN WORKERS	R437 103.52
SALA PENSION FUND	R2 586 682.56
SAMWU VOORSORG	R73 491.53
CAPE JOINT	R33 950.61
MCPF FUND	R6 187.72
	R7 218 517.21

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

9.1 Current year grants received and expenditure on grant funding

Grants @ October 2026	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 398 000	R -	R 350 000	R 642 396	**R -292 396**	183.54%
FMG	R 3 000 000	R -	R 3 000 000	R 750 664	**R 2 249 336**	25.02%
MIG	R 24 743 000	R -	R 17 320 000	R 2 495 395	**R 14 824 605**	14.41%
WSIG	R 35 000 000	R -	R 26 308 000	R -	**R 26 308 000**	0.00%
MDRG	R -	R -	0.00	507 552.49	**R -507 552**	0.00%
EQUITABLE SHARE	R 130 306 000	R -	R 54 294 000	R 54 294 000	**R -**	100.00%
SETA	R 795 720	R -	R -	R -	**R -**	0.00%
SBDM FIRE	R 2 110 600	R -	R -	R -	**R -**	0.00%
LIBRARY	R 3 167 000	R -	R -	R -	**R -**	0.00%
ECDoT	R -	R -	R -	R -	**R -**	-
UISPG	R -	R -	R -	R -	**R -**	0.00%
DHSG	R -	R -	R -	R -	**R -**	-
TOTAL	**R 200 520 320**	**R -**	**R 101 272 000**	**R 58 690 007**	**R 42 581 993**	**57.95%**

9.2 Roll-over grant expenditure

At the end of the 2025/26 fiscal year, R4,628,638.32 remained unspent from the Municipal Disaster Recovery Grant (MDRG) and Water Services Infrastructure Grant (WSIG). Of this amount, R4,023,599.52 is for WSIG and R605,038.80 for MDRG, both pending rollover applications for 2026/67, due by 31 August 2026. The municipality is optimistic about meeting this deadline and obtaining approval from National Treasury.

10. CASHFLOW POSITION AS AT 31 OCTOBER 2026

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

CASH BALANCE B/F AT 01 OCTOBER 2026	**R 176 145 754**
CASH RECEIVED FOR THE PERIOD	R165 429
CASH PAYMENTS MADE FOR THE PERIOD	R 80 765 241
CASH BALANCE AS AT 31 OCTOBER 2026	**R 176 311 183**

The bank balance ended on a positive balance of R 176 311 183 at 31 OCTOBER 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 October 2026.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for October were calculated at 45.45, September were calculated at 7.42, August and July 2026 were calculated at 22.89% and 48.70. While the year-to-date average as at October 2026 was at 33.49

Water Statistics Dr Beyers Naude Municipality

Month	Water pumped to town	Water sold to towns	Loss KI	Loss %
Jul-26	349 920	179 519	170 401	48.70
Aug-26	222 081	171 250	50 831	22.89
Sept-26	267 367	247 538	19 829	7.42
Oct-26	335 218	182 866	152 352	45.45
Nov-26				
Dec-26				
Jan-27				
Feb-27				
Mar-27				
Apr-27				
May-27				
Jun-27				
Total	**1 174 586**	**781 173**	**393 413**	**33.49%**

12.1.2.Electricity Losses

Electricity losses for July to date were not available at the time of reporting.

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-26				#DIV/0!
Aug-26				
Sept-26				
Oct-26				
Nov-26				
202/12/01				
Jan-27				
Feb-27				
Mar-27				
Apr-27				
May-27				
Jun-27				
Total	-	-	-	**#DIV/0!**

13. MUNICIPAL DEBT RELIEF

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 30 October2026.

14. SUPPLY CHAIN MANAGEMENT

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

15. C-SCHEDULES

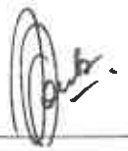
Attached as Annexure E are the C-Schedule tables for the period ending 30 October 2026.

16. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr Edward Martin Rankwana, Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the section 71 report (monthly budget statement) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, and that the section 71 and supporting documentation are consistent with the annual budget and Integrated Development Plan of the municipality.

Dr Beyers Naude Local Municipality EC101

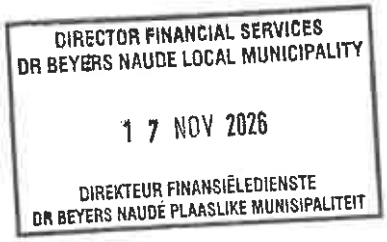
Print Name: (CFO) Mr Jimmy Joubert

Signature: 

Print Name: (MM) Dr Edward Martin Rankwana

Signature: 

Date: 16/11/2026



17. ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Oct-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	113 287.45	130 805.79	40 338.54	25 644.46	0.00	0.00	0.00	-7 715.53	302 360.71
	Elec	123 911.81	129 587.23	92 502.71	20 250.83	0.00	0.00	0.00	-16 341.28	349 911.30
	Rates	3 955.50	3 955.50	3 955.50	3 955.50	3 814.50	130 210.91	3 814.50	228 510.18	382 172.09
	Sewerage	177 117.40	73 261.50	51 287.44	18 101.52	0.00	0.00	0.00	-13 591.48	306 176.38
	Refuse	18 432.20	6 684.21	9 466.78	2 427.65	0.00	0.00	0.00	-10 262.03	26 748.81
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**436 704.36**	**344 294.23**	**197 550.97**	**70 379.96**	**3 814.50**	**130 210.91**	**3 814.50**	**180 599.86**	**1 367 369.29**

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	-20 683.31	-20 683.31
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Rates	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	Sewerage	0.00	0.00	321 300.10	0.00	0.00	0.00	0.00	0.00	321 300.10
	Refuse	0.00	0.00	8 843.35	0.00	0.00	0.00	0.00	0.00	8 843.35
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**330 143.45**	**0.00**	**0.00**	**0.00**	**0.00**	**-20 683.31**	**309 460.14**
		436 704.36	344 294.23	527 694.42	70 379.96	3 814.50	130 210.91	3 814.50	159 916.55	1 676 829.43

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	13 947.53	13 628.79	1 341.91	638.16	281.53	13 383.64	145.88	-22 260.11	21 107.33
	Elec	525 988.72	213 674.70	93 988.29	51 436.78	29 872.10	2 360.13	2 339.32	-2 941.52	916 718.52
	Rates	0.00	0.00	6 487.02	0.00	0.00	0.00	0.00	3 216.56	9 703.58
	Sewerage	26 555.90	18 083.68	28 649.10	754.35	727.30	363.65	363.65	76 155.26	151 652.89
	Refuse	1 838.77	1 593.12	16 524.59	1 101.92	955.19	732.52	442.86	41 442.69	64 631.66
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4 252.50	-4 252.50
	TOTAL	**568 330.92**	**246 980.29**	**146 990.91**	**53 931.21**	**31 836.12**	**16 839.94**	**3 291.71**	**91 360.38**	**1 159 561.48**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	5 366.44	3 228.27	4 227.84	3 816.69	5 898.43	6 741.02	5 119.94	121 829.56	156 228.19
	Elec	50 641.44	947.00	947.00	947.00	1 713.26	1 713.26	1 713.26	-1 493 672.53	-1 435 050.31
	Rates	2 293.07	2 293.07	8 878 492.64	2 293.35	2 211.45	2 211.45	2 211.45	2 902 412.81	11 794 419.29
	Sewerage	1 836.32	1 558.92	698 363.21	1 459.22	1 407.17	1 407.17	1 863.67	2 052 980.65	2 760 876.33
	Refuse	2 736.06	2 525.26	345 265.25	2 525.26	2 435.16	2 435.16	2 435.16	1 214 207.49	1 574 564.80
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	TOTAL	**62 873.33**	**10 552.52**	**9 927 295.94**	**11 041.52**	**13 665.47**	**14 508.06**	**13 343.48**	**4 798 142.37**	**14 851 422.69**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	826.91	75.64	568.53	75.64	0.00	0.00	0.00	0.00	1 546.72
	Elec	20 981.47	5 791.69	869.83	0.00	0.00	0.00	0.00	0.00	27 642.99
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	515.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	515.56
	Refuse	491.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491.30
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87 116.17	87 116.17
	TOTAL	**22 815.24**	**5 867.33**	**1 438.36**	**75.64**	**0.00**	**0.00**	**0.00**	**87 116.17**	**117 312.74**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	4 765.87	4 197.51	4 197.51	0.33	0.00	0.00	0.00	0.00	13 161.22
	Elec	947.00	947.00	947.00	0.00	0.00	0.00	0.00	-2 389.29	451.71
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	2 389.29	0.00	0.00	0.00	0.00	0.00	2 389.29
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**5 712.87**	**5 144.51**	**7 533.80**	**0.33**	**0.00**	**0.00**	**0.00**	**-2 389.29**	**16 002.22**

Sub total Provincial Departments		1 096 436.72	612 838.48	10 610 953.43	135 428.66	49 316.09	161 554.91	20 449.68	5 134 146.18	17 821 128.56

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	196 039.31	11 572.00	11 897.51	12 073.48	12 368.27	7 479.85	7 917.88	182 458.36	441 806.66
	Elec	632 498.79	23 518.64	23 502.36	1 904.42	1 711.01	1 711.01	1 711.01	33 913.78	720 471.02
	Rates	6 521.04	2 257.84	2 917.72	466.83	23.38	1 135.22	23.38	-16498.63	-3 153.22
	Sewerage	95 200.04	3 011.87	4 902.45	377.10	363.65	363.65	363.65	13 742.87	118 325.28
	Refuse	23 148.24	914.11	3 407.60	632.40	406.56	406.56	406.56	21 841.37	51 163.40
	Other	0.00	0.00	0.00	456.50	0.00	0.00	0.00	1 603.59	2 060.09
	TOTAL	**953 407.42**	**41 274.46**	**46 627.64**	**15 910.73**	**14 872.87**	**11 096.29**	**10 422.48**	**237 061.34**	**1 330 673.23**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
SANParks	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.02	-0.02
	Elec	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
	Rates	13 097.91	13 097.91	78 451.15	13 098.07	12 631.13	12 631.13	12 631.13	4 246 836.12	4 402 474.55
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**13 097.93**	**13 097.91**	**78 451.15**	**13 098.07**	**12 631.13**	**12 631.13**	**12 631.13**	**4 246 836.10**	**4 402 474.55**

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	10 744.47	14 221.47	16 800.33	9 378.94	0.00	0.00	0.00	0.00	51 145.21
	Rates	402.09	402.09	115 732.16	402.11	387.85	387.85	387.85	379 635.46	497 737.46
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2 950.42	-2 950.42
	Refuse	0.00	0.00	2 529.52	0.00	0.00	0.00	0.00	16 167.33	18 696.85
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-791.07	-791.07
	TOTAL	**11 146.56**	**14 623.56**	**135 062.01**	**9 781.05**	**387.85**	**387.85**	**387.85**	**391 872.35**	**563 649.08**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	3 973.41	75.64	75.64	75.64	0.00	0.00	0.00	-69.73	4 130.60
	Elec	41 694.62	22 134.39	18 498.73	14 364.46	0.00	0.00	0.00	0.00	96 692.20
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	13 576.03	4 148.23	4 148.23	4 148.36	0.00	0.00	0.00	-1 511.11	24 509.74
	Refuse	2 426.97	614.10	456.44	456.54	203.28	0.00	0.00	0.00	4 157.33
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**61 671.03**	**26 972.36**	**23 179.04**	**19 045.00**	**203.28**	**0.00**	**0.00**	**-1 580.84**	**129 489.87**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Justice	Water	112.19	0.00	0.00	0.00	0.00	0.00	0.00	-4 175.28	-4 063.09
	Elec	91 900.54	23 822.50	15 264.95	0.00	0.00	0.00	0.00	0.00	130 987.99
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	914.44	0.00	0.00	0.00	0.00	0.00	0.00	0.01	914.45
	Refuse	1 038.49	245.65	245.65	0.00	0.00	0.00	0.00	0.00	1 529.79
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**93 965.66**	**24 068.15**	**15 510.60**	**0.00**	**0.00**	**0.00**	**0.00**	**-4 175.27**	**129 369.14**

Sub total National Departments		1 138 288.60	120 016.44	296 830.44	37 834.85	28 095.13	34 115.27	21 441.49	4 870 013.68	6 553 655.87

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	4 400 340.92	6 146 767.38	3 310 589.40	3 366 615.74	2 676 271.63	2 845 882.13	3 191 901.55	130 624 686.80	156 563 055.55
	Elec	1 492 982.20	247 652.42	106 357.35	89 299.70	46 476.95	35 173.71	40 899.78	1 485 916.80	3 544 758.91
	Rates	1 623 223.30	670 165.22	4 583 663.54	567 520.43	425 956.07	456 908.50	399 222.76	24 214 972.06	32 941 631.88
	Sewerage	4 379 070.70	3 623 726.63	4 069 908.73	3 360 111.86	3 172 037.13	3 088 512.54	3 048 094.53	137 870 720.40	162 612 182.52
	Refuse	2 636 141.89	2 223 644.19	2 445 801.37	2 025 392.60	1 913 374.15	1 880 952.38	1 837 623.66	108 358 262.90	123 321 193.14
	Other	101 484.79	43 486.11	41 590.47	55 136.11	28 618.19	33 376.07	32 569.23	3 937 896.87	4 274 157.84
	TOTAL	**14 633 243.80**	**12 955 441.95**	**14 557 910.86**	**9 464 076.44**	**8 262 734.12**	**8 340 805.33**	**8 550 311.51**	**406 492 455.83**	**483 256 979.84**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	625297.14	790305.18	385490.64	322877.61	217863.06	234998.05	266413.47	1568554.27	4 411 799.42
	Elec	48414.49	43853.56	45321.56	48990.87	38763.27	23457.07	33069.81	139 637.52	421 508.15
	Rates	20 286.16	12 681.90	25 101.03	6 916.66	12 738.54	15 165.07	8 539.15	125 550.85	226 979.36
	Sewerage	140 330.93	103 911.44	106 795.31	87 961.67	69 084.13	80 386.76	60 031.57	950 859.66	1 599 361.47
	Refuse	81 932.72	64 617.32	70 841.65	56 074.92	43 996.05	54 507.57	36 860.84	631 137.97	1 039 969.04
	Other	4639.8	1602.5	247.2	108	0	0	0	433.08	7 030.58
	TOTAL	**920 901.24**	**1 016 971.90**	**633 797.39**	**522 929.73**	**382 445.05**	**408 514.52**	**404 914.84**	**3 416 173.35**	**7 706 648.02**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	22 984.80	22 103.96	19 078.49	21 920.29	21 162.50	22 834.86	20 902.85	627 163.30	778 151.05
	Elec	93 729.07	98 139.61	83 250.01	78 427.24	72 213.82	77 519.40	78 997.14	369 984.23	952 260.52
	Rates	14 610.00	14 610.00	687 667.03	14 787.78	13 668.93	13 668.93	13 668.93	2 906 197.12	3 678 878.72
	Sewerage	7 869.92	8 640.12	7 869.92	7 870.07	7 589.22	7 959.92	7 589.22	346 164.06	401 552.45
	Refuse	83 271.64	83 271.64	83 271.64	83 271.80	80 300.99	80 097.71	80 097.71	6 271 938.03	6 845 521.16
	Other	0	0	0	0	0	0	0	4 289.72	4 289.72
	TOTAL	**222 465.43**	**226 765.33**	**881 137.09**	**206 277.18**	**194 935.46**	**202 080.82**	**201 255.85**	**10 525 736.46**	**12 660 653.62**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	10 780.58	3 042.51	5 398.48	1 708.68	2 538.92	19 161.88	6 757.78	126 184.67	175 573.50
	Elec	351 570.11	63 486.03	58 436.06	59 306.00	45 333.67	53 159.29	57 017.84	2 320 802.91	3 009 111.91
	Rates	160 234.19	119 788.69	2 204 206.10	107 127.28	99 979.77	95 968.53	89 069.01	17 986 621.52	20 862 995.09
	Sewerage	377.10	377.10	9 427.81	377.10	363.65	363.65	363.65	34 491.70	46 141.76
	Refuse	1 053.96	632.26	18 180.15	421.60	406.56	406.56	406.56	67 678.44	89 186.09
	Other	38 485.68	0.00	0.00	0.00	0.00	0.00	0.00	111 602.88	150 088.56
	TOTAL	**562 501.62**	**187 326.59**	**2 295 648.60**	**168 940.66**	**148 622.57**	**169 059.91**	**153 614.84**	**20 647 382.12**	**24 333 096.91**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 481.23	2 715.89	2 662.19	4 635.39	4 830.21	6 049.53	3 409.65	80 790.23	110 574.32
	Elec	4 284.20	3 812.37	1 633.23	2 283.62	0.00	0.00	0.00	4 365.17	16 378.59
	Rates	1 865.21	1 647.21	4 446.80	998.40	962.36	660.42	660.42	23 593.91	34 834.73
	Sewerage	6 262.08	5 445.14	4 [illegible]02.30	4 902.45	5 098.85	4 608.52	4 363.80	197 791.53	233 374.67
	Refuse	4 692.02	3 162.09	2 951.18	2 951.34	2 771.94	2 642.62	2 642.62	137 017.72	158 831.53
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 290.53	8 290.53
	TOTAL	**22 584.74**	**16 782.70**	**16 595.70**	**15 771.20**	**13 663.36**	**13 961.09**	**11 076.49**	**451 849.09**	**562 284.37**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	8 829.51	5 904.56	5 112.87	6 821.06	5 789.26	4 940.98	3 786.88	149 549.23	190 734.35
	Elec	16 260.48	17 331.20	15 408.78	12 774.88	15 965.33	6 041.12	4 636.21	9 669.74	98 087.74
	Rates	8 183.63	4 761.66	6 415.73	5 677.20	4 009.66	3 320.95	1 608.83	29 556.03	63 533.69
	Sewerage	11 467.91	8 143.77	7 250.70	7 251.45	6 175.82	5 300.56	4 720.59	90 416.48	140 727.28
	Refuse	6 452.98	4 144.02	3 933.22	3 923.70	3 316.44	2 860.75	1 820.34	52 671.72	79 123.17
	Other	2 052.40	0.00	0.00	0.00	0.00	0.00	0.00	23 553.18	25 605.58
	TOTAL	**53 246.91**	**40 285.21**	**38 121.30**	**36 448.29**	**35 256.51**	**22 464.36**	**16 572.85**	**355 416.38**	**597 811.81**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	755 225.64	139 905.97	110 651.31	105 776.08	91 331.63	67 372.28	75 860.11	2 574 210.93	3 920 333.95
	Elec	3 749 410.82	513 815.86	219 016.78	202 100.64	120 534.34	99 729.34	81 875.67	2 408 496.65	7 394 980.10
	Rates	452 680.32	109 319.71	420 562.03	58 811.35	46 310.94	51 770.26	41 120.09	3 231 186.45	4 411 761.15
	Sewerage	299 149.40	95 998.95	205 782.11	80 086.03	78 556.70	80 973.18	74 370.21	4 247 109.89	5 162 026.47
	Refuse	160 359.77	68 367.55	138 805.22	51 198.32	49 472.37	52 917.68	47 618.18	3 900 398.71	4 469 137.80
	Other	27 414.11	18 324.01	18 306.76	18 306.76	18 306.76	6 849.86	7 306.36	1 570 418.15	1 685 232.77
	TOTAL	**5 444 240.06**	**945 732.05**	**1 113 124.21**	**516 279.18**	**404 512.74**	**359 612.60**	**328 150.62**	**17 931 820.78**	**27 043 472.24**

	GRAND TOTAL	24 088 909.12	16 122 181.05	30 446 119.02	11 123 986.19	9 519 581.03	9 702 172.81	9 709 788.15	469 824 993.87	580 537 731.24

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 167 258.93	7 274 329.09	3 901 630.86	3 872 679.25	3 038 335.44	3 228 844.22	3 582 215.99	136 000 334.42	167 065 628.20
	Elec	7 255 960.25	1 422 735.67	792 744.97	591 465.38	372 583.75	300 864.33	302 260.04	5 257 442.18	16 296 056.57
	Rates	2 307 352.42	954 980.80	17 018 098.45	782 054.96	622 694.58	784 039.22	572 957.50	56 261 790.44	79 303 968.37
	Sewerage	5 160 243.73	3 946 307.35	5 522 976.70	3 573 401.18	3 341 403.62	3 270 239.60	3 202 124.54	145 862 379.50	173 879 076.22
	Refuse	3 024 017.01	2 460 415.52	3 150 523.61	2 230 378.05	2 097 638.69	2 077 959.51	2 010 354.49	120 702 502.34	137 753 789.22
	Other	174 076.78	63 412.62	60 144.43	74 007.37	46 924.95	40 225.93	39 875.59	5 740 544.99	6 239 212.66
	TOTAL	**24 088 909.12**	**16 122 181.05**	**30 446 119.02**	**11 123 986.19**	**9 519 581.03**	**9 702 172.81**	**9 709 788.15**	**469 824 993.87**	**580 537 731.24**

ANNEXURE A

Top 20 Debtors October 2016

Account Name	Account Number	BP Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Older Total
SOUTHAFRICANNATIONALPARKS	[illegible]	[illegible]	7386	7386	7386	7386	7104	7104	7104	1796806	1355962
PROVINCIALBUILDING Bf1226	[illegible]	[illegible]	00	00	00	00	00	00	00	1256813	1256813
SOUTHAFRICANNATIONALPARKS	[illegible]	[illegible]	00	00	00	00	00	00	00	1885629	1885629
SOUTHAFRICANNATIONALPARKS	[illegible]	[illegible]	5280	5280	5280	5280	5060	5060	5060	1002960	1066800
SPANDAU/SKOOL KAAPPRIMER	[illegible]	[illegible]	00	00	982568	00	00	00	00	00	982568
MRBROMAN	[illegible]	[illegible]	00	00	00	00	00	00	00	884620	884620
CAREONHOMESTRUST	[illegible]	[illegible]	00	00	266888	00	00	00	00	5293053	2676813
KAROOBERLAND	[illegible]	[illegible]	6480	6480	6480	6480	6182	6182	6182	782459	756880
UNIONHIGH UNIONPREPARATORY	[illegible]	[illegible]	00	00	765848	00	00	00	00	00	765848
NOSEKOPRESCHOOL	[illegible]	[illegible]	6480	6480	6480	6480	6182	6182	6182	614578	688760
MAMBUKESUPERMARKET	[illegible]	[illegible]	2982	2982	2982	2982	2841	2841	2841	357354	397259
STAHLPSANGKANCHURCH	[illegible]	[illegible]	1852	266947	1140	1066	352	3740	3988	308725	582012
MIN (SHAREWITHMODACOM)	[illegible]	[illegible]	5984	5984	5984	5984	5984	5984	5984	510072	585612
ROADSANDPUBLICWORKS	[illegible]	[illegible]	00	00	583568	00	00	00	00	00	583568
PROVINCIALGOVERNMENTOFGAUTENG	[illegible]	[illegible]	00	00	511000	00	00	00	00	00	511000
CHECKCREDITPLUS	[illegible]	[illegible]	21805	10026	9881	4458	10381	7156	10708	482468	505886
VODACOMPTYLTD 84481000105	[illegible]	[illegible]	49380	56859	47542	45268	42781	40823	44514	106013	473288
MAWEMANEBRAHE	[illegible]	[illegible]	9900	9900	9900	9900	9825	9825	9825	410301	468953
MEHCHEMDEB	[illegible]	[illegible]	6493	41389	2218	3031	6166	23083	12870	382466	466817
MEETYSMH	[illegible]	[illegible]	1620	35372	2390	756	729	5760	5812	70001	481586
			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : OCTOBER 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	-1 321.01	3 678 618.74	-278470.17
Services			
Billed Electricity	7 494 332.42	9 302 496.76	124.13
Prepaid Electricity	7 828 179.44	7 828 179.44	100.00
Refuse Removal	2 438 480.32	1 137 383.09	46.64
Sewerage / Sanitation	3 863 108.98	2 321 895.89	60.10
Water	5 415 611.18	3 088 584.04	57.03
Other (Specify) e.g.			
Housing rental	130.29	130.50	100.16
Rental of facilities and equipment	25 574.73	25 574.73	100.00
Fines	56 328.20	56 328.20	100.00
Licences and permits	126 596.90	126 596.90	100.00
Service connections and reconnections	31 634.85	31 634.85	100.00
Plan approval fees	22 312.63	22 312.63	100.00
Cemetery fees	15 781.68	15 781.68	100.00
Tender receipts	1 181.75	1 181.75	100.00
Library fees	0.87	0.87	100.00
Private works	835.83	835.83	100.00
Sundries	190 652.92	90 949.31	47.70
Agency services	1 470 119.00	1 470 119.00	100.00
Interest earned - external investments	6 531.01	6 531.01	100.00
	28 986 071.99	**29 205 135.22**	**100.76**

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION							
OVERTIME REPORT OCTOBER 2026		Jul-26	Aug-26	Sept-26	Oct-26	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	1 686.52	10 902	8 943	10 122	**31 653**	**0**	**100 000**
132710210243	PARKS RECREATION GROUNDS	0	311 308	215 494	143 543	**670 344**	**0**	**178 554**
132750210243	REFUSE REM WASTE MANAGEMENT	0	65 227	187 915	208 285	**461 428**	**0**	**1 585 954**
142910210243	TRAFFIC CONTROL	0	53 386	55 903	44 492	**153 781**	**0**	**650 000**
163110210243	DIRECTOR : FINANCIAL SERVICES	0	49 819	76 437	68 897	**195 153**	**0**	**350 000**
183610210243	DIRECTOR : TECHNICAL SERVICES	0	4 820	19 908	16 849	**41 577**	**0**	**330 000**
183620210243	PUBLWORKS: STREETS	0	16 850	5 644	39 233	**61 727**	**0**	**250 000**
183670210243	SEWERAGE	0	127 255	151 904	126 100	**405 259**	**0**	**1 458 211**
183690210243	WATER SERVICE	1 404	182 868	199 715	203 917	**587 904**	**0**	**1 991 436**
193810210243	ELECTRICITY DISTRIBUTION	0	148 152	142 251	147 210	**437 613**	**0**	**1 900 000**
132770210243	AIRPORT	0	0	0	0	**0**	**0**	**0**
142810210243	FIRE BRIGADE	0	87 994	101 246	85 654	**274 895**	**0**	**500 000**
183650210243	WORKSHOP - MECHANICAL	0	0	0	0	**0**	**0**	**0**
142820210243	FIRE CACADU	0	0	0	0	**0**	**0**	**0**
112220210243	EXECUTIVE SUPPORT	0	19 110	19 019	14 517	**52 646**	**0**	**50 000**
183660210243	WORKSHOP - CARPENTER	0	0	0	0	**0**	**0**	**0**
GRAND TOTAL		**3 091**	**1 077 691**	**1 184 378**	**1 108 820**	**3 373 980**	**0**	**9 344 155**

ANNEXURE A

EMPLOYEE RELATED COSTS FOR THE MONTH OF OCTOBER 2026

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-26	Aug-26	Sept-26	Oct-26	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	**440 941**	**0**	34 214	36 714	35 549	35 549	**142 026**	**36 745**
ALLOWANCE - TRAVELLING ALLOW	**4 989 543**	**0**	420 244	453 977	456 234	484 029	**1 814 484**	**415 795**
ALLOWANCE - RELOCATION	**36 676**	**0**	0	0	0	0	**0**	**3 056**
DANGER ALLOWANCE	**804 939**	**0**	89 032	89 032	89 032	89 032	**356 128**	**67 078**
COVID-19 ALLOWANCE	**1 920 853**	**0**	0	0	0	0	**0**	**160 071**
BARGAINING COUNCIL: Senior Management	**316**	**0**	26	26	26	26	**105**	**26**
BONUSES	**16 949 979**	**0**	10 530	0	23 576	27 529	**61 635**	**1 412 498**
CONTRIBUTIONS - MEDICAL AID FD	**10 456 215**	**0**	830 977	823 896	820 486	832 483	**3 307 842**	**871 351**
CONTRIBUTIONS - PENSION FUND	**25 412 307**	**0**	2 136 814	2 242 065	2 264 713	2 257 367	**8 900 959**	**2 117 692**
INSURANCE: GROUP LIFE	**9 256**	**0**	790	790	790	790	**3 159**	**771**
INSURANCE: UIF	**1 018 248**	**0**	80 721	80 766	82 007	81 753	**325 248**	**84 854**
LEVY - BARGAINING[IND] COUNCIL	**114 980**	**0**	9 747	11 056	11 148	11 135	**43 086**	**9 582**
OVERTIME	**9 444 155**	**0**	3 091	1 077 691	1 184 378	1 108 820	**3 373 980**	**787 013**
SALARIES & WAGES	**144 792 058**	**0**	11 672 701	12 881 872	12 905 478	13 005 467	**50 465 518**	**12 066 005**
SALARIES: Senior Management	**2 817 412**	**0**	280 626	487 959	290 726	742 589	**1 801 900**	**234 784**
REMUNERATION OF COUNCILLORS	**1 076 278**	**0**	874 209	874 209	874 209	874 209	**3 496 836**	**89 690**
Grand Total	**220 284 156**	**0**	**16 443 721**	**19 060 053**	**19 038 353**	**19 550 777**	**74 092 905**	**18 357 013**

ANNEXURE A

REPAIRS AND MAINTENANCE OCTOBER 2026									
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-26	Aug-26	Sept-26	Oct-26	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	434 783	0	0	136 235	1 538	364	138 137	36 232
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	347	0	0	0	347	0
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 608 696	0	708 814	66 346	171 707	0	946 867	217 391
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	86 957	0	9 689	4 876	5 899	5 898	26 362	7 246
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	347 826	0	0	0	0	0	0	28 986
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	1 391 304	0	0	1 304	32 416	0	33 721	115 942
9/246-6-9	ELECTR DISTRIBUTION NETWORK	434 783	0	0	0	60 981	0	60 981	36 232
9/244-10-16	FLUSHING RESERVOIRS	86 957	0	0	0	0	0	0	7 246
9/225-21-25	GENERAL MAINTENANCE	0	0	0	0	0	0	0	0
9/225-22-26	GENERAL MAINTENANCE	0	0	19 744	0	0	0	19 744	0
9/244-5-9	GENERAL MAINTENANCE	1 043 478	0	30 500	10 012	58 642	72 971	172 125	86 957
9/246-8-8	GENERAL MAINTENANCE	86 957	0	0	0	0	0	0	7 246
9/246-89-92	GENERAL MAINTENANCE	434 783	0	0	0	0	1 546	1 546	36 232
9/246-11-16	IGG METER REPLACEMENT	86 957	0	0	0	0	0	0	7 246
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	0	0	0	0	0	0	0	0
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	0	0	0	0	0	0	0	0
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 304 348	0	0	184 751	419 486	90 672	694 909	108 696
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	269 565	0	0	49 439	85 496	0	134 935	22 464
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	43 478	0	14 200	0	25 237	0	39 437	3 623
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	26 087	0	0	3 320	0	0	3 320	2 174
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	695 652	0	2 873	4 799	37 081	101 256	146 009	57 971
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	869 565	0	194 229	197 620	36 023	71 517	499 388	72 464
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	43 478	0	0	0	0	0	0	3 623
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	260 870	0	1 220	0	145	85 692	87 057	21 739
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	26 087	0	0	0	16 315	0	16 315	2 174
9/211-8-13	MATERIALS, STORES REQUIREMNT	52 174	0	0	15 099	0	0	15 099	4 348
9/216-31-33	MATERIALS, STORES REQUIREMNT	8 696	0	0	0	0	0	0	725
9/217-3-3	MATERIALS, STORES REQUIREMNT	43 478	0	0	13 739	0	6 052	19 791	3 623
9/218-7-11	MATERIALS, STORES REQUIREMNT	173 913	0	0	94 580	55 506	1 739	151 826	14 493
9/218-16-27	MATERIALS, STORES REQUIREMNT	200 000	0	0	14 416	0	0	14 416	16 667
9/222-8-13	MATERIALS, STORES REQUIREMNT	217 391	0	6 867	44 998	15 224	24 371	91 460	18 116
9/225-12-17	MATERIALS, STORES REQUIREMNT	43 478	0	6 778	15 002	2 764	230	24 774	3 623
9/228-3-6	MATERIALS, STORES REQUIREMNT	43 478	0	0	0	0	7 805	7 805	3 623
9/231-8-11	MATERIALS, STORES REQUIREMNT	130 435	0	0	25 324	5 850	686	31 860	10 870
9/234-15-17	MATERIALS, STORES REQUIREMNT	17 391	0	7 092	13 582	2 186	0	22 859	1 449
9/236-7-12	MATERIALS, STORES REQUIREMNT	17 391	0	0	5 560	0	0	5 560	1 449
9/237-5-6	MATERIALS, STORES REQUIREMNT	17 391	0	0	1 212	0	0	1 212	1 449
9/239-4-6	MATERIALS, STORES REQUIREMNT	17 391	0	0	5 501	0	0	5 501	1 449
9/240-3-5	MATERIALS, STORES REQUIREMNT	17 391	0	0	2 554	0	0	2 554	1 449
9/241-3-5	MATERIALS, STORES REQUIREMNT	0	0	0	0	0	0	0	0
9/242-8-15	MATERIALS, STORES REQUIREMNT	8 696	0	0	1 922	0	0	1 922	725
9/244-17-25	MATERIALS, STORES REQUIREMNT	260 870	0	3 087	6 305	20 550	0	29 942	21 739
9/246-19-26	MATERIALS, STORES REQUIREMNT	869 565	0	1 996	66 081	42 853	8 695	119 624	72 464
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	0	0	0	14 493
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	240	2 973	7 319	10 532	14 493
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	0
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	1 711	316	26	2 053	14 493
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	5 329	26 530	0	565	32 424	14 493
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	0	0	0	14 493
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	434 783	0	0	973	0	0	973	36 232
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	434 783	0	0	0	0	0	0	36 232
9/222-5-9	REPAIRS - FENCING	86 957	0	0	0	0	0	0	7 246
9/237-3-4	REPAIRS - ASPHALT SURFACES	1 739 130	0	106 737	83 340	116 063	30 950	337 090	144 928
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	869 565	0	0	0	0	499 673	499 673	72 464
9/242-3-9	RETICULATION NETWORK - SEWERAGE	2 608 696	0	0	0	1 716	0	1 716	217 391
9/242-3-394	RETICULATION NETWORK - SEWERAGE	31 304 348	0	758	2 434 017	2 434 923	2 492 033	7 361 731	2 608 696
9/244-7-13	RETICULATION NETWORK - WATER	2 434 783	0	1 714	223 067	101 402	24 188	350 371	202 899
9/270-3-3	REPAIRS FENCING - CEMETRIES	869 565	0	0	0	0	0	0	72 464
9/242-4-10	SLUDGE AR WWWTW AB GRT	0.00	0	0	0	0	0	0	0
9/246-66-66	STREET LIGHTS	217 391	0	0	1 704	0	0	1 704	18 116
9/244-8-14	VALVES AND HYDRANTS	260 870	0	0	0	0	0	0	21 739
Grand Total		54 852 176	0	1 121 973	3 756 158	3 753 292	3 534 249	12 165 673	4 571 015

ANNEXURE A

DETAIL OF OTHER REVENUE - OCTOBER 2026

	Original Budget	Adjustment Budget	YTD Totals	Jul-26	Aug-26	Sept-26	Oct-26
RENTAL OF FACILITIES AND EQUIPMENT	**1 594 574**	**0**	**705 933**	462 274	63 616	73 342	106 701
INTEREST EARNED OUTSTANDING DEBTORS	**28 344 878**	**0**	**11 072 547**	2 552 342	2 687 653	2 672 030	3 160 523
FINES, PENALTIES AND FORFEITS	**-1 860 490**	**0**	**169 075**	53 453	32 610	17 685	65 327
LICENCES AND PERMITS	**1 534 445**	**0**	**461 591**	127 966	109 089	115 003	109 533
AGENCY SERVICES	**2 386 188**	**0**	**1 049 261**	253 421	276 232	238 628	280 981
OTHER REVENUE	**3 287 297**	**0**	**1 475 482**	203 478	354 967	662 647	254 389
TOTAL REVENUE	**35 286 892**	**0**	**14 933 890**	**3 652 933**	**3 524 168**	**3 779 335**	**3 977 454**

OTHER REVENUE

Description	Original Budget	Adjustment Budget	YTD Totals	Jul-26	Aug-26	Sept-26	Oct-26
ADMIN CHARGES	**179 131**	**0**	**86 292**	16 304	28 989	19 639	21 361
BUILDING PLAN FEES	**145 546**	**0**	**80 407**	23 825	18 497	15 773	22 313
COMMISSION VAT APPLICABLE	**243 536**	**0**	**118 392**	28 873	29 568	29 898	30 054
FIRE BRIGADE FEES	**20 417**	**0**	**10 904**	2 940	4 203	2 420	1 341
GRAVE PLOTS	**102 249**	**0**	**69 309**	11 279	26 741	15 507	15 782
INSURANCE REFUND	**0**	**0**	**0**	0	0	0	0
SALE OF ASSETS	**-4 063 690**	**0**	**0**	0	0	0	0
LANDING FEES	**0**	**0**	**0**	0	0	0	0
LIBRARY FEES	**0**	**0**	**1**	0	0	0	1
POSTERS	**150**	**0**	**953**	459	379	0	115
SUNDRY INCOME	**5 218 591**	**0**	**531 943**	15 013	120 113	386 406	10 411
SURPLUS CASH	**-20 696**	**0**	**1 020**	11	502	233	274
TENDER DOCUMENT	**25 986**	**0**	**6 615**	0	583	4 736	1 295
SURCHARGE ON SERV	**1 427 263**	**0**	**472 854**	78 089	104 480	165 004	125 281
SURCHARGE - WATER	**-285 872**	**0**	**-6 720**	-1 794	-4 120	-791	-15
VALUATION CERTIFICATES	**288 778**	**0**	**99 506**	27 266	24 336	22 562	25 342
WORK DONE FOR PVT PERSONS	**5 908**	**0**	**4 008**	1 216	696	1 261	836
TOTAL OTHER REVENUE	**3 287 297**	**0**	**1 475 482**	**203 478**	**354 967**	**662 647**	**254 389**

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - OCTOBER 2026

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-26	Aug-26	Sept-26	Oct-26	YTD Totals	Available Budget
DEBT IMPAIRMENT	**1 250 000**	**0**	0	0	0	0	**0**	**1 250 000**
DEPRECIATION	**10 000 000**	**0**	4 429 464	4 484 413	4 392 521	4 435 466	**17 741 864**	**-7 741 864**
CONTRACTED SERVICES	**22 557 391**	**0**	571 521	6 529 441	133 635	3 834 946	**11 069 543**	**11 487 848**
OTHER EXPENDITURE	**235 508 868**	**0**	27 318 526	25 617 804	20 099 664	21 297 451	**94 333 446**	**141 175 422**
TOTAL EXPENDITURE	**269 316 259**	**0**	**32 319 511**	**36 631 659**	**24 625 821**	**29 567 864**	**123 144 854**	**146 171 405**

CONTRACTED SERVICES	Vote Number	Original Budget	Adjustment Budget	Jul-26	Aug-26	Sept-26	Oct-26	YTD Totals	Available Budget
		22 557 391	**0**	**571 521**	**6 529 441**	**133 635**	**3 834 946**	**11 696 309**	**11 954 560**
SECURITY SERV - ACCESS CONTROL	9/222-6-10	**0**	**0**	0	0	0	0	**0**	**0**
SECURITY SERV - ACCESS CONTROL	9/225-10-14	**7 408 696**	**0**	0	1 167 277	0	3 178 419	**4 345 696**	**3 063 000**
SECURITY SERV - ACCESS CONTROL	9/226-5-9	**0**	**0**	0	0	0	0	**0**	**0**
SECURITY SERV - ACCESS CONTROL	9/233-8-15	**626 087**	**0**	0	419 882	0	0	**419 882**	**206 205**
SECURITY SERV - ACCESS CONTROL	9/244-11-17	**5 060 870**	**0**	0	3 039 190	0	0	**3 039 190**	**2 021 680**
SECURITY SERV - ACCESS CONTROL	9/246-14-19	**0**	**0**	0	0	0	0	**0**	**0**
SECURITY SERV - ACCESS CONTROL	9/284-5-6	**2 713 043**	**0**	0	1 785 173	0	0	**1 785 173**	**927 870**
CONSULTANCY SERVICES	9/233-20-37	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/233-20-164	**20 000**	**0**	0	0	0	0	**0**	**20 000**
CONSULTANCY SERVICES	9/233-20-165	**347 826**	**0**	0	0	0	0	**0**	**347 826**
CONSULTANCY SERVICES	9/233-21-44	**1 826 087**	**0**	469 761	46 000	8 352	8 110	**532 223**	**1 293 864**
CONTRACTED SERVICES	9/201-32-52	**521 739**	**0**	0	0	0	0	**0**	**521 739**
CONTRACTED SERVICES	9/205-9-23	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/205-26-26	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/206-4-4	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/207-2-2	**26 087**	**0**	0	1 300	0	0	**1 300**	**24 787**
CONTRACTED SERVICES	9/207-2-11	**20 000**	**0**	0.00	2 575	0	0	**2 575**	**17 425**
CONTRACTED SERVICES	9/208-4-12	**50 000**	**0**	16 500	0	0	0	**16 500**	**33 500**
CONTRACTED SERVICES	9/208-5-395	**50 000**	**0**	0	0	1 800	0	**1 800**	**48 200**
CONTRACTED SERVICES	9/212-1-12	**100 000**	**0**	5 217	1 260	26 640	0	**33 116**	**66 884**
CONTRACTED SERVICES	9/212-1-13	**100 000**	**0**	0	0	0	0	**0**	**100 000**
CONTRACTED SERVICES	9/212-10-12	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/212-11-12	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/212-2-3	**86 957**	**0**	0	0	2 973	0	**2 973**	**83 984**
CONTRACTED SERVICES	9/212-4-5	**217 391**	**0**	0	0	0	0	**0**	**217 391**
CONTRACTED SERVICES	9/212-5-6	**43 478**	**0**	0	0	0	2 174	**2 174**	**41 304**
CONTRACTED SERVICES	9/212-6-7	**17 391**	**0**	0	0	0	0	**0**	**17 391**
CONTRACTED SERVICES	9/212-7-8	**43 478**	**0**	0	0	0	0	**0**	**43 478**
CONTRACTED SERVICES	9/212-8-9	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/212-9-391	**304 348**	**0**	0	0	0	0	**0**	**304 348**
CONTRACTED SERVICES	9/212-41-41	**86 957**	**0**	16 439	0	25 724	9 370	**51 533**	**35 424**
CONTRACTED SERVICES	9/216-9-399	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/225-7-9	**0**	**0**	0		0	0	**0**	**0**
CONTRACTED SERVICES	9/231-3-3	**173 913**	**0**	50 660	57 305	0	0	**107 965**	**65 948**

CONTRACTED SERVICES	9/233-117-140	**434 783**	**0**	0	0	0	137 200	**137 200**	**297 583**
CONTRACTED SERVICES	9/234-13-15	**173 913**	**0**	0	5 329	56 500	0	**61 829**	**112 084**
CONTRACTED SERVICES	9/237-10-11	**869 565**	**0**	0	0	0	499 673	**499 673**	**369 892**
CONTRACTED SERVICES	9/238-2-6	**43 478**	**0**	0	1 667	0	0	**1 667**	**41 811**
CONTRACTED SERVICES	9/239-2-4	**17 391**	**0**	12 945	2 484	0	0	**15 429**	**1 962**
CONTRACTED SERVICES	9/242-20-44	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/244-9-15	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/242-43-47	**0**	**0**	0		0	0	**0**	**0**
CONTRACTED SERVICES	9/244-23-19	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/246-8-11	**869 565**	**0**	0	0	0	0	**0**	**869 565**
CONTRACTED SERVICES	9/246-90-93	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/246-91-94	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/246-94-97	**217 391**	**0**	0	0	0	0	**0**	**217 391**
CONTRACTED SERVICES	9/247-3-3	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/248-19-19	**86 957**	**0**	0	0	11 646	0	**11 646**	**75 311**
CONTRACTED SERVICES	9/248-104-108	**0**	**0**	0	0	0	0	**0**	**0**
CONTRACTED SERVICES	9/286-10-10	**1 043 478**	**0**	0	61 306	95 286	462 894	**619 486**	**423 992**
CONTRACTED SERVICES	9/289-5-7	**50 000**	**0**	0	1 880	5 400	0	**7 280**	**42 720**

DESCRIPTION	Original Budget	Adjustment Budget	Jul-26	Aug-26	Sept-26	Oct-26	YTD Totals	Available Budget
CONSUMABLES	**106 814**	**0**	43 184	7 563	6 566	12 082	**69 395**	**37 419**
TRAFFIC: SPEED FINES	**4 392 083**	**0**	0	0	468 160	0	**468 160**	**3 923 923**
SPCA GRANT EXPENDITURE	**20 000**	**0**	0	0	0	0	**0**	**20 000**
COMMISSION - TRAVEL AGENCY	**0**	**0**	0	0	0	0	**0**	**0**
BULK PURCHASES - ELECTRICITY	**148 700 986**	**0**	20 394 120	17 999 808	12 882 050	12 229 139	**63 505 116**	**85 195 870**
BULK PURCHASES - GREEN ENERGY	**2 025 745**	**0**	0	0	0	0	**0**	**2 025 745**
GOVERNMENT INFORMATION SYSTEM	**0**	**0**	0	0	0	0	**0**	**0**
TOURISM GRANT	**120 000**	**0**	0	0	120 000	0	**120 000**	**0**
PAUPER BURIALS - COUNCIL	**0**	**0**	0	0	0	0	**0**	**0**
FURNITURE AND OFFICE EQUIPMENT LEASES	**4 006 538**	**0**	543 509	333 887	228 632	447 955	**1 553 983**	**2 452 555**
RENTAL OF EQUIPMENT	**1 739 130**	**0**	0	0	0	0	**0**	**1 739 130**
OPERATING LEASE OF VEHICLES	**7 551 628**	**0**	0	1 379 364	689 682	3 192 751	**5 261 797**	**2 289 831**
ADVERTISING, PUBLICITY AND MARKETING	**769 564**	**0**	769 564	30 551	34 839	41 102	**876 057**	**-106 493**
BANK CHARGES	**516 666**	**0**	53 999	54 835	55 036	65 045	**228 915**	**287 751**
CASHIER SHORTAGES	**5 000**	**0**	0	2 459	-2 315	48	**192**	**4 808**
THIRD PARTY VENDORS	**1 575 832**	**0**	0	103 241	100 319	95 122	**298 682**	**1 277 150**
POSTAGE/STAMPS/FRANKING MACHINES	**443 479**	**0**	0	0	0	0	**0**	**443 479**
TELEPHONE, FAX, TELEGRAPH AND TELEX	**949 354**	**0**	117 353	117 136	117 136	117 136	**468 761**	**480 593**
ENTERTAINMENT:EXECUTIVE MAYOR	**30 000**	**0**	4 400	0	6 579	0	**10 979**	**19 021**
ENTERTAINMENT:SENIOR MANAGEMENT	**150 000**	**0**	24 349	45 329	11 366	5 825	**86 869**	**63 131**
EXTERNAL AUDIT FEES	**7 624 039**	**0**	0	36 146	833 522	1 745 926	**2 615 595**	**5 008 444**
DATA LINES	**434 783**	**0**	347	136 235	1 538	364	**138 484**	**296 299**
NETWORK EXTENSIONS	**434 783**	**0**	0	0	60 981	0	**60 981**	**373 803**
SOFTWARE LICENCES	**4 695 653**	**0**	718 503	72 526	210 023	5 898	**1 006 950**	**3 688 703**
INSURANCE BROKERS FEES	**826 088**	**0**	766 339	0	2 174	0	**768 512**	**57 576**
INSURANCE - GENERAL PREMIUMS	**904 349**	**0**	877 126	0	0	0	**877 126**	**27 223**
LEARNERSHIPS AND INTERNSHIPS	**0**	**0**	0	180 980	-245 811	0	**-64 830**	**64 830**
LEVY - WATER RESEARCH FUND: DWAF	**434 783**	**0**	0	0	0	0	**0**	**434 783**
MOTOR VEHICLE LICENCE AND REGISTRATIONS	**304 348**	**0**	194 976	25 158	5 763	56 328	**282 224**	**22 124**
MUNICIPAL SERVICES	**26 190 432**	**0**	1 860 931	3 186 154	2 904 136	1 687 423	**9 638 644**	**16 551 788**
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIP	**0**	**0**	0	0	0	3 922	**3 922**	**-3 922**
REGISTRATION FEES:SEMINARS, CONFERENCES, WOR	**921 739**	**0**	149 558	304 335	0	0	**453 893**	**467 846**
REMUNERATION TO WARD COMMITTEES	**0**	**0**	80 250	78 750	69 750	86 250	**315 000**	**-315 000**
SAMPLES AND SPECIMENS	**4 617 740**	**0**	34 637	490 423	120 899	183 690	**829 650**	**3 788 090**
CHEMICALS	**1 455 691**	**0**	155 557	0	120 899	182 038	**458 495**	**997 196**
LEVY - SETA SKILLS DEVELOPMENT	**1 900 316**	**0**	0	0	0	0	**0**	**1 900 316**
TRAVELLING AND SUBSISTENCE - COUNCIL	**750 000**	**0**	39 288	39 080	16 588	72 437	**167 392**	**582 608**
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIA	**3 906 957**	**0**	234 042	233 856	198 484	236 395	**902 776**	**3 004 181**
VEHICLE TRACKING	**260 870**	**0**	0	0	84 186	0	**84 186**	**176 684**
WET FUEL	**6 650 000**	**0**	256 494	751 610	988 437	830 575	**2 827 117**	**3 822 883**
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	**43 478**	**0**	0	0	0	0	**0**	**43 478**
ACHIEVEMENTS AND AWARDS - SPU PROJECT	**50 000**	**0**		8 380	10 044	0	**22 426**	**27 574**
WORKMAN'S COMPENSATION	**0**	**0**	0	0	0	0	**0**	**0**
TOTAL OTHER EXPENDITURE	**235 508 868**	**0**	**27 318 526**	**25 617 804**	**20 099 664**	**21 297 451**	**94 337 448**	**141 171 420**

ANNEXURE A

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

Oct-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	28 520 021	23 967 703	8 120 894	95 900 790	861 123 874	0	0	0	1 017 633 282
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	5	28	0	-230 297	221 778	0	0	0	-8 486
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	0	-1 450 000	-450 000	-3 800 000	10 869 880	0	0	0	5 169 880
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	3 685 171	10 543 075	4 186 553	12 054 252	10 961 999	0	0	0	41 431 050
Auditor General	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	32 205 197	33 060 806	11 857 447	103 924 745	883 177 531	0	0	0	1 064 225 726

TOP 10 CREDITORS OCTOBER 2026

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM HOLDINGS LTD	70398988	28394657	-2000000	989113262	1 085 906 907
UTILITY CONSULTING SOLUTION	0	2 000 000	2 000 000	7 000 000	11 000 000
COMPENSATION COMMISIONER	0	0	24 722	6 478 965	6 503 687
BATY JV CIVIL ENGINEERS	0	0	0	3 309 278	3 309 278
SALGA	0	0	0	3 295 457	3 295 457
SYNTELL NETWORKS (PTY) LTD	0	242 006	296 378	2 473 305	3 011 689
QPOINT GROUP PTY LTD	0	0	0	2 946 334	2 946 334
DEPARTEMENT WATERWESE	0	0	0	2 782 106	2 782 106
SKY METRO EQUIPMENT	2 450 297	0	0	0	2 450 297
AUDITOR GENERAL	1 816 366	0	0	0	1 816 366

TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	20 691	0	0	0	0	20 691
A & D POWER CC	0	40 458	29 670	0	0	70 128
ABANGANE TRADING	499 673	0	0	0	0	499 673
ABAPHUMELELI TRADIING T/	1 565 838	0	0	0	0	1 565 838
ABERDEEN COMMUNITY TRAD	1 800	0	0	0	0	1 800
ADSACTIVE(PTY) T/A PDK	1 900	0	0	0	0	1 900
AMAHLO CONSULTING SERVI	949 813	0	0	0	0	949 813
ANC	11 079	0	0	0	0	11 079
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	8 247	0	0	0	0	8 247
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	84 355	0	0	-24 326	24 326	84 355
BATY JV CIVIL ENGINEERS	0	0	0	407 424	2 901 853	3 309 278
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 285	0	0	0	0	7 285
Betaalmeestergeneraal T	794 159	43 612	0	0	22 704	860 476
BILLSON TRUCKS	99 575	0	250 969	0	0	350 544
BLUE LAGOON HOTEL (PTY)	3 370	-3 370	0	0	0	0
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	426 700	0	0	0	0	426 700
BUSINESS CONNEXION (PTY	0	0	222 728	60 306	1 068 363	1 351 397
Capital Alliance/Libert	13 822	0	0	0	0	13 822
CAPITAL LEGACY SOLUTION	7 010	0	0	0	0	7 010
Channel Life	1 638	0	0	0	0	1 638
Chriszell Roeleen Mars	600	0	0	0	0	600
CITY LODGE HOTEL DURBAN	5 870	-5 870	0	0	0	0
CJ Bouwer	11 554	0	0	0	0	11 554
COMPENSATION COMMISSION	0	0	24 722	1 605 669	4 873 297	6 503 687
Cornelia Booysen	300	0	0	0	0	300
CREDIT LIFE PREMIUM	36 284	0	0	0	0	36 284
DA	5 320	0	0	0	0	36 284
Dediwe C Lutuli	500	0	0	0	0	5 320
DEPARTEMENT WATERWESE &	0	0	0	0	2 782 106	500
DEREK LIGHT	9 848	0	0	0	0	2 782 106
DIE ONTVANGER VAN INKOM	-1 003 193	-994 935	-3 493 543	5 491 671	0	9 848
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	0
DROSTDY TOYOTA	1 961	1 786	10	0	0	107 632
EC IMATU FENURAL	1 093	0	0	0	0	3 756
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	1 093
Ellenore Zelda Mchale	500	0	0	0	0	2 270
Ellie Saans	600	0	0	0	0	500
Emerald Life	221	0	0	0	0	600
EMS SOLUTIONS	0	52 900	0	264 500	0	221
ENGINEERING ADVICE & SE	0	0	-100 000	395 600	0	317 400
EZAMAYIRHA CONSTRUCTION	5 250	0	0	0	0	5 250
FELICIA REYNERS	2 200	0	0	0	0	5 250
FIDELITY CASH SOLUTIONS	0	0	35 674	35 674	0	2 200
FLORA MATHEWS	1 200	0	0	0	0	71 348
G.M. Williams	700	0	0	0	0	1 200
GAP MANAGEMENT	870 148	0	0	0	0	700
GEM GARAGE	275 724	0	0	0	0	870 148
GEORGE SMITH	1 430	0	0	0	0	275 724
GREYSHELL	116 323	57 177	0	0	0	1 430
GRT AUTO CLINIC PTY)	0	50 602	55 655	29 176	0	173 499
GRT HARDWARE&BUILDING S	2 445	-2 445	0	0	0	135 432
GUARD RISK INSURANCE CO	2 464	0	0	0	0	0
HOLLARD SPECIALIST LIFE	1 547	0	0	0	0	2 464
Imatu Ledegeld	6 395	0	0	0	0	1 547
Imatu Loans (Kempston)	1 000	0	0	0	0	6 395
ITS PUMPS & SEALS	29 406	54 522	0	0	0	1 000
JAMES KING & BANDHORST	1 000	0	0	0	0	83 927
JOELENE J SCHEEPERS	800	0	0	0	0	1 000
JOHANNA CORNELIUS	4 000	0	0	0	0	800
JOHANNA SHILLING	500	0	0	0	0	4 000
JOYCE ARENDS	300	0	0	0	0	500
JR Bester & Associates	2 500	0	0	0	0	300
K.G.A. Lewens	1 703	0	0	0	0	2 500
KAROO HOSPITALITY	1 940	-1 940	0	0	0	1 703
KEMPSTON LOANS	56 474	0	0	0	0	0
Keyhealth	218 901	0	0	0	0	56 474
KUNENE MAKOPO RISK	2 500	0	0	0	0	218 901
LA CONSULTING ENGINEERS	0	0	0	0	305 546	[illegible]
LA Health	383 520	0	0	0	0	305 546
LANDDROS GRAAFF-REINET	13 900	0	0	0	0	383 520
LANDDROS MIDDELBURG	800	0	0	600	0	[illegible]
LANDDROS UITENHAGE	650	0	0	-600	0	[illegible]

LE-ANN HATJIES	5 000	0	0	0	0	50
LEAMA JACOBS	700	0	0	0	0	5 000
Legalwise	18 661	0	0	0	0	700
LEONIE MATYU	1 000	0	0	0	0	18 661
Letsatsi Finance	220 943	0	0	0	0	1 000
Linda Hendricks	980	0	0	0	0	220 943
Linda Visagie	500	0	0	0	0	980
Lion of Africa	549	0	0	0	0	500
LNDR	233 373	0	0	0	0	549
M AND A SERVICE CENTRE	84 328	128 093	29 022	103 567	0	233 373
M. BENEDITO TRUST	600	0	0	0	0	345 010
M. LUITERS	2 500	0	0	0	0	600
MABLE COMPANY (PTY) LTD	5 300	0	0	0	0	2 500
Mafori Finance	287 324	0	0	0	0	5 300
MAGGIE L PIETERSE	800	0	0	0	0	287 324
MAMA-JOYCE HOLDINGS	4 500	0	0	0	0	800
MANDY MILLER ATTORNEYS	0	0	0	0	37 821	4 500
MARIE PLAATJIES	400	0	0	0	0	37 821
MARISA LOURENS	600	0	0	0	0	400
MARLENE E PAULSE	800	0	0	0	0	600
MARY M PIETERSEN	500	0	0	0	0	800
MAYIHLUME CONSTRUCTION	5 500	0	0	0	0	500
MEMOTEK TRADING	73 502	0	0	0	0	73 502
MESH STEEL & WELD	31 204	21 699	0	0	50 745	73 502
Metropolitan Lewens	82 178	0	0	0	0	103 648
METSI CHEM EASTERN CAPE	348 378	0	178 890	0	0	82 178
MJ JOOSTE	400	0	0	0	0	527 269
MOMENTUM	28 092	0	0	0	951	400
MUNCOMP SYSTEMS CC	0	9 320	27 959	0	0	29 043
NADIA CORNELIUS	600	0	0	0	0	37 279
NE NGUQU	1 000	0	0	0	0	1 000
NELISWA HUTE	700	0	0	0	0	1 000
NFMW LOANS	1 466	0	0	0	0	700
NOMALUNGELO MPULU	500	0	0	0	0	1 466
NOMAWETHU ZICINA	750	0	0	0	0	500
NORTHFIELD ENGINEERING	0	0	-97 754	527 121	0	750
NTOMBETHEMBA KITI	800	0	0	0	0	429 366
NUMOBILE	168785	0	0	0	0	800
Old Mutual Group (Annui	2443	0	0	0	0	168 785
Old Mutual Group Scheme	187124	0	0	0	0	2 443
Old Mutual Life	481	0	0	0	0	187 124
P W MEYER	500	0	0	0	0	500
PACE FIRE SOLUTIONS	5003	0	0	0	0	5 003
PAUL BARNARD INC	190	0	0	0	0	500
PICTURE PERFECT	0	0	0	0	4875	5 003
PIET VILJOEN MOTORS	58250	29301	0	0	0	190
PREMIER PIPE SUPPLY	8855	0	0	0	0	4 875
PRODIBA (PTY) LTD	11060	0	0	0	0	87 551
QPOINT GROUP PTY LTD	0	0	0	0	2946334	8 855
R-DATA	0	197463	0	0	0	11 060
RESET TECHNOLOGY SOLUTI	133373	0	0	0	0	2 946 334
RS BODY AND AUTO REPAIR	0	87765	0	0	0	197 463
Russel Becker Inc	2041	0	0	0	0	87 765
SAIBA	0	0	0	0	4510	4 510
SAINS AGENCIES	12754	0	0	563986	0	2 041
SALGA	0	0	0	0	3295457	576 740
SALGBC (Levies)	12624	0	0	0	0	12 624
SALGBC Agency shop fee	2685	0	0	0	0	3 295 457
SAMWU	30880	0	0	0	0	2 685
SAMWU Voorsorgvonds	73492	0	0	0	0	73 492
Samwumed	396610	0	0	0	0	30 880
Sanlam	259633	0	0	0	0	259 633
GRAND TOTAL	8 389 748	-233 864	-2 835 996	9 460 369	18 455 961	32 525 590

ANNEXURE A

Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
M04 OCTOBER	EC101	3000	Cash Receipts by Source												
		3010	Property rates	1 897 333	8 373 550	5 251 794	3 678 619	0	0	0	0	0	0	0	0
		3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0
		3030	Service charges - electricity revenue	15 796 468	17 066 481	15 203 874	17 130 676	0	0	0	0	0	0	0	0
		3040	Service charges - water revenue	3 746 136	4 221 062	3 025 305	3 088 584	0	0	0	0	0	0	0	0
		3050	Service charges - sanitation revenue	1 509 231	3 443 395	2 762 893	2 321 896	0	0	0	0	0	0	0	0
		3060	Service charges - refuse revenue	834 595	1 644 471	1 426 643	1 137 383	0	0	0	0	0	0	0	0
		3070	Service charges - other	76 665	79 133	264 408	90 949	0	0	0	0	0	0	0	0
		3080	Rental of facilities and equipment	14 268	19 920	22 955	25 575	0	0	0	0	0	0	0	0
		3090	Interest earned - external investments	7 102	4 443	2	6 531	0	0	0	0	0	0	0	0
		3100	Interest earned - outstanding debtors	0	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	0
		3120	Fines	53 453	33 910	18 085	56 328	0	0	0	0	0	0	0	0
		3130	Licences and permits	133 338	127 575	121 706	126 597	0	0	0	0	0	0	0	0
		3140	Agency services	1 226 250	1 336 637	1 283 400	1 470 119	0	0	0	0	0	0	0	0
		3150	Transfer receipts - operational	54 294 000	3 350 000	0	0	0	0	0	0	0	0	0	0
		3160	Other revenue	8 135 313	24 678 202	32 261 455	15 232 122	0	0	0	0	0	0	0	0
		3170	Cash Receipts by Source	87 724 152	64 378 778	61 642 520	44 365 379	0	0	0	0	0	0	0	0
		3180	Other Cash Flows/Receipts by Source												
		3190	Transfer receipts - capital	19 731 000	0	0	23 897 000	0	0	0	0	0	0	0	0
		3200	Contributions recognised - capital & contributed assets	0	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	0
		3220	Short term loans	0	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	0
		3240	Increase (decrease) in consumer deposits	0	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	0
		3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0
		3270	Decrease (increase) in non-current investments	14 414 499	-7 293 774	-12 889 015	12 668 290	0	0	0	0	0	0	0	0
		3280	Total Cash Receipts by Source	121 869 652	57 085 004	48 773 505	80 930 670	0	0	0	0	0	0	0	0
		4000	Cash Payments by Type												
		4010	Employee related costs	15 569 508	18 185 842	18 164 145	18 676 564	0	0	0	0	0	0	0	0
		4020	Remuneration of councillors	874 209	874 209	874 209	874 209	0	0	0	0	0	0	0	0
		4030	Collection costs	0	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	0
		4050	Bulk purchases - Electricity	2 000 000	2 000 000	2 000 000	0	0	0	0	0	0	0	0	0
		4060	Bulk purchases - Water & Sewer	0	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	0
		4080	Contracted services	657 250	7 581 522	271 194	4 944 241	0	0	0	0	0	0	0	0
		4090	Grants and subsidies paid - other municipalities	0	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	0
		4110	General expenses	100 938 337	24 276 729	20 847 534	54 547 467	0	0	0	0	0	0	0	0
		4120	Cash Payments by Type	120 039 304	52 918 302	42 157 182	79 142 461	0	0	0	0	0	0	0	0
		4130	Other Cash Flows/Payments by Type												
		4140	Capital assets	1 228 273	3 462 946	5 774 513	1 622 759	0	0	0	0	0	0	0	0
		4150	Repayment of borrowing	0	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	0
		4170	Total Cash Payments by Type	121 267 577	56 381 248	47 931 695	80 765 241	0	0	0	0	0	0	0	0
		4180	Net Increase/Decrease in Cash Held	602 075	703 756	841 810	165 429	0	0	0	0	0	0	0	0
		4190	Cash/cash equivalents at the month/year begin:	53 332 612	174 600 188	175 303 944	176 145 754	0	0	0	0	0	0	0	0
		4200	Cash/cash equivalents at the month/year end:	53 934 687	175 303 944	[illegible]	176 311 183	0	0	0	0	0	0	0	0

18. ANNEXURE B

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

Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Oct'26
National Financial Year	2026/27
Demarcation Code of Municipality being assessed	EC101
District	Sarah Baartman
Demarcation Description	Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Condition			*Choose from drop down list*
	6.3 + 6.12	**Maintaining the Eskom and bulk water current account –** (current account for the purpose of this condition means the account for a single month's consumption)	
	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant Invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 6.12 .2*	Yes
	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za?	Yes
	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?	No
	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	Yes
	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za?	No
	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
	6.4	**Compliance with a funded MTREF –** *(choose from drop down list the MTREF assessed)*	Select
	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - https://mfma.treasury.gov.za/Guidance/Pages/Funding.aspx?	No
	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
	6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes

10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(considering its asset register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		Note – if the municipality merely used the depreciation and asset impairment to balance the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No"	
11	6.4.2	- ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
		Note – if the municipality is not on 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	
12	6.4.2	- ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? ***Note*** *- only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	Yes
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes
14	6.5	**Cost reflective tariffs** – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect 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:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? ***Note*** *– the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent information in the required NT format.*	Yes
	6.6	*Supporting evidence - The National Treasury and/or provincial treasury's related budget assessment confirms the implementation relevant MTREF's revised budget policies and by-laws established/amended/aligned with item 6.6*	
	6.7	**Maintaining a minimum average quarterly collection of property rates and services charges –**	
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
		Note – although the municipality is required to achieve 80/85 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this item	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following** :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes

23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
	6.8	**Municipality's Completeness of the revenue base –**	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***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*	Yes
28	6.8.2	- **For the latest ending Quarter** -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	No
	6.9	**Monitor and report on implementation –**	
29	6.9.1	- **MFMA section 71 reporting –** has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? ***Note** - condition 6.9.2 has a typing error and must refer to 6.9.1.*	6.9.1 = Yes
31	6.9.3	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	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 https://lguploadportal.treasury.gov.za?	No FRP
		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	
	6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless*	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? ***Note** - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
		Note - if no 6.2 failure to rectify such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.2.	
36	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?	Yes
		Note - there is a prohibition on municipal borrowing for three years after municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular no. 124 condition 4.1.6 functions as municipality borrowing powers and may be enforced in relation to new long-term debt entered into after the effective date of debt relief application as envisaged in MFMA Circular 124. Short term borrowing, including multi-year arrangements for in year bridging purposes are not considered within the ambit of this condition	
	6.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources)**	
37	6.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
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?	Yes

		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.65)	
39		***Supporting evidence***: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	**6.13**	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? ***Note*** - *to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	No
41	**6.14**	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes

Annexure A2 - Monthly

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

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Oct'23
National Financial Year	2023/27
Demarcation Code of Municipality being assessed	EC101
District	Sarah Baartman
Demarcation Description	Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

		Choose from drop down list	Notes/Comments
6.1	[illegible]		
6.1.1	- Has the municipality paid its *bulk water current account* within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? *Note - refer condition 6.12.2*	Yes	
6.1.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gouploadportal.treasury.gov.za?	Yes	
6.1.3	- 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?	No	
6.3.1	- Has the municipality paid its *Eskom bulk current account* within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? *Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account[s] up to the date of NT approval of the application.*	Yes	
6.3.2			
6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gouploadportal.treasury.gov.za?	No	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No	
6.4	[illegible]	Select	
6.4.2	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/funders.aspx?	No	
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
[illegible]			
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(consulting the asset register and physical note of assets)* on the A1 Schedule(Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
[illegible]			
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	
[illegible]			
6.4.2	- *If the municipality's MTREF is not funded and it has an FRP per the legislative framework*, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in Item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? *Note [illegible]*	Yes	
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 water Eskom tariffs, lower January collection rates, etc.?)*	[illegible]	
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	
[illegible]			
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?	[illegible]	
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? [illegible]	Yes	

6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is his monthly supply of electricity and water to that consumer/property owner physically restricted to the equivalent national basic free electricity and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? *Note – the municipality's monthly MyMA s.71 statement must include as part of the narratives the indigent information in the required A1 format*	Yes
	[illegible]	
6.7	[illegible]	
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?	Yes
	[illegible]	
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;	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)?	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?	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
6.8	[illegible]	
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? *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*	Yes
6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://[illegible]treasury.gov.za?	No
6.9	[illegible]	
6.9.1	– MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the *active intervention* evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? *Note - [illegible]*	6.9.1 = Yes
6.9.3	– Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://[illegible]treasury.gov.za ?	No FRP
6.10	[illegible]	
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 on [illegible] ? *Note - in the case of a non-delegated municipality the National Treasury has the compliance certificate*	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
6.11	[illegible]	Yes
6.12	[illegible]	
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 months and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes
	[illegible]	
	Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank-account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?	No

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

PT; HOD/ NT / MM Name: PR. G.M RANKWANA

Signature of HOD/ NT/ MM:

Date: 14-11-2024

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

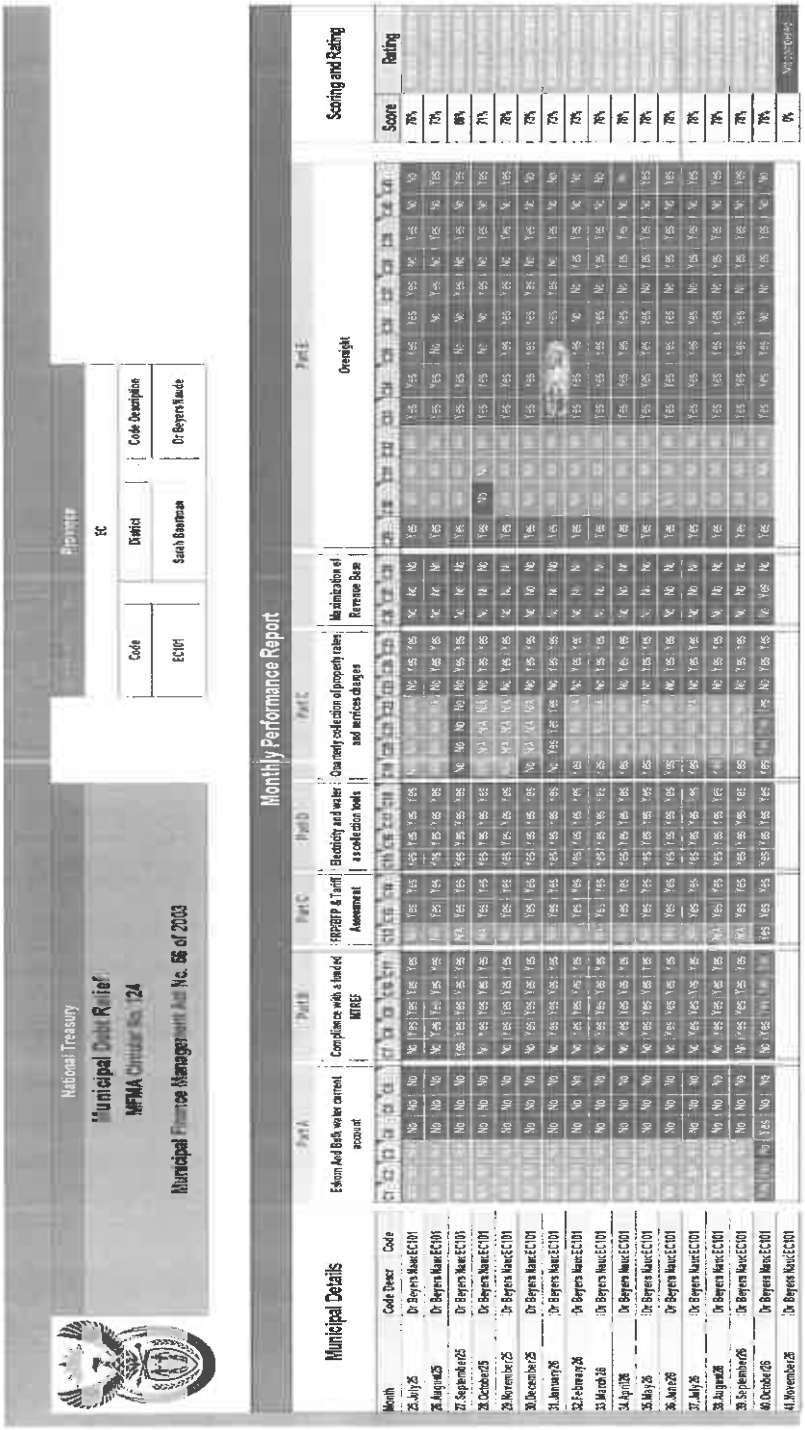
DIRECTOR FINANCIAL SERVICES
DR BEYERS NAUDE LOCAL MUNICIPALITY

16 NOV 2026

DIREKTEUR FINANSIËLEDIENSTE
DR BEYERS NAUDÉ 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.



18.3. Provincial Treasury Debt Relief compliance assessment

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EASTERN CAPE PROVINCIAL TREASURY

MFMA CIRCULAR 124

DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

MONTHLY COMPLIANCE CERTIFICATE

30 SEPTEMBER 2026

DISTRIBUTION:

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

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Umhla *Date:* *Datum*	**20 OCTOBER 2026**	*Ifoni* *Telephone:* *Telefoon*	**083 984 5514**
Ireferensi **Ref No:** **Verwysings**	**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 30 SEPTEMBER 2026**	**Ifaxi** **Facsimile** **Faksimile:**	**N/A**
Imibuzo **Enquiries:** **Navrae**	**TEMPLETON PHOGOLE**	**Amakhasi:** **Pages:** **Bladsye:**	**10**
Iposi E-mail: E-pos	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 SEPTEMBER 2026

1. The National Treasury approved the debt relief application of Dr Beyers Naude Local Municipality, effective from 01 December 2023. This is a three (3) year programme that will see an annual write-off of approximately a 3rd of its arrear ESKOM debt, conditional on meeting specific requirements as set out in MFMA Circular 124.

2. The Eastern Cape Provincial Treasury (ECPT) has been monitoring the municipality's compliance with all the debt relief conditions during September 2026, and the following challenges and/or non-compliance have been noted:

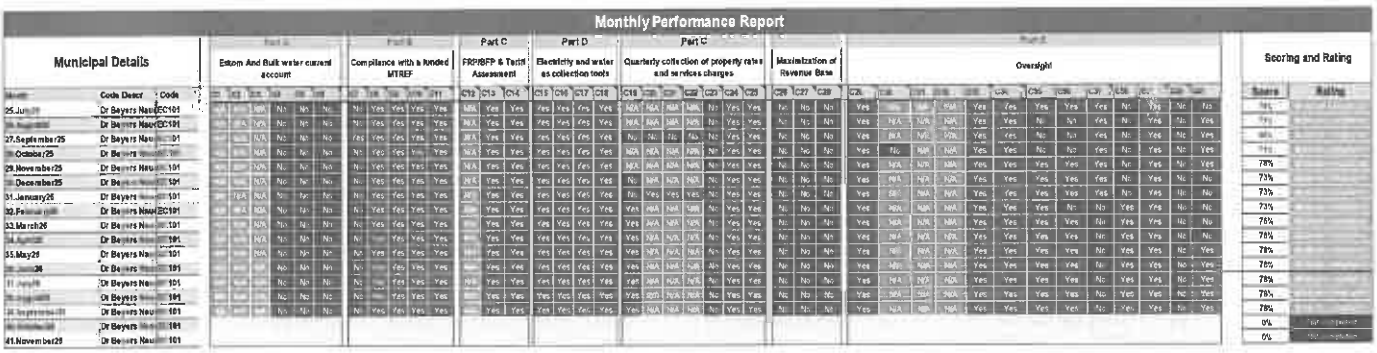
Condition 6.1 – Municipality non-compliance

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

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Treasury's assessment, the municipality has achieved an overall compliance level of 78 percent for the month ending 30 September 2026, as per Table 1 below. The overall compliance status has stagnated since the last reports.

Table 1: Monthly Compliance Status of DBNLM as of 30 September 2026



Given the compliance levels as depicted in the assessment dashboard above 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 months, as the last full 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, which constitutes 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. While this information was emailed to the Provincial Treasury, it is equally important for the municipality to upload these supporting schedules to the GOMUNI portal as well.
- Non-submission of the valuation reconciliation

The monthly Section 71 report includes a section on implementing the Municipal Debt Relief Programme, providing ongoing 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 September 2026, the municipality has failed to pay the required amount for the bulk electricity account, which constitutes a serious breach of the conditions of participation in the Municipal Debt Relief programme.

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Condition 6.4 - A funded MTREF

The municipality adopted an unfunded budget for the 2026/27 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 shown improvement in the first quarter of the new financial year and requires more monitoring and attention to consistently meet above the required 95 percent 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 2026/27 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 September 2026, with a narrative report that suggests that the collection for the month under review was assessed at 89 percent.

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

The municipality is evaluated quarterly to meet a 85 percent revenue collection target. On 30 September 2026, the municipality reported an average collection rate of 78 percent across all municipal services and property rates. This implies that the average collection rate for Q1 of 2026/27 was at 46.5 percent and remains below the Treasury norm prescribed for Debt Relief municipalities.

Condition 6.8 - Completeness of the Revenue Base

The municipality has prepared the property rates reconciliation tool for quarter one of the 2026/2027 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 September 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.

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	MFMA S71 Statement component	Compliance (Yes / No)
1.	***The Budget Performance Overview (paragraph 4) of the MFMA S71 statement*** explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	***The conclusion (paragraph 14) of the MFMA S71 statement*** explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i.Any risk associated; and ii.The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	No
3.	***Annexure B of the MFMA S71 statement included the following debt relief reporting components-***	
3.1.1	The municipality's MFMA Circular 124 self-assessment	No
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	No
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	No
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	No
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D).	No
3.5.1	The indigent management information	No
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C).	No
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	No
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	No
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	No
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No

3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No

Condition 6.10 - Provincial Treasury certification of municipal compliance

ECPT has complied with the requirements of MFMA Circular 124 with the monthly compliance certificate for September 2026.

Condition 6.11 - Limitation on Municipal borrowing powers

The limitation on municipal borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. The municipality has 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 September 2026.

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CONCLUDING REMARKS

The municipality achieved a compliance level of 78% in September 2026 and has stagnated at this compliance level for the entire first quarter. 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 a quarterly valuation reconciliations. Given the persistent non-compliance with the Debt Relief conditions, the municipality is at serious risk of being terminated from the programme.

The municipality's budget for 2026/27 was deemed unfunded, primarily due to accumulated arrears, ESKOM debt, and inadequate collection rates, which require improvement to meet quarterly targets. The overall quarterly collection rate fails to meet the NT prescribed norm imposed on Debt Relief municipalities. 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. DALUHLANGA MAJEKE
HEAD OF DEPARTMENT
DATE: 03/11/2026

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

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

Province
EC

Code	District	Code Description
EC101	Sarah Baartman	Dr Beyers Naude

Monthly Performance Report

Municipal Details			Part A						Part B					Part C		Part D				Part E												Part F												Scoring and Rating	
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/SFP & Tariff Assessment		Electricity and water as collection tools				Quarterly collection of property rates and services charges						Maximization of Revenue Base			Oversight																			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
26.July26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															79%	
25.August26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															75%	
27.September26	Dr Beyers Naude	EC101						No	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															66%	
28.October26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															71%	
29.November26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															78%	
30.December26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															73%	
31.January26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															73%	
32.February26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															73%	
33.March26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															76%	
34.April26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															76%	
35.May26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															78%	
36.June26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															78%	
37.July26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															78%	
38.August26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															78%	
39.September26	Dr Beyers Naude	EC101						No	No	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes								No	No	No															78%	

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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	Sept'26
National Financial Year	2026/27
Demarcation Code of Municipality being assessed	EC101
District	Sarah Baartman
Demarcation Description	Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition		Maintaining the Eskom and bulk water current account –	
	6.3 + 6.12	(current account for the purpose of this condition means the account for a single month's consumption)	
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 6.12 .2*	Yes
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	Yes
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No

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	6.4	Compliance with a funded MTREF – [choose from drop down list the MTREF assessed]	Select
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		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 propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".	
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment considering its asset register and physical state of assets on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
		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 and the asset register, the Provincial Treasury must respond to this item as "No".	
11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
		Note - if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.	
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc. ?)	Yes
14	6.5	**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:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent information in the required NT format.	Yes
	6.6	Supporting evidence: the National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
	6.7	Minimum collection rate (excluding Eskom supplied areas)	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
		Note - although the above and associated (or subsequent) Circular No. 71 & 72 do not specifically require municipalities to comply with the minimum collection rate, the Provincial Treasury will be assessing the municipality's compliance with the minimum collection rate as part of its assessment of the budget.	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection 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

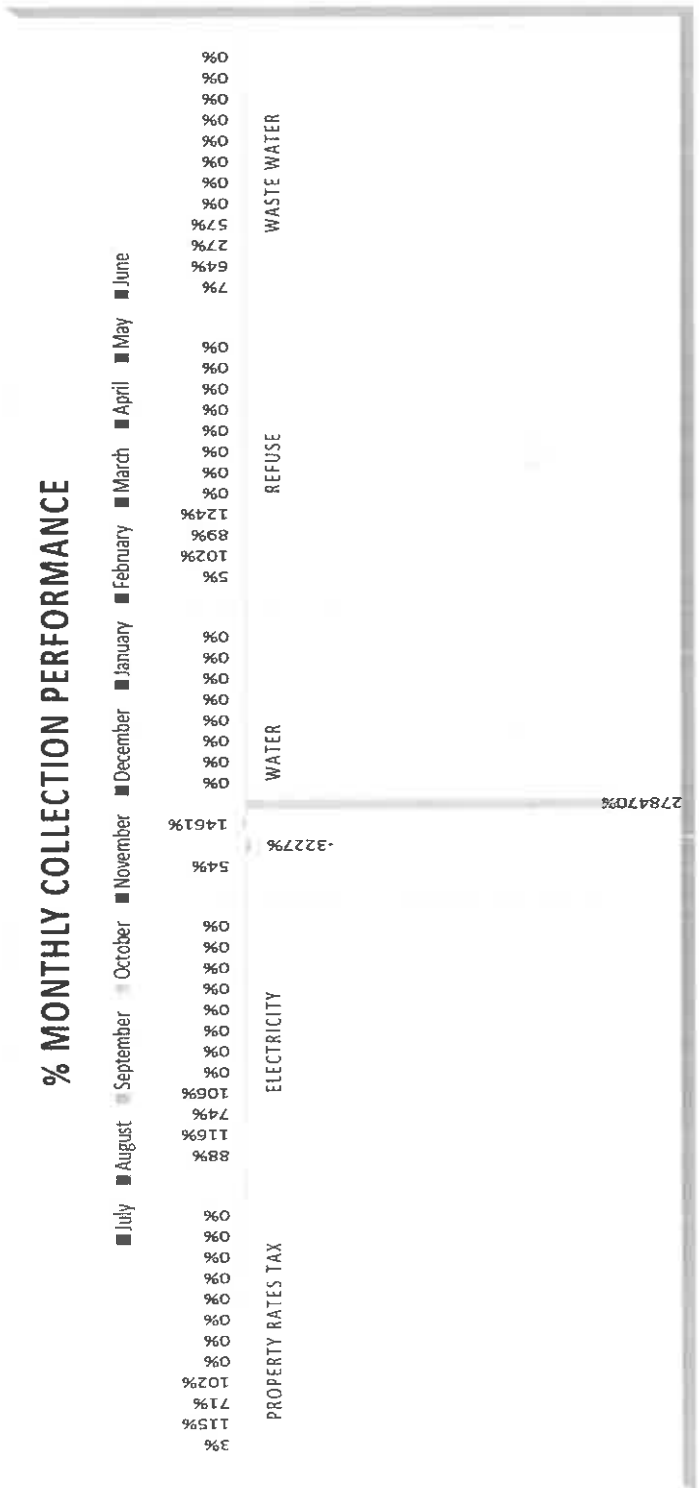


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		Municipality's Completeness of the revenue base –	
	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement	No
	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	No
		Monitor and report on implementation	
	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes
	6.9.3	- Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No FRP
		Note - a municipality with a FRP may only benefit from Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and MFRS	
	6.10	***Provincial Treasury Note - Provincial Treasury certification of municipal compliance – In terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:***	
	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? Note - In the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes
	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
		Note - if the PT fails to address such non-compliance within one month, it will be considered as non-compliance by the municipality in terms of paragraph 6.11	
	6.11	**Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?**	No
		Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.	
	6.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources):**	
	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes
		Note: Only if relevant to the specific circumstances and a request as made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.84(1).	
	6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes No
	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No
		*Note: In applying for Municipal Debt Relief in terms of paragraph 3 of MFMA Circular No. 124, the council of a municipality must during the duration of the Municipal Debt Relief arrangement, fully and properly comply with any condition of the Debt Relief as set out in section 5 of the Municipal Regulations, 2019 (and any subsequent amendments thereto) promulgated by the relevant provisions for implementing the debt relief arrangement in terms of section 84(1)(o) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and published in terms of section 168 of the MFMA, read with section 5 of the Municipal Regulations, 2019 (and any subsequent amendments thereto) promulgated by the relevant provisions for implementing the debt relief arrangement in terms of section 84(1)(o)

18.4. Monthly revenue collection performance (MFMA Circular 124)



Collection rate per ward and per service - OCTOBER 2026

Wards / Services	Muncipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	21 784.17	125 624.09	577%
Electricity		8 589.25	5 166.50	18657%
Water		712 729.38	87 563.51	12%
Refuse		378 550.85	19 700.41	5%
Sewerage		673 728.75	96 038.20	14%
Sundry		2 550.46	895.32	35%
		1 797 932.86	**334 988.03**	**19%**
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	- 22 807.38	1 602 489.81	-7026%
Electricity		3 580 881.88	4 469 703.46	125%
Water		1 194 291.51	1 112 071.69	93%
Refuse		32 906.35	401 938.07	1221%
Sewerage		121 336.49	880 288.97	725%
Sundry		151 463.21	62 407.65	41%
		5 058 072.06	**8 528 899.65**	**169%**
Ward 3				
Property Rates Tax	Municipal supplied	- 5 453.38	19 612.22	-360%
Electricity		61 117.59	37 339.11	61%
Water		74 134.55	134 672.69	182%
Refuse		87 688.95	39 575.91	255%
Sewerage		120 665.97	98 653.06	82%
Sundry		1 705.23	250.00	15%
		339 858.91	**330 102.99**	**97%**
Ward 4				
Property Rates Tax	Municipal supplied	- 61 839.21	820 693.69	-1327%
Electricity		2 378 984.51	2 698 730.70	113%
Water		840 457.65	729 123.62	87%
Refuse		25 705.49	223 192.19	868%
Sewerage		64 063.08	595 105.96	929%
Sundry		9 698.66	6 855.60	71%
		3 257 070.18	**5 073 701.76**	**156%**
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	- 129.27	30 496.65	-23591%
Electricity		11 982.32	13 451.45	113%
Water		225 200.92	113 272.97	50%
Refuse		182 472.82	41 225.49	23%
Sewerage		348 289.59	102 819.34	30%
Sundry		1 303.86	-	0%
		769 120.24	**301 265.90**	**39%**
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	2 807.28	1 476.42	53%
Electricity		5 985.69	-	0%
Water		593 270.84	29 898.10	5%
Refuse		302 361.41	20 699.77	7%
Sewerage		534 452.36	73 356.78	14%
Sundry		- 1 444.34	200.00	-14%
		1 437 433.24	**125 631.07**	**9%**
Ward 7				
Property Rates Tax	Municipal supplied	14 470.76	288 867.32	1996%
Electricity		928 614.60	899 976.57	97%
Water		412 027.41	278 772.43	68%
Refuse		116 729.58	132 950.98	114%
Sewerage		219 681.93	230 513.96	105%
Sundry		16 142.08	9 202.27	57%
		1 707 666.36	**1 840 283.53**	**108%**
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	26 844.90	239 515.36	892%
Electricity		388 716.92	776 020.84	200%
Water		588 025.29	281 640.31	48%
Refuse		182 072.82	89 185.34	49%
Sewerage		237 735.62	114 352.37	48%
Sundry		6 330.71	7 628.76	121%
		1 429 726.26	**1 508 342.98**	**105%**
Ward 9				
Property Rates Tax	Municipal supplied	- 5 001.70	31 306.12	-626%
Electricity		- 282 616.26	3 755.45	-1%
Water		211 480.95	80 099.22	38%
Refuse		202 604.07	24 259.39	40%
Sewerage		362 405.99	51 193.37	14%
Sundry		1 599.30	959.71	60%
		490 472.35	**191 573.26**	**39%**
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	43 169.86	217 806.48	505%
Electricity		17 754.81	20 072.35	113%
Water		319 127.93	19 025.69	6%
Refuse		414 561.61	10 510.42	3%
Sewerage		471 607.32	4 498.64	1%
Sundry		3 130.21	350.00	11%
		1 269 351.74	**272 263.58**	**21%**
Ward 11				
Property Rates Tax	Municipal supplied	4 327.67	118 350.64	2735%
Electricity		310 100.74	285 629.74	92%
Water		121 471.60	46 770.53	39%
Refuse		221 589.36	95 207.49	43%
Sewerage		273 345.87	48 497.62	18%
Sundry		10 169.55	2 200.00	22%
		941 004.79	**596 656.02**	**63%**
Ward 12				
Property Rates Tax	Municipal supplied	- 19 494.71	182 379.94	-936%
Electricity		84 220.37	92 650.59	110%
Water		123 393.15	175 673.28	142%
Refuse		291 237.01	38 937.63	13%
Sewerage		435 796.01	26 577.62	6%
Sundry		- 11 996.01	-	0%
		903 155.82	**516 219.06**	**57%**

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	166 848 180	62 344 174	104 504 006	37%	37%	19 210 212	19 528 979	(318 767)	102%	102%
2.Collection excl Eskom supplied areas	57 554 005	22 598 720	34 955 285	39%	39%	6 804 303	7 231 506	(427 203)	106%	106%
3.Collection: **Property Rates**	59 964 506	15 522 677	44 441 829	26%	26%	(1 321)	3 678 619	(3 679 940)	-278470%	-278470%
4.Total average collection: **Electricity** (Municipal supplied areas)	26 000 457	24 207 767	1 792 690	93%	93%	7 494 332	9 302 497	(1 808 164)	124%	124%
5.Total average collection: **Water**	24 658 263	10 992 503	13 665 761	45%	45%	5 415 611	3 088 584	2 327 027	57%	57%
6.Total average collection: **Wastewater**	37 235 743	7 715 519	29 520 224	21%	21%	3 863 109	2 321 896	1 541 213	60%	60%
7.Total average collection: **Refuse**	18 989 211	3 905 709	15 083 503	21%	21%	2 438 480	1 137 383	1 301 097	47%	47%
8.Total average collection: **Interest**	-	-	-	#DIV/0!	0%	-	-	-	#DIV/0!	

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

Province	Demarcation Code	Municipality
Eastern Cape	EC101	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				CASH COLLECTION SUMMARY	Summary - Quarter1					4.October - Reporting for September in October			
		Billing for June	Collection in July	II - Billing not collected	% Collection	Billing for July	Collection in August	II - Billing not collected	% Collection	Billing for August	Collection in September	II - Billing not collected	% Collection		Billing	Collection	II - Billing not collected	% Collection		Billing for September	Collection in October	II - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	185 546 823	85 541 529	100 005 294	12%	23 158 026	26 741 477	-5 252 886	115%	29 142 321	29 061 168	12 975 587	79%		[illegible]	82 344 174	104 594 035	37%	37%	19 210 212	19 528 979	5 166 337	102%
2.Collection excl Eskom supplied areas		40 415 504	6 646 453	33 634 968	16%	7 727 194	8 955 767	2 857 493	116%	9 449 287	8 996 499	4 922 143	74%		57 564 005	22 998 720	34 565 285	39%	39%	6 804 333	7 239 585	2 253 024	106%
3.Collection: Property Rates		59 864 621	1 897 333	57 967 288	3%	(259 489)	8 373 950	0	-3227%	366 370	5 251 794	0	1461%		59 964 505	15 522 677	44 441 828	26%	26%	(1 329)	3 678 899	0	-276870%
4.Total average collection: Electricity(municipal supplied areas)		8 939 214	7 554 224	1 054 990	89%	8 856 888	8 959 888	0	102%	8 534 355	7 594 533	939 822	89%		25 930 457	24 207 797	1 722 660	93%	93%	7 494 332	9 302 497	0	124%
5.Total average collection: Water		6 388 700	3 746 136	3 242 564	54%	6 572 854	4 221 052	2 351 772	64%	11 656 730	3 025 305	8 631 425	27%		24 618 283	10 992 493	13 625 791	45%	45%	5 415 611	3 088 184	2 327 427	57%
6.Total average collection: Wastewater		27 469 514	1 509 231	25 960 283	6%	4 891 888	3 443 395	1 430 303	71%	4 896 731	2 752 893	2 121 838	56%		37 256 743	7 715 519	29 520 224	21%	21%	3 863 809	2 321 895	1 541 283	60%
7.Total average collection: Refuse		12 884 374	834 505	11 700 539	7%	3 107 092	1 944 471	1 462 621	53%	3 267 146	1 426 643	1 840 503	44%		18 986 211	3 305 703	15 680 503	21%	21%	2 439 480	1 637 385	1 201 897	47%
8. ?.Total average collection: Interest		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!

Property Rates Tax	Main Supplied	Ward 1	1 747 692.44	16 947.72	1 730 745	1%	19 805.59	135 482.93	0	684%	25 843.99	94 510.54	0	366%
Electricity			12 568.41	10 760.92	1 807	86%	12 379.99	21 688.01		175%	7 783.71	9 392.21	0	121%
Water			985 387.98	107 541.13	877 847	11%	1 153 549.29	96 056.02	1 057 493	8%	866 789.38	115 987.30	750 802	13%
Refuse			615 155.51	15 967.01	599 189	3%	473 548.30	21 696.86	451 851	5%	475 875.05	26 827.81	449 047	6%
Waste Water			1 520 114.59	42 512.61	1 477 602	3%	850 478.89	92 951.38	757 527	11%	836 759.56	42 720.13	794 039	5%
Interest						#DIV/0!				#DIV/0!				#DIV/0!
Property Rates Tax	Partial Eskom & Main Supplied	Ward 2	23 176 355.90	985 325.13	22 191 031	4%	(41 101.19)	3 974 394.53		-9670%	106 891.04	2 414 625.71		2259%
Electricity			4 018 133.70	3 325 896.12	692 238	83%	4 264 337.14	4 125 696.38	138 641	97%	3 863 082.75	3 604 002.75	259 080	93%
Water			1 334 007.95	1 101 391.32	232 617	83%	1 433 378.21	1 586 432.68	0	111%	1 636 580.52	1 103 061.41	533 519	67%
Refuse			4 921 588.49	237 489.80	4 684 099	5%	(22 913.26)	744 726.27		-3250%	73 865.15	669 188.00	0	906%
Waste Water			10 779 586.38	493 822.91	10 285 764	5%	54 657.08	1 725 122.38		3156%	67 325.57	1 455 598.77		2162%
Interest						#DIV/0!				#DIV/0!		-		#DIV/0!
Property Rates Tax	Main Supplied	Ward 3	1 354 584.47	10 675.41	1 343 919	1%	2 504.78	44 995.22	0	1796%	2 857.41	21 574.55	0	755%
Electricity			84 088.13	18 208.36	65 880	22%	104 764.02	85 085.75	69 678	81%	(124 681.43)	37 228.14	0	-30%
Water			604 741.59	308 917.99	295 824	51%	118 635.70	142 401.95		120%	1 208 325.71	265 699.27	942 626	22%
Refuse			419 142.09	34 940.74	384 201	8%	155 163.10	39 818.49	115 345	26%	161 866.89	80 109.32	81 758	49%
Waste Water			1 452 805.06	96 243.80	1 356 561	7%	249 076.15	156 123.15	92 953	63%	279 783.55	142 035.65	137 748	51%
Interest						#DIV/0!				#DIV/0!				#DIV/0!
Property Rates Tax	Main Supplied	Ward 4	12 672 353.85	443 388.98	12 228 965	3%	(6 190.21)	1 774 204.45	0	-28661%	16 431.89	1 291 767.01	0	7861%
Electricity			2 285 189.36	1 695 078.45	590 111	74%	2 491 703.31	2 813 649.19	0	113%	2 555 514.58	2 315 575.41		91%
Water			1 084 734.02	549 500.47	535 234	51%	882 425.86	1 024 796.77	0	116%	1 346 305.83	663 463.24	682 843	49%
Refuse			2 840 082.15	166 107.81	2 673 974	6%	119 618.67	369 697.43		309%	142 728.46	255 811.12		179%
Waste Water			7 128 136.50	372 802.78	6 755 334	5%	229 462.80	821 050.98		358%	201 892.45	632 705.34	0	314%
Interest						#DIV/0!				#DIV/0!		-		#DIV/0!
Property Rates Tax	Partial Eskom & Main Supplied	Ward 5	1 150 940.12	23 813.37	1 127 127	2%	5 644.52	43 057.98		763%	(853.61)	37 953.53	0	-4446%
Electricity			6 460.70	4 835.70	1 62	75%	6 278.84	4 057.94	2 221	65%	6 555.85	3 279.21	3 277	50%
Water			656 371.31	142 178.24	514 19	22%	440 249.45	121 431.24	318 818	28%	1 227 585.56	123 970.15	1 103 615	10%
Refuse			443 062.11	55 188.06	387 874	12%	272 796.57	29 063.00	243 734	11%	288 427.20	40 314.37	248 113	14%
Waste Water			1 014 637.52	111 058.08	903 584	11%	483 635.24	77 462.39	406 173	16%	473 477.96	100 603.99	372 874	21%
Interest						#DIV/0!				#DIV/0!				#DIV/0!
Property Rates Tax	Eskom supplied	Ward 6	978 846.00	1 948.70	976 897	0%	11 072.38	2 611.34	8 461	24%	10 917.91	1 877.32	9 041	17%
Electricity			1 552.52	-	1 553	0%	1 194.73		1 195	0%	9 636.36	-	9 636	0%
Water			639 956.72	29 234.09	610 722	5%	544 431.23	52 378.45	492 053	10%	2 243 264.98	31 676.92	2 211 588	1%
Refuse			599 872.53	14 488.40	585 384	2%	395 390.66	15 137.01	380 254	4%	397 470.48	10 040.32	387 430	3%
Waste Water			1 480 870.77	16 517.84	1 464 353	1%	692 733.43	79 394.42		11%	696 488.21	19 488.29	677 000	3%
Interest						#DIV/0!				#DIV/0!				#DIV/0!
Property Rates Tax	Partial Eskom & Main Supplied	Ward 7	4 591 873.79	127 261.10	4 464 613	3%	(12 693.88)	603 427.16	0	-4754%	52 092.16	402 986.37	0	774%
Electricity			1 074 330.66	601 390.49	472 940	56%	1 037 352.72	1 172 650.85	0	113%	1 173 111.45	884 469.68	288 642	75%
Water			422 652.16	317 441.31	105 211	75%	394 484.23	438 693.21	0	111%	625 790.76	278 853.39	346 937	45%
Refuse			1 144 508.28	101 946.43	1 042 562	9%	144 528.43	188 545.21		130%	144 142.76	153 287.55		106%
Waste Water			1 971 217.91	165 498.56	1 805 719	8%	245 228.93	325 729.51		133%	209 405.72	201 131.01	8 275	96%
Interest						#DIV/0!				#DIV/0!				#DIV/0!
Property Rates Tax	Main Supplied	Ward 8	4 455 248.59	122 353.91	4 332 890	3%	(272 514.36)	535 311.26	0	-196%	37 294.98	485 017.10		1300%
Electricity			568 031.25	1 595 101.09		281%	382 686.61	343 726.61	38 960	90%	508 438.70	217 920.69	290 518	43%
Water			53 090.32	891 536.35	0		350 993.96	348 410.80		99%	411 663.42	180 709.05	230 954	44%
Refuse			240 455.97	66 067.44	174 389	27%	164 495.23	85 346.91	79 148	52%	199 840.17	68 934.61	130 906	34%
Waste Water			292 296.63	81 798.43		28%	235 227.08	53 273.38	181 954	23%	249 472.80	48 510.27		19%
Interest						#DIV/0!				#DIV/0!				#DIV/0!
Property Rates Tax	Eskom supplied	Ward 9	1 442 838.59	25 535.36	1 417 298	2%	5 807.43	122 916.32	0	2117%	12 825.01	63 559.92		496%
Electricity			94 785.49	-	94 785	0%	94 041.18	1 568.54	92 473	2%	94 133.83	1 531.09	92 603	2%
Water			297 227.90	87 384.79	209 843	29%	341 821.35	85 706.08	256 115	25%	233 616.85	88 742.03	144 875	38%
Refuse			274 935.73	27 528.77	247 407	10%	297 584.29	27 177.03	270 407	9%	297 616.28	23 192.10	274 424	8%
Waste Water			490 896.24	63 861.40	427 035	13%	519 786.64	55 372.98	464 414	11%	522 600.79	49 510.31	473 090	9%
Interest						#DIV/0!				#DIV/0!		-		#DIV/0!
Property Rates Tax	Eskom supplied	Ward 10	2 388 927.39	22 850.26	2 366 077	1%	52 985.20	265 753.06		501%	65 081.63	127 711.97		196%
Electricity			33 660.46	19 013.16	14 647	56%	5 650.20	32 377.12		573%	27 890.68	43 000.41		154%
Water			355 293.03	11 883.43	343 410	3%	369 866.15	47 840.97	322 025	13%	375 590.42	6 816.94	368 773	2%
Refuse			487 301.21	7 846.67	479 455	2%	488 797.99	12 818.58		3%	472 639.20	5 350.17	467 289	1%
Waste Water			492 806.89	3 859.98	489 947	1%	495 108.29	6 688.84	488 419	1%	472 854.49	5 142.93	467 712	1%
Interest						#DIV/0!				#DIV/0!				#DIV/0!
Property Rates Tax	Partial Eskom & Main Supplied	Ward 11	1 890 703.66	50 532.87	1 840 171	3%	(32 840.36)	427 707.91		-1302%	65 566.26	139 635.18		213%
Electricity			268 183.11	255 476.65	7 706	95%	326 091.14	344 049.21		105%	286 473.87	376 906.72		132%
Water			160 421.90	67 993.83	92 427	42%	159 420.94	81 533.19	77 888	51%	126 913.02	47 842.67	79 070	38%
Refuse			315 003.06	68 568.12	246 434	22%	309 830.65	73 002.91	236 828	24%	319 890.01	48 854.33	271 036	15%
Waste Water			373 448.74	39 640.67	333 809	11%	380 842.39	25 044.12	355 798	7%	411 281.32	42 074.99	369 206	10%
Interest						#DIV/0!				#DIV/0!				#DIV/0!
Property Rates Tax		Ward 12	4 014 256.29	66 500.22	3 947 756	2%	8 035.41	443 687.77		5522%	(35 578.97)	170 574.85		479%
Electricity			167 230.44	28 473.46	138 757	17%	130 407.64	164 449.84		126%	126 414.82	101 226.78	25 186	80%
Water			394 814.86	131 131.37	263 684	33%	374 077.97	195 880.41	178 198	52%	794 203.30	118 482.87	675 720	15%
Refuse			313 866.80	38 455.71	275 411	12%	308 750.99	37 441.19	271 310	12%	312 783.98	44 733.16	268 051	14%
Waste Water			472 495.73	22 618.93	449 877	5%	445 461.18	25 181.12	420 280	6%	463 888.58	23 371.47	440 517	5%
Interest										#DIV/0!				#DIV/0!

1 793 342	246 941	1 546 401	14%	14%
32 732	41 841	(9 109)	128%	128%
3 005 727	319 584	2 686 142	11%	11%
1 564 579	64 492	1 500 087	4%	4%
3 207 353	178 184	3 029 168	6%	6%
-	-	-	#DIV/0!	#DIV/0!
23 242 146	7 374 345	15 867 800	32%	32%
12 145 554	11 055 595	1 089 958	91%	91%
4 403 967	3 790 885	613 081	86%	86%
4 972 540	1 651 404	3 321 136	33%	33%
10 901 569	3 674 044	7 227 525	34%	34%
-	-	-	#DIV/0!	#DIV/0!
1 359 957	77 245	1 282 711	6%	6%
64 171	90 522	(26 352)	141%	141%
1 931 703	717 019	1 214 684	37%	37%
736 172	154 869	581 304	21%	21%
1 981 865	394 403	1 587 262	20%	20%
-	-	-	#DIV/0!	#DIV/0!
12 682 596	3 509 360	9 173 235	28%	28%
7 332 407	6 824 303	508 104	93%	93%
3 313 465	2 237 760	1 075 705	68%	68%
3 102 429	791 616	2 310 813	26%	26%
7 558 992	1 826 559	5 732 433	24%	24%
-	-	-	#DIV/0!	#DIV/0!
1 155 731	104 825	1 050 906	9%	9%
19 295	12 173	7 123	63%	63%
2 324 306	387 580	1 936 727	17%	17%
984 286	124 565	859 720	13%	13%
1 971 751	289 119	1 682 631	15%	15%
-	-	-	#DIV/0!	#DIV/0!
1 000 836	6 437	994 399	1%	1%
12 384	-	12 384	0%	0%
3 427 653	113 289	3 314 363	3%	3%
1 392 734	39 666	1 353 068	3%	3%
2 870 092	115 401	2 754 692	4%	4%
-	-	-	#DIV/0!	#DIV/0!
4 631 272	1 133 675	3 497 597	24%	24%
3 284 795	2 658 511	626 284	81%	81%
1 442 927	1 034 988	407 939	72%	72%
1 433 179	443 779	989 400	31%	31%
2 425 853	692 359	1 733 493	29%	29%
-	-	-	#DIV/0!	#DIV/0!
4 220 024	1 142 682	3 077 342	27%	27%
1 459 157	2 156 748	(697 592)	148%	148%
825 748	1 420 658	(594 911)	172%	172%
604 791	220 349	384 442	36%	36%
776 997	183 582	593 414	24%	24%
-	-	-	#DIV/0!	#DIV/0!
1 461 466	212 012	1 249 454	15%	15%
282 961	3 100	279 861	1%	1%
872 666	261 833	610 833	30%	30%
870 136	77 898	792 238	9%	9%
1 533 284	168 745	1 364 539	11%	11%
-	-	-	#DIV/0!	#DIV/0!
2 506 994	416 415	2 090 579	17%	17%
67 201	94 391	(27 189)	140%	140%
1 100 250	66 041	1 034 208	6%	6%
1 448 738	26 015	1 422 723	2%	2%
1 460 770	15 192	1 445 578	1%	1%
-	-	-	#DIV/0!	#DIV/0!
1 923 430	617 876	1 305 554	32%	32%
875 748	976 433	(100 684)	111%	111%
446 756	197 369	249 387	44%	44%
944 224	190 425	753 798	20%	20%
1 165 573	106 760	1 058 814	9%	9%
-	-	-	#DIV/0!	#DIV/0!
3 986 713	680 863	3 305 850	17%	17%
424 053	294 150	129 903	69%	69%
1 563 096	445 495	1 117 601	29%	29%
935 402	120 630	814 772	13%	13%
1 881 846	71 172	1 810 674	5%	5%
-	-	-	#DIV/0!	#DIV/0!

4.October				5.November			
Billing for September	Collection for September in October	Real Value of Billing not collected	% Collection	Billing for October	Collection for October in November	Real Value of Billing not collected	% Collection
21 784.17	125 624.09	0	577%				#DIV/0!
8 589.25	5 166.50	3 423	60%				#DIV/0!
712 729.38	87 563.51	625 166	12%				#DIV/0!
378 550.85	19 700.41	358 850	5%				#DIV/0!
673 728.75	96 038.20	577 691	14%				#DIV/0!
			#DIV/0!				#DIV/0!
(22 807.38)	1 602 489.81	0	7026%				#DIV/0!
3 580 881.88	4 469 703.46	0	125%				#DIV/0!
1 194 291.51	1 112 071.69	82 220	93%				#DIV/0!
32 906.35	401 938.07	0	1221%				#DIV/0!
121 336.49	880 288.97	0	725%				#DIV/0!
			#DIV/0!				#DIV/0!
(5 453.38)	19 612.22	0	-360%				#DIV/0!
61 117.59	37 339.11	23 778	61%				#DIV/0!
74 134.55	134 672.69	0	182%				#DIV/0!
87 688.95	39 575.91	48 113	45%				#DIV/0!
120 665.97	98 653.06	22 013	82%				#DIV/0!
			#DIV/0!				#DIV/0!
(61 839.21)	820 693.69	0	-1327%				#DIV/0!
2 378 984.51	2 698 730.70	0	113%				#DIV/0!
840 457.65	729 123.62	111 334	87%				#DIV/0!
25 705.49	223 192.19	0	868%				#DIV/0!
64 063.08	595 105.96	0	929%				#DIV/0!
			#DIV/0!				#DIV/0!
(129.27)	30 496.65	0	-23591%				#DIV/0!
11 982.32	13 451.45	0	112%				#DIV/0!
225 200.92	113 272.97	111 928	50%				#DIV/0!
182 472.82	41 225.49	141 247	23%				#DIV/0!
348 289.59	102 819.34	245 470	30%				#DIV/0!
			#DIV/0!				#DIV/0!
2 807.28	1 476.42	1 331	53%				#DIV/0!
5 985.69	-	5 986	0%				#DIV/0!
593 270.84	29 898.10	563 373	5%				#DIV/0!
302 361.41	20 699.77	281 662	7%				#DIV/0!
534 452.36	73 356.78	461 096	14%				#DIV/0!
			#DIV/0!				#DIV/0!
14 470.76	288 867.32	0	1996%				#DIV/0!
928 614.60	899 976.57	28 638	97%				#DIV/0!
412 027.41	278 772.43	133 255	68%				#DIV/0!
116 729.58	132 950.98	0	114%				#DIV/0!
219 681.93	230 513.96	0	105%				#DIV/0!
			#DIV/0!				#DIV/0!
26 844.90	239 515.36	0	892%				#DIV/0!
388 716.92	776 020.84	0	200%				#DIV/0!
588 025.29	281 640.31	306 385	48%				#DIV/0!
182 072.82	89 185.34	92 887	49%				#DIV/0!
237 735.62	114 352.37	123 383	48%				#DIV/0!
			#DIV/0!				#DIV/0!
(5 001.70)	31 306.12	0	-626%				#DIV/0!
(282 616.26)	3 755.45	0	-1%				#DIV/0!
211 480.95	80 099.22	131 382	38%				#DIV/0!
202 604.07	24 259.39	178 345	12%				#DIV/0!
362 405.99	51 193.37	311 213	14%				#DIV/0!
			#DIV/0!				#DIV/0!
43 169.86	217 806.48	0	505%				#DIV/0!
17 754.81	20 072.35	0	113%				#DIV/0!
319 127.93	19 025.69	300 102	6%				#DIV/0!
414 561.61	10 510.42	404 051	3%				#DIV/0!
471 607.32	4 498.64	467 109	1%				#DIV/0!
			#DIV/0!				#DIV/0!
4 327.67	118 350.64	0	2735%				#DIV/0!
310 100.74	285 629.74	24 471	[illegible]				#DIV/0!
121 471.60	46 770.53	74 701	39%				#DIV/0!
221 589.36	95 207.49	126 382	43%				#DIV/0!
273 345.87	48 497.62	224 848	18%				#DIV/0!
			#DIV/0!				#DIV/0!
(19 494.71)	182 379.94	0	-936%				#DIV/0!
84 220.37	92 650.59	[illegible]	[illegible]				#DIV/0!
123 393.15	175 673.28	0	142%				#DIV/0!
291 237.01	38 937.63	[illegible]	[illegible]				#DIV/0!
435 796.01	26 577.62	409 218	6%				[illegible]
			#DIV/0!				#DIV/0!

18.5. Monthly indigent households reporting (MFMA Circular 124)

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

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

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

Description	Ref	As Per Debt Relief Application	Current Year - 2026/2027			2025/2026 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water: (Include All indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling						373 109	374 065	387 510	374 102								
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
Indigent HH's with other water supply (at least min.service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	373 109	374 065	387 510	374 102	-	-	-	-	-	-	-	-
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	373 109	374 065	387 510	374 102	-	-	-	-	-	-	-	-
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality *is NOT physcally restricting Water to the national free basic limit of 6 kilolitres per household per month*						373 109	374 065	387 510	374 102								
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-	373 109	374 065	387 510	374 102	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																
Energy: (Include All indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min.service level)						982	828	920	1 011								
Indigent HH's with Electricity - prepaid (min.service level)						398 606	361 486	381 962	390 427								
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	399 588	362 313	382 881	391 438	-	-	-	-	-	-	-	-
Indigent HH's with Electricity (< min.service level)																	
Indigent HH's with Electricity - prepaid (< min. service level)																	
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	399 588	362 313	382 881	391 438	-	-	-	-	-	-	-	-

Status of Electricity meters :																		
Number of Indigent HH's with prepaid Electricity						4 044	3 984	4 005	4 116									
Number of Indigent HH's with conventional metered Electricity						13	13	12	15									
Number of Indigent HH's NOT metered currently - Electricity																		
Number of Indigent HH's with other energy sources - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	12	-	-	-	-	4 057	3 997	4 017	4 131	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Electricity :																		
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month*																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																	
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																	
Water (6 kilolitres per household per month)						3 111	3 004	2 983	3 158									
Electricity/other energy (50kwh per household per month)						4 057	3 997	4 017	4 131									
Cost of Free Basic Services provided to ALL Households in - Informal Settlements (R'000)																		
Water (6 kilolitres per household per month)						373 109	374 065	367 510	374 102									
Electricity/other energy (50kwh per household per month)						399 588	382 314	382 881	391 438									
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Total cost of FBS Water and Electricity provided to ALL Households	8	-	-	-	-	772 697	756 379	770 391	765 540	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household (ALL Households)																		
Property rates (R value threshold)																-		
Water (kilolitres per household per month)						6	6	6	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)																		
Sanitation (Rand per household per month)						377	377											
Electricity (kwh per household per month)						50	50	50	50	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)						1	1	1	1	1	1	1	1	1	1	1	1	1
Revenue cost of subsidised services provided for ALL Households R'000	9																	
Residential Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	14(a)																	
PSI Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	14(b)																	
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA)																		
Water (in excess of 6 kilolitres per indigent household per month)	15																	
Sanitation (in excess of free sanitation service to indigent households)	16																	
Electricity/other energy (in excess of 50 kwh per indigent household per month)																		
Refuse (in excess of one removal a week for indigent households)																		
Municipal Housing - rental rebates																		
Housing - top structure subsidies	6																	
Other																		
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

18.6. Completeness of the revenue base MFMA Circular 124)

Dr Beyers Naude Local Municipality
Period: July 2026 to June 2027
Financial Year - 2026/2027
Rates reconciliation

Reconciliation

Property rates

		R
Total as per GL Rates accounts on System		-59121982.49
Annual Debit Raising 202607		
Annual Debit Raising 202607: Assessment rates (SITE DB)		63155040.65
Annual Debit Raising 202607: Discount - (Indigents subsidies)		-2166554.95
Annual Debit Raising 202607: Rebates		-2022420.31
Annual Debit Raising 202607: Total		58966065.39
DIFFERENCE		-155917.10
Reconciling items DEBTORS		
Interim Debit Raising 202607	212478.92	
Interim Debit Raising Discounts	-24520.69	
Interim Debit Raising Rebates	-26103.00	
Interim Debit Raising done with jnls 202607	-7039.90	
Interim Debit Raising done with jnls Rebates	118.65	
Adjust Annual Debit Jnls	-6470.39	
Debtors Journals (Current Year Corrections)	-20258.83	
Debtors Journals (Incorrectly done to Rates Income Votes)	0.00	
Debtors Journals (Previous Year Corrections)	27712.34	
GL Journal Corrections	0.00	155917.10
Reconciling items GENERAL LEDGER		
Correction of DB Jnls done to incorrect votes	0.00	0.00
UNRECONCILED DIFFERENCE		**0.00**

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

Below is the Eskom August reconciliation and invoice due and payable during September 2026. There was a payment of R2 000 000 that was made towards the Eskom bulk current account during September 2026.

Reconciliation for Eskom - SEP 2026

BALANCE PER SYSTEM REPORT	666 278 740.55
MUNICIPAL DEBT RELIEF	398 279 009.98
TOTAL BALANCE IN SYSTEM	**1 064 557 750.53**
ESKOM STATEMENT -	**1 064 557 750.72**
VARIANCE -	**- 0.19**

Eskom

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

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

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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	5021791.98
BILLING DATE	2026-10-05
TAX INVOICE NO	650480005139
ACCOUNT MONTH	SEPTEMBER 2026
CURRENT DUE DATE	2026-11-04
VAT REG NO	4790103883

TAX INVOICE

E-MAIL. cudjoel@bnlm.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	19,931.78
ADMINISTRATION CHARGE		R	4,039.20
TRANSMISSION NETWORK CAPACITY		R	229,980.61
DIST. NETWORK CAPACITY CHARGE		R	515,052.87
NETWORK DEMAND CHARGE		R	202,720.09
ANCILLARY SERVICE (ALL)		R	24,160.43
GENERATOR CAPACITY CHARGE		R	217,554.75
LEGACY CHARGE (ALL)		R	1,371,196.56
ENERGY CHARGE (STD)	2,362,606.00	R	3,911,357.38
ENERGY CHARGE (PEAK)	991,510.00	R	2,918,552.22
ENERGY CHARGE (OFF)	2,531,236.00	R	2,984,567.88
SERVICE CHARGE		R	37,238.70
ELECTRIFICATION AND RURAL SUBS (ALL)		R	321,928.71
URBAN LOW VOLTAGE SUBSIDY		R	36,450.00
DX EXCESS NETWORK CAPACITY CHA		R	87,318.33
TOTAL CHARGES FOR BILLING PERIOD		R	12,882,049.51

ACCOUNT SUMMARY FOR SEPTEMBER 2026

BALANCE BROUGHT FORWARD	(Due Date 2026-10-02)	R	1,044,264,202.49
PAYMENT(S) RECEIVED	ACB Payment - 2026-09-05	R	-2,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	12,882,049.51
ADJUSTMENTS	(Summary - See attachment for details)	R	7,528,198.03
VAT RAISED ON ITEMS AT 15%		R	1,853,300.78

CURRENT			
22,869,266.00	TOTAL DUE	R	1,064,557,750.72

19. ANNEXURE C

21. ANNEXURE D

Choose name from list - Table C1 Monthly Budget Statement Summary - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	56 249	56 282	–	(11)	59 111	18 761	40 350	215%	56 282
Service charges	346 063	323 843	–	23 998	127 557	107 948	19 609	18%	323 843
Investment revenue	1 055	1 299	–	38	298	433	(135)	-31%	1 299
[illegible]	137 057	141 975	–	383	54 974	47 325	7 649	0	141 975
Other own revenue	69 459	39 670	–	4 183	15 302	13 223	2 078	16%	39 670
Total Revenue (excluding capital transfers and contributions)	**609 883**	**563 070**	**–**	**28 591**	**257 241**	**187 690**	**69 551**	**37%**	**563 070**
Employee costs	212 807	219 208	–	18 677	70 596	73 069	(2 473)	-3%	217 428
Remuneration of Councillors	10 421	10 245	–	874	3 497	3 415	82	2%	10 245
[illegible]	69 726	13 305	–	4 435	17 743	4 435	13 308	300%	13 305
Interest, Dividends and Rent on Land	70 938	10 500	–	7 649	29 625	3 500	26 125	746%	10 500
Inventory consumed and bulk purchases	174 055	156 714	–	11 885	64 940	52 238	12 702	24%	156 764
[illegible]	120	140	–	–	120	47	73	157%	140
Other expenditure	339 860	163 417	–	16 321	51 850	54 472	(2 623)	-5%	165 147
Total Expenditure	**877 927**	**573 529**	**–**	**59 841**	**238 370**	**191 177**	**47 194**	**25%**	**573 529**
Surplus/(Deficit)	**(268 044)**	**(10 459)**	**–**	**(31 251)**	**18 871**	**(3 487)**	**22 357**	**-641%**	**(10 459)**
Transfers and subsidies - capital (monetary allocations)	78 860	66 640	–	–	5 140	22 213	(17 074)	-77%	66 640
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(189 184)**	**56 181**	**–**	**(31 251)**	**24 010**	**18 727**	**5 284**	**28%**	**56 181**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(189 184)**	**56 181**	**–**	**(31 251)**	**24 010**	**18 727**	**5 284**	**28%**	**56 181**
Capital expenditure & funds sources									
Capital expenditure	**–**	**52 222**	**–**	**1 623**	**12 088**	**17 407**	**(5 319)**	**-31%**	**52 222**
Capital transfers recognised	–	50 909	–	2 927	13 392	16 970	(3 577)	-21%	50 909
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	**–**	**50 909**	**–**	**2 927**	**13 392**	**16 970**	**(3 577)**	**-21%**	**50 909**
Financial position									
Total current assets	322 170	187 657	–		414 632				187 657
Total non current assets	1 180 943	1 119 243	–		1 185 203				1 119 243
Total current liabilities	1 245 434	606 135	–		1 387 237				606 135
Total non current liabilities	118 715	438 283	–		50 947				438 283
Community wealth/Equity	**327 745**	**262 483**	–		**137 640**				**262 483**
Cash flows									
Net cash from (used) operating	(325 322)	76 075	–	10 273	28 934	25 358	(3 575)	-14%	76 075
Net cash from (used) investing	14 379	(60 056)	–	947	1 483	(20 019)	(21 502)	107%	(60 056)
Net cash from (used) financing	–	–	–	5 350	9 350	–	(9 350)	#DIV/0!	–
Cash/cash equivalents at the month/year end	**(309 759)**	**23 515**	**–**	**16 570**	**42 955**	**7 838**	**(35 117)**	**-448%**	**23 515**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	61 932	18 480	31 247	13 490	11 864	12 114	403 215	59 382	611 726
Creditors Age Analysis									
Total Creditors	25 249	36 642	25 635	32 205	33 061	11 857	103 925	883 178	1 151 752

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		194 855	198 250	–	1 724	121 138	66 084	55 055	83%	198 250
Executive and council		112	103	–	4	34	34	(1)	-2%	103
Finance and administration		194 743	198 148	–	1 720	121 105	66 049	55 055	83%	198 148
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		6 553	6 356	–	81	490	2 119	(1 629)	-77%	6 356
Community and social services		3 342	3 321	–	22	90	1 107	(1 017)	-92%	3 321
Sport and recreation		10	8	–	4	7	3	5	182%	8
Public safety		3 080	3 028	–	54	393	1 009	(616)	-61%	3 028
Housing		121	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		63 390	32 804	–	1 039	5 123	10 935	(5 812)	-53%	32 804
Planning and development		2 720	2 795	–	387	670	932	(261)	-28%	2 795
Road transport		60 670	30 009	–	652	4 452	10 003	(5 551)	-55%	30 009
Environmental protection		–	–	–	–	–	–	–		–
Trading services		423 944	392 299	–	25 747	135 630	130 766	4 864	4%	392 299
Energy sources		204 904	187 077	–	13 616	54 981	62 359	(7 378)	-12%	187 077
Water management		104 877	94 441	–	5 072	24 108	31 480	(7 372)	-23%	94 441
Waste water management		74 536	71 514	–	4 347	37 283	23 838	13 445	56%	71 514
Waste management		39 627	39 266	–	2 712	19 258	13 089	6 169	47%	39 266
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	688 743	629 710	–	28 591	262 381	209 903	52 477	25%	629 710
Expenditure - Functional										
Governance and administration		246 294	162 509	–	23 696	83 032	54 170	28 863	53%	161 079
Executive and council		34 825	29 138	–	3 053	12 400	9 713	2 687	28%	30 658
Finance and administration		209 266	131 179	–	20 495	70 022	43 726	26 296	60%	128 109
Internal audit		2 203	2 192	–	148	610	731	(121)	-17%	2 312
Community and public safety		51 278	38 219	–	3 830	15 442	12 740	2 702	21%	38 796
Community and social services		4 498	7 083	–	746	3 041	2 361	680	29%	7 140
Sport and recreation		21 292	17 473	–	1 536	6 588	5 824	764	13%	17 473
Public safety		23 582	12 148	–	1 207	4 795	4 049	746	18%	12 268
Housing		206	–	–	–	–	–	–		–
Health		1 699	1 515	–	341	1 017	505	512	101%	1 915
Economic and environmental services		69 973	56 987	–	5 606	21 230	18 996	2 234	12%	57 740
Planning and development		29 826	26 100	–	2 684	10 507	8 700	1 807	21%	26 653
Road transport		39 921	30 887	–	2 923	10 723	10 296	427	4%	31 087
Environmental protection		226	–	–	–	–	–	–		–
Trading services		504 149	314 464	–	26 633	118 091	104 821	13 270	13%	314 564
Energy sources		209 652	192 676	–	14 173	74 909	64 225	10 684	17%	192 776
Water management		105 860	37 809	–	2 685	14 755	12 603	2 152	17%	37 809
Waste water management		124 403	53 643	–	4 460	15 748	17 881	(2 133)	-12%	53 643
Waste management		64 234	30 336	–	5 315	12 680	10 112	2 568	25%	30 336
Other		6 234	1 351	–	77	575	450	124	28%	1 351
Total Expenditure - Functional	3	877 927	573 529	–	59 841	238 370	191 177	47 194	25%	573 529
Surplus/ (Deficit) for the year		(189 184)	56 181	–	(31 251)	24 010	18 727	5 284	0.2821445	56 181

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - COUNCIL (10: IE)		112	103	–	4	34	34	(1)	-1.9%	103
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		8 138	4 748	–	35	408	1 583	(1 175)	-74.2%	4 748
Vote 4 - COMMUNITY SERVICES: COMM SERV (13: IE)		40 611	40 273	–	2 784	19 615	13 424	6 191	46.1%	40 273
Vote 5 - CORPORATE SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES: PROTECTION (14: IE)		29 502	8 595	–	653	2 152	2 865	(713)	-24.9%	8 595
Vote 7 - CORPORATE SERVICES: PROTECTION (14: IE)		–	–	–	–	–	–	–		–
Vote 8 - FINANCIAL SERVICES (16: IE)		187 301	194 312	–	1 487	117 494	64 771	52 723	81.4%	194 312
Vote 9 - INFRASTRUCTURE SERVICES: ENGIN (18: IE)		218 177	194 603	–	10 010	65 269	64 868	401	0.6%	194 603
Vote 10 - TECHNICAL SERVICES: ENGINEERING (18: IE)		–	–	–	–	–	–	–		–
Vote 11 - INFRASTRUCTURE SERVICES: ELECT (19: IE)		204 904	187 077	–	13 616	54 981	62 359	(7 378)	-11.8%	187 077
Vote 12 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		–	–	–	–	–	–	–		–
Vote 13 - INFRASTRUCTURE SERVICES: ENGIN (18: CAPEX)		–	–	–	–	–	–	–		–
Vote 14 - COUNCIL (30: CAPEX)		–	–	–	–	–	–	–		–
Vote 15 - MUNICIPAL MANAGER (31: CAPEX)		–	–	–	–	–	–	–		–
Vote 26 - RANDGS BS (62: CAPEX)		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	688 744	629 711	–	28 531	259 953	209 904	50 049	23.8%	629 711
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		13 493	12 760	–	1 117	4 270	4 253	17	0.4%	13 510
Vote 2 - MUNICIPAL MANAGER (11: IE)		25 849	26 567	–	2 390	11 325	8 856	2 469	27.9%	27 547
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		52 379	44 139	–	4 462	16 704	14 713	1 991	13.5%	43 059
Vote 4 - COMMUNITY SERVICES: COMM SERV (13: IE)		103 231	59 084	–	7 473	21 477	19 695	1 782	9.0%	56 914
Vote 5 - CORPORATE SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES: PROTECTION (14: IE)		39 095	26 114	–	1 943	8 411	8 705	(294)	-3.4%	26 434
Vote 7 - CORPORATE SERVICES: PROTECTION (14: IE)		–	–	–	–	–	–	–		–
Vote 8 - FINANCIAL SERVICES (16: IE)		155 522	79 729	–	16 882	55 816	26 577	29 240	110.0%	80 329
Vote 9 - INFRASTRUCTURE SERVICES: ENGIN (18: IE)		276 727	131 843	–	11 403	45 459	43 948	1 511	3.4%	132 343
Vote 10 - TECHNICAL SERVICES: ENGINEERING (18: IE)		–	–	–	–	–	–	–		–
Vote 11 - INFRASTRUCTURE SERVICES: ELECT (19: IE)		211 425	186 254	–	14 173	74 909	62 085	12 824	20.7%	186 354
Vote 12 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		–	–	–	–	–	–	–		–
Vote 13 - INFRASTRUCTURE SERVICES: ENGIN (18: CAPEX)		–	–	–	–	–	–	–		–
Vote 14 - COUNCIL (30: CAPEX)		–	–	–	–	–	–	–		–
Vote 15 - MUNICIPAL MANAGER (31: CAPEX)		–	–	–	–	–	–	–		–
Vote 26 - RANDGS BS (62: CAPEX)		–	–	–	–	–	–	–		–
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Total Expenditure by Vote	2	877 721	566 490	–	59 841	238 370	188 830	49 540	26.2%	566 490
Surplus/ (Deficit) for the year	2	(188 977)	63 220	–	(31 251)	21 583	21 073	509	2.4%	63 220

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		193 362	173 965		13 606	54 482	57 988	(3 506)	-6%	173 965
Service charges - Water		63 004	57 299		4 885	23 077	19 100	3 977	21%	57 299
Service charges - Waste Water Management		57 213	59 924		3 360	33 118	19 975	13 144	66%	59 924
Service charges - Waste management		32 484	32 656		2 146	16 879	10 885	5 994	55%	32 656
Sale of Goods and Rendering of Services		697	637		81	312	212	99	47%	637
Agency services		1 133	2 409		486	1 419	803	616	77%	2 409
Interest								-		
Interest earned from Receivables		25 036	24 256		2 737	9 598	8 085	1 513	19%	24 256
Interest from Current and Non Current Assets		1 055	1 299		38	298	433	(135)	-31%	1 299
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		1 399	1 595		107	706	532	174	33%	1 595
Licence and permits		1 319	1 534		110	460	511	(52)	-10%	1 534
Special rating levies								-		
Construction Contract Revenue										
Development Charges										
Operational Revenue		7 936	1 508		48	697	503	194	39%	1 508
Non-Exchange Revenue								-		
Property rates		56 249	56 282		(11)	59 111	18 761	40 350	215%	56 282
Surcharges and Taxes		1 144	1 141		125	466	380	86	23%	1 141
Fines, penalties and forfeits		24 830	2 532		65	169	844	(675)	-80%	2 532
Licence and permits								-		
Transfers and subsidies - Operational		137 057	141 975		383	54 974	47 325	7 649	16%	141 975
Interest		4 038	4 089		423	1 474	1 363	111	8%	4 089
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Fixed and Intangible Assets								-		
Other Gains		1 926	(31)		-	-	(10)	10	-100%	(31)
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		**609 883**	**563 070**	**-**	**28 591**	**257 241**	**187 690**	**69 551**	**37%**	**563 070**
Expenditure By Type										
Employee related costs		212 807	219 208		18 677	70 596	73 069	(2 473)	-3%	217 428
Remuneration of councillors		10 421	10 245		874	3 497	3 415	82	2%	10 245
Bulk purchases - electricity		167 930	153 821		11 824	64 168	51 274	12 895	25%	153 821
Inventory consumed		6 125	2 893		62	771	964	(193)	-20%	2 943
Debt impairment		-	333		-	-	111	(111)	-100%	333
Depreciation, amortisation and impairment		69 726	13 305		4 435	17 743	4 435	13 308	300%	13 305
Interest, Dividends and Rent on Land		70 938	10 500		7 649	29 625	3 500	26 125	746%	10 500
Contracted services		46 085	36 168		4 299	11 699	12 056	(357)	-3%	33 568
Transfers and subsidies		120	140		-	120	47	73	157%	140
Irrecoverable debts written off		135 045	1 667		-	-	556	(556)	-100%	1 667
Operational costs		158 731	125 249		12 021	40 150	41 750	(1 599)	-4%	129 579
Disposal of Fixed and Intangible Assets								-		
Other Losses								-		
Total Expenditure		**877 927**	**573 529**	**-**	**59 841**	**238 370**	**191 177**	**47 194**	**25%**	**573 529**
Surplus/(Deficit)		**(268 044)**	**(10 459)**	**-**	**(31 251)**	**18 871**	**(3 487)**	**22 357**	**(0)**	**(10 459)**
Transfers and subsidies - capital (monetary allocations)		78 860	66 640		-	5 140	22 213	(17 074)	(0)	66 640
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		**(189 184)**	**56 181**	**-**	**(31 251)**	**24 010**	**18 727**	**5 284**	**0**	**56 181**
Income Tax								-		
Surplus/(Deficit) after income tax		**(189 184)**	**56 181**	**-**	**(31 251)**	**24 010**	**18 727**	**5 284**	**0**	**56 181**
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		**(189 184)**	**56 181**	**-**	**(31 251)**	**24 010**	**18 727**	**5 284**	**0**	**56 181**
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		**(189 184)**	**56 181**	**-**	**(31 251)**	**24 010**	**18 727**	**5 284**	**0**	**56 181**

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL (10: IE)		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 5 - CORPORATE SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES: PROTECTION (14: IE)		–	–	–	–	–	–	–		–
Vote 7 - CORPORATE SERVICES: PROTECTION (14: IE)		–	–	–	–	–	–	–		–
Vote 8 - FINANCIAL SERVICES (16: IE)		–	–	–	–	–	–	–		–
Vote 9 - INFRASTRUCTURE SERVICES: ENGIN (18: IE)		–	–	–	–	–	–	–		–
Vote 10 - TECHNICAL SERVICES: ENGINEERING (18: IE)		–	–	–	–	–	–	–		–
Vote 11 - INFRASTRUCTURE SERVICES: ELECT (19: IE)		–	–	–	–	–	–	–		–
Vote 12 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		–	–	–	–	–	–	–		–
Vote 13 - INFRASTRUCTURE SERVICES: ENGIN (18: CAPEX)		–	–	–	–	–	–	–		–
Vote 14 - COUNCIL (30: CAPEX)		–	–	–	–	–	–	–		–
Vote 15 - MUNICIPAL MANAGER (31: CAPEX)		–	–	–	–	–	–	–		–
Vote 16 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - COMMUNITY SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - COMMUNITY SERVICES: PROTECTION (34: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - FINANCIAL SERVICES (36: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - INFRASTRUCTURE SERVICES: ELECT (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 25 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 26 - RANDGS BS (62: CAPEX)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL (10: IE)		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 5 - CORPORATE SERVICES: COMM SERV (13: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES: PROTECTION (14: IE)		–	–	–	–	–	–	–		–
Vote 7 - CORPORATE SERVICES: PROTECTION (14: IE)		–	1 314	–	–	–	438	(438)	-100%	1 314
Vote 8 - FINANCIAL SERVICES (16: IE)		–	–	–	–	–	–	–		–
Vote 9 - INFRASTRUCTURE SERVICES: ENGIN (18: IE)		–	–	–	–	–	–	–		–
Vote 10 - TECHNICAL SERVICES: ENGINEERING (18: IE)		–	50 909	–	1 623	12 088	16 970	(4 881)	-29%	50 909
Vote 11 - INFRASTRUCTURE SERVICES: ELECT (19: IE)		–	–	–	–	–	–	–		–
Vote 12 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		–	–	–	–	–	–	–		–
Vote 13 - INFRASTRUCTURE SERVICES: ENGIN (18: CAPEX)		–	–	–	–	–	–	–		–
Vote 14 - COUNCIL (30: CAPEX)		–	–	–	–	–	–	–		–
Vote 15 - MUNICIPAL MANAGER (31: CAPEX)		–	–	–	–	–	–	–		–
Vote 16 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - COMMUNITY SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - COMMUNITY SERVICES: PROTECTION (34: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - FINANCIAL SERVICES (36: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - INFRASTRUCTURE SERVICES: ELECT (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 25 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 26 - RANDGS BS (62: CAPEX)		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	52 222	–	1 623	12 088	17 407	(5 319)	-31%	52 222
Total Capital Expenditure		–	52 222	–	1 623	12 088	17 407	(5 319)	-31%	52 222
Capital Expenditure - Functional Classification										
Governance and administration		–	–	–	–	–	–	–		–
Executive and council								–		
Finance and administration								–		
Internal audit								–		
Community and public safety		–	1 314	–	–	441	438	3	1%	1 314
Community and social services		–	–		–	441	–	441	#DIV/0!	–
Sport and recreation								–		
Public safety		–	1 314		–	–	438	(438)	-100%	1 314
Housing								–		
Health								–		
Economic and environmental services		–	4 914	–	–	–	1 638	(1 638)	-100%	4 914
Planning and development		–	34		–	–	11	(11)	-100%	34
Road transport		–	4 880		–	–	1 627	(1 627)	-100%	4 880
Environmental protection								–		
Trading services		–	45 995	–	2 927	12 951	16 332	(2 380)	-15%	45 995
Energy sources								–		
Water management		–	23 339		33	1 642	7 780	(6 137)	-79%	23 339
Waste water management		–	22 656		2 893	11 309	7 552	3 757	50%	22 656
Waste management								–		
Other										
Total Capital Expenditure - Functional Classification	3	–	52 222	–	2 927	13 392	17 407	(4 015)	-23%	52 222
Funded by:										
National Government		–	50 909		1 623	12 088	16 970	(4 881)	-29%	50 909
Provincial Government								–		
District Municipality		–	–		1 304	1 304		1 304	#DIV/0!	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)								–		
Transfers recognised - capital		–	50 909	–	2 927	13 392	16 970	(3 577)	-21%	50 909
Borrowing	6							–		
Internally generated funds								–		
Total Capital Funding		–	50 909	–	2 927	13 392	16 970	(3 577)	-21%	50 909

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		8 487	44 323		16 048	44 323
Short term Investments						
Trade and other receivables from exchange transactions		29 702	52 176		171 245	52 176
Receivables from non-exchange transactions		67 924	53 315		106 143	53 315
Current portion of non-current receivables						
Inventory		10 633	11 060		11 741	11 060
VAT Receivable		159 152	26 111		83 326	26 111
Other current assets		46 273	672		26 129	672
Total current assets		**322 170**	**187 657**	–	**414 632**	**187 657**
Non current assets						
Investments						
Investment property		101 001	25 527		101 905	25 527
Property, plant and equipment		1 090 624	1 082 619		1 071 225	1 082 619
Biological assets						
Living resources						
Heritage assets		(3 047)	11 098		11 098	11 098
Intangible assets		0	0		0	0
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets		(7 635)	–		975	–
Total non current assets		**1 180 943**	**1 119 243**	–	**1 185 203**	**1 119 243**
TOTAL ASSETS		**1 503 112**	**1 306 900**	–	**1 599 835**	**1 306 900**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		17 232	5 881		(18 805)	5 881
Trade and other payables from exchange transactions		1 119 108	488 198		1 197 923	488 198
Trade and other payables from non-exchange transactions		4 629	7 781		48 216	7 781
Provision		12 432	9 963		8 559	9 963
VAT Payable		92 032	36 394		85 719	36 394
Other current liabilities		–	57 918		65 625	57 918
Total current liabilities		**1 245 434**	**606 135**	–	**1 387 237**	**606 135**
Non current liabilities						
Financial liabilities		7 933	–		5 790	–
Provision		64 332	40 004		45 157	40 004
Long term portion of trade payables		–	398 279		–	398 279
Other non-current liabilities		46 450	–		–	–
Total non current liabilities		**118 715**	**438 283**	–	**50 947**	**438 283**
TOTAL LIABILITIES		**1 364 149**	**1 044 418**	–	**1 438 184**	**1 044 418**
NET ASSETS	2	**138 964**	**262 482**	–	**161 651**	**262 482**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		327 745	262 483		137 640	262 483
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**327 745**	**262 483**	–	**137 640**	**262 483**

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		47 191	58 232		3 336	18 109	19 411	(1 301)	-7%	58 232
Service charges		38 759	401 241		217	967	133 747	(132 780)	-99%	401 241
Other revenue		161 265	18 499		14 692	58 131	6 166	51 965	843%	18 499
Transfers and Subsidies - Operational		132 768	108 887		14 000	68 299	36 296	32 003	88%	108 887
Transfers and Subsidies - Capital		73 779	58 545		9 897	9 897	19 515	(9 618)	-49%	58 545
Interest		1 928	31 071		405	1 147	10 357	(9 210)	-89%	31 071
Dividends								–		
Payments										
Suppliers and employees		(781 010)	(600 400)		(32 273)	(127 617)	(200 133)	72 516	-36%	(600 400)
Finance charges								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		325 322	76 075	–	10 273	28 934	25 358	3 577	-14%	76 075
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Insurance Refund - Capital								–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								–		
Payments										
Capital assets		14 379	(60 056)		947	1 483	(20 019)	21 502	-107%	(60 056)
Retention Capital								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		14 379	(60 056)	–	947	1 483	(20 019)	21 502	107%	(60 056)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	–		5 350	9 350	–	9 350	#DIV/0!	–
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	5 350	9 350	–	9 350	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		(310 943)	16 019	–	16 570	39 767	5 340			16 019
Cash/cash equivalents at beginning:		1 184	7 496		–	3 188	2 499	690		7 496
Cash/cash equivalents at month/year end:		(309 759)	23 515	–	16 570	42 955	7 838			23 515