



THE MUNICIPAL MANAGER
DR BEYERS NAUDÉ LOCAL MUNICIPALITY
P O BOX 71 GRAAFF-REINET 6280
T 049 807 5700 F 049 892 4319
www.bnlm.gov.za

Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

REPORT

NOVEMBER 2021

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st November 2021 and ending 30th November 2021.

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 adjustment 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.

LEGISLATIVE FRAMEWORK

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
 - iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget.

1. SUMMARY OF MONTHLY BUDGET STATEMENT – NOVEMBER 2021

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M05 November

Description R thousands	2020/21		Budget Year 2021/22						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	36 899	50 291	50 291	(350)	38 560	20 955	17 605	84%	50 291
Service charges	204 567	287 950	287 950	17 387	107 528	111 648	(4 117)	-4%	287 950
Investment revenue	169	1 500	1 500	53	112	625	(513)	-82%	1 500
Transfers and subsidies	122 764	112 741	112 741	745	45 615	48 976	(1 360)	-3%	112 741
Other own revenue	16 688	106 922	106 922	2 818	9 115	44 551	(36 435)	-80%	106 922
Total Revenue (excluding capital transfers and contributions)	381 066	539 403	539 403	20 034	200 931	224 762	(23 821)	-11%	539 403
Employee costs	166 740	170 287	170 287	20 485	74 654	70 953	3 701	5%	170 287
Remuneration of Councillors	10 102	9 987	9 987	651	3 906	4 181	(256)	-6%	9 987
Depreciation & asset impairment	56 633	46 094	46 094	-	-	19 206	(19 206)	-100%	46 094
Finance charges	22 132	8 428	8 428	1 330	5 487	3 511	1 975	56%	8 428
Inventory consumed and bulk purchases	104 100	119 238	119 238	6 227	46 580	49 683	(3 103)	-6%	119 238
Transfers and subsidies	18	30	30	-	8	13	(4)	-34%	30
Other expenditure	165 063	129 940	129 940	14 015	48 445	54 142	(5 697)	-11%	129 940
Total Expenditure	524 808	484 004	484 004	44 707	179 079	201 669	(22 590)	-11%	484 004
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(149 742)	55 399	55 399	(24 074)	21 852	23 083	(1 231)	-5%	55 399
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (In-kind - all)	36 829	71 584	71 584	2 759	33 621	29 818	3 802	13%	71 584
	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(106 912)	126 963	126 963	(21 314)	55 473	52 901	2 571	5%	126 963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(106 912)	126 963	126 963	(21 314)	55 473	52 901	2 571	5%	126 963
Capital expenditure & funds sources									
Capital expenditure									
Capital transfers recognised	-	86 898	86 898	2 828	23 084	36 208	(13 124)	-36%	86 898
Borrowing	-	70 198	70 198	2 809	21 534	29 248	(7 714)	-26%	70 198
Internally generated funds	-	14 880	14 880	-	-	6 192	(6 192)	-100%	14 880
Total sources of capital funds									
-	1 843	1 843	21	1 549	788	782	102%	1 843	
	-	86 898	86 898	2 828	23 084	36 208	(13 124)	-36%	86 898
Financial position									
Total current assets	33 741	105 229	105 229		52 632				105 229
Total non current assets	1 220 121	1 182 740	1 182 740		1 263 281				1 182 740
Total current liabilities	365 274	201 244	201 244		346 005				201 244
Total non current liabilities	76 047	76 754	76 754		71 510				76 754
Community wealth/Equity	816 720	1 061 378	1 061 378		710 109				1 061 378
Cash flows									
Net cash from (used) operating	(180 988)	157 118	281 546	(35 753)	(147 583)	334 439	482 023	144%	281 546
Net cash from (used) investing	-	(86 898)	(86 898)	-	-	-	-	-	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	(3 455)	12	(131)	(1 438)	(1 308)	91%	(3 455)
Cash/cash equivalents at the month/year end	(181 970)	139 283	283 690	-	(143 770)	538 608	682 287	127%	283 690
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya- 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	32 518	7 298	6 835	14 239	5 137	4 738	105 629	2 970	179 364
Creditors Age Analysis									
Total Creditors	15 031	21 874	7 070	20 485	21 102	5 170	53 381	196 104	340 316

1.1 Adjusted Budget Performance for the period ending 30th NOVEMBER 2021

Operating Budget performance for the period ending 30 November 2021

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 484 004 243	R 484 004 243	R 44 707 449	R 179 078 996	R 201 668 535	R -22 589 539	-11%
REVENUE	R 610 967 470	R 610 967 470	R 23 393 026	R 234 551 726	R 254 570 130	R -20 018 404	-8%
SURPLUS (DEFICIT)	R 126 963 227	R 126 963 227	R -21 314 423	R 55 472 730	R 52 901 595	R 2 571 135	5%

1.2 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.

1.2.1 Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of (R23.3million) or 4% of the total original revenue budget of R610 million.

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R50.2million, while the year-to-date revenue generated amounts to R38.5 million or 77per cent of the budget. Annual debit raising was done in July 2021.
- **Service Charges:** The total original budget amounts to R267 million, the year-to-date revenue recognition amounts to R107 million or 40 per cent of the budget. Annual debit raising on certain service charges e.g., sanitation and refuse
- **Investment revenue:** The total budget amounts to R1.5million, the year-to-date receipts were recorded at R112 thousand or 7.5 per cent of the budget.
- **Transfers recognised:** The total original budget amounts to R112 million, the year-to-date receipts stands at R45.6 million or 41 per cent of the original budget.
- **Other revenue:** The total budget amounts to R 94 million, the year-to-date revenue generated amounts to R 4.1 million or 4.4 per cent of the original budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 44.7 million or 9.2 per cent of the total expenditure budget of R484 million. The following factors should be taken into consideration:

- Depreciation not calculated on monthly basis
 - There is still no integration between the asset management system and the financial system.
 - An implementation plan between the municipality and the FIS service provider is in place to ensure implementationthe module prior to year-end.

The performances of the individual items are as follows:

- **Employee Related Costs:** The original budget amounts to R170 million, while the expenditure to date amounts to R74.6 million or 43.9 per cent of the original budget.
- **Remuneration of Councillors:** The original budget amounts to R9.9 million, while the expenditure to date amounts to R3.9 million or 39 per cent of the original budget.
- **Debt Impairment:** The original budget amounts to R10.1 million, while year to date expenditure amounts to R0. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The original budget amounts to R 46 million, while the year-to-date expenditure amounts to R0. The underspending is due to calculation being done quarterly.
- **Bulk Purchases:** The original budget amounts to R116 million, while the year-to-date expenditure amounts to R45.4 million or 39 per cent of the original budget.
- **Other expenditure:** The original budget amounts to R108 million, while the year-to-date expenditure amounts to R40 million or 37 per cent of the original budget.

2. Capital Budget performance for the period ending 30th November 2021.

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	18	18	18	(0)	-1%	43
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	850	850	-	12	354	(342)	-97%	850
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	20 380	1 509	4 324	8 492	(4 168)	-49%	20 380
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	950	950	3	759	396	363	92%	950
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	61 696	61 696	1 300	17 971	25 707	(7 735)	-30%	61 696
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	2 980	-	-	1 242	(1 242)	-100%	2 980
Total Capital single-year expenditure	4	-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898
Total Capital Expenditure		-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898
<u>Capital Expenditure - Functional Classification</u>										
<i>Governance and administration</i>		-	1 843	1 843	21	789	788	21	3%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	3	771	750	21	3%	1 800
Internal audit		-	43	43	18	18	18	(0)	-1%	43
<i>Community and public safety</i>		-	8 980	8 980	1 509	2 463	3 742	(1 278)	-34%	8 980
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	1 509	2 463	3 742	(1 278)	-34%	8 980
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	76 076	76 076	1 300	19 832	31 698	(11 866)	-37%	76 076
Energy sources		-	2 980	2 980	-	-	1 242	(1 242)	-100%	2 980
Water management		-	50 120	50 120	1 300	14 394	20 883	(6 490)	-31%	50 120
Waste water management		-	11 576	11 576	-	3 578	4 823	(1 246)	-26%	11 576
Waste management		-	11 400	11 400	-	1 861	4 750	(2 889)	-61%	11 400
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898
<u>Funded by:</u>										
National Government		-	70 196	70 196	2 809	21 534	29 248	(7 714)	-26%	70 196
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Sector, Public Sector - Unpaid Professional Fees)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 196	70 196	2 809	21 534	29 248	(7 714)	-26%	70 196
Borrowing	6	-	14 860	14 860	-	-	6 192	(6 192)	-100%	14 860
Internally generated funds		-	1 843	1 843	21	1 549	768	782	102%	1 843
Total Capital Funding		-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898

2.1 Capital Funding Source and Expenditure

Capital Budget performance for the period ending 30 November 2021

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 86 898 300	R 86 898 300	R 6 654 509	R 20 254 637	R 28 966 100	R -8 711 463	-30%

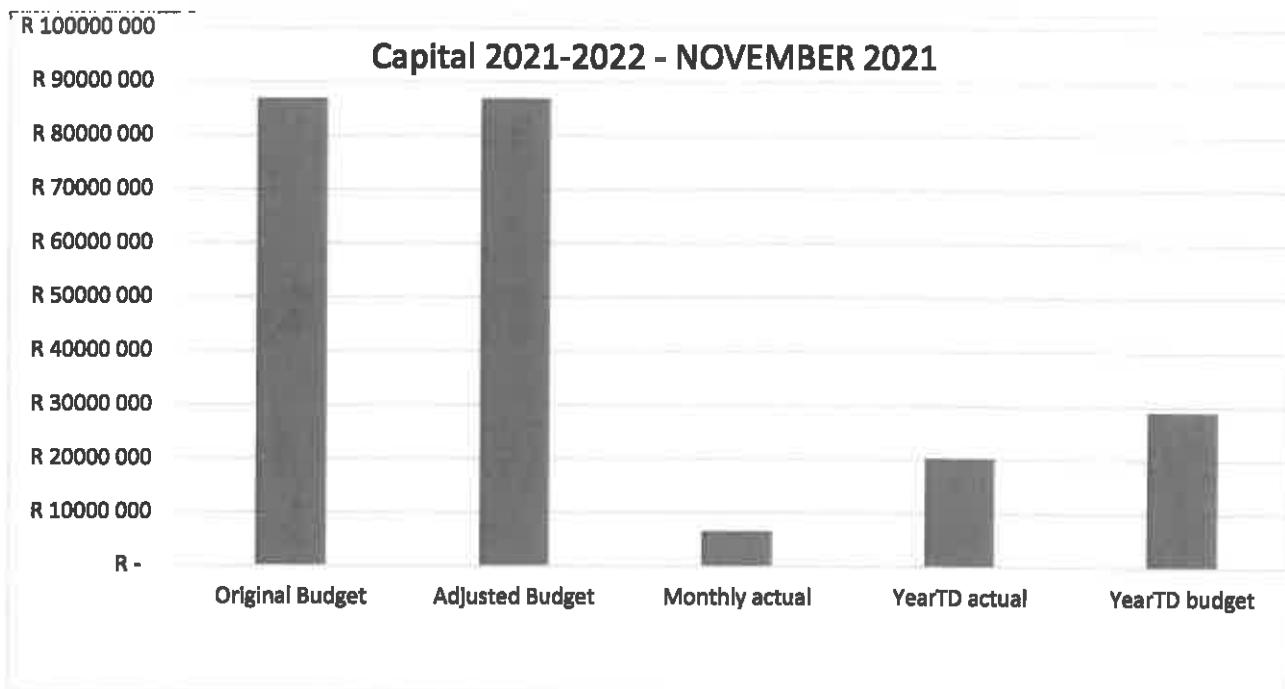
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

Capital Revenue: Sources of Finance

Capital revenue represents the sources of finances utilised to fund capital expenditure. There is a number of 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 total budget of R1.8million, while the year to date expenditure amounts to R789 thousand or 44 per cent of the original budget.
- **Community and Public Safety:** reflects total budget of R8.9 million, while the expenditure to date amounts to R2.4 million or 27 per cent of the original budget.
- **Economic and environmental services:** reflects no budget allocation for this financial period.
- **Trading services:** reflects total original budget of R76 million, while the year to date expenditure amounts to R19.8 million or 26 per cent of the original budget.



3. BANK BALANCE, INVESTMENTS, AND BORROWINGS IN TERMS OF S.71 (1)(b)

Table: Key Treasury Information as at 30th November 2021

Bank Bal,Investment - November 2021	OPENING BALANCE	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30- 11-2021
CURRENT ACCOUNTS	2 085 088	-2 063 865	21 233
CURRENT ACCOUNT - FNB	166 044	-	166 044
Current Account Baviaans- ABSA	550 159	-	492 478
New Current Account Standard Bank	1 064 993	-	1 284 649
New Motor Reg Account Standard bank	303 892	-	120 694
INVESTMENTS	11 133 672	-6 559 068	4 574 604
Money Market - Absa	28 490	62	28 551
Investec Bank - Fixed Deposit	2 938	0	2 938
Eskom Deposit Account- Standard Bank	893 833	5 453	899 286
7 DAY INTEREST ACCOUNT	1 221	-1 221	0
FMG CALL ACCOUNT	2 990	3	2 993
MIG CALL ACCOUNT	9 331 527	-6 204 707	3 126 820
Call Account - Standard Bank	872 672	-358 658	514 014

3.1 Cash management

The cash flow is managed daily, and the CFO and MM are advised on a weekly basis of the projected cash flow requirement. The municipality is facing severe cash flow constraints and does not have any cash backed reserves that could assist in the relief of monthly cash flow constraints. Cost containment measures has been implemented and a revised financial recovery plan approved by Council. The Cost Containment and Long-Term Financial Planning policy have been developed and were approved with the 2021/2022 budget.

A Cash flow statement for the month is attached as part of Annexure A.

3.2 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
- (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 30th November 2021.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for November 2021.

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
November 2021	16 810	23 837	141.80%	101.63%

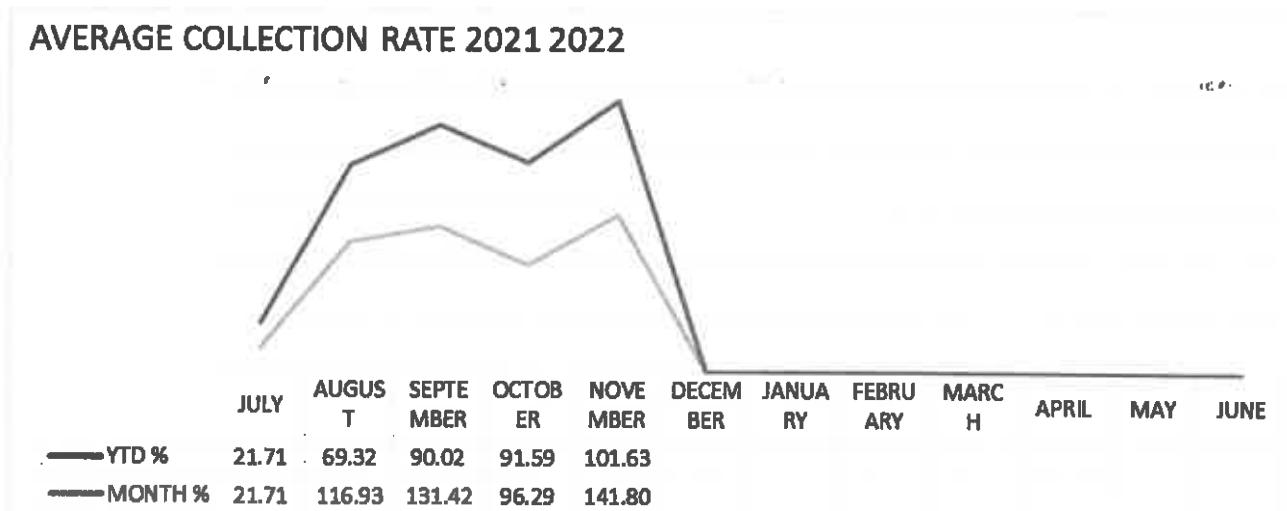
The collection rate for the month of November 2021 was recorded as 141.80% (refer to annexure). Average collection rate for the year to date is 101.63%. Annual rates were levied in July 2021 and were due on 30 September 2021.

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.

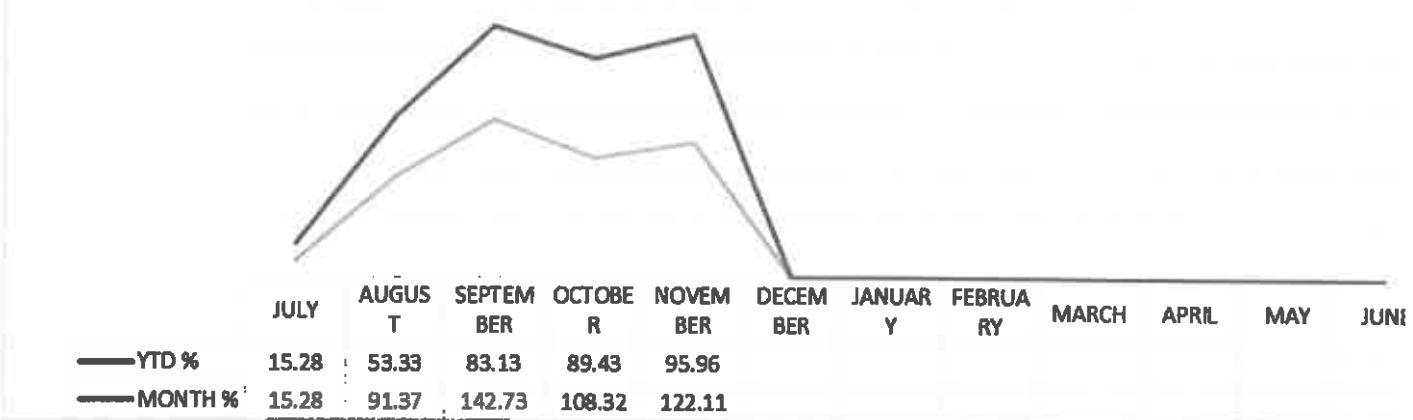
There is continuous interaction with government departments to ensure they pay their outstanding accounts.

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.

Chart: Average Collection rate

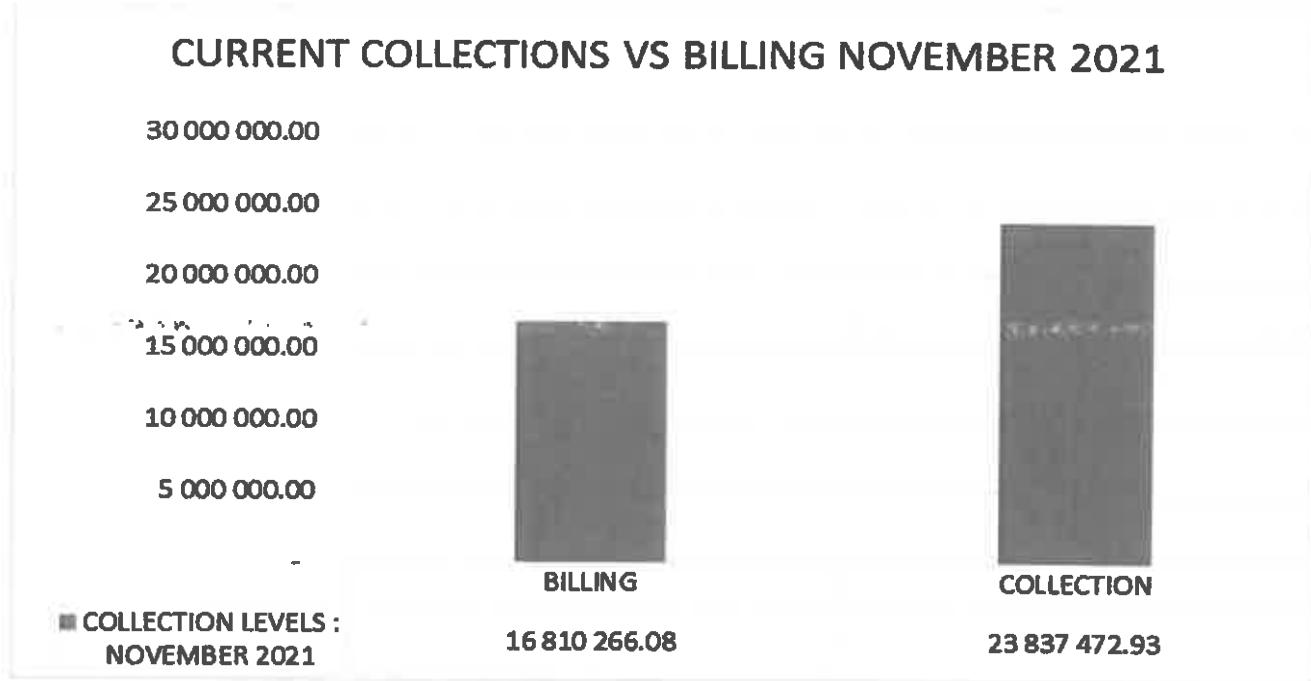


AVERAGE COLLECTION RATE 2020 2021



As can be seen from the two charts above, the average collection rate has increased in comparison with previous financial year at the same time. Debt collection techniques have been implemented to improve the collection rate. To ensure that debt collection percentage increases through the current financial year a professional debt collector will be appointed. Management is in the process of ensuring that the staff capacity in this section is increased.

Chart: Collection vs Billing

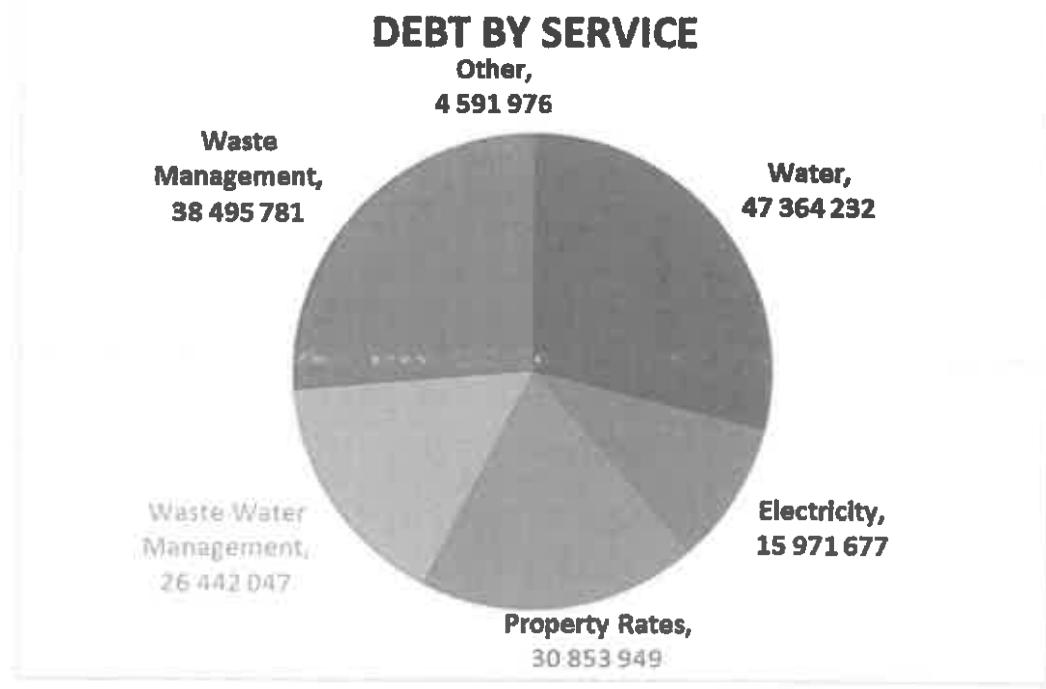


5. Debtors

The total outstanding debtor's book of the municipality as at end of November 2021 amounts to R163 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	2825 676.42	2 234 535.97	2 747 530.10	2 754 543.16	1 752 349.91	1 542 923.75	1 846 254.98	31 660 417.65	47 364 231.90
	Elec	7 499 886.75	1 365 817.49	958 720.48	783 707.20	588 256.06	615 617.42	403 820.32	3 755 851.35	15 971 677.07
	Rates	1 367 362.47	520 602.61	421 072.01	7042 116.33	381 688.25	287 171.28	261 181.16	20 572 755.11	30 853 949.22
	Sewerage	1 279 133.59	841 773.70	772 547.67	1 369 691.86	726 095.39	684 485.82	669 144.61	20 099 174.11	26 442 046.75
	Refuse	1 669 862.66	1 241 188.08	1 170 457.03	1 836 093.46	1 109 660.71	1 049 291.99	1 031 202.48	29 388 024.37	38 495 780.78
	Other	127 825.18	469 061.32	77 121.16	69 980.11	61 731.99	55 047.92	56 529.26	3 674 678.85	4 591 975.79
	TOTAL	14 769 747.07	6 672 979.17	6 147 448.45	13 856 132.12	4 619 782.31	4 234 538.18	4 268 132.76	109 150 901.45	163 719 661.51

Debtors owing between 0-30 days amounts to R14.7million, 30-60 days constitute R6.7million. Debtors owing over 1 year constitute R109million or 67 per cent, while the debt over 90 days constitute 136 million or 83 per cent which is alarming and has an adverse effect on cash flow.



Besides property rates, water remains the biggest outstanding debt. In times of drought like we are experiencing this is a concern. The quality of our water will be jeopardised if the necessary chemicals cannot be procured. The maintenance of pumps is a concern and continued non-payment by residents and business will have an adverse effect on the service delivery. People are also not adhering to the water restrictions implemented and the huge water losses being reported results in huge financial losses to the municipality. The water losses are mainly due to faulty meters in our areas which needs to be replaced as matter of urgency.

The current carting of water to areas who cannot receive water due to low pressure will have 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 as the municipality is currently struggling to service the bulk electricity account from Eskom.

Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (Excluding Indigents and Municipal accounts)	Water	1 408 705.15	1 056 209.55	1 096 351.80	1 090 037.08	817 281.11	684 515.42	809 418.98	22 455 161.06	29 417 680.19
	Elec	1 309 536.48	151 470.50	82 901.75	50 842.51	43 491.56	25 734.90	30 443.48	586 880.99	2 281 302.22
	Rates	880 197.97	260 768.14	199 788.36	2 290 633.54	186 606.84	132 597.34	122 798.44	8 556 020.08	12 629 410.81
	Sewerage	837 566.59	593 333.34	552 081.14	745 275.35	524 159.24	493 752.25	485 103.56	17 088 507.62	21 320 779.10
	Refuse	1 223 246.68	923 618.65	878 650.57	1 145 894.37	824 278.07	780 639.73	769 770.79	24 188 050.65	30 734 149.51
	Other	79 760.87	329 789.02	35 013.08	33 556.65	32 414.84	28 095.72	30 581.43	2 119 930.45	2 689 142.06
	TOTAL	5 739 013.75	3 315 189.31	2 844 786.74	5 356 239.61	2 426 231.66	2 145 335.36	2 249 116.68	74 994 550.80	99 072 463.91

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents:IGG	Water	812 814.34	970 131.70	1 471 462.67	1 535 030.22	834 158.55	756 168.04	957 424.44	9 318 427.05	16 655 637.35
	Elec	52 949.78	37 704.75	32 413.76	49 325.27	28 790.49	21 824.78	33 427.63	231 792.89	488 229.35
	Rates	13 740.89	15 897.42	14 163.75	32 108.30	11 637.31	8 926.41	8 426.80	79 000.10	183 900.96
	Sewerage	165 085.71	159 823.16	152 311.24	154 564.28	153 520.44	145 839.73	143 290.76	1 298 498.81	2 372 944.13
	Refuse	186 492.34	180 745.23	172 288.34	172 524.46	172 237.06	162 791.44	159 018.52	1 411 137.80	2 617 235.19
	Other	4 934.53	2 848.91	3 047.97	3 038.89	2 554.38	1 215.26	993.71	20 101.83	38 735.48
	TOTAL	1 236 027.39	1 367 170.67	1 845 687.65	1 946 591.42	1 202 898.23	1 096 766.56	1 302 581.86	12 358 958.48	22 356 687.46

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	14 966.53	15 872.69	21 010.21	14 590.26	14 700.71	19 293.91	8 856.59	455 732.04	565 022.94
	Elec	95 086.97	110 542.43	47 122.19	48 837.22	39 745.52	43 121.83	17 397.30	118 803.52	520 656.35
	Rates	981.48	992.90	992.90	159 060.56	1 184.79	932.34	932.34	622 034.36	787 111.67
	Sewerage	1 172.48	1 172.48	1 172.48	1 172.48	1 172.48	1 128.55	1 128.55	31 103.58	39 223.10
	Refuse	65 279.76	65 279.76	65 279.76	65 279.76	65 279.76	62 829.44	62 829.44	2 128 317.44	2 580 375.12
	Other	0.00	66 000.00	0.00	0.00	292.00	0.00	292.00	19 737.60	86 321.60
	TOTAL	177 487.22	259 860.26	135 577.54	288 940.26	122 375.26	127 305.05	91 436.23	3 375 728.54	4 578 711.38

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	2 792.50	3 347.17	11 461.97	4 245.99	4 172.81	4 028.99	4 028.99	-66 325.00	-32 246.38
	Elec	603 077.44	126 444.20	26 294.98	27 944.57	16 916.11	14 428.50	14 539.74	1 026 115.34	1 855 760.68
	Rates	114 917.11	91 100.74	90 186.31	1 791 805.88	72 935.87	59 494.41	58 010.44	5 371 999.46	7 650 450.22
	Sewerage	146.56	1 432.94	146.56	146.56	146.56	100.71	0.00	152.81	2 272.70
	Refuse	331.93	165.97	165.97	165.97	165.97	0.00	0.00	-168.08	827.73
	Other	28.75	25 024.93	0.00	0.00	0.00	0.00	0.00	-74 701.67	-49 647.99
	TOTAL	721 294.06	247 515.95	128 255.69	1 824 308.97	94 337.32	78 052.71	76 579.17	6 257 072.86	9 427 416.76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	4 349.92	1 882.84	1 300.68	978.19	934.27	401.37	608.61	2 918.03	13 373.91
	Elec	2 746.32	1 782.75	0.00	0.00	0.00	0.00	0.00	595.93	5 125.01
	Rates	1 898.62	99.98	99.98	70.52	51.08	48.95	48.95	-7 702.50	-5 384.42
	Sewerage	1 245.76	1 025.92	1 025.92	879.36	879.36	846.42	819.68	15 837.34	22 559.76
	Refuse	3 014.19	2 184.28	1 679.31	1 493.73	1 493.73	636.17	479.22	9 199.60	20 180.23
	Other	3 171.74	40.74	344.70	20.37	20.37	0.00	0.00	-3 998.73	-401.31
	TOTAL	16 426.55	7 016.52	4 450.09	3 442.17	3 378.81	1 932.91	1 956.46	16 849.57	55 453.18

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	15 935.63	15 835.45	12 234.46	9 656.81	7 801.23	3 593.83	3 588.01	182 414.68	251 060.90
	Elec	6 255.46	382.59	0.00	0.00	0.00	0.00	0.00	-1 020.56	5 617.49
	Rates	4 150.10	1 398.38	1 109.27	1 292.39	970.10	933.07	929.16	18 945.49	29 728.56
	Sewerage	6 820.95	4 924.94	4 103.68	4 103.68	3 289.15	2 962.47	2 863.12	60 509.54	89 577.53
	Refuse	7 222.86	5 306.88	4 353.45	3 958.42	2 854.03	2 715.57	2 319.31	38 240.21	66 970.73
	Other	1 794.97	1 371.69	1 253.94	1 233.57	20.37	19.61	0.00	28 181.33	33 875.48
	TOTAL	42 179.97	29 220.53	23 054.80	20 244.87	14 934.88	10 224.55	9 700.40	327 270.69	476 830.69

6. Creditors

The total accounts payable as at 30th November amounts to R340 million.

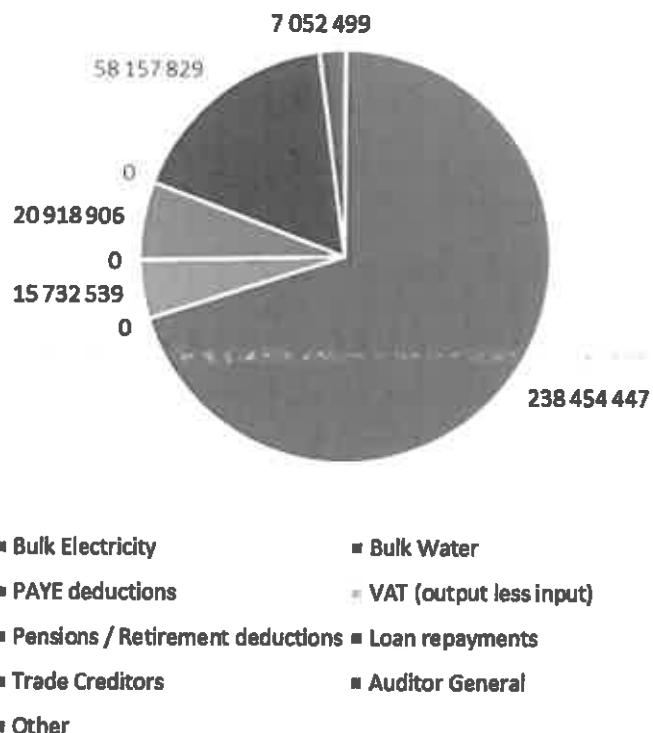
EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2021/22								
		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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	10 709	10 981	-	15 781	17 715	4 155	29 434	149 680	238 454
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	152	2 142	1 898	1 893	1 514	1 782	5 148	1 206	15 733
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	2 336	2 142	(43)	1 111	(3 902)	(4 156)	4 037	19 395	20 919
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 328	4 774	5 615	1 857	6 110	3 716	14 261	19 496	58 159
Auditor General	0800	(494)	1 934	(398)	(157)	(394)	(326)	500	6 327	7 052
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	15 031	21 974	7 070	20 486	21 102	5 170	53 381	196 104	340 316

Creditors owed between 0-30 days amounts to R15 million, 31-60 days amounts to R21.9million, 61-90 days amounts to R7million, 91-120 days amounts to R20.4 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. None is in place with Eskom as the matter is sub judice.

CREDITORS BY TYPE AS AT 30 NOVEMBER 2021



7. UTILISATION OF GRANT FUNDING – MFMA SEC 71 (1)(e) & (f)

Grants received and expenditure on grant funding

Grant @30 November 2021	BUDGET AMOUNT	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 552 000	1 086 000	1 703 060	-617 060	156.82%
MIG	28 564 000	14 570 000	6 925 024	7 644 976	47.53%
FMG	3 100 000	3 100 000	2 180 824	919 176	70.35%
WSIG	12 000 000	6 000 000	3 201 970	2 798 030	53.37%
HEALTH	2 020 000	0	0	0	0.00%
SETA	333 120	47 256	47 256	0	100.00%
FIRE	1 864 000	0	0	0	0.00%
RBIG	31 000 000	13 050 816	13 050 816	0	100.00%
LIBRARY	2 308 000	0	0	0	0.00%
EQUITABLE SHARE	99 316 000	41 382 000	41 382 000	0	100.00%
INEP ESKOM	2 248 000	0	0	0	0.00%
TOTAL	184 305 120	79 236 071	68 490 950	10 745 121	86.44%

8. CASH FLOW POSITION AS AT 30th November 2021

Table: Summary of Cash flow position (Primary Bank Account) as at 30th November 2021

CASH BALANCE B/F FROM 1 st NOVEMBER 2021	R2 085 088
CASH RECEIVED FOR THE PERIOD	R60 856 488
CASH PAYMENTS MADE THE FOR PERIOD	R62 920 353
CASH BALANCE AS AT 30 th NOVEMBER 2021	R21 223

The bank balance ended on a positive balance of R2 085 087.88 as at 30th November 2021.

9. STAFF BENEFITS

Section 66 of the MFMA requires disclosure of the Municipality's expenditure on staff benefit 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
- 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 November 2021.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water losses for November 2021 were not available at time of reporting and water losses for July were calculated at 2% and August 43%, while the year-to-date average was 23%.

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-21	278 038	272 768	5 270	2%
Aug-21	329 674	188 614	141 060	43%
Sep-21				
Oct-21				
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Apr-22				
May-22				
Jun-22				
Total	807 712	461 382	146 330	23%

10.1.2 ELECTRICITY LOSSES

Electricity losses for November were calculated at 4.85% and electricity losses for October were calculated at 5.57% and September at 13.02%, while the year-to-date average was 8.95%.

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-21	6 396 336	7 306 069	909 733	12.45
Aug-21	6 404 328	6 976 462	572 134	8.20
Sep-21	5 903 161	6 786 596	883 435	13.02
Oct-21	6 147 826	6 510 454	362 628	5.57
Nov-21	5 999 005	6 304 896	305 891	4.85
Dec-21	-	-	-	0.00
Jan-22	-	-	-	0.00
Feb-22	-	-	-	0.00
Mar-22	-	-	-	0.00
Apr-22	-	-	-	0.00
May-22	-	-	-	0.00
Jun-22	-	-	-	0.00
Total	30 850 656.00	33 884 477.00	3 033 821	8.95

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the monthly supply chain management report for the period ending 30th November 2021.

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 30th November 2021.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr Edward Martin Rankwana Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the S71 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 S71 report and supporting documents are consistent with the annual budget and Integrated Development Plan of the Municipality.

Dr Beyers Naude Local Municipality EC101

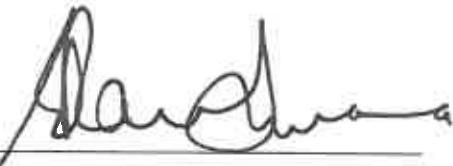
Print Name: (ACFO) Mr Jimmy Joubert

Signature:



Print Name: (MM) Dr Edward Martin Rankwana

Signature:



Date:

BUDGET AND TREASURY DR BEYERS NAUDE LOCAL MUNICIPALITY
2021 -12- 13
CHIEF FINANCIAL OFFICER

ANNEXURE A

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	38 075.81	12 137.76	23 472.51	10 973.63	2 836.82	4 496.87	4 838.84	22 498.77	119 331.01
	Elec	126 734.47	25 408.66	20 441.10	6 834.77	0.00	0.00	0.00	0.00	179 419.00
	Rates	0.00	0.00	0.00	52 729.80	0.00	0.00	0.00	0.00	52 728.80
	Sewerage	88 317.61	31 367.40	22 851.03	6 035.65	5 863.15	5 642.99	4 790.87	267.29	165 135.75
	Refuse	24 547.90	3 679.08	1 660.09	386.82	386.82	372.32	372.32	372.32	31 777.60
	Other	910.14	373.00	0.00	0.00	0.00	0.00	0.00	0.00	1 283.14
	TOTAL	278 585.93	72 965.90	68 424.73	76 959.67	9 086.79	10 512.18	10 001.83	23 138.38	549 675.41

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education Offices	Water	1 918.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 918.51
	Elec	106 365.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106 365.57
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	108 284.08	0.00	108 284.08						
		386 870.01	72 965.90	68 424.73	76 959.67	9 086.79	10 512.18	10 001.83	23 138.38	657 959.49

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	32 181.03	8 604.97	18 976.65	25 735.26	14 911.90	21 899.42	16 048.69	55 985.78	194 343.70
	Elec	369 346.26	384 413.73	493 908.25	461 001.53	374 560.83	292 274.79	192 613.70	358 462.23	2 926 580.83
	Rates	3.46	3.46	3.46	21 633.67	190.07	3.33	0.00	29 123.12	50 960.57
	Sewerage	274.01	274.01	274.01	71 (X)2.91	274.01	263.74	263.74	1 319.53	73 945.96
	Refuse	1 903.24	1 749.49	1 735.05	57 745.18	1 735.25	1 491.90	1 297.65	18 610.72	86 268.48
	Other	1 215.90	8 798.50	11 295.40	10 315.60	8 290.00	9 052.00	10 804.00	97 105.74	156 877.24
	TOTAL	404 923.90	403 843.76	526 192.03	647 434.15	399 962.06	324 965.18	221 027.78	560 607.12	3 468 976.78

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Roads & Public Works	Water	1 405.63	1 846.66	1 766.93	1 014.03	618.62	1 108.45	1 700.45	-2 214 171.54	-2 204 710.77
	Elec	155 407.00	12 141.57	1 213.86	974.01	606.93	529.65	844.53	455.59	172 173.14
	Rates	0.00	0.00	0.00	1 733 271.29	4 067.65	0.00	0.00	-192 643.52	1 544 695.02
	Sewerage	127.45	127.45	127.45	264 666.80	127.45	122.67	122.67	48 761.02	314 182.36
	Refuse	1 226.22	1 226.22	1 226.22	275 192.09	2 285.52	968.07	902.37	15 916.58	298 943.29
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.19	260.19
	TOTAL	158 166.30	15 341.90	4 334.45	2 275 118.22	7 706.17	2 728.84	3 570.02	-2 341 422.08	125 543.85

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	1 720.29	1 657.56	272.74	241.38	1 626.20	242.40	77.45	-3 269.29	2 568.73
	Elec	13 678.07	20 732.21	29 906.78	35 043.78	33 352.56	20 004.95	5 389.60	0.00	158 107.95
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	293.12	293.12	293.12	293.12	293.12	282.14	282.14	987.49	3 017.37
	Refuse	386.82	386.82	254.45	193.41	193.41	186.16	186.16	558.48	2 345.71
	Other	3 400.41	3 400.41	3 400.41	3 400.41	3 400.41	3 400.41	0.00	3 762.00	24 164.46
	TOTAL	19 478.71	25 470.12	34 127.50	39 172.10	38 865.70	24 116.06	5 935.35	2 098.68	190 204.22

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	101.37	0.00	0.00	0.00	0.00	0.00	0.00	-2 288.78	-2 187.41
	Elec	2 771.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 771.77
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1 775.05	-1 775.05
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1 913.25	-1 913.25
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	2 872.64	0.00	0.00	0.00	0.00	0.00	0.00	-5 977.12	-3 104.48

Sub total Provincial Departments 572 311.64 533 624.60 633 079.52 163 664.16 451 620.72 162 342.26 141 334.58 -1 761 415.00 4 465 579.84

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (Excluding Indigents and Municipal accounts)	Water	1 408 705.15	1 056 209.65	1 096 351.80	1 090 037.08	817 281.11	684 515.42	809 418.98	22 455 161.00	29 417 680.19
	Elec	1 309 536.49	151 470.50	82 901.79	50 842.51	43 491.56	25 734.93	30 443.43	586 880.00	2 281 302.22
	Rates	880 197.97	260 768.14	199 788.35	2 290 633.84	186 606.84	132 597.34	122 798.44	8 556 020.08	12 629 410.81
	Sewerage	837 566.59	593 333.34	552 081.14	745 275.36	524 159.24	493 752.25	486 103.56	17 088 507.62	21 320 779.10
	Refuse	1 223 246.68	923 618.65	878 650.57	1 145 894.37	824 278.07	780 639.73	769 770.79	24 188 050.00	30 734 149.51
	Other	79 760.87	329 789.03	35 013.08	33 556.65	32 414.84	28 095.72	30 581.43	2 119 930.46	2 689 142.08
	TOTAL	5 739 013.75	3 315 189.31	2 844 786.74	5 356 239.61	2 428 231.66	2 145 335.36	2 249 116.68	74 994 550.80	99 072 463.91

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	812 814.34	970 151.10	1 471 462.61	1 535 030.22	834 158.55	756 168.94	957 424.44	9 318 427.05	16 655 637.35
	Elec	52 949.78	37 704.75	32 413.76	49 325.77	28 790.49	21 824.78	33 427.63	231 792.89	488 229.35
	Rates	13 740.89	15 897.42	14 163.73	32 108.30	11 637.31	8 926.41	8 426.80	79 000.10	183 900.96
	Sewerage	165 095.71	159 823.16	152 311.24	154 564.28	153 520.44	145 839.73	143 290.76	1298 498.81	2 372 944.13
	Refuse	186 492.34	180 745.23	172 288.34	172 524.46	172 237.06	162 791.44	159 018.52	1 411 137.80	2 617 235.19
	Other	4 934.53	2 848.91	3 047.97	3 038.89	2 554.38	1 215.26	993.71	20 101.83	38 735.48
	TOTAL	1 236 027.59	1 367 170.67	1 845 687.65	1 946 591.42	1 202 898.23	1 096 766.56	1 302 581.86	12 358 958.48	22 356 682.45

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	14 966.53	15 872.69	21 010.21	14 590.26	14 700.71	19 293.91	8 856.59	455 732.04	565 022.94
	Elec	95 086.97	110 542.43	47 122.19	48 837.22	39 745.52	43 121.80	17 397.30	118 803.52	520 656.95
	Rates	981.48	992.90	992.90	159 060.56	1184.79	932.34	932.34	622 034.36	787 111.67
	Sewerage	1 172.48	1 172.48	1 172.48	1 172.48	1 172.48	1 128.56	1 128.56	31 103.58	39 223.10
	Refuse	65 279.76	65 279.76	65 279.76	65 279.76	65 279.76	62 829.44	62 829.44	2 128 317.44	2 580 375.12
	Other	0.00	66 000.00	0.00	0.00	292.00	0.00	292.00	19 737.60	86 321.60
	TOTAL	177 487.22	259 860.26	135 577.54	288 940.28	122 375.26	127 306.05	91 436.23	3 375 728.54	4 578 711.38

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	2 792.50	3 347.17	11 461.97	4 245.99	4 172.81	4 028.99	4 028.99	-66 325.00	-32 246.58
	Elec	603 077.24	126 444.20	26 294.88	27 944.57	16 916.11	14 428.60	14 539.74	1 026 115.34	1 855 760.68
	Rates	114 917.11	91 100.74	90 186.31	1 791 805.88	72 935.87	59 494.41	58 010.44	5 371 999.45	7 650 450.22
	Sewerage	146.56	1 432.94	146.56	146.56	146.56	100.71	0.00	152.81	2 272.70
	Refuse	331.93	165.97	165.97	165.97	165.97	0.00	0.00	-168.08	827.73
	Other	28.75	25 024.93	0.00	0.00	0.00	0.00	0.00	-74 701.67	-49 647.99
	TOTAL	721 294.09	247 515.95	128 255.69	1 824 308.97	94 337.32	78 052.71	76 579.17	6 257 072.85	9 427 416.76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	4 349.92	1 882.84	1 300.68	978.19	934.27	401.37	608.61	2 918.03	13 373.91
	Elec	2 746.52	1 782.76	0.00	0.00	0.00	0.00	0.00	595.93	5 125.01
	Rates	1 898.62	99.98	99.98	70.52	51.08	48.95	48.95	-7 702.50	-5 384.42
	Sewerage	1 245.76	1 025.92	1 025.92	879.36	879.36	846.42	819.68	15 837.34	22 559.76
	Refuse	3 014.19	2 184.28	1 679.31	1 493.73	1 493.73	636.17	479.22	9 199.60	20 180.23
	Other	3 171.74	40.74	344.20	20.37	20.37	0.00	0.00	-3 998.73	-401.31
	TOTAL	16 426.55	7 016.52	4 450.09	3 442.17	3 378.81	1 932.91	1 956.45	16 849.67	55 453.18

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	15 935.63	15 835.45	12 234.46	9 656.81	7 801.23	3 593.83	3 588.81	182 414.68	251 060.90
	Elec	6 255.46	382.59	0.00	0.00	0.00	0.00	0.00	-1 020.56	5 617.44
	Rates	4 150.10	1 398.98	1 109.27	1 292.39	970.10	933.07	929.15	18 945.49	29 728.56
	Sewerage	6 820.95	4 924.94	4 103.68	4 103.68	3 289.15	2 962.47	2 863.12	60 509.54	89 577.53
	Refuse	7 222.85	5 306.88	4 353.45	3 958.42	2 854.03	2 715.57	2 319.31	38 240.21	66 970.73
	Other	1 794.97	1 371.69	1 253.54	1 233.57	20.37	19.61	0.00	28 181.33	33 875.48
	TOTAL	42 179.97	29 220.53	23 054.80	20 244.87	14 934.88	10 224.55	9 700.40	327 270.69	476 830.69

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	313 361.82	88 642.14	53 439.26	61 921.41	53 114.62	46 363.17	39 555.44	1 489 843.28	2 146 241.14
	Elec	4 199 201.61	410 631.17	217 946.22	102 903.54	50 792.06	197 697.95	109 164.34	1 484 316.57	6 772 653.46
	Rates	313 871.52	115 153.23	80 382.18	577 749.15	87 108.30	70 997.97	70 035.02	3 760 010.49	5 075 307.86
	Sewerage	140 696.55	41 402.86	34 057.15	105 978.92	32 556.67	29 876.35	29 343.12	1 618 494.29	2 032 405.83
	Refuse	136 974.98	52 318.37	40 030.02	94 615.60	36 038.87	34 052.04	33 494.64	1 644 381.81	2 071 906.93
	Other	27 683.87	20 795.01	19 428.76	12 953.42	13 234.02	11 134.12	11 426.12	1 454 162.73	1 570 818.05
	TOTAL	5 131 790.95	728 942.78	445 283.50	956 122.04	272 844.54	390 122.11	299 018.68	11 451 209.17	19 669 333.27

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	177 347.89	58 347.88	35 780.28	118.90	193.07	810.95	107.54	-36 509.14	236 197.50
	Elec	456 730.74	84 163.42	6 571.64	0.00	0.00	0.00	0.00	-50 551.15	496 914.15
	Rates	37 601.32	35 187.76	34 345.82	381 762.13	16 936.24	13 237.46	0.01	2 335 968.43	2 855 039.17
	Sewerage	37 376.80	6 596.08	4 103.88	15 572.74	3 813.76	3 667.88	136.59	-63 490.12	7 777.61
	Refuse	19 235.74	4 527.33	3 133.80	18 643.65	2 712.22	2 608.55	532.06	-64 679.91	-13 286.56
	Other	4 924.00	10 619.00	3 337.40	5 461.30	1 505.60	2 130.80	2 432.00	10 138.15	40 548.15
	TOTAL	733 215.99	199 441.47	87 272.82	421 558.62	25 160.89	22 455.67	3 208.30	2 130 876.26	3 623 190.02

GRAND TOTAL 14 769 747.07 6 672 979.17 6 147 448.45 13 856 132.12 4 619 782.31 4 234 538.18 4 268 132.76 109 150 901.45 163 719 661.51

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	2 825 676.42	2 234 535.97	2 747 530.10	2 754 543.16	1 752 349.91	1 542 923.75	1 846 254.93	31 660 417.66	47 364 231.90
	Elec	7 499 886.75	1 365 817.49	958 720.48	783 707.20	588 256.06	615 617.42	403 820.32	3 755 851.35	15 971 677.07
	Rates	1 367 362.47	520 602.61	421 072.01	7 042 116.33	381 688.25	287 171.28	261 181.16	20 572 755.11	30 853 949.22
	Sewerage	1 279 133.59	841 773.70	772 547.67	1 369 691.85	726 095.35	684 485.82	669 144.61	20 099 174.11	26 442 046.75
	Refuse	1 659 862.66	1 241 188.08	1 170 457.03	1 836 093.46	1 109 660.71	1 049 291.99	1 031 202.48	29 388 024.37	38 495 780.75
	Other	127 825.18	469 061.32	77 121.16	69 980.11	61 731.99	55 047.92	56 529.25	3 674 678.85	4 591 975.79
	TOTAL	14 769 747.07	6 672 979.17	6 147 448.45	13 856 132.12	4 619 782.31	4 234 538.18	4 268 132.76	109 150 901.45	163 719 661.51

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : NOVEMBER 2021

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	243 363.72	3 367 701.23	1383.81
Services			
Billed Electricity	7 319 729.20	9 063 290.07	123.82
Prepaid Electricity	4 592 130.33	4 592 130.33	100.00
Refuse Removal	1 048 913.95	986 619.56	94.06
Sewerage / Sanitation	550 508.69	950 436.53	172.65
Water	2 651 406.41	4 521 160.67	170.52
Other (Specify) e.g			
Housing Rental	295.28	8.36	2.83
Rental of Facilities & Equipment	33 741.32	33 741.32	100.00
Fines	-	-	0.00
Licences and permits	87 261.20	87 261.20	100.00
Service connections and reconnections	43 774.64	43 774.64	100.00
Plan approval fees	12 488.70	12 488.70	100.00
Cemetery fees	3 584.67	3 584.67	100.00
Tender receipts	-	-	0.00
Library fees	534.36	534.36	100.00
Private works	-	-	0.00
Sundries	151 742.34	103 950.02	68.50
Agency services	69 633.80	69 633.80	100.00
Interest earned - external investments	1 157.47	1 157.47	100.00
	16 810 266.08	23 837 472.93	141.80

INVESTMENTS RECONCILIATION: NOVEMBER 2021

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/f	Interest Received -	Deposits	Withdrawals -	Bank Charges	Balance per bank statements @30 November 2021	Promun @30 November 2021	Difference=LX
				01/11/2021	system reports	statements	Bank statements	@30 November 2021	Promun @30 November 2021	Difference=LX	
MONEY MARKET	9257114051 ABSA BANK	62988941500	28 499.77	101.63	0.00	0.00	40.00	28 551.40	28 551.40	0.00	
CALL DEPOSIT	1100458805501 INVESTEC BANK	629889414800	2 937.98	0.00	0.00	0.00	0.00	2 937.98	2 937.98	0.00	
ESKOM CALL ACCOUNT	588476692/016 STANDARD BANK	629889418600	893 833.11	5 453.29	0.00	0.00	0.00	899 286.40	899 286.40	0.00	
7 DAY INTEREST ACCOUNT	74274221666 FIRST NATIONAL BANK	629889415700	1 221.09	0.00	0.00	1 221.09	0.00	0.00	0.00	-0.08	Journal mistakenly posted into this vote, error will be corrected in December
FMG CALL ACCOUNT	588476692/008 STANDARD BANK	629889418200	2 990.46	2.98	0.00	0.00	0.00	2 993.44	2 993.44	0.00	
MNG CALL ACCOUNT	588476692/002 STANDARD BANK	629889418100	9 331 527.20	23 366.75	2 653 835.63	8 881 909.56	0.00	3 126 820.02	3 126 820.02	0.00	
CALI ACCOUNT STANDARD	BANK OPEN 6 DECEMBER 2019	588476692/004 STANDARD BANK	629889418500	872 671.89	22 968.37	22 739.00	0.00	23 120 625.99	0.00	514 044.27	514 044.27
TOTAL				11 133 671.50	51 891.02	25 322 835.63	32 003 756.64	40.00	4 574 603.51	4 574 603.59	-0.08

GL VOTE NUMBER	GL VOTE DESCRIPTION	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	YTD TOTALS	ADJUSTMENT	ORIGINAL
								BUDGET	BUDGET
OVERTIME REPORT NOVEMBER 2021									
122410210243	CORPORATE SERVICES: ADMINISTRN	0	1 302	12 275	23 859	22 208	59 645	37 785	37 785
163110210243	DIRECTOR : FINANCIAL SERVICES	32 727	9 359	0	68 325	38 270	148 681	577 983	577 983
193810210243	ELECTRICITY DISTRIBUTION	0	74 997	90 249	90 027	117 077	372 349	814 977	814 977
112220210243	MUNICIPAL MANAGER	0	649	757	0	0	2 341	6 275	6 275
142810210243	FIRE BRIGADE	2447	30 875	25 295	32 042	26 761	117 419	325 470	325 470
142820210243	FIRE CACADU	0	2 565	3 666	1 228	583	8 043	18 055	18 055
112210210243	OFFICE OF THE MUNICIPAL MANAGER	793	0	0	581	0	1 375	28 922	28 922
132710210243	PARKS RECREATION GROUNDS	6 461	9 963	6 451	8 217	5 887	36 995	83 345	83 345
132750210243	PUBLWORKS: STREETS	4 142	2 570	6 260	141	0	13 113	15 489	15 489
132750210243	REFUSE REM WASTE MANAGEMENT	23 330	79 842	84 152	93 987	60 805	342 117	606 303	606 303
183670210243	SEWERAGE	33 537	104 229	147 998	117 221	137 399	540 384	1 628 998	1 628 998
142910210243	TRAFFIC CONTROL	4 295	24 934	19 673	945	11 120	60 968	370 228	370 228
183690210243	WATER SERVICE	36 089	179 715	187 814	230 544	230 440	864 602	2 502 589	2 502 589
183610210243	TOWN PLANNING,BUILDING REGULATIONS	0	4 832	4 617	3 696	0	13 144	10 000	10 000
112290210243	MUNICIPAL MANAGER	0	0	0	0	0	0	20 000	20 000
GRAND TOTAL		144 757	525 840	589 215	670 814	650 550	2 581 176	7 046 417	7 046 418

ANNEXURE A:

EMPLOYEE RELATED COSTS FOR THE MONTH OF NOVEMBER 2021

ITEM	ADJUSTMENT		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	YTD TOTALS	YTD BUDGET
	ORG BUDGET	BUDGET							
ALLOWANCE - HOUSING SUBSIDY	640 800	640 800	47 997	47 601	46 635	46 636	46 636	235 505	267 000
ALLOWANCE - TRAVELLING ALLOW	2 417 751	2 417 751	246 609	258 376	262 766	263 434	266 047	1 297 232	1 007 396
BARGAINING COUNCIL: Senior Management	238	238	31	21	31	31	31	144	99
BONUSES	8 913 337	8 913 337	20 405	34 018	36 759	43 696	7 161 909	7 296 786	3 713 890
CONTRIBUTIONS - MEDICAL AID FD	6 632 166	6 632 166	560 827	562 218	571 223	563 404	534 677	2 792 349	2 763 403
CONTRIBUTIONS - PENSION FUND	19 816 491	19 816 491	1 567 581	1 559 628	1 545 877	1 613 365	1 611 940	7 888 391	8 256 871
INSURANCE: GROUP LIFE	17 500	17 500	1 600	2 161	2 161	2 237	2 237	10 395	7 292
INSURANCE: UIF	914 048	914 048	69 882	69 622	68 148	70 788	72 747	351 186	380 853
LEVY - BARGAINING(ND) COUNCIL	62 503	62 503	5 109	5 078	5 088	5 047	5 016	25 338	26 043
OVERTIME	7 046 419	7 046 419	144 757	525 840	589 215	670 814	650 550	2 581 175	2 936 008
SALARIES & WAGES	121 399 113	121 399 113	9 320 753	10 533 632	9 836 027	11 320 173	9 877 418	50 888 003	50 582 964
SALARIES: Senior Management - Basic salary	2 254 774	2 254 774	355 504	162 355	244 061	255 051	255 051	1 272 122	939 489
WIL GRANT EXP: OFFICE MANAGEMENT	127 500	127 500	0	0	0	0	0	0	53 125
WIL GRANT EXP: SECRETARIAT	31 875	31 875	0	0	0	0	0	0	13 281
ALLOWANCE COUNCILLORS	12 750	12 750	1 000	1 000	1 000	1 000	1 000	5 000	5 313
ALLOWANCE COUNCILLORS	9 987 337	9 987 337	821 004	801 315	801 123	831 372	650 877	3 905 691	4 161 390
Grant Total	180 274 602	180 274 602	13 163 159	14 562 863	14 010 115	15 687 047	21 136 134	78 559 319	75 114 418

REPAIRS AND MAINTENANCE NOVEMBER 2021

VOTE NUMBER	LEDGER DESCRIPTION	ORG BUDGET	ADJUSTMENT						YTD TOTALS	YTD BUDGET
				BUDGET	Jul-21	Aug-21	Sep-21	Oct-21		
9/201-3-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	363 112	363 112	0	0	0	0	0	0	151 297
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	140 520	140 520	0	69 793	0	37 790	0	107 583	58 550
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	13 265	13 265	0	0	0	0	0	0	5 527
9/286-3-3	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	7 233	7 233	0	0	0	0	0	0	3 014
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	22 719	22 719	0	0	3 193	0	1 876	5 069	9 466
9/216-31-33	MATERIALS, STORES REQUIREMNT	8 770	8 770	0	1 619 60	647 83	1 231 31	0.00	3 499	3 654
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	9 747	9 747	0	0	0	0	0	0	4 061
9/218-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 400	80 400	0	1 721	0	0	0	1 721	33 500
9/218-2-2	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 600	97 600	0	4 889	4 889	0	0	9 777	40 667
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	4 000	4 000	0	0	0	0	0	0	1 667
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 000	80 000	0	0	0	13 079	0	13 079	33 333
9/222-4-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	100 000	100 000	0	0	0	0	0	0	41 667
9/222-5-9	REPAIRS - FENCING	10 000	10 000	0	0	1 193	0	0	1 190	4 167
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 000 000	1 000 000	172 900	0	1 130	0	5 440	179 470	416 667
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	309 340	309 340	0	0	21 648	22 188	0	43 836	128 892
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	140 000	140 000	0	0	0	0	0	0	58 333
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	24 634	24 634	0	318	9 702	0	1 261	11 28	10 254
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	0	0	18 882	0	0	18 882	20 833
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	210 595	210 595	0	0	330	0	0	330	87 748
9/236-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	20 000	20 000	0	0	0	0	0	0	8 333
9/236-3-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	8 020	8 020	0	0	0	0	0	0	3 342
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	794 071	794 071	0	73	15 327	5 578	12 291	33 269	330 863
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 745 000	4 745 000	14 842	0	306	7910	4 284	27 342	1 977 083
9/237-4-5	REPAIRS - KURBING	220 000	220 000	0	0	1 487	115	46 527	48 128	91 667
9/238-3-7	REPAIRS - STORMWATER CHANNELS	345 000	345 000	0	0	1 966	0	6 808	8 774	143 750
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 204 870	1 204 870	45 986	106 081	236 937	129 191	104 274	622 468	502 029
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 226 000	1 226 000	0	8 808	2 000	6 818	2 402	20 027	510 833
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 875 000	4 875 000	0	0	1 000 854	0	2 608 696	3 609 550	2 081 250
9/242-4-10	SLUDGE AR WWWTW AB GRT	826 000	826 000	0	0	0	28 731	346 739	375 470	344 167
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	662 000	662 000	0	0	0	0	0	0	275 833
9/244-5-9	GENERAL MAINTENANCE	1 564 000	1 564 000	0	6 155	74 893	44 739	49 167	174 953	651 667
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	402 241	402 241	0	0	147	0	0	147	167 600
9/244-7-13	RETICULATION NETWORK - WATER	4 964 000	4 964 000	-20	0	0	27 989	910 660	938 628	2 068 333
9/244-8-14	VALVES AND HYDRANTS	8 091	8 091	0	0	0	0	0	0	3 371
9/246-6-9	ELECTR DISTRIBUTION NETWORK	818 450	818 450	0	0	147	33 844	15 353	50 668	341 021
9/246-89-92	GENERAL MAINTENANCE	850 000	850 000	0	6 657	1 078	136 146	14 625	158 506	354 167
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 244	97 244	0	14 322	0	0	0	14 322	40 518
9/246-10-15	METERS - CONSUMERS	190 000	190 000	0	0	0	0	0	0	79 167
9/246-66-66	STREET LIGHTS	365 000	365 000	0	0	0	11 923	31 300	43 223	152 083
9/246-11-15	IGG METER REPLACEMENT	28 971	28 971	0	0	0	0	385	385	12 071
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	60 000	60 000	0	0	1 725	6 338	0	8 063	25 000
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	0	135	183	26 752	0	27 071	20 833
9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	150 000	150 000	0	14 125	14 125	1 661	0	29 911	62 500
		27 145 893	27 145 893	233 708	234 697	1 414 110	542 022	4 162 086	6 586 622	11 310 789

ANNEXURE A
DETAIL OF OTHER REVENUE - NOVEMBER 2021

	Original Budget	Adjustment Budget	YTD Totals	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21
Rental of facilities and equipment	1 049 391	1 049 391	817 734	233 605	61 029	53 821	398 316	70 962
Interest earned outstanding debtors	4 990 640	4 990 640	2 291 453	431 312	441 125	437 573	492 003	489 440
Fines, penalties and forfeits	35 179	35 179	22 770	12 600	7 550	1 550	700	370
Licences and permits	1 853 954	1 853 954	319 396	33 723	63 150	81 188	54 789	86 546
Agency services	4 082 018	4 082 018	1 521 334	486 682	681 967	216 858	66 193	69 634
Other Revenue	94 910 365	94 910 365	4 144 606	419 035	571 069	539 126	508 791	2 106 586
TOTAL	106 921 547	106 921 547	9 117 292	1 616 957	1 825 890	1 330 116	1 520 792	2 823 537
OTHER REVENUE								
DESCRIPTION	ORIGINAL BUDGET	Adjustment Budget	YTD Totals	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21
ADMIN CHARGES	85 753	85 753	32 709	4 028	10 991	6 497	6 035	5 158
ADMISSION FEE	1 122	1 122	0	0	0	0	0	0
BUILDING PLAN FEES	404 718	404 718	66 411	2 992	16 141	3 595	31 195	12 489
BULK CONTRIBUTIONS	111 049	111 049	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	267 121	267 121	107 547	24 449	20 914	20 946	20 991	20 247
FIRE BRIGADE FEES	7 113	7 113	722	0	110	130	101	380
GRAVE PLOTS	87 094	87 094	34 281	5 451	10 221	8 617	6 407	3 585
INSURANCE REFUND	0	0	7 634	1 527	1 527	1 527	1 527	1 527
SALE OF ASSETS	89 116 249	89 116 249	1 690 662	0	0	0	0	1 690 662
LANDING FEES	85 120	85 120	32 904	4 798	2 508	7 040	14 873	3 685
LIBRARY FEES	48 554	47 839	2 100	0	161	454	950	534
POSTERS	5 947	5 947	397	0	0	0	0	397
SALES AVGAS	303 637	303 637	0	0	0	0	0	0
SALES PARAFFIN	4 758	4 758	0	0	0	0	0	0
SIGNAGE INCOME	2 163	2 163	0	0	0	0	0	0
SUNDRY INCOME	92 125	92 125	17 026	1 414	6 330	968	7 337	976
SURPLUS CASH	8 651	8 651	6 541	328	1 421	88	2 127	2 577
TOURISM FEES BAVIANS	20 780	20 780	0	0	0	0	0	0
POUND FEES AND SALES: GRF RNT	381	381	0	0	0	0	0	0
TENDER DOCUMENT	103 900	103 900	30 696	12 551	2 804	11 974	3 367	0
SURCHARGE ON SERV	1 544 851	1 544 851	735 585	145 967	223 360	147 808	103 317	115 133
SURCHARGE - WATER	1 948 595	1 948 595	1 223 935	193 595	218 556	308 369	283 808	219 607
VALUATION CERTIFICATES	268 841	268 841	154 186	22 838	53 850	21 112	26 756	29 630
WORK DONE FOR PVT PERSONS	392 558	392 558	4 657	2 483	2 174	0	0	0
	94 911 080	94 910 365	4 147 991	422 420	571 069	539 126	508 791	2 106 586

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - NOVEMBER 2021

Other expenditure	Original Budget	Adjustment Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	YTD Totals	Available Budget
Debt Impairment	10 146 111	10 146 111	-	-	-	-	-	-	10 146 111
Contracted Services	10 976 385	10 976 385	765 533	4 783 798	0	538 384	1 515 537	7 603 253	3 373 132
Other Expenditure	108 817 189	108 817 189	7 339 083	6 419 985	7 908 548	6 061 987	12 499 312	40 228 915	68 588 274
Total Expenditure	129 939 685	129 939 685	8 104 616	11 203 784	7 908 548	6 061 987	14 014 849	47 832 168	82 107 517

	Original Budget	Adjustment Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	YTD TOTALS	Available Budget
CONTRACTED SERVICES	10 976 385	10 976 385	765 533	4 783 798	551 085	538 384	1 515 537	6 638 800	2 822 048
SECURITY SERV - ACCESS CONTROL	6 389 549	6 389 549	33	4 146 640	233 075	33	1 476 053	5 855 835	533 714
CONSULTANCY SERVICES	1 447 500	1 447 500	0	602 541	145 356	90 471	38 264	876 633	570 867
CONTRACTED SERVICES	3 139 336	3 139 336	765 500	34 617	172 653	447 880	1 220	1 421 870	1 717 466

DESCRIPTION	Original Budget	Adjustment Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	YTD Totals	Available Budget
Furniture and Office Equipment leases	359 417	359 417	77 748	79 708	92 868	92 333	104 156	446 814	-87 397
RENTAL OF EQUIPMENT	600 000	600 000			163 500			163 500	436 500
OPERATING LEASE OF VEHICLES	1 000 000	1 000 000	762 304	336 900	336 900		526 775	1 962 879	-962 879
Advertising, Publicity and Marketing	1 553 452	1 553 452	24 767	48 582	37 333	28 504	55 431	194 616	1 358 836
Assets less than the Capitalisation Threshold	5 505 721	5 505 721	172 900	33 492	45 471	34 584	20 383	306 830	5 198 891
BANK CHARGES	851 557	851 557	55 242	53 246	53 258	20 805	85 993	268 544	583 013
CASHIER SHORTAGES				2	60 132	2 001	250	3 091	59 295
Third Party Vendors					150 481 79	152 220 13	140 935 87	136 282 96	579 921
Postage/Stamp/Frinking Machines	1 208 740	1 208 740	72 117	124 666 43	701 50	72 813 73	62 501 74	332 801	875 939
Telephone, Fax, Telegraph and Telex	1 859 621	1 859 621	7 875	278 748	276 264	276 310	277 627	1 116 824	742 797
Entertainment/Executive Major	50 000	50 000	-	-	1 418		1 900	3 318	46 682
Entertainment/Senior Management	50 000	50 000	-				2 316	2 316	47 684
External Audit Fees	7 296 343	7 296 343	-		204 099		2 001 056	2 205 155	5 091 188
Data Lines	210 520	210 520	-	69 793	18 882	37 790	-	126 465	84 055
Network Extensions	818 450	818 450	-	-	1 470	33 844	15 353	50 668	767 782
Software Licences	2 389 705	2 389 705	680 002	70 328	156 536	69 048	22 891	998 805	1 390 901
Insurance Brokers Fees	1 320 107	1 320 107	473 511	-				473 511	846 596
INSURANCE - GENERAL Premiums	2 679 895	2 679 895	961 255	-				961 255	1 718 640
Learnerships and Internships	-	-	-	-	9 625	20 054	17 231	46 910	-46 910
LEVY - WATER RESEARCH FUND: DWAF	350 000	350 000	-	-	32 258			32 258	317 742
Motor Vehicle Licence and Registrations	444 073	444 073	-	79 438	9 571	-	36 274	125 283	318 790
Municipal Services	68 418 244	68 418 244	3 732 381	4 369 403	5 249 331	4 475 678	8 305 842	26 132 635	42 285 609
Professional Bodies Memberships and Subscription	71 619	71 619	-	3 792	-	4 674		8 466	63 153
Registration Fees/Seminars, Conferences, Workshops etc	322 262	322 262	-		33 957	48 067	25 862	107 886	214 376
Remuneration to Ward Committees	840 000	840 000	59 000	48 000	52 500	-	59 000	218 500	621 500
Samples and Specimens	3 195 000	3 195 000	-		273 555	46 878	183 719	504 153	2 690 847
SIGNAGE - TOURISM	195 000	195 000	-		-				195 000
LEVY - SETA SKILLS DEVELOPMENT	1 334 645	1 334 645	120 980	120 706	122 145	135 663	126 684	626 177	708 468
TRAVELLING AND SUBSISTENCE	1 776 748	1 776 748	106 086	105 076	124 762	132 047	96 369	564 340	1 212 408
Vehicle Tracking	15 782	15 782	-	-	-				15 782
Expenditure: Operational Cost: Wet Fuel	4 100 288	4 100 288	32 912	387 493	457 922	391 709	338 756	1 608 792	2 491 496
Total Other Expenditure	108 817 189	108 817 189	7 339 083	6 419 985	7 908 548	6 061 987	12 499 312	40 228 915	68 588 274

ANNEXURE A:

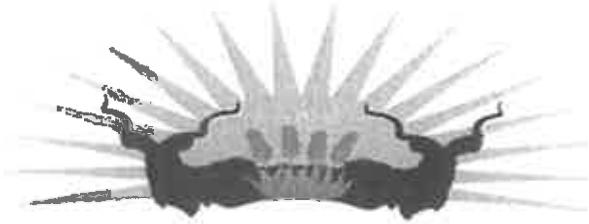
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)

Nov-21

Detail	0	31	61	91	121	151	181 Days	Over 1 Year	Total
	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Bulk Electricity	10 709 454	10 980 887	0	216 764 106	0	0	0	0	238 454 447
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	151 593	2 142 187	1 885 508	11 543 251	0	0	0	0	15 732 539
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 335 578	2 142 009	-42 601	16 483 920	0	0	0	0	20 918 906
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	2 328 317	4 774 436	5 614 835	45 440 241	0	0	0	0	58 157 829
Auditor General	494 288	1 934 400	-398 000	6 010 387	0	0	0	0	7 052 499
Other	0	0	0	0	0	0	0	0	0
Total	15 030 654	21 973 919	7 069 742	296 241 905	0	0	0	0	340 316 220
ESKOM	10 709 454	10 980 887	0	216 764 106	0	0	0	0	238 454 447
SARS PAYE	151 593	2 142 187	1 885 508	11 543 251	0	0	0	0	15 732 539
BETAALMEESTERGENERAAL	828 747	740 835	1 162 613	9 940 909	0	0	0	0	12 673 104
CONSOLIDATED RETIREMENT FUND	1 331 510	1 209 185	-35 345	7 472 559	0	0	0	0	9 977 889
POWER VACUUM AND HIGH PRE	460 000	13 750	11 965	8 602 599	0	0	0	0	9 088 314
SALGA	0	0	0	7 607 374	0	0	0	0	7 607 374
DIE ONTVANGER VAN INKOMST	0	-186 900	1 046 469	6 543 834	0	0	0	0	7 403 403
AUDITOR GENERAL	1 838 112	-398 000	-157 130	5 769 518	0	0	0	0	7 052 500
SALA PENSION	558 054	453 680	-42 601	5 428 601	0	0	0	0	6 387 734
ABAPHUMELEI TRADING	0	0	1 486 250	2 932 500	0	0	0	0	4 398 750
Total	15 877 471	14 955 604	5 347 729	282 605 251	0	0	0	0	318 786 054

ANNE KREMER

ANNEXURE B



RE : MONTHLY

SCM REPORT: NOVEMBER 2021

Purpose

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

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

The current arrangement at SCM fits the current circumstances but finalization of the advertising of critical positions is much needed for long term stability within the department, for clear functions and reporting lines. There has been a delay in the placement process due to a Nationwide Lockdown because of COVID 19, however the SCM Manager interviews have been concluded and manager appointed.

Order Processing

The electronic order process is ongoing. The requisitions are now being captured by the PA's in the respective departments and approved by the relevant HOD.

DBNLM Municipal Supplier Database

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

Contracts on the Contract Register

The following contracts are on a month-to-month basis:

- Telkom/Business Connexion

Contracts that have been extended

-

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are satisfied. The challenge currently experienced is re-scheduling of meetings due to inability of members to attend planned meetings for various reasons.

Procurement Plan

The plan for 2021/22 has been finalized and implemented.

Purchases processed for NOVEMBER 2021 excluding VAT

The SCM Regulations, under the Local Government: Municipal Finance Management Act 56 of 2003 prescribes the process of Acquisition management in relation to purchases made and their thresholds. These are detailed in Part 2 of the regulations. "SEE ATTACHED DETAILED PURCHASES ANNEXURE FOR THE NOVEMBER MONTH".

ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 5 777 559.74	9
C - Contracts	R 7 110 024.41	30
D - Deviations	R 8 804 623.71	26
N - None of the above	R 11 606 750.20	77
P - Petty cash	R 58 868.45	56
R - Invitation to quote	R 530 361.00	5
S - Subsistence & travel	R 68 058.58	37
T - Tenders	R 225 464.43	2

Approved deviations by Municipal Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of R 9 230 588.41 inclusive of all costs. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE NOVEMBER MONTH". Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

Procurement above R30K Vat Inclusive

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

TENDERS/RFQs AWARDED FOR THE PERIOD					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
BEY-SCM 285	Supply and Delivery of Electrical Material	Action Electrical Products	R 126 537.00	29/11/2021	Own Resource
BEY-SCM 286	Hiring of TLB, 10 Cube Truck and digging of 50 grave holes	EMI Abanekratshi Construction (Pty) Ltd	R 170 000.00	29/11/2021	Own Resource
74/2021	Ikwezi bulk water supply scheme	Mazangwa Construction	R 59 740 084.53	17/11/2021	Grant Funded
79/2021	Supply and delivery of Computers	AH Enterprises (Pty) Ltd	R 607 274.95	17/11/2021	Own Resource

PENDING TENDERS FOR THE PERIOD			
TENDER	DESCRIPTION	STATUS	FUNDING
BEY-SCM 284 15/2021	Supply and delivery of water fittings Provision of a technical voice solution for a period of 3 years	Evaluation Committee Adjudication Committee	Own Resources Own Resources

Tenders/ RFQ's to be cancelled

E-Tender

All tenders are currently captured on E-tenders as a requirement to ensure that the municipality is compliant with the regulations as set out by national treasury.

Training

Training is continuously required within the department to comply with updated legislations as and when they become available.

Compiled by: Z. Khwela

Signature.....



Reviewed by: R Jegels (Manager SCM) Signature.....



TOTAL IN R FOR PERIOD

Applicable Deviations in SCM Policy	Reason for deviation	Amount	Date	Description et almo/Deviation	DEPARTMENT	APPROVAL DATE	APPROVED BY
		R 9 290 588,41					
3611N00	Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy						
Power Vacuum		R 845 000,00	18/11/2021	Services - cleaning of pump station across - D996			
Power Vacuum		R 460 000,00	18/11/2021	Super sucker - supply 10 000ltr liquid super sucker with crew nov-dec 2020. - D997			
Power Vacuum		R 120 450,00	18/11/2021	March 2021 overtime worked. - D998			
Power Vacuum		R 845 000,00	18/11/2021	Cleaning of pump stations across municipality dec 2019-Jan 2020. - D999			
Power Vacuum		R 385 000,00	18/11/2021	HP Jetting - supply of 750 bar lance High pressure Jetting truck with 8000lt water tank and crew nov-dec 2020. - D700			
Power Vacuum		R 385 000,00	18/11/2021	HP Jetting - supply of 750 bar lance High pressure Jetting truck with 8000lt water tank and crew nov-dec 2020. - D701			
Power Vacuum		R 468 000,00	18/11/2021	Combo - supply of combination truck vac/jet with crew pre-may 2020. - D702			
Power Vacuum		R 385 000,00	18/11/2021	HP Jetting - supply of 750 bar lance High pressure Jetting truck with 8000lt water tank and crew nov-dec 2020. - D703			
Power Vacuum		R 460 000,00	18/11/2021	Combo - supply of combination truck vac/jet with crew pre-may 2020. - D704			
Power Vacuum		R 460 000,00	18/11/2021	Super sucker - supply 10 000ltr liquid super sucker with crew nov-dec 2020. - D705			
Power Vacuum		R 385 000,00	18/11/2021	Super sucker - supply 10 000ltr liquid super sucker with crew nov-dec 2020. - D706			
Power Vacuum		R 385 000,00	18/11/2021	HP Jetting - supply of 750 bar lance High pressure Jetting truck with 8000lt water tank and crew nov-dec 2020. - D707			
Power Vacuum		R 468 000,00	18/11/2021	Combo - supply of combination truck vac/jet with crew nov-dec 2020. - D708			
Power Vacuum		R 153 410,00	18/11/2021	No June 2021 - overtime worked. - D710			
Power Vacuum		R 540 000,00	18/11/2021	Combo - supply of combination truck vac/jet with crew feb 2021. - D711			

Power Vacuum	R 38 459,00	18/11/2021 - D712	HP Jetting - supply of 750 bar lance high pressure jetting truck with 8000lt water tank and crew.	
Power Vacuum	R 460 000,00	18/11/2021 D713	Super sucker - supply 10 000ltr liquid super sucker with crew. -	
Power Vacuum	R 21 150,00	18/11/2021 - D714	Combo May 2021 - overtime work	
Frontend Traffic Systems	R 1 505 117,00	29/11/2021 ref. : CAS 106/5/2021. - D715	Emergency repairs to Bergendal Boroughs supply number 1,2 and 4. On the 21st of May 2021, a case of theft and vandalism was reported. This incident was reported to the local SAPS with ref. : CAS 106/5/2021. - D715	MM - Dr. E.M Rankwana
Lets Neets	R 3 262,40	15/11/2021 Gouvernment library sets - D697	Lets Neets is the only service provider supplying the Gouvernment library sets - D697	MM - Dr. E.M Rankwana
Burhanliem Sportbar	R 4 650,00	12/11/2021 D695	The 2021 SA Local Government Elections were held on the 01st November 2021, to elect Councils for all district, metros and local municipalities in each of the country's nine provinces. Accordingly, the Independent Electoral Commission (IEC) declared the results of 2021 Local Government Elections on the 04th November 2021, thus resulting in twenty-four (24) Councilors being duly elected. - D695	MM - Dr. E.M Rankwana
36(1)(a)(ii)	the provider of goods and or services/agents] Limited suppliers within areas			
36(1)(a)(iv)				
Graaff-Reinet Advertising	R 6 077,24	18/11/2021 D693	The only supplier available in Graaff-Reinet (Pretoria). Letter/Memo was issued that municipalities should only make use of the Post Office to procure	MM - Dr. E.M Rankwana
S.A. Post Office	R 71 877,00	11/11/2021 - D693	There are only two service providers in the whole Dr Beyers Naude region that specialises in disinfecting. Additionally the matter is urgent as the health of officials and public who enter these buildings is at risk during these unfavourable working conditions. D693	MM - Dr. E.M Rankwana
Red Pest Control	R 12 000,00	02/11/2021	Budget and Treasury Office	02/11/2021 MM - Dr. E.M Rankwana

Any contract relating to the publication of notices and advertisements by Municipality			
Quotations that were advertised or asked,	R 157 460.00	04/11/2011	Formal written quotations received for 7 days, and only two quotations received for drilling of pole holes. - D683
GRT Drilling and Excavation	R 156 567.00	02/11/2011/01/21	Engineering and Planning (Electrical Services)

ANNEXURE C

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M05 November

Description	2020/21		Budget Year 2021/22						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	36 899	50 291	50 291	(360)	38 560	20 955	17 605	84%	50 291
Service charges	204 567	287 950	267 950	17 367	107 528	111 846	(4 117)	-4%	287 950
Investment revenue	189	1 500	1 500	53	112	625	(513)	-82%	1 500
Transfers and subsidies	122 764	112 741	112 741	745	45 615	46 976	(1 360)	-3%	112 741
Other own revenue	18 668	106 922	106 922	2 818	9 115	44 551	(35 435)	-80%	106 922
Total Revenue (excluding capital transfers and contributions)	381 066	539 403	539 403	20 634	200 931	224 752	(23 821)	-11%	539 403
Employee costs	166 740	170 287	170 287	20 485	74 654	70 953	3 701	5%	170 287
Remuneration of Councillors	10 102	9 987	9 987	851	3 908	4 181	(256)	-6%	9 987
Depreciation & asset impairment	56 633	46 094	46 094	-	-	19 208	(19 208)	-100%	46 094
Finance charges	22 132	8 428	8 428	1 330	5 487	3 511	1 975	56%	8 428
Inventory consumed and bulk purchases	104 100	119 238	119 238	8 227	46 560	49 683	(3 103)	-6%	119 238
Transfers and subsidies	18	30	30	-	8	13	(4)	-34%	30
Other expenditure	165 083	129 940	129 940	14 015	48 445	54 142	(5 687)	-11%	129 940
Total Expenditure	524 806	484 004	484 004	44 707	179 079	201 669	(22 590)	-11%	484 004
Surplus/(Deficit)	(143 742)	55 399	55 399	(24 074)	21 852	23 063	(1 231)	-5%	55 399
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 829	71 564	71 564	2 759	33 621	29 818	3 802	13%	71 564
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(106 912)	126 963	126 963	(21 314)	55 473	62 901	2 571	5%	126 963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(106 912)	126 963	126 963	(21 314)	55 473	62 901	2 571	5%	126 963
Capital expenditure & funds sources									
Capital expenditure	-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898
Capital transfers recognised	-	70 196	70 196	2 809	21 534	29 248	(7 714)	-26%	70 196
Borrowing	-	14 880	14 880	-	-	6 192	(6 192)	-100%	14 880
Internally generated funds	-	1 843	1 843	21	1 549	788	782	102%	1 843
Total sources of capital funds	-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898
Financial position									
Total current assets	33 741	105 229	105 229	-	52 632	-	-	-	105 229
Total non current assets	1 220 121	1 182 740	1 182 740	-	1 283 281	-	-	-	1 182 740
Total current liabilities	355 274	201 244	201 244	-	348 005	-	-	-	201 244
Total non current liabilities	76 047	76 754	76 754	-	71 510	-	-	-	76 754
Community wealth/Equity	816 720	1 061 378	1 061 378	-	710 109	-	-	-	1 061 378
Cash flows									
Net cash from (used) operating	(180 989)	157 118	281 546	(35 753)	(147 583)	334 439	482 023	144%	261 546
Net cash from (used) investing	-	(86 898)	(86 898)	-	-	-	-	-	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	(3 455)	12	(131)	(1 439)	(1 308)	91%	(3 455)
Cash/cash equivalents at the month/year end	(181 970)	139 283	263 890	-	(143 779)	538 508	682 287	127%	203 890
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	32 518	7 296	6 835	14 239	5 137	4 736	105 629	2 970	179 384
Creditors Age Analysis									
Total Creditors	15 031	21 874	7 070	20 485	21 102	5 170	53 381	196 104	340 316

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2020/21	Budget Year 2021/22							
		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		76 000	253 502	253 502	2 357	89 802	105 626	(15 823)	-15%	253 502
Executive and council		6 734	53	53	1	17	22	(5)	-24%	53
Finance and administration		69 266	253 448	253 448	2 356	89 785	105 604	(15 818)	-15%	253 448
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 397	6 784	6 784	38	523	2 827	(2 304)	-82%	6 784
Community and social services		14 419	2 512	2 512	11	89	1 047	(977)	-93%	2 512
Sport and recreation		57	95	95	6	22	40	(18)	-46%	95
Public safety		1 008	2 148	2 148	21	431	895	(484)	-52%	2 148
Housing		4	9	9	-	1	4	(3)	-68%	9
Health		1 010	2 020	2 020	-	-	842	(842)	-100%	2 020
Economic and environmental services		30 492	36 498	36 498	867	17 588	15 208	2 380	16%	36 498
Planning and development		1 858	1 959	1 959	710	1 152	816	336	41%	1 959
Road transport		28 634	34 540	34 540	157	16 436	14 392	2 044	14%	34 540
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		293 950	313 788	313 788	20 127	126 605	130 737	(4 131)	-3%	313 788
Energy sources		125 549	157 701	157 701	10 444	55 860	65 709	(10 049)	-15%	157 701
Water management		81 950	89 371	89 371	6 000	38 190	37 236	952	3%	89 371
Waste water management		42 069	34 550	34 550	1 572	15 615	14 396	1 219	8%	34 550
Waste management		44 382	32 145	32 145	2 111	17 140	13 394	3 747	28%	32 145
Other	4	57	414	414	4	33	173	(140)	-81%	414
Total Revenue - Functional	2	417 898	610 987	610 987	23 393	234 552	254 570	(20 018)	-8%	610 987
Expenditure - Functional										
Governance and administration		147 627	144 825	144 825	18 630	85 044	60 281	4 784	8%	144 825
Executive and council		27 126	29 445	29 445	2 804	12 538	12 269	269	2%	29 445
Finance and administration		119 529	114 229	114 229	13 706	52 060	47 595	4 465	9%	114 229
Internal audit		972	951	951	120	447	398	50	13%	951
Community and public safety		37 122	37 845	37 845	4 182	15 261	15 769	(508)	-3%	37 845
Community and social services		5 837	6 102	6 102	672	2 537	2 543	(5)	0%	6 102
Sport and recreation		20 296	18 046	18 046	2 484	8 300	7 519	781	10%	18 046
Public safety		7 185	7 413	7 413	878	3 368	3 089	299	10%	7 413
Housing		-	-	-	-	-	-	-	-	-
Health		3 804	6 284	6 284	148	1 036	2 618	(1 582)	-60%	6 284
Economic and environmental services		43 625	48 732	48 732	4 214	15 350	20 305	(4 855)	-24%	48 732
Planning and development		16 303	18 231	18 231	2 099	7 934	7 586	338	4%	18 231
Road transport		27 322	30 501	30 501	2 115	7 418	12 709	(5 293)	-42%	30 501
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		293 882	250 311	250 311	19 621	82 322	104 295	(21 974)	-21%	250 311
Energy sources		127 552	140 682	140 682	10 290	56 183	58 609	(2 446)	-4%	140 682
Water management		66 577	56 304	56 304	3 505	11 115	23 460	(12 345)	-53%	56 304
Waste water management		78 958	34 684	34 684	4 120	8 344	14 443	(6 100)	-42%	34 684
Waste management		20 796	18 682	18 682	1 706	6 701	7 784	(1 083)	-14%	18 682
Other		2 551	2 491	2 491	80	1 101	1 038	63	6%	2 491
Total Expenditure - Functional	3	524 808	484 004	484 004	44 707	179 079	201 669	(22 590)	-11%	484 004
Surplus/ (Deficit) for the year		(106 912)	126 983	126 983	(21 314)	55 473	52 801	2 571	5%	126 983

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COUNCIL (10: IE)		162	53	53	1	17	22	(5)	-23.9%	53
Vote 2 - MUNICIPAL MANAGER (11: IE)		--	21	21	--	--	9	(9)	>100.0%	21
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		24 083	3 379	3 379	98	425	1 408	(983)	-69.8%	3 379
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		45 935	35 026	35 026	2 145	17 660	14 594	3 086	21.0%	35 026
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		4 989	7 847	7 847	157	1 865	3 270	(1 405)	-43.0%	7 847
Vote 6 - FINANCIAL SERVICES (16: IE)		65 374	252 495	252 495	2 265	89 395	105 206	(15 811)	-15.0%	252 495
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		151 805	154 445	154 445	8 282	69 530	64 352	5 178	8.0%	154 445
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		125 549	157 701	157 701	10 444	55 680	65 709	(10 049)	-15.3%	157 701
Total Revenue by Vote	2	417 896	610 968	610 968	23 393	234 552	254 570	(20 018)	-7.9%	610 968
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		13 214	12 695	12 695	807	4 656	5 290	(634)	-12.0%	12 695
Vote 2 - MUNICIPAL MANAGER (11: IE)		22 362	21 340	21 340	2 731	9 933	8 892	1 041	11.7%	21 340
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		11 933	33 374	33 374	3 426	13 645	13 906	(261)	-1.9%	33 374
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		46 491	46 011	46 011	4 326	16 898	19 171	(2 273)	-11.9%	46 011
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		13 401	13 494	13 494	1 729	6 182	5 623	559	9.9%	13 494
Vote 6 - FINANCIAL SERVICES (16: IE)		108 782	83 901	83 901	10 545	39 967	34 959	5 008	14.3%	83 901
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		180 821	132 526	132 526	10 853	31 594	55 219	(23 625)	-42.8%	132 526
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		127 505	140 662	140 662	10 290	56 163	58 609	(2 446)	-4.2%	140 662
Total Expenditure by Vote	2	524 508	484 004	484 004	44 707	179 037	201 669	(22 631)	-11.2%	484 004
Surplus/ (Deficit) for the year	2	(106 612)	126 964	126 964	(21 314)	55 515	52 902	2 613	4.9%	126 964

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2020/21		Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		36 899	50 291	50 291	(350)	38 560	20 955	17 605	84%
Service charges - electricity revenue		110 902	154 947	154 947	10 444	55 860	64 561	(8 901)	-14%
Service charges - water revenue		37 872	46 335	46 335	3 240	19 122	19 306	(184)	-1%
Service charges - sanitation revenue		25 260	34 523	34 523	1 571	15 606	14 384	1 222	8%
Service charges - refuse revenue		30 473	32 145	32 145	2 111	17 140	13 394	3 747	28%
Rental of facilities and equipment		811	1 049	1 049	71	818	437	380	87%
Interest earned - external investments		189	1 500	1 500	53	112	625	(513)	-82%
Interest earned - outstanding debtors		5 156	4 891	4 891	489	2 291	2 079	212	10%
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		80	35	35	0	23	15	8	55%
Licences and permits		1 108	1 854	1 854	87	319	772	(453)	-58%
Agency services		2 197	4 082	4 082	70	1 521	1 701	(180)	-11%
Transfers and subsidies		122 764	112 741	112 741	745	45 615	46 978	(1 360)	-3%
Other revenue		7 317	94 910	94 910	2 101	4 143	39 546	(35 403)	-90%
Gains		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		381 066	539 403	539 403	20 634	200 931	224 752	(23 821)	-11%
Expenditure By Type									
Employee related costs		166 740	170 287	170 287	20 485	74 654	70 953	3 701	5%
Remuneration of councillors		10 102	9 987	9 987	651	3 906	4 181	(256)	-6%
Debt impairment		45 440	10 146	10 146	-	-	4 228	(4 228)	-100%
Depreciation & asset impairment		56 633	48 094	48 094	-	-	19 206	(19 206)	-100%
Finance charges		22 132	8 428	8 428	1 330	5 487	3 511	1 975	56%
Bulk purchases - electricity		99 082	116 000	116 000	8 204	45 480	48 333	(2 853)	-6%
Inventory consumed		5 018	3 239	3 239	23	1 100	1 349	(249)	-18%
Contracted services		12 324	10 976	10 976	1 516	8 194	4 573	3 621	79%
Transfers and subsidies		18	30	30	-	8	13	(4)	-34%
Other expenditure		107 319	108 817	108 817	12 499	40 251	45 341	(5 090)	-11%
Losses		-	-	-	-	-	-	-	-
Total Expenditure		524 808	484 004	484 004	44 707	179 078	201 659	(22 590)	-11%
Surplus/(Deficit)		(143 742)	55 399	55 399	(24 074)	21 852	23 083	(1 231)	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		36 829	71 584	71 584	2 759	33 621	29 818	3 802	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(106 912)	126 963	126 963	(21 314)	55 473	52 901		126 963
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(106 912)	126 963	126 963	(21 314)	55 473	52 901		126 963
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(106 912)	126 963	126 963	(21 314)	55 473	52 901		126 963
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(106 912)	126 963	126 963	(21 314)	55 473	52 901		126 963

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 9 - COUNCL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	18	18	18	(0)	-1%	43
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	850	850	-	12	354	(342)	-97%	850
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	20 380	1 509	4 324	8 492	(4 168)	-49%	20 380
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	950	950	3	759	398	363	92%	950
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	61 698	61 698	1 300	17 971	25 707	(7 735)	-30%	61 698
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	2 980	-	-	1 242	(1 242)	-100%	2 980
Total Capital single-year expenditure	4	-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898
Total Capital Expenditure		-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration		-	1 843	1 843	21	789	788	21	3%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	3	771	750	21	3%	1 800
Internal audit		-	43	43	18	18	18	(0)	-1%	43
Community and public safety		-	8 980	8 980	1 509	2 463	3 742	(1 278)	-34%	8 980
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	1 509	2 463	3 742	(1 278)	-34%	8 980
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	76 076	76 076	1 300	19 832	31 698	(11 866)	-37%	76 076
Energy sources		-	2 980	2 980	-	-	1 242	(1 242)	-100%	2 980
Water management		-	50 120	50 120	1 300	14 394	20 883	(6 480)	-31%	50 120
Waste water management		-	11 576	11 576	-	3 578	4 823	(1 246)	-26%	11 576
Waste management		-	11 400	11 400	-	1 861	4 750	(2 889)	-61%	11 400
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898
Funded by:										
National Government		-	70 196	70 196	2 809	21 534	29 248	(7 714)	-26%	70 196
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial / Departmental Agencies, Households, Non-profit Institutions, Private Sector, Public Sector, Other Sector)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 196	70 196	2 809	21 534	29 248	(7 714)	-26%	70 196
Borrowing	6	-	14 860	14 860	-	-	6 192	(6 192)	-100%	14 860
Internally generated funds		-	1 843	1 843	21	1 549	768	782	102%	1 843
Total Capital Funding		-	86 898	86 898	2 829	23 084	36 208	(13 124)	-36%	86 898

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 678	71 468	71 468	(51)	71 468
Call investment deposits		956	2 057	2 057	4 575	2 057
Consumer debtors		120 933	22 568	22 568	205 779	22 568
Other debtors		(94 639)	4 936	4 936	(162 953)	4 936
Current portion of long-term receivables		—	—	—	—	—
Inventory		4 813	4 200	4 200	5 282	4 200
Total current assets		33 741	105 229	105 229	52 632	105 229
Non current assets						
Long-term receivables		744	—	—	854	—
Investments		—	—	—	—	—
Investment property		26 215	69 035	69 035	66 298	69 035
Investments in Associate		—	—	—	—	—
Property, plant and equipment		1 182 033	1 102 407	1 102 407	1 205 022	1 102 407
Biological		—	—	—	—	—
Intangible		31	31	31	9	31
Other non-current assets		11 098	11 266	11 266	11 098	11 266
Total non current assets		1 220 121	1 182 740	1 182 740	1 283 281	1 182 740
TOTAL ASSETS		1 253 862	1 287 968	1 287 968	1 335 912	1 287 968
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	—	—	—	—
Consumer deposits		3 577	3 455	3 455	3 708	3 455
Trade and other payables		342 822	178 285	178 285	333 917	178 285
Provisions		8 875	19 504	19 504	8 380	19 504
Total current liabilities		355 274	201 244	201 244	346 005	201 244
Non current liabilities						
Borrowing		10 241	11 755	11 755	5 704	11 755
Provisions		65 806	64 999	64 999	65 806	64 999
Total non current liabilities		76 047	76 754	76 754	71 510	76 754
TOTAL LIABILITIES		431 321	277 998	277 998	417 515	277 998
NET ASSETS	2	822 541	1 009 970	1 009 970	918 397	1 009 970
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		803 678	1 058 845	1 058 845	697 067	1 058 845
Reserves		13 042	2 533	2 533	13 042	2 533
TOTAL COMMUNITY WEALTH/EQUITY	2	816 720	1 061 378	1 061 378	710 109	1 061 378

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	47 776	47 776	1 627	(16 101)	19 907	(36 008)	-181%	47 776
Service charges		-	254 115	254 115	(1 645)	(3 901)	105 881	(109 782)	-104%	254 115
Other revenue		-	97 185	97 185	1 304	1 391	2 925	(1 534)	-52%	97 185
Transfers and Subsidies - Operational		-	112 741	112 741	(15 720)	(46 612)	46 976	(93 588)	-199%	112 741
Transfers and Subsidies - Capital		-	71 564	71 564	682	1 472	29 818	(28 346)	-95%	71 564
Interest		-	1 500	1 500	-	-	-	-	-	1 500
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(179 662)	(419 307)	(303 307)	(22 001)	(83 832)	128 919	212 751	165%	(303 307)
Finance charges		-	(8 428)	-	-	-	-	-	-	-
Transfers and Grants		(1 327)	(30)	(30)	-	-	13	13	100%	(30)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(180 969)	157 118	281 546	(35 753)	(147 583)	334 439	482 023	144%	281 546
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(86 898)	(86 898)	-	-	-	-	-	(86 898)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(86 898)	(86 898)	-	-	-	-	-	(86 898)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(3 577)	(3 455)	(3 455)	12	(131)	(1 439)	1 308	-91%	(3 455)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 577)	(3 455)	(3 455)	12	(131)	(1 439)	(1 308)	91%	(3 455)
NET INCREASE/ (DECREASE) IN CASH HELD		(184 566)	66 765	191 193	(35 741)	(147 715)	333 000			191 193
Cash/cash equivalents at beginning:		2 595	72 497	72 497	(2 574)	3 938	205 508			72 497
Cash/cash equivalents at monthly/year end:		(181 970)	139 263	263 690	(143 779)	538 508				263 690