



THE MUNICIPAL MANAGER
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Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

REPORT

FEBRUARY 2022

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st February 2022 and ending 28th February 2022.

The consolidated statement assesses the in-year financial performance of the municipality against the original budget revenue and expenditure. The assessment of the in-year financial performance will be based on the s71 returns which include capital and operating original budgets as well as debtors, creditors and cash flow that were submitted by the municipality. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP.

The report for this month will include accounting and Reporting as well as Compliance issues.

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 – FEBRUARY 2022

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M08 February

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 %
Financial Performance									
Property rates	36 899	50 291	50 291	1	39 436	33 527	5 909	18%	50 291
Service charges	204 567	287 950	287 950	21 112	185 415	178 633	(13 218)	-7%	287 950
Investment revenue	189	1 500	1 500	28	186	1 000	(814)	-81%	1 500
Transfers and subsidies	122 784	112 741	112 741	486	81 494	75 181	6 333	8%	112 741
Other own revenue	16 668	106 922	106 922	1 438	12 359	71 281	(58 922)	-83%	106 922
Total Revenue (excluding capital transfers and contributions)	381 066	539 403	539 403	23 045	298 880	369 802	(60 713)	-17%	539 403
Employee costs	186 740	170 287	170 287	13 194	117 448	113 525	3 923	3%	170 287
Remuneration of Councillors	10 102	9 987	9 987	744	8 082	6 658	(576)	-9%	9 987
Depreciation & asset impairment	56 633	46 094	46 094	5 065	40 720	30 729	9 991	33%	46 094
Finance charges	22 132	8 428	8 428	1 485	10 408	5 618	4 790	85%	8 428
Inventory consumed and bulk purchases	104 100	119 238	118 588	9 218	71 859	79 382	(7 503)	-9%	118 588
Transfers and subsidies	18	30	30	—	10	20	(10)	-51%	30
Other expenditure	185 083	129 940	130 590	13 477	85 468	86 756	(1 289)	-1%	130 590
Total Expenditure	524 808	484 004	484 004	43 183	331 995	322 670	9 325	3%	484 004
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(143 742)	55 399	55 399	(20 138)	(33 105)	36 833	(70 038)	-190%	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	6 057	50 034	47 709	2 324	5%	71 584
Surplus/(Deficit) after capital transfers & contributions	(106 912)	126 963	126 963	(14 081)	16 928	84 842	(87 714)	-80%	126 963
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(106 912)	126 963	126 963	(14 081)	16 928	84 842	(87 714)	-80%	126 963
Capital expenditure & funds sources									
Capital expenditure	—	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%	86 898
Capital transfers recognised	—	70 196	70 196	2 217	32 104	46 797	(14 693)	-31%	70 196
Borrowing	—	14 860	14 860	—	—	9 907	(9 907)	-100%	14 860
Internally generated funds	—	1 843	1 843	11	2 144	1 228	916	75%	1 843
Total sources of capital funds	—	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%	86 898
Financial position									
Total current assets	33 741	105 229	105 229	—	64 849	—	—	—	105 229
Total non current assets	1 222 187	1 182 740	1 182 740	—	1 100 518	—	—	—	1 182 740
Total current liabilities	357 340	201 244	201 244	—	370 035	—	—	—	201 244
Total non current liabilities	78 047	76 754	76 754	—	68 295	—	—	—	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	(27 011)	18 331	535 103	516 771	97%	281 546
Net cash from (used) investing	—	(86 898)	(86 898)	—	—	—	—	—	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	(3 455)	(21)	(178)	(2 303)	(2 127)	92%	(3 455)
Cash/cash equivalents at the month/year end	(181 970)	139 263	263 690	—	22 115	861 613	839 468	97%	263 690
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	28 720	8 177	6 188	5 156	5 202	5 464	121 881	2 128	182 872
Creditors Age Analysis									
Total Creditors	20 968	14 537	12 949	15 078	20 129	5 580	77 999	201 817	369 024

1.1 Original Budget Performance for the period ending 28th February 2022

Operating Budget performance for the period ending 28 February 2022

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 484 004 243	R 484 004 243	R 43 183 024	R 331 953 033	R 322 669 656,00	R 9 283 377	3%
REVENUE	R 610 967 470	R 610 967 470	R 29 101 721	R 348 923 358	R 407 312 208	R -58 388 850	-14%
SURPLUS (DEFICIT)	R 126 963 227	R 126 963 227	R -14 081 303	R 16 970 325	R 84 642 552	R -67 672 227	-80%

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 (R29.1 million) or 4.7% 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 R39.4 million or 78per 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 R165 million or 61.8 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 R186 thousand or 12.4 per cent of the original budget.
- **Transfers recognised:** The total original budget amounts to R112 million, the year-to-date receipts stands at R81 million or 72 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 5 million or 5 per cent of the original budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R43 million or 8.9 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 implementation of the 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 R117 million or 69 per cent of the original budget.
- **Remuneration of Councillors:** The original budget amounts to R9.9 million, while the expenditure to date amounts to R6 million or 61 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 R40 million or 87 per cent of the original budget.
- **Bulk Purchases:** The original budget amounts to R116 million, while the year-to-date expenditure amounts to R70 million or 60 per cent of the original budget.
- **Other expenditure:** The original budget amounts to R109 million, while the year-to-date expenditure amounts to R69 million or 63 per cent of the original budget.

2. Capital Budget performance for the period ending 28th February 2022.

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2020/21 Audited Outcome	Budget Year 2021/22						
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
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	11	29	28	1	2%
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	410	410	-	274	273	0	0%
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	20 380	754	6 424	13 587	(7 163)	-53%
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	1 390	1 390	-	1 081	927	154	17%
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	61 696	61 696	1 463	26 441	41 131	(14 689)	-36%
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	2 980	-	-	1 987	(1 987)	-100%
Total Capital single-year expenditure	4	-	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%
Total Capital Expenditure		-	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>		-	1 843	1 843	11	1 383	1 228	155	13%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	-	1 355	1 200	155	13%
Internal audit		-	43	43	11	29	28	1	2%
<i>Community and public safety</i>		-	8 980	8 980	465	3 760	5 987	(2 227)	-37%
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	465	3 760	5 987	(2 227)	-37%
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	1 752	29 105	50 717	(21 612)	-43%
Energy sources		-	2 980	2 980	-	-	1 987	(1 987)	-100%
Water management		-	50 120	50 120	1 463	20 379	33 413	(13 035)	-39%
Waste water management		-	11 576	11 576	-	6 063	7 717	(1 655)	-21%
Waste management		-	11 400	11 400	269	2 664	7 800	(4 936)	-65%
<i>Other</i>		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%
Funded by:									
National Government		-	70 196	70 196	2 217	32 104	46 797	(14 693)	-31%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Sector, Public Sector, Urban Areas)		-	-	-	-	-	-	-	-
<i>Transfers recognised - capital</i>		-	70 196	70 196	2 217	32 104	46 797	(14 693)	-31%
Borrowing	6	-	14 860	14 860	-	-	9 907	(9 907)	-100%
Internally generated funds		-	1 843	1 843	11	2 144	1 228	916	75%
Total Capital Funding		-	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%

2.1 Capital Funding Source and Expenditure

Capital Budget performance for the period ending 28 February 2022

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 86 898 300	R 86 898 300	R 2 227 973	R 34 248 663	R 57 932 200	R -23 683 537	-41%

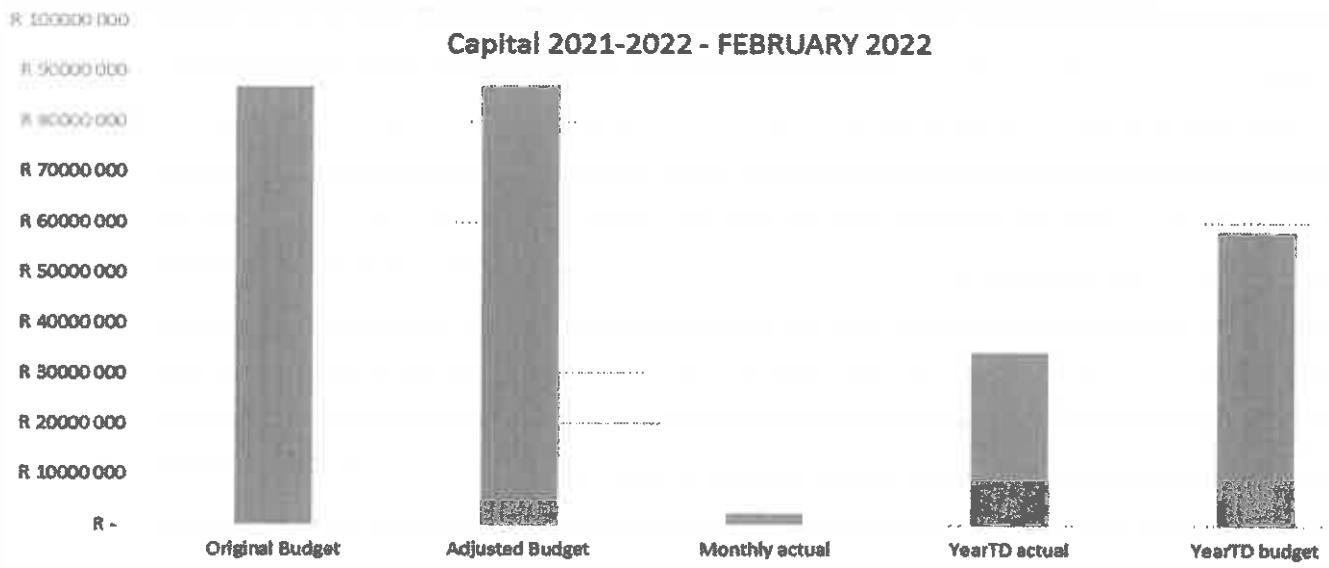
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

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 R1.8 million, while the year to date expenditure amounts to R1.3 million or 72 per cent of the original budget.
- **Community and Public Safety:** reflects total budget of R8.9 million, while the expenditure to date amounts to R3.7 million or 41.5 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 R29 million or 38 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 28th February 2022

Bank Bal,Investment - February 2022	OPENING BALANCE	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 28- 02-2022
CURRENT ACCOUNTS	569 158.79	599 284.63	1 168 443.42
Current Account Baviaans- ABSA	72 512.56	55 303.38	127 815.94
New Current Account Standard Bank	180 448.88	187 269.67	367 716.55
New Motor Reg Account Standard bank	316 199.35	356 711.58	672 910.93
INVESTMENTS	6 897 756	1 421 627	8 319 383
Money Market - Absa	28 670	59	28 729
Investec Bank - Fixed Deposit	2 938	0	2 938
Eskom Deposit Account- Standard Bank	905 196	2 847	908 043
FMG CALL ACCOUNT	2 998	2	3 000
MIG CALL ACCOUNT	3 837 219	3 476 281	7 313 500
Call Account - Standard Bank	2 120 735	-2 057 562	63 174

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 28th February 2022.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for February 2022.

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
February 2022	22 575	18 847	83.49%	99.36%

The collection rate for the month of February was recorded as 83.49% (refer to annexure). Average collection rate for the year to date is 99.36%. Annual rates were levied in July 2021 and were due on 30 September 2021.

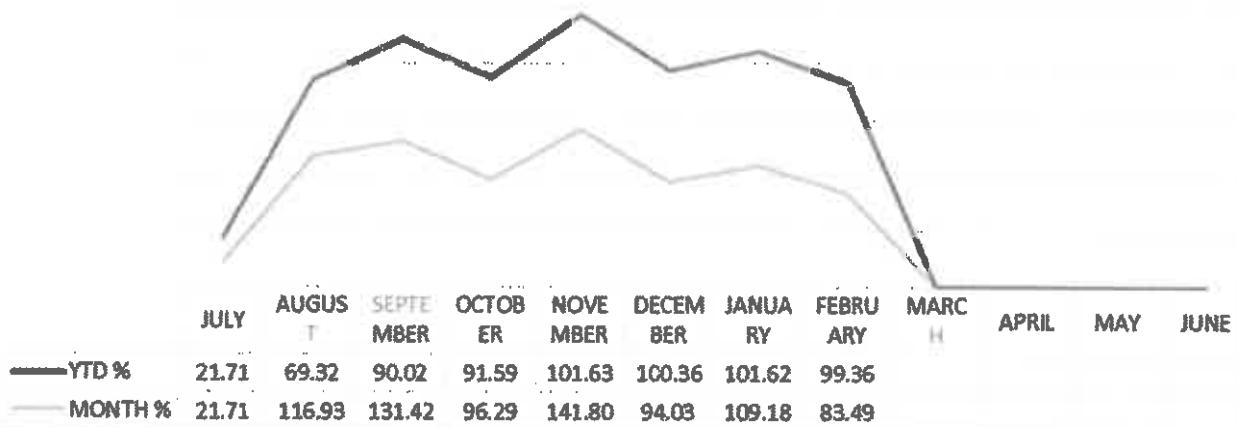
The credit control policy is being implemented and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified.

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

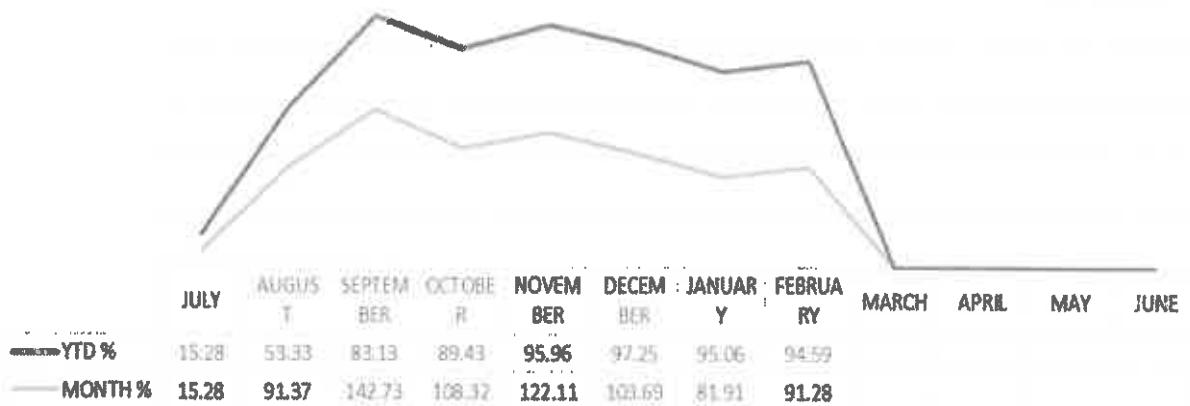
Residents are once more urged to enquire accounts where they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged if the enquiry is considered invalid.

Chart: Average Collection rate

AVERAGE COLLECTION RATE 2021 2022

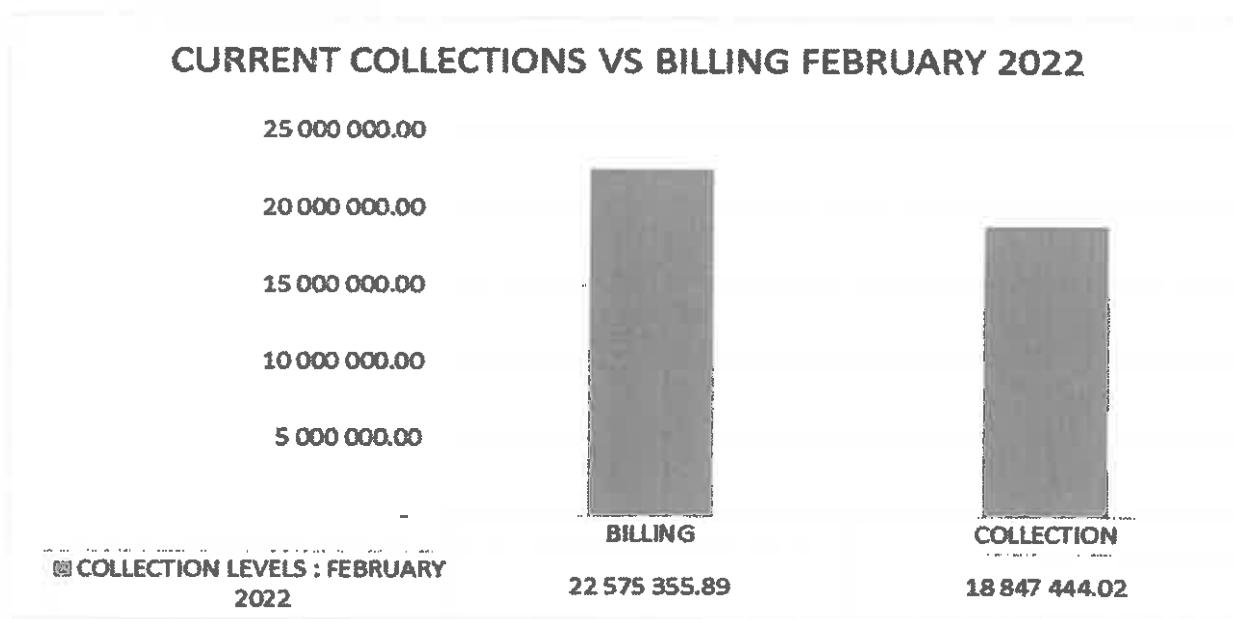


AVERAGE COLLECTION RATE 2020 2021



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

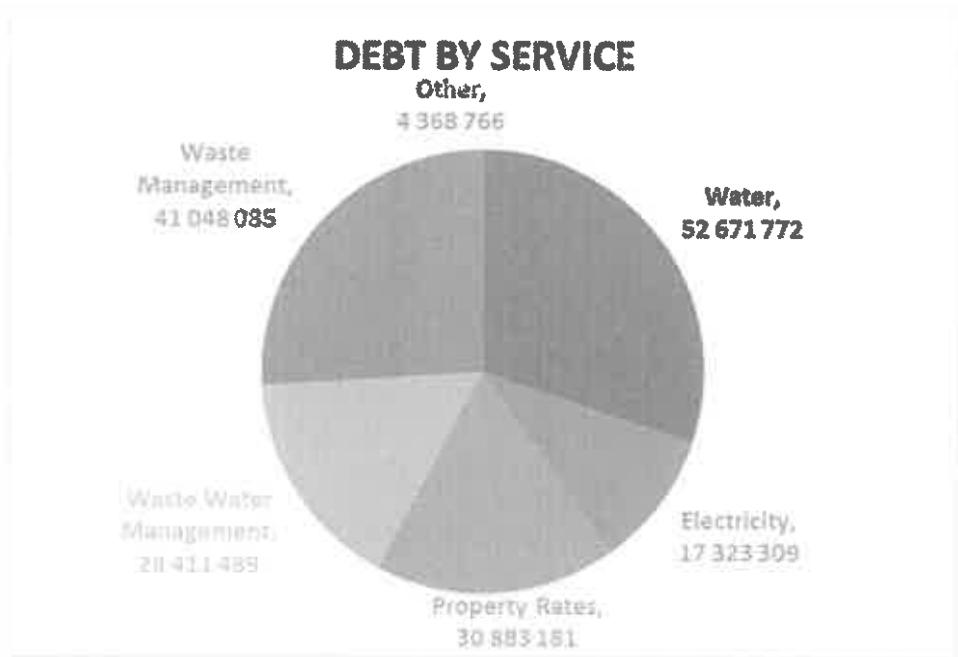


5. Debtors

The total outstanding debtor's book of the municipality as at end of February 2022 amounts to R174 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	3 819 751.25	2 801 625.94	2 288 849.42	1 699 900.21	1 817 899.49	2 323 092.35	2 520 910.02	35 399 743.19	52 671 772.38
	Elec	10 242 055.01	1 370 206.17	710 245.79	506 460.17	383 678.61	300 433.60	306 202.64	3 504 027.15	17 323 309.11
	Rates	1 328 281.71	1 191 351.76	443 290.68	381 994.19	353 218.18	334 971.72	5 973 471.81	20 876 600.84	30 883 180.89
	Sewerage	1 335 086.24	943 302.33	865 080.56	772 586.46	738 282.95	701 371.35	1 228 909.14	21 826 870.29	28 411 489.32
	Refuse	1 709 681.25	1 293 858.97	1 202 466.48	1 131 373.38	1 099 830.55	1 087 826.42	1 654 351.19	31 868 697.25	41 048 085.41
	Other	279 041.60	72 994.01	82 194.85	48 977.90	150 175.29	61 208.10	58 559.29	3 615 620.32	4 368 766.37
	TOTAL	18 713 897.06	7 673 339.18	5 592 127.79	4 541 292.31	4 543 085.07	4 808 899.05	11 742 404.09	117 091 559.04	174 706 603.59

Debtors owing between 0-30 days amounts to R18.7million, 30-60 days constitute R7.6million. Debtors owing over 1 year constitute R117 million or 67 per cent, while the debt over 90 days constitute 142 million or 81 per cent which is alarming and has an adverse effect on cash flow.



Besides property rates, water and waste management remain 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.

6. Creditors

The total accounts payable as at 28th February amounts to R369 million.

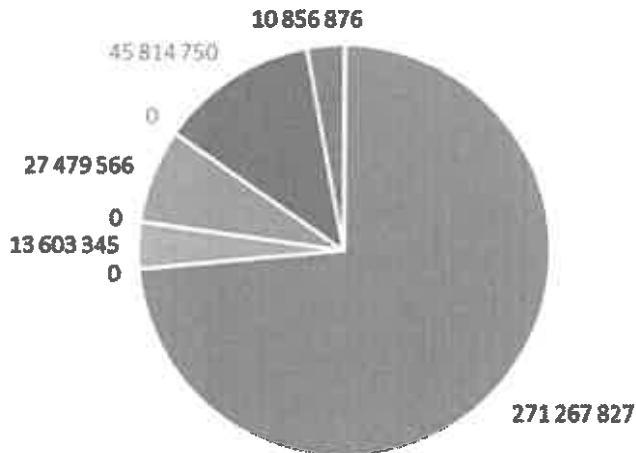
EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2021/22									Total
		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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	11 826	10 785	10 222	10 709	10 981	-	66 492	150 272	271 268	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	1 711	1 051	2 159	152	2 142	1 896	3 879	614	13 603	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	2 211	2 085	2 349	2 259	2 184	(43)	(5 538)	21 980	27 480	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	5 700	340	(1 989)	43	2 907	2 708	13 872	22 433	46 815	
Auditor General	0800	(494)	285	207	1 914	1 934	1 000	(508)	6 518	10 857	
Other	0900	2	-	-	-	-	-	-	-	2	
Total By Customer Type	1000	20 956	14 537	12 849	15 078	20 129	5 580	77 999	201 817	369 024	

Creditors owed between 0-30 days amounts to R20.9 million, 31-60 days amounts to R14.5million, 61-90 days amounts to R12.9million, 91-120 days amounts to R20 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 28 FEBRUARY 2022



- Bulk Electricity
- PAYE deductions
- Pensions / Retirement deductions
- Trade Creditors
- Other
- Bulk Water
- VAT (output less input)
- Loan repayments
- Auditor General

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

Grants received and expenditure on grant funding

Grant @28 February 2022	BUDGET AMOUNT	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 552 000	1 552 000	465 443	1 086 557	29.99%
MIG	28 564 000	23 102 000	18 470 896	4 631 104	79.95%
FMG	3 100 000	3 100 000	2 961 450	138 550	95.53%
WSIG	12 000 000	6 000 000	5 531 038	468 962	92.18%
HEALTH	2 020 000	0	0	0	0.00%
SETA	333 120	47 256	47 256	0	0.00%
FIRE	1 864 000	0	0	0	0.00%
RBIG	31 000 000	14 874 727	14 874 727	0	100.00%
LIBRARY	2 308 000	2 308 000	2 308 000	0	0.00%
EQUITABLE SHARE	99 316 000	74 487 000	74 487 000	0	100.00%
INEP ESKOM	2 248 000	0	0	0	0.00%
DISASTER RELIEF	6 057 000	6 057 000	0	6 057 000	0.00%
TOTAL	190 362 120	131 527 983	119 145 810	12 382 173	90.59%

8. CASH FLOW POSITION AS AT 28th FEBRUARY 2022

Table: Summary of Cash flow position (Primary Bank Account) as at 28th February 2022

CASH BALANCE B/F FROM 1 st FEBRUARY 2022	R569 159
CASH RECEIVED FOR THE PERIOD	R34 073 182
CASH PAYMENTS MADE THE FOR PERIOD	R33 273 898
CASH BALANCE AS AT 31 st JANUARY 2022	R1 368 443

The bank balance ended on a positive balance of R51 368 443.42 as at 28th February 2022.

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 February 2022.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water losses for February were calculated at 29% and losses for January were calculated at 23% and water losses for December were calculated at 30% and November 26%, while the year-to-date average was 26%.

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	345 841	267 769	78 072	23%
Oct-21	346 887	240 459	106 428	31
Nov-21	335 630	247 601	88 029	26
Dec-21	382 907	268 178	114 729	30
Jan-22	386 390	297 954	88 436	23
Feb-22	358 994	253 933	105 061	29
Mar-22				
Apr-22				
May-22				
Jun-22				
Total	2 764 361	2 037 276	727 085	26%

10.1.2 ELECTRICITY LOSSES

Electricity losses for February were calculated at 17.35% and electricity losses for January were calculated at 13.85% and December at 1.77%, while the year-to-date average was 9.17%.

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	6 299 583	6 786 596	487 013	7.18
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	6 376 959	6 491 969	115 010	1.77
Jan-22	6 340 682	7 359 740	1 019 058	13.85
Feb-22	6 112 746	7 396 239	1 283 493	17.35
Mar-22	-	-	-	0.00
Apr-22	-	-	-	0.00
May-22	-	-	-	0.00
Jun-22	-	-	-	0.00
Total	50 077 464.80	55 132 425.00	5 054 960	9.17

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the monthly supply chain management report for the period ending 28th February 2022.

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 28th February 2022.

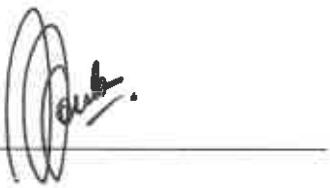
MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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

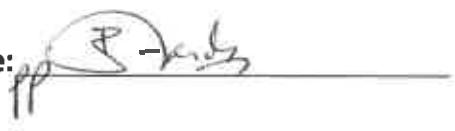
Print Name: (ACFO) Mr Jimmy Joubert

Signature:



Print Name: (MM) Dr Edward Martin Rankwana

Signature:



Date: 14-03-2022

ANNEXURE A

ANNEXURE A

Top 10 Debtors January 2022

Account Name	Account Number	BBF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
ALLIANCE INTERNATIONAL GRAAFF-	11000069000	1107480000	52 425.16	52 425.16	52 425.16	52 038.34	45 681.87	42 803.99	42 803.99	1613 218.02	1953 821.69
MONTIGO PET NUTRITION	16015740114	1601832000	1 118 667.09	531.09	-	-	-	-	-	53.11	1 119 251.29
KAROO CATCH PTY LTD	13019340097	1391263000	60 863.66	67 752.90	44 865.63	58 709.34	66 853.81	74 697.95	37 115.60	537 310.44	948 169.33
SOUTH AFRICAN NATIONAL PARKS	15039880000	1503908000	6 001.37	6 001.37	6 001.37	6 001.37	6 001.37	6 001.37	6 001.37	670 156.15	712 165.74
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	5 672.97	5 672.97	5 672.97	5 672.97	5 672.97	5 672.97	5 672.97	637 720.28	677 431.07
ROADS AND PUBLIC WORKS	71016203910	7102039000	-	-	-	-	-	-	447 688.33	164 799.60	612 487.93
MNR B ROMAN	11008700236	1101814000	15 235.60	22 938.87	15 095.46	15 747.63	13 407.13	8 423.85	29 661.24	786 914.98	907 424.76
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	4 035.02	4 035.02	4 035.02	4 035.02	4 035.02	4 035.02	4 035.02	527 547.49	555 792.63
GERT GREEF TEHUS	71013196203	7101963000	13 262.59	24 252.08	23 805.29	12 258.77	20 960.57	28 211.91	46 173.60	232 668.99	401 593.90
PROVINCIAL BUILDING EFF 1226	11011830021	1101226000	186 193.48	98 663.20	95 406.49	60 122.67	-	-	-	42 167.77	398 218.07
	142 357.04	282 272.66	247 307.39	214 586.11	162 612.74	169 847.06	619 132.12	5 128 221.29	8 285 356.41		

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : FEBRUARY 2022

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	108 998.69	1 812 979.41	1663.30
Services			
Billed Electricity	104 988 70.13	7 837 990.86	74.66
Prepaid Electricity	4 607 614.80	4 607 614.80	100.00
Refuse Removal	1 379 402.36	830 650.43	60.22
Sewerage / Sanitation	815 464.88	649 361.34	79.63
Water	3 795 807.15	2 021 131.23	53.25
Other (Specify) e.g			
Housing Rental	683.88	228.32	33.39
Rental of Facilities & Equipment	10 633.41	10 633.41	100.00
Fines	4 750.00	4 750.00	100.00
Licences and permits	133 925.86	133 925.86	100.00
Service connections and reconnections	29 793.36	29 793.36	100.00
Plan approval fees	26 263.51	26 263.51	100.00
Cemetery fees	7 548.23	7 548.23	100.00
Tender receipts	4 908.66	4 908.66	100.00
Library fees	611.75	611.75	100.00
Private works	-	-	0.00
Sundries	402 647.18	121 620.81	30.21
Agency services	746 042.30	746 042.30	100.00
Interest earned - external investments	1 389.74	1 389.74	100.00
	22 575 355.89	18 847 444.02	83.49

ANNEXURE A

INVESTMENTS RECONCILIATION: FEBRUARY 2022

FUND	ACCOUNT NUMBER	INSTITUTION	Balance b/f	Interest Received - statements/	Deposits	Withdrawals -	Bank Charges	Balance per bank statements	Balance per Promun @28 February 2022	Difference=K
			01/02/2022	statements						
MONEY MARKET	9257114251 ABSA BANK	629889415100	28 670.45	109.02	0.00	0.00	50.00	26 729.48	26 729.48	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	588476692/006 STANDARD BANK	629889418600	905 195.64	2 847.03	0.00	0.00	0.00	908 042.67	908 042.67	0.00
FMG CALL ACCOUNT	588476692/003 STANDARD BANK	629889418200	2 997.54	2.18	0.00	0.00	0.00	2 999.72	2 999.72	0.00
WIG CALL ACCOUNT	588476692/002 STANDARD BANK	629889418100	3 837 719.14	17 117.61	6 057 000.00	2 597 816.90	0.00	7 313 499.85	7 313 499.85	0.00
CALL ACCOUNT STANDARD BANK - OPEN 6 DECEMBER 2019	588476692/004 STANDARD BANK	629889418500	2 120 735.20	6 438.46	5 820 000.00	7 884 000.00	0.00	63 173.66	63 173.66	0.00
TOTAL			6 897 755.95	26 514.31	11 877 000.00	10 481 836.90	50.00	8 319 383.36	8 319 383.36	0.00

ANNEXURE A

G. VOTE NUMBER	G. VOTE DESCRIPTION	M-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	YTD TOTALS	ADJUSTED YTD BUDGET	ORIGINAL BUDGET AMOUNT
OVERTIME REPORT FEBRUARY 2022												
122410210243	CORPORATE SERVICES: ADMINISTRATION	0	130	1275	23859	22108	9356	39816	36100	16,507	37,765	37,765
16110210243	DIRECTOR : FINANCIAL SERVICES	3277	9339	0	68325	38710	46129	40616	4689	222,525	577,933	577,933
193810210243	ELECTRICITY DISTRIBUTION	0	74997	90249	90027	117077	12256	150277	10574	75177	814,977	814,977
112220210243	MUNICIPAL MANAGER	935	649	757	0	0	0	0	0	0	2,341	6,275
142810210243	FIRE BRIGADE	2447	30875	25255	21042	26761	12331	35389	27558	19,193	325,470	325,470
142820210243	FIRE CACAUJ	0	2566	3556	1223	583	4557	4564	3226	20,480	18,055	18,055
112210210243	OFFICE OF THE MUNICIPAL MANAGER	733	0	0	581	0	0	0	0	0	1,75	28,922
132710210243	PARKS RECREATION GROUNDS	6461	995	6461	8217	5887	5388	6595	64672	177,90	83,345	83,345
183620210243	PUBLIC WORKS: STREETS	4142	2570	6160	14	0	0	0	0	0	15,489	15,489
132750210243	REFUSE REM WASTE MANAGEMENT	23330	79842	84152	93387	60305	65423	144075	87559	69,155	606,303	606,303
183670210243	SEWERAGE	33537	104229	147938	17221	13739	111813	142276	137157	93,70	1,628,998	1,628,998
142910210243	TRAFFIC CONTROL	425	24934	19673	945	1110	784	48658	0	17450	370,221	370,221
183690210243	WATER SERVICE	36088	179715	187814	230440	18254	202239	20684	169100	2,502,589	2,502,589	2,502,589
183610210243	TOWN PLANNING,BUILDING REGULATIONS	0	4832	4617	3686	0	0	0	3810	16,954	10,000	10,000
112290210243	MUNICIPAL MANAGER	0	0	0	0	0	0	0	0	0	20,000	20,000
132770210243	AIRPORT	0	0	0	0	0	0	507	3569	8623	0	0
GRAND TOTAL.		14,757	525,840	589,215	670,814	650,550	568,812	833,574	77341	4,760,904	7,045,417	7,045,418

ANNEXURE A:

ITEM	ADJUSTMENT										YTD TOTALS	YTD BUDGET
	ORG BUDGET	BUDGET	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	JAN-22	FEB-22		
ALLOWANCE - HOUSING SUBSIDY	640,800	640,800	47,997	47,601	46,636	46,636	32,082	32,082	32,176	32,176	322,465	477,200
ALLOWANCE - TRAVELLING ALLOW	2,417,751	2,417,751	246,619	258,375	262,766	263,424	266,047	281,143	291,761	283,409	2,153,544	1,611,834
BARGAINING COUNCIL: Senior Management	238	238	31	21	31	31	31	31	31	31	23	159
BONUSES	8,913,337	8,913,337	20,405	34,018	36,759	43,695	716,198	1,401,864	0	8,747	8,706,339	5,942,225
CONTRIBUTIONS - MEDICAL AID FED	6,632,166	6,632,166	560,827	562,218	571,223	563,404	534,677	557,911	575,460	573,407	4,499,177	4,421,444
CONTRIBUTIONS - PENSION FUND	19,816,491	19,816,491	1,567,381	1,559,628	1,545,877	1,613,365	1,611,940	1,627,759	1,621,733	1,621,221	12,789,103	13,210,994
INSURANCE-GROUP LIFE	17,500	17,500	1,600	2,161	2,161	2,237	2,237	2,237	2,237	2,237	17,105	11,667
INSURANCE-UIF	904,048	904,048	69,882	69,622	68,198	70,788	72,747	74,501	69,733	68,789	563,849	639,365
LEV - BARGAINING[IND] COUNCIL	62,503	62,503	5,109	5,078	5,088	5,047	5,016	5,057	5,016	5,016	40,423	41,669
OVERTIME	7,046,419	7,046,419	144,757	525,840	589,215	670,814	650,550	568,812	882,573	727,341	4,760,903	4,697,613
SALARIES & WAGES	121,399,113	121,399,113	9,320,753	10,333,62	9,836,027	11,320,173	9,877,418	11,334,004	9,729,938	9,615,521	81,561,469	80,932,742
SALARIES: Senior Management - Basic salary	2,254,774	2,254,774	355,604	162,355	244,061	255,051	255,051	255,051	255,051	255,051	2,037,776	1,588,183
W/L GRANT EXP: OFFICE MANAGEMENT	127,500	127,500	0	0	0	0	0	0	0	0	0	85,000
W/L GRANT EXP: SECRETARIAT	31,875	31,875	0	0	0	0	0	0	0	0	0	21,250
ALLOWANCE COUNCILORS	12,750	12,750	1,000	1,000	1,000	1,000	1,000	1,000	0	0	6,000	8,500
REMAUNERATION OF COUNCILORS	9,987,337	9,987,337	821,004	801,315	801,123	831,372	650,877	739,325	697,615	744,104	6,081,735	6,639,225
Grand Total	180,274,602	180,274,602	13,163,159	14,592,853	14,000,115	15,687,047	21,136,124	16,879,777	14,152,869	13,987,677	123,529,637	120,183,068

ANNEXURE A

REPAIRS AND MAINTENANCE FEBRUARY 2022

VOTE NUMBER	LEDGER DESCRIPTION	ADJUSTMENT		YTD BUDGET						YTD TOTALS	
		ORG BUDGET	BUDGET	JUL-21	AUG-21	Sep-21	OCT-21	Nov-21	Dec-21	JAN-22	FEB-22
9/201-3-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	363 112	363 112	0	0	0	0	0	0	0	0
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	140 520	140 520	69 793	0	37 790	0	1 704	55 129	110 258	274 674
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	19 265	19 265	0	0	0	0	0	0	0	0
9/286-3-3	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	7 233	7 233	0	0	0	0	0	0	0	0
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	22 719	22 719	0	3 198	0	1 876	6 565	0	0	11 634
9/216-3L-33	MATERIALS, STORES REQUIREMENT	8 770	8 770	0	1 619 60	647 83	1 231 31	0 00	712 88	0 00	0
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	9 747	9 747	0	0	0	0	0	0	0	252
9/218-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 400	80 400	0	1 721	0	0	0	0	0	1 721
9/218-2-2	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 600	97 600	0	4 889	4 889	0	0	0	0	9 777
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	4 000	4 000	0	0	0	0	0	0	0	1 342
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 000	80 000	0	0	0	13 079	0	0	0	13 079
9/222-4-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	100 000	100 000	0	0	0	0	0	0	0	4 900
9/222-5-9	REPAIRS - FENCING	10 000	10 000	0	0	0	1 190	0	0	0	0
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 000 000	1 000 000	172 904	0	1 130	0	5 440	0	1 696	60 131
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	309 340	309 340	0	0	21 048	22 188	0	0	13 040	12 487
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	140 000	140 000	0	0	0	0	0	0	0	70 505
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	24 634	24 634	0	318	9 702	0	1 261	0	0	2 600
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	0	0	18 882	0	0	6 259	14 78	0
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	210 595	210 595	0	0	330	0	0	0	0	0
9/236-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	20 000	20 000	0	0	0	0	0	0	0	0
9/235-3-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	8 020	8 020	0	0	0	0	0	0	0	0
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	794 071	794 071	0	73	15 327	5 578	12 291	36 431	58 313	80 179
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 745 000	4 745 000	14 842	0	306	7 910	4 384	43 944	90 380	1 590 982
9/237-4-5	REPAIRS - KURBING	220 000	220 000	0	0	1 487	1 15	46 527	11 199	6 161	317
9/238-3-7	REPAIRS - STORMWATER CHANNELS	345 000	345 000	0	0	1 986	0	6 808	2 413	1 564	0
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 204 870	1 204 870	45 986	106 081	236 997	129 191	104 274	154 086	144 481	48 285
9/241-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 226 000	1 226 000	0	8 808	2 000	6 818	2 402	2 676	818	1 987
9/241-3-9	RETICULATION NETWORK - SEWERAGE	4 875 000	4 875 000	0	0	1 000 854	0	2 608 696	35 126	1 275 000	0
9/242-4-10	SLUDGE AIR WWWTV AB GRT	826 000	826 000	0	0	0	28 731	346 735	19 151	0	12 751
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	662 000	662 000	0	0	0	0	0	0	0	394 621
9/244-5-9	GENERAL MAINTENANCE	1 564 000	1 564 000	0	6 155	74 893	44 739	49 167	42 292	-2 127	0
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	402 241	402 241	0	0	0	147	0	0	0	147
9/244-7-13	RETICULATION NETWORK - WATER	4 964 000	4 964 000	-20	0	0	27 989	910 660	73 641	24 123	137
9/244-8-14	VALVES AND HYDRANTS	8 091	8 091	0	0	0	0	0	0	0	0
9/246-6-9	ELECTR DISTRIBUTION NETWORK	818 450	818 450	0	0	1 470	33 844	15 353	5 026	8 618	83 381
9/246-89-92	GENERAL MAINTENANCE	850 000	850 000	0	6 657	1 078	136 146	14 625	1 731	0	97 971
9/246-11-16	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 244	97 244	0	14 322	0	0	0	0	0	225 713
9/246-10-15	METERS - CONSUMERS	190 000	190 000	0	0	0	0	0	0	0	0
9/246-66-66	STREET LIGHTS	365 000	365 000	0	0	0	0	0	0	0	0
9/246-11-16	IGG METER REPLACEMENT	28 971	28 971	0	0	0	0	0	0	0	0
9/239-24	REPAIRS: SIDEWALK PAVING SLABS	60 000	60 000	0	0	1 725	6 338	0	0	0	0
9/246-10-1	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	0	135	183	26 752	0	0	0	12 660
9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	150 000	150 000	0	14 125	1 661	0	0	171	0	2 608
		27 145 893	27 145 893	233 708	4 162 055	446 641	1 750 038	2 110 453	10 893 784	18 097 262	

ANNEXURE A
DETAIL OF OTHER REVENUE - FEBRUARY 2022

	Original Budget	Adjustment Budget	YTD Totals	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22
Rental of facilities and equipment	1 049 391	1 049 391	992 639	233 605	61 029	53 821	398 316	70 962	50 356	45 618	78 931
Interest earned outstanding debtors	4 990 640	4 990 640	3 797 843	431 312	441 125	437 573	492 003	489 440	495 178	504 348	506 865
Fines, penalties and forfeits	35 179	35 179	46 900	12 600	7 550	1 550	700	370	10 680	8 700	4 750
Licences and permits	1 853 954	1 853 954	557 314	33 723	63 150	81 188	54 789	86 546	54 355	70 020	113 544
Agency services	4 082 018	4 082 018	1 675 627	486 682	681 967	216 858	66 193	69 634	-259 661	186 762	227 193
Other Revenue	94 910 365	94 910 365	5 290 142	419 035	571 069	539 126	508 791	2 106 586	297 559	341 327	506 651
TOTAL	106 921 547	106 921 547	12 360 466	1 616 957	1 825 880	1 330 116	1 520 792	2 823 537	648 466	1 156 775	1 437 933
OTHER REVENUE											
DESCRIPTION	ORIGINAL BUDGET	Adjustment Budget	YTD Totals	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22
ADMIN CHARGES	85 753	85 753	55 012	4 028	10 991	6 497	6 035	5 158	5 158	11 342	5 804
ADMISSION FEE	1 122	1 122	0	0	0	0	0	0	0	0	0
BUILDING PLAN FEES	404 718	404 718	132 022	2 992	16 141	3 595	31 195	12 489	16 814	22 534	26 264
BULK CONTRIBUTIONS	111 049	111 049	0	0	0	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	267 121	267 121	170 105	24 449	20 914	20 946	20 991	20 247	21 084	20 827	20 647
FIRE BRIGADE FEES	7 113	7 113	1 091	0	110	130	101	380	0	239	130
GRAVE PLOTS	87 094	87 094	54 976	5 451	10 221	8 617	6 407	3 585	2 960	10 187	7 548
INSURANCE REFUND	0	0	12 214	1 527	1 527	1 527	1 527	1 527	1 527	1 527	1 527
SALE OF ASSETS	89 116 249	89 116 249	1 617 898	0	0	0	0	1 690 662	-72 764	0	0
LANDING FEES	85 120	85 120	55 390	4 798	2 508	7 040	14 873	3 685	3 615	11 473	7 398
LIBRARY FEES	47 839	47 839	3 227	0	161	454	950	534	332	183	612
POSTERS	5 947	5 947	397	0	0	0	0	397	0	0	0
SALES AVGAS	303 637	303 637	110	0	0	0	0	0	0	110	0
SALES PARAFFIN	4 758	4 758	0	0	0	0	0	0	0	0	0
SIGNAGE INCOME	2 163	2 163	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	92 125	92 125	21 344	1 414	6 330	968	7 337	976	693	1 154	2 472
SURPLUS CASH	8 651	8 651	7 425	328	1 421	88	2 127	2 577	501	27	356
TOURISM FEES BAVIANS	20 780	20 780	0	0	0	0	0	0	0	0	0
POUND FEES AND SALES: GRF RNT	381	381	0	0	0	0	0	0	0	0	0
TENDER DOCUMENT	103 900	103 900	35 604	12 551	2 804	11 974	3 367	0	0	0	4 909
SURCHARGE ON SERV	1 544 851	1 544 851	1 051 193	145 967	223 360	147 808	103 317	115 133	116 617	70 422	128 570
SURCHARGE - WATER	1 948 595	1 948 595	1 843 755	193 595	218 556	308 369	283 808	219 607	189 275	157 485	273 059
VALUATION CERTIFICATES	268 841	268 841	227 107	22 838	53 850	21 112	26 756	29 630	11 749	33 817	27 356
WORK DONE FOR PVT PERSONS	392 558	392 558	4 657	2 483	2 174	0	0	0	0	0	0
	94 910 365	94 910 365	5 293 527	422 420	571 069	539 126	508 791	2 106 586	297 559	341 327	506 651

ANNEXURE A:

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

Feb-22

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	11 826 294	10 765 368	10 221 718	238 454 447	0	0	0	0	0 271 267 827
Bulk Water	0	0	0	0	0	0	0	0	0 0
PAYE deductions	1 711 075	1 051 164	2 159 162	8 681 944	0	0	0	0	0 13 603 345
VAT (output less input)	0	0	0	0	0	0	0	0	0 0
Pensions / Retirement deductions	2 210 894	2 094 669	2 349 411	20 824 492	0	0	0	0	0 27 479 566
Loan repayments	0	0	0	0	0	0	0	0	0 0
Trade Creditors	5 699 814	340 298	-1 988 898	41 763 536	0	0	0	0	0 45 814 750
Auditor General	-494 288	285 492	207 131	10 858 541	0	0	0	0	0 10 856 876
Other	1 820	0	0	0	0	0	0	0	0 1 820
Total	20 955 709	14 536 991	12 948 524	320 582 960	0	0	0	0	0 369 024 184
ESKOM	22 591 662	0	20 931 172	227 744 993	0	0	0	0	0 271 267 827
CONSOLIDATED RETIREMENT FUND	1 204 565	1 138 557	1 339 248	10 012 458	0	0	0	0	0 13 694 827
SARS PAYE	1 711 075	1 051 164	2 159 162	8 681 944	0	0	0	0	0 13 603 346
AUDITOR GENERAL	-494 288	285 492	207 131	10 858 541	0	0	0	0	0 10 856 876
BETAALMEESTERGENERAAL	0	0	0	10 684 848	0	0	0	0	0 10 684 848
POWER VACUUM AND HIGH PRE	0	0	9 750	9 088 314	0	0	0	0	0 9 098 064
SALA PENSION	557 352	507 035	561 086	6 361 653	0	0	0	0	0 7 987 125
DIE ONTVANGER VAN INKOMST	951 615	-2 427 801	-1 206 630	9 307 556	0	0	0	0	0 6 624 741
SALGA	-130 000	-260 000	-1 200 000	7 607 374	0	0	0	0	0 6 017 374
NATIONAL FUND FOR MUNICIPAL WORKERS	320 540	320 540	320 540	3 650 350	0	0	0	0	0 4 611 970
Total	26 712 522	614 987	23 121 459	303 998 031	0	0	0	0	0 354 446 999

ANNEXURE B



RE : MONTHLY SCM REPORT: FEBRUARY 2022

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 key positions of SCM Manager and 2 SCM Practitioners have been appointed. However, SCM still has a shortage in staff and requires at least 3 additional officials. These would be a Contract management officer and 2 Supply Chain Management officials. The finalization of the advertising of these positions is much needed for long term stability within the department, for clear functions and reporting lines.

Order Processing

The electronic order process is ongoing. The capturing of requisitions by the PA's in the respective departments has started being consistent now, however, the requisitions are not all being authorised 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.

The Municipality is currently working with the system provider R-Data to integrate CSD on Promun, for it to be more easily accessible.

Contracts on the Contract Register

A new contract register has been procured from the supplier for a period of 5 years.

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

- Telkom/Business Connexion

Contracts that have been extended

- Sky Metro – Photocopiers
- Sky Metro - Vehicles

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are satisfied.

Procurement for February 2022

Purchases processed for FEBRUARY 2022 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 FEBRUARY MONTH".

ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 2 216 670.19	4
C - Contracts	R 5 998 374.27	18
D - Deviations	R 1 720 474.08	14
N - None of the above	R 22 510 393.82	80
P - Petty cash	R 69 519.25	63
R - Invitation to quote	R 80 130.50	2
S - Subsistence & travel	R 137 290.94	84
T - Tenders	R 113 712.50	1

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 1 978 386.93 inclusive of all costs. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE FEBRUARY 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					
ID / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
BEY-SCM 287	Supply and delivery of stores cationic spray and anionic stable grade bitumen.	Diphororo Consulting	R 69 690.00	18/02/2022	Own Resources
BEY-SCM 291	Supply and delivery of hand gloves leather.	James North	R 22 459.50	23/02/2022	Own Resources
BEY-SCM 292	Supply and delivery of paraffin and oil.	Servipix 72 cc	R 198 210.32	23/02/2022	Own Resources
BEY-SCM 293	Supply and delivery of cement.	Servipix 72 cc	R 62 502.50	23/02/2022	Own Resources
BEY-SCM 294	Supply and delivery of photocopy paper.	Servipix 72 cc	R 148 999.75	23/02/2022	Own Resources

PENDING TENDERS FOR THE PERIOD			
TENDER	DESCRIPTION	STATUS	FUNDING
BEY-SCM 288	Supply and delivery of electrical equipment.	Cancelled. To be readvertised.	Own Resources
BEY-SCM 289	Supply and delivery of cleaning	Cancelled.	Own Resources

	material stores.	To be readvertised.	
BEY-SCM 290	Supply and delivery of water boots.	Cancelled. To be readvertised.	Own Resources
BEY-SCM 295	Hiring of TLB and 10 cube tipper truck.	Readvertised.	Own Resources
BEY-SCM 296	Hiring of D6 bulldozer.	Readvertised.	Own Resources
BEY-SCM 297	Hiring of TLB and tipper truck.	Advertised. <u>(Closed 18 February 2022)</u>	Own Resources
BEY-SCM 298	Bulldozer and tipper truck.	Advertised. <u>(Closed 18 February 2022)</u>	Own Resources
08/2022	Supply of fuel and oil for Steytlerville over a period of 3 years.	Advertised. <u>(Closing 22 March 2022)</u>	Own Resources
09/2022	Supply of fuel and oil for Aberdeen over a period of 3 years.	Advertised. <u>(Closing 22 March 2022)</u>	Own Resources
10/2022	Supply of fuel and oil for Graaff-Reinet over a period of 3 years.	Advertised. <u>(Closing 22 March 2022)</u>	Own Resources
11/2022	Multiyear project: over a period of 3 years. Water / wastewater treatment hach reagents including supplying, maintenance, service, and calibration of hach instruments.	Advertised. <u>(Closing 22 March 2022)</u>	Own Resources
14/2022	Provision of a technical voice solution for a period of 3 years.	Advertised. <u>(Closing 22 March 2022)</u>	Own Resources
15/2022	Rental of photocopiers machines for a period of 2 years.	Advertised. <u>(Closing 29 March 2022)</u>	Own Resources

Tenders/ RFQ's to be cancelled

- BEY-SCM 288 - Supply and delivery of electrical equipment.
Cancelled. To be readvertised.
- BEY-SCM 289 - Supply and delivery of cleaning material stores.
Cancelled. To be readvertised.
- BEY-SCM 290 - Supply and delivery of water boots.
Cancelled. To be readvertised.
- BEY-SCM 295 - Hiring of TLB and 10 cube tipper truck.
Readvertised.
- BEY-SCM 296 - Hiring of D6 bulldozer.
Readvertised.

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, as well as the needs of the department due to the shortage of staff. Therefore, contract management training is required for the Manager and 2 SCM Practitioners.

Compiled by: Z. Khwela

Signature

Reviewed by: R. Jegels (Manager SCM)

Signature

DEVIATIONS FROM 01 FEBRUARY 2022 TO 28 FEBRUARY 2022
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

R 1 570 500,99

paragraph in SSM	Deviation from SSM policy	Amount	Date	Description of goods/services	Date of delivery	Amount	Date	Description of goods/services	Date of delivery
36(1)(a)(iv)	Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy								
36(1)(a)(ii)	Sole provider of goods and/or services/Agents/limited suppliers within area	Bedfontless sportbar R 5 000,-	18/02/2022	Corporate Services	17/02/2022	MM - Dr. E.M Ramkhwana			
				The municipality has appointed new staff and one of their requirement is system training. This requirement was also outline their providation requirements. Retail is the financial information system (FIS) provider; thus only supplier to offer training on it.	D/753	Finance	10/02/2022	MM - Dr. E.M Ramkhwana	
	R-Data	R 25 765,-	15/02/2022	Lemis Mandi	09/02/2022	Community services	09/02/2022	MM - Dr. E.M Ramkhwana	
	Louds Netwks	R 18 765,-	10/02/2022	A special council meeting of Dr Beyers Naude local municipality is scheduled for the 22 February 2022 and in terms of standing rules and orders of council, members of the public are allowed to attend the proceedings. Due to the current state affairs of the municipality. It is anticipated that a number of members of the public might have an interest in attending the proceedings	D/754	Corporate services	23/02/2022	MM - Dr. E.M Ramkhwana	
36(1)(a)(iii)	Announcement of special events or limited time promotional offers	Bedfontless sportbar R 5 000,-	23/02/2022	The herald is the only newspaper that has the media reach for the intended audience in our district, it has a wide range of customers. D/752		Finance	14/02/2022	MM - Dr. E.M Ramkhwana	
36(1)(a)(v)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	so Blackstar group							

Complaints	R 3 270,00	16/02/2022	Formal postal bag and box of the municipality.-There is only one post office and we cannot change the postal address of the municipality from time to time [1] Licence fees D/754	Corporate services/ Records and Archives	15/02/2022 MM - Dr. E.M Ramkappa
Post Office	R 3 270,00	16/02/2022	Supply of 3 x 10 000m³ Ginch liquid ring super stock vacuum trucks for November 2021 providing emergency services for sewer surging and vacuum of sewer spillages, blockages and sewage pump stations ref: / QL0000025, DJ759	Infrastructure services	21/02/2022 MM - Dr. E.M Ramkappa
Astaphumele's trading pollution control	R 1 466 250,00	18/02/2022	The SAIGA national conference is the only conference held every five years and are attended by senior decision makers in municipalities made up of mayors, speakers, municipal managers and chief financial officers D/722	Finance	22/02/2022 BTO SCM
SALGA	R 16 000,00	23/02/2022	(Original tender advert placed in the herald/craan need to be placed in the same newspaper as the original tender advert D/265		23/02/2022 MM - Dr. E.M Ramkappa
Blackstar @nop	R 2 649,60	23/02/2022	Supply and installation of a set of [1] and realignment of rack motor. We also need gate remotes for instances when keypad is out of order. DJ749	Finance	02/02/2022 Acting MM - Mr. B. Arends
Embee installations	R 2 990,00	04/02/2022			

Advertisements by Municipality				
Competititve	R 3	16/02/2022	A formal tender process was followed for the second time but only one quote was received again. As per supply chain policy it is a requirement for a validation request to be attached in such case reference for advert is : BEYSCM -293. D/763	Stores
Service 72 cc	R 62 502.	23/02/2022	A formal tender process was followed for the second time but only one quote was received again. As per supply chain policy it is a requirement for a validation request to be attached in such case reference for advert is : BEYSCM -294. D/761.	Stores
Service 72 cc	R 148 999,75	23/02/2022	A formal tender process was followed for the second time but only one quote was received again. As per supply chain policy it is a requirement for a validation request to be attached in such case reference for advert is : BEYSCM -292. D/762.	Stores
Service 72 cc	R 198	23/02/2022		
Quotations that were advertised or edited, but were unable to obtain three (3) quotations.				

ANNEXURE C

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M08 February

Description	Audited Outcome	Budget Year 2021/22							
		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	1	39 436	33 527	5 909	18%	50 291
Service charges	204 587	267 950	267 950	21 112	165 415	178 633	(13 218)	-7%	267 950
Investment revenue	169	1 600	1 500	28	186	1 000	(814)	-81%	1 500
Transfers and subsidies	122 764	112 741	112 741	468	81 494	75 181	6 333	8%	112 741
Other own revenue	16 688	106 922	106 922	1 438	12 359	71 281	(58 922)	-83%	106 922
Total Revenue (excluding capital transfers and contributions)	381 086	539 403	539 403	23 045	298 890	359 802	(60 713)	-17%	539 403
Employee costs	166 740	170 287	170 287	13 194	117 448	113 525	3 923	3%	170 287
Remuneration of Councillors	10 102	9 987	9 987	744	8 082	6 658	(576)	-9%	9 987
Depreciation & asset impairment	58 633	46 094	46 094	5 065	40 720	30 729	9 991	33%	46 094
Finance charges	22 132	8 428	8 428	1 485	10 408	5 618	4 790	85%	8 428
Inventory consumed and bulk purchases	104 100	119 238	118 588	9 218	71 859	79 362	(7 503)	-9%	118 588
Transfers and subsidies	18	30	30	-	10	20	(10)	-51%	30
Other expenditure	165 083	129 940	130 590	13 477	85 468	86 756	(1 289)	-1%	130 590
Total Expenditure	524 808	484 004	484 004	43 183	331 995	322 670	9 325	3%	484 004
Surplus/(Deficit)	(143 742)	55 399	55 399	(20 138)	(33 105)	36 833	(70 038)	-190%	55 399
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
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	(14 081)	16 928	84 842	(67 714)	-80%	126 963
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	(106 912)	126 963	126 963	(14 081)	16 928	84 842	(67 714)	-80%	126 963
Capital expenditure & funds sources									
Capital expenditure	-	86 898	86 898	2 228	34 249	57 832	(23 684)	-41%	86 898
Capital transfers recognised	-	70 198	70 198	2 217	32 104	46 797	(14 693)	-31%	70 198
Borrowing	-	14 860	14 860	-	-	9 907	(9 907)	-100%	14 860
Internally generated funds	-	1 843	1 843	11	2 144	1 228	916	75%	1 843
Total sources of capital funds	-	86 898	86 898	2 228	34 249	57 832	(23 684)	-41%	86 898
Financial position									
Total current assets	33 741	105 229	106 229	-	64 849	-	-	-	105 229
Total non current assets	1 222 187	1 182 740	1 182 740	-	1 100 518	-	-	-	1 182 740
Total current liabilities	357 340	201 244	201 244	-	370 035	-	-	-	201 244
Total non current liabilities	76 047	76 754	76 754	-	88 295	-	-	-	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	(27 011)	18 331	535 103	516 771	97%	281 546
Net cash from (used) investing	-	(86 898)	(86 898)	-	-	-	-	-	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	(3 455)	(21)	(176)	(2 303)	(2 127)	92%	(3 455)
Cash/cash equivalents at the month/year end	(181 870)	139 283	263 690	-	22 115	861 613	839 498	97%	263 690
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days+ 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	28 720	8 177	6 166	5 156	5 202	5 484	121 861	2 128	182 872
Creditors Age Analysis									
Total Creditors	20 956	14 537	12 949	15 078	20 129	5 560	77 999	201 817	389 024

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Financial Performance (Functional Classification) - M03 February										
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	1									
Revenue - Functional										
<i>Governance and administration</i>		76 000	253 502	253 502	1 022	126 454	169 001	(42 548)	-25%	253 502
Executive and council		6 734	53	53	2	27	36	(8)	-24%	53
Finance and administration		69 266	253 448	253 448	1 020	126 426	168 986	(42 539)	-25%	253 448
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 397	6 784	6 784	65	2 969	4 523	(1 554)	-34%	6 784
Community and social services		14 419	2 512	2 512	11	2 404	1 675	729	44%	2 512
Sport and recreation		57	95	95	6	40	63	(24)	-38%	95
Public safety		1 908	2 148	2 148	48	524	1 432	(908)	-63%	2 148
Housing		4	9	9	-	1	8	(5)	-80%	9
Health		1 010	2 020	2 020	-	-	1 347	(1 347)	-100%	2 020
<i>Economic and environmental services</i>		30 492	36 499	36 499	838	27 089	24 333	2 736	11%	36 499
Planning and development		1 858	1 959	1 959	492	1 684	1 306	378	29%	1 859
Road transport		28 634	34 540	34 540	346	25 385	23 027	2 358	10%	34 540
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		293 950	313 768	313 768	27 189	192 376	209 179	(16 802)	-8%	313 768
Energy sources		125 549	157 701	157 701	13 282	90 245	105 134	(14 890)	-14%	157 701
Water management		81 950	89 371	89 371	10 129	58 152	59 581	(1 429)	-2%	89 371
Waste water management		42 089	34 550	34 550	1 599	20 407	23 034	(2 626)	-11%	34 550
Waste management		44 382	32 145	32 145	2 159	23 572	21 430	2 142	10%	32 145
Other	4	57	414	414	7	56	276	(221)	-80%	414
Total Revenue - Functional	2	417 896	610 967	610 967	29 102	348 923	407 312	(56 388)	-14%	610 967
Expenditure - Functional										
<i>Governance and administration</i>		147 827	144 625	145 275	12 722	109 920	96 547	13 374	14%	145 275
Executive and council		27 126	29 445	29 445	2 052	19 536	19 630	(94)	0%	29 445
Finance and administration		119 529	114 229	114 879	10 600	89 716	76 283	13 434	18%	114 879
Internal audit		972	951	951	70	668	634	34	5%	951
<i>Community and public safety</i>		37 122	37 845	37 195	3 732	25 827	25 100	726	3%	37 195
Community and social services		5 837	6 102	6 102	408	3 942	4 068	(126)	-3%	6 102
Sport and recreation		20 296	18 046	18 046	2 359	14 560	12 031	2 530	21%	18 046
Public safety		7 185	7 413	7 413	672	5 492	4 942	550	11%	7 413
Housing		-	-	-	-	-	-	-	-	-
Health		3 804	6 284	5 634	293	1 632	4 059	(2 228)	-55%	5 634
<i>Economic and environmental services</i>		43 625	48 732	47 732	4 983	31 386	31 488	(101)	0%	47 732
Planning and development		18 303	18 231	18 231	1 227	11 802	12 154	(352)	-3%	18 231
Road transport		27 322	30 501	29 501	3 757	19 584	19 334	250	1%	29 501
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		293 882	250 311	251 311	20 970	182 584	167 874	(5 289)	-3%	251 311
Energy sources		127 552	140 682	140 682	11 435	89 129	93 774	(4 845)	-5%	140 682
Water management		66 577	56 304	56 304	5 460	37 485	37 536	(51)	0%	56 304
Waste water management		78 958	34 684	35 684	2 169	22 521	24 109	(1 588)	-7%	35 684
Waste management		20 796	18 682	18 682	1 908	13 449	12 454	995	8%	18 682
Other		2 551	2 491	2 491	776	2 277	1 061	816	37%	2 491
Total Expenditure - Functional	3	524 808	484 004	484 004	43 183	331 995	322 670	9 325	3%	484 004
Surplus/ (Deficit) for the year		(106 912)	126 963	126 963	(14 081)	16 928	84 642	(67 714)	-80%	126 963

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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										
Vote 1 - COUNCIL (10: IE)	1	162	53	53	2	27	36	(8)	-23.7%	53
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	21	21	-	-	14	(14)	-100.0%	21
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		24 083	3 379	3 379	31	2 812	2 253	559	24.8%	3 379
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		45 935	35 026	35 026	2 228	24 247	23 351	896	3.8%	35 026
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		4 989	7 847	7 847	346	2 282	5 232	(2 950)	-56.4%	7 847
Vote 6 - FINANCIAL SERVICES (16: IE)		65 374	252 495	252 495	993	125 964	168 330	(42 366)	-25.2%	252 495
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		151 805	154 445	154 445	12 220	103 347	102 963	384	0.4%	154 445
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		125 549	157 701	157 701	13 282	90 245	105 134	(14 890)	-14.2%	157 701
Total Revenue by Vote	2	417 896	610 968	610 968	29 102	348 923	407 312	(58 389)	-14.3%	610 968
Expenditure by Vote										
Vote 1 - COUNCIL (10: IE)	1	13 214	12 695	12 695	886	7 252	8 463	(1 211)	-14.3%	12 695
Vote 2 - MUNICIPAL MANAGER (11: IE)		18 580	21 094	20 894	1 798	15 427	13 863	1 564	11.3%	20 894
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		13 121	33 384	33 584	2 657	24 018	22 456	1 563	7.0%	33 584
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		49 014	46 143	46 143	5 227	31 911	30 762	1 149	3.7%	46 143
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		13 472	13 600	13 600	1 215	10 120	9 067	1 053	11.6%	13 600
Vote 6 - FINANCIAL SERVICES (16: IE)		108 782	83 901	83 901	8 017	67 892	55 934	11 957	21.4%	83 901
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		180 821	132 526	132 526	11 947	86 204	88 351	(2 146)	-2.4%	132 526
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		127 505	140 662	140 662	11 435	89 129	93 774	(4 645)	-5.0%	140 662
Total Expenditure by Vote	2	524 508	484 004	484 004	43 183	331 953	322 670	9 283	2.9%	484 004
Surplus/ (Deficit) for the year	2	(106 612)	126 964	126 964	(14 081)	16 970	84 643	(67 672)	-80.0%	126 964

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast	
R thousands										
Revenue By Source										
Property rates		36 899	50 291	50 291	1	39 496	33 527	5 909	18%	
Service charges - electricity revenue		110 982	154 947	154 947	13 282	90 245	103 298	(13 053)	-13%	
Service charges - water revenue		37 872	46 335	46 335	4 072	31 200	30 890	310	1%	
Service charges - sanitation revenue		25 280	34 523	34 523	1 599	20 398	23 015	(2 617)	-11%	
Service charges - refuse revenue		30 473	32 145	32 145	2 159	23 572	21 430	2 142	10%	
Rental of facilities and equipment		811	1 049	1 049	79	983	700	293	42%	
Interest earned - external investments		169	1 500	1 500	28	186	1 000	(814)	-81%	
Interest earned - outstanding debtors		5 156	4 991	4 991	507	3 798	3 327	471	14%	
Dividends received		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		80	35	35	5	47	23	23	100%	
Licences and permits		1 108	1 854	1 854	114	557	1 236	(679)	-55%	
Agency services		2 197	4 082	4 082	227	1 676	2 721	(1 046)	-38%	
Transfers and subsidies		122 764	112 741	112 741	466	81 494	75 161	6 333	8%	
Other revenue		7 317	94 910	94 910	507	5 288	63 274	(57 985)	-92%	
Gains		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		381 088	539 403	539 403	23 045	298 880	359 602	(60 713)	-17%	
Expenditure By Type										
Employee related costs		166 740	170 287	170 287	13 194	117 448	113 525	3 923	3%	
Remuneration of councillors		10 102	9 987	9 987	744	8 082	6 655	(576)	-9%	
Debt impairment		45 440	10 148	10 148	-	-	6 764	(6 764)	-100%	
Depreciation & asset impairment		56 633	46 094	46 094	5 065	40 720	30 728	9 991	33%	
Finance charges		22 132	8 428	8 428	1 485	10 408	5 618	4 790	85%	
Bulk purchases - electricity		99 082	116 000	116 000	9 053	70 320	77 333	(7 013)	-9%	
Inventory consumed		5 018	3 239	2 589	165	1 539	2 029	(490)	-24%	
Contracted services		12 324	10 976	10 976	3 279	15 832	7 318	8 514	116%	
Transfers and subsidies		18	30	30	-	10	20	(10)	-51%	
Other expenditure		107 319	108 817	109 467	10 198	69 636	72 675	(3 038)	-4%	
Losses		-	-	-	-	-	-	-	-	
Total Expenditure		524 808	484 004	484 004	43 183	331 995	322 670	9 325	3%	
Surplus/(Deficit)		(143 742)	55 399	55 399	(20 138)	(33 106)	36 603	(70 038)	(0)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		36 829	71 584	71 584	6 057	50 034	47 708	2 324	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)	126 983	126 983	(14 081)	16 928	84 642		126 983	
Taxation		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		(106 912)	126 983	126 983	(14 081)	16 928	84 642		126 983	
Attributable to minorities		-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		(106 912)	126 983	126 983	(14 081)	16 928	84 642		126 983	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		(106 912)	126 983	126 983	(14 081)	16 928	84 642		126 983	

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2020/21 Audited Outcome	Budget Year 2021/22							
			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>										
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>										
Vote 9 - COUNCIL (30: CS)	-	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)	-	43	43	11	29	28	1	2%	43	
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)	-	410	410	-	274	273	0	0%	410	
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)	-	20 380	20 380	754	6 424	13 587	(7 163)	-53%	20 380	
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)	-	-	-	-	-	-	-	-	-	
Vote 14 - FINANCIAL SERVICES (36: CS)	-	1 390	1 390	-	1 081	927	154	17%	1 390	
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)	-	61 696	61 696	1 463	26 441	41 131	(14 689)	-36%	61 696	
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)	-	2 980	2 980	-	-	1 987	(1 987)	-100%	2 980	
Total Capital single-year expenditure	4	-	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%	86 898
Total Capital Expenditure	-	-	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%	86 898
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration	-	-	1 843	1 843	11	1 383	1 228	155	13%	1 843
Executive and council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	1 800	1 800	-	1 355	1 200	155	13%	1 800
Internal audit	-	-	43	43	11	29	28	1	2%	43
Community and public safety	-	-	8 980	8 980	465	3 760	5 987	(2 227)	-37%	8 980
Community and social services	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	8 980	8 980	465	3 760	5 987	(2 227)	-37%	8 980
Public safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	-	-	-	-	-	-	-	-	-
Planning and development	-	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services	-	-	76 076	76 076	1 752	29 105	50 717	(21 612)	-43%	76 076
Energy sources	-	-	2 980	2 980	-	-	1 987	(1 987)	-100%	2 980
Water management	-	-	50 120	50 120	1 463	20 379	33 413	(13 035)	-39%	50 120
Waste water management	-	-	11 576	11 576	-	6 063	7 717	(1 655)	-21%	11 576
Waste management	-	-	11 400	11 400	289	2 664	7 600	(4 936)	-65%	11 400
Other	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%	86 898
<u>Funded by:</u>										
National Government	-	-	70 196	70 196	2 217	32 104	46 797	(14 693)	-31%	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 Economic Activities)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	70 196	70 196	2 217	32 104	46 797	(14 693)	-31%	70 196
Borrowing	6	-	14 860	14 860	-	-	9 907	(9 907)	-100%	14 860
Internally generated funds	-	-	1 843	1 843	11	2 144	1 228	916	75%	1 843
Total Capital Funding	-	-	86 898	86 898	2 228	34 249	57 932	(23 684)	-41%	86 898

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	1 370	71 468
Call investment deposits		956	2 057	2 057	8 319	2 057
Consumer debtors		120 933	22 568	22 568	141 664	22 568
Other debtors		(94 639)	4 936	4 936	(91 674)	4 936
Current portion of long-term receivables		—	—	—	—	—
Inventory		4 813	4 200	4 200	5 170	4 200
Total current assets		33 741	105 229	105 229	64 849	105 229
Non current assets						
Long-term receivables		744	—	—	(1 193)	—
Investments		—	—	—	—	—
Investment property		26 215	69 035	69 035	27 673	69 035
Investments in Associate		—	—	—	—	—
Property, plant and equipment		1 184 099	1 102 407	1 102 407	1 062 947	1 102 407
Biological		—	—	—	—	—
Intangible		31	31	31	(6)	31
Other non-current assets		11 098	11 266	11 266	11 098	11 266
Total non current assets		1 222 187	1 182 740	1 182 740	1 100 518	1 182 740
TOTAL ASSETS		1 255 928	1 287 968	1 287 968	1 165 367	1 287 968
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	—	—	—	—
Consumer deposits		3 577	3 455	3 455	3 753	3 455
Trade and other payables		344 888	178 285	178 285	359 873	178 285
Provisions		8 875	19 504	19 504	6 410	19 504
Total current liabilities		357 340	201 244	201 244	370 035	201 244
Non current liabilities						
Borrowing		10 241	11 755	11 755	2 489	11 755
Provisions		65 806	64 999	64 999	65 806	64 999
Total non current liabilities		76 047	76 754	76 754	68 295	76 754
TOTAL LIABILITIES		433 387	277 998	277 998	438 331	277 998
NET ASSETS	2	822 541	1 009 970	1 009 970	727 037	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 - M08 February

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	-	(13 685)	31 851	(45 536)	-143%	47 776	
Service charges	-	254 115	254 115	(698)	43 971	169 410	(125 439)	-74%	254 115	
Other revenue	-	97 185	97 185	-	6 245	4 680	1 585	33%	97 185	
Transfers and Subsidies - Operational	-	112 741	112 741	(7 188)	(70 939)	75 181	(146 100)	-194%	112 741	
Transfers and Subsidies - Capital	-	71 564	71 564	-	4 184	47 709	(43 526)	-91%	71 564	
Interest	-	1 500	1 500	-	-	-	-	-	1 500	
Dividends	-	-	-	-	-	-	-	-	-	
Payments										
Suppliers and employees	(179 662)	(419 307)	(303 307)	(19 124)	47 228	206 271	159 043	77%	(303 307)	
Finance charges	-	(8 428)	-	-	-	-	-	-	-	
Transfers and Grants	(1 327)	(30)	(30)	-	1 327	20	(1 307)	-6535%	(30)	
NET CASH FROM/(USED) OPERATING ACTIVITIES	(180 989)	157 118	281 546	(27 011)	18 331	535 103	516 771	97%	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)	(21)	(176)	(2 303)	2 127	-92%	(3 455)	
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 577)	(3 455)	(3 455)	(21)	(176)	(2 303)	(2 127)	-92%	(3 455)	
NET INCREASE/ (DECREASE) IN CASH HELD	(184 566)	88 765	191 193	(27 032)	18 158	532 800			191 193	
Cash/cash equivalents at beginning:	2 595	72 497	72 497	(1 620)	3 959	328 814			72 497	
Cash/cash equivalents at monthly/year end:	(181 970)	139 263	263 690		22 115	861 613			263 690	