



THE MUNICIPAL MANAGER  
DR BEYERS NAUDÉ LOCAL MUNICIPALITY  
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## Dr. Beyers Naudé Local Municipality

# EC101 SECTION 71 REPORT APRIL 2022

## **INTRODUCTION**

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1<sup>st</sup> April 2022 and ending 30<sup>th</sup> April 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
  - i) 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 – APRIL 2022

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M10 April

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	36 899	50 291	50 291	–	39 436	41 909	(2 474)	-6%	50 291
Service charges	204 567	267 950	267 950	25 581	207 684	223 291	(15 607)	-7%	267 950
Investment revenue	169	1 500	1 500	4	234	1 250	(1 016)	-81%	1 500
Transfers and subsidies	122 784	112 741	113 078	–	106 323	94 232	12 092	13%	113 078
Other own revenue	16 668	106 922	106 922	1 134	14 450	89 101	(74 651)	-84%	106 922
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>381 066</b>	<b>536 403</b>	<b>536 740</b>	<b>26 719</b>	<b>368 127</b>	<b>449 784</b>	<b>(81 656)</b>	<b>-18%</b>	<b>539 740</b>
Employee costs	166 740	170 287	176 560	13 040	143 398	147 133	(3 735)	-3%	176 560
Remuneration of Councilors	10 102	9 987	9 987	747	7 584	8 323	(729)	-9%	9 987
Depreciation & asset impairment	56 633	46 094	61 572	5 085	50 851	51 310	(459)	-1%	61 572
Finance charges	22 132	8 428	16 609	1 776	13 923	13 841	81	1%	16 609
Inventory consumed and bulk purchases	104 100	119 238	119 080	7 983	68 083	89 313	(11 230)	-11%	119 080
Transfers and subsidies	18	30	30	3	17	25	(8)	-31%	30
Other expenditure	165 083	129 940	149 027	6 540	100 805	124 111	(23 306)	-19%	149 027
<b>Total Expenditure</b>	<b>524 808</b>	<b>484 004</b>	<b>532 867</b>	<b>35 163</b>	<b>404 671</b>	<b>444 056</b>	<b>(39 385)</b>	<b>-9%</b>	<b>532 867</b>
<b>Surplus/(Deficit)</b>	<b>(143 742)</b>	<b>55 399</b>	<b>6 873</b>	<b>(8 435)</b>	<b>(36 544)</b>	<b>5 728</b>	<b>(42 271)</b>	<b>-738%</b>	<b>6 873</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 829	71 564	67 621	1 795	65 583	56 351	9 243	16%	67 621
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)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(106 912)</b>	<b>126 963</b>	<b>74 494</b>	<b>(6 640)</b>	<b>29 060</b>	<b>62 078</b>	<b>(33 029)</b>	<b>-53%</b>	<b>74 494</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(106 912)</b>	<b>126 963</b>	<b>74 494</b>	<b>(6 640)</b>	<b>29 060</b>	<b>62 078</b>	<b>(33 029)</b>	<b>-53%</b>	<b>74 494</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	66 898	69 445	13 394	50 354	57 871	(7 517)	-13%	69 445
Capital transfers recognised	–	70 198	67 603	13 369	48 141	56 336	(8 194)	-15%	67 603
Borrowing	–	14 860	–	–	–	–	–	–	–
Internally generated funds	–	1 843	1 843	5	2 213	1 535	678	44%	1 843
<b>Total sources of capital funds</b>	–	66 898	69 445	13 394	50 364	57 871	(7 517)	-13%	69 445
<b>Financial position</b>									
Total current assets	33 741	105 229	101 622	–	60 067	–	–	–	101 622
Total non current assets	1 222 187	1 182 740	1 165 287	–	1 106 549	–	–	–	1 165 287
Total current liabilities	367 340	201 244	201 244	–	361 200	–	–	–	201 244
Total non current liabilities	76 047	76 754	76 754	–	66 278	–	–	–	76 754
Community wealth/Equity	816 720	1 061 378	1 040 319	–	710 109	–	–	–	1 040 319
<b>Cash flows</b>									
Net cash from (used) operating	(180 989)	157 118	271 862	(20 960)	(24 315)	226 589	250 884	111%	271 862
Net cash from (used) investing	–	(86 698)	(86 896)	–	–	(72 415)	(72 415)	100%	(86 696)
Net cash from (used) financing	(3 577)	(3 455)	2 602	(13)	(225)	2 189	2 384	110%	2 602
<b>Cash/cash equivalents at the month/year end</b>	<b>(161 970)</b>	<b>139 263</b>	<b>256 477</b>	<b>–</b>	<b>(21 873)</b>	<b>213 731</b>	<b>235 604</b>	<b>110%</b>	<b>256 477</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>161-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	21 060	8 181	6 324	6 124	4 868	1 739	34 120	99 345	181 761
<b>Creditors Age Analysis</b>									
Total Creditors	(4 154)	4 024	16 583	23 409	2 518	14 335	84 021	221 717	362 454

## 1.1 Adjusted Budget Performance for the period ending 30<sup>th</sup> April 2022

### Adjusted Budget performance for the period ending 30 April 2022

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 484 004 243	R 532 866 981	R 35 153 259	R 404 671 043	R 444 055 817.50	R -39 384 775	-9%
REVENUE	R 610 988 185	R 607 361 915	R 28 513 543	R 433 720 772	R 506 134 929.17	R -72 414 157	-14%
SURPLUS (DEFICIT)	R 126 963 942	R 74 494 934	R -6 639 716	R 29 049 729	R 62 079 112	R -33 029 383	-53%

## 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 (R28.5 million) or 4.7% of the total adjusted revenue budget of R607 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 adjustment budget amounts to R267 million, the year-to-date revenue recognition amounts to R207.6 million or 77.7 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 R234 thousand or 15.4 per cent of the adjustment budget. This is a result of the municipality not having the anticipated cash available to invest to earn interest.
- **Transfers recognised:** The total adjustment budget amounts to R113 million, the year-to-date receipts stands at R106 million or 93.8 per cent of the adjustment budget.
- **Other revenue:** The total budget amounts to R 94 million, the year-to-date revenue generated amounts to R 6.1 million or 6.5 per cent of the adjustment budget. This is because of the land sales not having realised yet.

### 1.2.2 Operating Expenditure

Total expenditure for the month amounts to R35 million or 6.6 per cent of the total expenditure budget of R532 million. The following factors should be taken into consideration:

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

*The performances of the individual items are as follows:*

- **Employee Related Costs:** The adjustment budget amounts to R176.5 million, while the expenditure to date amounts to R143.3 million or 81 per cent of the adjustment budget.
- **Remuneration of Councillors:** The original budget amounts to R9.9 million, while the expenditure to date amounts to R7.5 million or 76 per cent of the adjustment budget.
- **Debt Impairment:** The adjustment budget amounts to R10.1 million, while year to date expenditure amounts to R0. The underspending is due to impairment calculation being done at year end.
- **Depreciation:** The adjustment budget amounts to R 62 million, while the year-to-date expenditure amounts to R50 million or 81 per cent of the adjustment budget. See above.
- **Bulk Purchases:** The adjustment budget amounts to R116 million, while the year-to-date expenditure amounts to R86 million or 74 per cent of the adjustment budget.
- **Other expenditure:** The adjustment budget amounts to R119 million, while the year-to-date expenditure amounts to R82 million or 69 per cent of the adjustment budget. The underspending is because of the implementation of the cost containment policy and cash flow constraints.

## 2. Capital Budget performance for the period ending 30<sup>th</sup> April 2022.

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (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)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	-	29	35	(7)	-18%	43
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CS)		-	850	850	-	637	708	(71)	-10%	850
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	12 980	2 044	10 669	10 817	(128)	-1%	12 980
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	1 350	-	-	1 125	(1 125)	-100%	1 350
Vote 14 - FINANCIAL SERVICES (36: CS)		-	950	950	5	787	792	(5)	-1%	950
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	61 696	53 273	11 345	38 213	44 394	(6 181)	-14%	53 273
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	-	<b>66 898</b>	<b>69 445</b>	<b>13 394</b>	<b>50 354</b>	<b>57 671</b>	<b>(7 517)</b>	<b>-13%</b>	<b>69 445</b>
<b>Total Capital Expenditure</b>		-	<b>66 898</b>	<b>69 445</b>	<b>13 394</b>	<b>50 354</b>	<b>57 671</b>	<b>(7 517)</b>	<b>-13%</b>	<b>69 445</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 843	1 843	5	1 452	1 535	(83)	-5%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	5	1 423	1 500	(77)	-5%	1 800
Internal audit		-	43	43	-	29	35	(7)	-18%	43
<b>Community and public safety</b>		-	8 980	10 330	1 158	6 450	8 608	(2 158)	-25%	10 330
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	1 158	6 450	7 483	(1 033)	-14%	8 980
Public safety		-	-	1 350	-	-	1 125	(1 125)	-100%	1 350
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	76 076	57 273	12 233	42 452	47 727	(5 276)	-11%	57 273
Energy sources		-	2 980	-	-	-	-	-	-	-
Water management		-	50 120	43 617	10 078	30 884	36 348	(5 463)	-15%	43 617
Waste water management		-	11 576	9 656	1 267	7 329	8 047	(717)	-9%	9 656
Waste management		-	11 400	4 000	888	4 238	3 333	905	27%	4 000
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	<b>66 898</b>	<b>69 445</b>	<b>13 394</b>	<b>50 354</b>	<b>57 671</b>	<b>(7 517)</b>	<b>-13%</b>	<b>69 445</b>
<b>Funded by:</b>										
National Government		-	70 196	66 253	13 389	48 141	55 211	(7 069)	-13%	66 253
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	1 350	-	-	1 125	(1 125)	-100%	1 350
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Entities, Public Companies, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 196	67 603	13 389	48 141	56 336	(8 194)	-15%	67 603
Borrowing	<b>6</b>	-	14 860	-	-	-	-	-	-	-
Internally generated funds		-	1 843	1 843	5	2 213	1 535	678	44%	1 843
<b>Total Capital Funding</b>		-	<b>66 898</b>	<b>69 445</b>	<b>13 394</b>	<b>50 354</b>	<b>57 671</b>	<b>(7 517)</b>	<b>-13%</b>	<b>69 445</b>

## 2.1 Capital Funding Source and Expenditure

Capital Budget performance for the period ending 30 April 2022							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 86 898 300	R 69 445 300	R 13 394 367	R 50 354 312	R 57 871 083.33	R -7 516 771	-13%

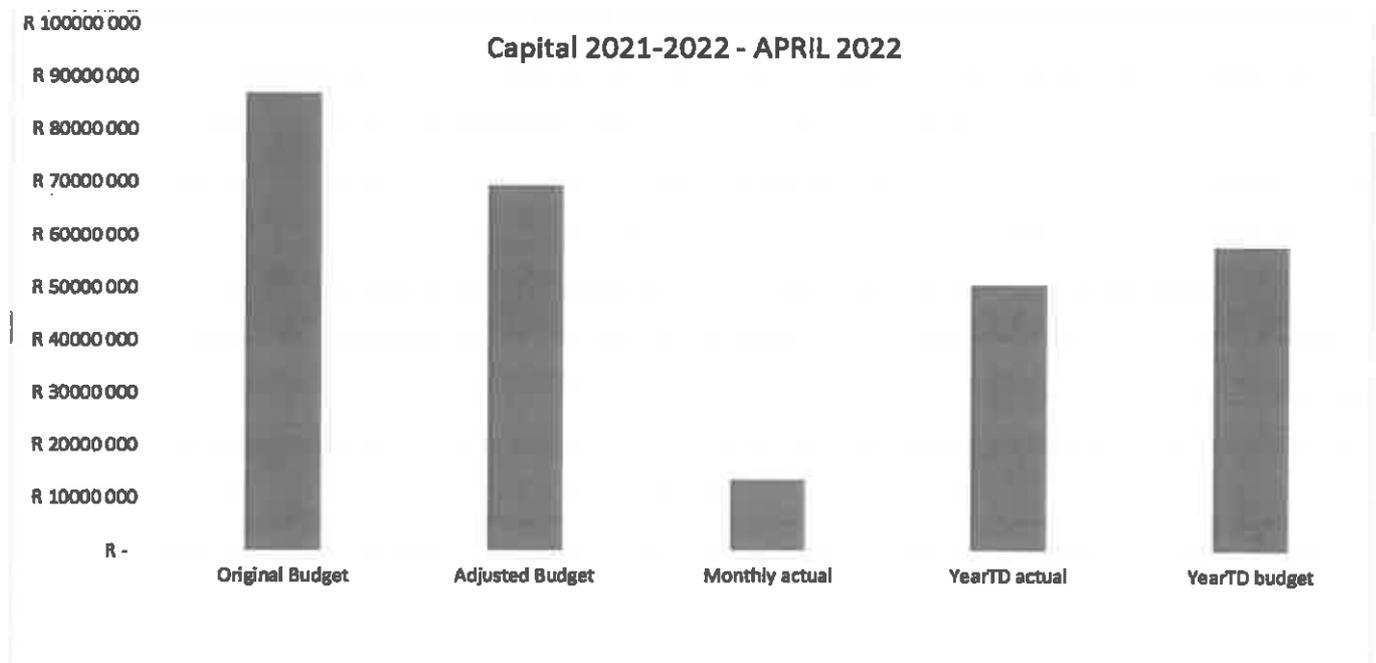
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

### 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 R1.4 million or 78 per cent of the adjustment budget.
- **Community and Public Safety:** reflects total budget of R10.3 million, while the expenditure to date amounts to R6.4 million or 62 per cent of the adjustment budget.
- **Economic and Environmental services:** reflects no budget allocation for this financial period.
- **Trading services:** reflects total adjustment budget of R57 million, while the year to date expenditure amounts to R42 million or 74 per cent of the adjustment budget.



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

Table: Key Treasury Information as at 30<sup>th</sup> April 2022

Bank Bal, Investment - April 2022	OPENING BALANCE	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30-04-2022
<b>CURRENT ACCOUNTS</b>	<b>279 226.15</b>	<b>-167 138.08</b>	<b>112 088.07</b>
Current Account Bavians- ABSA	26 581.73	- 12 269.33	14 312.40
New Current Account Standard Bank	- 160 875.79	223 321.61	62 445.82
New Motor Reg Account Standard bank	413 520.21	- 378 190.36	35 329.85
<b>INVESTMENTS</b>	<b>18 610 968</b>	<b>-13 785 807</b>	<b>4 825 162</b>
Money Market - Absa	28 782	65	28 847
Investec Bank - Fixed Deposit	2 938	0	2 938
Eskom Deposit Account- Standard Bank	911 235	3 221	914 455
FMG CALL ACCOUNT	3 002	3	3 005
MIG CALL ACCOUNT	16 398 003	-13 602 446	2 795 558
Call Account - Standard Bank	1 267 008	-186 649	1 080 359

#### 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 30<sup>th</sup> April 2022.

### 3.3 Borrowings

The municipality does not have borrowings.

## 4. PERFORMANCE ON REVENUE COLLECTION

**Table: Collection Rate for April 2022.**

<b>MONTH</b>	<b>AMOUNTS BILLED</b>	<b>CASH RECEIVED</b>	<b>COLLECTION RATE FOR THE MONTH</b>	<b>AVERAGE COLLECTION RATE YEAR TO DATE</b>
	<b>R'000</b>	<b>R'000</b>		
<b>April 2022</b>	<b>21 720</b>	<b>18 107</b>	<b>83.36%</b>	<b>98.40%</b>

The collection rate for the month of April was recorded as 83.36% (refer to annexure). Average collection rate for the year to date is 98.40%. Annual rates were levied in July 2021 and were due on 30 September 2021.

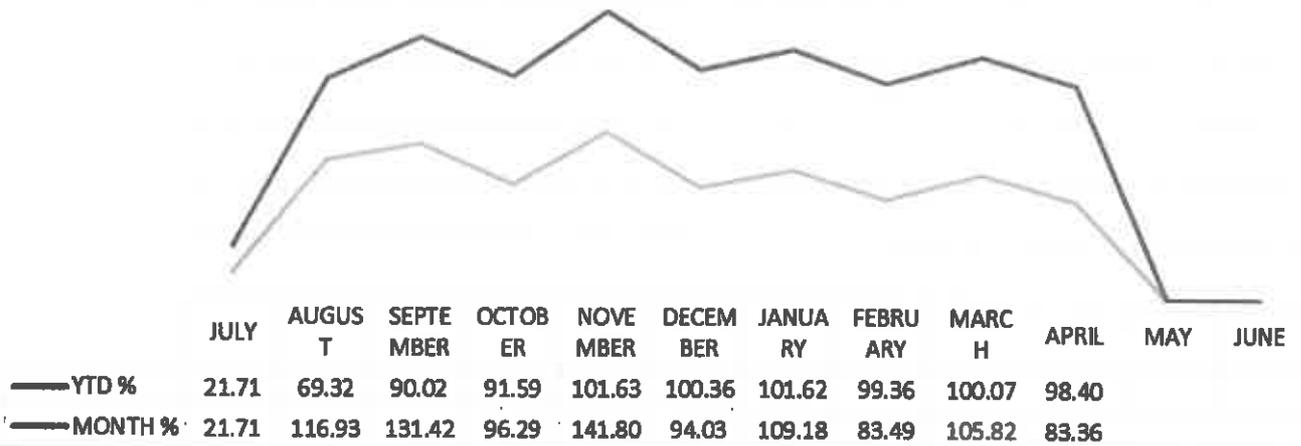
The credit control policy is being implemented and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified.

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

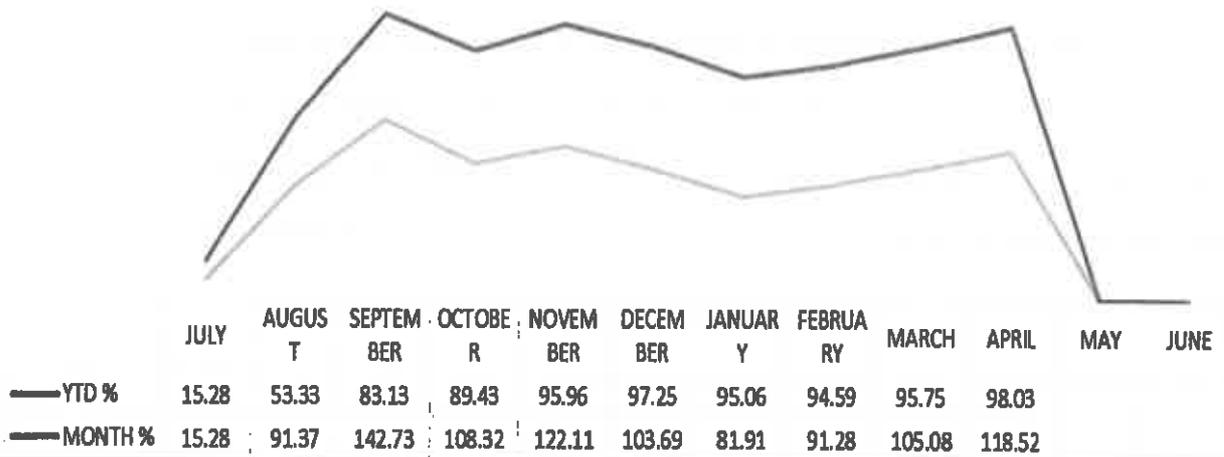
Residents are once more urged to enquire accounts where they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged if the enquiry is considered invalid.

**Chart: Average Collection rate**

**AVERAGE COLLECTION RATE 2021 2022**

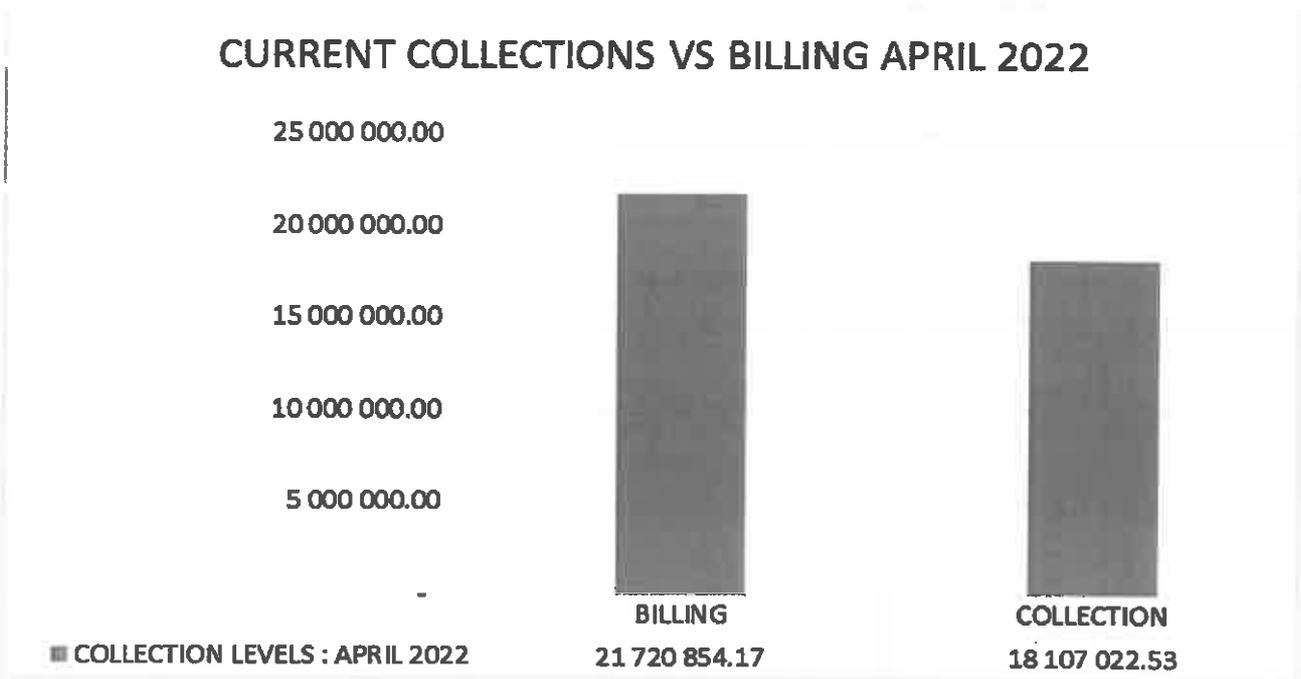


**AVERAGE COLLECTION RATE 2020 2021**



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**

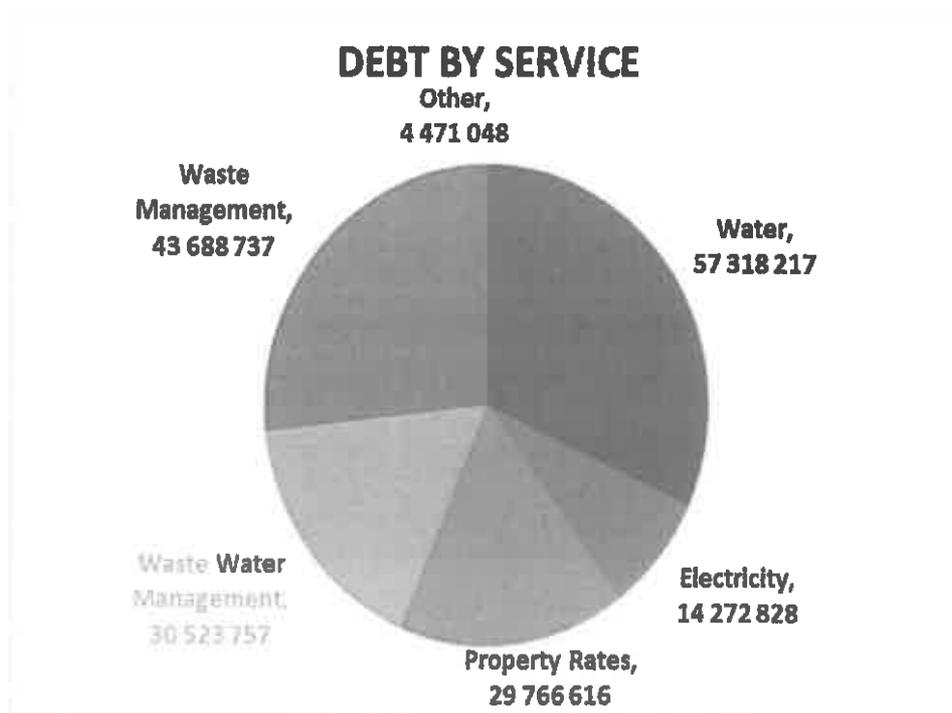


**5. Debtors**

The total outstanding debtor's book of the municipality as at end of April 2022 amounts to R180 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	3 671 207.21	2 774 954.16	2 232 972.11	2 361 472.77	1 980 905.01	756 340.09	871 817.45	42 668 548.65	57 318 217.45
	Elec	6 789 582.80	1 091 080.16	685 061.06	489 816.47	390 378.16	246 819.45	213 889.32	4 366 200.92	14 272 828.34
	Rates	1 334 608.27	533 626.82	658 871.14	778 379.03	294 723.40	127 674.43	127 997.92	25 910 735.19	29 766 616.20
	Sewerage	1 889 593.00	1 520 050.31	850 795.39	813 653.84	712 208.88	188 535.80	182 900.10	24 366 019.52	30 523 756.84
	Refuse	2 347 814.91	1 960 734.22	1 172 541.62	1 113 643.47	960 597.50	252 788.16	245 773.45	35 634 843.33	43 688 736.76
	Other	132 854.63	118 767.40	205 497.68	57 654.76	73 071.62	28 101.22	125 506.77	3 729 593.65	4 471 047.73
	<b>TOTAL</b>	<b>16 165 660.82</b>	<b>7 999 213.07</b>	<b>5 805 739.00</b>	<b>5 614 620.34</b>	<b>4 411 884.67</b>	<b>1 600 259.15</b>	<b>1 767 885.01</b>	<b>136 675 941.26</b>	<b>180 041 203.32</b>

Debtors owing between 0-30 days amounts to R16million, 30-60 days constitute R7.9million. Debtors owing over 1 year constitute R136 million or 76 per cent, while the debt over 90 days constitute 150 million or 83 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.

**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	2 559 850.51	2 191 046.35	1 774 450.57	1 892 322.77	1 683 349.06	541 964.29	667 846.85	38 541 552.18	49 852 382.08
	Elec	1 387 193.75	185 635.10	66 011.57	148 223.08	51 991.32	18 977.21	26 290.05	1 002 767.88	2 887 089.74
	Rates	841 993.75	299 156.76	186 554.45	263 020.22	119 172.23	24 294.83	25 667.88	10 525 242.07	12 285 102.29
	Sewerage	1 568 127.33	1 326 741.31	684 877.88	671 063.72	574 867.38	134 458.68	132 547.40	22 565 467.57	27 653 150.49
	Refuse	2 051 304.07	1 767 427.63	1 000 507.41	953 963.06	810 145.35	160 586.94	158 232.34	31 033 374.40	37 935 551.91
	Other	92 492.88	90 915.48	172 871.96	30 673.77	38 603.44	19 142.19	19 503.16	2 118 739.02	2 582 941.80
	<b>TOTAL</b>		<b>8 495 962.24</b>	<b>5 860 922.63</b>	<b>3 885 272.99</b>	<b>3 959 266.62</b>	<b>3 278 129.19</b>	<b>899 434.14</b>	<b>1 030 087.58</b>	<b>105 787 143.02</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	235 085.68	249 835.14	244 327.66	339 529.35	162 885.95	137 545.05	171 315.59	2 370 232.16	3 910 756.55
	Elec	12 167.80	1 462.12	2 051.75	521.50	252.44	0.00	0.00	-1 448.01	15 007.10
	Rates	8 903.32	5 334.84	4 762.32	5 537.11	4 400.56	3 788.44	3 670.70	93 081.31	129 478.60
	Sewerage	33 374.34	42 339.17	27 277.13	26 870.23	25 572.75	11 736.09	13 393.34	106 077.57	286 640.12
	Refuse	39 878.41	46 561.98	33 033.37	32 376.90	29 613.14	14 008.19	15 343.65	104 244.10	315 059.74
	Other	2 198.08	1 410.35	425.62	384.82	40.74	40.74	40.74	-2 307.19	2 233.90
	<b>TOTAL</b>		<b>331 607.63</b>	<b>346 943.60</b>	<b>311 877.35</b>	<b>405 219.91</b>	<b>222 765.08</b>	<b>167 118.51</b>	<b>203 763.99</b>	<b>2 669 879.94</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	12820.89	5085.24	12782.31	7797.35	7985.97	7973.7	7667.36	405 261.39	467 434.21
	Elec	22 717.21	6 568.43	17 105.10	8 561.93	10 867.95	10 989.17	11 223.74	225 043.92	313 077.45
	Rates	981.48	981.48	981.48	66 080.23	981.48	981.48	992.90	775 542.48	847 523.01
	Sewerage	1 172.48	1 172.48	1 172.48	1 172.48	1 172.48	1 172.48	1 172.48	36 651.69	44 859.05
	Refuse	64 781.85	64 781.85	64 781.85	64 781.85	64 947.82	64 947.82	64 947.82	2 436 572.54	2 890 543.40
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65 000.00	20 321.60
	<b>TOTAL</b>		<b>102 573.91</b>	<b>78 569.48</b>	<b>96 003.22</b>	<b>148 393.84</b>	<b>85 955.70</b>	<b>86 064.65</b>	<b>152 004.30</b>	<b>3 899 393.62</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	96 758.37	846.39	1 032.73	2 058.81	1 195.52	1 315.05	2 521.13	-128 852.87	-23 124.87
	Elec	551 461.92	81 613.13	30 864.43	10 669.70	5 356.98	8 585.89	79 215.59	1 156 628.21	1 924 395.86
	Rates	115 072.80	86 251.04	93 291.03	74 383.93	69 153.86	68 308.18	69 922.74	7 234 252.74	7 810 636.12
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	1 286.38	182.77	1 469.15
	Refuse	165.96	0.00	0.00	0.00	0.00	0.00	0.00	-0.25	165.71
	Other	28.75	0.00	0.00	0.00	0.00	0.00	23 705.98	-71 525.21	-47 790.48
	<b>TOTAL</b>		<b>763 487.80</b>	<b>168 710.56</b>	<b>125 188.19</b>	<b>87 112.44</b>	<b>75 706.37</b>	<b>78 209.12</b>	<b>176 651.82</b>	<b>8 190 685.39</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councilors	Water	7 689.75	1 511.22	1 252.82	425.80	251.84	20.92	0.01	20 303.89	31 456.25
	Elec	4 613.59	591.05	0.00	0.00	0.00	0.00	0.00	59.11	5 263.75
	Rates	222.10	22.39	22.39	22.39	22.39	0.00	0.00	5 485.06	5 796.72
	Sewerage	1 319.04	1 025.92	952.64	952.64	806.08	0.00	0.00	24 752.00	29 808.37
	Refuse	1 991.64	1 397.15	1 161.79	1 132.75	879.91	0.00	0.00	31 183.38	37 746.63
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3 999.30	3 999.30
	<b>TOTAL</b>		<b>15 836.12</b>	<b>4 547.74</b>	<b>3 389.54</b>	<b>2 533.58</b>	<b>1 960.22</b>	<b>20.92</b>	<b>0.01</b>	<b>85 782.74</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	3 180.88	3 264.00	3 286.64	604.09	373.31	356.37	435.79	6 473.70	17 974.77
	Elec	2 274.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 274.13
	Rates	1 347.97	458.97	367.35	334.98	334.98	334.98	334.98	7 337.31	10 851.52
	Sewerage	1 506.51	1 025.92	879.36	732.80	732.80	732.80	732.80	15 658.11	22 001.10
	Refuse	1 687.10	1 161.78	995.81	829.54	829.54	678.14	497.91	2 415.57	9 095.99
	Other	918.95	20.37	1 269.00	1 269.00	1 213.20	1 213.20	1 213.20	27 148.29	34 265.21
	<b>TOTAL</b>		<b>10 915.54</b>	<b>5 931.04</b>	<b>6 798.16</b>	<b>3 770.71</b>	<b>3 484.13</b>	<b>3 315.49</b>	<b>3 214.67</b>	<b>59 082.98</b>

## 6. Creditors

The total accounts payable as at 30<sup>th</sup> April amounts to R362 million.

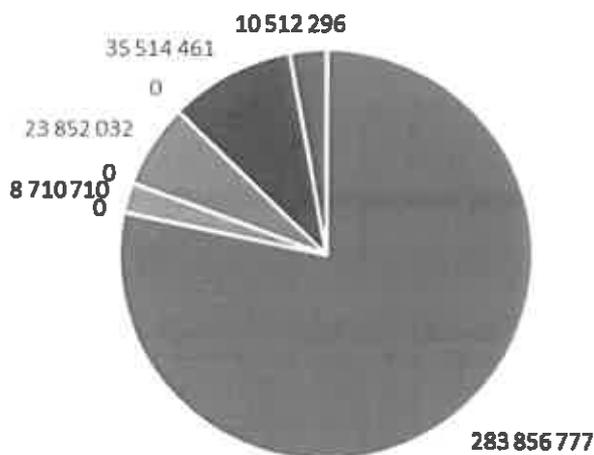
EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	1 777	10 812	22 582	-	10 222	69 447	169 007	263 867
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1 736	(297)	941	1 051	2 159	152	1 883	1 086	8 711
VAT (output less Input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	(4 091)	2 019	2 199	1 874	2 221	2 130	(2 305)	19 804	23 862
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(1 313)	1 020	2 482	(2 393)	(2 069)	(83)	13 124	24 748	35 614
Auditor General	0800	(484)	(494)	150	285	207	1 914	1 873	7 072	10 612
Other	0900	8	-	-	-	-	-	-	-	8
<b>Total By Customer Type</b>	<b>1000</b>	<b>(4 164)</b>	<b>4 024</b>	<b>16 583</b>	<b>23 409</b>	<b>2 518</b>	<b>14 335</b>	<b>84 021</b>	<b>221 717</b>	<b>362 454</b>

Creditors owed between 0-30 days amounts to negative R4 million, 31-60 days amounts to R4 million, 61-90 days amounts to R16.5million, 91-120 days amounts to R23 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 APRIL 2022



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

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

### Grants received and expenditure on grant funding

Grant @ April 2022	ORIGINAL BUDGET AMOUNT	ADJUSTED BUDGET AMOUNT	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 552 000	1 552 000	1 552 000	657 237	894 763	42.35%
MIG	28 564 000	28 564 000	28 564 000	24 965 384	3 598 616	87.40%
FMG	3 100 000	3 100 000	3 100 000	3 240 642	-140 642	104.54%
WSIG	12 000 000	12 000 000	12 000 000	9 307 276	2 692 724	77.56%
HEALTH	2 020 000	2 020 000	0	0	0	0.00%
SETA	333 120	333 120	47 256	47 256	0	100.00%
FIRE	1 864 000	2 201 000	0	0	0	0.00%
RBIG	31 000 000	21 000 000	18 972 496	18 972 496	0	100.00%
LIBRARY	2 308 000	2 308 000	2 308 000	2 308 000	0	0.00%
EQUITABLE SHARE	99 316 000	99 316 000	99 316 000	99 316 000	0	100.00%
INEP ESKOM	2 248 000	2 248 000	0	0	0	0.00%
DISASTER RELIEF	0	6 057 000	6 057 000	5 853 058	203 942	96.63%
<b>TOTAL</b>	<b>184 305 120</b>	<b>180 699 120</b>	<b>171 916 752</b>	<b>164 667 349</b>	<b>7 249 403</b>	<b>95.78%</b>

## 8. CASH FLOW POSITION AS AT 30<sup>th</sup> APRIL 2022

Table: Summary of Cash flow position (Primary Bank Account) as at 30<sup>th</sup> April 2022

CASH BALANCE B/F FROM 1 <sup>st</sup> APRIL 2022	R279 226
CASH RECEIVED FOR THE PERIOD	R64 473 924
CASH PAYMENTS MADE THE FOR PERIOD	R64 641 062
CASH BALANCE AS AT 30 <sup>th</sup> APRIL 2022	R112 088

The bank balance ended on a positive balance of R112 088.07 as at 30<sup>th</sup> April 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 arears 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 April 2022.

## 10. OTHER ANALYSIS

### 10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

#### 10.1.1 WATER LOSSES

Water losses for April were not available at the time of reporting and losses for March were calculated at 30% and losses for February were calculated at 29% and water losses for January were calculated at 23% and December 30%, while the year-to-date average was 34%.

#### **Water Statistics Dr Beyers Naude**

Month	Water pump to Town	Water sold to Town	Loss KI.	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	365 464	254 571	110 893	30
Apr-22				
May-22				
Jun-22				
<b>Total</b>	<b>3 129 825</b>	<b>2 291 847</b>	<b>837 978</b>	<b>34%</b>

#### 10.1.2 ELECTRICITY LOSSES

Electricity losses for April were calculated at -0.71% and electricity losses for March were calculated at 2.98% and February at 4.79%, while the year-to-date average was 6.35%.

#### **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	6 202 924	6 515 059	312 135	4.79
Mar-22	6 183 685	6 373 416	189 731	2.98
Apr-22	6 074 585	6 031 994	-42 591	-0.71
May-22	-	-	-	0.00
Jun-22	-	-	-	0.00
<b>Total</b>	<b>62 425 912.80</b>	<b>66 656 655.00</b>	<b>4 230 742</b>	<b>6.35</b>

**11. SUPPLY CHAIN MANAGEMENT REPORT**

Attached as Annexure B is the monthly Supply Chain Management report for the period ending 30<sup>th</sup> April 2022

**12. C-SCHEDULES**

Attached as Annexure C are the C-Schedules tables for the period ending 30<sup>th</sup> April 2022.

**MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

I, Dr Edward Martin Rankwana Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the Section 71 report (monthly budget statement) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, and that the Section 71 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: \_\_\_\_\_

Date: 2022-05-12

Print Name: (MM) Dr Edward Martin Rankwana



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

Date: 12 - 05 - 2022

## **ANNEXURE A**

**ANNEXURE A**

**Debt by Type**

**Municipality Name:** Dr Beyers Naudé Local Municipality

**Month:** Apr-22

**Provincial Departments**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Snc21)	Water	111 823.69	111 073.34	69 272.81	42 383.13	28 339.17	32 201.12	12 046.85	75 693.29	476 833.40
	Elec	124 856.81	110 366.94	94 446.00	58 573.93	58 875.83	27 490.61	24 043.62	28 214.10	526 867.84
	Rates	0.00	0.00	0.00	95 175.48	0.00	0.00	0.00	52 728.80	147 904.28
	Sewerage	108 320.15	102 750.23	90 584.35	80 109.28	77 701.82	37 963.34	31 367.48	45 340.98	574 137.55
	Refuse	25 906.49	24 577.83	22 886.38	19 491.96	17 003.31	9 261.83	3 485.67	3 370.71	125 994.08
	Other	606.80	0.00	0.00	0.00	0.00	0.00	373.00	0.00	979.80
	<b>TOTAL</b>		<b>371 513.94</b>	<b>348 768.34</b>	<b>271 189.44</b>	<b>295 733.78</b>	<b>181 920.13</b>	<b>106 916.90</b>	<b>71 316.54</b>	<b>205 347.88</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	2 812.14	2 859.16	822.85	734.01	674.78	1 918.11	0.00	0.00	9 821.45
	Elec	1 964.59	43 785.74	106 236.14	70 517.65	93 221.04	106 365.57	0.00	0.00	422 091.23
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>4 776.73</b>	<b>46 644.90</b>	<b>107 059.49</b>	<b>71 251.66</b>	<b>93 895.82</b>	<b>108 284.08</b>	<b>0.00</b>	<b>0.00</b>
		<b>376 290.67</b>	<b>395 413.24</b>	<b>378 248.93</b>	<b>366 985.44</b>	<b>275 815.95</b>	<b>215 200.98</b>	<b>71 316.54</b>	<b>205 347.88</b>	<b>2 284 619.63</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total	
Health	Water	6 658.47	5 428.15	5 631.52	4 911.18	14 546.63	30 357.61	7 550.78	138 038.14	213 122.48	
	Elec	98 202.58	96 919.31	104 120.09	52 861.55	73 420.29	57 801.18	55 389.42	214 312.96	753 026.78	
	Rates	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	46 177.05	46 201.27
	Sewerage	127.45	127.45	127.45	127.45	127.45	127.45	127.45	-4 987.84	-4 095.69	
	Refuse	1 373.45	1 214.40	1 169.20	1 085.71	884.18	699.33	699.33	18 611.89	25 687.49	
	Other	606.80	3 034.00	3 640.80	6 978.20	13 956.40	910.20	8 191.80	38 828.67	76 146.87	
	<b>TOTAL</b>		<b>106 972.21</b>	<b>106 726.77</b>	<b>114 692.52</b>	<b>65 917.55</b>	<b>102 938.41</b>	<b>89 899.23</b>	<b>71 962.24</b>	<b>450 980.27</b>	<b>1 110 089.20</b>

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	788.57	734.47	467.68	582.66	657.51	606.12	614.51	-52 452.00	-48 910.48
	Elec	131 338.02	39 378.25	26 524.71	16 671.87	0.00	0.00	0.00	303.58	214 216.43
	Rates	3 067.18	0.00	0.00	0.00	0.00	0.00	0.00	443 405.04	446 472.22
	Sewerage	127.45	0.00	0.00	0.00	0.00	0.00	0.00	240 667.06	240 794.51
	Refuse	1 226.22	1 081.89	1 081.89	937.56	937.56	937.56	937.56	217 067.82	224 208.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4 015.15	-4 015.15
	<b>TOTAL</b>		<b>136 547.44</b>	<b>41 184.61</b>	<b>28 074.28</b>	<b>18 192.09</b>	<b>1 595.07</b>	<b>1 543.68</b>	<b>1 552.07</b>	<b>844 976.35</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	1 579.19	1 668.02	1 818.55	314.55	1 598.02	1 608.47	1 566.85	-87.57	10 065.88
	Elec	5 881.59	10 392.51	21 908.18	14 972.55	13 186.78	13 207.83	14 938.59	810.65	95 298.68
	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	293.12	293.12	2 431.13	4 482.97
	Refuse	386.82	386.82	386.82	386.82	386.82	386.82	386.82	1 572.07	4 279.81
	Other	3 400.41	3 400.41	3 400.41	3 400.41	3 400.41	3 400.41	3 400.41	17 363.64	41 166.51
	<b>TOTAL</b>		<b>11 541.13</b>	<b>16 140.88</b>	<b>27 807.08</b>	<b>19 367.45</b>	<b>18 865.15</b>	<b>18 896.65</b>	<b>20 585.59</b>	<b>22 089.92</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	59.55	59.55	59.55	0.00	0.00	0.00	0.00	-2 288.78	-2 110.13
	Elec	2.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.46
	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	-1 775.09
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1 913.25
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>62.01</b>	<b>59.55</b>	<b>59.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-5 977.12</b>

Sub total Provincial Departments		631 413.40	595 525.05	548 882.36	470 882.53	399 214.58	325 540.34	305 416.64	1 517 417.30	4 617 872.25
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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	2 559 850.51	2 191 046.35	1 774 450.57	1 892 322.77	1 683 349.06	541 964.29	667 846.35	38 541 552.18	49 852 382.08
	Elec	1 387 193.73	185 635.10	66 011.57	148 223.08	51 991.32	18 977.21	26 290.05	1 002 767.68	2 887 089.74
	Rates	841 993.75	299 156.76	186 554.45	263 020.22	119 172.23	24 294.83	25 667.98	10 525 242.07	12 285 102.29
	Sewerage	1 563 127.30	1 326 741.31	684 877.03	671 063.72	574 867.38	134 458.68	132 547.40	22 565 467.67	27 653 150.49
	Refuse	2 051 304.07	1 767 427.63	1 000 507.41	953 963.06	810 145.76	160 596.94	158 232.64	31 033 374.40	37 935 551.91
	Other	92 492.88	90 915.48	172 871.96	30 673.77	38 603.44	19 142.19	19 503.16	2 118 739.02	2 582 941.90
	<b>TOTAL</b>	<b>8 495 962.24</b>	<b>5 860 922.63</b>	<b>3 885 272.99</b>	<b>3 959 266.62</b>	<b>3 278 129.19</b>	<b>899 434.14</b>	<b>1 030 087.58</b>	<b>105 787 143.02</b>	<b>133 196 218.41</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	235 085.68	249 835.14	244 327.66	339 529.35	162 885.95	137 545.05	171 315.56	2 370 232.16	3 910 756.55
	Elec	12 167.80	1 462.12	2 051.25	521.50	252.44	0.00	0.00	-1 448.01	15 007.10
	Rates	8 903.32	5 334.84	4 762.32	5 537.11	4 400.56	3 788.44	3 670.70	93 081.31	129 478.60
	Sewerage	33 374.34	42 339.17	27 277.13	26 870.23	25 572.25	11 736.09	13 393.34	106 077.57	286 640.12
	Refuse	39 878.41	46 561.98	33 033.37	32 376.90	29 613.14	14 008.19	15 343.65	104 244.10	315 059.74
	Other	2 198.08	1 410.35	425.62	384.82	40.74	40.74	40.74	-2 307.19	2 233.90
	<b>TOTAL</b>	<b>331 607.63</b>	<b>346 943.60</b>	<b>311 877.35</b>	<b>405 219.91</b>	<b>222 765.08</b>	<b>167 118.51</b>	<b>203 763.99</b>	<b>2 669 879.94</b>	<b>4 659 176.01</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	12 920.99	5 085.24	12 762.31	7 797.35	7 985.97	7 973.7	7 887.36	405 261.39	467 434.21
	Elec	22 717.21	6 568.43	17 105.10	8 561.93	10 867.95	10 989.17	11 223.74	225 043.92	313 077.45
	Rates	981.48	981.48	981.48	66 080.23	981.48	981.48	992.90	775 542.48	847 523.01
	Sewerage	1 172.48	1 172.48	1 172.48	1 172.48	1 172.48	1 172.48	1 172.48	36 651.69	44 859.05
	Refuse	64 781.85	64 781.85	64 781.85	64 781.85	64 947.82	64 947.82	64 947.82	2 436 572.54	2 890 543.40
	Other	0.00	0.00	0.00	0.00	0.00	0.00	66 000.00	20 321.60	86 321.60
	<b>TOTAL</b>	<b>102 573.91</b>	<b>78 569.48</b>	<b>96 803.22</b>	<b>148 393.84</b>	<b>85 955.70</b>	<b>86 064.65</b>	<b>152 004.30</b>	<b>3 899 393.52</b>	<b>4 649 758.72</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	96 758.37	846.39	1 032.73	2 058.81	1 195.52	1 315.05	2 521.13	-128 852.87	-23 124.87
	Elec	551 461.92	81 613.13	30 864.43	10 669.70	5 356.99	8 585.89	79 215.59	1 156 628.21	1 924 395.86
	Rates	115 072.80	86 251.04	93 291.03	74 383.93	69 153.86	68 308.18	69 922.74	7 234 252.74	7 810 636.32
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	1 286.38	182.77	1 469.15
	Refuse	165.96	0.00	0.00	0.00	0.00	0.00	0.00	-0.25	165.71
	Other	28.75	0.00	0.00	0.00	0.00	0.00	23 705.98	-71 525.21	-47 790.48
	<b>TOTAL</b>	<b>763 487.80</b>	<b>168 710.56</b>	<b>125 188.19</b>	<b>87 112.44</b>	<b>75 706.37</b>	<b>78 209.12</b>	<b>176 651.82</b>	<b>8 190 685.39</b>	<b>9 665 751.69</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councilors	Water	7 689.75	1 511.22	1 252.82	425.80	251.84	20.93	0.01	20 303.89	31 456.25
	Elec	4 613.59	591.05	0.00	0.00	0.00	0.00	0.00	59.11	5 263.75
	Rates	222.10	22.39	22.19	22.39	22.39	0.00	0.00	5 485.06	5 796.77
	Sewerage	1 319.04	1 025.92	952.64	952.64	806.08	0.00	0.00	24 752.00	29 808.32
	Refuse	1 991.64	1 397.16	1 161.79	1 132.75	879.91	0.00	0.00	31 183.38	37 746.63
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3 999.30	3 999.30
	<b>TOTAL</b>		<b>15 836.12</b>	<b>4 547.74</b>	<b>3 389.64</b>	<b>2 539.58</b>	<b>1 960.22</b>	<b>20.92</b>	<b>0.01</b>	<b>85 782.74</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	3 180.88	3 264.00	3 286.64	604.09	373.31	356.37	435.78	6 473.70	17 974.77
	Elec	2 274.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 274.13
	Rates	1 347.97	458.97	367.35	334.98	334.98	334.98	334.98	7 337.31	10 851.52
	Sewerage	1 506.51	1 025.92	879.36	732.80	732.80	732.80	732.80	15 658.11	22 001.10
	Refuse	1 687.10	1 161.78	995.81	829.84	829.84	678.14	497.91	2 415.57	9 095.99
	Other	918.95	20.37	1 269.00	1 269.00	1 213.20	1 213.20	1 213.20	27 148.29	34 265.21
	<b>TOTAL</b>		<b>10 915.54</b>	<b>5 931.04</b>	<b>6 798.16</b>	<b>3 770.71</b>	<b>3 484.13</b>	<b>3 315.49</b>	<b>3 214.67</b>	<b>59 082.98</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	313 821.41	99 345.25	69 268.84	68 447.64	42 387.41	287.88	109.29	1 323 911.79	1 917 579.51
	Elec	3 958 479.53	420 611.84	205 726.94	108 242.71	77 769.57	3 401.99	2 788.31	1 787 609.74	6 564 630.63
	Rates	322 900.43	105 350.46	263 717.00	176 479.01	67 842.83	0.00	0.00	4 063 166.32	4 999 456.05
	Sewerage	143 288.06	38 125.19	39 941.63	29 254.23	27 857.64	0.00	0.00	1 433 651.44	1 712 118.19
	Refuse	140 894.36	48 279.38	43 715.87	35 996.74	33 202.76	552.78	552.78	1 854 734.77	2 157 928.94
	Other	30 174.76	19 076.59	18 732.09	12 088.80	12 693.23	347.88	347.88	1 564 082.69	1 657 543.92
	<b>TOTAL</b>		<b>4 909 558.55</b>	<b>730 788.71</b>	<b>641 102.37</b>	<b>430 509.13</b>	<b>261 752.94</b>	<b>4 590.53</b>	<b>3 798.26</b>	<b>12 027 156.75</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	318 178.11	102 227.88	54 517.58	1 361.43	36 659.84	185.00	143.18	-29 736.67	484 036.35
	Elec	488 428.84	93 755.74	10 066.15	0.00	5 435.95	0.00	0.00	-48 100.42	549 586.76
	Rates	40 115.78	36 067.42	109 171.66	97 342.22	32 811.61	29 963.06	27 405.16	2 664 317.01	3 037 193.92
	Sewerage	36 937.10	6 449.52	4 690.20	3 077.89	3 077.86	2 051.84	1 979.73	-98 097.97	-39 833.83
	Refuse	18 218.54	3 863.50	2 821.33	2 710.28	1 767.00	718.75	689.27	-66 390.42	-35 601.75
	Other	2 427.20	910.20	5 157.80	2 859.76	3 164.20	3 046.60	2 730.60	16 957.99	37 254.35
	<b>TOTAL</b>		<b>904 305.57</b>	<b>243 274.26</b>	<b>186 424.72</b>	<b>107 351.58</b>	<b>82 916.46</b>	<b>35 965.25</b>	<b>32 947.94</b>	<b>2 439 449.52</b>

**GRAND TOTAL** 16 165 660.82 7 999 213.07 5 805 739.00 5 614 620.34 4 411 884.67 1 600 259.15 1 767 885.01 136 675 941.26 180 041 203.32

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	3 671 207.21	2 774 954.16	2 232 972.11	2 361 472.77	1 980 905.01	756 340.09	871 817.45	42 888 548.86	57 318 217.45
	Elec	6 789 582.80	1 091 080.16	685 061.06	489 816.47	390 378.16	246 819.45	213 889.31	4 366 200.92	14 272 828.34
	Rates	1 334 608.27	533 626.82	658 871.14	778 379.03	294 723.40	127 674.43	127 997.92	25 910 735.19	29 766 616.20
	Sewerage	1 889 593.00	1 520 050.31	850 795.39	813 653.84	712 208.88	188 535.80	182 900.10	24 366 019.52	30 523 756.84
	Refuse	2 347 814.91	1 960 734.22	1 172 541.62	1 113 643.47	960 597.60	252 788.16	245 773.45	35 634 843.33	43 688 736.76
	Other	132 854.63	118 767.40	205 497.68	57 654.76	73 071.62	28 101.22	125 506.77	3 729 593.65	4 471 047.73
	<b>TOTAL</b>	<b>16 165 660.82</b>	<b>7 999 213.07</b>	<b>5 805 739.00</b>	<b>5 614 620.34</b>	<b>4 411 884.67</b>	<b>1 600 259.15</b>	<b>1 767 885.01</b>	<b>136 675 941.26</b>	<b>180 041 203.32</b>

## Top 10 Debtors April 2022

Account Name	Account Number	ERF 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	52 425.16	52 425.16	-	-	1 814 961.24	2 077 087.04
KAROO CATCH (PTY) LTD	13019340097	1391263000	43 022.25	45 674.23	60 863.66	67 752.90	44 865.63	-	-	785 340.93	1 047 519.60
MNR B ROMAN	11008700236	1101814000	7 614.14	11 554.38	15 235.60	22 938.87	15 095.46	-	-	858 141.88	930 580.33
MONTEGO PET NUTRITION	16015740114	1601832000	910 283.11	-	-	-	-	-	-	-	910 283.11
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	6 001.37	6 001.37	6 001.37	6 001.37	6 001.37	6 001.37	6 001.37	682 759.02	724 768.61
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	649 633.52	689 344.31
MAYIBUYE SUPERMARKET	12003270000	1251161000	2 476.98	2 476.98	2 476.98	2 476.98	2 476.98	-	-	615 830.11	628 215.01
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	536 021.03	564 266.17
KABOUTERLAND	32000099906	3232008000	3 220.38	2 878.62	2 878.62	2 878.62	2 878.62	-	-	516 811.90	531 546.76
DEPT OF EDUCATION	11000030076	1101977000	4 776.73	46 644.90	107 059.49	71 251.66	93 895.82	108 284.08	-	-	431 912.68
			<b>1 039 528.11</b>	<b>1 177 363.63</b>	<b>256 648.87</b>	<b>235 433.55</b>	<b>227 347.03</b>	<b>123 993.44</b>	<b>15 709.36</b>	<b>6 459 499.63</b>	<b>8 535 523.62</b>

## ANNEXURE "A"

**NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY**

**COLLECTION LEVELS : APRIL 2022**

<b>SOURCE OF INCOME</b>	<b>BILLING</b>	<b>COLLECTION</b>	<b>Percentage Collection %</b>
<b>Rates</b>	1 218 083.56	1 377 678.09	113.10
<b>Services</b>			
Billed Electricity	6 668 110.13	6 941 228.43	104.10
Prepaid Electricity	5 076 716.28	5 076 716.28	100.00
Refuse Removal	1 607 767.32	816 841.63	50.81
Sewerage / Sanitation	1 105 009.24	679 331.10	61.48
Water	5 059 695.94	2 195 239.18	43.39
<b>Other (Specify) e.g</b>			
Housing Rental	130.01	208.36	160.26
Rental of Facilities & Equipment	10 727.08	10 727.08	100.00
Fines	2 895.00	2 895.00	100.00
Lincences and permits	111 777.94	111 777.94	100.00
Service connections and reconnections	29 749.91	29 749.91	100.00
Plan approval fees	14 293.93	14 293.93	100.00
Cemetery fees	6 111.81	6 111.81	100.00
Tender receipts	-	-	0.00
Library fees	540.01	540.01	100.00
Private works	2 029.16	2 029.16	100.00
Sundries	157 696.34	192 134.11	121.84
Agency services	648 441.30	648 441.30	100.00
Interest earned - external investments	1 079.21	1 079.21	100.00
	<b>21 720 854.17</b>	<b>18 107 022.53</b>	<b>83.36</b>

**INVESTMENTS RECONCILIATION: APRIL 2022**

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/04/2022 statements/system reports	Interest Received - statements	Deposits	Withdrawals -	Bank Charges statements	Balance per bank statements @30 April 2022	Balance per Promiss @30 April 2022	Difference-IX
MONEY MARKET	9257114251	ABSA BANK	629889415100	28 781.97	115.05	0.00	0.00	50.00	28 847.02	28 847.02	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	629889418600/629 889418612	911 234.50	3 220.53	0.00	0.00	0.00	914 455.03	914 455.03	0.00
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418200	3 002.24	2.84	0.00	0.00	0.00	3 005.08	3 005.08	0.00
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418100	16 398 003.44	0.00	1 794 891.23	15 397 337.04	0.00	2 795 557.63	2 795 557.63	0.00
CALL ACCOUNT STANDARD BANK- OPEN 6 DECEMBER 2019	588476692/004	STANDARD BANK	629889418500/629 889418512	1 267 008.32	0.00	22 033 000.00	22 219 649.23	0.00	1 080 359.09	1 080 359.09	0.00
<b>TOTAL</b>				<b>18 610 968.45</b>	<b>3 338.42</b>	<b>23 827 891.23</b>	<b>37 616 986.27</b>	<b>50.00</b>	<b>4 825 161.83</b>	<b>4 825 161.83</b>	<b>0.00</b>

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION	OVERTIME REPORT APRIL 2022												ADJUSTIVE NT BUDGET	ORIGINAL BUDGET AMOUNT
		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD TOTALS			
122410210243	CORPORATE SERVICES: ADMINSTRN	0	1302	12775	23859	22208	9836	39816	36210	8785	13559	167851	138962	37785	
163110210243	DIRECTOR : FINANCIAL SERVICES	32727	9359	0	68325	38270	46329	40616	46899	46038	36784	365347	577983	577983	
193810210243	ELECTRICITY DISTRIBUTION	0	74997	90249	90027	117077	122866	150277	105784	131458	151930	1034665	814977	814977	
112220210243	MUNICIPAL MANAGER	985	649	757	0	0	0	0	0	0	0	2341	6275	6275	
142810210243	FIRE BRIGADE	2447	30875	25205	32042	26761	12313	36803	21658	17688	13747	25667	325470	325470	
142820210243	FIRE CACADU	0	2566	3666	1228	583	4567	4664	3206	972	3498	24950	25219	18055	
112210210243	OFFICE OF THE MUNICIPAL MANAGER	793	0	0	581	0	0	0	0	0	0	1375	2749	28922	
132710210243	PARKS RECREATION GROUNDS	6461	9969	6461	8217	5887	5268	65953	64672	22716	58252	25888	90887	83345	
183620210243	PUBLWORKS: STREETS	4142	2570	6380	141	0	0	3110	1072	0	0	17294	26225	15489	
132750210243	REFUSE REM WASTE MANAGEMENT	23330	79042	84152	98987	60805	65423	144076	87539	92220	82014	883389	834905	606303	
183670210243	SEWERAGE	33537	104229	147986	117221	137399	111813	142276	137257	109411	126024	1167165	1421729	1628998	
142910210243	TRAFFIC CONTROL	4256	24934	19673	945	11204	7824	48658	0	6997	0	12447	137583	370228	
183690210243	WATER SERVICE	36089	179715	187814	230544	230440	182574	202239	209684	165959	195715	1820514	2412278	2502589	
183610210243	TOWN PLANNING BUILDING REGULATIONS	0	4832	4617	3696	0	0	0	3810	0	1425	18300	26289	10000	
112290210243	MUNICIPAL MANAGER	0	0	0	0	0	0	0	0	0	0	0	0	20000	
132770210243	AIRPORT	0	0	0	0	0	0	5074	3549	0	6083	14626	0	0	
<b>GRAND TOTAL</b>		<b>144757</b>	<b>525840</b>	<b>589215</b>	<b>670814</b>	<b>650550</b>	<b>568812</b>	<b>883574</b>	<b>772341</b>	<b>601995</b>	<b>688950</b>	<b>6051848</b>	<b>6841531</b>	<b>7046418</b>	

**ANNEXURE A:**

ITEM	ADJUSTMENT		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD TOTALS	YTD BUDGET
	ORG BUDGET	BUDGET												
ALLOWANCE - HOUSING SUBSIDY	640800	545378	47997	47601	46636	46636	46636	32082	32082	32796	31582	32082	396128	454482
ALLOWANCE - TRAVELLING ALLOW	247751	3162545	246609	258376	262766	263434	266047	281143	291761	283409	275908	276796	2706243	2635454
BARGAINING COUNCIL - Senior Management	238	362	31	21	31	31	31	31	31	31	31	31	299	302
BONUSES	8983337	8757670	20405	34018	36759	43686	7161909	1400864	0	8747	15939	12144	8734481	7298058
CONTRIBUTIONS - MEDICAL AID FD	6682166	6997839	580827	562218	571223	563404	534677	557911	575460	573407	574078	654667	5727872	5781533
CONTRIBUTIONS - PENSION FUND	19816491	19880994	1567581	1559628	1545877	1613365	1611940	1627759	1621733	1621221	1606348	1610777	15986228	16567495
INSURANCE - GROUP LIFE	17500	25263	1600	2161	2161	2237	2237	2237	2237	2237	2237	2237	21578	21053
INSURANCE - UIF	944048	916169	69882	69622	68148	70788	72747	74501	69373	68789	67526	67039	688415	763474
LEVY - BARGAINING(IND) COUNCIL	62508	63093	5109	5078	5088	5047	5016	5067	5016	5016	4944	4954	50326	52578
OVERTIME	7046419	6841531	144757	525840	589215	670814	650550	568812	883573	727341	601995	688950	6051848	5701276
SALARIES & WAGES	121399113	126289899	9320753	10353632	9836027	11320173	9877418	11334004	9729938	9615524	9474885	9485293	100471648	105174516
SALARIES - Senior Management - Basic salary	2254774	3286334	355804	162355	244061	255051	255051	255051	255051	255051	255051	255051	2547379	2671945
WIL GRANT EXP - OFFICE MANAGEMENT	127500	0	0	0	0	0	0	0	0	0	0	0	0	0
WIL GRANT EXP - SECRETARIAT	31875	0	0	0	0	0	0	0	0	0	0	0	0	0
ALLOWANCE COUNCILS	12750	12750	1000	1000	1000	1000	1000	1000	0	0	0	0	6000	10625
REMUNERATION OF COUNCILORS	999337	999337	821004	801315	801123	831372	660877	739325	692615	744104	765332	746638	7593706	8322781
<b>Grand Total</b>	<b>180274602</b>	<b>186547164</b>	<b>13168159</b>	<b>14562863</b>	<b>14010115</b>	<b>15687047</b>	<b>21136134</b>	<b>16679777</b>	<b>14152869</b>	<b>13987672</b>	<b>13675851</b>	<b>13786660</b>	<b>150992148</b>	<b>15565970</b>

ANNEXURE A

REPAIRS AND MAINTENANCE APRIL 2022

VOTE NUMBER	LEDGER DESCRIPTION	ADJUSTMENT		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD TOTALS	YTD BUDGET
		ORG BUDGET	BUDGET												
9/201-3-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	363 112	0	0	0	0	0	0	0	0	0	0	0	0	0
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	140 520	340 520	0	69 793	0	37 790	0	1 704	55 129	110 258	0	1 696	276 370	283 767
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	13 265	2 213	0	0	0	0	0	0	1 068	0	0	0	1 068	1 844
9/286-3-3	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	7 253	7 253	0	0	0	0	0	0	0	0	0	0	0	6 028
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	22 719	22 719	0	0	3 193	0	1 876	6 565	0	0	0	0	11 634	18 933
9/216-31-33	MATERIALS, STORES REQUIREMENT	8 770	8 770	0	1 619.60	647.83	1 231.31	0.00	712.48	0.00	0.00	0.00	0.00	4 232	7 406
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	9 747	9 747	0	0	0	0	0	0	0	252	1 242	0	1 494	8 122
9/218-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 400	80 400	0	1 721	0	0	0	0	0	0	0	0	1 721	67 000
9/218-2-2	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 690	69 937	0	4 889	4 889	0	0	0	0	0	0	0	9 777	58 281
9/221-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	4 000	4 000	0	0	0	0	0	0	1 342	962	0	0	2 304	3 333
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 000	80 000	0	0	0	13 079	0	0	0	0	0	0	13 079	66 567
9/221-4-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	100 000	18 521	0	0	0	0	0	0	4 900	4 900	48 484	0	53 384	15 434
9/221-5-9	REPAIRS - FENCING	10 000	10 000	0	0	1 100	0	0	0	0	0	0	0	1 100	8 333
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 000 000	1 000 000	172 900	0	1 130	0	5 440	0	1 696	60 131	68 181	210 452	519 929	833 333
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	369 340	369 340	0	21 648	22 188	0	0	0	13 040	12 487	1 800	38 615	109 776	257 783
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	140 000	108 212	0	0	0	0	0	0	70 505	2 600	7 497	325	74 494	90 177
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	24 634	24 634	0	318	9 702	0	1 261	0	1 478	0	0	1 900	28 418	41 667
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	0	0	18 882	0	0	6 259	1 478	0	0	2 020	2 304	145 659
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	210 595	174 751	0	0	330	0	0	0	0	0	0	0	0	16 467
9/236-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	20 000	20 000	0	0	0	0	0	0	0	0	0	0	0	0
9/236-3-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	8 030	3 780	0	0	0	0	0	0	0	0	2 940	0	2 940	3 150
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	794 071	231 032	0	73	15 327	5 578	12 29	36 431	58 333	80 279	6 500	0	214 852	192 527
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 745 000	746 000	14 942	0	1 467	7 910	4 284	43 944	90 300	1 590 982	4 946	0	1 757 515	620 833
9/238-1-5	REPAIRS - KURBBING	220 000	220 000	0	0	0	115	46 527	11 199	6 161	317	119 411	18 180	203 396	183 333
9/238-3-7	REPAIRS - STORMWATER CHANNELS	346 000	95 000	0	0	1 466	0	6 808	2 413	1 564	0	14 573	1 759	29 084	79 167
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	154 066	144 481	48 285	25 933	27 564	1 022 817	1 004 058
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 226 000	1 816 916	0	8 808	2 000	6 818	2 402	2 676	818	1 997	28 366	35 019	88 908	1 514 097
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 875 000	7 875 000	0	0	1 000 854	0	2 608 096	35 126	1 275 000	0	1 926 744	0	6 846 420	6 562 500
9/242-4-10	SLUDGE AIR WWWTW AB GRT	826 000	826 000	0	0	0	28 731	346 739	19 151	0	0	0	0	394 621	688 333
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	662 000	0	0	0	0	0	0	0	0	0	0	0	0	0
9/244-5-9	GENERAL MAINTENANCE	1 564 000	1 564 000	0	6 155	74 893	44 739	49 167	42 292	-2 427	7 500	63 696	50 632	336 546	1 303 333
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	402 241	202 241	0	0	147	0	0	0	0	0	0	0	147	168 534
9/244-7-13	RETICULATION NETWORK - WATER	4 964 000	5 964 000	20	0	0	27 989	910 660	73 441	24 123	117	78 416	10 395	1 125 340	4 970 000
9/244-8-14	VALVES AND HYDRANTS	8 091	8 091	0	0	0	0	0	0	0	0	0	0	0	6 713
9/246-6-9	ELECTR DISTRIBUTION NETWORK	818 450	508 450	0	1 470	33 844	5 026	15 353	5 026	8 618	83 381	55 068	24 023	226 725	423 708
9/246-89-92	GENERAL MAINTENANCE	850 000	850 000	0	6 657	1 078	136 146	14 625	1 731	0	97 971	53 432	4 854	316 494	708 333
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 244	97 244	0	14 322	0	0	0	0	2257.13	0	2526.39	0	19 106	81 037
9/246-10-15	METERS - CONSUMERS	190 000	190 000	0	0	0	0	0	0	0	0	0	0	0	158 333
9/246-66-66	STREET LIGHTS	365 000	675 000	0	0	0	11 923	31 300	0	0	1 706	6 985	0	51 914	562 500
9/246-11-16	IGG METER REPLACEMENT	28 971	28 971	0	0	0	0	385	0	0	0	0	0	385	24 143
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	60 000	60 000	0	1 725	6 338	0	1 092	0	1 092	0	0	39 299	52 119	50 000
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	0	135	183	26 752	0	0	171	0	0	0	27 242	41 667
9/231-3-3	REPAIR AND MAINTENANCE OF BUL	150 000	150 000	0	14 125	14 125	1 661	0	0	2 608	673	0	0	39 192	125 000
		27 146 893	25 706 632	293 708	284 697	1 414 110	542 022	4 162 086	446 641	1 750 038	2 110 403	2 522 364	466 633	13 882 781	21 422 194

**ANNEXURE A**

**DETAIL OF OTHER REVENUE - APRIL 2022**

	Original Budget	Adjustment Budget	YTD Totals	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
Rental of facilities and equipment	1 049 391	1 049 391	1 139 423	233 605	61 029	53 821	398 316	70 962	50 356	45 618	78 931	86 079	60 795
Interest earned outstanding debtors	4 990 640	4 990 640	4 552 696	431 312	441 125	437 573	492 003	489 440	495 178	504 348	506 885	224 539	530 314
Fines, penalties and forfeits	35 179	35 179	51 545	12 600	7 550	1 550	700	370	10 680	8 700	4 750	1 750	2 895
Licences and permits	1 853 954	1 853 954	774 395	33 723	63 150	81 188	54 789	86 546	54 355	70 020	113 544	145 004	72 077
Agency services	4 082 018	4 082 018	1 775 131	486 682	681 967	216 858	66 193	69 634	-259 661	186 762	227 193	59 242	40 262
Other Revenue	94 910 365	94 910 365	6 158 869	419 035	571 069	539 126	508 791	2 106 586	297 559	341 327	506 651	441 575	427 152
<b>TOTAL</b>	<b>106 921 547</b>	<b>106 921 547</b>	<b>14 452 059</b>	<b>1 616 957</b>	<b>1 825 890</b>	<b>1 330 116</b>	<b>1 520 792</b>	<b>2 823 537</b>	<b>648 466</b>	<b>1 156 775</b>	<b>1 437 933</b>	<b>958 189</b>	<b>1 133 404</b>
<b>OTHER REVENUE</b>													
DESCRIPTION	ORIGINAL BUDGET	Adjustment Budget	YTD Totals	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
ADMIN CHARGES	85 753	85 753	71 080	4 028	10 991	6 497	6 035	5 158	5 158	11 342	5 804	8 718	7 349
ADMISSION FEE	1 122	1 122	0	0	0	0	0	0	0	0	0	0	0
BUILDING PLAN FEES	404 718	404 718	181 150	2 992	16 141	3 595	31 195	12 489	16 814	22 534	26 264	34 834	14 294
BULK CONTRIBUTIONS	111 049	111 049	0	0	0	0	0	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	267 121	267 121	211 182	24 449	20 914	20 946	20 991	20 247	21 084	20 827	20 647	20 215	20 862
FIRE BRIGADE FEES	7 113	7 113	1 323	0	110	130	101	380	0	239	130	130	101
GRAVE PLOTS	87 094	87 094	66 454	5 451	10 221	8 617	6 407	3 585	2 960	10 187	7 548	5 366	6 112
INSURANCE REFUND	0	0	15 252	1 527	1 527	1 527	1 527	1 527	1 527	1 527	1 527	1 527	1 511
SALE OF ASSETS	89 116 249	89 116 249	1 617 898	0	0	0	0	1 690 662	-72 764	0	0	0	0
LANDING FEES	85 120	85 120	67 139	4 798	2 508	7 040	14 873	3 685	3 615	11 473	7 398	5 482	6 267
LIBRARY FEES	47 839	47 839	4 764	0	161	454	950	534	332	183	612	997	540
POSTERS	5 947	5 947	897	0	0	0	0	397	0	0	0	501	0
SALES AVGAS	303 637	303 637	110	0	0	0	0	0	0	110	0	0	0
SALES PARAFFIN	4 758	4 758	0	0	0	0	0	0	0	0	0	0	0
SIGNAGE INCOME	2 163	2 163	0	0	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	92 125	92 125	27 325	1 414	6 330	968	7 337	976	693	1 154	2 472	2 258	3 723
SURPLUS CASH	8 651	8 651	7 830	328	1 421	88	2 127	2 577	501	27	366	76	329
TOURISM FEES BAVIANS	20 780	20 780	0	0	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	0	0
TENDER DOCUMENT	103 900	103 900	37 094	12 551	2 804	11 974	3 367	0	0	0	4 909	1 490	0
SURCHARGE ON SERV	1 544 851	1 544 851	1 227 765	145 967	223 360	147 808	103 317	115 133	116 617	70 422	128 570	84 499	92 073
SURCHARGE - WATER	1 948 595	1 948 595	2 342 934	193 595	218 556	308 369	283 808	219 607	189 275	157 485	273 059	239 724	259 455
VALUATION CERTIFICATES	268 841	268 841	275 110	22 838	53 850	21 112	26 756	29 630	11 749	33 817	27 366	35 495	12 507
WORK DONE FOR PVT PERSONS	392 558	392 558	6 947	2 483	2 174	0	0	0	0	0	0	261	2 029
	<b>94 910 365</b>	<b>94 910 365</b>	<b>6 162 254</b>	<b>422 420</b>	<b>571 069</b>	<b>539 126</b>	<b>508 791</b>	<b>2 106 586</b>	<b>297 559</b>	<b>341 327</b>	<b>506 651</b>	<b>441 575</b>	<b>427 152</b>

**ANNEXURE A**

	Original Budget	Adjustment Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD Totals	Available Budget
<b>Other Expenditure</b>														
Debt Impairment	10 146 111	10 146 111	-	-	-	-	-	-	-	-	-	-	-	10 146 111
Contracted Services	10 976 385	20 282 236	765 533	4 783 798	551 085	538 384	1 515 537	1 285 062	3 073 513	3 278 914	1 639 770	1 152 404	18 584 000	1 639 236
Other Expenditure	108 817 189	118 599 135	7 339 083	6 419 985	7 909 548	6 061 987	12 499 312	10 027 017	9 160 859	10 197 830	7 157 637	5 387 127	82 159 385	16 439 750
<b>Total Expenditure</b>	<b>129 939 685</b>	<b>149 027 482</b>	<b>8 104 616</b>	<b>11 203 784</b>	<b>8 459 632</b>	<b>6 600 371</b>	<b>14 014 844</b>	<b>11 312 079</b>	<b>12 234 372</b>	<b>13 476 744</b>	<b>8 797 406</b>	<b>6 539 531</b>	<b>100 743 384</b>	<b>48 284 098</b>

	Original Budget	Adjustment Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD TOTALS	Available Budget
<b>CONTRACTED SERVICES</b>	<b>10 976 385</b>	<b>20 282 236</b>	<b>765 533</b>	<b>4 783 798</b>	<b>551 085</b>	<b>538 384</b>	<b>1 515 537</b>	<b>1 285 062</b>	<b>3 073 513</b>	<b>3 278 914</b>	<b>1 639 770</b>	<b>1 152 404</b>	<b>17 431 506</b>	<b>1 639 236</b>
SECURITY SERV - ACCESS CONTROL	6 389 549	14 969 743	33	4 146 640	233 075	33	1 476 053	0	2 952 106	3 275 213	1 570 928	0	13 654 082	1 315 661
CONSULTANCY SERVICES	1 447 500	1 447 500	0	602 541	145 356	90 472	38 264	207 161	121 407	0	23 275	113 357	3 341 833	105 667
CONTRACTED SERVICES	3 139 336	3 864 993	765 500	34 617	172 653	447 880	1 220	1 077 901	0	3 700	45 567	1 039 046	3 588 084	276 909

	Original Budget	Adjustment Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD Totals	Available Budget
<b>DESCRIPTION</b>														
Furniture and Office Equipment Leases	359 417	1 083 850	77 748	79 708	92 868	92 333	104 156	80 132	83 927	95 364	87 713	101 415	895 364	188 486
RENTAL OF EQUIPMENT	600 000	1 097 712	-	-	163 500	-	-	171 430	-	-	-	-	334 930	762 782
OPERATING LEASE OF VEHICLES	100 000	5 019 738	762 304	336 900	336 900	37 990	526 775	546 990	866 957	518 924	-	455 558	4 351 308	668 430
Advertising, Publicity and Merchandise	1 553 452	1 033 868	24 767	48 588	37 333	28 504	55 431	68 209	37 896	117 588	54 766	22 325	495 399	538 469
Assets less than the Capitalisation Threshold	5 505 721	4 173 890	172 900	33 492	45 471	34 584	20 383	57 703	181 937	176 914	207 260	328 666	1 259 309	2 914 581
BANK CHARGES	851 557	851 557	55 242	53 246	53 258	20 805	85 983	63 894	74 554	73 365	92 656	56 022	629 036	222 321
CASHIER SHORTAGES	-	-	2	60 132	2 001	-	3 091	37	38	10	9	617	59 912	-59 912
Third Party Vendors	-	1 421 637	-	150 482	152 220	140 936	136 283	130 898	147 753	146 975	131 392	139 104	1 275 982	145 655
Postage/Stamp/Franchise Machines	1 208 740	1 526 879	72 117	124 866 43	701 50	72 813 73	62 501 74	72 117 39	0 00	75 375 98	72 117 39	95 165 22	647 577	879 302
Telephone, Fax, Telegraph and Telex	1 859 621	3 482 735	7 875	278 748	276 264	276 310	276 627	313 266	240 750	277 358	274 228	278 251	2 500 677	982 058
Entertainment/Executive Management	50 000	50 000	-	-	1 418	-	1 900	2 000	5 200	-	-	4 500	15 018	34 982
Entertainment/Senior Management	50 000	50 000	-	-	-	-	2 316	-	10 481	1 648	1 008	4 472	19 925	30 075
External Audit Fees	7 296 343	7 296 343	-	-	204 099	-	2 001 056	3 251 561	566 060	626 388	577 199	-	7 176 363	119 980
Data Lines	210 520	410 520	-	69 793	18 882	37 790	-	7 963	56 607	110 258	-	3 496	304 788	105 732
Network Extensions	818 450	508 450	-	-	1 470	33 844	15 353	5 026	8 618	83 381	55 008	24 023	226 724	281 726
Software Licences	2 389 705	4 547 025	680 002	70 328	156 536	69 048	22 891	469 193	4 909	157 747	182 901	59 798	1 873 354	2 673 671
Insurance Brokers Fees	1 320 107	1 320 107	473 511	-	-	-	-	-	-	-	5 637	-	479 147	840 960
INSURANCE - GENERAL Premiums	2 679 895	2 679 895	961 255	-	-	-	-	-	-	-	9 451	-	970 706	1 709 189
Leasings and Interimship	-	-	-	-	9 625	20 034	17 231	9 443	7 024	4 657	-	-	68 035	-68 035
LEVY - WATER RESEARCH FUND: DWAF	350 000	350 000	-	-	32 258	-	-	-	-	-	-	-	32 258	317 742
Motor Vehicle Licence and Registrations	444 073	608 022	-	79 438	9 571	-	36 274	9 133	-	79 770	38 956	87 018	340 159	267 863
Municipal Services	68 418 244	68 756 445	3 732 381	4 369 403	5 249 331	4 475 678	8 305 842	4 095 398	6 062 690	6 098 710	4 655 650	2 799 965	49 845 049	18 911 396
Professional Bodies, Memberships and Subscription	71 619	81 995	-	3 792	-	4 674	-	-	12 475	19 118	-	6 649	46 708	35 287
Registration Fees/Seminars, Conferences, Workshops	322 262	272 262	-	-	33 957	48 067	25 862	-	-	34 443	51 640	2 000	195 969	76 293
Remuneration to Ward Committees	840 000	840 000	59 000	48 000	52 500	-	59 000	-	-	-	4 308	-	222 808	617 192
Samples and Specimens	3 195 000	3 217 934	-	-	273 555	46 878	183 719	-	134 901	505 219	83 705	58 855	1 286 832	1 931 102
SIGNAGE - TOURISM	195 000	-	-	-	-	-	-	-	-	-	-	-	-	0
LEVY - SETA SKILLS DEVELOPMENT	1 334 645	1 346 802	120 980	120 706	122 145	135 663	126 684	136 786	122 208	118 076	118 888	119 389	1 241 524	105 278
TRAVELLING AND SUBSISTENCE	1 776 748	1 870 371	106 086	105 076	124 762	132 047	96 369	80 928	95 931	218 303	157 190	94 693	1 211 386	658 985
Vehicle Tracking	15 782	-	-	-	-	-	-	-	-	-	-	-	-	0
Expenditure Operational Cost-Wet Fuel	4 100 288	4 701 098	32 912	387 493	457 922	391 709	338 756	454 910	440 019	658 237	346 033	645 146	4 153 138	547 960
<b>Total Other Expenditure</b>	<b>108 817 189</b>	<b>118 599 135</b>	<b>7 139 083</b>	<b>6 419 985</b>	<b>7 909 548</b>	<b>6 061 987</b>	<b>12 499 312</b>	<b>10 027 017</b>	<b>9 160 859</b>	<b>10 197 830</b>	<b>7 157 637</b>	<b>5 387 127</b>	<b>82 159 385</b>	<b>16 439 750</b>

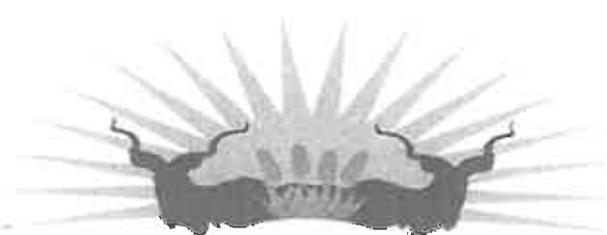
**ANNEXURE A:**

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

Apr-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
Detail									
Bulk Electricity	0	1 776 808	10 812 141	271 267 828	0	0	0	0	283 856 777
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	1 736 286	-297 427	941 116	6 330 735	0	0	0	0	8 710 710
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	-4 090 775	2 018 603	2 198 950	23 725 254	0	0	0	0	23 852 032
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	-1 313 454	1 020 310	2 481 575	33 326 030	0	0	0	0	35 514 461
Auditor General	-494 288	-494 288	149 709	11 351 163	0	0	0	0	10 512 296
Other	8 032	0	0	0	0	0	0	0	8 032
Total	-4 154 199	4 024 006	16 583 491	346 001 010	0	0	0	0	362 454 308
ESKOM	0	1 776 808	10 812 141	271 267 828	0	0	0	0	283 856 777
AUDITOR GENERAL	-494 288	-494 288	149 709	11 351 163	0	0	0	0	10 512 296
CONSOLIDATED RETIREMENT FUND	-4 445 389	1 191 447	1 321 058	12 183 573	0	0	0	0	10 250 690
SALA PENSION	546 715	390 758	557 352	7 429 774	0	0	0	0	8 924 598
SARS PAYE	1 736 286	-297 427	941 116	6 330 735	0	0	0	0	8 710 710
BETAALMEESTERGENERAAL	5 032	0	0	8 678 774	0	0	0	0	8 683 806
POWER VACUUM AND HIGH PRE	-643 750	-643 750	-643 750	9 098 064	0	0	0	0	7 166 814
DE ONTVANGER VAN INKOMST	-1 146 541	444 085	1 098 734	5 673 125	0	0	0	0	6 089 403
SALGA	0	-1 200 000	-130 000	6 147 374	0	0	0	0	4 817 374
NATIONAL FUND FOR MUNICIPAL WORKERS	-314 580	320 540	320 540	4 111 908	0	0	0	0	4 438 426
Total	-4 756 498	1 488 173	14 426 900	342 272 316	0	0	0	0	353 430 893



## **ANNEXURE B**



**Dr. Beyers Naudé**  
MUNICIPALITY | MUNISIPALITEIT | UMASIPALA

**RE : MONTHLY SCM REPORT: APRIL 2022**

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**Purpose**

This report is intended to project the implementation of the SCM Policy in conducting procurement related activities for the period as outlined above. This would enable the MM to report to the Mayor / council on the implementation of the SCM Policy by DBNLM, and 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 April 2022

#### Purchases processed for APRIL 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 APRIL MONTH".

ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 14 152 431.04	19
C - Contracts	R 2 501 899.08	13
D - Deviations	R 2 239 197.11	24
N - None of the above	R 11 661 922.17	76
P - Petty cash	R 44 773.61	45
R - Invitation to quote	R 0.00	0
S - Subsistence & travel	R 77 677.52	36
T - Tenders	R 1 673 033.98	5

#### 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 2 290 179.73 inclusive of all costs. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE APRIL 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
No tenders or RFQ's awarded.					

#### PENDING TENDERS FOR THE PERIOD

TENDER	DESCRIPTION	STATUS	FUNDING
10/2022	Supply of fuel and oil for Graaff Reinet for a period of 3 years.	Adjudication Committee	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.	Adjudication Committee	Own Resources
14/2022	Provision of a technical voice solution for a period of 3 years.	Evaluation Committee	Own Resources
15/2022	Rental of photocopier machines for a period of 2 years.	Evaluation Committee	Own Resources

#### Tenders/ RFQ's to be cancelled

**E-Tender**

All tenders are currently captured on F-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. Jegers (Manager SCM)**

**Signature**





	<p>The municipality is currently under severe financial distress. The institution is having difficulty servicing its contracts, monthly salaries such as edom. The lease of the current vehicle fleet expires soon and cheap alternatives are to be considered to supply the municipality with the needed vehicles for services delivery. We currently have a lot of vehicles at the municipal workshop that can be repaired and utilized for services delivery. The tender process has been followed, but unfortunately no bidders were all in compliance with the RFP. D/792</p>	<p>Engineering &amp; Planning</p>	<p>01/06/2022</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Power Vacuum</p>	<p>R 465 745.00</p>	<p>06/04/2022</p>	<p>The municipality is currently under severe financial distress. The institution is having difficulty servicing its contracts, monthly salaries such as edom. The lease of the current vehicle fleet expires soon and cheap alternatives are to be considered to supply the municipality with the needed vehicles for services delivery. We currently have a lot of vehicles at the municipal workshop that can be repaired and utilized for services delivery. The tender process has been followed, but unfortunately no bidders were all in compliance with the RFP. D/790</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Power Vacuum</p>	<p>R 412 538.00</p>	<p>26/04/2022</p>	<p>The municipality is currently under severe financial distress. The institution is having difficulty servicing its contracts, monthly salaries such as edom. The lease of the current vehicle fleet expires soon and cheap alternatives are to be considered to supply the municipality with the needed vehicles for services delivery. We currently have a lot of vehicles at the municipal workshop that can be repaired and utilized for services delivery. The tender process has been followed, but unfortunately no bidders were all in compliance with the RFP. D/790</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Power Vacuum</p>	<p>R 477 319.98</p>	<p>01/04/2022</p>	<p>The municipality is currently under severe financial distress. The institution is having difficulty servicing its contracts, monthly salaries such as edom. The lease of the current vehicle fleet expires soon and cheap alternatives are to be considered to supply the municipality with the needed vehicles for services delivery. We currently have a lot of vehicles at the municipal workshop that can be repaired and utilized for services delivery. The tender process has been followed, but unfortunately no bidders were all in compliance with the RFP. D/796</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Power Vacuum</p>	<p>R 42 396.00</p>	<p>05/04/2022</p>	<p>The municipality is currently under severe financial distress. The institution is having difficulty servicing its contracts, monthly salaries such as edom. The lease of the current vehicle fleet expires soon and cheap alternatives are to be considered to supply the municipality with the needed vehicles for services delivery. We currently have a lot of vehicles at the municipal workshop that can be repaired and utilized for services delivery. The tender process has been followed, but unfortunately no bidders were all in compliance with the RFP. D/787</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Part Office</p>	<p>R 109 440.00</p>	<p>01/04/2022</p>	<p>The South African post office is the only services provider to assist with window enquiries here in Great-baobes. D/796</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>SACKOMP</p>	<p>R 3 346.45</p>	<p>01/04/2022</p>	<p>SACKOMP Professional registration for the occupational health and safety officer. Annual fees that must be paid for compliance purposes. Joining a professional organization is critical in keeping abreast of the latest knowledge and practices locally, regionally, and globally. D/788</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Barboured Equipments</p>	<p>R 147 588.21</p>	<p>01/04/2022</p>	<p>Barboured is a sole service provider for cut machine and they are the only company with the software tool for the machine therefore we need to deviate from the normal supply chain process. D/799</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Consolidated Africom Technology</p>	<p>R 2 745.48</p>	<p>07/04/2022</p>	<p>Services provider is the only provider who can repair the BYSSOD device malfunction in CAT. D/795</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Barboured Equipments</p>	<p>R 99 218.89</p>	<p>30/04/2022</p>	<p>The conditions of the municipal tender deteriorated drastically after the bids and need urgent repairs to prevent insurance claims from motorists. Barboured is the only company with the necessary software needed to work on CAT yellow plant as they are manufacturers. Due to the grab-bidding out of order and the urgency to repair the municipal roads, we request to deviate from the normal SCM processes. D/798</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Bobocases</p>	<p>R 4 500.00</p>	<p>06/04/2022</p>	<p>In terms of the supply chain processes, quotations must be obtained in writing from at least three different suppliers. We wish to request approval to deviate from these supply chain processes due to us not having enough suppliers to provide us with quotations as well as the nature of the work. D/805</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>Power Vacuum</p>	<p>R 215 888.00</p>	<p>06/04/2022</p>	<p>The municipality is currently under severe financial distress. The institution is having difficulty servicing its contracts, monthly salaries such as edom. The lease of the current vehicle fleet expires soon and cheap alternatives are to be considered to supply the municipality with the needed vehicles for services delivery. We currently have a lot of vehicles at the municipal workshop that can be repaired and utilized for services delivery. The tender process has been followed, but unfortunately no bidders were all in compliance with the RFP. D/791</p>	<p>MM - Dr. E.M. Bantwana</p>
<p>SAIBA</p>	<p>R 2 649.99</p>	<p>19/04/2022</p>	<p>This is for Mr. Michael Cornelius Bantmon membership subscription for the annual registration to the authorized professional body (SAIBA), we therefore cannot accept the 3 quotations as requested. D/800</p>	<p>MM - Dr. E.M. Bantwana</p>

Acceptance of special works of art or historical objects where specifications are difficult to compile

An exceptional case where it is impractical or impossible to follow the official procurement processes

	<p>The cost of the tyres is more than \$50 000. National Treasury has sent an advising note to all organs of state not to go out on tender or (TOS) until further notice. The grader is needed to maintain the gravel roads which are in a very poor state. Three quotations have been sourced and the recommended supplier is the</p>	<p>Infrastructure services</p>	<p>07/04/2022</p>	<p>MM - Dr. E.M. Ramboana</p>
<p>GRAAF-REINET ADVERTISER</p>	<p>R 34 478,66</p>	<p>Infrastructure services</p>	<p>07/04/2022</p>	<p>MM - Dr. E.M. Ramboana</p>
<p>Work</p>	<p>R 41 266,83</p>	<p>Infrastructure services</p>	<p>07/04/2022</p>	<p>MM - Dr. E.M. Ramboana</p>
<p>Barrowed Equipment</p>	<p>R 81 233,38</p>	<p>Infrastructure services</p>	<p>07/04/2022</p>	<p>MM - Dr. E.M. Ramboana</p>
<p>Plant</p>	<p>R 52 394,39</p>	<p>Infrastructure services</p>	<p>07/04/2022</p>	<p>MM - Dr. E.M. Ramboana</p>
<p>Any contract relating to the publication of notices and advertisements by Municipality</p>				
<p>Quotations that were advertised or asked but were unable to obtain three (3) quotations.</p>				

## **ANNEXURE C**

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		76 000	253 502	253 502	948	152 910	211 252	(58 341)	-26%	253 502
Executive and council		6 734	53	53	3	35	44	(9)	-21%	53
Finance and administration		69 266	253 448	253 448	945	152 875	211 207	(58 332)	-26%	253 448
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		17 397	8 784	7 121	47	3 091	5 934	(2 843)	-48%	7 121
Community and social services		14 419	2 512	2 512	9	2 424	2 093	331	16%	2 512
Sport and recreation		57	95	95	5	75	79	(4)	-5%	95
Public safety		1 908	2 148	2 484	33	590	2 070	(1 480)	-71%	2 484
Housing		4	9	9	-	1	8	(7)	-84%	9
Health		1 010	2 020	2 020	-	-	1 683	(1 683)	-100%	2 020
<i>Economic and environmental services</i>		30 482	36 499	36 499	132	32 905	30 416	2 489	8%	36 499
Planning and development		1 858	1 959	1 959	14	1 733	1 632	101	6%	1 959
Road transport		28 634	34 540	34 540	118	31 172	28 783	2 389	8%	34 540
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		293 950	313 788	309 825	27 380	244 747	258 188	(13 441)	-5%	309 825
Energy sources		125 549	157 701	157 701	18 328	117 784	131 418	(13 633)	-10%	157 701
Water management		81 950	89 371	85 428	5 260	75 416	71 190	4 226	6%	85 428
Waste water management		42 069	34 550	34 550	1 617	23 623	28 792	(5 169)	-18%	34 550
Waste management		44 382	32 145	32 145	2 176	27 923	28 787	1 136	4%	32 145
<i>Other</i>	4	57	414	414	6	67	345	(278)	-81%	414
<b>Total Revenue - Functional</b>	<b>2</b>	<b>417 896</b>	<b>610 987</b>	<b>607 361</b>	<b>28 514</b>	<b>433 721</b>	<b>506 134</b>	<b>(72 414)</b>	<b>-14%</b>	<b>607 361</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		147 627	144 625	169 375	11 378	131 959	141 146	(9 187)	-7%	169 375
Executive and council		27 126	29 445	30 636	2 975	24 500	25 530	(1 030)	-4%	30 636
Finance and administration		119 529	114 229	137 743	8 328	106 647	114 786	(8 139)	-7%	137 743
Internal audit		972	951	996	74	812	830	(18)	-2%	996
<i>Community and public safety</i>		37 122	37 845	40 421	2 659	30 856	33 725	(2 870)	-9%	40 421
Community and social services		5 637	6 102	6 292	440	4 791	5 243	(452)	-9%	6 292
Sport and recreation		20 296	18 046	21 730	1 420	17 294	18 108	(814)	-4%	21 730
Public safety		7 185	7 413	8 238	578	6 573	6 865	(292)	-4%	8 238
Housing		-	-	-	-	-	-	-		-
Health		3 804	6 284	4 162	221	2 198	3 509	(1 311)	-37%	4 162
<i>Economic and environmental services</i>		43 625	48 732	50 011	3 639	38 504	41 597	(3 093)	-7%	50 011
Planning and development		16 303	18 231	19 936	1 384	14 427	16 613	(2 187)	-13%	19 936
Road transport		27 322	30 501	30 074	2 255	24 077	24 983	(906)	-4%	30 074
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		293 862	250 311	269 862	17 415	200 766	224 923	(24 157)	-11%	269 862
Energy sources		127 552	140 662	147 741	9 930	110 038	123 117	(13 080)	-11%	147 741
Water management		66 577	56 304	64 523	4 006	46 031	53 769	(7 736)	-14%	64 523
Waste water management		78 958	34 664	37 645	2 116	28 674	31 371	(2 696)	-9%	37 645
Waste management		20 796	18 682	19 954	1 362	16 024	16 666	(643)	-4%	19 954
<i>Other</i>		2 551	2 491	2 946	82	2 587	2 457	130	5%	2 946
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>524 808</b>	<b>494 004</b>	<b>532 617</b>	<b>35 163</b>	<b>404 671</b>	<b>443 848</b>	<b>(39 177)</b>	<b>-9%</b>	<b>532 617</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(106 912)</b>	<b>126 983</b>	<b>74 744</b>	<b>(6 640)</b>	<b>29 050</b>	<b>62 287</b>	<b>(33 237)</b>	<b>-53%</b>	<b>74 744</b>

**EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - COUNCIL (10: IE)	1	162	53	53	3	35	44	(9)	-20.9%	53
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	21	21	-	-	17	(17)	-100.0%	21
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		24 083	3 379	3 379	27	2 868	2 816	52	1.9%	3 379
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		45 935	35 026	35 026	2 226	28 722	29 189	(466)	-1.6%	35 026
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		4 989	7 847	8 184	116	2 605	6 820	(4 215)	-61.8%	8 184
Vote 6 - FINANCIAL SERVICES (16: IE)		65 374	252 495	252 495	921	152 365	210 413	(58 048)	-27.6%	252 495
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		151 805	154 445	150 502	6 894	129 341	125 418	3 923	3.1%	150 502
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		125 549	157 701	157 701	18 326	117 784	131 418	(13 633)	-10.4%	157 701
<b>Total Revenue by Vote</b>	<b>2</b>	<b>417 896</b>	<b>610 968</b>	<b>607 362</b>	<b>28 514</b>	<b>433 721</b>	<b>506 135</b>	<b>(72 414)</b>	<b>-14.3%</b>	<b>607 362</b>
<b>Expenditure by Vote</b>										
Vote 1 - COUNCIL (10: IE)	1	13 214	12 695	11 755	1 014	9 187	9 796	(609)	-6.2%	11 755
Vote 2 - MUNICIPAL MANAGER (11: IE)		22 362	21 340	23 943	1 516	18 738	19 952	(1 215)	-6.1%	23 943
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		11 933	33 374	36 236	3 339	29 850	30 196	(346)	-1.1%	36 236
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		46 491	46 011	49 044	2 998	37 717	40 949	(3 232)	-7.9%	49 044
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		13 401	13 494	15 963	1 288	12 348	13 223	(876)	-6.6%	15 963
Vote 6 - FINANCIAL SERVICES (16: IE)		108 782	83 901	104 823	6 170	80 323	87 353	(7 030)	-8.0%	104 823
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		180 821	132 526	143 363	8 897	106 430	119 469	(13 039)	-10.9%	143 363
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		127 505	140 662	147 741	9 930	110 038	123 117	(13 080)	-10.6%	147 741
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>524 508</b>	<b>484 004</b>	<b>532 867</b>	<b>35 153</b>	<b>404 629</b>	<b>444 056</b>	<b>(39 427)</b>	<b>-8.9%</b>	<b>532 867</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(106 612)</b>	<b>126 964</b>	<b>74 495</b>	<b>(6 640)</b>	<b>29 092</b>	<b>62 079</b>	<b>(32 987)</b>	<b>-53.1%</b>	<b>74 495</b>

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		36 899	50 291	50 291	-	39 436	41 909	(2 474)	-8%	50 291
Service charges - electricity revenue		110 962	154 947	154 947	18 328	117 784	129 122	(11 338)	-9%	154 947
Service charges - water revenue		37 872	46 335	46 335	3 463	38 365	38 613	(247)	-1%	46 335
Service charges - sanitation revenue		25 260	34 523	34 523	1 615	23 611	28 789	(5 158)	-18%	34 523
Service charges - refuse revenue		30 473	32 145	32 145	2 178	27 923	26 787	1 136	4%	32 145
Rental of facilities and equipment		811	1 049	1 049	61	1 139	875	265	30%	1 049
Interest earned - external investments		169	1 500	1 500	4	234	1 250	(1 016)	-81%	1 500
Interest earned - outstanding debtors		5 156	4 991	4 991	531	4 553	4 159	394	9%	4 991
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		80	35	35	3	52	29	22	76%	35
Licences and permits		1 108	1 854	1 854	72	774	1 545	(771)	-50%	1 854
Agency services		2 187	4 082	4 082	40	1 775	3 402	(1 627)	-48%	4 082
Transfers and subsidies		122 764	112 741	113 078	-	106 323	94 232	12 092	13%	113 078
Other revenue		7 317	94 910	94 910	427	6 157	79 092	(72 935)	-92%	94 910
Gains		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>381 066</b>	<b>539 403</b>	<b>539 740</b>	<b>26 719</b>	<b>368 127</b>	<b>449 784</b>	<b>(81 656)</b>	<b>-18%</b>	<b>539 740</b>
<b>Expenditure By Type</b>										
Employee related costs		166 740	170 287	176 560	13 040	143 398	147 133	(3 735)	-3%	176 560
Remuneration of councillors		10 102	9 987	9 987	747	7 594	8 323	(729)	-9%	9 987
Debt impairment		45 440	10 146	10 146	-	-	8 455	(8 455)	-100%	10 146
Depreciation & asset impairment		56 633	46 094	61 572	6 065	50 851	51 310	(459)	-1%	61 572
Finance charges		22 132	8 428	16 609	1 776	13 923	13 841	81	1%	16 609
Bulk purchases - electricity		99 082	116 000	116 000	7 946	86 375	96 666	(10 291)	-11%	116 000
Inventory consumed		5 018	3 239	3 081	37	1 708	2 646	(938)	-35%	3 081
Contracted services		12 324	10 976	20 282	1 152	18 624	16 902	1 722	10%	20 282
Transfers and subsidies		18	30	30	3	17	25	(8)	-31%	30
Other expenditure		107 319	108 817	118 599	5 387	82 181	98 754	(16 573)	-17%	118 599
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>524 808</b>	<b>484 004</b>	<b>532 867</b>	<b>35 153</b>	<b>404 671</b>	<b>444 056</b>	<b>(39 386)</b>	<b>-9%</b>	<b>532 867</b>
<b>Surplus/(Deficit)</b>		<b>(143 742)</b>	<b>55 399</b>	<b>6 873</b>	<b>(8 435)</b>	<b>(36 544)</b>	<b>5 728</b>	<b>(42 271)</b>	<b>(0)</b>	<b>6 873</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		38 829	71 564	67 621	1 795	65 593	56 351	9 243	0	67 621
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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(106 912)</b>	<b>126 963</b>	<b>74 494</b>	<b>(6 640)</b>	<b>29 050</b>	<b>62 078</b>			<b>74 494</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(106 912)</b>	<b>126 963</b>	<b>74 494</b>	<b>(6 640)</b>	<b>29 050</b>	<b>62 078</b>			<b>74 494</b>
Attributable to minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(106 912)</b>	<b>126 963</b>	<b>74 494</b>	<b>(6 640)</b>	<b>29 050</b>	<b>62 078</b>			<b>74 494</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>(106 912)</b>	<b>126 963</b>	<b>74 494</b>	<b>(6 640)</b>	<b>29 050</b>	<b>62 078</b>			<b>74 494</b>

**EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April**

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	-	29	35	(7)	-18%	43
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	850	850	-	637	708	(71)	-10%	850
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	12 980	2 044	10 689	10 817	(128)	-1%	12 980
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	1 350	-	-	1 125	(1 125)	-100%	1 350
Vote 14 - FINANCIAL SERVICES (36: CS)		-	950	950	5	787	792	(5)	-1%	950
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	61 696	53 273	11 345	38 213	44 394	(6 181)	-14%	53 273
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	86 898	69 445	13 394	50 354	57 871	(7 517)	-13%	69 445
<b>Total Capital Expenditure</b>		-	86 898	69 445	13 394	50 354	57 871	(7 517)	-13%	69 445
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 843	1 843	5	1 452	1 535	(83)	-5%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	5	1 423	1 500	(77)	-5%	1 800
Internal audit		-	43	43	-	29	35	(7)	-18%	43
<b>Community and public safety</b>		-	8 980	10 330	1 156	6 450	8 608	(2 158)	-25%	10 330
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	1 156	6 450	7 483	(1 033)	-14%	8 980
Public safety		-	-	1 350	-	-	1 125	(1 125)	-100%	1 350
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	76 076	57 273	12 233	42 452	47 727	(5 276)	-11%	57 273
Energy sources		-	2 980	-	-	-	-	-	-	-
Water management		-	50 120	43 617	10 078	30 884	36 348	(5 463)	-15%	43 617
Waste water management		-	11 578	9 656	1 287	7 329	8 047	(717)	-9%	9 656
Waste management		-	11 400	4 000	888	4 238	3 333	905	27%	4 000
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	86 898	69 445	13 394	50 354	57 871	(7 517)	-13%	69 445
<b>Funded by:</b>										
National Government		-	70 196	66 253	13 389	48 141	55 211	(7 069)	-13%	66 253
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	1 350	-	-	1 125	(1 125)	-100%	1 350
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 196	67 603	13 389	48 141	58 336	(8 184)	-15%	67 603
Borrowing	6	-	14 880	-	-	-	-	-	-	-
Internally generated funds		-	1 843	1 843	5	2 213	1 535	678	44%	1 843
<b>Total Capital Funding</b>		-	86 898	69 445	13 394	50 354	57 871	(7 517)	-13%	69 445

**EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		1 678	71 468	67 862	182	67 862
Call Investment deposits		956	2 057	2 057	4 825	2 057
Consumer debtors		120 933	22 568	22 568	160 153	22 568
Other debtors		(94 639)	4 936	4 936	(110 419)	4 936
Current portion of long-term receivables		-	-	-	-	-
Inventory		4 813	4 200	4 200	5 345	4 200
<b>Total current assets</b>		<b>33 741</b>	<b>105 229</b>	<b>101 622</b>	<b>60 087</b>	<b>101 622</b>
<b>Non current assets</b>						
Long-term receivables		744	-	-	(1 138)	-
Investments		-	-	-	-	-
Investment property		26 215	69 035	69 035	27 666	69 035
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 184 099	1 102 407	1 084 954	1 068 933	1 084 954
Biological		-	-	-	-	-
Intangible		31	31	31	(10)	31
Other non-current assets		11 098	11 266	11 266	11 098	11 266
<b>Total non current assets</b>		<b>1 222 187</b>	<b>1 182 740</b>	<b>1 165 287</b>	<b>1 106 549</b>	<b>1 165 287</b>
<b>TOTAL ASSETS</b>		<b>1 255 928</b>	<b>1 287 968</b>	<b>1 266 909</b>	<b>1 166 635</b>	<b>1 266 909</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3 577	3 455	3 455	3 802	3 455
Trade and other payables		344 888	178 285	178 285	351 059	178 285
Provisions		8 875	19 504	19 504	6 339	19 504
<b>Total current liabilities</b>		<b>357 340</b>	<b>201 244</b>	<b>201 244</b>	<b>361 200</b>	<b>201 244</b>
<b>Non current liabilities</b>						
Borrowing		10 241	11 755	11 755	472	11 755
Provisions		65 806	64 999	64 999	65 806	64 999
<b>Total non current liabilities</b>		<b>76 047</b>	<b>76 754</b>	<b>76 754</b>	<b>66 278</b>	<b>76 754</b>
<b>TOTAL LIABILITIES</b>		<b>433 387</b>	<b>277 998</b>	<b>277 998</b>	<b>427 477</b>	<b>277 998</b>
<b>NET ASSETS</b>	<b>2</b>	<b>822 541</b>	<b>1 009 970</b>	<b>988 911</b>	<b>739 158</b>	<b>988 911</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		803 678	1 058 845	1 037 786	697 067	1 037 786
Reserves		13 042	2 533	2 533	13 042	2 533
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>816 720</b>	<b>1 061 378</b>	<b>1 040 319</b>	<b>710 109</b>	<b>1 040 319</b>

**EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M10 April**

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	47 776	47 776	(168)	(13 853)	39 814	(53 667)	-135%	47 776
Service charges		-	254 115	254 115	27	43 794	211 763	(167 968)	-79%	254 115
Other revenue		-	97 185	97 185	1 690	7 932	80 988	(73 056)	-90%	97 185
Transfers and Subsidies - Operational		-	112 741	113 078	(6 860)	(85 250)	94 232	(179 481)	-190%	113 078
Transfers and Subsidies - Capital		-	71 564	61 564	141	4 324	51 303	(46 979)	-92%	61 564
Interest		-	1 500	1 500	-	-	1 250	(1 250)	-100%	1 500
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(179 662)	(419 307)	(303 307)	(15 809)	17 410	(252 756)	(270 166)	107%	(303 307)
Finance charges		-	(8 428)	-	-	-	-	-	-	-
Transfers and Grants		(1 327)	(30)	(30)	-	1 327	(25)	(1 352)	5408%	(30)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(180 989)</b>	<b>157 118</b>	<b>271 882</b>	<b>(20 980)</b>	<b>(24 315)</b>	<b>226 589</b>	<b>250 884</b>	<b>111%</b>	<b>271 882</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	(86 898)	(86 898)	-	-	(72 415)	(72 415)	100%	(86 898)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>(86 898)</b>	<b>(86 898)</b>	<b>-</b>	<b>-</b>	<b>(72 415)</b>	<b>(72 415)</b>	<b>100%</b>	<b>(86 898)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	6 057	-	-	5 048	(5 048)	-100%	6 057
Increase (decrease) in consumer deposits		(3 577)	(3 455)	(3 455)	(13)	(225)	(2 879)	2 654	-92%	(3 455)
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 577)</b>	<b>(3 455)</b>	<b>2 602</b>	<b>(13)</b>	<b>(225)</b>	<b>2 169</b>	<b>2 394</b>	<b>110%</b>	<b>2 602</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(184 566)</b>	<b>66 785</b>	<b>187 586</b>	<b>(20 982)</b>	<b>(24 541)</b>	<b>156 322</b>			<b>187 586</b>
Cash/cash equivalents at beginning:		2 595	72 497	68 891	2 574	2 668	57 409			68 891
Cash/cash equivalents at monthly year end:		(181 970)	139 263	256 477		(21 873)	213 731			256 477