



Dr. Beyers Naudé
MUNICIPALITY | MUNISIPALITEIT | UMASPALA

THE MUNICIPAL MANAGER
DR BEYERS NAUDÉ LOCAL MUNICIPALITY
P O BOX 71 GRAAFF-REINET 6280

T 049 807 5700 F 049 892 4319

www.dbnm.gov.za

Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

REPORT

MAY 2022

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st May 2022 and ending 31ST May2022.

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

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

LEGISLATIVE FRAMEWORK

In terms of section 71(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasuries a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- a) Actual revenue, per revenue source;
- b) Actual borrowings;
- c) Actual operating expenditure, per vote;
- d) Actual capital expenditure, per vote;
- e) The amount of any allocation received;
- f) Actual expenditure on those allocations, excluding expenditure on –
 - i) Its share of the local government equitable share; and
 - ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph and;
- g) When necessary, an explanation of –
 - i) Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - ii) Any material variance from the service delivery and budget implementation plan; and
 - iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget.

1. SUMMARY OF MONTHLY BUDGET STATEMENT – MAY 2022

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

Description	2020/21		Budget Year 2021/22						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	36 899	50 291	50 291	(3)	39 433	46 100	(6 667)	-14%	50 291
Service charges	204 567	267 950	267 032	15 033	222 717	245 620	(22 904)	-9%	267 032
Investment revenue	169	1 500	1 500	38	272	1 375	(1 103)	-80%	1 500
Transfers and subsidies	122 764	112 741	113 078	88	106 411	103 655	2 756	3%	113 078
Other own revenue	16 688	106 922	106 922	1 286	15 747	98 011	82 285	-84%	106 922
Total Revenue (excluding capital transfers and contributions)	381 066	539 403	538 824	18 453	384 580	494 782	(110 182)	-22%	538 824
Employee costs	166 740	170 287	176 437	12 836	156 235	161 847	(5 612)	-3%	176 437
Remuneration of Councillors	10 102	9 987	9 987	728	8 322	9 155	(834)	-9%	9 987
Depreciation & asset impairment	56 633	48 094	61 572	4 869	55 720	56 441	(722)	-1%	61 572
Finance charges	22 132	8 428	16 609	1 889	15 791	15 225	566	4%	16 609
Inventory consumed and bulk purchases	104 100	119 238	118 626	7 608	95 691	108 961	(13 270)	-12%	118 626
Transfers and subsidies	18	30	30	—	17	28	(10)	-37%	30
Other expenditure	165 083	129 940	148 445	8 795	109 600	136 805	(27 205)	-20%	148 445
Total Expenditure	524 808	484 004	531 708	36 704	441 375	488 462	(47 088)	-10%	531 708
Surplus/(Deficit)	(143 742)	55 399	7 116	(20 252)	(58 796)	6 300	(63 086)	-1001%	7 116
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 829	71 564	67 116	1 530	67 124	61 986	5 138	8%	67 116
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(106 912)	126 963	74 232	(18 722)	10 328	68 286	(57 958)	-85%	74 232
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(106 912)	126 963	74 232	(18 722)	10 328	68 286	(57 958)	-85%	74 232
Capital expenditure & funds sources									
Capital expenditure									
Capital transfers recognised	86 898	69 445	2 456	52 811	63 656	(10 847)	-17%	69 445	
Borrowing	70 196	67 603	2 435	50 576	61 989	(11 393)	-18%	67 603	
Internally generated funds	14 880	—	—	—	—	—	—	—	
Total source of capital funds	—	1 843	1 843	22	2 235	1 689	546	32%	1 843
Financial position									
Total current assets	33 741	105 229	101 622	—	60 486	—	—	—	101 622
Total non current assets	1 222 187	1 182 740	1 165 287	—	1 103 989	—	—	—	1 165 287
Total current liabilities	357 340	201 244	201 244	—	371 820	—	—	—	201 244
Total non current liabilities	76 047	76 754	76 754	—	72 218	—	—	—	76 754
Community wealth/Equity	818 720	1 081 378	1 040 319	—	710 109	—	—	—	1 040 319
Cash flows									
Net cash from (used) operating	(180 989)	157 118	271 882	(12 699)	(37 014)	249 225	286 240	115%	271 882
Net cash from (used) investing	—	(86 898)	(86 898)	—	—	(79 657)	(79 657)	100%	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	2 602	(10)	(235)	2 385	2 621	110%	2 602
Cash/cash equivalents at the month/year end	(181 970)	138 263	256 477	—	(32 008)	235 104	267 112	114%	256 477
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13 182	7 341	5 821	5 700	5 795	5 975	210 281	1 509	255 008
Creditors Age Analysis									
Total Creditors	265	(62)	(183)	489	8 466	3 050	61 243	246 592	317 860

1.1 Adjusted Budget Performance for the period ending 31ST May 2022

Adjustment Budget performance for the period ending 31st May 2022

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 484 004 243	R 531 478 670	R 36 704 337	R 441 375 380	R 487 188 780,83	R -45 813 401	-9%
REVENUE	R 610 967 470	R 605 939 787	R 17 982 701	R 451 703 473	R 555 444 804,75	R -103 741 332	-19%
SURPLUS (DEFICIT)	R 126 963 227	R 74 461 117	R -18 721 636	R 10 328 093	R 68 256 024	R -57 927 931	-85%

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 (R17.9 million) or 2.10% of the total adjusted revenue budget of R605 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 R222 million or 83.4 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 R272 thousand or 18.1 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 94.1 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 6.6million or 6.9 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 R36 million or 6.9 per cent of the total expenditure budget of R531 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 R176.4 million, while the expenditure to date amounts to R156.2 million or 88.5 per cent of the adjustment budget.
- **Remuneration of Councillors:** The original budget amounts to R9.9 million, while the expenditure to date amounts to R8.3 million or 83 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 61.5 million, while the year-to-date expenditure amounts to R55 million or 90 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 R93 million or 81 per cent of the adjustment budget.
- **Other expenditure:** The adjustment budget amounts to R119 million, while the year-to-date expenditure amounts to R90 million or 77 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 31st May 2022

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

Vote Description	Ref	2020/21		Budget Year 2021/22						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	-	29	39	(10)	-28%	43
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	410	410	8	297	378	(79)	-21%	410
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	12 980	-	10 689	11 898	(1 210)	-10%	12 980
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	1 350	-	-	1 238	(1 238)	-100%	1 350
Vote 14 - FINANCIAL SERVICES (36: CS)		-	1 390	1 390	16	1 148	1 274	(126)	-10%	1 390
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	61 696	53 273	2 435	40 648	48 633	(8 185)	-17%	53 273
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	86 696	69 445	2 456	52 811	63 658	(10 847)	-17%	69 445
Total Capital Expenditure		-	86 696	69 445	2 456	52 811	63 658	(10 847)	-17%	69 445
Capital Expenditure - Functional Classification										
Governance and administration		-	1 843	1 843	22	1 474	1 688	(215)	-13%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	22	1 445	1 650	(205)	-12%	1 800
Internal audit		-	43	43	-	29	39	(10)	-28%	43
Community and public safety		-	6 980	10 330	-	6 450	9 489	(3 019)	-32%	10 330
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	-	6 450	8 232	(1 781)	-22%	8 980
Public safety		-	-	1 350	-	-	1 238	(1 238)	-100%	1 350
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	76 076	57 273	2 435	44 887	62 500	(7 614)	-15%	57 273
Energy sources		-	2 980	-	-	-	-	-	-	-
Water management		-	50 120	43 617	2 435	33 319	39 982	(6 663)	-17%	43 617
Waste water management		-	11 576	9 658	-	7 329	8 851	(1 522)	-17%	9 658
Waste management		-	11 400	4 000	-	4 238	3 687	572	16%	4 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	86 696	69 445	2 456	52 811	63 658	(10 847)	-17%	69 445
Funded by:										
National Government		-	70 196	66 253	2 435	50 576	60 732	(10 156)	-17%	66 253
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	1 350	-	-	1 238	(1 238)	-100%	1 350
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 196	67 603	2 435	60 678	61 969	(11 393)	-18%	67 603
Borrowing	6	-	14 880	-	-	-	-	-	-	-
Internally generated funds		-	1 843	1 843	22	2 235	1 689	546	32%	1 843
Total Capital Funding		-	86 696	69 445	2 456	52 811	63 658	(10 847)	-17%	69 445

2.1 Capital Funding Source and Expenditure

Capital Budget performance for the period ending 31st May 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 2 456 471	R 52 810 783	R 63 658 191,67	R -10 847 409	-17%

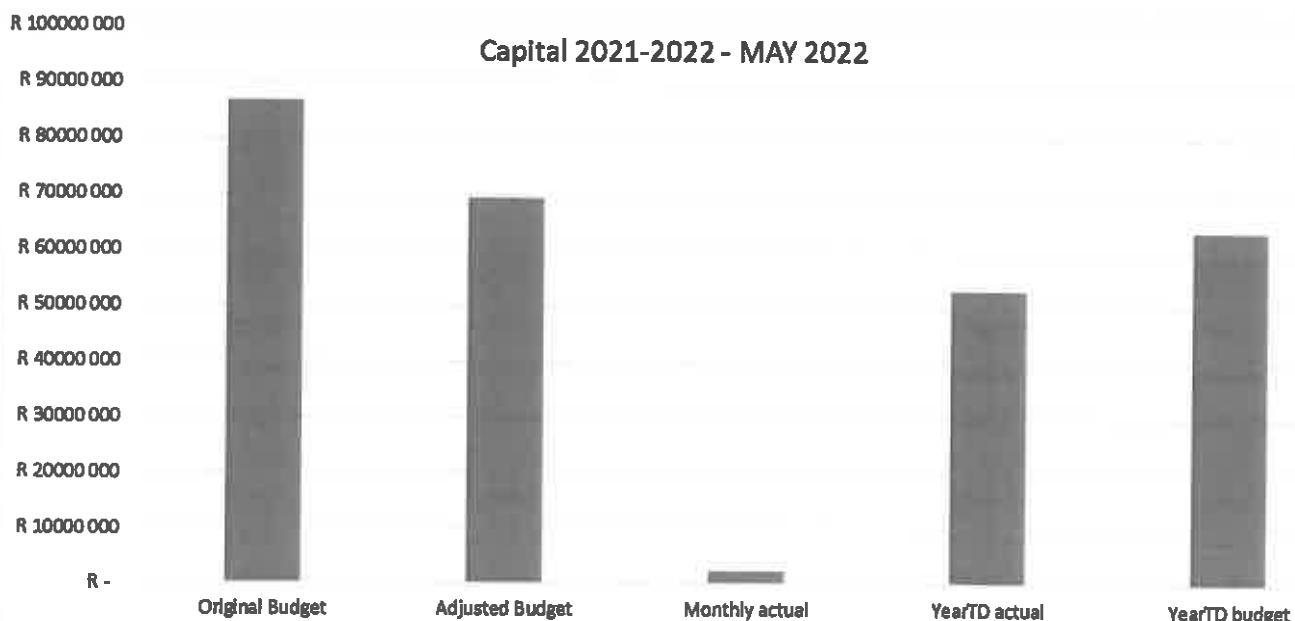
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

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 79 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 R44 million or 78 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 31st May 2022

Bank Bal,Investment - May 2022	OPENING BALANCE	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-05-2022
CURRENT ACCOUNTS	112 088,07	338 240,26	450 328,33
Current Account Baviaans- ABSA	14 312,40	31 546,09	45 858,49
New Current Account Standard Bank	62 445,82	- 1 595,31	60 850,51
New Motor Reg Account Standard bank	35 329,85	308 289,48	343 619,33
INVESTMENTS	4 825 162	23 176	4 848 338
Money Market - Absa	28 847	66	28 913
Investec Bank - Fixed Deposit	2 938	-0	2 938
Eskom Deposit Account- Standard Bank	914 455	3 422	917 877
FMG CALL ACCOUNT	3 005	3	3 008
MIG CALL ACCOUNT	2 795 558	766 349	3 561 907
Call Account - Standard Bank	1 080 359	-746 665	333 694

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 31st May 2022.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for May 2022.

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
May 2022	18 116	19 600	108.19%	99.29%

The collection rate for the month of May was recorded as 108.19% (refer to annexure). Average collection rate for the year to date is 99.29%. Annual rates were levied in July 2021 and were due on 30 September 2021.

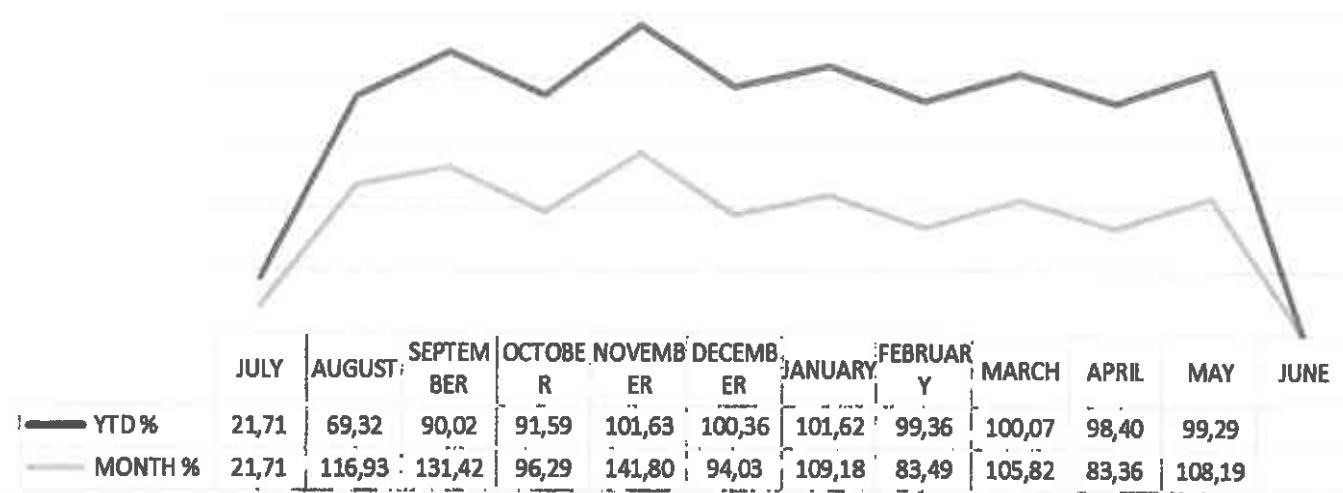
The credit control policy is being implemented and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified.

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

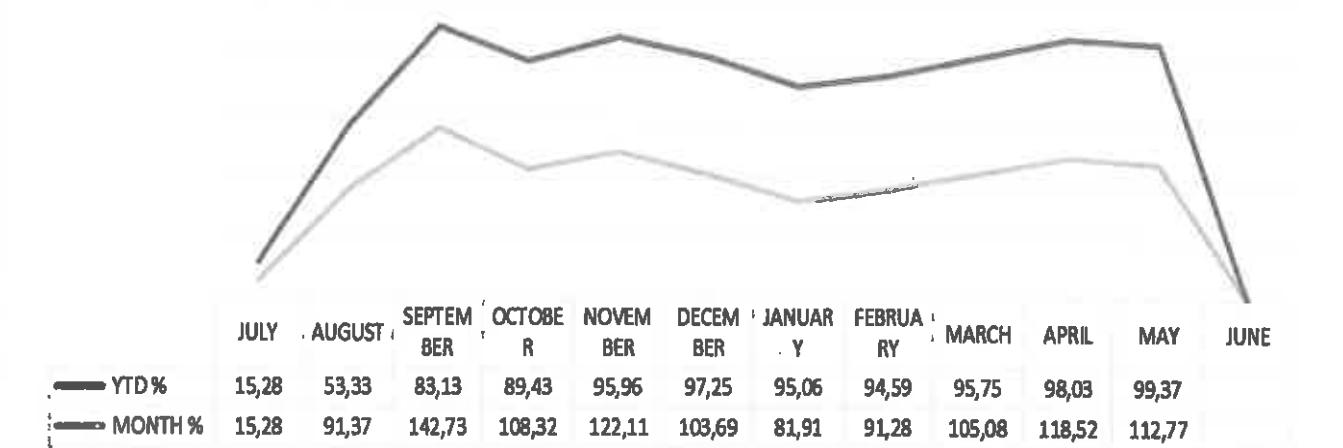
Residents are once more urged to enquire accounts where they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged if the enquiry is considered invalid.

Chart: Average Collection rate

AVERAGE COLLECTION RATE 2021 2022

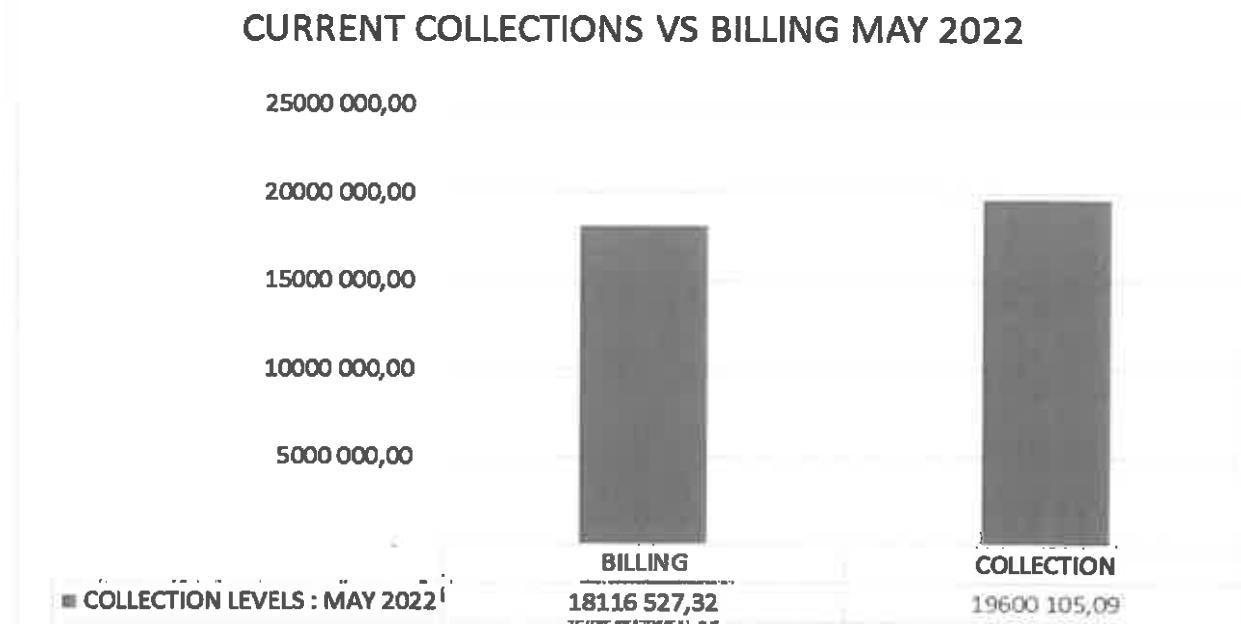


AVERAGE COLLECTION RATE 2020 2021



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

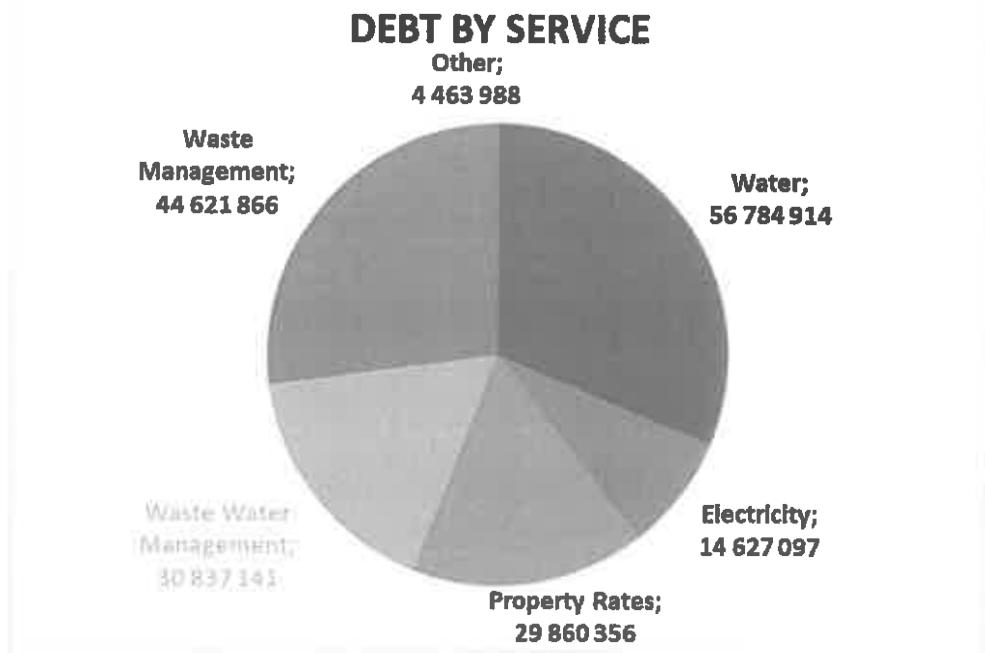


5. Debtors

The total outstanding debtor's book of the municipality as at end of May 2022 amounts to R181 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	3 961 458,05	2 581 242,42	2 315 726,86	1 933 760,80	2 052 406,37	1 819 908,24	653 909,34	41 466 502,15	56 784 914,23
	Elec	7 247 033,88	1 110 230,06	475 158,87	419 403,57	388 099,56	301 651,44	195 661,48	4 489 857,72	14 627 096,58
	Rates	1 489 928,21	496 045,19	434 691,91	585 305,15	649 084,02	260 821,74	121 007,90	25 823 472,31	29 860 356,43
	Sewerage	1 852 197,11	1 404 507,23	1 275 375,94	698 945,30	657 516,82	578 950,76	140 755,70	24 228 892,21	30 837 141,07
	Refuse	2 312 657,62	1 822 643,90	1 752 626,46	1 069 840,53	1 003 063,46	897 768,50	232 722,34	35 530 543,02	44 621 865,83
	Other	134 376,91	73 353,65	84 542,74	135 910,45	56 551,78	72 221,20	27 897,52	3 879 133,96	4 463 988,21
	TOTAL	16 997 651,78	7 488 022,45	6 338 122,78	4 843 165,80	4 806 722,01	3 931 321,88	1 371 954,28	135 418 401,37	181 195 362,35

Debtors owing between 0-30 days amounts to R16million, 30-60 days constitute R7.4million. Debtors owing over 1 year constitute R135 million or 74.7 per cent, while the debt over 90 days constitute 150 million or 82.9 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	2 687 649,63	1 937 706,34	1 955 513,92	1 648 313,28	1 717 845,66	1 581 350,19	501 745,82	38 141 839,48	50 171 964,32
	Elec	1 495 567,56	208 032,02	82 472,96	54 506,81	140 631,59	49 658,59	17 196,88	1 021 612,14	3 069 678,55
	Rates	944 870,38	257 045,99	213 844,83	154 826,98	235 810,19	109 386,70	21 929,59	10 450 830,77	12 988 545,43
	Sewerage	1 525 111,93	1 224 752,49	1 210 805,42	639 286,13	609 085,09	532 319,60	126 977,76	22 547 947,13	28 416 285,55
	Refuse	2 013 552,25	1 644 952,53	1 600 517,61	933 696,91	870 080,54	769 537,12	152 438,05	30 958 552,82	38 943 327,83
	Other	84 000,79	44 053,78	58 369,26	104 283,21	29 894,50	37 753,02	18 938,49	2 158 782,88	2 536 075,93
	TOTAL	8 750 752,54	5 316 543,15	5 121 524,00	3 534 913,32	3 609 347,57	3 080 005,22	839 226,59	105 279 565,22	135 525 877,61

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	446 223,94	200 882,33	227 773,39	213 129,50	261 042,75	142 060,89	117 686,26	2 164 739,94	3 773 539,00
	Elec	48 909,07	2 866,14	1 247,32	1 955,25	521,50	252,44	0,00	4 541,25	60 292,97
	Rates	8 438,21	5 335,37	11 728,50	4 113,50	4 769,78	3 794,77	3 165,47	70 101,11	111 446,71
	Sewerage	25 723,68	27 488,90	34 156,14	24 228,58	23 689,11	22 556,58	9 546,81	33 603,52	200 993,32
	Refuse	31 068,17	32 919,60	42 342,90	28 816,29	28 484,40	26 252,73	11 932,19	18 363,43	220 179,71
	Other	2 695,03	1 639,80	1 389,98	416,94	61,11	40,74	40,74	-2 259,94	4 024,40
	TOTAL	563 058,10	271 132,14	318 638,23	272 660,06	318 568,65	194 958,15	142 371,47	2 289 089,31	4 370 476,11

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	1411,32	1432,22	1294,68	1508,69	1488,32	1488,14	1404,08	275 478,10	285 493,31
	Elec	64 398,10	1 411,70	1 682,31	2 114,87	1 324,20	1 876,90	2 309,97	84 211,14	159 329,19
	Rates	936,58	936,58	936,58	936,58	66 035,33	936,58	936,58	775 101,74	846 756,55
	Sewerage	1 025,92	1 025,92	1 025,92	1 025,92	1 025,92	1 025,92	1 025,92	30 726,54	37 907,98
	Refuse	64 615,88	64 449,91	64 449,91	64 449,91	64 449,91	64 615,88	64 615,88	2 489 343,43	2 940 990,71
	Other	303,40	0,00	0,00	0,00	0,00	0,00	0,00	86 061,60	86 365,00
	TOTAL	132 691,20	69 256,33	69 389,28	70 035,87	194 301,68	69 953,42	70 292,41	3 740 922,55	4 356 842,74

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	1 901,74	4 259,16	667,74	854,08	2 058,81	1 195,52	1 315,05	-49 482,92	-37 230,82
	Elec	391 478,03	74 457,45	62 611,61	4 915,21	10 669,00	5 356,99	8 585,89	1 252 230,53	1 810 304,71
	Rates	119 351,66	86 571,39	80 365,83	89 581,63	72 468,03	67 750,17	67 089,44	7 268 839,18	7 852 017,33
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1 477,73	1 477,73
	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	0,00	-47 470,71	-47 441,96
	TOTAL	512 926,14	165 288,00	143 645,18	95 350,92	85 195,84	74 302,68	76 990,38	8 425 593,56	9 579 292,70

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	5 291,75	1 242,40	1 061,08	911,61	374,11	251,84	20,92	16 979,89	26 133,60
	Elec	2 442,04	0,00	0,00	0,00	0,00	0,00	0,00	27,72	2 469,76
	Rates	675,89	89,88	3 351,04	17,34	17,34	17,34	0,00	-4 044,16	124,67
	Sewerage	1 612,16	1 025,92	879,36	879,36	879,36	732,80	0,00	24 751,65	30 760,61
	Refuse	2 489,54	1 493,73	1 161,79	1 161,79	1 036,75	829,85	0,00	31 691,48	39 864,93
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4 019,36	4 019,36
	TOTAL	12 511,38	3 851,93	6 453,27	2 970,10	2 307,56	1 831,83	20,92	73 425,94	103 372,99

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	5 183,45	2 290,86	1 683,39	2 886,89	460,91	325,00	356,37	4 992,72	18 179,59
	Elec	1 614,11	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1 614,11
	Rates	1 801,76	367,35	334,98	334,98	334,98	334,98	334,98	7 684,78	11 528,79
	Sewerage	1 644,24	879,36	732,80	732,80	732,80	732,80	732,80	16 082,75	22 270,35
	Refuse	1 853,06	995,81	829,84	829,84	829,84	681,51	663,87	2 799,33	9 483,10
	Other	20,37	590,88	0,00	1 269,00	1 269,00	1 213,20	1 213,20	28 459,38	34 035,03
	TOTAL	12 116,99	5 124,26	3 581,01	6 053,51	3 627,53	3 287,49	3 301,22	60 018,96	97 110,97

6. Creditors

The total accounts payable as at 31st May amounts to R372 million.

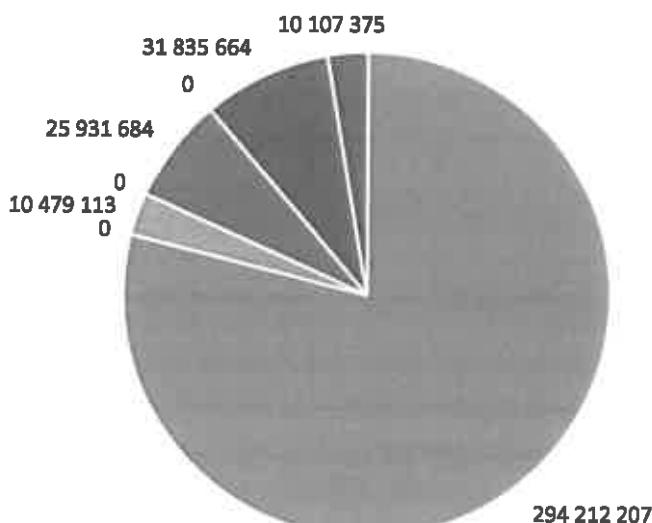
EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2021/22								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	10 355	1 777	22 638	10 765	-	69 563	179 113	294 212
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1 768	1 736	(297)	941	1 051	2 159	2 034	1 088	10 479
VAT (outputless input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	2 288	(4 299)	2 019	2 198	1 874	2 221	(2 263)	21 894	25 932
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(7 056)	1 364	1 559	2 618	(2 385)	(2 073)	8 463	29 325	31 836
Auditor General	0800	(494)	(459)	(440)	150	285	207	4 031	6 828	10 107
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	(3 494)	8 698	4 617	28 547	11 611	2 514	81 828	238 246	372 566

Creditors owed between 0-30 days amounts to negative R3 million, 31-60 days amounts to R8 million, 61-90 days amounts to R4.6 million, 91-120 days amounts to R28 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 31st MAY 2022



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

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

Grants received and expenditure on grant funding

Grant @ May 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	1 267 178	284 822	81,65%
MIG	28 564 000	28 564 000	28 564 000	24 972 011	3 591 989	87,42%
FMG	3 100 000	3 100 000	3 100 000	3 100 000	0	100,00%
WSIG	12 000 000	12 000 000	12 000 000	11 958 545	41 455	99,65%
HEALTH	2 020 000	2 020 000	0	0	0	0,00%
SETA	333 120	333 120	135 246	135 246	0	100,00%
FIRE	1 864 000	2 201 000	0	0	0	0,00%
RBIG	31 000 000	21 000 000	20 502 623	19 121 287	1 381 335	93,26%
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%
TOTAL	184 305 120	180 699 120	173 534 869	168 031 325	5 503 543	96,83%

8. CASH FLOW POSITION AS AT 31st MAY 2022

Table: Summary of Cash flow position (Primary Bank Account) as at 31st May 2022

CASH BALANCE B/F FROM 1 st May 2022	R112 088
CASH RECEIVED FOR THE PERIOD	R44 675 354
CASH PAYMENTS MADE THE FOR PERIOD	R44 337 113
CASH BALANCE AS AT 31 st May 2022	R450 328.33

The bank balance ended on a positive balance of R450 328.33 as at 31st May 2022.

9. STAFF BENEFITS

Section 66 of the MFMA requires disclosure of the Municipality's expenditure on staff benefit as follows:

The accounting officer of a municipality must, in the format and for the periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely:

- a) Salaries and wages**
- b) Contributions for pensions and medical aid**
- c) Travel, motor car, accommodation, subsistence and other allowances**
- d) Housing benefits and allowance**
- e) Overtime payments**
- f) Loans and advances**
- g) Any type of benefit or allowance related to staff**

The municipality is attending to the arrears pension contributions and is in the process of entering into arrangements with the affected pension funds to ensure that the employees are not adversely affected.

Attached as part of annexure A is a schedule detailing the required information for the month of May 2022.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water losses for May were calculated at 30%, and losses for April were calculated at 33%. Losses for March were calculated at 30%, and at 29% in February. Water losses for January were calculated at 23% and 30% in December, while the year-to-date average was 27%.

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-21	278 038	272 768	5 270	2%
Aug-21	329 674	188 614	141 060	43%
Sep-21	345 841	267 769	78 072	23%
Oct-21	346 887	240 459	106 428	31
Nov-21	335 630	247 601	88 029	26
Dec-21	382 907	268 178	114 729	30
Jan-22	386 390	297 954	88 436	23
Feb-22	358 994	253 933	105 061	29
Mar-22	365 464	254 571	110 893	30
Apr-22	353 820	235 630	118 290	33
May-22	354 761	246 676	108 085	30
Jun-22				
Total	3 838 406	2 774 153	1 064 353	27%

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 losses for May were not available at the time of reporting.

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
Total	62 425 912.80	66 656 655.00	4 230 742	6.35

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the monthly Supply Chain Management report for the period ending 31st May 2022

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules tables for the period ending 31st May 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: _____

Print Name: (MM) Dr Edward Martin Rankwana



Signature: _____

Date:

14 JUN 2022



ANNEXURE A

ANNEXURE A**Debt by Type****Municipality Name:** Dr Beyers Naudé Local Municipality**Month:** May-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 (Sec21)	Water	98 679,58	107 331,45	0,00	0,00	0,00	0,00	0,00	-7 866,21	198 144,82
	Elec	151 183,50	110 831,77	0,00	0,00	0,00	0,00	0,00	0,00	262 015,27
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	108 173,59	102 310,55	0,00	0,00	0,00	0,00	0,00	-360,72	210 123,42
	Refuse	25 326,26	23 251,40	193,41	0,00	0,00	0,00	0,00	-3 363,45	45 407,52
	Other	453,68	0,20	0,00	0,00	0,00	0,00	0,00	0,00	453,68
	TOTAL	383 816,61	343 725,37	193,41	0,00	0,00	0,00	0,00	-11 590,38	716 145,01

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-541 514,56	-541 514,56
	Elec	48 807,90	1 964,59	43 785,74	106 236,64	70 517,65	93 221,04	106 365,57	0,00	470 899,13
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	48 807,90	1 964,59	43 785,74	106 236,64	70 517,65	93 221,04	106 365,57	-541 514,56	-70 615,49
		432 624,51	345 689,96	43 979,15	106 236,64	70 517,65	93 221,04	106 365,57	-553 104,94	645 529,58

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	28 180,56	5 608,48	5 428,15	5 631,52	4 911,18	14 546,63	30 357,61	143 612,44	238 276,57
	Elec	153 946,32	97 595,65	96 236,15	104 120,09	52 861,55	73 420,29	57 801,18	354 933,49	990 914,72
	Rates	3,46	3,46	3,46	3,46	3,46	3,46	3,46	46 200,33	46 224,55
	Sewerage	127,45	127,45	127,45	127,45	127,45	127,45	127,45	-4 713,83	-3 821,68
	Refuse	1 541,64	1 373,45	1 214,40	1 169,20	1 035,71	884,18	699,33	19 679,65	27 597,56
	Other	5 180,60	606,80	3 034,00	3 640,80	6 978,20	13 956,40	910,20	47 301,07	81 608,07
	TOTAL	188 980,03	105 315,29	106 043,61	114 692,52	65 917,55	102 938,41	89 899,23	607 013,15	1 380 799,79

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	5 638,36	788,57	724,47	467,68	536,51	645,87	606,12	-15 433,49	-6 025,91
	Elec	145 474,65	131 099,82	2 547,17	25 826,75	16 152,56	0,00	0,00	303,58	321 404,53
	Rates	3 067,18	3 067,17	0,00	0,00	0,00	0,00	0,00	443 358,66	449 493,01
	Sewerage	127,45	127,45	0,00	0,00	0,00	0,00	0,00	240 667,06	240 921,96
	Refuse	1 224,77	1 081,89	937,56	937,56	937,56	937,56	937,56	218 005,38	224 999,84
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-4 015,15	-4 015,15
	TOTAL	155 532,41	136 164,90	4 209,20	27 231,99	17 626,63	1 583,43	1 543,68	862 886,04	1 226 778,28

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	1 617,50	228,65	0,00	0,00	0,00	0,00	0,00	-2 353,70	-507,55
	Elec	16 594,30	4 309,96	7 269,39	9 950,82	0,00	0,00	0,00	0,00	38 124,47
	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	2 365,87	4 417,71
	Refuse	386,82	193,41	193,41	193,41	193,41	193,41	193,41	1 704,44	3 251,72
	Other	3 400,41	3 400,41	3 400,41	3 400,41	3 400,41	3 400,41	3 400,41	20 764,05	44 566,92
	TOTAL	22 292,15	8 425,55	11 156,33	13 837,76	3 886,94	3 886,94	3 886,94	22 480,66	89 853,27

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	0,00	0,00	0,00	0,00	0,00	0,00	-2 288,78	-2 229,23
	Elec	697,96	0,00	0,00	0,00	0,00	0,00	0,00	0,00	697,96
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-1 775,09	-1 775,09
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-1 913,25	-1 913,25
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	757,51	0,00	0,00	0,00	0,00	0,00	0,00	-5 977,12	-5 219,61

Sub total Provincial Departments	800 186,61	595 555,70	165 388,29	261 990,51	157 548,77	201 629,82	201 695,42	953 297,79	3 337 741,31
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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	2 687 649,63	1 937 706,34	1 955 513,92	1 648 313,28	1 717 845,66	1 581 350,19	501 745,82	38 141 839,48	50 171 964,32
	Elec	1 495 567,56	208 032,02	82 472,96	54 506,81	140 631,59	49 658,59	17 196,88	1 021 612,14	3 069 678,55
	Rates	944 870,38	257 045,99	213 844,83	154 826,98	235 810,19	109 386,70	21 929,59	10 450 830,77	12 388 545,43
	Sewerage	1 525 111,93	1 224 752,49	1 210 805,42	639 286,13	609 085,09	532 319,60	126 977,76	22 547 947,13	28 416 285,55
	Refuse	2 013 552,25	1 644 952,53	1 600 517,61	933 696,91	870 080,54	769 537,12	152 438,05	30 958 552,82	38 943 327,83
	Other	84 000,79	44 053,78	58 369,26	104 283,21	29 894,50	37 753,02	18 938,49	2 158 782,88	2 536 075,93
TOTAL		8 750 752,54	5 316 543,15	5 121 524,00	3 534 913,32	3 603 347,57	3 080 005,22	839 226,59	105 279 565,22	135 525 877,61

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	446 223,94	200 882,33	227 773,39	213 129,50	261 042,75	142 060,89	117 686,26	2 164 739,94	3 773 539,00
	Elec	48 909,07	2 866,14	1 247,32	1 955,25	521,50	252,44	0,00	4 541,25	60 292,97
	Rates	8 438,21	5 335,37	11 728,50	4 113,50	4 769,78	3 794,77	3 165,47	70 101,11	111 446,71
	Sewerage	25 723,68	27 488,90	34 156,14	24 228,58	23 689,11	22 556,58	9 546,81	33 603,52	200 993,32
	Refuse	31 068,17	32 919,60	42 342,90	28 816,29	28 484,40	26 252,73	11 932,19	18 363,43	220 179,71
	Other	2 695,03	1 639,80	1 389,98	416,94	61,11	40,74	40,74	-2 259,94	4 024,40
TOTAL		563 058,10	271 132,14	318 638,23	272 660,06	318 568,65	194 958,15	142 371,47	2 289 089,31	4 370 476,11

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	1 411,32	1 432,22	1 294,56	1 508,59	1 466,32	1 498,14	1 404,06	275 478,10	285 493,31
	Elec	64 398,10	1 411,70	1 682,31	2 114,87	1 324,20	1 876,90	2 309,97	84 211,14	159 329,19
	Rates	936,58	936,58	936,58	936,58	66 035,33	936,58	936,58	775 101,74	846 756,55
	Sewerage	1 025,92	1 025,92	1 025,92	1 025,92	1 025,92	1 025,92	1 025,92	30 726,54	37 907,98
	Refuse	64 615,88	64 449,91	64 449,91	64 449,91	64 449,91	64 615,88	64 615,88	2 489 343,43	2 940 990,71
	Other	303,40	0,00	0,00	0,00	0,00	0,00	0,00	86 061,60	86 365,00
TOTAL		132 691,20	69 256,33	69 389,28	70 035,87	134 301,68	69 953,42	70 292,41	3 740 922,55	4 356 842,74

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	1 901,74	4 259,16	667,74	854,08	2 058,81	1 195,52	1 315,05	-49 482,92	-37 230,82
	Elec	391 478,03	74 457,45	62 611,61	4 915,21	10 669,00	5 356,99	8 585,89	1 252 230,53	1 810 304,71
	Rates	119 351,66	86 571,39	80 365,83	89 581,63	72 468,03	67 750,17	67 089,44	7 268 839,18	7 852 017,33
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1 477,73	1 477,73
	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	0,00	-47 470,71	-47 441,96
TOTAL		512 926,14	165 288,00	143 645,18	95 350,92	85 195,84	74 302,68	76 990,38	8 425 593,56	9 579 292,70

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	5 291,75	1 242,40	1 061,08	911,61	374,11	251,84	20,92	16 979,89	26 133,60
	Elec	2 442,04	0,00	0,00	0,00	0,00	0,00	0,00	27,72	2 469,76
	Rates	675,89	89,88	3 351,04	17,34	17,34	17,34	0,00	-4 044,16	124,67
	Sewerage	1 612,16	1 025,92	879,36	879,36	879,36	732,80	0,00	24 751,65	30 760,61
	Refuse	2 489,54	1 493,73	1 161,79	1 161,79	1 036,75	829,85	0,00	31 691,48	39 864,93
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4 019,36	4 019,36
	TOTAL	12 511,38	3 851,93	6 453,27	2 970,10	2 307,56	1 831,83	20,92	73 425,94	103 372,93

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	5 183,45	2 290,86	1 683,39	2 886,89	460,91	325,00	356,37	4 992,72	18 179,59
	Elec	1 614,11	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1 614,11
	Rates	1 801,76	367,35	334,98	334,98	334,98	334,98	334,98	7 684,78	11 528,79
	Sewerage	1 644,24	879,36	732,80	732,80	732,80	732,80	732,80	16 082,75	22 270,35
	Refuse	1 853,06	995,81	829,84	829,84	829,84	681,51	663,87	2 799,33	9 483,10
	Other	20,37	590,88	0,00	1 269,00	1 269,00	1 213,20	1 213,20	28 459,38	34 035,03
	TOTAL	12 116,99	5 124,26	3 581,01	6 053,51	3 627,53	3 287,49	3 301,22	60 018,96	97 110,97

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	361 496,89	117 447,25	81 252,63	59 894,40	63 556,48	41 374,32	232,13	1 365 813,98	2 091 068,08
	Elec	4 297 022,65	382 909,69	148 208,14	109 777,13	95 421,51	72 429,24	3 401,99	1 918 588,45	7 027 758,80
	Rates	370 842,08	106 604,97	88 921,27	227 137,62	174 064,43	48 382,88	0,00	4 079 116,68	5 095 069,93
	Sewerage	151 420,47	41 785,47	22 665,53	27 681,74	18 606,08	18 084,63	0,00	1 437 483,00	1 717 726,92
	Refuse	152 214,73	47 875,26	37 864,93	35 779,94	33 305,06	32 069,26	552,78	1 861 930,60	2 201 592,56
	Other	34 046,28	20 634,58	17 438,89	17 742,29	12 088,80	12 693,23	347,88	1 567 802,83	1 682 794,78
	TOTAL	5 367 043,10	717 257,22	396 351,39	478 013,12	397 042,36	225 033,56	4 534,78	12 230 735,54	19 816 011,07

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	318 123,78	202 024,71	40 327,53	163,25	153,64	36 659,84	185,00	-28 014,74	569 623,01
	Elec	428 897,69	94 751,27	29 098,08	0,00	0,00	5 435,95	0,00	-146 590,58	411 592,41
	Rates	39 941,01	36 023,03	35 205,42	108 353,06	95 580,48	30 214,86	27 548,38	2 686 283,22	3 059 149,46
	Sewerage	36 937,10	4 690,60	4 690,20	4 690,20	3 077,89	3 077,86	2 051,84	-99 363,40	-40 147,71
	Refuse	18 218,54	4 056,91	2 920,70	2 805,68	2 710,28	1 767,00	689,27	-66 250,59	-33 082,21
	Other	4 247,60	2 427,20	910,20	5 157,80	2 859,76	3 164,20	3 046,60	19 688,59	41 501,95
	TOTAL	846 365,72	343 973,72	113 152,13	121 169,99	104 382,05	80 319,71	33 521,09	2 365 752,50	4 008 636,91

GRAND TOTAL 16 997 651,78 7 488 022,45 6 338 122,78 4 843 165,80 4 806 722,01 3 931 321,88 1 371 954,28 135 418 401,37 181 195 362,35

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	3 961 458,05	2 581 242,42	2 315 726,86	1 933 760,80	2 052 406,37	1 819 908,24	653 909,34	41 486 502,15	56 784 914,23
	Elec	7 247 033,88	1 110 230,06	475 158,87	419 403,57	388 099,56	301 651,44	195 661,48	4 489 857,72	14 627 096,58
	Rates	1 489 928,21	496 045,19	434 691,91	585 305,15	649 084,02	260 821,74	121 007,90	25 823 472,31	29 860 356,43
	Sewerage	1 852 197,11	1 404 507,23	1 275 375,94	698 945,30	657 516,82	578 950,76	140 755,70	24 228 892,21	30 837 141,07
	Refuse	2 312 657,62	1 822 643,90	1 752 626,46	1 069 840,53	1 003 063,46	897 768,50	232 722,34	35 530 543,02	44 621 865,83
	Other	134 376,91	73 353,65	84 542,74	135 910,45	56 551,78	72 221,20	27 897,52	3 879 133,96	4 463 988,21
	TOTAL	16 997 651,78	7 488 022,45	6 338 122,78	4 843 165,80	4 806 722,01	3 931 321,88	1 371 954,28	135 418 401,37	181 195 362,35

ANNEXURE A

Top 10 Debtors May 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	52 425,15	52 007,09	42 803,99	42 803,99	24 119,64	-	1823 722,36	2 080 686,21	
MONTEGO PET NUTRITION	16015740114	1601732000	1040 470,79	6415,28	-	-	-	-	91 022,36	1 137 908,43	
KAROO CATCH (PTY) LTD	13019340097	1391263000	29 691,37	43 002,25	45 674,23	60 883,66	67 752,90	44 865,63	-	789 643,16	1 081 513,20
ANVR B ROMAN	11008700236	1101814000	7 253,29	7 253,29	11 502,59	14 902,02	22 550,75	15 043,67	-	837 394,69	915 900,30
SOUTH AFRICAN NATIONAL PARKS	15089800000	1503980000	6 001,37	6 001,37	6 001,37	6 001,37	6 001,37	6 001,37	6 001,37	689 120,47	731 130,06
SOUTH AFRICAN NATIONAL PARKS	1503569000	1503569000	5 672,97	5 672,97	5 672,97	5 672,97	5 672,97	5 672,97	5 672,97	655 646,87	695 357,66
SOUTH AFRICAN NATIONAL PARKS	1503570000	1503570000	4 035,02	4 035,02	4 035,02	4 035,02	4 035,02	4 035,02	4 035,02	540 298,15	568 543,29
KABOUTERLAND	32000099906	32320008000	2 938,17	2 878,62	2 878,62	2 878,62	2 878,62	2 454,82	-	518 614,20	535 521,67
DEPARTMENT OF EDUCATION	1100030076	110977000	48 807,90	1 964,59	43 785,74	106 236,64	70 517,65	93 221,04	106 365,57	-	470 899,13
GERT GREEF TEHUIS	71013196303	710196300	32 905,56	19 016,58	18 904,53	13 262,69	24 252,08	23 805,29	12 258,77	312 316,99	456 722,49
			1230 201,59	148 267,06	181 259,06	256 656,98	246 465,35	219 219,45	134 333,70	6 257 779,25	8 674 182,44

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : MAY 2022

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	19 391,79	1 575 917,75	8126,73
Services			
Billed Electricity	7 136 477,80	6 782 209,56	95,04
Prepaid Electricity	5 198 216,34	5 198 216,34	100,00
Refuse Removal	1 402 060,25	904 320,79	64,50
Sewerage / Sanitation	925 166,83	1 162 843,12	125,69
Water	2 437 000,11	2 971 323,81	121,93
Other (Specify) e.g			
Housing Rental	695,86	209,42	30,10
Rental of Facilities & Equipment	16 175,51	16 175,51	100,00
Fines	5 025,00	5 025,00	100,00
Licences and permits	159 128,23	159 128,23	100,00
Service connections and reconnections	27 713,17	27 713,17	100,00
Plan approval fees	27 926,99	27 926,99	100,00
Cemetery fees	10 960,02	10 960,02	100,00
Tender receipts	19 848,57	19 848,57	100,00
Library fees	459,13	459,13	100,00
Private works	-	-	#DIV/0!
Sundries	139 210,88	146 756,84	105,42
Agency services	589 809,60	589 809,60	100,00
Interest earned - external investments	1 261,24	1 261,24	100,00
	18 116 527,32	19 600 105,09	108,19

WILHELMUS RECONCILIATION MAY 2022

ACCOUNT NUMBER	INSTITUTION	INVESTMENT YTD statements	Interest	Balance B/F	Received - statements	Deposits - statements	Withdrawals - statements/fees	Bank Charges statements	Balance per bank @31st May 2022	Difference=+/-	
MONEY MARKET	925714251 ABSA BANK	62988415100	28 847,02	116,18	0,00	0,00	50,00	28 913,20	28 847,02	66,18	Interest for May captured after monthend
CALL DEPOSIT	1100458805501 INVESTEC BANK	62988416800	2 937,98	0,00	0,00	0,00	0,00	2 937,98	2 937,98	0,00	Interest for May captured after monthend
ESKOM CALL ACCOUNT	588476692/006 STANDARD BANK	62988416800/629 889416812	914 455,03	3 422,22	0,00	0,00	0,00	917 877,25	914 455,03	3 422,22	Interest for May captured after monthend
FNB CALL ACCOUNT	588476692/003 STANDARD BANK	62988419200	3 005,08	3,30	0,00	0,00	0,00	3 008,38	3 005,08	3,30	Interest for both April and May captured after monthend
MBIG CALL ACCOUNT	588476692/002 STANDARD BANK	62988418100	2 735 557,63	36 282,92	3 530 126,78	2 800 060,73	0,00	3 561 906,60	3 525 624,68	36 282,92	Interest for both April and May captured after monthend
CAL ACCOUNT STANDARD BANK - OPEN 6 DECEMBER 2019	588476692/004 STANDARD BANK	62988418500/629 889418512	1 080 355,09	18 159,76	19 170 000,00	19 934 824,72	0,00	333 684,13	315 534,37	18 159,76	Interest for both April and May captured after monthend
TOTAL		4 851 161,83	57 984,48	22 710 105,73	22 714 885,45	50,00	4 846 337,54			57 934,48	

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION	Aug-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	YTD TOTALS	ADJUSTMENT	ORIGINAL BUDGET AMOUNT
OVERTIME REPORT MAY 2022															
1224010243	CORPORATE SERVICES, ADMINISTRATIVE	0	1302	1225	2353	2226	9865	3336	3520	8765	1359	2407	1938	13892	37785
163110210243	DIRECTOR : FINANCIAL SERVICES	32177	939	0	6325	3870	4639	4065	4689	46088	36784	39738	4615	57798	57798
1938010210243	ELECTRICITY DISTRIBUTION	0	7497	9029	9027	11707	122865	15077	1574	13148	15193	10094	113562	814977	814977
11222010210243	MUNICIPAL MANAGER	955	69	751	0	0	0	0	0	0	0	0	0	0	675
142810210243	FIRE BRIGADE	1447	3085	2525	32042	26761	1233	3683	2768	1768	1347	3196	2548	325470	325470
14282010210243	FIRE CACAU	0	2556	3666	1228	58	4567	464	326	972	3498	4372	2532	2529	18055
112210210243	OFFICE OF THE MUNICIPAL MANAGER	73	0	0	581	0	0	0	0	0	0	398	498	2749	2892
132710210243	PARKS RECREATION GROUNDS	6461	948	6461	8217	5887	5268	6365	6457	2716	5852	6003	38881	90887	93345
163620210243	PUBLIC WORKS: STREETS	4142	2570	6260	141	0	0	310	1072	0	0	1589	3314	26225	15490
132750210243	REFUSE RECYCLE WASTE MANAGEMENT	2330	7942	8412	9357	6035	6443	14076	8739	9220	8714	12292	93531	824905	666363
183670210243	SEWERAGE	3357	10422	14798	11721	13739	11183	14276	13727	10411	12624	14076	13721	142179	162898
142910210243	TRAFFIC CONTROL	425	2454	1963	95	1120	7824	4665	0	697	0	3227	15474	137533	370223
183690210243	WATER SERVICE	3669	17975	18784	23544	23440	18254	20229	20864	16689	155715	20355	20308	2412278	2502599
183610210243	TOWN PLANNING,BUILDING REGULATIONS	0	4332	4617	3666	0	0	0	360	0	1425	14477	31855	26289	10000
112290210243	MUNICIPAL MANAGER	0	0	0	0	0	0	0	0	0	0	0	0	0	20000
132770210243	AIRPORT	0	0	0	0	0	0	0	504	3549	0	608	5339	1935	0
GRAND TOTAL		14477	525840	589215	67084	650550	568812	683574	777341	601995	688950	811050	6882898	6841531	704648

ANNEXURE A:
EMPLOYEE RELATED COSTS FOR THE MONTH OF MAY 2021

ITEM	ADJUSTMENT												MAY-21 YTD TOTALS	MAY-21 BUDGET	
	JUL-21	AUG-21	SEP-21	OCT-21	NOV-21	DEC-21	JAN-22	FEB-22	MAR-22	APR-22	MAY-22				
ALLOWANCE - HOUSING SUBSIDY	60,000	56,376	47,997	47,671	46,656	46,656	32,002	32,002	31,582	32,002	31,807	42,734	454,922	265,554	
ALLOWANCE - TRAVELING ALLOW	2,077.51	3,121.56	2,466.09	2,383.76	2,627.65	2,634.34	2,604.07	2,611.43	2,617.61	2,634.09	2,659.03	2,669.38	2,663,881	2,663,881	
BARGAINING COUNCIL: Senior Management	238	332	31	21	31	31	31	31	31	31	31	31	330	302	
BONUSES	8,913,337	8,757,670	20,405	34,018	36,739	43,666	7,151,939	14,018,641	0	8,747	15,939	12,144	25,684	87,6164	72,98658
CONTRIBUTIONS - MEDICAL ADJ	6,632,156	6,977,829	5,618,27	5,622,238	5,712,23	5,64,404	5,477	5,57,911	5,75,450	5,73,407	5,74,078	6,64,667	6,61,058	6,388,930	5,781,533
CONTRIBUTIONS - PENSION FUND	19,016,492	19,881,94	15,67,581	15,59,628	15,45,877	16,03,365	16,11,940	16,27,779	16,21,733	16,21,221	16,06,348	16,07,777	15,94,755	17,30,94	16,55,495
INSURANCE - GROUP LIFE	17,530	25,223	160	2161	2161	2237	2237	2237	2237	2237	2237	2237	2324	2103	
INSURANCE UF	914,048	956,168	69,882	69,622	68,148	70,788	72,747	74,501	69,373	68,789	67,526	67,689	65,914	76,389	76,474
LEvy - BARGAINING UNIT COMA	62,938	61,038	5109	5,078	5,088	5,047	5,016	5,057	5,016	5,016	4,944	4,944	4,995	5,521	5,578
OVERTIME	7,046,419	6,841,531	144,757	525,940	539,215	60,814	60,550	56,882	88,573	77,341	60,195	68,850	811,050	685,287	570,276
Salaries & Wages	121,393,13	126,220,89	93,27,73	10,33,632	9,85,6,07	11,32,013	9,67,418	11,33,404	9,72,938	9,65,524	9,47,4,85	9,45,28	8,97,7381	10,44,029	16,174,915
Salaries: Senior Management - basic salary	2,547.74	3,216.34	35,604	16,7355	24,061	25,061	25,061	25,061	25,061	25,061	25,061	25,061	25,061	28,0450	26,71,945
W.L. GRANT EXP. OFFICE MANAGEMENT	127,90	0	0	0	0	0	0	0	0	0	0	0	0	0	0
W.L. GRANT EXP. SECRETARIAT	31,675	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALLOWANCE COUNCIL LOGS	1,750	1,750	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
REIMBURSEMENT OF COUNCIL LOGS	9,967,337	9,967,337	2,01,04	8,01,315	8,01,123	8,01,372	6,08,877	7,93,325	6,01,655	7,44,104	7,65,332	7,46,688	7,77,835	8,321,541	8,322,731
Grand Total	10,274,602	16,597,54	33,18,159	14,562,863	14,00,115	15,67,047	21,15,34	16,03,777	14,15,865	13,97,672	13,65,651	13,44,756	14,46,944	155,455,970	

ANNEXURE A

REPAIRS AND MAINTENANCE MAY 2022

VOTE NUMBER	LEDGER DESCRIPTION	ADJUSTMENT BUDGET		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	TOTALS			
		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	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	18 967	295 337	283 767		
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	13 265	2 213	0	0	0	0	0	0	0	1 058	0	0	0	0	1 058	1 844	
9/286-3-3	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	7 233	7 233	0	0	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	0	3 193	0	1 876	6 565	0	0	0	0	0	263	11 897	
9/216-31-33	MATERIALS - STORES REQUIREMENT	8 770	8 770	0	1 619	60	647 13	1 231 31	0 00	712 88	0 00	0 00	0 00	0 00	0 00	0 00	18 933	
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	9 747	9 747	0	0	0	0	0	0	0	0	0	252	1 242	0	0	4 212	
9/218-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 400	80 400	0	1 721	0	0	0	0	0	0	0	0	0	0	0	8 122	
9/218-2-2	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 600	69 937	0	4 889	4 889	0	0	0	0	0	0	0	8 500	18 277	58 281		
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	4 000	4 000	0	0	0	0	0	0	0	0	0	1 342	962	0	0	2 304	
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 000	80 000	0	0	0	0	13 079	0	0	0	0	0	0	0	0	3 333	
9/222-4-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	200 000	18 521	0	0	0	0	0	0	0	0	0	4 900	48 484	0	0	13 079	
9/222-5-9	REPAIRS - FENCING	10 000	10 000	0	0	0	0	1 190	0	0	0	0	0	0	0	0	53 384	
9/222-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	100 000	100 000	0	172 900	0	1 130	0	5 440	0	1 626	60 131	68 181	210 452	95 974	615 903	833 333	
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	309 340	309 340	0	0	21 648	22 188	0	0	13 040	12 487	1 800	38 615	2 224	112 002	257 783		
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	140 000	104 212	0	0	0	0	0	0	70 505	0	3 989	0	0	0	74 494	90 777	
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	24 634	24 634	0	318	9 702	0	1 261	0	0	2 600	7 497	325	0	0	21 703	20 529	
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	0	0	18 882	0	0	0	6 259	1 478	0	0	1 800	0	28 418	41 667	
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	210 595	174 791	0	0	330	0	0	0	0	0	0	0	0	0	16 500	18 850	
9/236-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	20 000	20 000	0	0	0	0	0	0	0	0	0	0	0	0	0	16 667	
9/236-3-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	8 020	3 780	0	0	0	0	0	0	0	0	0	2 940	0	0	2 940	3 150	
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	794 071	231 032	0	73	15 327	5 578	12 291	36 431	58 343	80 279	6 560	0	0	0	214 852	197 527	
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 745 000	745 000	14 842	0	306	7 910	4 284	49 944	90 300	1 590 982	4 946	0	173 987	1 931 501	620 833		
9/237-4-5	REPAIRS - CURBING	220 000	220 000	0	0	1 487	115	46 527	11 199	6 162	317	119 411	18 180	0	203 396	183 333		
9/238-3-7	REPAIRS - STORMWATER CHANNELS	345 000	55 000	0	0	1 965	0	6 808	2 413	1 564	0	14 573	1 759	1 609	30 693	79 167		
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 204 570	1 204 570	45 986	106 081	236 937	129 191	104 274	154 086	144 481	48 285	25 933	27 564	13 831	1 026 648	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	13 445	102 348	1 514 097		
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 875 000	7 875 000	0	0	1 000 054	0	2 608 696	35 126	1 275 000	0	1 926 744	0	0	0	6 846 420	6 562 500	
9/242-4-10	SLUDGE AT WWWTW AB GRT	826 000	826 000	0	0	0	0	28 731	346 739	19 151	0	0	0	0	9 600	404 221	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	0	0	
9/244-5-9	GENERAL MAINTENANCE	1 564 000	1 564 000	0	6 155	74 893	47 739	49 167	42 292	-42 427	7 500	63 696	50 632	201 949	538 595	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	24 023	51 572	423 708		
9/244-7-13	RETICULATION NETWORK - WATER	4 964 000	5 964 000	-20	0	0	0	27 989	910 660	73 641	24 123	137	78 415	0	53 432	4 854	731 317 224	
9/244-8-14	VALVES AND HYDRANTS	8 091	8 091	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9/246-6-9	ELECTRIC DISTRIBUTION NETWORK	818 450	508 450	0	0	1 470	33 844	15 353	5 026	8 618	83 381	55 008	24 023	0	0	0	6 743	
9/246-8-9-2	GENERAL MAINTENANCE	850 000	850 000	0	6 657	1 078	136 146	14 625	1 731	0	97 971	1 759	0	0	0	0	51 914	
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 244	97 244	0	14 322	0	0	0	0	0	0	0	2257 13	27 564	0	0	385	24 148
9/246-10-15	METERS - CONSUMERS	390 000	190 000	0	0	0	0	0	0	0	0	0	0	0	0	0	81 037	
9/246-66-66	STREET LIGHTS	365 000	675 000	0	0	0	0	11 923	31 300	0	0	1 706	6 985	0	0	0	158 333	
9/246-11-16	IGG METER REPLACEMENT	28 971	28 971	0	0	0	0	0	385	0	0	0	0	0	0	0	562 500	
9/246-12-13	REPAIRS - SIDEWALK PAVING SLABS	60 000	60 000	0	0	1 725	6 338	0	3 685	0	1 092	0	39 299	-30 759	21 381	0	50 000	
9/246-13-14	REPAIR AND MAINTENANCE OF BUILDINGS	150 000	150 000	0	14 125	1 661	0	0	0	0	171	0	0	0	3 962	31 204	41 667	
9/246-14-15	REPAIR AND MAINTENANCE OF BUL.	25 706 632	233 706	234 697	1 444 110	542 022	4 162 086	466 641	1 750 038	2 110 463	2 522 364	466 633	1 970 081	15 852 814	21 422 194	0	125 000	

**ANNUAL AREA
DETAIL OF OTHER EXPENDITURE - MAY 2022**

Other expenditure	Original Budget	Adjusted Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	YTD Totals	Available Budget
Debt Interest	10 146 111	10 146 111	-	-	-	-	-	-	-	-	-	-	-	10 146 111	
Contracted Services	10 976 345	20 282 256	765 533	4 783 798	551 085	538 384	1 515 537	1 285 062	3 075 513	3 278 914	1 639 770	1 152 404	450 385	18 584 000	1 689 236
Other Expenditure	108 617 089	118 559 435	7 395 083	6 419 965	7 908 548	6 051 987	12 469 312	10 027 017	9 160 659	10 197 820	7 157 637	5 387 127	8 344 847	82 159 385	36 439 750
Total Expenditure	129 939 665	149 027 482	8 104 616	11 263 114	8 453 632	6 600 371	14 014 849	11 312 079	12 234 372	13 476 744	8 797 115	6 589 531	8 795 212	100 743 384	48 28 098
Original Budget	Adjustment Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	YTD Totals	Available Budget	
CONTRACTED SERVICES	10 976 345	20 282 256	765 533	4 783 798	551 085	538 384	1 515 537	1 285 062	3 075 513	3 278 914	1 639 770	1 152 404	450 385	17 431 596	1 689 236
SECURITY SERV - ACCESS CONTROL	6 369 549	14 969 743	39	4 145 640	233 075	33	1 476 059	0	2 952 106	3 275 213	1 570 928	0	1 649	13 654 082	1 315 661
CONSULTANCY SERVICES	1 447 560	1 447 560	0	602 541	145 356	90 471	38 264	207 161	121 407	0	29 275	113 357	297 300	1 241 833	205 667
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	151 436	3 588 084	276 909
Original Budget	Adjusted Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	YTD Totals	Available Budget	
DESCRIPTION	Original Budget	Adjusted Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	YTD Totals	Available Budget
Furniture and Office Equipment leases	356 417	1 083 050	77 748	79 703	92 868	92 333	104 156	80 132	83 927	95 354	87 713	101 415	101 415	996 827	87 023
RENTAL OF EQUIPMENT	600 000	1 097 712	-	-	169 500	-	-	171 430	-	-	-	-	-	566 200	871 150
OPERATING LEASE OF VEHICLES	1000000	5 019 738	762 304	335 900	336 900	526 775	546 930	602 059	565 937	510 924	455 558	878 558	878 558	226 582	
Advertising, Publicity and Marketing	1 553 452	1 083 568	24 767	48 562	37 333	28 504	55 431	61 209	37 886	117 588	54 766	22 325	14 661	510 060	523 828
Assets less than the Capitalisation Threshold	5 505 721	4 173 890	172 900	33 492	45 471	34 584	20 393	57 703	181 937	176 914	207 250	328 666	164 487	1 423 796	2 750 094
BANK CHARGES	851 557	851 557	55 242	53 246	20 805	85 983	63 894	74 554	73 365	92 656	56 022	45 709	674 745	176 812	
CASHIER SHORTFAGES	-	-	2	60 121	2 001	250	3 091	37	38	10	9	617	625	60 547	
Third Party Vendors	-	-	1 422 637	150 482	152 230	140 936	136 230	146 975	147 975	151 592	139 104	144 721	1 420 703	924	
Equipment, Tools/Furniture/Machines	1 208 740	1 526 879	72 117	124 664	70 150	72 117	62 501	74 727	75 375	75 375	72 117	95 165	76 545	724 122	802 757
Telcom, Internet, Telephone and Taxes	1 859 621	3 482 735	875	278 748	276 310	277 627	319 266	240 750	277 358	274 226	278 251	261 017	2 781 684	701 041	
Entertainment-Executive Mayor	50 000	50 000	-	-	1 418	-	1 900	2 000	5 200	-	-	4 500	5 550	20 568	29 432
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	3 255 561	586 050	626 388	527 199	-	-	-	-	-	7 182 111	114 232
Data Lines	210 520	410 520	-	69 793	18 802	37 790	37 790	79 953	56 607	110 256	-	-	3 496	323 725	86 765
Network Extensions	818 450	508 450	-	-	1 470	33 844	15 353	5 026	8 618	83 381	55 008	24 023	51 572	278 297	230 133
Software Licenses	2 369 705	4 547 025	680 002	70 328	156 536	69 048	22 891	469 193	4 909	157 747	182 901	59 798	134 262	2 007 616	2 539 409
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	-	-	2 001 056	3 255 561	586 050	626 388	527 199	-	9 451	-	8 696	979 402
Liaison, PR and Internships	-	-	-	9 625	20 054	17 231	9 443	7 024	4 657	-	-	-	17 021	51 014	-51 014
LEVY - WATER RESEARCH FUND: DWAF	350 000	350 000	-	-	32 258	-	-	-	-	-	-	-	-	32 258	317 742
Motor Vehicle Licence and Registrations	444 073	68 032	-	79 438	9 571	-	9 133	-	79 770	38 856	87 018	4 566	344 725	263 237	
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	6 062 890	6 062 890	7 999 565	4 962 832	54 807 881	13 948 564	
Professional Body, Membership and Subscription	71 619	91 995	-	-	3 792	4 674	-	12 775	19 118	-	-	-	6 649	4 674	51 381
Registration Fees-Seminars, Conferences, Workshops	322 262	272 262	-	33 557	48 067	25 862	-	-	34 443	51 640	2 000	16 981	212 950	59 312	
Ramification to Ward Committees	840 000	840 000	59 000	48 000	52 500	-	59 000	-	-	4 908	3 750	226 558	613 842		
Seminars and Trainings	3 195 000	3 217 934	-	-	273 555	46 878	183 719	134 901	505 219	83 705	58 855	-	1 286 332	1 931 102	
SIGNAGE - TOURISM	195000	-	-	-	-	-	-	-	-	9 451	-	-	-	-	0
LEVY - SETA SEALS DEVELOPMENT	1 334 645	1 346 802	120 980	120 705	122 445	135 663	126 864	126 766	122 208	118 076	119 888	118 835	1 360 558	-13 256	
TRAVELING AND SUBSISTENCE	1 775 748	1 870 371	105 686	105 076	124 762	132 047	96 939	90 928	95 931	218 383	157 190	94 693	146 880	1 558 666	512 105
Vehicle Tracking	15 782	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Expenditure-Operational Cost-Wet Fuel	4 100 288	4 701 096	32 912	387 493	457 922	391 709	338 756	454 910	440 019	658 237	346 033	645 146	630 521	4 787 559	-86 561
Total Other Expenses	166 817 189	118 559 115	7 339 003	6 419 965	7 908 548	6 061 987	12 489 112	10 027 017	9 160 119	20 417 830	7 157 037	5 347 217	8 844 847	90 564 232	28 694 909

ANNEXURE A:

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

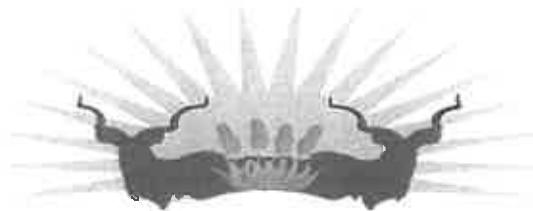
May-22

Detail	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-
Bulk Electricity	0	10 355 431	1 776 808	282 079 968	0	0	0	0	294 212 207
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	1 768 403	1 736 286	-297 427	7 271 851	0	0	0	0	10 479 113
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 287 896	-4 299 018	2 018 603	25 924 203	0	0	0	0	25 931 684
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	-7 056 055	1 363 896	1 559 129	35 968 694	0	0	0	0	31 835 664
Auditor General	-494 288	-458 740	-440 470	11 500 873	0	0	0	0	10 107 375
Other	0	0	0	0	0	0	0	0	0
Total	-3 494 044	8 697 855	4 616 643	362 745 589	0	0	0	0	372 566 043
ESKOM	0	10 355 431	1 776 808	282 079 968	0	0	0	0	294 212 207
CONSOLIDATED RETIREMENT FUND	1 314 993	-4 445 389	1 191 447	13 504 632	0	0	0	0	11 565 683
SARS PAYE	1 768 403	1 736 286	-297 427	7 271 851	0	0	0	0	10 479 113
AUDITOR GENERAL	-458 740	-440 470	149 708	10 856 876	0	0	0	0	10 107 374
SALA PENSION	541 725	546 715	390 758	7 987 125	0	0	0	0	9 466 323
BETAALMEESTERGENERAAL	7 036	-7 036	0	8 678 774	0	0	0	0	8 678 774
POWER VACUUM AND HIGH PRE	-643 750	-643 750	-643 750	8 454 314	0	0	0	0	6 523 064
DIE ONTVANGER VAN INKOMST	0	-1 146 541	444 085	6 771 859	0	0	0	0	6 089 403
SALGA	-130 000	0	-1 200 000	6 017 374	0	0	0	0	4 687 374
NATIONAL FUND FOR MUNICIPAL WORKERS	315 425	-509 391	320 540	4 432 446	0	0	0	0	4 559 020
Total	2 715 092	5 445 855	2 132 169	356 055 219	0	0	0	0	366 348 335

ANNEXURE A

Month End M1 May	Item EC101	Detail	3030 Cash Receipts by Source	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
	3010 Property rates	1 460 476 4 563 711	8 983 007	2 660 215	3 367 701	1 845 883	2 343 833	1 812 979	1 873 625	1 377 678	1 575 918	0	0	0	0
	3020 Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3030 Service charges - electricity revenue	12 919 842 11 779 082	13 605 756	12 341 759	13 655 420	11 871 594	12 988 544	12 445 606	12 571 814	12 017 945	11 980 426	0	0	0	0
	3040 Service charges - water revenue	1 947 344 2 119 072	2 769 188	1 952 084	4 521 161	1 814 376	1 983 526	2 021 131	2 274 972	2 195 239	2 971 324	0	0	0	0
	3050 Service charges - sanitation revenue	618 877 1 327 638	1 717 723	616 597	950 437	627 786	719 533	649 361	786 714	679 331	1 162 843	0	0	0	0
	3060 Service charges - refuse revenue	725 957 1 465 447	1 961 703	946 388	986 620	733 489	988 597	830 650	972 284	818 842	904 321	0	0	0	0
	3070 Service charges - other	87 008 107 557	124 858	87 671	103 950	117 619	744 907	124 621	101 061	20 946	146 757	0	0	0	0
	3080 Rental of facilities and equipment	863 21 451	19 656	28 498	33 741	13 602	12221 72	10 633	15 604	10 727	16 176	0	0	0	0
	3090 Interest earned - external investments	1 379 1 326	1 223	853	1 157	1 390	1389 74	1 222	1 078	1 261	0	0	0	0	0
	3100 Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3110 Dividends received	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3120 Fines	12 600 7 550	1550	0	0	10680	8 700	4750	1 750	2 885	5 025	0	0	0	0
	3130 Licences and permits	30 766 61 190	89 273	73 733	87 261	75 053	63 298	133 926	172 234	111 778	159 128	0	0	0	0
	3140 Agency services	372 493 1 333 646	1 677 877	1 077 034	69 634	745 509	984 216	746 042	858 918	648 441	589 810	0	0	0	0
	3150 Transfer receipts - operational	41 382 000 3 488 000	0	0	745 265	35 13 000	0	0	24 829 000	0	1 635 138	0	0	0	0
	3160 Other revenue	13 077 540 19 087 664	17 379 006	5 119 731	26 964 988	55 727 917	12 076 927	10 659 720	46 322 976	31 010 324	23 482 470	0	0	0	0
	3170 Cash Receipts by Source	72 637 147 45 373 332	48 340 620	25 004 584	51 487 326	109 046 819	32 917 392	29 437 810	90 872 174	48 683 225	44 640 585	0	0	0	0
	3180 Other Cash Flows/Receipts by Source	12 784 589 1 193 082	1 419 511	15 464 152	2 759 462	9 335 698	1 020 214	6 057 000	13 764 878	1 794 891	0	0	0	0	0
	3190 Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3200 Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3210 Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3220 Short term loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3230 Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3240 Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3250 Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3260 Decrease (increase) in other non-current receivables	-8 588 846 7 597 589	-6 310 000	-2 839 829	6 609 700	-3 225 440	923 388	-1 421 627	-10 248 706	13 785 807	34 758	0	0	0	0
	3270 Decrease (increase) in non-current investments	76 832 890 54 164 023	43 450 332	37 628 887	60 856 488	115 157 077	34 860 974	34 073 183	94 388 347	64 473 923	44 675 354	0	0	0	0
	3280 Total Cash Receipts by Source	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4000 Cash Payments by Type	12 342 147 13 761 548	13 209 007	14 655 678	20 465 257	16 140 462	13 460 262	13 193 572	12 910 526	13 040 022	12 636 449	0	0	0	0
	4020 Remuneration of councillors	821 022 801 315	801 124	831 373	650 876	739 325	652 615	744 104	765 332	746 638	727 835	0	0	0	0
	4030 Collection costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4040 Interest paid	9 451 044 0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4050 Bulk purchases - Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4060 Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4070 Other materials	880 363 5 501 368	683 747	618 142	1 742 867	1 477 821	3 554 540	3 770 761	1 885 735	1 325 284	517 943	0	0	0	0
	4080 Contracted services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4090 Grants and subsidies paid - other municipalities	44 191 023 27 018 021	24 947 850	13 550 236	34 053 817	87 081 083	13 081 491	14 656 100	66 017 915	39 977 523	27 423 946	0	0	0	0
	4100 Grants and subsidies paid - other	67 685 580 47 082 252	39 591 728	29 896 428	56 932 817	105 438 701	30 768 906	32 384 527	90 700 277	55 989 448	41 512 172	0	0	0	0
	4120 Cash Payments by Type	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4130 Other Cash Flows/Payments by Type	10845256 6 62396533,39	4 151 885	6 134 391	5 987 536	8 735 681	4 526 824	9 03971,55	4 777 287	9 551 614	2 824 941	0	0	0	0
	4140 Capital assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4150 Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4160 Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4170 Total Cash Payments by Type	78 530 837 53 320 886	43 743 713	36 030 819	62 920 353	114 174 382	35 235 733	33 273 986	95 477 564	64 641 082	44 337 113	0	0	0	0
	4180 Net increase/(Decrease) in Cash Held	-1 697 947 843 137	-293 382	1 598 068	-2 053 885	982 665	-434 788	769 285	-1 089 217	-167 138	338 241	0	0	0	0
	4190 Cash/cash equivalents at the month/year begin:	1635211,16	-62 736	780 402	487 020	2 085 088	21 223	1 003 917	569 159	1 368 443	279 226	112 088	450 328	450 328	450 328
	4200 Cash/cash equivalents at the month/year end:	-62 736	780 402	487 020	2 085 088	21 223	1 003 917	569 159	1 368 443	279 226	112 088	450 328	450 328	450 328	450 328

ANNEXURE B



Dr. Beyers Naudé MUNICIPALITY | MUNISIPALITEIT | UMASIPALA

RE : MONTHLY SCM REPORT: MAY 2022

Purpose

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

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

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

Order Processing

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

DBNLM Municipal Supplier Database

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

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

Contracts on the Contract Register

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

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

- Telkom/Business Connexion

Contracts that have been extended

- Sky Metro – Photocopiers
- Sky Metro - Vehicles

Bid Committees

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

Procurement for May 2022

Purchases processed for May 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 2 807 458.73	3
C - Contracts	R 1 034 447.72	51
D - Deviations	R 1 526 165.74	33
N – None of the above	R 12 584 057.72	138
P – Petty cash	R 56 543.27	52
R – Invitation to quote	R 0.00	0
S – Subsistence & travel	R 133 145.99	62
T - Tenders	R 894 037.50	2

Approved deviations by Municipal Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of R 1 519 200.74 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/RFQ'S AWARDED FOR THE PERIOD					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
No tenders or RFQ's awarded.					

PENDING TENDERS AND RFQ'S 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
25/2022	Vehicle lease for a period of 2 years	Advertised	Own Resources
49/2022	Consultants: Klipplaat water reticulation	Advertised	Grant funded
48/2022	Infrastructure asset management plan	Advertised	Grant funded
50/2022	Consultants: Refurbishment of Reservoir	Advertised	Grant funded

S2/2022	Vehicle repair for a period of 2 years	Advertised	Own Resources
RFQ	DESCRIPTION	STATUS	FUNDING
Bey Scm 303	Repair and replacing of fencing at Willowmore Reservoir	Evaluation stage	Internal
Bey Scm 304	Employee benefits calculation	Evaluation stage	Internal
Bey Scm 306	Supply and delivery of firefighter uniforms	Evaluation stage	Internal
Bey Scm 307	Supply and delivery of creosote poles	Evaluations stage	Internal
Bey Scm 308	Supply and delivery of photostat paper	Evaluations stage	Internal
Bey Scm 309	Supply and delivery of water meters	Evaluations stage	Internal
Bey Scm 310	Supply and delivery of cement	Evaluations stage	Internal
Bey Scm 311	Supply and delivery of cationic spray and bitumen	Evaluations stage	Internal

Tenders/ RFQ's to be cancelled

E-Tender

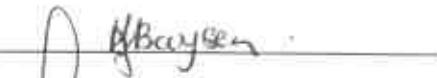
All tenders are currently captured on E-tenders as a requirement to ensure that the municipality is compliant with the regulations as set out by national treasury.

Training

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

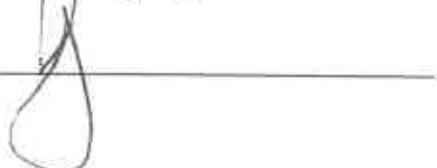
Compiled by:

Signature



Reviewed by: R. Jegels (Manager SCM)

Signature



DEVIATIONS FROM 01 MAY 2022 TO 31 MAY 2022
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

R 1 519 200.74

Applicable paragraph in SCM policy	Supplier	AMOUNT	DATE	Description of goods/services	DEPARTMENT	APPROVED BY
36(1)(a)(i)	Aberdeen Community Trading	9 600.00	04/05/2022	Hiring of TLB to assist with repair of water network (digging)	Technical	MM - Dr. E.M Rankwana
SCM Policy	N1 Construction	40 825.00	20/05/2022	Gearbox repair of truck needed for service delivery. 3 quotes were obtained	Technical	MM - Dr. E.M Rankwana
36(1)(a)(ii)	Botanics Sports bar	2 200.00	18/05/2022	Venue hire for 40 people attending a meeting	Community services	MM - Dr. E.M Rankwana
	Brandsen Group	18 126.31	18/05/2022	Consultant to assist with IDP	Office of municipal manager	MM - Dr. E.M Rankwana
	Fulcrum/dinogen	34 557.50	12/05/2022	Equipment calibration - Agents	Community services	MM - Dr. E.M Rankwana
	Die Postmeeste	88 027.50	28/05/2022	Postage - envelopes. Only service provider we are allowed to use	Finance	MM - Dr. E.M Rankwana
	A F van den Berg and Sons	15 847.00	26/05/2022	Transport water truck - only service provider willing to assist	Technical	MM - Dr. E.M Rankwana
36(1)(a)(iii)	Acquisition of special works of art or historical objects where specifications are difficult to compile					
	Premier hotel ICC	6 380.00	30/05/2022	Accommodation for councillors attending a meeting in EL	Council	MM - Dr. E.M Rankwana
	SAIBA	2 649.98	28/05/2022	Subscription fees for registered accountants	Finance	MM - Dr. E.M Rankwana
	SAIBA	5 375.00	10/05/2022	Subscription fees for registered accountants	Finance	MM - Dr. E.M Rankwana
	CJ BOUWER	13 338.00	08/05/2022	Legal fees	Technical	MM - Dr. E.M Rankwana
	R Nieuweshuizen	55 134.40	11/05/2022	Legal fees - accident 3rd party claim	Office of municipal manager	MM - Dr. E.M Rankwana
	Xhanya'sa daycare	100 000.00	25/05/2022	Legal fees - accident 3rd party claim	Finance	MM - Dr. E.M Rankwana
	Powervacuum	4 600.00	19/05/2022	Vehicle repair - contract in place	Technical	MM - Dr. E.M Rankwana
	Powervacuum	49 336.00	19/05/2022	Vehicle repair - contract in place	Technical	MM - Dr. E.M Rankwana
	Powervacuum	895.00	19/05/2022	Vehicle repair - contract in place	Technical	MM - Dr. E.M Rankwana
	Powervacuum	13 035.00	18/05/2022	Vehicle repair - contract in place	Technical	MM - Dr. E.M Rankwana
	Powervacuum	8 650.00	19/05/2022	Vehicle repair - contract in place	Technical	MM - Dr. E.M Rankwana
	Powervacuum	8 713.00	11/05/2022	Vehicle repair - contract in place	Technical	MM - Dr. E.M Rankwana
	Powervacuum	17 087.00	19/05/2022	Vehicle repair - contract in place	Technical	MM - Dr. E.M Rankwana

Powervacuum	45 834.00	19/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
Powervacuum	392 285.50	19/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
Powervacuum	88 160.00	19/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
Powervacuum	123 252.00	19/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
Powervacuum	19 350.00	19/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
Powervacuum	16 480.00	19/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
Powervacuum	34 174.00	19/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
Powervacuum	4 500.00	11/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
Powervacuum	65 700.00	11/05/2022	Vehicle repair - contract in place	Technical	NMM - Dr. E.M Rankwana
MDL Electrical	213 538.44	27/05/2022	Heg mast lights removal	Technical	NMM - Dr. E.M Rankwana
Tiso black star	17 684.00	12/05/2022	Tender adverts	Finance	NMM - Dr. E.M Rankwana
Grit Advertiser	3 836.10	03/06/2022	Notice 47/2022	Finance	NMM - Dr. E.M Rankwana
Any contract relating to the publication of notices and advertisements by Municipality					
Quotations that were advertised or asked, but were unable to obtain three (3) quotations.					
TOTAL					
					R1519 200.74

ANNEXURE C

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

Description R thousands	2020/21		Budget Year 2021/22						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	36 899	50 291	50 291	(3)	39 433	46 100	(6 667)	-14%	50 291
Service charges	204 567	267 950	267 032	15 033	222 717	245 620	(22 904)	-9%	267 032
Investment revenue	169	1 500	1 500	38	272	1 375	(1 103)	-80%	1 500
Transfers and subsidies	122 764	112 741	113 078	88	106 411	103 655	2 756	3%	113 078
Other own revenue	16 656	106 922	106 922	1 296	15 747	98 011	(82 265)	-84%	106 922
Total Revenue (excluding capital transfers and contributions)	381 066	539 403	538 824	16 453	384 580	494 762	(110 182)	-22%	538 824
Employee costs	166 740	170 287	176 437	12 836	156 235	181 847	(5 612)	-3%	176 437
Remuneration of Councilors	10 102	9 987	9 987	728	8 322	9 155	(834)	-9%	9 987
Depreciation & asset impairment	56 633	46 094	61 572	4 869	55 720	56 441	(722)	-1%	61 572
Finance charges	22 132	8 428	16 609	1 869	15 791	15 225	566	4%	16 609
Inventory consumed and bulk purchases	104 100	119 238	118 626	7 808	95 691	108 961	(13 270)	-12%	118 626
Transfers and subsidies	18	30	30	—	17	28	(10)	-37%	30
Other expenditure	165 083	129 940	148 445	8 795	109 600	136 805	(27 205)	-20%	148 445
Total Expenditure	524 808	484 004	531 708	36 704	441 375	488 482	(47 086)	-10%	531 708
Surplus/(Deficit)	(143 742)	55 399	7 116	(20 252)	(58 798)	8 300	(63 098)	-1001%	7 116
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 829	71 564	67 116	1 530	67 124	61 986	5 138	8%	67 116
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (In-kind all)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(106 912)	126 983	74 232	(18 722)	10 328	68 286	(57 958)	-85%	74 232
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(106 912)	126 983	74 232	(18 722)	10 328	68 286	(57 958)	-85%	74 232
Capital expenditure & funds sources									
Capital expenditure	—	88 898	69 445	2 456	52 811	63 658	(10 847)	-17%	69 445
Capital transfers recognised	—	70 196	67 603	2 435	50 576	61 969	(11 393)	-18%	67 603
Borrowing	—	14 860	—	—	—	—	—	—	—
Internally generated funds	—	1 843	1 843	22	2 235	1 689	546	32%	1 843
Total sources of capital funds	—	88 898	69 445	2 456	52 811	63 658	(10 847)	-17%	69 445
Financial position									
Total current assets	33 741	105 229	101 622	—	60 486	—	—	—	101 622
Total non current assets	1 222 187	1 182 740	1 165 287	—	1 103 989	—	—	—	1 165 287
Total current liabilities	357 340	201 244	201 244	—	371 820	—	—	—	201 244
Total non current liabilities	76 047	76 754	76 754	—	72 218	—	—	—	76 754
Community wealth/Equity	816 720	1 081 378	1 040 319	—	710 109	—	—	—	1 040 319
Cash flows									
Net cash from (used) operating	(180 989)	157 118	271 882	(12 699)	(37 014)	249 225	286 240	115%	271 882
Net cash from (used) investing	—	(86 898)	(86 898)	—	—	(79 657)	(79 657)	100%	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	2 602	(10)	(235)	2 385	2 621	110%	2 602
Cash/cash equivalents at the month/year end	(181 870)	139 283	256 477	—	(32 008)	235 104	267 112	114%	256 477
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13 182	7 341	5 821	5 700	5 799	5 375	210 281	1 509	255 008
Creditors Age Analysis									
Total Creditors	265	(62)	(163)	429	8 466	1 050	61 243	246 592	317 860

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description R thousands	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
Revenue by Vote	1									
Vote 1 - COUNCIL (10: IE)		162	53	53	1	36	49	(13)	-26,5%	53
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	21	21	-	-	19	(19)	-100,0%	21
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		24 083	3 379	3 379	169	3 037	3 098	(61)	-2,0%	3 379
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		45 935	35 026	35 026	2 215	30 937	32 108	(1 170)	-3,6%	35 026
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		4 989	7 847	8 184	278	2 883	7 502	(4 619)	-61,6%	8 184
Vote 6 - FINANCIAL SERVICES (16: IE)		65 374	252 495	251 578	892	153 257	231 454	(78 197)	-33,8%	251 578
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		151 805	154 445	149 997	6 965	136 306	137 980	(1 654)	-1,2%	149 997
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		125 549	157 701	157 701	7 463	125 247	144 560	(19 312)	-13,4%	157 701
Total Revenue by Vote	2	417 896	610 968	605 941	17 983	451 703	556 749	(105 045)	-18,9%	605 941
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		13 214	12 695	11 755	1 003	10 190	10 775	(586)	-5,4%	11 755
Vote 2 - MUNICIPAL MANAGER (11: IE)		22 362	21 340	23 852	1 683	20 421	21 948	(1 527)	-7,0%	23 852
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		11 933	33 374	36 225	2 712	32 563	33 216	(653)	-2,0%	36 225
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		46 491	46 011	48 990	2 742	40 459	44 960	(4 501)	-10,0%	48 990
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		13 401	13 494	16 017	1 251	13 599	14 629	(1 030)	-7,0%	16 017
Vote 6 - FINANCIAL SERVICES (16: IE)		108 782	83 901	103 788	7 107	87 430	96 088	(8 658)	-9,0%	103 788
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		180 821	132 526	143 340	11 011	117 441	131 416	(13 976)	-10,6%	143 340
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		127 505	140 662	147 741	9 195	119 232	135 429	(16 197)	-12,0%	147 741
Total Expenditure by Vote	2	524 508	484 004	531 708	36 704	441 333	488 462	(47 128)	-9,6%	531 708
Surplus/ (Deficit) for the year	2	(106 612)	126 964	74 233	(18 722)	10 370	68 287	(57 917)	-84,8%	74 233

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

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		36 899	50 291	50 291	(3)	39 433	46 100	(6 667)	-14%	50 291
Service charges - electricity revenue		110 962	154 947	154 947	7 461	125 245	142 035	(16 790)	-12%	154 947
Service charges - water revenue		37 872	46 335	46 335	3 775	42 140	42 474	(334)	-1%	46 335
Service charges - sanitation revenue		25 260	34 523	33 605	1 631	25 242	31 646	(6 404)	-20%	33 605
Service charges - refuse revenue		30 473	32 145	32 145	2 167	30 090	29 466	624	2%	32 145
Rental of facilities and equipment		811	1 049	1 049	30	1 169	962	207	22%	1 049
Interest earned - external investments		169	1 500	1 500	38	272	1 375	(1 103)	-80%	1 500
Interest earned - outstanding debtors		5 156	4 991	4 991	544	5 097	4 575	522	11%	4 991
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		80	35	35	7	59	32	27	83%	35
Licences and permits		1 108	1 854	1 854	149	924	1 699	(776)	-46%	1 854
Agency services		2 197	4 082	4 082	123	1 898	3 742	(1 844)	-49%	4 082
Transfers and subsidies		122 764	112 741	113 078	88	106 411	103 655	2 756	3%	113 078
Other revenue		7 317	94 910	94 911	443	6 600	87 001	(80 401)	-92%	94 911
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		381 068	539 403	538 824	16 453	384 580	494 782	(110 182)	-22%	538 824
Expenditure By Type										
Employee related costs		166 740	170 287	178 437	12 836	156 235	161 847	(5 612)	-3%	176 437
Remuneration of councilors		10 102	9 987	9 987	728	8 322	9 155	(834)	-9%	9 987
Debt impairment		45 440	10 146	10 146	-	-	9 301	(9 301)	-100%	10 146
Depreciation & asset impairment		56 633	46 094	61 572	4 869	55 720	56 441	(722)	-1%	61 572
Finance charges		22 132	8 428	16 609	1 869	15 791	15 225	566	4%	16 609
Bulk purchases - electricity		99 082	116 000	116 000	7 453	93 828	106 333	(12 505)	-12%	116 000
Inventory consumed		5 018	3 239	2 627	155	1 862	2 627	(765)	-29%	2 627
Contracted services		12 324	10 976	20 282	450	19 074	18 592	482	3%	20 282
Transfers and subsidies		18	30	30	-	17	28	(10)	-37%	30
Other expenditure		107 319	108 817	118 017	8 344	90 526	108 912	(18 387)	-17%	118 017
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		524 808	484 004	531 708	36 704	441 375	488 462	(47 086)	-10%	531 708
Surplus/(Deficit)		(143 742)	55 399	7 118	(26 252)	(56 796)	8 300	(83 096)	(0)	7 118
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		36 829	71 564	67 116	1 530	67 124	61 986	5 138	0	67 116
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(106 912)	126 963	74 232	(18 722)	10 328	68 286			74 232
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(106 912)	126 963	74 232	(18 722)	10 328	68 286			74 232
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(106 912)	126 963	74 232	(18 722)	10 328	68 286			74 232
Share of surplus/(deficit) of associates		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(106 912)	126 963	74 232	(18 722)	10 328	68 286			74 232

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

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 %
R thousands	1								
<u>Mult-Year expenditure appropriation</u>	2								
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2								
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	-	29	30	(10)	-26%
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	410	410	6	297	376	(79)	-21%
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	12 890	-	10 689	11 888	(1 210)	-10%
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	1 350	-	-	1 238	(1 238)	-100%
Vote 14 - FINANCIAL SERVICES (36: CS)		-	1 390	1 390	18	1 148	1 274	(126)	-10%
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	81 696	53 273	2 435	40 646	48 833	(8 185)	-17%
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	86 998	69 445	2 456	52 811	63 658	(10 847)	-17%
Total Capital Expenditure		-	86 998	69 445	2 456	52 811	63 658	(10 847)	-17%
Capital Expenditure - Functional Classification									
Governance and administration		-	1 843	1 843	22	1 474	1 688	(215)	-13%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	22	1 445	1 860	(205)	-12%
Internal audit		-	43	43	-	29	39	(10)	-26%
Community and public safety		-	8 980	10 330	-	6 450	9 489	(3 019)	-32%
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	-	6 450	8 232	(1 781)	-22%
Public safety		-	-	1 350	-	-	1 238	(1 238)	-100%
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Trading services		-	76 076	57 273	2 435	44 887	62 500	(7 614)	-15%
Energy sources		-	2 980	-	-	-	-	-	-
Water management		-	50 120	43 817	2 435	33 319	39 982	(8 863)	-17%
Waste water management		-	11 576	9 656	-	7 329	8 851	(1 522)	-17%
Waste management		-	11 400	4 000	-	4 238	3 667	572	16%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	86 998	69 445	2 456	52 811	63 658	(10 847)	-17%
Funded by:									
National Government		-	70 196	68 253	2 435	60 576	60 732	(10 158)	-17%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	1 350	-	-	1 238	(1 238)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 196	67 603	2 435	60 676	61 969	(11 393)	-16%
Borrowing	6	-	14 880	-	-	-	-	-	-
Internally generated funds		-	1 843	1 843	22	2 235	1 689	546	32%
Total Capital Funding		-	86 998	69 445	2 456	52 811	63 658	(10 847)	-17%

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

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 678	71 468	67 862	634	67 862
Call investment deposits		956	2 057	2 057	4 867	2 057
Consumer debtors		120 933	22 568	22 568	168 994	22 568
Other debtors		(94 639)	4 936	4 936	(118 875)	4 936
Current portion of long-term receivables		—	—	—	—	—
Inventory		4 813	4 200	4 200	4 867	4 200
Total current assets		33 741	105 229	101 622	60 486	101 622
Non-current assets						
Long-term receivables		744	—	—	(1 048)	—
Investments		—	—	—	—	—
Investment property		26 215	69 035	69 035	27 663	69 035
Investments in Associate		—	—	—	—	—
Property, plant and equipment		1 184 099	1 102 407	1 084 954	1 066 288	1 084 954
Biological		—	—	—	—	—
Intangible		31	31	31	(12)	31
Other non-current assets		11 098	11 266	11 266	11 098	11 266
Total non current assets		1 222 187	1 182 740	1 165 287	1 103 989	1 165 287
TOTAL ASSETS		1 255 928	1 287 968	1 266 909	1 164 475	1 286 909
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	—	—	—	—
Consumer deposits		3 577	3 455	3 455	3 812	3 455
Trade and other payables		344 888	178 285	178 285	361 777	178 285
Provisions		8 875	19 504	19 504	6 231	19 504
Total current liabilities		357 340	201 244	201 244	371 820	201 244
Non current liabilities						
Borrowing		10 241	11 755	11 755	6 413	11 755
Provisions		65 806	64 999	64 999	65 806	64 999
Total non current liabilities		76 047	76 754	76 754	72 218	76 754
TOTAL LIABILITIES		433 387	277 998	277 998	444 039	277 998
NET ASSETS	2	822 541	1 009 970	988 911	720 436	988 911
COMMUNITY WEALTH/EQUITY						
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
TOTAL COMMUNITY WEALTH/EQUITY	2	816 720	1 061 378	1 040 319	710 109	1 040 319

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

Description	Ref	2020/21		Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	-	47 776	47 776	-	(13 853)	43 795	(57 648)	-132%	47 776
Service charges	-	254 115	254 115	(966)	42 828	232 939	(190 111)	-82%	254 115
Other revenue	-	97 185	97 185	(3)	7 929	89 087	(81 158)	-91%	97 185
Transfers and Subsidies - Operational	-	112 741	113 078	(7 228)	(92 478)	103 655	(196 133)	-189%	113 078
Transfers and Subsidies - Capital	-	71 564	61 564	6 627	10 951	56 434	(45 482)	-81%	61 564
Interest	-	1 500	1 500	-	-	1 375	(1 375)	-100%	1 500
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(179 662)	(419 307)	(303 307)	(11 129)	6 281	(278 031)	(284 313)	102%	(303 307)
Finance charges	-	(8 428)	-	-	-	-	-	-	-
Transfers and Grants	(1 327)	30	(30)	-	1 327	(28)	(1 354)	4925%	(30)
NET CASH FROM/(USED) OPERATING ACTIVITIES	(180 989)	157 118	271 882	(12 699)	(37 014)	249 225	286 240	115%	271 882
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	-	86 898	86 898	-	-	79 657	(79 657)	100%	86 898
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(86 898)	86 898	-	-	(79 657)	(79 657)	100%	(86 898)
CASH-FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	6 057	-	-	5 552	(5 552)	-100%	6 057
Increase (decrease) in consumer deposits	(3 577)	(3 455)	(3 455)	(10)	(235)	(3 167)	2 931	-93%	(3 455)
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 577)	(3 455)	2 602	(10)	(235)	2 385	2 621	110%	2 602
NET INCREASE/(DECREASE) IN CASH HELD	(184 566)	86 765	187 586	(12 709)	(37 250)	171 954			187 586
Cash/cash equivalents at beginning:	2 595	72 497	68 891	451	5 242	63 150			68 891
Cash/cash equivalents at month/year end:	(181 970)	139 263	256 477	(32 008)	235 104				256 477