

## **Dr. Beyers Naudé Local Municipality**

# **EC101**

## **SECTION 71**

### **REPORT**

### **JULY 2021**

## **INTRODUCTION**

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1<sup>st</sup> July 2021 and ending 31<sup>st</sup> July 2021.

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

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

## **LEGISLATIVE FRAMEWORK**

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

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

# 1. SUMMARY OF MONTHLY BUDGET STATEMENT – JULY 2021

## EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M01 July

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	36 899	50 291	50 291	38 910	38 910	4 191	34 719	828%	50 291
Service charges	204 567	267 950	267 950	33 429	33 429	22 329	11 100	50%	267 950
Investment revenue	169	1 500	1 500	24	24	125	(101)	-80%	1 500
Transfers and subsidies	122 764	112 741	112 741	41 382	41 382	9 395	31 987	340%	112 741
Other own revenue	18 186	106 922	106 922	1 620	1 620	8 910	(7 290)	-82%	106 922
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>362 595</b>	<b>539 403</b>	<b>539 403</b>	<b>115 365</b>	<b>115 365</b>	<b>44 950</b>	<b>70 415</b>	<b>157%</b>	<b>539 403</b>
Employee costs	166 727	170 267	170 267	12 342	12 342	14 191	(1 848)	-13%	170 267
Remuneration of Councilors	10 102	9 987	9 987	821	821	832	(11)	-1%	9 987
Depreciation & asset impairment	456	46 094	46 094	-	-	3 841	(3 841)	-100%	46 094
Finance charges	20 188	8 428	8 428	531	531	702	(171)	-24%	8 428
Inventory consumed and bulk purchases	104 100	119 238	119 238	1 485	1 485	9 937	(8 451)	-85%	119 238
Transfers and subsidies	18	30	30	-	-	3	(3)	-100%	30
Other expenditure	165 083	129 940	129 940	8 144	8 144	10 828	(2 684)	-25%	129 940
<b>Total Expenditure</b>	<b>466 675</b>	<b>484 004</b>	<b>484 004</b>	<b>23 324</b>	<b>23 324</b>	<b>40 334</b>	<b>(17 010)</b>	<b>-42%</b>	<b>484 004</b>
<b>Surplus/(Deficit)</b>	<b>(84 080)</b>	<b>55 399</b>	<b>55 399</b>	<b>92 042</b>	<b>92 042</b>	<b>4 617</b>	<b>87 425</b>	<b>1694%</b>	<b>55 399</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 829	71 564	71 564	12 785	12 785	5 964	6 821	114%	71 564
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(47 261)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>	<b>94 246</b>	<b>891%</b>	<b>126 963</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(47 261)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>	<b>94 246</b>	<b>891%</b>	<b>126 963</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>35 347</b>	<b>86 898</b>	<b>86 898</b>	<b>-</b>	<b>35 347</b>	<b>7 242</b>	<b>28 106</b>	<b>389%</b>	<b>86 898</b>
Capital transfers recognised	34 813	70 196	70 196	-	34 813	5 850	28 963	495%	70 196
Borrowing	-	14 880	14 880	-	-	1 238	(1 238)	-100%	14 880
Internally generated funds	470	1 843	1 843	-	470	164	316	208%	1 843
<b>Total sources of capital funds</b>	<b>35 282</b>	<b>86 898</b>	<b>86 898</b>	<b>-</b>	<b>35 282</b>	<b>7 242</b>	<b>28 041</b>	<b>387%</b>	<b>86 898</b>
<b>Financial position</b>									
Total current assets	33 741	105 229	105 229	-	75 852	-	-	-	105 229
Total non current assets	1 202 375	1 182 740	1 182 740	-	1 201 466	-	-	-	1 182 740
Total current liabilities	347 887	201 244	201 244	-	283 962	-	-	-	201 244
Total non current liabilities	81 478	76 754	76 754	-	81 476	-	-	-	76 754
Community wealth/Equity	654 014	1 061 378	1 061 378	-	807 054	-	-	-	1 061 378
<b>Cash flows</b>									
Net cash from (used) operating	-	171 333	295 761	(40 176)	(40 176)	66 888	107 064	160%	295 761
Net cash from (used) investing	-	(86 898)	(86 898)	-	-	-	-	-	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	(3 455)	8	8	(288)	(296)	103%	(3 455)
<b>Cash/cash equivalents at the month/year end</b>	<b>(2 655)</b>	<b>83 258</b>	<b>207 686</b>	<b>-</b>	<b>(30 634)</b>	<b>66 600</b>	<b>97 234</b>	<b>148%</b>	<b>207 686</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	59 134	6 409	5 562	5 300	4 955	5 207	95 285	4 150	186 022
<b>Creditors Age Analysis</b>									
Total Creditors	9 416	796	20 655	13 842	14 958	1 702	16 281	184 406	262 055

## 1.1 Adjusted Budget Performance for the period ending 31<sup>st</sup> July 2021

### Operating Budget performance for the period ending 31 July 2021

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 484 004 243	R 484 004 243	R 23 281 854	R 23 281 854	R 40 333 707	R -17 051 853	-13%
REVENUE	R 610 968 185	R 610 968 185	R 128 149 915	R 128 149 915	R 50 914 026	R 77 235 889	-35%
SURPLUS (DEFICIT)	R 126 963 942	R 126 963 942	R 104 868 061	R 104 868 061	R 10 580 319	R 94 287 742	891%

## 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 (R39million) or 5.8% of the total adjustment revenue budget of R663 million.

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

- **Property Rates:** The total budget amounts to R50.2million, while the year-to-date revenue generated amounts to R38.9 million or 77per cent of the budget. Annual debit raising was done in July 2021.
- **Service Charges:** The total original budget amounts to R267 million, the year-to-date revenue recognition amounts to R33million or 12 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 R24 thousand or 1.6 per cent of the budget.
- **Transfers recognised:** The total original budget amounts to R112 million, the year-to-date receipts stands at R41 million or 36 per cent of the original budget.
- **Other revenue:** The total budget amounts to R 94 million, the year-to-date revenue generated amounts to R 422 thousand or 0.5per cent of the original budget.

### 1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 23.3 million or 4.8 per cent of the total expenditure budget of R484 million. The following factors should be taken into consideration:

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

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

- **Employee Related Costs:** The original budget amounts to R170 million, while the expenditure to date amounts to R12 million or 7 per cent of the original budget.
- **Remuneration of Councillors:** The original budget amounts to R9.9 million, while the expenditure to date amounts to R821 thousand or 8.2 per cent of the original budget.
- **Debt Impairment:** The original budget amounts to R10.1 million, while year to date expenditure amounts to R0. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The original budget amounts to R 46 million, while the year-to-date expenditure amounts to R0. The underspending is due to calculation being done quarterly.
- **Bulk Purchases:** The original budget amounts to R1.16 million, while the year-to-date expenditure amounts to R1.4 million or 1.3 per cent of the original budget.
- **Other expenditure:** The original budget amounts to R108 million, while the year-to-date expenditure amounts to R7.3 million or 6.7 per cent of the original budget.

## 2. Capital Budget performance for the period ending 31<sup>st</sup> July 2021.

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	-	-	4	(4)	-100%	43
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	850	850	-	-	71	(71)	-100%	850
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		288	20 380	20 380	-	288	1 698	(1 410)	-83%	20 380
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		65	-	-	-	65	-	65	#DIV/0!	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	950	950	-	-	79	(79)	-100%	950
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		34 525	61 696	61 696	-	34 525	5 141	29 383	572%	61 696
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		470	2 980	2 980	-	470	248	221	89%	2 980
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>35 347</b>	<b>86 898</b>	<b>86 898</b>	-	<b>35 347</b>	<b>7 242</b>	<b>28 106</b>	<b>388%</b>	<b>86 898</b>
<b>Total Capital Expenditure</b>		<b>35 347</b>	<b>86 898</b>	<b>86 898</b>	-	<b>35 347</b>	<b>7 242</b>	<b>28 106</b>	<b>388%</b>	<b>86 898</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 843	1 843	-	65	164	(89)	-58%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	-	65	160	(85)	-57%	1 800
Internal audit		-	43	43	-	-	4	(4)	-100%	43
<b>Community and public safety</b>		169	8 980	8 980	-	104	748	(644)	-86%	8 980
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		104	8 980	8 980	-	104	748	(644)	-86%	8 980
Public safety		65	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 501	-	-	-	2 501	-	2 501	#DIV/0!	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 501	-	-	-	2 501	-	2 501	#DIV/0!	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		32 678	76 076	76 076	-	32 678	8 340	26 338	415%	76 076
Energy sources		470	2 980	2 980	-	470	248	221	89%	2 980
Water management		19 276	60 120	60 120	-	19 276	4 177	15 099	382%	60 120
Waste water management		12 748	11 576	11 576	-	12 748	965	11 784	1222%	11 576
Waste management		184	11 400	11 400	-	184	950	(766)	-81%	11 400
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>35 347</b>	<b>86 898</b>	<b>86 898</b>	-	<b>35 347</b>	<b>7 242</b>	<b>28 106</b>	<b>388%</b>	<b>86 898</b>
<b>Funded by:</b>										
National Government		34 813	70 196	70 196	-	34 813	5 850	28 963	495%	70 196
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Education)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>34 813</b>	<b>70 196</b>	<b>70 196</b>	-	<b>34 813</b>	<b>5 850</b>	<b>28 963</b>	<b>495%</b>	<b>70 196</b>
<b>Borrowing</b>	<b>6</b>	-	14 860	14 860	-	-	1 238	(1 238)	-100%	14 860
<b>Internally generated funds</b>		470	1 843	1 843	-	470	154	316	206%	1 843
<b>Total Capital Funding</b>		<b>35 282</b>	<b>86 896</b>	<b>86 898</b>	-	<b>35 282</b>	<b>7 242</b>	<b>28 041</b>	<b>387%</b>	<b>86 898</b>

## 2.1 Capital Funding Source and Expenditure

### Capital Budget performance for the period ending 31 July 2021

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 86 898 300	R 86 898 300	R -	R -	R 7 241 525	R 28 040 968	-43%

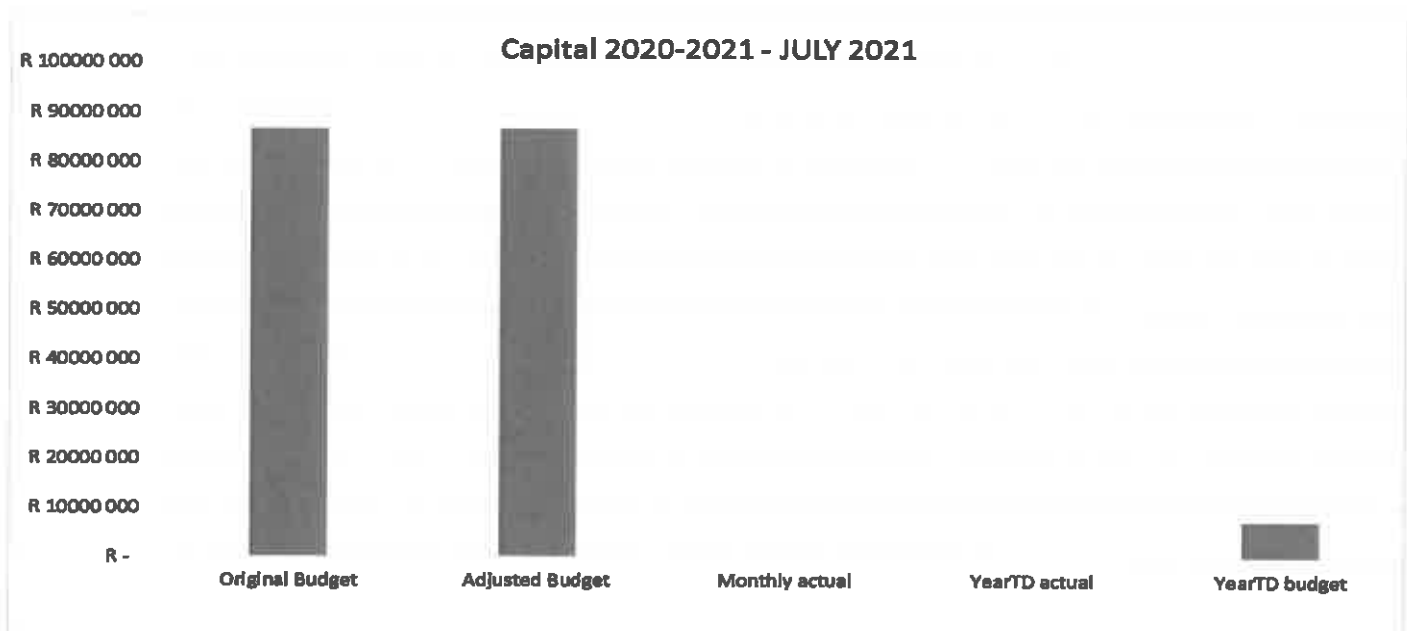
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

#### Capital Revenue: Sources of Finance

Capital revenue represents the sources of finances utilised to fund capital expenditure. There is a number of sources from which capital revenue is sourced; the major source of capital financing is from Government Grants and Subsidies since the municipality has a small revenue base.

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

- **Governance and Administration:** reflects total budget of R1.8million, while the expenditure for the month amounts to R0.
- **Community and Public Safety:** reflects total budget of R8.9 million, while the expenditure for the month amounts to R0 thousand or 0per cent of the original budget.
- **Economic and environmental services:** reflects no budget allocation for this financial period.
- **Trading services:** reflects total original budget of R76 million, while the expenditure for the month amounts to R0.



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

Table: Key Treasury Information as at 31<sup>st</sup> July 2021

Bank Bal, Investment - July 2021	OPENING BALANCE	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-07-2021
<b>CURRENT ACCOUNTS</b>	<b>1 635 211</b>	<b>-1 697 947</b>	<b>- 62 735.80</b>
CURRENT ACCOUNT - FNB	84 680.68	278 963.07	363 643.75
Current Account Bavians- ABSA	4 580.69	97 120.40	101 701.09
New Current Account Standard Bank	1 524 271.71	- 2 141 176.82	- 616 905.11
New Motor Reg Account Standard bank	21 678.08	67 146.39	88 824.47
<b>INVESTMENTS</b>	<b>956 184</b>	<b>8 611 909</b>	<b>9 568 093</b>
Money Market - Absa	28 231	95	28 326
Investec Bank - Fixed Deposit	2 938	0	2 938
Eskom Deposit Account- Standard Bank	885 771	2 708	888 480
7 DAY INTEREST ACCOUNT	1 221	0	1 221
FMG CALL ACCOUNT	2 986	1	2 988
MIG CALL ACCOUNT	1 754	1	1 755
Call Account - Standard Bank	33 282	8 609 104	8 642 385

#### 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 has been developed and will be approved with the 2021/2022 budget process.

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 31<sup>st</sup> July 2021.

### 3.3 Borrowings

- The municipality does not have borrowings.

## 4. PERFORMANCE ON REVENUE COLLECTION

**Table: Collection Rate for July 2021.**

<b>MONTH</b>	<b>AMOUNTS BILLED</b>	<b>CASH RECEIVED</b>	<b>COLLECTION RATE FOR THE MONTH</b>	<b>AVERAGE COLLECTION RATE YEAR TO DATE</b>
	<b>R'000</b>	<b>R'000</b>		
<b>July 2021</b>	<b>77 551</b>	<b>16 838</b>	<b>21.71 %</b>	<b>21.71%</b>

The collection rate for the month of July 2021 was recorded as 21.71% (refer to annexure). Average collection rate for the year to date is 21.71%. Annual rates were levied in July 2021 and are due on 30 September 2021.

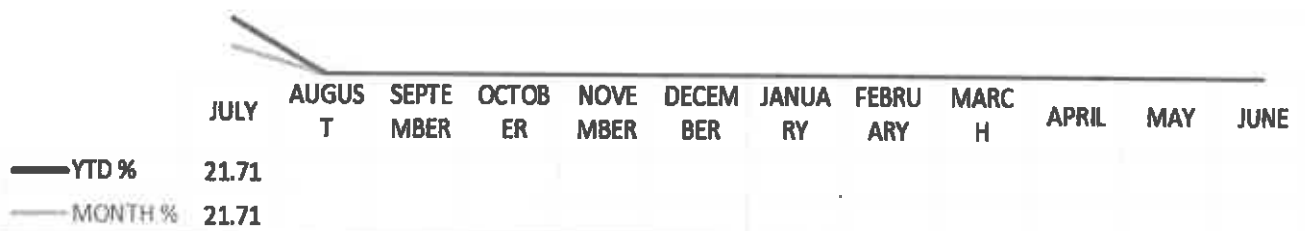
The credit control policy is being implemented and electricity is disconnected and blocked on a monthly basis when accounts are in arrears. Indigent applications are still being processed and verified.

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

Residents are once again urged to enquire accounts were, they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged in the event that the enquiry is considered invalid.

**Chart: Average Collection rate**

### AVERAGE COLLECTION RATE 2021 2022

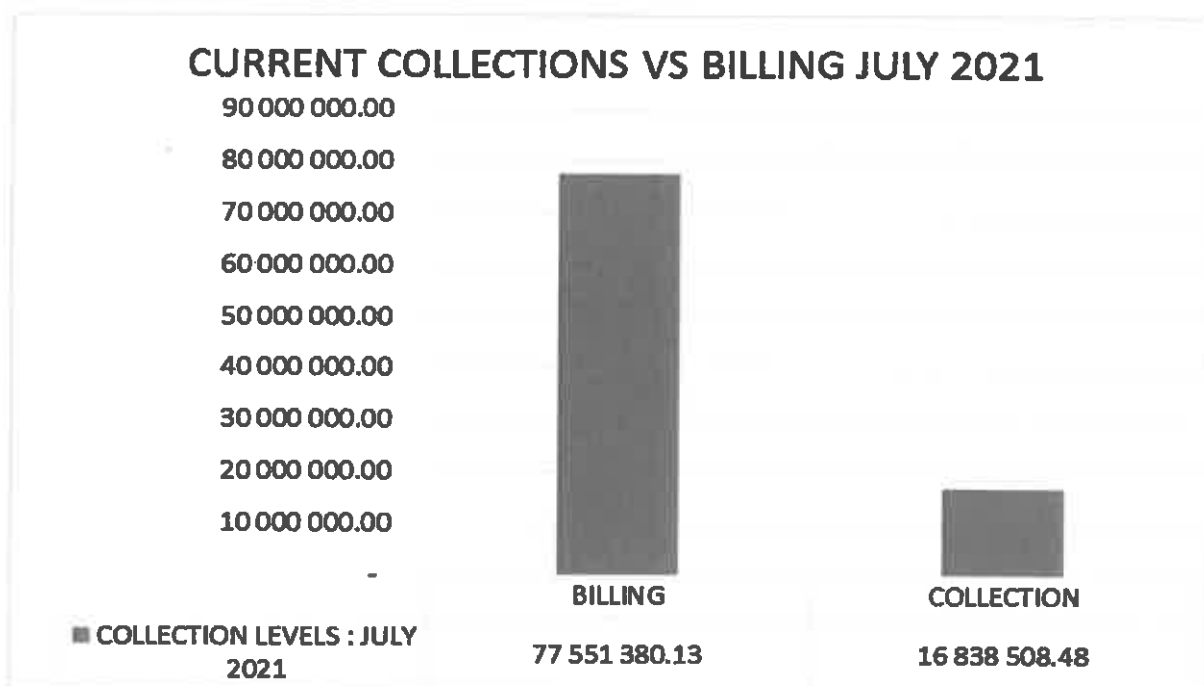


### AVERAGE COLLECTION RATE 2020 2021



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**

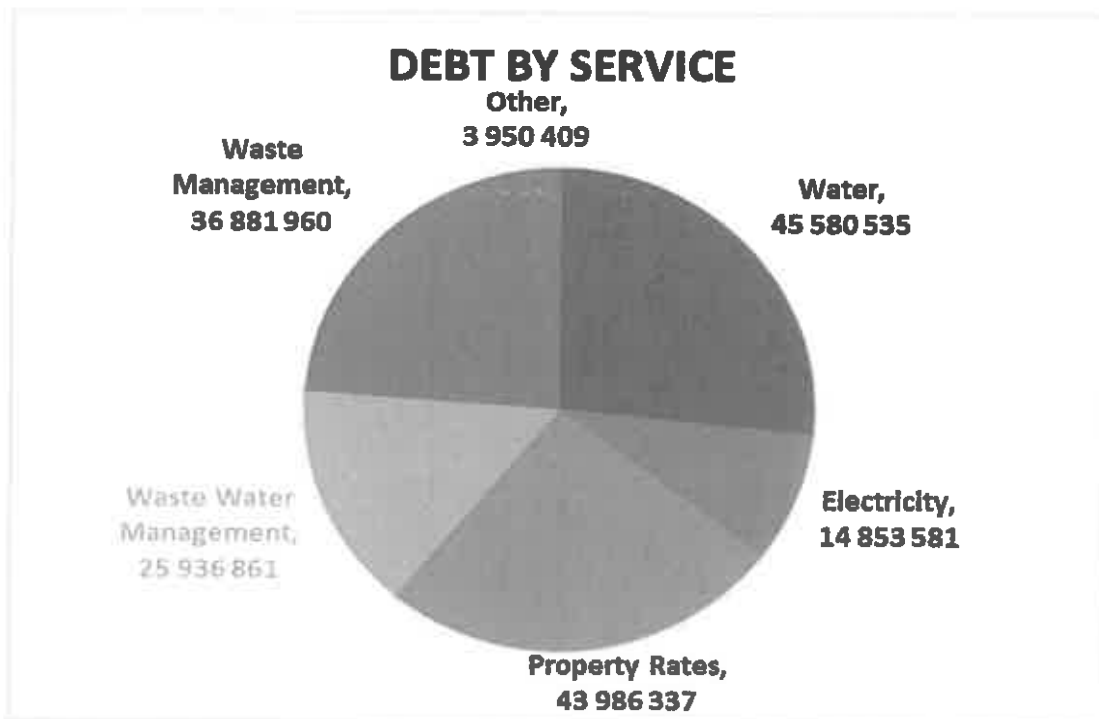


**5. Debtors**

The total outstanding debtor's book of the municipality as at end of July 2021 amounts to R171 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	6 049 478.50	2 149 704.17	2 151 561.28	1 912 798.26	1 900 059.25	2 132 504.99	2 748 474.03	26 535 954.40	45 580 534.88
	Elec	7 465 325.14	1 717 441.54	713 602.37	718 761.32	513 667.24	267 177.01	197 062.58	3 260 544.06	14 853 581.26
	Rates	20 683 172.18	462 409.35	334 486.57	308 896.91	286 820.24	312 667.08	265 911.61	21 331 973.14	43 986 337.08
	Sewerage	3 465 713.34	832 141.09	765 111.16	737 475.74	694 056.24	664 183.06	637 878.97	18 140 301.16	25 936 860.76
	Refuse	3 853 021.19	1 230 760.58	1 158 416.44	1 114 698.22	1 057 373.18	1 034 284.51	1 019 391.72	26 414 014.37	36 881 960.21
	Other	156 613.83	77 820.01	68 449.38	65 384.83	74 009.71	200 771.14	71 633.41	3 235 726.44	3 950 408.75
	<b>TOTAL</b>	<b>41 673 324.18</b>	<b>6 470 276.74</b>	<b>5 191 627.20</b>	<b>4 858 015.28</b>	<b>4 525 985.86</b>	<b>4 611 587.79</b>	<b>4 940 352.32</b>	<b>98 918 513.57</b>	<b>171 189 682.94</b>

Debtors owing between 0-30 days amounts to R41.6million, 30-60 days constitute R6.4million. Debtors owing over 1 year constitute R98.9million or 57 per cent, while the debt over 90 days constitute 117million or 68per cent which is alarming and has an adverse effect on cash flow.



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

The current carting of water to areas who cannot receive water due to low pressure will have a negative impact on the revenue generation as the municipality cannot bill for water.

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

The outstanding debt on electricity is a concern as the municipality is currently struggling to service the bulk electricity account from Eskom.

**Table: Households**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (Excluding Indigents and Municipal accounts)	Water	2 021 007.07	886 974.17	963 155.37	893 849.30	850 012.52	931 630.00	1 149 999.11	19 758 295.30	27 454 917.44
	Elec	1 379 839.91	136 419.18	72 321.84	42 879.23	55 656.56	28 709.22	26 673.06	472 086.91	2 214 585.91
	Rates	6 658 031.89	233 943.06	171 613.83	153 824.26	140 192.09	152 060.36	125 857.43	8 617 765.15	16 253 288.27
	Sewerage	1 721 611.41	587 967.82	554 715.97	533 219.90	491 199.04	482 072.22	472 878.41	15 381 608.99	20 225 268.70
	Refuse	2 371 523.70	910 883.53	859 816.48	828 189.14	784 097.37	772 053.01	763 921.82	21 803 304.87	29 093 789.92
	Other	98 897.38	40 345.48	37 587.23	29 797.40	46 779.04	169 068.58	18 560.89	1 818 996.58	2 260 032.58
	<b>TOTAL</b>		<b>14 250 911.36</b>	<b>2 796 533.24</b>	<b>2 659 210.72</b>	<b>2 481 759.23</b>	<b>2 367 936.62</b>	<b>2 535 594.19</b>	<b>2 557 894.72</b>	<b>67 852 062.74</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	3 336 163.52	863 212.45	1 075 430.55	890 370.73	962 551.17	1 087 136.36	1 495 679.38	5 123 772.99	14 834 317.49
	Elec	74 233.53	27 972.24	34 925.04	21 997.58	20 766.26	20 622.01	30 324.21	209 462.43	440 303.40
	Rates	53 188.35	11 079.32	9 680.28	8 881.07	8 403.31	7 848.16	7 630.61	45 918.41	152 579.51
	Sewerage	183 797.60	161 486.39	160 778.79	156 264.32	148 247.49	139 150.03	135 350.80	825 858.81	1 911 134.23
	Refuse	205 728.09	181 819.50	181 244.76	174 724.96	166 508.05	156 640.44	152 109.87	950 923.90	2 169 694.57
	Other	7 182.34	2 082.13	1 981.86	1 573.44	1 200.22	997.77	1 152.98	16 781.24	32 951.98
	<b>TOTAL</b>		<b>3 860 298.83</b>	<b>1 247 652.09</b>	<b>1 463 981.28</b>	<b>1 253 812.20</b>	<b>1 307 671.50</b>	<b>1 412 594.77</b>	<b>1 822 247.85</b>	<b>7 172 717.72</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total	
Municipal Accounts	Water	15 753.24	29 588.19	15 444.54	43 099.13	8 084.29	10 048.74	9 026.54	488 101.16	619 146.09	
	Elec	41 685.24	62 806.21	21 417.44	25 615.51	4 870.63	3 158.76	3 254.83	116 043.76	278 852.28	
	Rates	161 659.58	932.34	932.34	932.34	932.34	932.34	932.34	628 535.52	795 789.14	
	Sewerage	1 172.48	1 128.56	1 128.56	1 128.56	1 128.56	1 128.56	1 128.56	26 807.35	34 751.19	
	Refuse	65 611.70	63 148.92	63 148.92	63 148.92	63 148.92	62 962.76	62 962.76	1 887 568.78	2 331 701.56	
	Other	292.00	0.00	292.00	584.00	584.00	584.00	876.00	876.00	26 638.20	30 142.20
	<b>TOTAL</b>		<b>286 174.24</b>	<b>157 604.22</b>	<b>102 363.90</b>	<b>134 508.46</b>	<b>78 748.74</b>	<b>79 107.16</b>	<b>78 181.13</b>	<b>3 173 694.75</b>	<b>4 090 382.50</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	17 796.58	4 252.65	6 017.47	6 451.65	6 074.79	3 985.68	4 086.31	-105 613.51	-56 948.18
	Elec	402 010.10	54 190.20	24 025.36	23 424.49	13 974.67	18 014.59	8 730.54	980 257.59	1 524 627.54
	Rates	2 861 083.17	76 328.19	68 202.48	66 058.88	62 325.25	80 069.83	60 771.31	5 322 476.89	8 597 316.01
	Sewerage	3 810.97	282.34	141.07	141.07	141.07	141.07	141.07	691.29	5 489.74
	Refuse	14 314.67	159.74	0.00	0.00	0.00	0.00	0.00	0.81	14 475.22
	Other	28.75	28.75	0.00	0.00	1 133.62	4 914.00	0.00	-79 028.94	-72 923.82
	<b>TOTAL</b>		<b>3 299 044.24</b>	<b>135 241.67</b>	<b>98 386.36</b>	<b>96 076.09</b>	<b>83 649.41</b>	<b>107 125.17</b>	<b>73 729.23</b>	<b>6 118 784.12</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	5 309.33	831.97	756.50	1 000.50	834.20	708.46	1 171.80	884.40	11 497.16
	Elec	1 288.19	0.00	0.00	0.00	0.00	0.00	0.00	-112.33	1 175.86
	Rates	3 159.59	71.48	67.35	48.95	48.95	48.95	48.95	-7 358.68	-3 864.46
	Sewerage	1 832.21	987.49	819.68	705.35	705.35	705.35	705.35	13 899.56	20 360.34
	Refuse	3 578.12	943.36	825.12	727.31	538.96	479.22	479.22	6 965.77	14 537.08
	Other	40.74	0.00	0.00	0.00	0.00	0.00	0.00	11 638.74	-5 899.78
	<b>TOTAL</b>		<b>15 208.18</b>	<b>2 834.30</b>	<b>2 468.65</b>	<b>2 482.11</b>	<b>2 127.46</b>	<b>1 941.98</b>	<b>14 044.06</b>	<b>-3 300.55</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	16 157.41	9 215.74	12 766.21	7 611.94	3 791.92	4 390.26	5 248.94	239 574.54	298 751.96
	Elec	9 983.40	854.74	966.95	0.00	0.00	0.00	0.00	31 707.17	43 512.26
	Rates	7 370.24	1 895.00	1 436.17	1 371.76	1 366.20	1 360.99	1 356.47	54 984.29	71 141.06
	Sewerage	9 399.05	6 785.07	6 210.82	5 501.73	5 080.52	5 078.53	4 700.44	177 928.04	220 184.19
	Refuse	11 890.90	8 298.74	6 804.71	5 658.92	5 431.14	5 338.61	4 951.93	154 255.54	202 630.51
	Other	3 978.07	1 352.61	658.27	569.21	2 150.81	0.77	20 822.78	11 075.34	40 608.36
	<b>TOTAL</b>		<b>58 779.09</b>	<b>28 401.90</b>	<b>28 843.13</b>	<b>20 713.96</b>	<b>17 820.59</b>	<b>16 169.09</b>	<b>36 575.36</b>	<b>669 525.42</b>

## 6. Creditors

The total accounts payable as at 31<sup>st</sup> July amounts to R262million.

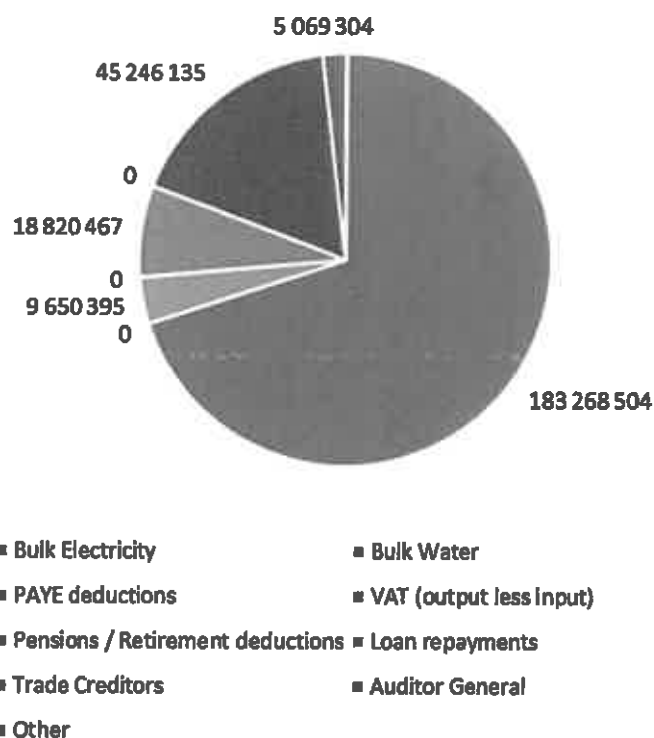
EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2021/22								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	4 155	10 146	8 863	8 581	1 252	9 887	140 385	183 209
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1 514	(128)	1 753	927	3 061	-	(8 305)	10 829	9 650
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1 134	(6 640)	2 226	2 312	(943)	(82)	8 596	12 196	18 820
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7 166	3 807	6 774	2 273	3 174	1 473	4 929	15 652	45 246
Auditor General	0800	(388)	(388)	(244)	(532)	1 085	(981)	1 173	5 344	5 069
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>9 416</b>	<b>798</b>	<b>20 655</b>	<b>13 842</b>	<b>14 958</b>	<b>1 702</b>	<b>16 281</b>	<b>184 406</b>	<b>282 055</b>

Creditors owed between 0-30 days amounts to R9.4million, 31-60 days amounts to R796thousand, 61-90 days amounts to 20.6million, 91-120 days amounts to R13.8million. 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, and a court order is in place with Eskom as the matter is sub judice.

## CREDITORS BY TYPE AS AT 31 JULY 2021



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

### Grants received and expenditure on grant funding

Grant @31 July 2021	BUDGET AMOUNT	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 552 000	0	395 932	-395 932	0.00%
MIG	28 564 000	7 619 000	0	7 619 000	0.00%
FMG	3 100 000	0	47 690	-47 690	0.00%
WSIG	12 000 000	2 000 000	0	2 000 000	0.00%
HEALTH	2 020 000	0	0	0	0.00%
SETA	333 120	0	0	0	0.00%
FIRE	0	0	0	0	0.00%
RBIG	31 000 000	3 165 589	0	3 165 589	0.00%
LIBRARY	2 308 000	0	0	0	0.00%
EQUITABLE SHARE	101 180 270	41 382 000	41 382 000	0	100.00%
INEP ESKOM	2 248 000	0	0	0	0.00%
<b>TOTAL</b>	<b>184 305 390</b>	<b>54 166 589</b>	<b>41 825 622</b>	<b>12 340 968</b>	<b>77.22%</b>

## 8. CASH FLOW POSITION AS AT 31<sup>st</sup> July 2021

**Table: Summary of Cash flow position (Primary Bank Account) as at 31<sup>st</sup> July 2021**

CASH BALANCE B/F FROM 1 <sup>st</sup> JULY 2021	R1 635 211
CASH RECEIVED FOR THE PERIOD	R76 832 889
CASH PAYMENTS MADE THE FOR PERIOD	R78 530 837
CASH BALANCE AS AT 31 <sup>st</sup> JULY 2021	(R62 736)

The bank balance ended on a negative balance of R62 735.80 as at 31<sup>st</sup> July 2021.

## 9. STAFF BENEFITS

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

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

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

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

Attached as part of annexure A is a schedule detailing the required information for the month of July 2021.



## 10. OTHER ANALYSIS

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

#### 10.1.1 WATER LOSSES

Water losses for July 2021 were calculated at 2% and water losses for June were calculated at 39%.

#### Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss KI.	Loss %
Jul-21	278 038	272 768	5 270	2%
Aug-21				
Sep-21				
Oct-21				
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Apr-22				
May-22				
Jun-22				
<b>Total</b>	<b>278 038</b>	<b>272 768</b>	<b>5 270</b>	<b>2%</b>

#### 10.1.2 ELECTRICITY LOSSES

Electricity losses for July were calculated at 12.45% and electricity losses for June were calculated at 6.00%.

#### 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	-	-	-	0.00
Sep-21	0	-	-	0.00
Oct-21	-	-	-	0.00
Nov-20	-	-	-	0.00
Dec-21	-	-	-	0.00
Jan-22	-	-	-	0.00
Feb-22	-	-	-	0.00
Mar-22	-	-	-	0.00
Apr-22	-	-	-	0.00
May-22	-	-	-	0.00
Jun-22	-	-	-	0.00
<b>Total</b>	<b>6 396 336.00</b>	<b>7 306 069.00</b>	<b>909 733</b>	<b>12.45</b>

**11. SUPPLY CHAIN MANAGEMENT REPORT**

Attached as Annexure B is the supply chain management report for the period ending 31<sup>st</sup> July 2021

**12. C-SCHEDULES**

Attached as Annexure C are the C-Schedules for the period ending 31<sup>st</sup> July 2021.

**MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

I, Dr Edward Martin Rankwana Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the S71 report (monthly budget statement) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, and that the S71 report and supporting documents are consistent with the annual budget and Integrated Development Plan of the Municipality.

Dr Beyers Naude Local Municipality EC101

Print Name: (MM) Dr Edward Martin Rankwana

Signature: 

Print Name: (ACFO) Mrs Dalphine Thorne

Signature: 

Date: 20 August 2021

## **ANNEXURE A**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	71 725.38	134 269.45	4 896.16	15 689.56	12 383.59	6 494.34	6 399.93	-30 730.47	221 068.41
	Elec	129 347.54	21 793.44	1 470.06	3 134.35	3 993.47	1 219.03	1 713.66	3 181.31	165 852.76
	Rates	343 653.02	0.00	0.00	0.00	0.00	0.00	0.00	2 911.35	346 564.05
	Sewerage	108 322.33	26 719.81	5 784.06	5 642.99	5 501.92	5 501.92	0.00	-14.85	157 458.18
	Refuse	26 101.94	8 513.90	930.78	744.83	558.47	558.47	0.00	0.00	37 407.30
	Other	2 044.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 044.00
	<b>TOTAL</b>		<b>681 194.71</b>	<b>191 296.30</b>	<b>13 081.07</b>	<b>25 211.53</b>	<b>22 437.45</b>	<b>13 713.76</b>	<b>8 113.56</b>	<b>-24 653.08</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	941.30	428.57	0.00	0.00	0.00	0.00	0.00	0.00	1 369.87
	Elec	96 377.37	86 841.36	0.00	0.00	0.00	0.00	0.00	0.00	183 218.73
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	124 883.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124 883.68
	Refuse	6 963.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6 963.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>229 165.35</b>	<b>87 269.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>910 360.06</b>	<b>278 566.23</b>	<b>13 081.07</b>	<b>25 211.53</b>	<b>22 437.45</b>	<b>13 713.76</b>	<b>8 113.56</b>	<b>-24 653.08</b>	<b>1 246 830.58</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	15 635.91	22 068.60	16 533.13	12 219.44	11 040.36	12 861.73	10 980.99	-44 617.15	56 722.95
	Elec	388 524.64	332 292.02	240 749.67	247 298.64	187 493.53	86 576.44	8 086.99	207 594.46	1 698 616.39
	Rates	21 820.28	3.33	0.00	0.00	0.00	0.00	0.00	29 083.48	50 907.09
	Sewerage	147 173.00	263.74	263.74	263.74	263.74	263.74	263.74	105 328.65	254 084.09
	Refuse	116 810.20	1 669.97	1 483.81	1 021.14	674.11	648.82	648.82	80 122.65	203 079.52
	Other	8 290.00	9 052.00	10 804.00	15 184.00	6 424.00	10 804.00	2 920.00	61 773.74	125 251.74
	<b>TOTAL</b>		<b>698 254.03</b>	<b>365 349.66</b>	<b>269 834.35</b>	<b>275 986.96</b>	<b>205 895.74</b>	<b>111 154.73</b>	<b>22 900.48</b>	<b>439 285.83</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Roads & Public Works	Water	6 910.76	15 453.48	1 978.02	1 787.60	2 214.72	2 068.90	1 121.09	-42 574.77	-11 039.70
	Elec	216 063.85	147 508.53	61 614.60	3 546.08	529.65	53.64	0.00	-290.50	429 125.85
	Rates	6 740 968.75	2 959.01	0.00	0.00	0.00	0.00	0.00	732 271.41	7 476 199.17
	Sewerage	306 312.84	122.67	122.67	122.67	122.67	116.88	0.00	82 418.31	389 338.71
	Refuse	295 668.50	1 180.19	1 041.28	1 041.28	1 041.28	1 041.28	902.57	19 767.72	321 683.90
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.19	260.19
	<b>TOTAL</b>		<b>7 565 924.70</b>	<b>167 223.88</b>	<b>64 756.57</b>	<b>6 597.63</b>	<b>3 908.32</b>	<b>3 280.70</b>	<b>2 023.46</b>	<b>791 852.86</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	1 626.20	242.40	77.45	114.64	57.32	137.82	67.39	-4 198.28	-1 875.06
	Elec	33 352.56	20 004.95	5 389.60	0.00	0.00	0.00	0.00	0.00	58 747.11
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	293.12	282.14	282.14	282.14	282.14	282.14	141.07	0.00	1 844.89
	Refuse	193.41	186.16	186.16	186.16	186.16	186.16	0.00	-325.78	798.43
	Other	3 400.41	3 400.41	0.00	0.00	0.00	0.00	0.00	3 762.00	10 562.82
	<b>TOTAL</b>		<b>38 865.70</b>	<b>24 116.06</b>	<b>5 935.35</b>	<b>582.94</b>	<b>525.62</b>	<b>606.12</b>	<b>208.46</b>	<b>-762.06</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	59.55	77.45	0.00	0.00	0.00	0.00	0.00	-2 288.76	-2 151.78
	Elec	697.96	1 810.36	0.00	0.00	0.00	0.00	0.00	0.00	2 508.32
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	1 758.93	0.00	0.00	0.00	0.00	0.00	0.00	2 145.58	3 904.51
	Refuse	1 991.67	0.00	0.00	0.00	0.00	0.00	0.00	2 369.72	4 361.39
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>4 508.11</b>	<b>1 887.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2 226.52</b>

<b>Sub total Provincial Departments</b>		<b>9 217 912.50</b>	<b>817 141.84</b>	<b>353 607.34</b>	<b>308 379.34</b>	<b>232 762.13</b>	<b>138 755.11</b>	<b>21 546.94</b>	<b>1 200 960.04</b>	<b>12 319 741.11</b>
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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	2 021 007.07	886 974.17	963 155.37	893 849.30	850 012.52	931 630.60	1 149 993.11	19 758 295.30	27 454 917.44
	Elec	1 379 839.91	136 419.18	72 321.84	42 879.23	55 656.56	28 709.22	26 673.06	472 086.91	2 214 585.91
	Rates	6 658 031.89	233 943.06	171 613.83	153 824.26	140 192.09	152 060.56	125 857.43	8 617 765.15	16 253 288.27
	Sewerage	1 721 611.41	587 967.82	554 715.97	533 219.90	491 199.04	482 072.22	472 878.41	15 381 603.93	20 225 268.70
	Refuse	2 371 523.70	910 883.53	859 816.48	828 189.14	784 097.37	772 053.01	763 921.82	21 803 304.87	29 093 789.92
	Other	98 897.38	40 345.48	37 587.23	29 797.40	46 779.04	169 068.58	18 560.89	1 818 996.58	2 260 032.58
	<b>TOTAL</b>		<b>14 250 911.36</b>	<b>2 796 533.24</b>	<b>2 659 210.72</b>	<b>2 481 759.23</b>	<b>2 367 936.62</b>	<b>2 535 594.19</b>	<b>2 557 884.72</b>	<b>67 852 052.74</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	3 336 163.92	863 212.45	1 075 430.55	890 370.73	962 551.17	1 087 136.36	1 495 679.38	5 123 772.93	14 834 317.49
	Elec	74 233.53	27 972.24	34 925.04	21 997.68	20 766.26	20 622.01	30 324.21	209 462.43	440 303.40
	Rates	53 188.35	11 079.32	9 630.28	8 881.07	8 403.31	7 848.16	7 630.61	45 918.41	152 579.51
	Sewerage	183 797.60	161 486.39	160 778.79	156 264.32	148 247.49	139 350.03	135 350.80	825 858.81	1 911 134.23
	Refuse	205 728.09	181 819.50	181 244.76	174 724.96	166 503.05	156 640.44	152 109.87	950 923.90	2 169 694.57
	Other	7 182.34	2 082.13	1 981.86	1 573.44	1 200.22	997.77	1 152.98	16 781.24	32 951.98
	<b>TOTAL</b>		<b>3 860 293.83</b>	<b>1 247 652.03</b>	<b>1 463 991.28</b>	<b>1 253 812.20</b>	<b>1 307 671.50</b>	<b>1 412 594.77</b>	<b>1 822 247.85</b>	<b>7 172 717.72</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	15 753.24	29 588.19	15 444.64	43 099.13	8 084.29	10 048.74	9 026.64	488 101.16	619 146.03
	Elec	41 685.34	62 806.21	21 417.44	25 615.51	4 870.63	3 158.76	3 254.83	116 043.76	278 852.28
	Rates	161 659.58	932.34	932.34	932.34	932.34	932.34	932.34	628 535.52	795 789.14
	Sewerage	1 172.48	1 128.56	1 128.56	1 128.56	1 128.56	1 128.56	1 128.56	26 807.35	34 751.19
	Refuse	65 611.70	63 148.92	63 148.92	63 148.92	63 148.92	62 962.76	62 962.76	1 887 568.76	2 331 701.66
	Other	292.00	0.00	292.00	584.00	584.00	876.00	876.00	26 638.20	30 142.20
	<b>TOTAL</b>		<b>286 174.14</b>	<b>157 604.22</b>	<b>102 363.90</b>	<b>134 508.46</b>	<b>78 748.74</b>	<b>79 107.16</b>	<b>78 181.13</b>	<b>3 173 694.75</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	17 796.58	4 252.65	6 017.47	6 451.65	6 074.79	3 985.68	4 086.32	-105 613.51	-56 948.38
	Elec	402 010.10	54 290.20	24 025.36	23 424.49	13 974.67	18 014.59	8 730.54	980 257.59	1 524 627.54
	Rates	2 861 083.17	76 328.19	68 202.48	66 058.88	62 325.26	80 069.83	60 771.31	5 322 476.89	8 597 316.01
	Sewerage	3 810.97	282.14	141.07	141.07	141.07	141.07	141.07	691.28	5 489.74
	Refuse	14 314.67	159.74	0.00	0.00	0.00	0.00	0.00	0.81	14 475.22
	Other	28.75	28.75	0.00	0.00	1 133.62	4 914.00	0.00	-79 028.94	-72 923.82
	<b>TOTAL</b>		<b>3 299 044.24</b>	<b>135 241.67</b>	<b>98 386.38</b>	<b>96 076.09</b>	<b>83 648.41</b>	<b>107 125.17</b>	<b>73 729.23</b>	<b>6 118 784.12</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	5 309.33	831.97	756.50	1 000.50	834.20	708.46	1 171.80	884.40	11 497.16
	Elec	1 288.19	0.00	0.00	0.00	0.00	0.00	0.00	-112.33	1 175.86
	Rates	3 159.59	71.48	67.35	48.95	48.95	48.95	48.95	-7 358.68	-3 864.46
	Sewerage	1 832.21	987.49	819.68	705.35	705.35	705.35	705.35	13 899.50	20 360.34
	Refuse	3 578.12	943.35	825.12	727.31	538.96	479.22	479.22	6 965.77	14 537.08
	Other	40.74	0.00	0.00	0.00	0.00	0.00	0.00	11 638.74	-17 579.27
	<b>TOTAL</b>		<b>15 208.18</b>	<b>2 834.30</b>	<b>2 468.65</b>	<b>2 482.11</b>	<b>2 127.46</b>	<b>1 941.98</b>	<b>14 044.06</b>	<b>-3 300.55</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	16 157.41	9 215.74	12 766.21	7 611.94	3 791.92	4 390.76	5 243.94	239 574.54	298 751.96
	Elec	9 983.40	854.74	966.95	0.00	0.00	0.00	0.00	31 707.17	43 512.26
	Rates	7 370.24	1 895.00	1 436.17	1 371.76	1 366.20	1 360.93	1 356.47	54 984.29	71 141.05
	Sewerage	9 399.05	6 785.07	6 210.82	5 501.73	5 080.52	5 078.52	4 200.44	177 928.04	220 184.19
	Refuse	11 890.92	8 298.74	6 804.71	5 658.92	5 431.14	5 338.61	4 951.93	154 255.54	202 630.51
	Other	3 978.07	1 352.61	658.27	569.21	2 150.81	0.77	20 822.78	11 075.84	40 608.36
	<b>TOTAL</b>		<b>58 779.09</b>	<b>28 401.90</b>	<b>28 843.13</b>	<b>20 713.56</b>	<b>17 820.59</b>	<b>16 169.09</b>	<b>36 575.56</b>	<b>669 525.42</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	297 991.79	86 518.65	54 218.38	40 290.92	42 829.29	72 994.46	64 575.78	1 180 019.01	1 839 438.28
	Elec	4 163 520.41	677 937.48	240 768.18	341 416.96	217 687.08	99 170.52	118 279.29	1 268 334.00	7 127 113.92
	Rates	3 516 338.96	97 881.46	82 235.84	77 779.65	73 552.09	70 346.31	69 314.50	3 550 126.38	7 537 575.69
	Sewerage	800 193.00	40 754.09	34 727.07	34 203.27	41 383.74	29 542.63	23 069.53	1 508 810.14	2 512 683.47
	Refuse	691 264.19	50 575.52	42 082.87	38 909.86	34 847.82	34 029.84	33 069.03	1 512 685.44	2 437 414.57
	Other	30 954.54	18 638.63	13 234.02	12 942.02	12 942.02	12 942.02	13 618.02	1 388 034.19	1 503 305.46
	<b>TOTAL</b>		<b>9 500 262.89</b>	<b>972 305.83</b>	<b>467 266.36</b>	<b>545 542.68</b>	<b>423 242.04</b>	<b>319 025.78</b>	<b>321 926.15</b>	<b>10 407 969.66</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	242 399.56	96 570.40	287.40	312.85	185.08	107.64	127.76	-24 670.48	315 320.21
	Elec	528 400.54	147 010.83	9 953.63	9 348.38	8 695.39	9 652.80	0.00	-27 720.64	685 340.93
	Rates	315 898.35	37 316.16	368.28	0.00	0.00	0.00	0.00	2 355 258.76	2 708 841.55
	Sewerage	55 152.72	5 361.17	136.59	0.00	0.00	0.00	0.00	14 824.36	75 474.84
	Refuse	41 381.08	3 381.35	851.54	345.90	345.90	345.90	345.90	-3 573.03	43 422.54
	Other	1 505.00	2 920.00	3 892.00	4 734.76	2 796.00	1 168.00	2 044.00	5 012.67	24 073.03
	<b>TOTAL</b>		<b>1 184 737.85</b>	<b>292 559.91</b>	<b>15 489.44</b>	<b>14 741.89</b>	<b>12 022.37</b>	<b>11 274.34</b>	<b>2 517.66</b>	<b>2 319 129.64</b>

**GRAND TOTAL** 41 673 324.18 6 470 276.74 5 191 627.20 4 858 015.28 4 525 985.86 4 611 587.79 4 940 352.32 98 918 513.57 171 189 682.94

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
UNIVERSAL	Water	6 049 478.50	2 149 704.17	2 151 561.28	1 912 798.76	1 900 059.25	2 132 504.99	2 748 474.03	26 535 954.40	45 580 534.88
	Elec	7 465 325.34	1 717 441.54	713 602.37	718 761.32	513 667.24	267 177.01	197 062.58	3 260 544.06	14 853 581.26
	Rates	20 683 172.18	462 409.35	334 486.57	308 896.91	286 820.24	312 667.08	265 911.61	21 331 973.14	43 986 337.08
	Sewerage	3 465 713.34	832 141.09	765 111.15	737 475.74	694 056.24	664 183.06	637 878.97	18 140 301.16	25 936 860.76
	Refuse	3 853 021.19	1 230 760.58	1 158 416.44	1 114 698.22	1 057 373.18	1 034 284.51	1 019 391.72	26 414 014.37	36 881 960.21
	Other	156 613.83	77 820.01	68 449.38	65 384.83	74 009.71	200 771.14	71 633.41	3 235 726.44	3 950 408.75
	<b>TOTAL</b>		<b>41 673 324.18</b>	<b>6 470 276.74</b>	<b>5 191 627.20</b>	<b>4 858 015.28</b>	<b>4 525 985.86</b>	<b>4 611 587.79</b>	<b>4 940 352.32</b>	<b>98 918 513.57</b>

**ANNEXURE "A"**

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

**COLLECTION LEVELS : JULY 2021**

<b>SOURCE OF INCOME</b>	<b>BILLING</b>	<b>COLLECTION</b>	<b>Percentage Collection %</b>
<b>Rates</b>	39 202 706.79	1 460 475.52	3.73
<b>Services</b>			
Billed Electricity	7 640 949.40	6 265 335.73	82.00
Prepaid Electricity	5 278 892.13	5 278 892.13	100.00
Refuse Removal	8 830 537.23	725 957.34	8.22
Sewerage / Sanitation	9 656 785.36	618 877.26	6.41
Water	6 355 512.73	1 947 344.47	30.64
<b>Other (Specify) e.g</b>			
Housing Rental	295.28	-	0.00
Rental of Facilities & Equipment	863.23	863.23	100.00
Fines	12 600.00	12 600.00	100.00
Lincences and permits	30 766.01	30 766.01	100.00
Service connections and reconnections	15 508.82	15 508.82	100.00
Plan approval fees	2 991.77	2 991.77	100.00
Cemetery fees	5 451.36	5 463.66	100.23
Tender receipts	12 551.36	12 551.36	100.00
Library fees	-	-	0.00
Private works	-	-	0.00
Sundries	131 096.68	87 009.20	66.37
Agency services	372 493.20	372 493.20	100.00
Interest earned - external investments	1 378.78	1 378.78	100.00
	<b>77 551 380.13</b>	<b>16 838 508.48</b>	<b>21.71</b>



INVESTMENTS RECONCILIATION: JULY 2021

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/07/2021 statements	Interest Received - statements	Deposits	Withdrawals - Bank Charges statements	Balance per statements @31 July 2021	Balance per Promun @31 July 2021	Difference-IK
MONEY MARKET	9257114251	ABSA BANK	629889415100	28 231.02	94.66	0.00	0.00	28 325.68	28 325.68	0.00
CALL DEPOSIT	11004588055201	INVESTEC BANK	629889414800	2 937.98	0.00	0.00	0.00	2 937.98	2 937.98	0.00
ESKOM CALL ACCOUNT	588476697/006	STANDARD BANK	629889418500	885 771.31	2 708.28	0.00	0.00	888 479.59	888 479.59	0.00
7 DAY INTEREST ACCOUNT	7437422066	FIRST NATIONAL BANK	629889415700	1 221.09	0.00	0.00	0.00	1 221.09	1 221.09	0.00
FMG CALL ACCOUNT	588476697/003	STANDARD BANK	629889418100	2 986.32	1.39	0.00	0.00	2 987.71	2 987.71	0.00
MIG CALL ACCOUNT	588476697/002	STANDARD BANK	629889418100	1 754.14	0.82	0.00	0.00	1 754.96	1 754.96	0.00
BANK- OPEN 6 DECEMBER 2019	588476697/004	STANDARD BANK	629889418500	33 281.69	20 257.82	50 069 000.00	41 480 154.02	8 642 385.49	8 642 385.49	0.00
FNB CALL DEPOSIT	629889415200	FIRST NATIONAL BANK	629889415200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CALL DEPOSIT INVEST A/C GEN	629889414500	ABSA BANK	629889414500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL				956 183.55	23 062.97	50 069 000.00	41 480 154.02	9 568 092.50	9 568 092.50	0.00

## ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION			ADJUSTME NT BUDGET	ORIGINAL BUDGET AMOUNT
OVERTIME REPORT JULY 2021		Jul-21	YTD TOTALS		
122410210243	CORPORATE SERVICES: ADMINISTRN	0	0	37 785	37 785
163110210243	DIRECTOR : FINANCIAL SERVICES	32 727	32 727	577 983	577 983
193810210243	ELECTRICITY DISTRIBUTION	0	0	814 977	814 977
112220210243	MUNICIPAL MANAGER	935	935	6 275	6 275
142810210243	FIRE BRIGADE	2 447	2 447	325 470	325 470
142820210243	FIRE CACADU	0	0	18 055	18 055
112210210243	OFFICE OF THE MUNICIPAL MANAGER	793	793	28 922	28 922
132710210243	PARKS RECREATION GROUNDS	6 461	6 461	83 345	83 345
183620210243	PUBLWORKS: STREETS	4 142	4 142	15 489	15 489
132750210243	REFUSE REM WASTE MANAGEMENT	23 330	23 330	606 303	606 303
183670210243	SEWERAGE	33 537	33 537	1 628 998	1 628 998
142910210243	TRAFFIC CONTROL	4 296	4 296	370 228	370 228
183690210243	WATER SERVICE	36 089	36 089	2 502 589	2 502 589
183610210243	TOWN PLANNING,BUILDING REGULATIONS	0	0	10 000	10 000
112290210243	MUNICIPAL MANAGER	0	0	20 000	20 000
<b>GRAND TOTAL</b>		<b>144 757</b>	<b>144 757</b>	<b>7 046 417</b>	<b>7 046 418</b>

**ANNEXURE A:****EMPLOYEE RELATED COSTS FOR THE MONTH OF JULY 2021**

ITEM	ORG BUDGET	ADJUSTMENT	Jul-21	YTD TOTALS	YTD BUDGET
		BUDGET			
ALLOWANCE - HOUSING SUBSIDY	640 800	640 800	47 997	47 997	53 400
ALLOWANCE - TRAVELLING ALLOW	2 417 751	2 417 751	246 609	246 609	201 479
BARGAINING COUNCIL: Senior Management	238	238	31	31	20
BONUSES	8 913 337	8 913 337	20 405	20 405	742 778
CONTRIBUTIONS - MEDICAL AID FD	6 632 166	6 632 166	560 827	560 827	552 681
CONTRIBUTIONS - PENSION FUND	19 816 491	19 816 491	1 567 581	1 567 581	1 651 374
INSURANCE: GROUP LIFE	17 500	17 500	1 600	1 600	1 458
INSURANCE: UIF	914 048	914 048	69 882	69 882	76 171
LEVY - BARGAINING[IND] COUNCIL	62 503	62 503	5 109	5 109	5 209
OVERTIME	7 046 419	7 046 419	144 757	144 757	587 202
SALARIES & WAGES	121 399 113	121 399 113	9 320 753	9 320 753	10 116 593
SALARIES: Senior Management - Basic salary	2 254 774	2 254 774	355 604	355 604	187 898
WIL GRANT EXP: OFFICE MANAGEMENT	127 500	127 500	0	0	10 625
WIL GRANT EXP: SECRETARIAT	31 875	31 875	0	0	2 656
ALLOWANCE COUNCILLORS	12 750	12 750	1 000	1 000	1 063
ALLOWANCE COUNCILLORS	9 987 337	9 987 337	821 004	821 004	832 278
<b>Grant Total</b>	<b>180 274 602</b>	<b>180 274 602</b>	<b>13 163 159</b>	<b>13 163 159</b>	<b>15 022 884</b>

## ANNEXURE A

## REPAIRS AND MAINTENANCE JULY 2021

VOTE NUMBER	LEDGER DESCRIPTION	ORG BUDGET	ADJUSTMENT BUDGET	Jul-21	YTD TOTALS	YTD BUDGET
9/201-3-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	363 112	363 112	0	0	30 259
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	140 520	140 520	0	0	11 710
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	13 265	13 265	0	0	1 105
9/286-3-3	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	7 233	7 233	0	0	603
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	22 719	22 719	0	0	1 893
9/216-31-33	MATERIALS STORES REQUIREMNT	8 770	8 770	0	0	731
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	9 747	9 747	0	0	812
9/218-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 400	80 400	0	0	6 700
9/218-2-2	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 600	97 600	0	0	8 133
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	4 000	4 000	0	0	333
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 000	80 000	0	0	6 667
9/222-4-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	100 000	100 000	0	0	8 333
9/222-5-9	REPAIRS - FENCING	10 000	10 000	0	0	833
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 000 000	1 000 000	172 900	172 900	83 333
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	309 340	309 340	0	0	25 778
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	140 000	140 000	0	0	11 667
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	24 634	24 634	0	0	2 053
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	0	0	4 167
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	210 595	210 595	0	0	17 550
9/236-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	20 000	20 000	0	0	1 667
9/236-3-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	8 020	8 020	0	0	668
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	794 071	794 071	0	0	66 173
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 745 000	4 745 000	14 842	14 842	395 417
9/237-4-5	REPAIRS - KURBING	220 000	220 000	0	0	18 333
9/238-3-7	REPAIRS - STORMWATER CHANNELS	345 000	345 000	0	0	28 750
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 204 870	1 204 870	45 986	45 986	100 406
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 226 000	1 226 000	0	0	102 167
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 875 000	4 875 000	0	0	406 250
9/242-4-10	SLUDGE AR WWWTW AB GRT	826 000	826 000	0	0	68 833
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	662 000	662 000	0	0	55 167
9/244-5-9	GENERAL MAINTENANCE	1 564 000	1 564 000	0	0	130 333
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	402 241	402 241	0	0	33 520
9/244-7-13	RETICULATION NETWORK - WATER	4 964 000	4 964 000	-20	-20	413 667
9/244-8-14	VALVES AND HYDRANTS	8 091	8 091	0	0	674
9/246-6-9	ELECTR DISTRIBUTION NETWORK	818 450	818 450	0	0	68 204
9/246-89-92	GENERAL MAINTENANCE	850 000	850 000	0	0	70 833
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 244	97 244	0	0	8 104
9/246-10-15	METERS - CONSUMERS	190 000	190 000	0	0	15 833
9/246-66-66	STREET LIGHTS	365 000	365 000	0	0	30 417
9/246-11-16	IGG METER REPLACEMENT	28 971	28 971	0	0	2 414
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	60 000	60 000	0	0	0
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	0	0	0
9/231-3-3	REPAIR AND MAINTENANCE OF BUL	150 000	150 000	0	0	0
		27 145 893	27 145 893	233 708	233 708	2 240 491

**ANNEXURE A**  
**DETAIL OF OTHER REVENUE - JULY 2021**

	Original Budget	Adjustment Budget	YTD Totals	Jul-21
Rental of facilities and equipment	1 049 391	1 049 391	233 605	233 605
Interest earned outstanding debtors	4 990 640	4 990 640	431 312	431 312
Fines, penalties and forfeits	35 179	35 179	12 600	12 600
Licences and permits	1 853 954	1 853 954	33 723	33 723
Agency services	4 082 018	4 082 018	486 682	486 682
Other Revenue	94 910 365	94 910 365	419 035	419 035
<b>TOTAL</b>	<b>106 921 547</b>	<b>106 921 547</b>	<b>1 616 957</b>	<b>1 616 957</b>

**OTHER REVENUE**

DESCRIPTION	ORIGINAL BUDGET	Adjustment Budget	YTD Totals	Jul-21
ADMIN CHARGES	85 753	85 753	4 028	4 028
ADMISSION FEE	1 122	1 122	0	0
BUILDING PLAN FEES	404 718	404 718	2 992	2 992
BULK CONTRIBUTIONS	111 049	111 049	0	0
COMMISSION VAT APPLICABLE	267 121	267 121	24 449	24 449
FIRE BRIGADE FEES	7 113	7 113	0	0
GRAVE PLOTS	87 094	87 094	5 451	5 451
SALE OF ASSETS	89 116 249	89 116 249	0	0
LANDING FEES	85 120	85 120	4 798	4 798
LIBRARY FEES	48 554	48 554	0	0
POSTERS	5 947	5 947	0	0
SALES AVGAS	303 637	303 637	0	0
SALES PARAFFIN	4 758	4 758	0	0
SIGNAGE INCOME	2 163	2 163	0	0
SUNDRY INCOME	92 125	92 125	1 414	1 414
SURPLUS CASH	8 651	8 651	328	328
TOURISM FEES BAVIANS	20 780	20 780	0	0
POUND FEES AND SALES: GRF RNT	381	381	0	0
TENDER DOCUMENT	103 900	103 900	12 551	12 551
SURCHARGE ON SERV	1 544 851	1 544 851	145 967	145 967
SURCHARGE - WATER	1 948 595	1 948 595	195 122	195 122
VALUATION CERTIFICATES	268 841	268 841	22 838	22 838
WORK DONE FOR PVT PERSONS	392 558	392 558	2 483	2 483
	<b>94 911 080</b>	<b>94 911 080</b>	<b>422 420</b>	<b>422 420</b>

## ANNEXURE A

## DETAIL OF OTHER EXPENDITURE - JULY 2021

Other expenditure	Original Budget	Adjustment Budget	Jul-21	YTD Totals	Available Budget
Debt Impairment	10 146 111	10 146 111	-	-	10 146 111
Contracted Services	10 976 385	10 976 385	765 533	765 533	10 210 852
<i>Other Expenditure</i>	<i>108 817 189</i>	<i>108 817 189</i>	<i>7 339 083</i>	<i>7 339 083</i>	<i>101 478 106</i>
<b>Total Expenditure</b>	<b>129 939 685</b>	<b>129 939 685</b>	<b>8 104 616</b>	<b>8 104 616</b>	<b>121 835 069</b>

	Original Budget	Adjustment Budget	Jul-21	YTD TOTALS	Available Budget
<b>CONTRACTED SERVICES</b>	<b>10 976 385</b>	<b>10 976 385</b>	<b>765 533</b>	<b>765 533</b>	<b>10 210 852</b>
SECURITY SERV - ACCESS CONTROL	6 389 549	6 389 549	33	33	6 389 516
CONSULTANCY SERVICES	1 447 500	1 447 500	0	0	1 447 500
CONTRACTED SERVICES	3 139 336	3 139 336	765 500	765 500	2 373 836

DESCRIPTION	Original Budget	Adjustment Budget	Jul-21	YTD Totals	Available Budget
Furniture and Office Equipment leases	359 417	359 417	77 748	77 748	281 669
RENTAL OF EQUIPMENT	600 000	600 000	-	-	600 000
OPERATING LEASE OF VEHICLES	1 000 000	1 000 000	762 304	762 304	237 696
Advertising, Publicity and Marketing	1 553 452	1 553 452	24 767	24 767	1 528 685
Assets less than the Capitalisation Threshold	5 505 721	5 505 721	172 900	172 900	5 332 821
BANK CHARGES	851 557	851 557	55 242	55 242	796 315
CASHIER SHORTAGES	-	-	2	2	-2
Third Party Vendors	-	-	-	-	0
Postage/Stamps/Franking Machines	1 208 740	1 208 740	72 117	72 117	1 136 623
Telephone, Fax, Telegraph and Telex	1 859 621	1 859 621	7 875	7 875	1 851 746
Entertainment:Executive Mayor	50 000	50 000	-	-	50 000
Entertainment:Senior Management	50 000	50 000	-	-	50 000
External Audit Fees	7 296 343	7 296 343	-	-	7 296 343
Data Lines	210 520	210 520	-	-	210 520
Network Extensions	818 450	818 450	-	-	818 450
Software Licences	2 389 705	2 389 705	680 002	680 002	1 709 703
Insurance Brokers Fees	1 320 107	1 320 107	473 511	473 511	846 596
INSURANCE - GENERAL Premiums	2 679 895	2 679 895	961 255	961 255	1 718 640
Learnerships and Internships	-	-	-	-	0
LEVY - WATER RESEARCH FUND: DWAF	350 000	350 000	-	-	350 000
Motor Vehicle Licence and Registrations	444 073	444 073	-	-	444 073
Municipal Services	68 418 244	68 418 244	3 732 381	3 732 381	64 685 863
Professional Bodies, Membership and Subscription	71 619	71 619	-	-	71 619
Registration Fees: Seminars, Conferences, Workshops and	322 262	322 262	-	-	322 262
Remuneration to Ward Committees	840 000	840 000	59 000	59 000	781 000
Samples and Specimens	3 195 000	3 195 000	-	-	3 195 000
SIGNAGE - TOURISM	195 000	195 000	-	-	195 000
LEVY - SETA SKILLS DEVELOPMENT	1 334 645	1 334 645	120 980	120 980	1 213 665
TRAVELLING AND SUBSISTENCE	1 776 748	1 776 748	106 086	106 086	1 670 662
Vehicle Tracking	15 782	15 782	-	-	15 782
Expenditure:Operational Cost:Wet Fuel	4 100 288	4 100 288	32 912	32 912	4 067 376
<b>Total Other Expenditure</b>	<b>108 817 189</b>	<b>108 817 189</b>	<b>7 339 083</b>	<b>7 339 083</b>	<b>101 478 106</b>

**ANNEKURE A:**

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

Jul-21

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Bulk Electricity	0	4 155 241	10 145 683	168 967 380	0	0	0	0	183 268 504
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	1 513 572	-128 293	1 753 423	6 511 693	0	0	0	0	9 650 395
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	1 134 269	-6 639 627	2 226 181	22 089 644	0	0	0	0	18 820 467
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	7 165 826	3 806 805	6 773 974	27 499 530	0	0	0	0	45 246 135
Auditor General	-398 000	-398 000	-244 160	6 109 464	0	0	0	0	5 089 304
Other	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>9 415 667</b>	<b>796 126</b>	<b>20 655 301</b>	<b>231 187 711</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282 054 805</b>
ESKOM	0	4 155 241	10 145 683	168 967 380	0	0	0	0	183 268 504
BETAALMEESTERGENERAAL	522 331	332 794	347 799	11 301 835	0	0	0	0	12 504 759
CONSOLIDATED RETIREMENT FUND	86 078	-3 766 193	1 252 709	12 438 002	0	0	0	0	10 010 597
SARS PAYE	1 513 572	-128 293	1 753 423	6 511 693	0	0	0	0	9 650 395
DIE ONTVANGER VAN INKOMST	4 162 870	1 731 937	1 867 033	0	0	0	0	0	7 761 840
SALGA	0	0	0	7 607 374	0	0	0	0	7 607 374
SALA PENSION	567 554	-1 768 787	498 901	5 843 499	0	0	0	0	5 141 166
AUDITOR GENERAL	-398 000	-398 000	-244 160	6 109 464	0	0	0	0	5 069 304
NAT FUND FOR MUNICIPAL WORKERS	299 503	-901 216	299 813	3 012 501	0	0	0	0	2 710 600
LATERAL UNISON	0	1 649 981	-680 223	1 380 447	0	0	0	0	2 330 204
<b>Total</b>	<b>6 753 908</b>	<b>907 464</b>	<b>15 241 178</b>	<b>223 152 194</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>246 054 743</b>





## **ANNEXURE B**

**RE : MONTHLY SCM REPORT: JULY 2021**

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**Purpose**

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

**Legislative Framework**

Municipal SCM Regulation 6(3)

**SCM Structure**

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

**Order Processing**

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

**DBNLM Municipal Supplier Database**

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

**Contracts on the Contract Register**

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

- Telkom/Business Connexion

**Contracts that have been extended**

- Lateral Unison has been extended until 30 June 2021
- Sky Metro has been extended on the tender 66/2018 from 1<sup>st</sup> December 2020 until 30 September 2021

**Bid Committees**

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

## Procurement Plan

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

### Purchases processed for JULY 2021

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 DEVIATION ANNEXURE FOR THE JULY MONTH".

ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 7 366 598,71	4
C - Contracts	R 3 446 477,55	15
D - Deviations	R 2 569 899,06	12
N - None of the above	R 14 018 845,09	55
P - Petty cash	R 20 364,32	18
R - Invitation to quote	R 320 211,58	2
S - Subsistence & travel	R 86 444,24	43
T - Tenders	R 3 886 266,52	4

### Approved deviations by Municipal Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of R 2 601 135.04 inclusive of all costs. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE JULY 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 in excess of R30K including procurement above R200K vat inclusive. Thus, all the prescribed requirements are currently met or properly deviated from when circumstances warrant and only with the final approval of the Accounting Officer and reported to the Municipal Council.

TENDERS/RFQs AWARDED FOR THE PERIOD					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
BEY-SCM 266	Supply and delivery of stoves, stove gel and oil lamps.	Servipix 72 cc	R 154 718.70	12/07/2021	Own Resources
99/2020	Supply and delivery of drinking water/waste water chemicals including gases	Metsi Chem	Rates based	02/07/2021	Own resources
41/2021	Auctioneering Services	Auction All	10% commission	26/07/2021	Own resources
16/2021	Consulting Engineers: Expression of interest to source funding and implement Turnkey Projects for a period of 36 months: Refurbishment of Graaff-Reinet	JoJo Solutions	N/A	27/07/2021	Grant Funded

	Town Hall			
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<b>PENDING TENDERS FOR THE PERIOD</b>			
<b>TENDER</b>	<b>DESCRIPTION</b>	<b>STATUS</b>	<b>FUNDING</b>
BEY-SCM 267	Completion of cash flow statement for current (30 June 2021) and prior year (30 June 2020).	Evaluation Committee	Own Resources
97/2020	Supply, maintenance, repair and calibration of digital speed and red-light violation cameras and the administration of back office for a period of 3 years	Adjudication Committee	Own Resources
15/2021	Provision of a technical voice solution for a period of 3 years	Adjudication Committee	Own Resources
27/2021	Upgrading of the Collie Koeberg Sport Complex.	Evaluation Committee	Grant Funded
28/2021	Upgrading of Steytlerville solid waste disposal site	Evaluation Committee	Grant Funded
29/2021	Upgrading of Willowmore bulk water supply	Evaluation Committee	Grant Funded
36/2021	Provision for Security Services for a period of three (3) years	Evaluation Committee	Own Resources
52/2021	Supply and delivery of lease vehicles for Dr. Beyers Naudè on full maintenance lease for period of 3 months.	Evaluation Committee	Own Resources

**Cancelled Tenders**

- 34/2021 - Cleaning of Sewerage pumpstations, drains, pipelines and stormwater pipeline for a period of 18 months. To be re-advertised.
- 47/2021 – Sale of municipal land. To be re-advertised

**E-Tender**

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

**Training**

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

**Compiled by: Z. Khwela**

**Signature.....**

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

## **ANNEXURE C**

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M01 July

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	36 899	50 291	50 291	36 910	36 910	4 191	34 719	828%	50 291
Service charges	204 567	267 950	267 950	33 429	33 429	22 329	11 100	50%	267 950
Investment revenue	169	1 500	1 500	24	24	125	(101)	-80%	1 500
Transfers and subsidies	122 764	112 741	112 741	41 382	41 382	9 385	31 987	340%	112 741
Other own revenue	18 186	106 922	106 922	1 620	1 620	8 910	(7 290)	-82%	106 922
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>382 585</b>	<b>539 403</b>	<b>539 403</b>	<b>115 365</b>	<b>115 365</b>	<b>44 950</b>	<b>70 415</b>	<b>157%</b>	<b>539 403</b>
Employee costs	166 727	170 267	170 267	12 342	12 342	14 191	(1 848)	-13%	170 267
Remuneration of Councillors	10 102	9 987	9 987	621	621	832	(11)	-1%	9 987
Depreciation & asset impairment	456	46 094	46 094	-	-	3 841	(3 841)	-100%	46 094
Finance charges	20 188	8 428	8 428	531	531	702	(171)	-24%	8 428
Inventory consumed and bulk purchases	104 100	119 238	119 238	1 485	1 485	9 937	(8 451)	-85%	119 238
Transfers and subsidies	18	30	30	-	-	3	(3)	-100%	30
Other expenditure	165 083	129 940	129 940	8 144	8 144	10 828	(2 684)	-25%	129 940
<b>Total Expenditure</b>	<b>486 675</b>	<b>484 004</b>	<b>484 004</b>	<b>23 324</b>	<b>23 324</b>	<b>40 334</b>	<b>(17 010)</b>	<b>-42%</b>	<b>484 004</b>
<b>Surplus/(Deficit)</b>	<b>(84 090)</b>	<b>55 399</b>	<b>55 399</b>	<b>92 042</b>	<b>92 042</b>	<b>4 617</b>	<b>67 425</b>	<b>1864%</b>	<b>55 399</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 829	71 564	71 564	12 785	12 785	5 964	6 821	114%	71 564
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(47 261)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>	<b>94 246</b>	<b>891%</b>	<b>126 963</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(47 261)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>	<b>94 246</b>	<b>891%</b>	<b>126 963</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>35 347</b>	<b>86 898</b>	<b>86 898</b>	<b>-</b>	<b>35 347</b>	<b>7 242</b>	<b>28 106</b>	<b>388%</b>	<b>86 898</b>
Capital transfers recognised	34 813	70 196	70 196	-	34 813	5 660	28 963	495%	70 196
Borrowing	-	14 660	14 660	-	-	1 238	(1 238)	-100%	14 660
Internally generated funds	470	1 843	1 843	-	470	154	316	206%	1 843
<b>Total sources of capital funds</b>	<b>35 282</b>	<b>86 898</b>	<b>86 898</b>	<b>-</b>	<b>35 282</b>	<b>7 242</b>	<b>28 041</b>	<b>367%</b>	<b>86 898</b>
<b>Financial position</b>									
Total current assets	33 741	105 229	105 229	-	75 852	-	-	-	105 229
Total non current assets	1 202 375	1 182 740	1 182 740	-	1 201 466	-	-	-	1 182 740
Total current liabilities	347 887	201 244	201 244	-	283 962	-	-	-	201 244
Total non current liabilities	81 476	76 754	76 754	-	81 476	-	-	-	76 754
Community wealth/Equity	854 014	1 061 378	1 061 378	-	807 054	-	-	-	1 061 378
<b>Cash flows</b>									
Net cash from (used) operating	-	171 333	295 761	(40 176)	(40 176)	66 888	107 064	160%	295 761
Net cash from (used) Investing	-	(86 898)	(86 898)	-	-	-	-	-	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	(3 455)	8	8	(288)	(288)	103%	(3 455)
<b>Cash/cash equivalents at the month/year end</b>	<b>(2 655)</b>	<b>83 256</b>	<b>207 685</b>	<b>-</b>	<b>(30 634)</b>	<b>96 600</b>	<b>97 234</b>	<b>148%</b>	<b>207 685</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys- 1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	59 134	6 409	5 582	5 300	4 955	5 207	95 285	4 150	186 022
<b>Creditors Age Analysis</b>									
Total Creditors	9 416	796	20 655	13 642	14 958	1 702	16 281	184 408	262 055

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		77 518	253 502	253 502	81 353	81 353	21 125	60 228	285%	253 502
Executive and council		6 734	53	53	4	4	4	(0)	-2%	53
Finance and administration		70 784	253 448	253 448	81 349	81 349	21 121	60 228	285%	253 448
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		17 397	6 784	6 784	40	40	565	(526)	-83%	6 784
Community and social services		14 419	2 512	2 512	3	3	209	(206)	-86%	2 512
Sport and recreation		57	95	95	5	5	8	(3)	-37%	95
Public safety		1 908	2 148	2 148	31	31	179	(148)	-83%	2 148
Housing		4	9	9	0	0	1	(0)	-80%	9
Health		1 010	2 020	2 020	-	-	168	(168)	-100%	2 020
<i><b>Economic and environmental services</b></i>		30 482	36 499	36 499	8 155	8 155	3 042	5 113	168%	36 499
Planning and development		1 958	1 959	1 959	3	3	183	(180)	-98%	1 959
Road transport		28 634	34 540	34 540	8 152	8 152	2 878	5 274	183%	34 540
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		293 950	313 768	313 768	38 587	38 587	25 147	12 450	48%	313 768
Energy sources		125 549	157 701	157 701	9 461	9 461	13 142	(3 681)	-28%	157 701
Water management		81 950	89 371	89 371	11 151	11 151	7 448	3 703	50%	89 371
Waste water management		42 069	34 550	34 550	9 303	9 303	2 879	6 424	223%	34 550
Waste management		44 382	32 145	32 145	8 683	8 683	2 679	6 004	224%	32 145
<i><b>Other</b></i>	4	57	414	414	5	5	35	(30)	-86%	414
<b>Total Revenue - Functional</b>	<b>2</b>	<b>419 414</b>	<b>610 967</b>	<b>610 967</b>	<b>128 150</b>	<b>128 150</b>	<b>50 914</b>	<b>77 238</b>	<b>152%</b>	<b>610 967</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		142 632	144 625	144 625	12 043	12 043	12 052	(9)	0%	144 625
Executive and council		27 032	29 445	29 445	2 808	2 808	2 454	355	14%	29 445
Finance and administration		114 628	114 229	114 229	9 166	9 166	9 519	(353)	-4%	114 229
Internal audit		972	951	951	69	69	79	(10)	-12%	951
<i><b>Community and public safety</b></i>		36 623	37 845	37 845	2 597	2 597	3 154	(557)	-18%	37 845
Community and social services		5 654	6 102	6 102	665	665	509	156	31%	6 102
Sport and recreation		20 035	18 046	18 046	1 182	1 182	1 504	(322)	-21%	18 046
Public safety		7 129	7 413	7 413	564	564	618	(54)	-8%	7 413
Housing		-	-	-	-	-	-	-	-	-
Health		3 804	6 284	6 284	186	186	524	(338)	-64%	6 284
<i><b>Economic and environmental services</b></i>		35 567	48 732	48 732	2 661	2 661	4 061	(1 400)	-34%	48 732
Planning and development		16 249	18 231	18 231	1 513	1 513	1 519	(6)	0%	18 231
Road transport		19 318	30 501	30 501	1 148	1 148	2 542	(1 394)	-55%	30 501
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		248 301	250 311	250 311	5 862	5 862	20 859	(14 997)	-72%	250 311
Energy sources		124 571	140 682	140 682	2 889	2 889	11 722	(8 833)	-75%	140 682
Water management		39 004	56 304	56 304	1 118	1 118	4 682	(3 574)	-76%	56 304
Waste water management		65 242	34 664	34 664	663	663	2 889	(2 226)	-77%	34 664
Waste management		20 485	18 662	18 662	1 192	1 192	1 557	(365)	-23%	18 662
<i><b>Other</b></i>		2 551	2 491	2 491	180	160	208	(47)	-23%	2 491
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>486 675</b>	<b>484 004</b>	<b>484 004</b>	<b>23 324</b>	<b>23 324</b>	<b>40 334</b>	<b>(17 010)</b>	<b>-42%</b>	<b>484 004</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(47 261)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>	<b>94 246</b>	<b>891%</b>	<b>126 963</b>

**EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July**

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - COUNCIL (10: IE)		162	53	53	4	4	4	(0)	-2.4%	53
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	21	21	-	-	2	(2)	-100.0%	21
Vote 3 - CORPORATE SERVICES: ADMINSTRN (12: IE)		24 083	3 379	3 379	201	201	282	(81)	-28.6%	3 379
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		45 935	35 026	35 026	8 729	8 729	2 919	5 810	199.1%	35 026
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		4 989	7 847	7 847	533	533	654	(121)	-18.5%	7 847
Vote 6 - FINANCIAL SERVICES (16: IE)		66 892	252 495	252 495	81 146	81 146	21 041	60 105	285.7%	252 495
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		151 805	154 445	154 445	28 076	28 076	12 870	15 205	118.1%	154 445
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		125 549	157 701	157 701	9 461	9 461	13 142	(3 681)	-28.0%	157 701
<b>Total Revenue by Vote</b>	2	<b>419 415</b>	<b>610 968</b>	<b>610 968</b>	<b>128 150</b>	<b>128 150</b>	<b>50 914</b>	<b>77 236</b>	<b>151.7%</b>	<b>610 968</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - COUNCIL (10: IE)		13 213	12 695	12 695	964	964	1 058	(94)	-8.9%	12 695
Vote 2 - MUNICIPAL MANAGER (11: IE)		22 250	21 340	21 340	1 579	1 579	1 778	(199)	-11.2%	21 340
Vote 3 - CORPORATE SERVICES: ADMINSTRN (12: IE)		8 898	33 374	33 374	3 243	3 243	2 781	462	16.6%	33 374
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		45 780	46 011	46 011	2 637	2 637	3 634	(1 197)	-31.2%	46 011
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		13 345	13 494	13 494	939	939	1 125	(185)	-16.5%	13 494
Vote 6 - FINANCIAL SERVICES (16: IE)		106 838	83 901	83 901	7 130	7 130	6 992	138	2.0%	83 901
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		131 528	132 526	132 526	3 901	3 901	11 044	(7 143)	-64.7%	132 526
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		124 523	140 682	140 682	2 889	2 889	11 722	(8 833)	-75.4%	140 682
<b>Total Expenditure by Vote</b>	2	<b>466 375</b>	<b>484 004</b>	<b>484 004</b>	<b>23 282</b>	<b>23 282</b>	<b>40 334</b>	<b>(17 052)</b>	<b>-42.3%</b>	<b>484 004</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(46 960)</b>	<b>126 964</b>	<b>126 964</b>	<b>104 868</b>	<b>104 868</b>	<b>10 580</b>	<b>94 288</b>	<b>891.2%</b>	<b>126 964</b>



EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		36 889	50 291	50 291	38 910	38 910	4 191	34 719	828%	50 291
Service charges - electricity revenue		110 982	154 947	154 947	9 461	9 461	12 912	(3 451)	-27%	154 947
Service charges - water revenue		37 872	46 335	46 335	5 883	5 883	3 861	2 122	55%	46 335
Service charges - sanitation revenue		25 260	34 523	34 523	9 302	9 302	2 877	6 425	223%	34 523
Service charges - refuse revenue		30 473	32 145	32 145	8 683	8 683	2 679	6 004	224%	32 145
Rental of facilities and equipment		811	1 049	1 049	234	234	87	146	167%	1 049
Interest earned - external investments		169	1 500	1 500	24	24	125	(101)	-80%	1 500
Interest earned - outstanding debtors		5 158	4 991	4 991	431	431	416	15	4%	4 991
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		80	35	35	13	13	3	10	330%	35
Licences and permits		1 108	1 854	1 854	34	34	164	(121)	-78%	1 854
Agency services		2 197	4 082	4 082	487	487	340	147	43%	4 082
Transfers and subsidies		122 784	112 741	112 741	41 382	41 382	9 985	31 887	340%	112 741
Other revenue		8 835	94 910	94 910	422	422	7 909	(7 487)	-95%	94 910
Gains		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>382 585</b>	<b>539 403</b>	<b>539 403</b>	<b>115 985</b>	<b>115 365</b>	<b>44 950</b>	<b>70 416</b>	<b>157%</b>	<b>539 403</b>
<b>Expenditure By Type</b>										
Employee related costs		166 727	170 287	170 287	12 342	12 342	14 191	(1 848)	-13%	170 287
Remuneration of councillors		10 102	9 967	9 967	821	821	832	(11)	-1%	9 967
Debt impairment		45 440	10 146	10 146	-	-	848	(848)	-100%	10 146
Depreciation & asset impairment		456	46 094	46 094	-	-	3 841	(3 841)	-100%	46 094
Finance charges		20 188	8 428	8 428	531	531	702	(171)	-24%	8 428
Bulk purchases - electricity		99 082	116 000	116 000	1 483	1 483	9 687	(8 184)	-85%	116 000
Inventory consumed		5 018	3 239	3 239	2	2	270	(267)	-99%	3 239
Contracted services		12 324	10 976	10 976	805	805	915	(109)	-12%	10 976
Transfers and subsidies		18	30	30	-	-	3	(3)	-100%	30
Other expenditure		107 319	108 817	108 817	7 339	7 339	9 068	(1 729)	-19%	108 817
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>468 675</b>	<b>484 004</b>	<b>484 004</b>	<b>23 324</b>	<b>23 324</b>	<b>40 334</b>	<b>(17 010)</b>	<b>-42%</b>	<b>484 004</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(84 080)	55 399	55 399	92 042	92 042	4 617	87 425	0	55 399
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		36 829	71 564	71 564	12 785	12 785	5 984	6 821	0	71 564
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(47 251)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>			<b>126 963</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(47 251)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>			<b>126 963</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(47 251)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>			<b>126 963</b>
Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(47 251)</b>	<b>126 963</b>	<b>126 963</b>	<b>104 826</b>	<b>104 826</b>	<b>10 580</b>			<b>126 963</b>

**EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	-	-	4	(4)	-100%	43
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	850	850	-	-	71	(71)	-100%	850
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		288	20 380	20 380	-	288	1 698	(1 410)	-83%	20 380
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		85	-	-	-	85	-	85	#DIV/0!	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	950	950	-	-	79	(79)	-100%	950
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		34 525	61 698	61 698	-	34 525	5 141	28 383	572%	61 698
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		470	2 980	2 980	-	470	248	221	89%	2 980
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>35 347</b>	<b>86 898</b>	<b>86 898</b>	<b>-</b>	<b>35 347</b>	<b>7 242</b>	<b>28 106</b>	<b>388%</b>	<b>86 898</b>
<b>Total Capital Expenditure</b>		<b>35 347</b>	<b>86 898</b>	<b>86 898</b>	<b>-</b>	<b>35 347</b>	<b>7 242</b>	<b>28 106</b>	<b>388%</b>	<b>86 898</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 843	1 843	-	65	154	(89)	-58%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	-	65	150	(85)	-57%	1 800
Internal audit		-	43	43	-	-	4	(4)	-100%	43
<b>Community and public safety</b>		168	8 980	8 980	-	104	748	(644)	-86%	8 980
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		104	8 980	8 980	-	104	748	(644)	-86%	8 980
Public safety		65	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 501	-	-	-	2 501	-	2 501	#DIV/0!	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 501	-	-	-	2 501	-	2 501	#DIV/0!	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		32 678	76 076	76 076	-	32 678	6 340	26 338	415%	76 076
Energy sources		470	2 980	2 980	-	470	248	221	89%	2 980
Water management		19 276	50 120	50 120	-	19 276	4 177	15 099	362%	50 120
Waste water management		12 748	11 576	11 576	-	12 748	965	11 784	1222%	11 576
Waste management		184	11 400	11 400	-	184	950	(766)	-81%	11 400
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>35 347</b>	<b>86 898</b>	<b>86 898</b>	<b>-</b>	<b>35 347</b>	<b>7 242</b>	<b>28 106</b>	<b>388%</b>	<b>86 898</b>
<b>Funded by:</b>										
National Government		34 813	70 196	70 196	-	34 813	5 850	28 963	495%	70 196
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Education)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>34 813</b>	<b>70 196</b>	<b>70 196</b>	<b>-</b>	<b>34 813</b>	<b>5 850</b>	<b>28 963</b>	<b>495%</b>	<b>70 196</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>14 860</b>	<b>14 860</b>	<b>-</b>	<b>-</b>	<b>1 238</b>	<b>(1 238)</b>	<b>-100%</b>	<b>14 860</b>
<b>Internally generated funds</b>		<b>470</b>	<b>1 843</b>	<b>1 843</b>	<b>-</b>	<b>470</b>	<b>154</b>	<b>316</b>	<b>208%</b>	<b>1 843</b>
<b>Total Capital Funding</b>		<b>35 282</b>	<b>86 898</b>	<b>86 898</b>	<b>-</b>	<b>35 282</b>	<b>7 242</b>	<b>28 041</b>	<b>387%</b>	<b>86 898</b>

**EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M01 July**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		1 678	71 468	71 468	(28)	71 468
Call investment deposits		956	2 057	2 057	9 568	2 057
Consumer debtors		120 933	22 568	22 568	90 834	22 568
Other debtors		(94 639)	4 936	4 936	(29 312)	4 936
Current portion of long-term receivables		-	-	-	-	-
Inventory		4 813	4 200	4 200	4 790	4 200
<b>Total current assets</b>		<b>33 741</b>	<b>105 229</b>	<b>105 229</b>	<b>75 852</b>	<b>105 229</b>
<b>Non current assets</b>						
Long-term receivables		744	-	-	1	-
Investments		-	-	-	-	-
Investment property		67 833	69 035	69 035	67 783	69 035
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 122 501	1 102 407	1 102 407	1 122 406	1 102 407
Biological		-	-	-	-	-
Intangible		31	31	31	9	31
Other non-current assets		11 266	11 266	11 266	11 266	11 266
<b>Total non current assets</b>		<b>1 202 375</b>	<b>1 182 740</b>	<b>1 182 740</b>	<b>1 201 466</b>	<b>1 182 740</b>
<b>TOTAL ASSETS</b>		<b>1 236 116</b>	<b>1 287 968</b>	<b>1 287 968</b>	<b>1 277 317</b>	<b>1 287 968</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3 577	3 455	3 455	3 568	3 455
Trade and other payables		335 435	178 285	178 285	273 347	178 285
Provisions		8 875	19 504	19 504	7 046	19 504
<b>Total current liabilities</b>		<b>347 887</b>	<b>201 244</b>	<b>201 244</b>	<b>283 962</b>	<b>201 244</b>
<b>Non current liabilities</b>						
Borrowing		15 670	11 755	11 755	15 670	11 755
Provisions		65 806	64 999	64 999	65 806	64 999
<b>Total non current liabilities</b>		<b>81 476</b>	<b>76 754</b>	<b>76 754</b>	<b>81 476</b>	<b>76 754</b>
<b>TOTAL LIABILITIES</b>		<b>429 364</b>	<b>277 998</b>	<b>277 998</b>	<b>365 438</b>	<b>277 998</b>
<b>NET ASSETS</b>	2	<b>806 753</b>	<b>1 009 970</b>	<b>1 009 970</b>	<b>911 879</b>	<b>1 009 970</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		840 972	1 058 845	1 058 845	794 012	1 058 845
Reserves		13 042	2 533	2 533	13 042	2 533
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>854 014</b>	<b>1 061 378</b>	<b>1 061 378</b>	<b>807 054</b>	<b>1 061 378</b>

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	47 776	47 776	(17 706)	(17 706)	3 981	(21 667)	-545%	47 776
Service charges		-	254 115	254 115	(981)	(981)	21 176	(22 158)	-105%	254 115
Other revenue		-	97 185	97 185	111	111	585	(474)	-81%	97 185
Transfers and Subsidies - Operational		-	112 741	112 741	(7 305)	(7 305)	9 395	(16 700)	-178%	112 741
Transfers and Subsidies - Capital		-	71 564	71 564	-	-	5 964	(5 964)	-100%	71 564
Interest		-	1 500	1 500	-	-	-	-		1 500
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(405 092)	(289 092)	(14 295)	(14 295)	25 784	40 079	155%	(289 092)
Finance charges		-	(8 428)	-	-	-	-	-		-
Transfers and Grants		-	(30)	(30)	-	-	3	3	100%	(30)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>171 333</b>	<b>295 761</b>	<b>(40 176)</b>	<b>(40 176)</b>	<b>66 668</b>	<b>107 064</b>	<b>160%</b>	<b>295 761</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(86 898)	(86 898)	-	-	-	-		(86 898)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(86 898)</b>	<b>(86 898)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(86 898)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(3 577)	(3 455)	(3 455)	8	8	(288)	288	-103%	(3 455)
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 577)</b>	<b>(3 455)</b>	<b>(3 455)</b>	<b>8</b>	<b>8</b>	<b>(288)</b>	<b>(288)</b>	<b>103%</b>	<b>(3 455)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 577)</b>	<b>60 980</b>	<b>205 408</b>	<b>(40 166)</b>	<b>(40 166)</b>	<b>66 600</b>			<b>205 408</b>
Cash/cash equivalents at beginning:		922	2 278	2 278	9 534	9 534	0			2 278
Cash/cash equivalents at month/year end:		(2 655)	83 258	207 685		(30 634)	66 600			207 685