



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

EC101

SECTION 71

REPORT

AUGUST 2021

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st August 2021 and ending 31st August 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
 - i) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget.

1. SUMMARY OF MONTHLY BUDGET STATEMENT – AUGUST 2021

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	38 899	50 291	50 291	–	38 910	8 382	30 528	364%	50 291
Service charges	204 567	267 950	267 950	16 231	49 860	44 658	5 002	11%	267 950
Investment revenue	169	1 500	1 500	19	43	250	(207)	-83%	1 500
Transfers and subsidies	122 764	112 741	112 741	3 468	44 870	18 790	26 080	139%	112 741
Other own revenue	18 668	106 922	106 922	1 826	3 446	17 820	(14 374)	-81%	106 922
Total Revenue (excluding capital transfers and contributions)	381 066	639 403	639 403	21 584	136 829	88 901	47 029	52%	639 403
Employee costs	166 740	170 287	170 287	13 782	26 104	26 381	(2 278)	-8%	170 287
Remuneration of Councilors	10 102	9 987	9 987	801	1 622	1 665	(42)	-3%	9 987
Depreciation & asset impairment	56 833	46 094	46 094	–	–	7 682	(7 682)	-100%	46 094
Finance charges	22 132	8 428	8 428	1 177	1 708	1 405	304	22%	8 428
Inventory consumed and bulk purchases	104 100	119 238	119 238	14 624	16 109	19 879	(3 764)	-19%	119 238
Transfers and subsidies	18	30	30	5	5	5	0	6%	30
Other expenditure	165 083	129 940	129 940	11 204	19 348	21 657	(2 308)	-11%	129 940
Total Expenditure	524 806	484 004	484 004	41 573	84 887	80 867	(15 771)	-20%	484 004
Surplus/(Deficit)	(143 742)	55 399	55 399	(20 006)	72 032	9 233	62 799	680%	55 399
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 829	71 584	71 584	1 193	13 978	11 927	2 050	17%	71 584
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(106 912)	126 963	126 963	(18 816)	86 010	21 161	64 850	306%	126 963
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(106 912)	126 963	126 963	(18 816)	86 010	21 161	64 850	306%	126 963
Capital expenditure & funds sources									
Capital expenditure	–	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Capital transfers recognised	–	70 196	70 196	8 349	8 349	11 699	(3 350)	-29%	70 196
Borrowing	–	14 860	14 860	–	–	2 477	(2 477)	-100%	14 860
Internally generated funds	–	1 843	1 843	12	12	307	(285)	-86%	1 843
Total sources of capital funds	–	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Financial position									
Total current assets	33 741	105 229	105 229		63 401				105 229
Total non current assets	1 220 121	1 182 740	1 182 740		1 268 478				1 182 740
Total current liabilities	355 274	201 244	201 244		306 896				201 244
Total non current liabilities	76 047	76 754	76 754		76 047				76 754
Community wealth/Equity	816 720	1 061 378	1 061 378		710 106				1 061 378
Cash flows									
Net cash from (used) operating	(160 889)	171 333	295 761	(23 821)	(83 897)	133 776	197 773	148%	295 761
Net cash from (used) investing	–	(86 898)	(86 896)	–	–	–	–	–	(86 896)
Net cash from (used) financing	(3 577)	(3 455)	(3 455)	(5)	4	(576)	(579)	101%	(3 455)
Cash/cash equivalents at the month/year end	(183 644)	83 258	207 685	–	(82 058)	133 200	195 258	147%	207 685
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dya-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	60 551	7 827	5 841	5 339	5 077	4 844	99 877	4 000	193 356
Creditors Age Analysis									
Total Creditors	7 342	21 492	9 521	20 278	15 332	5 809	31 345	176 074	269 193

1.1 Adjusted Budget Performance for the period ending 31st August 2021

Operating Budget performance for the period ending 31 August 2021							
	Original Budge	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 484 004 243	R 484 004 243	R 41 573 010	R 64 854 864	R 80 667 414	R -15 812 550	-20%
REVENUE	R 610 968 185	R 610 968 185	R 22 756 949	R 150 906 864	R 101 828 052	R 49 078 812	48%
SURPLUS (DEFICIT)	R 126 963 942	R 126 963 942	R -18 816 061	R , 86 052 000	R 21 160 638	R 64 891 362	307%

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 (R22.7million) or 3.7%of the total original revenue budget of R610 million.

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R50.2million, while the year-to-date revenue generated amounts to 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 R49million or 18 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 R43 thousand or 2.8 per cent of the budget.
- **Transfers recognised:** The total original budget amounts to R112 million, the year-to-date receipts stands at R44.8 million or 40 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 993 thousand or 1 per cent of the original budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 41.5 million or 8.5 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 R170million, while the expenditure to date amounts to R26 million or 15 per cent of the original budget.
- **Remuneration of Councillors:** The original budget amounts to R9.9 million, while the expenditure to date amounts to R1.6 million or 16 per cent of the original budget.
- **Debt Impairment:** The original budget amounts to R10.1 million, while year to date expenditure amounts to R0. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The original budget amounts to R 46 million, while the year-to-date expenditure amounts to R0. The underspending is due to calculation being done quarterly.
- **Bulk Purchases:** The original budget amounts to R116 million, while the year-to-date expenditure amounts to R15.9 million or 13.7 per cent of the original budget.
- **Other expenditure:** The original budget amounts to R108 million, while the year-to-date expenditure amounts to R13.7 million or 12.6 per cent of the original budget.

2. Capital Budget performance for the period ending 31st August 2021.

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	-	-	7	(7)	-100%	43
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CS)		-	850	850	12	12	142	(128)	-91%	850
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	20 380	1 017	1 017	3 397	(2 380)	-70%	20 380
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	950	950	-	-	158	(158)	-100%	950
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	61 696	61 696	7 333	7 333	10 283	(2 950)	-29%	61 696
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	2 980	-	-	497	(497)	-100%	2 980
Total Capital single-year expenditure	4	-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Total Capital Expenditure		-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Capital Expenditure - Functional Classification										
Governance and administration		-	1 843	1 843	12	12	307	(295)	-96%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	12	12	300	(288)	-96%	1 800
Internal audit		-	43	43	-	-	7	(7)	-100%	43
Community and public safety		-	8 980	8 980	808	808	1 497	(689)	-46%	8 980
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	808	808	1 497	(689)	-46%	8 980
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	76 078	76 078	7 542	7 542	12 679	(5 137)	-41%	76 078
Energy sources		-	2 980	2 980	-	-	497	(497)	-100%	2 980
Water management		-	50 120	50 120	5 887	5 887	8 353	(2 466)	-30%	50 120
Waste water management		-	11 576	11 576	1 445	1 445	1 929	(484)	-25%	11 576
Waste management		-	11 400	11 400	209	209	1 900	(1 691)	-89%	11 400
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Funded by:										
National Government		-	70 196	70 196	8 349	8 349	11 699	(3 350)	-29%	70 196
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Companies, Urban Education)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 196	70 196	8 349	8 349	11 699	(3 350)	-29%	70 196
Borrowing	6	-	14 880	14 880	-	-	2 477	(2 477)	-100%	14 880
Internally generated funds		-	1 843	1 843	12	12	307	(295)	-96%	1 843
Total Capital Funding		-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898

2.1 Capital Funding Source and Expenditure

Capital Budget performance for the period ending 31 August 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 8 361 628	R 8 361 628	R 14 483 050	R -6 121 422	-42%

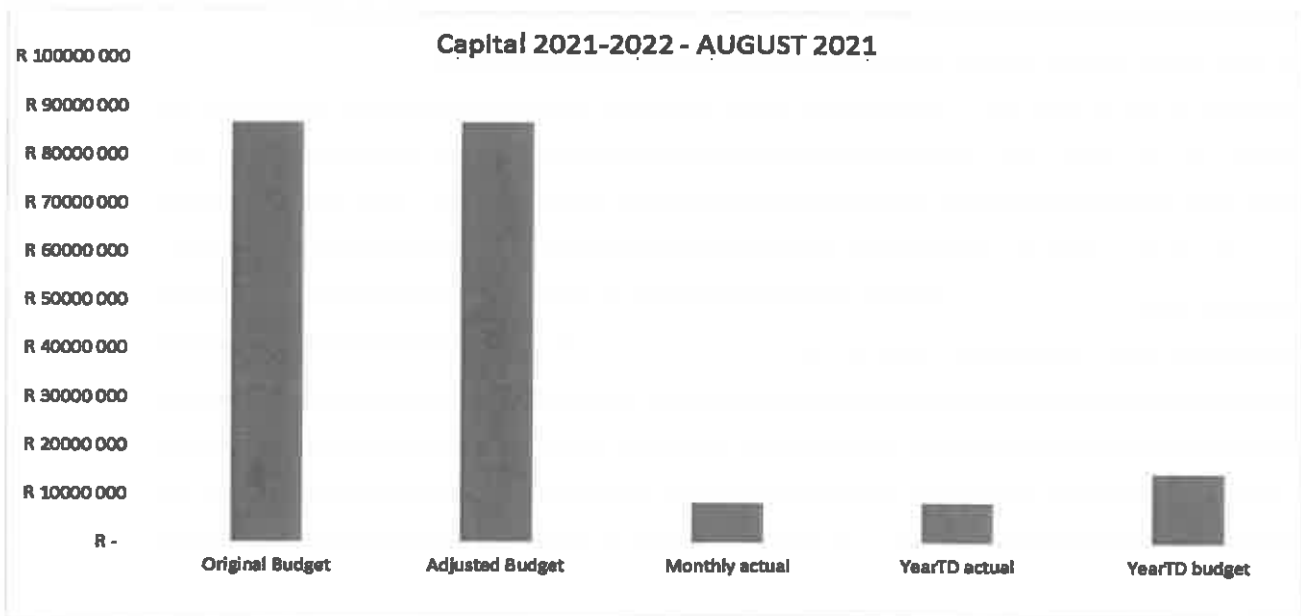
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

Capital Revenue: Sources of Finance

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

The performances of the individual items are as follows:

- **Governance and Administration:** reflects total budget of R1.8million, while the year to date expenditure amounts to R12 thousand or 0.7 per cent of the original budget.
- **Community and Public Safety:** reflects total budget of R8.9 million, while the expenditure to date amounts to R807 thousand or 9per cent of the original budget.
- **Economic and environmental services:** reflects no budget allocation for this financial period.
- **Trading services:** reflects total original budget of R76 million, while the year to date expenditure amounts to R7.5 million or 9.8 per cent of the original budget.



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

Table: Key Treasury Information as at 31st August 2021

Bank Bal, Investment - August 2021	OPENING BALANCE	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-08-2021
CURRENT ACCOUNTS	-82 736	843 137	780 401.57
CURRENT ACCOUNT - FNB	363 643.75	- 278 701.90	84 941.85
Current Account Bavlaans- ABSA	101 701.09	212 140.04	313,841.13
New Current Account Standard Bank	- 616 905.11	969 156.03	352 250.92
New Motor Reg Account Standard bank	88 824.47	- 59 456.80	29 367.67
INVESTMENTS	9 568 093	-7 597 599	1 970 493
Money Market - Absa	28 326	45	28 370
Investec Bank - Fixed Deposit	2 938	0	2 938
Eskom Deposit Account- Standard Bank	888 480	2 717	891 196
7 DAY INTEREST ACCOUNT	1 221	0	1 221
FMG CALL ACCOUNT	2 988	1	2 989
MIG CALL ACCOUNT	1 755	1	1 756
Call Account - Standard Bank	8 642 385	-7 600 363	1 042 023

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 31st August 2021.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for August 2021.

MONTH	AMOUNTS BILLED	CASH RECEIVED	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
	R'000	R'000		
August 2021	19 548	22 857	116.93 %	69.32%

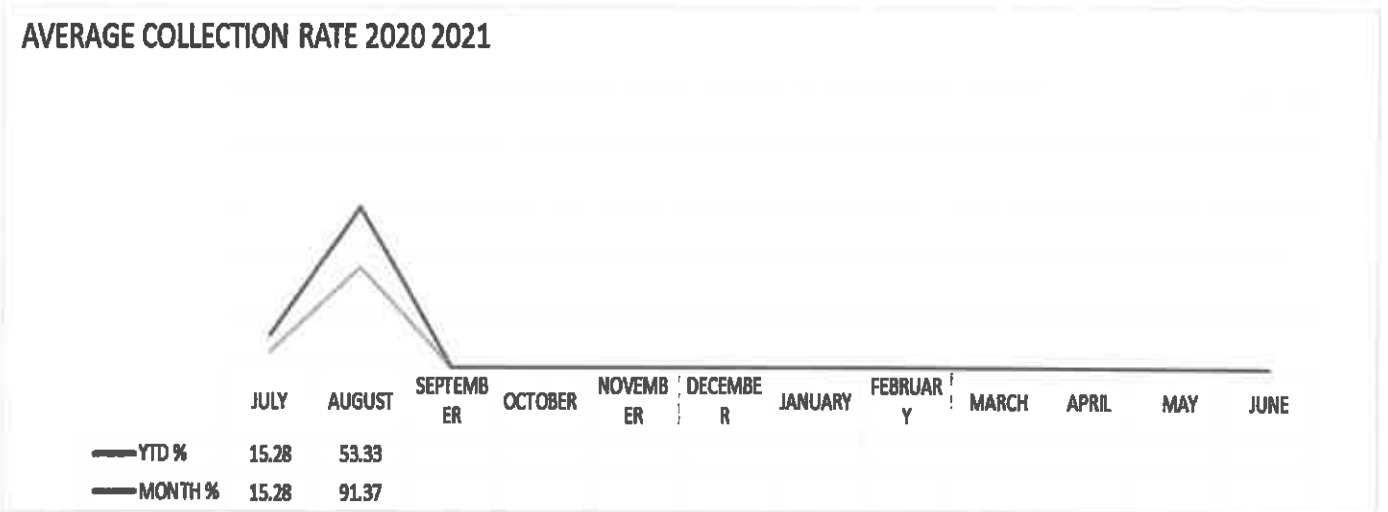
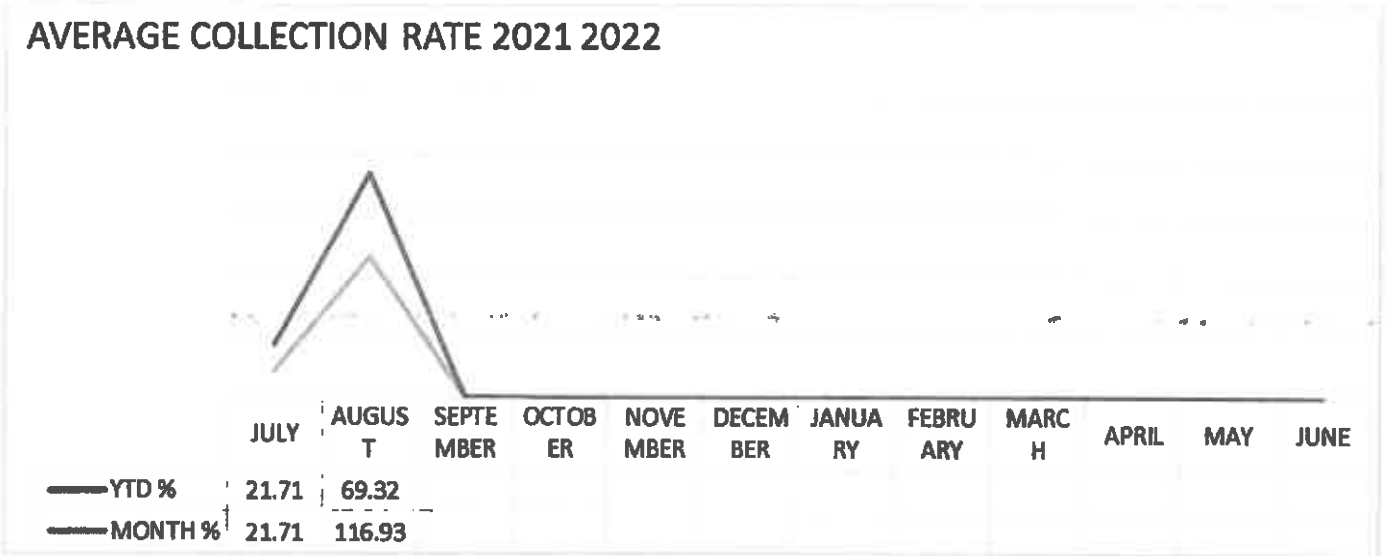
The collection rate for the month of August 2021 was recorded as 116.93% (refer to annexure). Average collection rate for the year to date is 69.32%. Annual rates were levied in July 2021 and are due on 30 September 2021.

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.

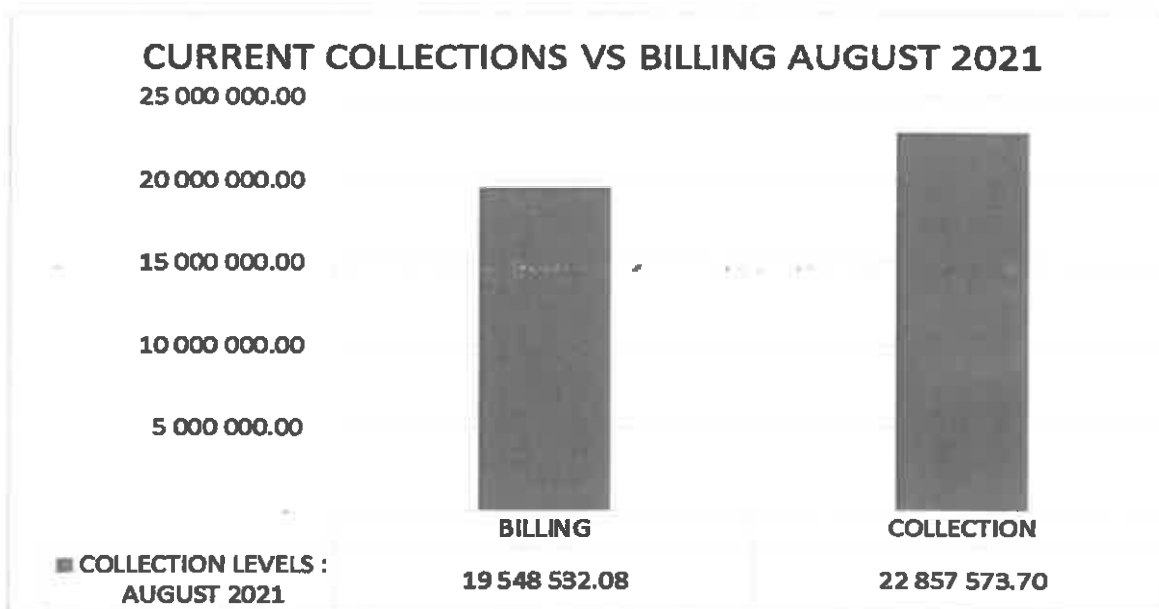
Residents are once again urged to enquire accounts were, they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged in the event that the enquiry is considered invalid.

Chart: Average Collection rate



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

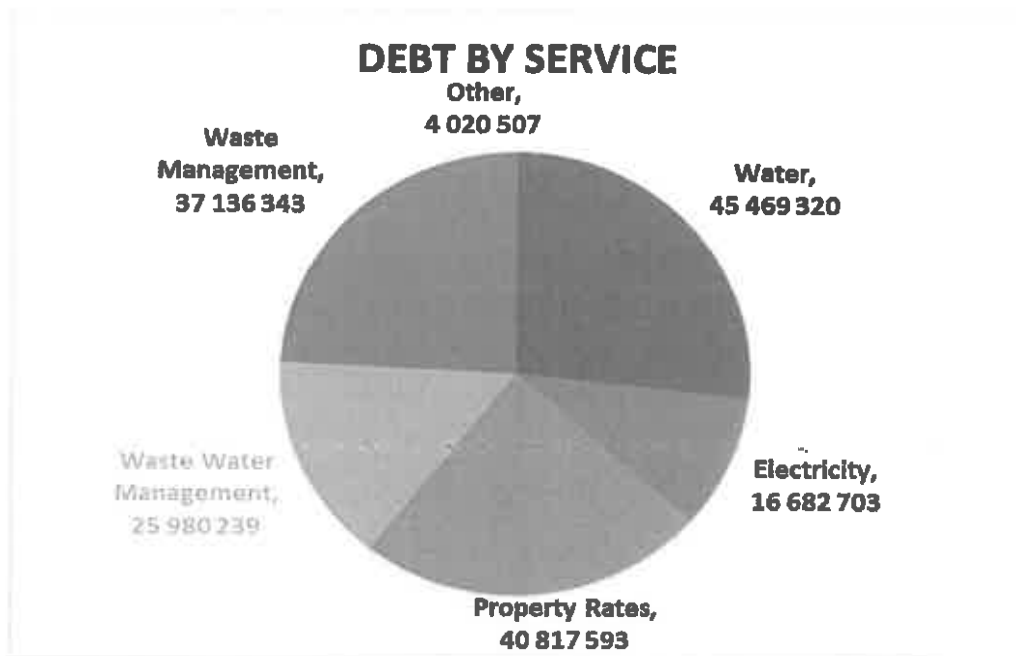


5. Debtors

The total outstanding debtor's book of the municipality as at end of August 2021 amounts to R170 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	4 225 106.02	2 339 178.18	1 868 897.34	2 024 291.75	1 820 311.14	1 843 575.42	2 093 171.30	29 254 788.46	45 469 319.61
	Elec	8 174 652.67	2 061 245.45	1 168 500.57	568 547.95	584 464.92	389 942.70	250 162.70	3 485 186.08	16 682 703.04
	Rates	16 938 424.93	769 291.76	377 154.74	299 051.80	288 510.09	274 919.17	302 862.81	21 567 378.18	40 817 593.48
	Sewerage	2 807 232.44	883 841.49	760 832.51	739 525.66	708 233.89	673 852.26	638 461.27	18 768 259.43	25 980 238.95
	Refuse	3 175 496.72	1 285 732.31	1 151 775.35	1 116 705.41	1 083 698.63	1 042 055.83	1 018 475.33	27 262 408.34	37 136 342.92
	Other	143 538.08	91 612.96	65 167.23	63 443.32	64 111.21	72 463.57	199 195.28	3 320 975.49	4 020 507.14
	TOTAL	35 464 450.86	7 430 902.15	5 392 327.74	4 811 565.89	4 549 329.88	4 296 808.95	4 502 328.69	103 668 990.98	170 106 705.14

Debtors owing between 0-30 days amounts to R35.4million, 30-60 days constitute R5.3million. Debtors owing over 1 year constitute R103.6million or 60 per cent, while the debt over 90 days constitute 121million or 71per cent which is alarming and has an adverse effect on cash flow.



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

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

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

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

Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (Excluding Indigents and Municipal accounts)	Water	1 848 156.83	1 027 833.05	788 752.71	905 018.49	857 146.16	823 613.77	914 725.92	20 811 912.11	27 977 159.04
	Elec	1 498 325.29	169 597.34	69 602.15	57 479.23	40 841.28	49 430.77	25 836.18	493 087.38	2 404 200.19
	Rates	4 882 975.19	317 562.19	171 145.51	148 158.09	140 232.76	133 222.53	144 665.74	8 572 338.88	14 510 300.30
	Sewerage	1 350 077.08	609 805.72	549 479.19	534 644.11	512 009.12	482 754.80	472 498.56	17 612 493.25	22 123 761.89
	Refuse	1 936 096.77	935 331.66	853 541.53	828 291.56	803 871.39	770 228.97	757 761.74	22 310 290.27	29 195 413.89
	Other	87 840.04	53 062.29	34 748.31	33 324.50	28 927.02	46 720.21	168 516.39	1 849 080.30	2 302 219.06
TOTAL		11 603 471.20	3 113 192.25	2 467 269.40	2 506 915.98	2 383 027.73	2 305 970.75	2 484 004.53	71 649 202.57	98 513 154.41

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	1 645 107.18	934 411.12	827 518.27	1 020 234.03	839 545.70	934 295.48	1 064 942.85	6 624 486.03	13 890 540.66
	Elec	94 003.51	35 985.42	24 026.11	34 782.23	21 217.33	20 542.75	20 199.45	248 178.73	498 935.54
	Rates	38 604.60	14 294.84	9 758.55	8 542.22	8 297.13	8 099.80	7 792.39	61 032.38	156 421.91
	Sewerage	182 352.80	165 727.11	157 994.80	158 071.09	152 481.96	147 082.09	138 573.13	1 015 006.10	2 117 289.08
	Refuse	206 191.85	188 903.17	179 641.67	178 407.22	171 777.52	166 809.14	156 680.15	1 217 653.34	2 466 064.06
	Other	5 995.40	3 702.28	1 692.79	1 238.53	1 170.20	1 094.14	974.10	17 965.43	33 773.37
TOTAL		2 172 256.34	1 349 023.94	1 200 631.69	1 401 275.32	1 194 489.84	1 277 863.40	1 389 162.08	9 184 322.01	19 163 024.62

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	15 533.71	15 138.65	29 523.78	15 444.54	43 099.13	8 084.29	10 048.74	497 076.02	633 948.96
	Elec	50 473.50	41 435.29	62 407.67	21 417.44	5 842.25	4 101.61	3 158.76	118 111.46	306 947.98
	Rates	161 467.69	1 184.79	932.34	932.34	932.34	932.34	932.34	629 087.42	796 401.60
	Sewerage	1 172.48	1 172.48	1 128.56	1 128.56	1 128.56	1 128.56	1 128.56	27 909.37	35 897.13
	Refuse	65 279.76	65 279.76	62 829.44	62 829.44	62 829.44	62 829.44	62 643.28	1 940 371.28	2 384 891.84
	Other	0.00	292.00	0.00	292.00	584.00	584.00	876.00	27 514.20	30 142.20
TOTAL		299 927.14	124 502.97	156 821.79	102 044.42	114 415.71	77 660.24	78 787.68	3 240 069.75	4 188 229.71

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	7 783.02	6 795.43	4 252.85	6 017.47	6 451.65	6 074.79	3 985.89	-45 154.17	-3 799.48
	Elec	481 575.78	55 616.57	24 616.59	18 483.48	18 190.17	13 974.67	18 014.59	993 285.72	1 623 757.57
	Rates	2 510 726.08	88 588.65	74 853.23	64 418.37	63 441.07	59 764.69	77 799.76	3 532 422.35	6 472 014.21
	Sewerage	293.12	293.12	241.78	141.07	141.07	141.07	141.07	703.41	2 085.71
	Refuse	331.93	165.97	0.00	0.00	0.00	0.00	0.00	1.92	499.82
	Other	28.75	28.56	0.00	0.00	0.00	0.00	3 914.00	-78 086.21	-74 114.90
TOTAL		3 000 738.68	151 488.30	103 964.25	89 060.39	88 223.96	79 955.22	103 855.10	4 403 173.03	8 020 458.93

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total	
Councilors	Water	5 548.85	1 263.36	401.37	608.61	872.76	834.20	708.46	1 247.52	11 485.13	
	Elec	3 347.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3 347.21	
	Rates	2 636.34	76.85	48.95	48.95	48.95	48.95	48.95	48.95	-8 006.57	-5 048.63
	Sewerage	1 832.00	1 025.92	846.42	819.68	705.35	705.35	705.35	14 337.60	20 977.67	
	Refuse	3 484.22	1 659.70	642.42	638.36	603.49	479.22	479.22	7 503.30	15 480.53	
	Other	40.74	40.74	0.00	0.00	0.00	0.00	0.00	-3 307.33	-3 225.85	
TOTAL		16 889.36	4 066.57	1 989.16	2 116.20	2 230.55	2 067.72	1 941.98	11 774.52	43 026.06	

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	17 404.33	11 109.78	8 241.87	9 998.69	4 672.64	3 181.13	4 274.26	233 911.08	292 793.78
	Elec	9 938.52	2 940.46	97.76	0.00	0.00	0.00	0.00	32 224.24	45 200.98
	Rates	7 067.49	1 560.67	1 430.54	1 371.79	1 368.98	1 366.20	1 360.99	54 909.58	70 436.15
	Sewerage	9 128.15	6 532.82	5 924.94	5 544.17	5 033.04	4 893.98	4 617.00	178 888.81	220 562.91
	Refuse	11 481.44	7 988.98	6 927.31	5 915.07	5 271.41	5 271.41	5 175.89	150 434.03	198 464.71
	Other	3 978.07	685.35	684.59	658.27	569.21	2 131.20	0.77	32 614.12	41 321.58
TOTAL		58 998.00	30 818.06	23 307.01	23 487.96	16 915.28	16 843.92	15 428.05	682 981.86	868 780.14

6. Creditors

The total accounts payable as at 31st July amounts to R289million.

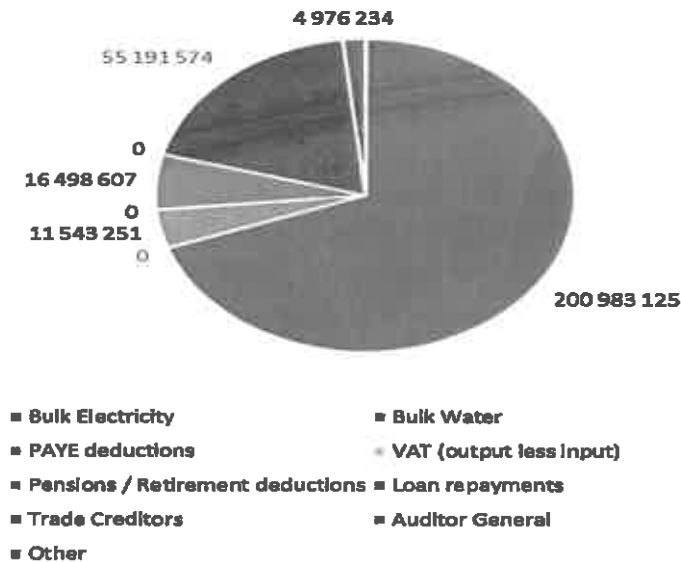
EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	17 715	4 155	10 146	8 863	1 581	19 082	139 482	200 983
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1 893	1 514	1 782	1 753	927	3 081	(2 483)	3 108	11 543
VAT (output less Input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	2 123	(4 857)	(4 200)	2 239	2 215	(3 313)	8 190	14 102	16 499
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3 482	7 454	8 183	6 384	3 859	3 395	6 134	16 300	55 192
Auditor General	0800	(157)	(334)	(398)	(244)	(532)	1 085	452	5 104	4 976
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7 342	21 482	9 521	20 278	15 332	5 809	31 345	178 074	289 193

Creditors owed between 0-30 days amounts to R7.3million, 31-60 days amounts to R21.4million, 61-90 days amounts to 9.5million, 91-120 days amounts to R20.7million. 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 AUGUST 2021



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

Grants received and expenditure on grant funding

Grant @31 August 2021	BUDGET AMOUNT	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 552 000	388 000	878 923	-490 923	0.00%
MIG	28 564 000	7 619 000	2 076 092	5 542 908	27.25%
FMG	3 100 000	3 100 000	93 338	3 006 662	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	1 864 000	0	0	0	0.00%
RBIG	31 000 000	4 358 681	4 358 681	0	100.00%
LIBRARY	2 308 000	0	0	0	0.00%
EQUITABLE SHARE	99 316 000	41 382 000	41 382 000	0	100.00%
INEP ESKOM	2 248 000	0	0	0	0.00%
TOTAL	184 305 120	58 847 681	48 789 033	10 058 648	82.91%

8. CASH FLOW POSITION AS AT 31st August 2021

Table: Summary of Cash flow position (Primary Bank Account) as at 31st August 2021

CASH BALANCE B/F FROM 1 st AUGUST 2021	(R62 736)
CASH RECEIVED FOR THE PERIOD	R54 164 023
CASH PAYMENTS MADE THE FOR PERIOD	R53 320 886
CASH BALANCE AS AT 31 st AUGUST 2021	R780 402

The bank balance ended on a positive balance of R780 401.57 as at 31st August 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 August 2021.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water losses for August 2021 were calculated at 43% and water losses for July were calculated at 2%.

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss KI.	Loss %
Jul-21	278 038	272 768	5 270	2%
Aug-21	329 674	188 614	141 060	43%
Sep-21				
Oct-21				
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Apr-22				
May-22				
Jun-22				
Total	607 712	461 382	146 330	23%

10.1.2 ELECTRICITY LOSSES

Electricity losses for August were calculated at 8.20% and electricity losses for July were calculated at 12.45%.

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-21	6 396 336	7 306 069	909 733	12.45
Aug-21	6 404 328	6 976 462	572 134	8.20
Sep-21	0	-	-	0.00
Oct-21	-	-	-	0.00
Nov-21	-	-	-	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
Total	12 800 664.00	14 282 531.00	1 481 867	10.38

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the supply chain management report for the period ending 31st August 2021

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 31st August 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) Mr Jimmy Joubert

Signature: 

Date: 14-09-2021

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	92 892.43	4 577.65	4 496.87	4 838.84	15 689.56	12 383.59	6 434.34	-29 370.52	111 942.76
	Elec	97 278.05	13 772.48	2 723.39	1 470.00	3 134.35	3 993.47	1 219.03	2 775.65	126 366.49
	Rates	287 247.08	0.00	0.00	0.00	0.00	0.00	0.00	2 911.03	290 158.11
	Sewerage	108 320.15	14 218.20	5 642.99	5 642.99	5 642.99	5 292.74	141.07	-14.85	144 886.28
	Refuse	25 887.38	5 704.26	990.79	744.63	744.63	543.80	186.16	0.00	34 741.65
	Other	910.70	876.00	0.00	0.00	0.00	0.00	0.00	-2 397.00	-610.80
	TOTAL		612 535.30	39 148.59	13 794.04	12 696.52	25 211.53	22 213.60	7 980.60	-26 095.69

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	192.28	941.30	0.00	0.00	0.00	0.00	0.00	0.00	1 133.58
	Elec	92 075.97	96 377.37	0.00	0.00	0.00	0.00	0.00	0.00	188 453.34
	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
	TOTAL		224 114.93	97 318.67	0.00	0.00	0.00	0.00	0.00	0.00
		836 650.23	136 467.26	13 794.04	12 696.52	25 211.53	22 213.60	7 980.60	-26 095.69	1 028 918.09

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	25 594.43	15 635.91	22 068.60	16 533.13	11 962.90	11 040.36	12 861.79	-9 875.36	106 821.72
	Elec	466 208.36	388 524.64	332 292.02	240 749.67	247 298.64	187 493.53	86 576.44	218 417.93	2 167 561.23
	Rates	21 633.67	190.07	3.33	0.00	0.00	0.00	0.00	29 083.48	50 910.55
	Sewerage	147 173.00	274.01	263.74	263.74	263.74	263.74	263.74	105 592.39	254 358.10
	Refuse	116 810.00	1 735.25	1 491.96	1 297.65	834.98	674.11	648.82	80 939.66	204 432.37
	Other	10 315.60	8 290.00	9 052.00	10 804.00	15 184.00	6 424.00	10 804.00	64 693.74	135 567.34
	TOTAL		788 735.08	414 649.88	365 171.59	269 648.19	275 544.26	205 895.74	111 154.73	488 851.84

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	8 389.31	6 910.76	15 396.16	1 978.02	1 787.60	2 214.72	2 068.90	-33 478.27	5 267.20
	Elec	312 248.47	216 063.85	146 899.44	61 614.68	3 646.08	529.65	53.64	-290.50	740 766.23
	Rates	6 579 951.83	19 603.04	7.00	0.00	0.00	0.00	0.00	875 737.19	7 475 299.04
	Sewerage	306 312.84	127.45	122.67	122.67	122.67	122.67	116.88	82 418.31	389 466.16
	Refuse	294 464.87	2 429.85	1 180.19	1 041.28	1 041.28	1 041.28	1 041.28	20 172.47	322 412.50
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.19	260.19
	TOTAL		7 501 368.30	245 134.95	163 605.46	64 756.57	6 597.63	3 908.32	3 280.70	944 819.39

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	241.38	1 626.20	242.40	77.45	114.64	57.32	137.82	-4 071.34	-1 574.13
	Elec	35 043.78	33 352.56	20 004.95	5 389.60	0.00	0.00	0.00	0.00	93 790.89
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	293.12	293.12	282.14	282.14	282.14	282.14	282.14	141.07	2 138.01
	Refuse	193.41	193.41	186.16	186.16	186.16	186.16	186.16	-132.37	1 185.25
	Other	3 400.41	3 400.41	3 400.41	0.00	0.00	0.00	0.00	3 762.00	13 963.23
	TOTAL		39 172.10	38 865.70	24 116.06	5 995.35	582.94	525.62	606.12	-300.64

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	80.46	59.55	0.00	0.00	0.00	0.00	0.00	-2 288.78	-2 148.77
	Elec	11 324.44	697.96	0.00	0.00	0.00	0.00	0.00	0.00	12 022.40
	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
	TOTAL		15 155.50	757.51	0.00	0.00	0.00	0.00	0.00	2 226.52

All other Provincial Departments		9 321 060.21	135 875.33	596 687.15	351 936.62	807 196.16	211 543.28	121 882.15	1 469 301.42	13 039 443.50
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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	1 848 156.83	1 027 833.05	788 752.71	905 018.49	857 146.16	823 613.77	914 725.92	20 811 912.11	27 977 159.04
	Elec	1 498 325.29	169 597.34	69 602.15	57 479.23	40 841.25	49 430.77	25 836.18	493 087.95	2 404 200.19
	Rates	4 882 975.19	317 562.19	171 145.51	148 158.09	140 232.76	133 222.13	144 665.74	8 572 338.69	14 510 300.30
	Sewerage	1 350 077.08	609 805.72	549 479.19	534 644.11	512 009.12	482 754.90	472 498.56	17 612 493.25	22 123 761.93
	Refuse	1 936 096.77	935 331.66	853 541.53	828 291.56	803 871.39	770 228.97	757 761.74	22 310 290.37	29 195 413.89
	Other	87 840.04	53 062.29	34 748.31	33 324.50	28 927.02	46 720.21	168 516.39	1 849 080.30	2 302 219.06
	TOTAL	11 603 471.20	3 113 192.25	2 467 269.40	2 506 915.98	2 383 027.73	2 305 970.75	2 484 004.53	71 649 202.57	98 513 054.41

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	1 645 107.18	934 411.12	827 518.27	1 020 234.03	839 545.70	934 295.48	1 064 942.85	6 624 486.03	13 890 540.66
	Elec	94 003.51	35 985.42	24 026.11	34 782.23	21 217.33	20 542.75	20 199.46	248 178.73	498 935.54
	Rates	38 604.60	14 294.84	9 758.55	8 542.22	8 297.13	8 099.80	7 792.39	61 032.38	156 421.91
	Sewerage	182 352.80	165 727.11	157 994.80	158 071.09	152 481.96	147 082.09	138 573.13	1 015 006.10	2 117 289.08
	Refuse	206 191.85	188 903.17	179 641.67	178 407.22	171 777.52	166 809.14	156 680.15	1 217 653.34	2 466 064.06
	Other	5 996.40	3 702.28	1 692.29	1 238.53	1 170.20	1 034.14	974.10	17 965.43	33 773.37
	TOTAL	2 172 256.34	1 343 023.94	1 200 631.69	1 401 275.32	1 194 489.84	1 277 863.40	1 389 162.08	9 184 322.01	19 163 024.62

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	15 533.71	15 138.65	29 523.78	15 444.64	43 099.13	8 084.29	10 048.74	497 076.02	633 948.96
	Elec	50 473.50	41 435.29	62 407.67	21 417.44	5 842.25	4 101.61	3 158.76	118 111.46	306 947.98
	Rates	161 467.69	1 184.79	932.34	932.34	932.34	932.34	932.34	629 087.42	796 401.60
	Sewerage	1 172.48	1 172.48	1 128.56	1 128.56	1 128.56	1 128.56	1 128.56	27 909.37	35 897.13
	Refuse	65 279.76	65 279.76	62 829.44	62 829.44	62 829.44	62 829.44	62 643.28	1 940 371.28	2 384 891.84
	Other	0.00	292.00	0.00	292.00	584.00	584.00	876.00	27 514.20	30 142.20
	TOTAL	293 927.14	124 502.97	156 821.79	102 044.42	114 415.72	77 660.24	78 787.68	3 240 069.75	4 188 229.71

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	7 783.02	6 795.43	4 252.65	6 017.47	6 451.65	6 074.79	3 985.68	-45 154.17	-3 793.48
	Elec	481 575.78	55 616.57	24 616.59	18 483.48	18 190.17	13 974.67	18 014.59	993 285.72	1 623 757.57
	Rates	2 510 726.08	88 588.65	74 853.23	64 418.37	63 441.07	59 764.69	77 799.76	3 532 422.36	6 472 014.21
	Sewerage	293.12	293.12	241.78	141.07	141.07	141.07	141.07	703.41	2 095.71
	Refuse	331.93	165.97	0.00	0.00	0.00	0.00	0.00	1.92	499.82
	Other	28.75	28.56	0.00	0.00	0.00	0.00	3 914.00	-78 086.21	-74 114.90
	TOTAL	3 000 738.68	151 488.30	103 964.25	89 060.39	88 223.96	79 955.22	103 855.10	4 403 173.03	8 020 458.93

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	5 548.85	1 263.36	401.37	608.61	872.76	834.20	708.46	1 247.52	11 485.13
	Elec	3 347.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3 347.21
	Rates	2 636.34	76.85	48.95	48.95	48.95	48.95	48.95	-8 006.57	-5 048.63
	Sewerage	1 832.00	1 025.92	846.42	819.58	705.31	705.35	705.35	14 337.60	20 977.67
	Refuse	3 484.22	1 659.70	642.42	638.96	608.49	479.22	479.22	7 503.30	15 490.53
	Other	40.74	40.74	0.00	0.00	0.00	0.00	0.00	-3 307.33	-3 225.85
	TOTAL		16 889.36	4 066.57	1 989.16	2 116.20	2 230.55	2 067.72	1 941.98	11 774.52

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	17 404.33	11 109.78	8 241.87	9 998.69	4 672.64	3 181.13	4 274.25	233 911.08	292 793.78
	Elec	9 938.52	2 940.46	97.76	0.00	0.00	0.00	0.00	32 224.24	45 200.98
	Rates	7 067.49	1 560.67	1 430.54	1 371.76	1 368.98	1 366.70	1 360.99	54 909.58	70 436.15
	Sewerage	9 128.15	6 532.82	5 924.94	5 544.17	5 033.04	4 893.96	4 617.00	178 888.81	220 562.91
	Refuse	11 481.44	7 988.98	6 927.31	5 915.07	5 271.41	5 271.41	5 175.09	150 434.08	198 464.74
	Other	3 978.07	685.35	684.59	658.27	569.21	2 131.20	0.77	32 614.12	41 321.58
	TOTAL		58 998.00	30 818.06	23 307.01	23 487.96	16 915.28	16 843.92	15 428.05	682 981.86

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	323 006.97	81 237.75	71 432.26	43 254.98	38 655.55	41 610.69	72 874.96	1 242 563.40	1 914 636.56
	Elec	4 464 089.73	512 755.67	345 507.39	125 407.78	242 616.15	109 226.29	94 789.72	1 404 785.67	7 299 178.50
	Rates	2 129 986.32	124 005.39	82 534.95	75 391.79	74 188.86	71 485.06	70 262.70	3 627 238.44	6 255 093.01
	Sewerage	518 486.66	40 980.80	35 237.00	32 728.85	30 423.25	31 185.02	19 993.77	1 531 958.47	2 240 993.82
	Refuse	464 801.10	50 892.60	41 022.59	36 501.90	36 192.43	33 545.40	33 327.53	1 535 860.31	2 232 244.91
	Other	25 566.67	19 729.73	12 669.63	13 234.02	12 942.02	12 942.02	12 942.02	1 401 819.38	1 511 845.49
	TOTAL		7 925 937.45	829 601.94	588 403.82	326 518.82	435 018.36	300 095.48	304 190.70	10 744 225.72

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	234 174.82	231 637.67	96 570.40	287.40	312.85	185.08	107.64	-32 169.26	531 106.60
	Elec	558 719.05	494 125.84	140 323.10	1 753.86	1 678.57	649.96	314.88	-25 390.77	1 172 174.49
	Rates	316 128.66	202 225.27	36 440.34	188.78	0.00	0.00	0.00	2 370 325.73	2 925 308.78
	Sewerage	55 148.43	43 390.74	3 668.28	136.59	0.00	0.00	0.00	16 978.37	119 322.41
	Refuse	41 519.32	25 447.70	3 381.35	851.54	345.90	345.90	345.90	-3 060.64	69 176.97
	Other	5 461.20	1 505.60	2 920.00	3 892.00	4 734.76	2 628.00	1 168.00	7 056.67	29 366.23
	TOTAL		1 211 151.48	998 332.82	283 303.47	7 110.17	7 072.08	3 808.94	1 936.42	2 333 740.10

GRANDTOTAL **35 464 450.86** **7 430 902.15** **5 392 327.74** **4 811 565.89** **4 549 329.88** **4 296 808.95** **4 502 328.69** **103 658 990.98** **170 106 705.14**

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	4 225 106.02	2 339 178.18	1 868 897.34	2 024 291.75	1 820 311.14	1 843 575.42	2 093 171.30	29 254 788.46	45 469 319.61
	Elec	8 174 652.67	2 061 245.45	1 168 500.57	568 547.95	584 464.92	389 942.70	250 162.70	3 485 185.08	16 682 703.04
	Rates	16 938 424.93	769 291.76	377 154.74	299 051.80	288 510.09	274 919.17	302 862.81	21 567 378.18	40 817 593.48
	Sewerage	2 807 232.44	883 841.49	760 832.51	739 525.66	708 233.89	673 852.26	638 461.77	18 768 259.43	25 980 238.95
	Refuse	3 175 496.72	1 285 732.31	1 151 775.35	1 116 705.41	1 083 698.63	1 042 055.83	1 018 475.33	27 262 403.34	37 136 342.97
	Other	143 538.08	91 612.96	65 167.23	63 443.32	64 111.21	72 463.57	199 195.28	3 320 975.49	4 020 507.14
	TOTAL	35 464 450.86	7 430 902.15	5 392 327.74	4 811 565.89	4 549 329.88	4 296 808.95	4 502 328.69	103 658 990.98	170 106 705.14

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : AUGUST 2021

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	160 362.56	4 583 711.36	2858.34
Services			
Billed Electricity	8 270 068.44	6 440 946.66	77.88
Prepaid Electricity	5 338 135.54	5 338 135.54	100.00
Refuse Removal	1 288 371.80	1 455 447.20	112.97
Sewerage / Sanitation	823 883.18	1 327 635.58	161.14
Water	2 004 986.84	2 119 072.03	105.69
Other (Specify) e.g			
Housing Rental	339.39	6.32	1.86
Rental of Facilities & Equipment	21 450.92	21 450.92	100.00
Fines	7 550.00	7 550.00	100.00
Lincences and permits	61 190.04	61 190.04	100.00
Service connections and reconnections	28 397.95	28 397.95	100.00
Plan approval fees	16 140.96	16 140.96	100.00
Cemetery fees	10 221.02	10 221.02	100.00
Tender receipts	2 803.92	2 803.92	100.00
Library fees	161.31	161.31	100.00
Private works	2 173.92	2 173.92	100.00
Sundries	177 321.89	107 556.57	60.66
Agency services	1 333 645.95	1 333 645.95	100.00
Interest earned - external investments	1 326.45	1 326.45	100.00
	19 548 532.08	22 857 573.70	116.93

INVESTMENTS RECONCILIATION: AUGUST 2021

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/08/2021 statements/system reports	Interest Received - statements	Deposits	Withdrawals -	Bank Charges statements	Balance per bank statements @31 August 2021	Balance per Promun @31 August 2021	Difference=J-K
MONEY MARKET	9257114251	ABSA BANK	629889415100	28 375.68	84.74	0.00	0.00	40.00	28 370.42	28 370.42	0.00
CALL DEPOSIT	1100458805501	INVESTEC BANK	629889414800	2 937.98	0.00	0.00	0.00	0.00	2 937.98	2 937.98	0.00
EXOM CALL ACCOUNT	588476692/006	STANDARD BANK	629889418600	888 479.59	2 716.56	0.00	0.00	0.00	891 196.15	891 196.15	0.00
7 DAY INTEREST ACCOUNT	74374220066	FIRST NATIONAL BANK	629889415700	1 221.09	0.00	0.00	0.00	0.00	1 221.09	1 221.09	0.00
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418200	2 987.71	1.40	0.00	0.00	0.00	2 989.11	2 989.11	0.00
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418100	1 754.96	0.82	0.00	0.00	0.00	1 755.78	1 755.78	0.00
CALL ACCOUNT STANDARD BANK- OPEN 6 DECEMBER 2019	588476692/004	STANDARD BANK	629889418500	8 642 385.49	14 637.02	20 126 000.00	27 741 000.00	0.00	1 042 022.51	1 042 022.51	0.00
FNB CALL DEPOSIT	62374218503	FIRST NATIONAL BANK	629889415200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CALL DEPOSIT INVEST A/C GEN	38003651247	ABSA BANK	629889414500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL				9 568 092.50	17 440.54	20 126 000.00	27 741 000.00	40.00	1 970 493.04	1 970 493.04	0.00

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION				ADJUSTME NT BUDGET	ORIGINAL BUDGET AMOUNT
OVERTIME REPORT AUGUST 2021		Jul-21	Aug-21	YTD TOTALS		
122410210243	CORPORATE SERVICES: ADMINISTRN	0	1 302	1 302	37 785	37 785
163110210243	DIRECTOR : FINANCIAL SERVICES	32 727	9 359	42 086	577 983	577 983
193810210243	ELECTRICITY DISTRIBUTION	0	74 997	74 997	814 977	814 977
112220210243	MUNICIPAL MANAGER	935	649	1 584	6 275	6 275
142810210243	FIRE BRIGADE	2 447	30 875	33 321	325 470	325 470
142820210243	FIRE CACADU	0	2 566	2 566	18 055	18 055
112210210243	OFFICE OF THE MUNICIPAL MANAGER	793	0	793	28 922	28 922
132710210243	PARKS RECREATION GROUNDS	6 461	9 969	16 430	83 345	83 345
183620210243	PUBLWORKS: STREETS	4 142	2 570	6 712	15 489	15 489
132750210243	REFUSE REM WASTE MANAGEMENT	23 330	79 842	103 172	606 303	606 303
183670210243	SEWERAGE	33 537	104 229	137 766	1 628 998	1 628 998
142910210243	TRAFFIC CONTROL	4 296	24 934	29 230	370 228	370 228
183690210243	WATER SERVICE	36 089	179 715	215 805	2 502 589	2 502 589
183610210243	TOWN PLANNING,BUILDING REGULATIONS	0	4 832	4 832	10 000	10 000
112290210243	MUNICIPAL MANAGER	0	0	0	20 000	20 000
GRAND TOTAL		144 757	525 840	670 597	7 046 417	7 046 418

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

ITEM	ORG BUDGET	ADJUSTMENT	Jul-21	Aug-21	YTD TOTALS	YTD BUDGET
		BUDGET				
ALLOWANCE - HOUSING SUBSIDY	640 800	640 800	47 997	47 601	95 597	106 800
ALLOWANCE - TRAVELLING ALLOW	2 417 751	2 417 751	246 609	258 376	504 985	402 959
BARGAINING COUNCIL: Senior Management	238	238	31	21	52	40
BONUSES	8 913 337	8 913 337	20 405	34 018	54 423	1 485 556
CONTRIBUTIONS - MEDICAL AID FD	6 632 166	6 632 166	560 827	562 218	1 123 045	1 105 361
CONTRIBUTIONS - PENSION FUND	19 816 491	19 816 491	1 567 581	1 559 628	3 127 208	3 302 749
INSURANCE: GROUP LIFE	17 500	17 500	1 600	2 161	3 761	2 917
INSURANCE: UIF	914 048	914 048	69 882	69 622	139 504	152 341
LEVY - BARGAINING(IND) COUNCIL	62 503	62 503	5 109	5 078	10 187	10 417
OVERTIME	7 046 419	7 046 419	144 757	525 840	670 597	1 174 403
SALARIES & WAGES	121 399 113	121 399 113	9 320 753	10 533 632	19 854 385	20 233 186
SALARIES: Senior Management - Basic salary	2 254 774	2 254 774	355 604	162 355	517 959	375 796
WIL GRANT EXP: OFFICE MANAGEMENT	127 500	127 500	0	0	0	21 250
WIL GRANT EXP: SECRETARIAT	31 875	31 875	0	0	0	5 313
ALLOWANCE COUNCILLORS	12 750	12 750	1 000	1 000	2 000	2 125
ALLOWANCE COUNCILLORS	9 987 337	9 987 337	821 004	801 315	1 622 319	1 664 556
Grant Total	180 274 602	180 274 602	13 168 159	14 562 863	27 726 022	30 045 767

ANNEXURE A

REPAIRS AND MAINTENANCE AUGUST 2021

VOTE NUMBER	LEDGER DESCRIPTION	ORG BUDGET	ADJUSTMENT BUDGET			YTD TOTALS	YTD BUDGET
				Jul-21	Aug-21		
9/201-3-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	363 112	363 112	0	0	0	60 519
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	140 520	140 520	0	69 793	69 793	23 420
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	13 265	13 265	0	0	0	2 211
9/286-3-3	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	7 233	7 233	0	0	0	1 206
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	22 719	22 719	0	0	0	3 786
9/216-31-33	MATERIALS, STORES REQUIREMNT	8 770	8 770	0	1 619.60	1 620	1 462
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	9 747	9 747	0	0	0	1 624
9/218-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 400	80 400	0	1 721	1 721	13 400
9/218-2-2	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 600	97 600	0	4 889	4 889	16 267
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	4 000	4 000	0	0	0	667
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	80 000	80 000	0	0	0	13 333
9/222-4-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	100 000	100 000	0	0	0	16 667
9/222-5-9	REPAIRS - FENCING	10 000	10 000	0	0	0	1 667
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 000 000	1 000 000	172 900	0	172 900	166 667
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	309 340	309 340	0	0	0	51 557
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	140 000	140 000	0	0	0	23 333
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	24 634	24 634	0	318	318	4 106
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	0	0	0	8 333
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	210 595	210 595	0	0	0	35 099
9/236-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	20 000	20 000	0	0	0	3 333
9/236-3-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	8 020	8 020	0	0	0	1 337
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	794 071	794 071	0	73	73	132 345
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 745 000	4 745 000	14 842	0	14 842	790 833
9/237-4-5	REPAIRS - KURBING	220 000	220 000	0	0	0	36 667
9/238-3-7	REPAIRS - STORMWATER CHANNELS	345 000	345 000	0	0	0	57 500
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 204 870	1 204 870	45 986	106 081	152 066	200 812
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 226 000	1 226 000	0	8 808	8 808	204 333
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 875 000	4 875 000	0	0	0	812 500
9/242-4-10	SLUDGE AR WWWTW AB GRT	826 000	826 000	0	0	0	137 667
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	662 000	662 000	0	0	0	110 333
9/244-5-9	GENERAL MAINTENANCE	1 564 000	1 564 000	0	6 155	6 155	260 667
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	402 241	402 241	0	0	0	67 040
9/244-7-13	RETICULATION NETWORK - WATER	4 964 000	4 964 000	-20	0	-20	827 333
9/244-8-14	VALVES AND HYDRANTS	8 091	8 091	0	0	0	1 349
9/246-6-9	ELECTR DISTRIBUTION NETWORK	818 450	818 450	0	0	0	136 408
9/246-89-92	GENERAL MAINTENANCE	850 000	850 000	0	6 657	6 657	141 667
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	97 244	97 244	0	14 322	14 322	16 207
9/246-10-15	METERS - CONSUMERS	190 000	190 000	0	0	0	31 667
9/246-66-66	STREET LIGHTS	365 000	365 000	0	0	0	60 833
9/246-11-16	IGG METER REPLACEMENT	28 971	28 971	0	0	0	4 829
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	60 000	60 000	0	0	0	10 000
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	0	135	135	8 333
9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	150 000	150 000	0	14 125	14 125	25 000
		27 145 893	27 145 893	233 708	234 697	468 405	4 524 316

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

	Original Budget	Adjustment Budget	YTD Totals	Jul-21	Aug-21
Rental of facilities and equipment	1 049 391	1 049 391	294 634	233 605	61 029
Interest earned outstanding debtors	4 990 640	4 990 640	872 437	431 312	441 125
Fines, penalties and forfeits	35 179	35 179	20 150	12 600	7 550
Licences and permits	1 853 954	1 853 954	96 873	33 723	63 150
Agency services	4 082 018	4 082 018	1 168 649	486 682	681 967
Other Revenue	94 910 365	94 910 365	990 104	419 035	571 068.5
TOTAL	106 921 547	106 921 547	3 442 847	1 616 957	1 825 890
OTHER REVENUE					
DESCRIPTION	ORIGINAL BUDGET	Adjustment Budget	YTD Totals	Jul-21	Aug-21
ADMIN CHARGES	85 753	85 753	15 018	4 028	10 991
ADMISSION FEE	1 122	1 122	0	0	0
BUILDING PLAN FEES	404 718	404 718	19 133	2 992	16 141
BULK CONTRIBUTIONS	111 049	111 049	0	0	0
COMMISSION VAT APPLICABLE	267 121	267 121	45 363	24 449	20 914
FIRE BRIGADE FEES	7 113	7 113	110	0	110
GRAVE PLOTS	87 094	87 094	15 672	5 451	10 221
INSURANCE REFUND	0	0	3 054	1 527	1 527
SALE OF ASSETS	89 116 249	89 116 249	0	0	0
LANDING FEES	85 120	85 120	7 306	4 798	2 508
LIBRARY FEES	48 554	48 554	161	0	161
POSTERS	5 947	5 947	0	0	0
SALES AVGAS	303 637	303 637	0	0	0
SALES PARAFFIN	4 758	4 758	0	0	0
SIGNAGE INCOME	2 163	2 163	0	0	0
SUNDRY INCOME	92 125	92 125	7 744	1 414	6 330
SURPLUS CASH	8 651	8 651	1 749	328	1 421
TOURISM FEES BAVIANS	20 780	20 780	0	0	0
POUND FEES AND SALES: GRF RNT	381	381	0	0	0
TENDER DOCUMENT	103 900	103 900	15 355	12 551	2 804
SURCHARGE ON SERV	1 544 851	1 544 851	369 327	145 967	223 360
SURCHARGE - WATER	1 948 595	1 948 595	412 151	193 595	218 556
VALUATION CERTIFICATES	268 841	268 841	76 688	22 838	53 850
WORK DONE FOR PVT PERSONS	392 558	392 558	4 657	2 483	2 174
	94 911 080	94 911 080	993 489	422 420	571 069

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - AUGUST 2021

Other expenditure	Original Budget	Adjustment Budget	Jul-21	Aug-21	YTD Totals	Available Budget
Debt Impairment	10 146 111	10 146 111	-	-	-	10 146 111
Contracted Services	10 976 385	10 976 385	765 533	4 783 798	5 549 332	5 427 053
Other Expenditure	108 817 189	108 817 189	7 339 083	6 419 985	13 759 068	95 058 121
Total Expenditure	129 939 685	129 939 685	8 104 616	11 203 784	19 308 400	110 631 285

	Original Budget	Adjustment Budget	Jul-21	Aug-21	YTD TOTALS	Available Budget
CONTRACTED SERVICES	10 976 385	10 976 385	765 533	4 783 798	5 549 332	5 427 053
SECURITY SERV - ACCESS CONTROL	6 389 549	6 389 549	33	4 146 640	4 146 673	2 242 876
CONSULTANCY SERVICES	1 447 500	1 447 500	0	602 541	602 541	844 959
CONTRACTED SERVICES	3 139 336	3 139 336	765 500	34 617	800 117	2 339 219

DESCRIPTION	Original Budget	Adjustment Budget	Jul-21	Aug-21	YTD Totals	Available Budget
Furniture and Office Equipment Leases	359 417	359 417	77 748	79 708	157 457	201 960
RENTAL OF EQUIPMENT	600 000	600 000	-	-	-	600 000
OPERATING LEASE OF VEHICLES	1 000 000	1 000 000	762 304	336 900	1 099 204	-99 204
Advertising, Publicity and Marketing	1 553 452	1 553 452	24 767	48 582	73 349	1 480 103
Assets less than the Capitalisation Threshold	5 505 721	5 505 721	172 900	33 492	206 392	5 299 329
BANK CHARGES	851 557	851 557	55 242	53 246	108 488	743 069
CASHIER SHORTAGES	-	-	2	60 132	60 134	-60 134
Third Party Vendors	-	-	-	150 481.79	150 482	-150 482
Postage/Stamps/Frinking Machines	1 208 740	1 208 740	72 117	124 666.43	196 784	1 011 956
Telephone, Fax, Telegraph and Telex	1 859 621	1 859 621	7 875	278 748	286 623	1 572 998
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	-	69 793	69 793	140 727
Network Extensions	818 450	818 450	-	-	-	818 450
Software Licences	2 389 705	2 389 705	680 002	70 328	750 329	1 639 376
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	-	79 438	79 438	364 635
Municipal Services	68 418 244	68 418 244	3 732 381	4 369 403	8 101 784	60 316 460
Professional Bodies, Membership and Subscription	71 619	71 619	-	3 792	3 792	67 827
Registration Fees:Seminars, Conferences, Workshops and	322 262	322 262	-	-	-	322 262
Remuneration to Ward Committees	840 000	840 000	59 000	48 000	107 000	733 000
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	120 706	241 686	1 092 959
TRAVELLING AND SUBSISTENCE	1 776 748	1 776 748	106 086	105 076	211 162	1 565 586
Vehicle Tracking	15 782	15 782	-	-	-	15 782
Expenditure:Operational Cost:Wet Fuel	4 100 288	4 100 288	32 912	387 493	420 406	3 679 882
Total Other Expenditure	108 817 189	108 817 189	7 339 083	6 419 985	13 759 068	95 058 121

ANNEXURE A:

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

Aug-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	17 714 620	4 155 241	179 113 264	0	0	0	0	200 983 125
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	1 892 855	1 513 572	1 782 155	6 354 669	0	0	0	0	11 543 251
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 123 470	-4 856 853	-4 200 494	23 432 524	0	0	0	0	16 498 607
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	3 482 392	7 454 325	8 182 518	36 072 339	0	0	0	0	55 191 574
Auditor General	-157 130	-333 940	-398 000	5 865 304	0	0	0	0	4 976 234
Other	0	0	0	0	0	0	0	0	0
Total	7 341 587	21 491 684	9 521 420	250 838 100	0	0	0	0	289 192 791
ESKOM	0	17 714 620	4 155 241	179 113 264	0	0	0	0	200 983 125
SARS PAYE	1 892 855	1 513 572	1 782 155	6 354 669	0	0	0	0	11 543 251
BETAALMEESTERGENERAAL	-1 317 022	555 421	334 082	11 763 634	0	0	0	0	11 336 115
SALGA	0	0	0	7 607 374	0	0	0	0	7 607 374
CONSOLIDATED RETIREMENT FUND	1 273 403	-4 921 216	-2 570 340	13 690 712	0	0	0	0	7 472 559
DIE ONTVANGER VAN INKOMST	-1 255 935	4 162 870	1 731 937	1 867 033	0	0	0	0	6 505 905
POWER VACUUM AND HIGH PRE	0	1 873 050	1 375 750	2 562 050	0	0	0	0	5 810 850
SALA PENSION	379 869	-103 700	-1 270 748	6 423 179	0	0	0	0	5 428 601
AUDITOR GENERAL	-93 070	-398 000	-244 160	5 711 465	0	0	0	0	4 976 235
NAT FUND FOR MUNICIPAL WORKERS	302 957	86 933	-419 360	3 043 027	0	0	0	0	3 013 557
Total	1 183 058	20 483 550	4 874 557	238 136 406	0	0	0	0	264 677 572

ANNEXURE B

1. The following information is provided for the purpose of the audit of the financial statements of the company for the year ended 31st March 2024.

RE : MONTHLY SCM REPORT: AUGUST 2021

Purpose

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

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

The current arrangement at SCM fits the current circumstances but finalization of the advertising of critical positions is much needed for long term stability within the department, 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

- Sky Metro has been extended on the tender 66/2018 from 1st 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 AUGUST 2021 without VAT

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

ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A – Assets	R 5 064 250.34	8
C - Contracts	R 2 037 386.18	16
D - Deviations	R 6 795 502.20	17
N – None of the above	R 3 054 691.95	78
P – Petty cash	R 69 179.54	60
R – Invitation to quote	R 16 000.00	1
S – Subsistence & travel	R 87 490.89	34
T – Tenders	R 113 712.50	1

Approved deviations by Municipal Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of R 7 026 491,19 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

PENDING TENDERS FOR THE PERIOD			
TENDER	DESCRIPTION	STATUS	FUNDING
BEY-SCM 267	Completion of cash flow statement for current (30 June 2021) and prior year (30 June 2020).	Evaluation Committee	Own Resources
BEY-SCM 268	Basic Supervisory Training	Evaluation Committee	Own Resources
BEY-SCM 269	Report writing skills	Evaluation Committee	Own Resources
BEY-SCM 270	Antivirus Software	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	Adjudication Committee	Own Resources

	for a period of 3 years		
15/2021	Provision of a technical voice solution for a period of 3 years	Adjudication Committee	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 Town Hall	Evaluation Committee	Grant Funded
27/2021	Upgrading of the Collie Koeberg Sport Complex.	Evaluation Committee	Grant Funded
28/2021	Upgrading of Stuytville solid waste disposal site	Evaluation Committee	Grant Funded
29/2021	Upgrading of Willowmore bulk water supply	Evaluation Committee	Grant Funded
30/2021	Supply and Delivery of 2 Tipper Trucks	Evaluation Committee	Own Resources
34/2021	Cleaning of Sewerage pumpstations, drains, pipelines and stormwater pipeline for a period of 18 months.	Evaluation Committee	Own Resources
36/2021	Provision for Security Services for a period of three (3) years	Evaluation Committee	Own Resources
47/2021	Sale of municipal land	Evaluation Committee	Own Resources
52/2021	Supply and delivery of lease vehicles for Dr. Beyers Naudé on full maintenance lease for period of 3 months.	Evaluation Committee	Own Resources

E-Tender

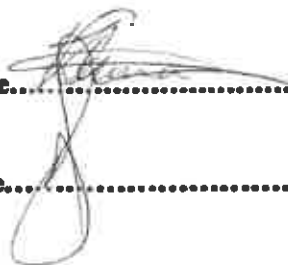
All tenders are currently captured on E-tenders as a requirement to ensure that the municipality is compliant with the regulations as set out by national treasury.

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 - M02 August

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	36 899	50 291	50 291	-	38 910	8 382	30 528	364%	50 291
Service charges	204 567	267 950	267 950	16 231	49 660	44 658	5 002	11%	267 950
Investment revenue	169	1 500	1 500	19	43	250	(207)	-83%	1 500
Transfers and subsidies	122 764	112 741	112 741	3 488	44 870	18 790	26 080	139%	112 741
Other own revenue	16 688	106 922	106 922	1 828	3 446	17 820	(14 374)	-81%	106 922
Total Revenue (excluding capital transfers and contributions)	381 066	639 403	639 403	21 584	136 929	89 901	47 029	52%	639 403
Employee costs	166 740	170 267	170 267	13 762	26 104	26 361	(2 276)	-8%	170 267
Remuneration of Councillors	10 102	9 967	9 967	801	1 622	1 665	(42)	-3%	9 967
Depreciation & asset impairment	56 633	46 094	46 094	-	-	7 682	(7 682)	-100%	46 094
Finance charges	22 132	8 428	8 428	1 177	1 708	1 405	304	22%	8 428
Inventory consumed and bulk purchases	104 100	119 238	119 238	14 824	16 109	19 673	(3 764)	-19%	119 238
Transfers and subsidies	18	30	30	5	5	5	0	6%	30
Other expenditure	165 083	129 940	129 940	11 204	19 348	21 657	(2 308)	-11%	129 940
Total Expenditure	524 808	484 004	484 004	41 573	64 667	80 667	(15 771)	-20%	484 004
Surplus/(Deficit)	(143 742)	55 399	55 399	(20 008)	72 032	9 233	62 799	680%	55 399
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 829	71 564	71 564	1 193	13 978	11 927	2 050	17%	71 564
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(106 912)	126 963	126 963	(18 816)	86 010	21 161	64 850	306%	126 963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(106 912)	126 963	126 963	(18 816)	86 010	21 161	64 850	306%	126 963
Capital expenditure & funds sources									
Capital expenditure	-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Capital transfers recognised	-	70 196	70 196	8 349	8 349	11 699	(3 350)	-29%	70 196
Borrowing	-	14 860	14 860	-	-	2 477	(2 477)	-100%	14 860
Internally generated funds	-	1 843	1 843	12	12	307	(295)	-98%	1 843
Total sources of capital funds	-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Financial position									
Total current assets	33 741	105 229	105 229		63 401				105 229
Total non current assets	1 220 121	1 182 740	1 182 740		1 266 476				1 182 740
Total current liabilities	355 274	201 244	201 244		306 696				201 244
Total non current liabilities	76 047	76 754	76 754		76 047				76 754
Community wealth/Equity	816 720	1 061 378	1 061 378		710 109				1 061 378
Cash flows									
Net cash from (used) operating	(180 989)	171 333	296 761	(23 821)	(63 997)	133 776	197 773	148%	296 761
Net cash from (used) investing	-	(86 898)	(86 898)	-	-	-	-	-	(86 898)
Net cash from (used) financing	(3 577)	(3 455)	(3 455)	(5)	4	(576)	(579)	101%	(3 455)
Cash/cash equivalents at the month/year end	(183 644)	83 258	207 685	-	(62 058)	133 200	195 256	147%	207 685
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	60 551	7 827	5 841	5 339	5 077	4 844	99 877	4 000	193 356
Creditors Age Analysis									
Total Creditors	7 342	21 492	9 521	20 276	16 332	5 809	31 345	178 074	289 193

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		76 000	253 502	253 502	4 117	85 470	42 250	43 220	102%	253 502
Executive and council		6 734	53	53	7	11	9	2	27%	53
Finance and administration		89 268	253 448	253 448	4 110	85 459	42 241	43 217	102%	253 448
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 397	6 784	6 784	54	94	1 131	(1 037)	-92%	6 784
Community and social services		14 419	2 512	2 512	28	31	419	(387)	-92%	2 512
Sport and recreation		57	95	95	5	10	16	(6)	-40%	95
Public safety		1 908	2 148	2 148	21	52	358	(306)	-85%	2 148
Housing		4	9	9	0	1	2	(1)	-60%	9
Health		1 010	2 020	2 020	-	-	337	(337)	-100%	2 020
<i>Economic and environmental services</i>		30 492	38 499	36 499	1 159	9 314	6 083	3 231	53%	36 499
Planning and development		1 858	1 959	1 959	404	407	328	81	25%	1 959
Road transport		28 634	34 540	34 540	755	8 907	5 757	3 150	55%	34 540
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		293 960	313 768	313 768	17 424	56 021	52 295	3 727	7%	313 768
Energy sources		125 549	157 701	157 701	10 533	19 994	26 294	(6 299)	-24%	157 701
Water management		81 950	89 371	89 371	3 203	14 353	14 895	(542)	-4%	89 371
Waste water management		42 089	34 550	34 550	1 588	10 871	5 758	5 113	89%	34 550
Waste management		44 382	32 145	32 145	2 120	10 803	5 357	5 445	102%	32 145
<i>Other</i>	4	57	414	414	3	7	69	(62)	-89%	414
Total Revenue - Functional	2	417 896	610 967	610 967	22 757	150 907	101 828	49 079	48%	610 967
Expenditure - Functional										
<i>Governance and administration</i>		147 627	144 625	144 625	12 258	24 302	24 104	198	1%	144 625
Executive and council		27 126	29 445	29 445	2 090	4 899	4 908	(9)	0%	29 445
Finance and administration		119 529	114 229	114 229	10 094	19 280	19 038	222	1%	114 229
Internal audit		972	951	951	74	143	159	(15)	-10%	951
<i>Community and public safety</i>		37 122	37 845	37 845	3 788	6 384	6 308	57	1%	37 845
Community and social services		5 637	6 102	6 102	382	1 047	1 017	30	3%	6 102
Sport and recreation		20 296	18 046	18 046	2 478	3 660	3 008	652	22%	18 046
Public safety		7 185	7 413	7 413	594	1 159	1 236	(77)	-6%	7 413
Housing		-	-	-	-	-	-	-	-	-
Health		3 804	6 284	6 284	313	499	1 047	(549)	-62%	6 284
<i>Economic and environmental services</i>		43 625	48 732	48 732	2 701	5 382	8 122	(2 760)	-34%	48 732
Planning and development		16 303	18 231	18 231	1 373	2 866	3 038	(152)	-5%	18 231
Road transport		27 322	30 501	30 501	1 328	2 476	5 063	(2 608)	-51%	30 501
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		293 882	250 311	250 311	22 792	28 654	41 718	(13 065)	-31%	250 311
Energy sources		127 552	140 682	140 682	17 535	20 424	23 444	(3 020)	-13%	140 682
Water management		88 577	56 304	56 304	2 322	3 441	9 384	(5 943)	-63%	56 304
Waste water management		78 958	34 664	34 664	837	1 500	5 777	(4 278)	-74%	34 664
Waste management		20 796	18 682	18 682	2 098	3 290	3 114	176	6%	18 682
<i>Other</i>		2 551	2 491	2 491	54	215	415	(200)	-48%	2 491
Total Expenditure - Functional	3	524 808	484 004	484 004	41 573	64 897	80 667	(15 771)	-20%	484 004
Surplus/ (Deficit) for the year		(106 912)	126 963	126 963	(18 816)	86 010	21 161	64 850	308%	126 963

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by vote	1									
Vote 1 - COUNCIL (10: IE)		162	53	53	7	11	9	2	27.1%	53
Vote 2 - MUNICIPAL MANAGER-(11: IE)		-	-21	-21	-	-	3	(3)	-100.0%	-21
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		24 083	3 379	3 379	41	242	563	(321)	-57.1%	3 379
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		45 935	35 026	35 026	2 159	10 888	5 838	5 050	86.5%	35 026
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		4 989	7 847	7 847	753	1 286	1 308	(22)	-1.7%	7 847
Vote 6 - FINANCIAL SERVICES (16: IE)		65 374	252 495	252 495	4 087	85 233	42 083	43 150	102.5%	252 495
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		151 805	154 445	154 445	5 177	33 253	25 741	7 512	29.2%	154 445
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		125 549	157 701	157 701	10 533	19 994	26 284	(6 289)	-23.9%	157 701
Total Revenue by Vote	2	417 896	610 968	610 968	22 757	150 907	101 828	49 079	48.2%	610 968
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		13 214	12 695	12 695	939	1 903	2 116	(213)	-10.1%	12 695
Vote 2 - MUNICIPAL MANAGER (11: IE)		22 362	21 340	21 340	1 730	3 309	3 557	(247)	-7.0%	21 340
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		11 933	33 374	33 374	2 103	5 346	5 562	(217)	-3.9%	33 374
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		46 491	46 011	46 011	4 865	7 502	7 669	(167)	-2.2%	46 011
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		13 401	13 494	13 494	1 088	2 028	2 249	(221)	-9.8%	13 494
Vote 6 - FINANCIAL SERVICES (16: IE)		108 782	83 901	83 901	8 000	15 129	13 984	1 146	8.2%	83 901
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		180 821	132 526	132 526	5 314	9 214	22 088	(12 873)	-58.3%	132 526
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		127 505	140 662	140 662	17 535	20 424	23 444	(3 020)	-12.9%	140 662
Total Expenditure by Vote	2	524 508	484 004	484 004	41 573	64 855	80 657	(15 813)	-19.6%	484 004
Surplus/ (Deficit) for the year	2	(106 612)	126 964	126 964	(18 816)	86 052	21 161	64 891	306.7%	126 964

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		36 898	50 291	50 291	-	36 910	8 382	30 528	364%	50 291
Service charges - electricity revenue		110 982	154 947	154 947	10 533	19 994	25 824	(5 830)	-23%	154 947
Service charges - water revenue		37 872	48 335	48 335	2 010	7 993	7 723	270	4%	48 335
Service charges - sanitation revenue		25 280	34 523	34 523	1 588	10 870	5 754	5 116	89%	34 523
Service charges - refuse revenue		30 473	32 145	32 145	2 120	10 803	5 357	5 446	102%	32 145
Rental of facilities and equipment		811	1 049	1 049	61	295	175	120	88%	1 049
Interest earned - external investments		169	1 500	1 500	19	43	250	(207)	-83%	1 500
Interest earned - outstanding debtors		5 158	4 991	4 991	441	872	832	41	5%	4 991
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		80	35	35	8	20	6	14	244%	35
Licences and permits		1 108	1 854	1 854	63	97	309	(212)	-88%	1 854
Agency services		2 197	4 082	4 082	882	1 189	680	488	72%	4 082
Transfers and subsidies		122 784	112 741	112 741	3 488	44 870	18 790	26 080	136%	112 741
Other revenue		7 317	94 910	94 910	571	993	15 818	(14 825)	-94%	94 910
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		381 086	539 403	539 403	21 584	136 929	89 901	47 029	82%	539 403
Expenditure By Type										
Employee related costs		166 740	170 287	170 287	13 782	26 104	28 381	(2 278)	-8%	170 287
Remuneration of councillors		10 102	9 987	9 987	801	1 822	1 685	(42)	-3%	9 987
Debt impairment		45 440	10 146	10 146	-	-	1 691	(1 691)	-100%	10 146
Depreciation & asset impairment		58 633	48 094	48 094	-	-	7 682	(7 682)	-100%	48 094
Finance charges		22 132	8 428	8 428	1 177	1 708	1 405	304	22%	8 428
Bulk purchases - electricity		99 082	116 000	116 000	14 475	15 957	19 333	(3 378)	-17%	116 000
Inventory consumed		5 018	3 239	3 239	149	151	540	(388)	-72%	3 239
Contracted services		12 324	10 978	10 978	4 784	5 599	1 829	3 780	206%	10 978
Transfers and subsidies		18	30	30	5	5	5	0	0%	30
Other expenditure		107 319	108 817	108 817	6 420	13 768	18 136	(4 377)	-24%	108 817
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		524 808	484 004	484 004	41 573	64 897	80 667	(15 771)	-20%	484 004
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(143 742)	55 399	55 399	(20 009)	72 032	9 233	62 799	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	1 193	13 978	11 927	2 050	0	71 564
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(106 912)	126 963	126 963	(18 816)	86 010	21 161			126 963
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(106 912)	126 963	126 963	(18 816)	86 010	21 161			126 963
Atributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(106 912)	126 963	126 963	(18 816)	86 010	21 161			126 963
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(106 912)	126 963	126 963	(18 816)	86 010	21 161			126 963

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	43	43	-	-	7	(7)	-100%	43
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	850	850	12	12	142	(129)	-91%	850
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	20 380	20 380	1 017	1 017	3 397	(2 380)	-70%	20 380
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	950	950	-	-	158	(158)	-100%	950
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	61 698	61 698	7 333	7 333	10 283	(2 950)	-29%	61 698
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	2 980	2 980	-	-	497	(497)	-100%	2 980
Total Capital single-year expenditure	4	-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Total Capital Expenditure		-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Capital Expenditure - Functional Classification										
Governance and administration		-	1 843	1 843	12	12	307	(295)	-96%	1 843
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 800	1 800	12	12	300	(288)	-96%	1 800
Internal audit		-	43	43	-	-	7	(7)	-100%	43
Community and public safety		-	8 980	8 980	808	808	1 497	(689)	-46%	8 980
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	8 980	8 980	808	808	1 497	(689)	-46%	8 980
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	76 076	76 076	7 542	7 542	12 679	(5 137)	-41%	76 076
Energy sources		-	2 980	2 980	-	-	497	(497)	-100%	2 980
Water management		-	50 120	50 120	5 887	5 887	8 353	(2 466)	-30%	50 120
Waste water management		-	11 576	11 576	1 445	1 445	1 929	(484)	-25%	11 576
Waste management		-	11 400	11 400	209	209	1 900	(1 691)	-89%	11 400
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898
Funded by:										
National Government		-	70 196	70 196	8 349	8 349	11 699	(3 350)	-29%	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 Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 196	70 196	8 349	8 349	11 699	(3 350)	-29%	70 196
Borrowing	6	-	14 880	14 880	-	-	2 477	(2 477)	-100%	14 880
Internally generated funds		-	1 843	1 843	12	12	307	(295)	-96%	1 843
Total Capital Funding		-	86 898	86 898	8 362	8 362	14 483	(6 121)	-42%	86 898

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 678	71 468	71 468	825	71 468
Call investment deposits		956	2 057	2 057	1 970	2 057
Consumer debtors		120 933	22 568	22 568	188 943	22 568
Other debtors		(94 639)	4 936	4 936	(133 128)	4 936
Current portion of long-term receivables		-	-	-	-	-
Inventory		4 813	4 200	4 200	4 790	4 200
Total current assets		33 741	105 229	105 229	63 401	105 229
Non current assets						
Long-term receivables		744	-	-	772	-
Investments		-	-	-	-	-
Investment property		26 215	69 035	69 035	68 298	69 035
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 182 033	1 102 407	1 102 407	1 190 300	1 102 407
Biological		-	-	-	-	-
Intangible		31	31	31	9	31
Other non-current assets		11 098	11 266	11 266	11 098	11 266
Total non current assets		1 220 121	1 182 740	1 182 740	1 258 476	1 182 740
TOTAL ASSETS		1 253 862	1 287 968	1 287 968	1 331 877	1 287 968
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3 577	3 455	3 455	3 573	3 455
Trade and other payables		342 822	178 285	178 285	294 825	178 285
Provisions		8 875	19 504	19 504	8 498	19 504
Total current liabilities		355 274	201 244	201 244	306 896	201 244
Non current liabilities						
Borrowing		10 241	11 755	11 755	10 241	11 755
Provisions		65 806	64 999	64 999	65 806	64 999
Total non current liabilities		76 047	76 754	76 754	76 047	76 754
TOTAL LIABILITIES		431 321	277 998	277 998	382 942	277 998
NET ASSETS	2	822 541	1 009 970	1 009 970	948 934	1 009 970
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		803 678	1 058 845	1 058 845	697 067	1 058 845
Reserves		13 042	2 539	2 539	13 042	2 539
TOTAL COMMUNITY WEALTH/EQUITY	2	816 720	1 061 378	1 061 378	710 109	1 061 378

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property, rates		-	47 776	47 776	-	(17 708)	7 983	(25 668)	-322%	47 776
Service charges		-	254 115	254 115	(478)	(1 480)	42 353	(43 813)	-103%	254 115
Other revenue		-	97 185	97 185	(10)	101	1 170	(1 069)	-91%	97 185
Transfers and Subsidies - Operational		-	112 741	112 741	(8 114)	(15 419)	18 790	(34 209)	-182%	112 741
Transfers and Subsidies - Capital		-	71 564	71 564	-	-	11 927	(11 927)	-100%	71 564
Interest		-	1 500	1 500	-	-	-	-		1 500
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(179 662)	(405 092)	(289 092)	(15 218)	(29 513)	51 568	81 081	157%	(289 092)
Finance charges		-	(8 428)	-	-	-	-	-		-
Transfers and Grants		(1 327)	(30)	(30)	-	-	5	5	100%	(30)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(180 989)	171 333	295 761	(23 821)	(63 997)	133 776	197 773	148%	295 761
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(86 898)	(86 898)	-	-	-	-		(86 898)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(86 898)	(86 898)	-	-	-	-		(86 898)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(3 577)	(3 455)	(3 455)	(5)	4	(576)	579	-101%	(3 455)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 577)	(3 455)	(3 455)	(5)	4	(576)	(579)	101%	(3 455)
NET INCREASE/ (DECREASE) IN CASH HELD		(184 568)	80 980	205 408	(23 826)	(63 994)	133 200			205 408
Cash/cash equivalents at beginning:		822	2 278	2 278	(7 598)	1 936	0			2 278
Cash/cash equivalents at month/year end:		(183 644)	83 258	207 685		(82 058)	133 200			207 685