

Dr. Beyers Naudé Local Municipality

SECTION 71
MONTHLY
AND SECTION 52(d)
1st QUARTER
REPORT
SEPTEMBER
2017

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st July 2017 and ending on 30th September 2017.

The consolidated statement assesses the in-year financial performance of the municipality against the budgeted revenue and expenditure. The assessment of the in-year financial performance will be based on the s71 returns which include capital and operating 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.

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 –
 - iii. Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - iv. Any material variance from the service delivery and budget implementation plan; and
 - v. Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget.

Sec 52 (d) The Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality

1. SUMMARY OF MONTHLY BUDGET STATEMENT – SEPTEMBER 2017

1.1 Operating Budget Performance for the period ending 30 September 2017

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M03 September

Description	2016/17	Budget Year 2017/18							
	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	21 626	43 595	43 595	499	34 291	10 899	23 392	215%	43 595
Service charges	117 962	147 286	147 286	13 268	46 461	36 821	9 639	26%	147 286
Investment revenue	1 696	1 377	1 377	254	773	344	429	125%	1 377
Transfers and subsidies	101 847	107 439	107 439	205	46 476	26 860	19 616	73%	107 439
Other own revenue	15 222	17 224	17 224	760	2 386	4 306	(1 920)	-45%	17 224
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	316 921	14 986	130 386	79 230	51 156	65%	316 921
Employee costs	100 826	126 434	126 434	9 802	28 844	31 608	(2 764)	-9%	126 434
Remuneration of Councillors	7 377	9 195	9 195	683	2 050	2 299	(249)	-11%	9 195
Depreciation & asset impairment	65 157	71 165	71 165	–	–	17 791	(17 791)	-100%	71 165
Finance charges	–	328	328	1	1	82	(81)	-99%	328
Materials and bulk purchases	69 019	61 837	61 837	20 006	29 959	15 459	14 500	94%	61 837
Transfers and subsidies	14	67	67	2	5	17	(12)	-73%	67
Other expenditure	123 699	128 908	128 908	6 991	24 796	32 227	(7 431)	-23%	128 908
Total Expenditure	366 091	397 934	397 934	37 485	85 655	99 483	(13 828)	-14%	397 934
Surplus/(Deficit)	(107 737)	(81 013)	(81 013)	(22 499)	44 731	(20 253)	64 984	-321%	(81 013)
Transfers and subsidies - capital (monetary allocation)	66 239	64 760	64 760	5 223	13 271	16 190	(2 919)	-18%	64 760
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(16 252)	(17 276)	58 002	(4 063)	62 065	-1528%	(16 252)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(16 252)	(17 276)	58 002	(4 063)	62 065	-1528%	(16 252)
Capital expenditure & funds sources									
Capital expenditure	23 727	64 760	64 760	5 807	13 618	16 190	(2 572)	-16%	64 760
Capital transfers recognised	23 727	64 460	64 460	5 807	13 618	16 115	(2 497)	-15%	64 460
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	300	300	–	–	75	(75)	-100%	300
Total sources of capital funds	23 727	64 760	64 760	5 807	13 618	16 190	(2 572)	-16%	64 760
Financial position									
Total current assets	76 347	71 665	71 665		103 305				71 665
Total non current assets	1 188 515	1 258 321	1 258 321		1 201 316				1 258 321
Total current liabilities	150 384	79 646	79 646		118 151				79 646
Total non current liabilities	58 797	55 556	55 556		62 685				55 556
Community wealth/Equity	1 055 680	1 194 784	1 194 784		1 123 786				1 194 784
Cash flows									
Net cash from (used) operating	94 107	(22 808)	(22 808)	(3 455)	(18 353)	(3 801)	14 552	-383%	(22 808)
Net cash from (used) investing	(58 806)	(58 167)	(58 167)	3 923	34 007	(9 695)	(43 702)	451%	(58 167)
Net cash from (used) financing	–	2 138	2 138	–	–	356	356	100%	2 138
Cash/cash equivalents at the month/year end	38 271	(78 280)	(78 280)	–	53 925	(12 583)	(66 508)	529%	(40 565)
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	7 794	11 679	3 315	2 387	2 349	9 816	83 135	21 915	142 388
Creditors Age Analysis									
Total Creditors	14 705	6 840	349	10 496	27 091	15 399	–	–	74 879

Operating Budget performance for the period ending 30 September 2017

Operating Budget performance for the period ending 30 September 2017							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 397 933 595	R 397 933 595	R 37 485 055	R 85 655 114	R 99 483 399	R -13 828 285	-14%
REVENUE	R 381 681 547	R 381 681 547	R 20 208 954	R 143 657 283	R 95 420 387	R 48 236 896	51%
SURPLUS (DEFICIT)	R -16 252 048	R -16 252 048	R -17 276 101	R 58 002 169	R -4 063 012	R 62 065 181	-1528%

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 is detailed in this section.

1.2.1 Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R14.9 million (YTD: R130.3 million) or 4.7 per cent (YTD: 41%) of the total operating revenue budget of R316 million. The municipality is well on track with regards to revenue billing. The following grants were received during the month of September 2017:

- Municipal Demarcation Grant – R 2 282 000
- MIG – R 3 862 000
- RBIG received – R 1 243 367.20

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R43.595 million, while the year to date revenue generated amounts to R34.2 million or 78.6 per cent of the budget. The high collection this early in the year is due to the annual debit raising of rates.
- **Service Charges:** The total budget amounts to R147.3 million, the year to date revenue generated amounts to R46.4 million or 31.5 per cent of the budget.
- **Investment revenue:** The total budget amounts to R1.3 million, the year to date receipts stands at R773 thousand or 56 per cent of the budget. Investment revenue is more than anticipated due to grants invested.
- **Transfers recognised:** The total budget amounts to R107.4 million, the year to date receipts stands at R46.4 million or 43 per cent of the budget. This is still in line with budgeted expectations.
- **Other revenue:** The total budget amounts to R 17.2 million, the year to date revenue generated amounts to R 2.3 million or 13.8 per cent of the budget. The income generated is far less than anticipated and will have to be monitored during the year

1.2.2 Operating Expenditure

The year to date performance amounts to R85.8 million or 21.5 per cent of the total expenditure budget of R397.9 million. The following factors should be taken into consideration:

- Depreciation not calculated for the month
- Debt impairment not calculated for the month

The performances of the individual items are as follows:

- **Employee Related Costs:** The budget amounts to R126.4 million, while the expenditure to date amounts to R28.9 million or 22.9 per cent of the budget. It should be noted that the municipality is still awaiting the government gazette relating to annual increases for Sec 56 managers.
- **Remuneration of Councillors:** The budget amounts to R9.1 million, while the expenditure to date amounts to R2.0 million or 22.2 per cent of the budget. It should be noted that the municipality is still awaiting the government gazette relating to annual increases for Councillors which is normally received during December every year.
- **Debt impairment:** The budget amounts to R8.8 million, while the year to date expenditure reflects R0. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The budget amounts to R 71.1 million, while the year to date expenditure amounts to R0. The underspending is due to calculation being done annually.
- **Bulk Purchases:** The budget amounts to R 61.8 million, while the year to date expenditure amounts to R29.9 million or 48.4 per cent of the budget.
- **Other expenditure:** The budget amounts to R128.9 million, while the year to date expenditure amounts to R47.7 million or 19.2 per cent of the budget.

2. Capital Budget performance for the period ending 30 September 2017

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-		-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-		-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		22	-	-	40	40	-	40	#DIV/0!	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		158	-	-	1,679	3,637	-	3,637	#DIV/0!	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4,094	4,094	-	-	1,023	(1,023)	-100%	4,094
Vote 5 - FINANCIAL SERVICES		349	1,510	1,510	2	11	378	(366)	-97%	1,510
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21,624	51,857	51,857	3,116	6,994	12,964	(5,970)	-46%	51,857
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1,529	7,300	7,300	971	2,936	1,825	1,111	61%	7,300
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	23,727	64,760	64,760	5,807	13,618	16,190	(2,572)	-16%	64,760
Total Capital Expenditure		23,727	64,760	64,760	5,807	13,618	16,190	(2,572)	-16%	64,760
Capital Expenditure - Functional Classification										
Governance and administration		393	1,510	1,510	2	11	378	(366)	-97%	1,510
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		393	1,510	1,510	2	11	378	(366)	-97%	1,510
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		158	4,094	4,094	456	827	1,023	(197)	-19%	4,094
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		158	-	-	456	827	-	827	#DIV/0!	-
Public safety		-	4,094	4,094	-	-	1,023	(1,023)	-100%	4,094
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		4,563	2,320	2,320	1,750	4,519	580	3,939	679%	2,320
Planning and development		22	-	-	40	40	-	40	#DIV/0!	-
Road transport		4,541	2,320	2,320	1,709	4,479	580	3,899	672%	2,320
Environmental protection		-	-	-	-	-	-	-		-
Trading services		18,612	56,836	56,836	3,599	8,261	14,209	(5,948)	-42%	56,836
Energy sources		1,529	7,300	7,300	971	2,936	1,825	1,111	61%	7,300
Water management		4,984	43,306	43,306	928	1,900	10,826	(8,926)	-82%	43,306
Waste water management		12,099	6,231	6,231	479	615	1,558	(942)	-60%	6,231
Waste management		-	-	-	1,222	2,810	-	2,810	#DIV/0!	-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	23,727	64,760	64,760	5,807	13,618	16,190	(2,572)	-16%	64,760
Funded by:										
National Government		23,727	64,460	64,460	5,807	13,618	16,115	(2,497)	-15%	64,460
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		23,727	64,460	64,460	5,807	13,618	16,115	(2,497)	-15%	64,460
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	300	300	-	-	75	(75)	-100%	300
Total Capital Funding		23,727	64,760	64,760	5,807	13,618	16,190	(2,572)	-16%	64,760

2.1 Capital Funding Source and Expenditure

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 Budget performance for the period ending 30 September 2017							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 64,760,430	R 64,760,430	R 5,807,084	R 13,618,236	R 16,190,108	R -2,571,872	-16%

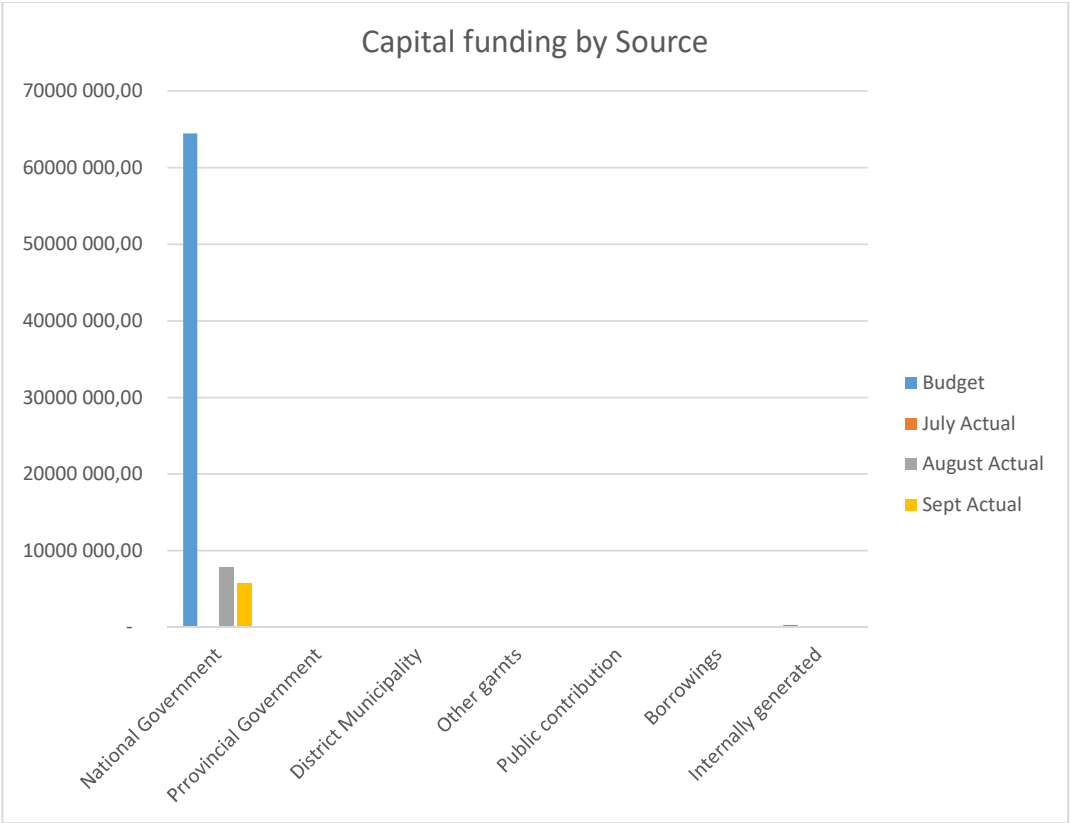
Capital Revenue: Sources of Finance

Capital revenue represents the sources of finances utilised to fund capital expenditure. There are 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 R1.5 million, while the expenditure to date amounts to R11 thousand or 0.6 per cent of the budget.
- **Community and Public Safety:** reflects total budget of R4 million while the expenditure to date amounts to R 827 thousand or 20 per cent of the budget.
- **Economic and environmental services:** reflects total budget of R2.3 million, while the expenditure to date amounts to R 4.5 million or 194 per cent of the budget. This reflects expenditure on the roll-over grants and will have to be included in the adjustment budget.
- **Trading services:** reflects a budget of R56.8 million, while the expenditure to date amounts to R 8.2 million or 14 per cent of the budget.

Chart: Capital funding by source



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

Table : Key Treasury Information as at 30 September 2017

	OPENING BALANCE	MOVEMENT DURING THE	CLOSING BALANCE
	2017/09/01		2017/09/30
CURRENT ACCOUNTS	9 505 147,02	-625 554,07	8 833 237,93
CURRENT ACCOUNT - FNB	3 786 539,57	467 383,85	4 253 923,42
Current Account Aberdeen- ABSA	1 434 611,18	-815 897,75	618 713,43
Current Account Ikwezi- ABSA	93 785,73	23 177,51	70 608,22
Current Account Ikwezi- STD Bank	452 804,34	482 130,86	934 935,20
Current Account Baviaans- ABSA	1 976 630,13	-1 148 668,83	827 961,30
Current Account Baviaans -STD Bank	1 760 776,07	366 320,29	2 127 096,36
INVESTMENTS	43 326 219,22	-2 677 845,09	40 648 374,13
Money Market - Absa	22 340,22	137,79	22 478,01
Call Account - FNB	42 289 652,50	-2 683 144,97	39 606 507,53
7 Day Interest Plus - FNB	920 900,50	5 162,09	926 062,59
Standard Bank Trust Fund	9 002,00	0,00	9 002,00
Investec	2 938,00	0,00	2 938,00
Standard Bank	1 471,00	0,00	1 471,00
Standard Bank Trust Fund	4 334,00	0,00	4 334,00
Standard Bank Trust Fund	1 299,00	0,00	1 299,00
Standard Bank Trust Fund	25 104,00	0,00	25 104,00
Standard Bank Trust Fund	49 178,00	0,00	49 178,00
BORROWINGS	0,00	0,00	0,00

3.1 Cash management

The cash flow is managed on a daily basis and the CFO the Municipal Manager is advised on 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. The cash/cost coverage ratio as 30 September 2017 was less than 1 month. The ratio indicates the Municipality's ability to meet at least its monthly fixed operating commitments from cash and short term investment without collecting any additional revenue during that month. A healthy ratio is between 1 and 3 months. This is a clear indication that the municipality is currently literally "living from month to month" and is highly dependent on the debt collection process to cover operational cost.

The financial recovery plan has been updated and will be submitted to Council for approval.

Short term cost containment measures have been identified and controls improved with regards to overtime cost and travel and subsistence cost.

A document on incentive programme is currently being developed and will be submitted to management for perusal and approval and then to Council for final approval and endorsement.

Cash flow statement for the month is attached as part of Annexure A.

3.2 Investments

Regulation 9 of the Investment regulations requires that the Accounting officer of a municipality must within 10 working days of the end of each month, as part of the section 71 report submit to the Mayor a report describing in accordance with generally recognized accounting practice the investment portfolio of the municipality as at the end of the month.

The report must contain at least:

- (i) the market value of each investment at the beginning of the period
- (ii) any changes to the investment portfolio during the reporting period
- (iii) the market value of each investment at the end of the period
- (iv) fully accrued interest and yield for the reporting period.

Investments consist of short term deposits made from conditional grants received.

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 30 September 2017.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table : Collection Rate for September 2017

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED (CURRENT ACC) – TO DATE R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
September 2017	14 775	18 839	127.51%	67.57%

The collection rate for the month of September 2017 was recorded as 127.51 % (refer to annexure). Average year to date collection levels are at 67.57%. Annual rates were levied in July 2017 and was due on 30 September 2017.

The credit control policy is being implemented and electricity is disconnected or blocked on a monthly basis when accounts are in arrears. All indigents approved by Council are receiving their subsidies.

There is continuous interaction with government departments to ensure they pay their outstanding accounts. In a recent visit by COGTA they have pledged their assistance to help the municipality with any disputes that may exist with regards to government debt.

Letters will be issued to officials and councillors who are in arrears with their municipal service accounts. Officials and Councillors are urged to make the necessary arrangements with the Chief Financial Officer to pay their outstanding accounts.

Chart: Average collection rate

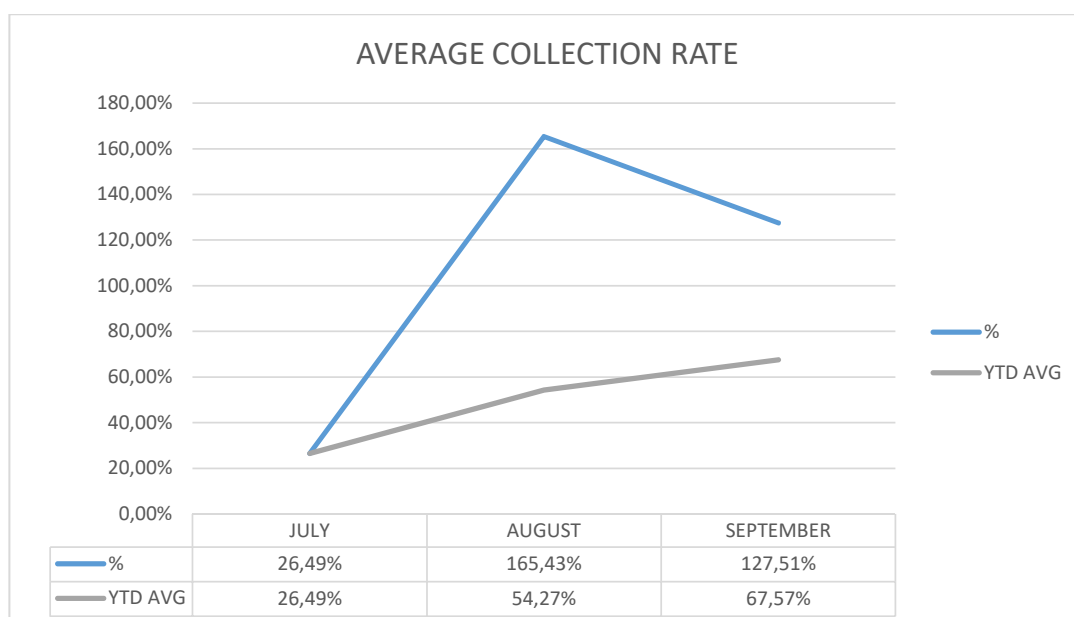
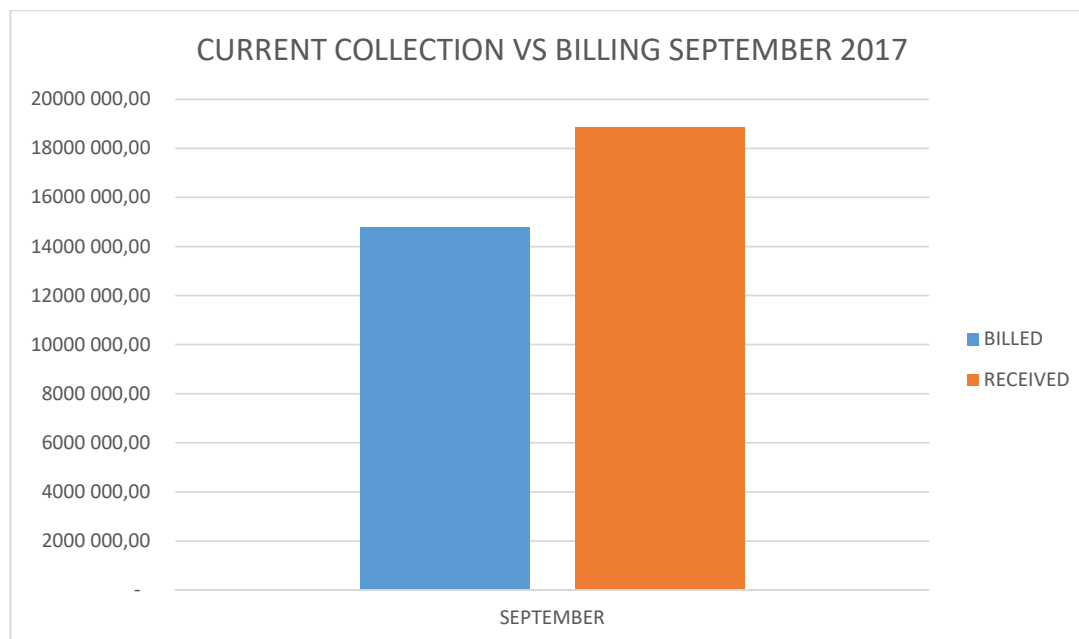


Chart: Collection vs Billing



5. DEBTORS

The total outstanding debtor's book of the municipality as at end of September 2017 amounts to R142 million.

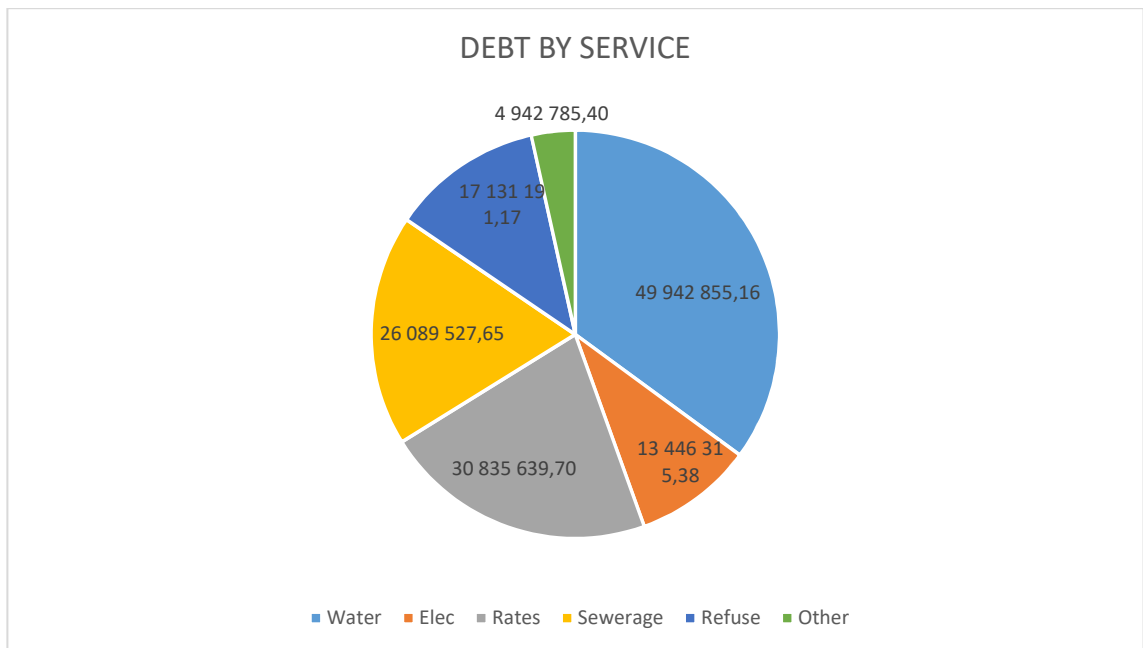
Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2018	M03	EC101	1100	Debtors Age Analysis By Income Source									
			1200	Trade and Other Receivables from Exchange Transactions - Water	1,316,903	1,114,197	1,132,179	1,051,045	1,287,628	6,127,615	33,597,092	4,316,196	49,942,855
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	5,738,447	715,228	497,634	288,088	228,954	262,924	5,308,583	406,457	13,446,315
			1400	Receivables from Non-exchange Transactions - Property Rates	468,003	7,903,663	504,288	193,750	167,509	966,106	14,173,118	6,459,203	30,835,640
			1500	Receivables from Exchange Transactions - Waste Water Management	598,222	1,101,887	501,522	390,623	358,711	1,250,785	15,888,449	5,999,329	26,089,528
			1600	Receivables from Exchange Transactions - Waste Management	594,216	769,870	613,983	417,691	258,537	745,293	11,306,613	2,424,988	17,131,191
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
			1900	Other	-922,278	74,059	65,371	45,646	47,419	462,812	2,860,949	2,308,807	4,942,785
			2000	Total By Income Source	7,793,513	11,678,904	3,314,977	2,386,843	2,348,758	9,815,535	83,134,804	21,914,980	142,388,314
			2100	Debtors Age Analysis By Customer Group									
			2200	Organs of State	739,670	5,347,541	493,506	256,433	175,730	187,798	3,365,443	852,495	11,418,616
			2300	Commercial	3,084,891	1,291,048	282,472	173,993	193,296	228,490	5,546,360	1,013,472	11,814,022
			2400	Households	3,968,952	5,040,315	2,538,999	1,956,417	1,979,732	9,399,247	73,985,477	20,045,902	118,915,041
			2500	Other	0	0	0	0	0	0	237,524	3,111	240,635
			2600	Total By Customer Group	7,793,513	11,678,904	3,314,977	2,386,843	2,348,758	9,815,535	83,134,804	21,914,980	142,388,314

Debtors owing between 0-30 days amounts to R7.7 million, 31-60 days constitute R11 million. Debtors owing over 1 year constitute R21.9 million or 15.3 per cent, while the debt over 90 days constitute R119 million or 83.9 per cent which is alarming and has an adverse effect on cash flow.

Table: Household debt

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	Water	736,777.28	621,973.38	606,418.31	539,516.27	725,048.46	2,558,329.25	17,427,611.54	1,815,634.24	25,031,308.73
	Elec	1,406,191.05	169,719.35	95,627.65	105,621.51	54,929.63	98,627.56	4,112,443.16	132,606.93	6,175,766.84
	Rates	535,019.71	2,641,372.39	368,030.78	128,561.39	110,009.30	834,008.19	8,500,453.94	4,775,467.44	17,892,923.14
	Sewerage	470,053.14	502,180.71	369,044.05	274,046.92	258,640.60	974,882.07	13,026,757.26	4,534,307.10	20,409,911.85
	Refuse	500,297.28	532,557.85	514,088.06	354,138.18	209,066.45	594,934.93	9,599,962.07	1,921,413.91	14,226,458.73
	Other	-253,456.93	41,746.69	40,613.87	31,616.90	26,922.30	412,208.05	2,057,729.44	1,794,852.44	4,152,232.76
	TOTAL	3,394,881.53	4,509,550.37	1,993,822.72	1,433,501.17	1,384,616.74	5,472,990.05	54,724,957.41	14,974,282.06	87,888,602.05
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	455,184.75	384,729.95	441,797.86	428,961.70	508,384.28	3,453,440.08	15,372,810.15	2,396,400.36	23,441,709.13
	Elec	61,963.43	9,597.10	2,958.11	1,333.27	1,855.72	1,293.98	117,522.27	5,026.95	201,550.83
	Rates	-22,279.21	32,278.51	6,584.17	8,750.09	7,896.49	75,167.71	673,733.88	673,486.83	1,455,618.47
	Sewerage	42,803.19	55,296.89	49,449.37	46,410.90	44,172.74	225,194.20	1,727,284.94	1,186,716.32	3,377,328.55
	Refuse	32,706.40	41,300.47	38,499.32	36,269.20	31,888.98	135,075.40	1,142,103.21	399,044.45	1,856,887.43
	Other	3,693.28	7,562.63	5,888.28	1,191.32	917.83	36,086.15	227,064.96	410,939.60	693,344.05
	TOTAL	574,071.84	530,765.55	545,177.11	522,916.48	595,116.04	3,926,257.52	19,260,519.41	5,071,614.51	31,026,438.46

Chart: DEBT BY SERVICE



6. Creditors

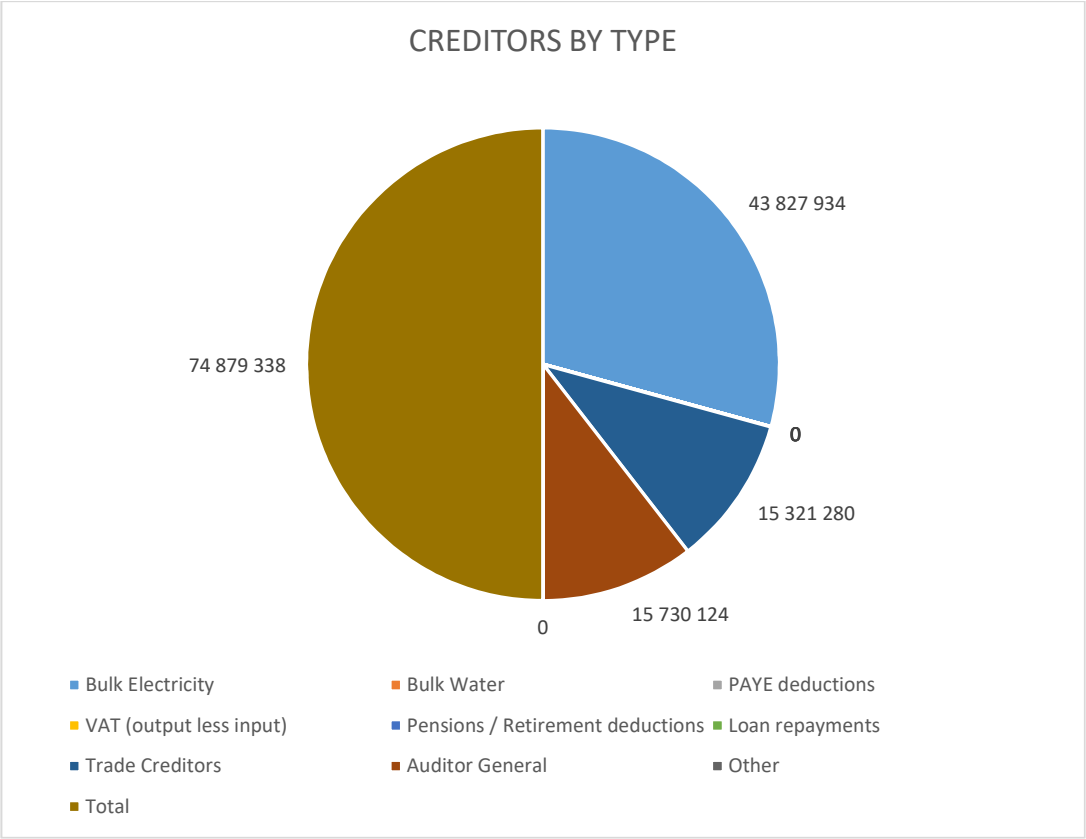
The total accounts payable as at 30 September 2017 amounts to R 74.8 million

Year	Month				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-
2018	M03	EC101	0100	Bulk Electricity	10,928,211	5,710,529	0	9,094,196	18,094,998	0	0	0	43,827,934
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	2,383,914	1,129,332	349,382	1,401,383	8,995,604	1,061,665	0	0	15,321,280
			0800	Auditor General	1,392,709	0	0	0	0	14,337,415	0	0	15,730,124
			0900	Other	0	0	0	0	0	0	0	0	0
			1000	Total	14,704,834	6,839,861	349,382	10,495,579	27,090,602	15,399,080	0	0	74,879,338
			TP01	ESKOM HOLDINGS LTD.	10,928,211	5,710,529	0	9,094,196	18,094,998	0	0	0	43,827,934
			TP02	AUDITOR GENERAL	1,392,709	0	0	0	0	14,337,415	0	0	15,730,124
			TP03	SALGA	0	0	0	0	5,726,571	0	0	0	5,726,571
			TP04	Bytes Systems Integrations	0	0	0	0	1,501,924	0	0	0	1,501,924
			TP05	Department of Transport	169,273	135,379	51,296	0	0	1,026,757	0	0	1,382,705
			TP06	DIREKTE ORDER	82,005	710,320	286,915	187,987	0	0	0	0	1,267,227
			TP07	MTN	0	0	0	0	1,288,472	0	0	0	1,288,472
			TP08	BETAALMEESTERGENERAAL	647,057	26,153	0	183,815	0	0	0	0	857,025
			TP09	MASSIVE DYNAMICS	0	0	0	0	588,242	0	0	0	588,242
			TP10	KEMPSTON	493,033	0	0	0	0	0	0	0	493,033
			TOT	Total	13,712,288	6,582,381	338,211	9,465,998	27,200,207	15,364,172	0	0	72,663,257

Creditors owed between 0-30 day's amounts to R 14.7 million, 31-60 day's amounts to R6.8 million, 61-90 day's amounts to R 349 thousand, 91-120 day's amounts to R10.4 million, 121 – 150 day's amounts to R 27 million and 151-180 day's amounts to R15.3 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days. The municipality is currently reviewing its Financial Recovery plan so that creditors can be paid on time every month as legislated.

Payment arrangements with Eskom and Auditor General has been entered into and is paid every month. Payment arrangements with SALGA needs to be reviewed.

Litigation cost inherited from the amalgamation is continuing to put additional strain on the municipality which we can ill afford.



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

Grants received and expenditure on grant funding

(Schedule SC6 of monthly Schedule C report)

Grant	Amount gazetted	Amount Received	Expenditure YTD	% spent of allocation received
MIG	19 856 900	3 862 000	235 927	6.11
FMG	5 945 000	5 945 000	457 337	7.69
INEP	7 000 000	1 500 000	27 672	1.84
EPWP	1 383 000	346 000	181 919	52.58
RBIG	32 000 000	12 687 456	8 665 724.54	76.5
EEDG	2 339 000	Nil	Nil	0
DEPT ENVIRONMENTAL AFFAIRS	2 554 000	639 000	25 685.77	4.0
Cacadu Fire subsidy	4 067 800	Nil	Nil	0
MDTG	10 847 000	2 283 000	321 538	14.08
Cacadu –LED	150 000	Nil	Nil	0
Transitional Grant EC COGTA		4 000 000	Nil	0
Municipal Financial Management Support Grant		1 085 000	Nil	0

The biggest portion of Finance Management grant is set aside to upgrade the ITC infrastructure and financial management systems. This expenditure will commence during the second quarter. A meeting was held with COGTA Eastern Cape and the management expressed their views that the business plan for the Financial Management Support Plan needs to be revised. COGTA agreed and the revised business plan will be submitted to them. The focus of the grant is to improve audit outcome. There is also a need to revise the business plans of the MDTG (both National and Provincial) . The revised business plans is mainly needed because of items such as the organogram that was funded by the District Municipality after submission of business plans to COGTA and additional needs identified by management e.g valuation roll.

The focus on MIG expenditure for quarter one was mainly on the roll-over amount. R10.7 million of the R15.6 million roll-over amount has been spent in the first quarter. A more detailed report on roll over will be provided to Council once the formal approval has been received. The budget also needs to be adjusted with the amount of roll-over approval.

8. CASH FLOW POSITION AS AT 30 SEPTEMBER 2017

Table : Summary of Cash flow position (Primary Bank Account) as at 30 SEPTEMBER

CASH BALANCE B/F FROM 1 SEPTEMBER 2017	R 3 786 539.57
CASH RECEIVED FOR THE PERIOD	R 33 550 678.85
CASH PAYMENTS MADE THE FOR PERIOD	R 33 083 295.00
CASH BALANCE AS AT 30 SEPTEMBER 2017	R 4 253 923.42

The primary bank balance ended on R4 253 923.42 as at 30 September 2017. The following grants were received during September 2017:

- Municipal Demarcation Grant – R 2 282 000
- MIG – R 3 862 000
- RBIG received – R 1 243 367.20

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

Attached as part of annexure A is a schedule detailing the required information for the month of September 2017.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

Table: Water losses

Water Statistics Dr Beyers Naude				
Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Sep-17	446 396	417 655	28 741	6,44

The Water losses for the month of September amounted to 6.44% (YTD average: 29.04%). There appears to be a number of issues to be resolved with regards to the calculation of water losses:

- *Billing seems to be problematic due to incorrect readings* – in some areas billing are far more than water production/usage. An investigation is especially needed for the Aberdeen area to understand what the reasons could be for such high readings. Preliminary interaction with billing staff indicated that a possibility could be that bulk readings are included. This will be further investigated and corrected where needed.
- *Some areas are not billed for water due to no meters installed (straight connections)*

Electricity losses for September was not available at time of report. The average electricity losses up to August 2017 were calculated at 26.35%.

The municipality must embark on an investigation to identify straight connections and/or broken meters. Finance department must also ensure that all households are billed for consumption of services.

Please refer to annexure A for detail calculations.

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the supply chain management report for the period ending 30 September 2017

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 30 September 2017

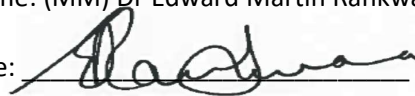
MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr Edward Martin Rankwana Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the S71 report 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 Beyer Naudé Local Municipality (EC101)

Print Name: (MM) Dr Edward Martin Rankwana

Signature: _____



Print Name: (CFO) Ms Heleen Nagel

Signature: _____



Date: 20 October 2017

ANNEXURE A
FINANCIAL INFORMATION
SUPPORTING SCHEDULES

ANNEXURE A

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)

Year	Month			Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
End	Month	Mun	Item Detail	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
2018	M03	EC101													
Sep			3000 Cash Receipts by Source												
			3010 Property rates	1,101,592	6,654,146	5,671,165	0	0	0	0	0	0	0	0	0
			3020 Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0
			3030 Service charges - electricity revenue	5,957,136	5,983,650	5,762,420	0	0	0	0	0	0	0	0	0
			3040 Service charges - water revenue	1,196,092	1,271,558	2,091,276	0	0	0	0	0	0	0	0	0
			3050 Service charges - sanitation revenue	527,294	1,299,093	962,997	0	0	0	0	0	0	0	0	0
			3060 Service charges - refuse revenue	327,744	657,220	636,093	0	0	0	0	0	0	0	0	0
			3070 Service charges - other	132,768	694,854	200,141	0	0	0	0	0	0	0	0	0
			3080 Rental of facilities and equipment	23,540	29,706	18,334	0	0	0	0	0	0	0	0	0
			3090 Interest earned - external investments	17,436	32,349	29,100	0	0	0	0	0	0	0	0	0
			3100 Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110 Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120 Fines	83	8,673	10,776	0	0	0	0	0	0	0	0	0
			3130 Licences and permits	921,681	901,920	791,268	0	0	0	0	0	0	0	0	0
			3140 Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150 Transfer receipts - operational	45,157,000	1,431,000	233,910	0	0	0	0	0	0	0	0	0
			3160 Other revenue	0	53,434	26,001	0	0	0	0	0	0	0	0	0
			3170 Cash Receipts by Source	55,362,366	19,017,603	16,433,481	0	0	0	0	0	0	0	0	0
			3180 Other Cash Flows/Receipts by Source												
			3190 Transfer receipts - capital	5,404,599	2,297,753	7,387,367	0	0	0	0	0	0	0	0	0
			Contributions recognised - capital & Contributed												
			3200 assets	0	0	0	0	0	0	0	0	0	0	0	0
			3210 Proceeds on disposal of PPE	15,000	0	0	0	0	0	0	0	0	0	0	0
			3220 Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230 Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240 Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0
			3250 Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260 Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0
			3270 Decrease (increase) in non-current investments		23,405,944	9,729,831	0	0	0	0	0	0	0	0	0
			3280 Total Cash Receipts by Source	60,781,965	44,721,300	33,550,679	0	0	0	0	0	0	0	0	0
			4000 Cash Payments by Type												
			4010 Employee related costs	9,379,143	9,662,760	9,802,176	0	0	0	0	0	0	0	0	0
			4020 Remuneration of councillors	684,303	683,303	683,303	0	0	0	0	0	0	0	0	0
			4030 Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040 Interest paid	0	0	0	0	0	0	0	0	0	0	0	0
			4050 Bulk purchases - Electricity	0	834,846	6,000,000	0	0	0	0	0	0	0	0	0
			4060 Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070 Other materials	364,078	0	0	0	0	0	0	0	0	0	0	0
			4080 Contracted services	207,644	745,560	328,624	0	0	0	0	0	0	0	0	0
			4090 Grants and subsidies paid - other municipalities		0	0	0	0	0	0	0	0	0	0	0
			4100 Grants and subsidies paid - other	1,500	1,500	1,500	0	0	0	0	0	0	0	0	0
			4110 General expenses	50,783,293	23,631,978	10,460,608	0	0	0	0	0	0	0	0	0
			4120 Cash Payments by Type	61,419,961	35,559,947	27,276,211	0	0	0	0	0	0	0	0	0
			4130 Other Cash Flows/Payments by Type												
			4140 Capital assets	0	7,811,152	5,807,084	0	0	0	0	0	0	0	0	0
			4150 Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0
			4160 Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170 Total Cash Payments by Type	61,419,961	43,371,099	33,083,295	0	0	0	0	0	0	0	0	0
			4180 Net Increase/(Decrease) in Cash Held	-637,996	1,350,200	467,384	0	0	0	0	0	0	0	0	0
			4190 Cash/cash equivalents at the month/year begin:	3,074,334	2,436,339	3,786,539	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923
			4200 Cash/cash equivalents at the month/year end:	2,436,339	3,786,539	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923	4,253,923

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Sep-17

Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	68,235.17	39,221.97	40,634.63	41,603.77	24,559.68	40,073.00	29,690.60	23,049.76	307,068.58
	Elec	110,628.07	58,036.57	77,215.68	69,559.86	47,114.11	38,379.44	40,470.43	35,190.62	476,594.78
	Rates	12,043.69	142,780.92	12,043.79	0.00	0.00	0.00	0.00	630.43	167,498.83
	Sewerage	-6,022.42	62,321.72	62,321.12	52,664.74	39,494.76	33,874.89	23,467.59	9,593.62	277,716.02
	Refuse	7,688.24	14,298.51	14,299.58	12,505.49	8,581.36	3,887.31	4,743.76	1,826.78	67,831.03
	Other	966.75	523.00	556.00	912.12	0.00	912.12	278.00	73.73	4,221.72
	TOTAL	193,539.50	317,182.69	207,070.80	177,245.98	119,749.91	117,126.76	98,650.38	70,364.94	1,300,930.96

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	649.70	95.44	1,831.60	0.00	0.00	0.00	0.00	192.70	2,769.44
	Elec	100,114.29	74,616.78	109,084.42	0.00	0.00	0.00	0.00	18,370.12	302,185.61
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	103,338.52	0.00	0.00	0.00	0.00	0.00	930.76	104,269.28
	Refuse	0.00	2,060.31	0.00	0.00	0.00	0.00	0.00	18.56	2,078.87
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	100,763.99	180,111.05	110,916.02	0.00	0.00	0.00	0.00	19,512.14	411,303.20
		294,303.49	497,293.74	317,986.82	177,245.98	119,749.91	117,126.76	98,650.38	89,877.08	1,712,234.16

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	-64,931.80	8,896.04	1,826.37	1,567.53	1,122.40	2,608.60	22,576.45	3,293.26	-23,041.15
	Elec	308,979.14	181,528.09	48,912.47	29,836.73	18,312.58	27,202.50	125,850.84	55,206.17	795,828.52
	Rates	3.18	3.18	148.26	0.00	0.00	0.00	0.00	2.87	157.49
	Sewerage	605.48	88,707.88	129.08	121.32	76.14	208.45	4,858.49	498.56	95,205.40
	Refuse	875.89	20,577.28	259.44	228.00	80.00	80.00	736.92	151.46	22,988.99
	Other	432.70	7,350.00	4,958.00	0.00	0.00	0.00	0.00	47.51	12,788.21
	TOTAL	245,964.59	307,062.47	56,233.62	31,753.58	19,591.12	30,099.55	154,022.70	59,199.83	903,927.46

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	-14,940.42	697.33	9,177.95	430.36	1,187.99	361.80	17,001.01	2,783.22	16,699.24
	Elec	21,251.04	18,001.02	17,595.30	861.83	861.83	861.83	26,739.59	7,181.55	93,353.99
	Rates	-302,603.77	1,618,762.58	0.00	0.00	0.00	0.00	582,731.62	129,569.10	2,028,459.53
	Sewerage	70.57	195,286.08	70.57	66.33	66.33	274.50	435,780.88	76,420.19	708,035.45
	Refuse	393.51	99,975.16	393.51	369.84	165.84	357.78	254,447.08	45,524.59	401,627.31
	Other	-0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.01
	TOTAL	-295,829.08	1,932,722.17	27,237.33	1,728.36	2,281.99	1,855.91	1,316,700.18	261,478.65	3,248,175.51

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	2,134.36	1,976.17	1,240.32	0.00	0.00	0.00	0.00	519.23	5,870.08
	Elec	36,085.08	26,341.43	0.00	0.00	0.00	0.00	0.00	5,268.14	67,694.65
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	393.77	393.77	170.71	12.49	0.00	0.00	0.00	17.95	988.69
	Refuse	226.28	226.28	85.12	80.00	9.89	0.00	0.00	12.85	640.42
	Other	1,902.72	1,902.74	1,902.74	1,902.74	1,902.74	1,902.74	47,504.32	10,201.58	69,122.32
	TOTAL	40,742.21	30,840.39	3,398.89	1,995.23	1,912.63	1,902.74	47,504.32	16,019.75	144,316.16

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	331.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	331.81
	Elec	-6,384.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,384.40
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	-6,052.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,052.59

Sub total Provincial Departments		279,128.62	2,767,918.77	404,856.66	212,723.15	143,535.65	150,984.96	1,616,877.58	426,575.31	6,002,600.70
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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	771,893.53	612,981.37	597,997.39	531,341.71	714,410.20	2,532,609.66	17,127,329.12	1,785,786.02	24,674,349.00
	Elec	1,392,776.51	165,247.54	92,267.69	102,639.29	54,104.87	97,737.35	3,996,870.59	131,917.40	6,033,561.24
	Rates	536,232.99	2,601,975.67	362,766.28	126,814.72	108,277.83	828,960.55	8,407,559.51	4,757,794.26	17,730,381.81
	Sewerage	473,889.27	494,574.21	357,951.07	269,490.18	254,530.86	963,275.31	12,908,621.97	4,499,008.38	20,221,341.25
	Refuse	496,330.14	527,123.17	505,755.39	350,382.13	206,016.64	589,622.68	9,512,025.14	1,907,604.15	14,094,859.44
	Other	-220,126.29	37,275.32	37,094.64	25,519.03	26,889.05	405,922.16	2,247,609.35	1,787,958.45	4,348,141.71
	TOTAL	3,450,996.15	4,439,177.28	1,953,832.46	1,406,187.06	1,364,229.45	5,418,127.71	54,200,015.68	14,870,068.66	87,102,634.45

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	455,184.75	384,729.95	441,797.86	428,961.70	508,384.28	3,453,440.08	15,372,810.15	2,396,400.36	23,441,709.13
	Elec	61,963.43	9,597.10	2,958.11	1,333.27	1,855.72	1,293.98	117,522.27	5,026.95	201,550.83
	Rates	-22,279.21	32,278.51	6,584.17	8,750.09	7,896.49	75,167.71	673,733.88	673,486.83	1,455,618.47
	Sewerage	42,803.19	55,296.89	49,449.37	46,410.90	44,172.74	225,194.20	1,727,284.94	1,186,716.32	3,377,328.55
	Refuse	32,706.40	41,300.47	38,499.32	36,269.20	31,888.98	135,075.40	1,142,103.21	399,044.45	1,856,887.43
	Other	3,693.28	7,562.63	5,888.28	1,191.32	917.83	36,086.15	227,064.96	410,939.60	693,344.05
	TOTAL	574,071.84	530,765.55	545,177.11	522,916.48	595,116.04	3,926,257.52	19,260,519.41	5,071,614.51	31,026,438.46

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	-334.45	160.49	407.32	201.26	553.50	67.98	29,231.38	1,188.35	31,475.83
	Elec	8,892.93	3,278.55	3,359.96	2,982.22	590.32	655.77	53,140.78	0.00	72,900.53
	Rates	219.39	22,351.10	2,944.20	0.00	0.00	0.00	45,284.05	2,840.87	73,639.61
	Sewerage	-31.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-31.96
	Refuse	-22.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-22.99
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	8,722.92	25,790.14	6,711.48	3,183.48	1,143.82	723.75	127,656.21	4,029.22	177,961.02

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	-8,175.41	553.96	708.08	410.27	295.63	1,996.91	480.93	1,944.47	-1,785.16
	Elec	-6,088.99	0.00	0.00	0.00	0.00	0.00	0.00	176.23	-5,912.76
	Rates	-2,339.22	154.39	284.44	120.92	120.92	2,535.56	15.75	2,052.63	2,945.39
	Sewerage	695.05	516.47	504.77	335.17	335.17	1,368.86	132.66	228.76	4,116.91
	Refuse	497.79	420.44	420.44	280.02	169.07	156.77	165.84	137.10	2,247.47
	Other	-148.89	0.00	0.00	0.00	0.00	0.00	10,441.08	0.00	10,292.19
	TOTAL	-15,559.67	1,645.26	1,917.73	1,146.38	920.79	6,058.10	11,236.26	4,539.19	11,904.04

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	-26,606.39	8,277.56	7,305.52	7,563.03	9,789.13	23,654.70	270,570.11	26,715.40	327,269.06
	Elec	10,610.60	1,193.26	0.00	0.00	234.44	234.44	62,431.79	513.30	75,217.83
	Rates	906.55	16,891.23	2,035.86	1,625.75	1,610.55	2,512.08	47,594.63	12,779.68	85,956.33
	Sewerage	-4,499.22	7,090.03	10,588.21	4,221.57	3,774.57	10,237.90	118,002.63	35,069.96	184,485.65
	Refuse	3,492.34	5,014.24	7,912.23	3,476.03	2,880.74	5,155.48	87,771.09	13,672.66	129,374.81
	Other	-33,181.75	4,471.37	3,519.23	6,097.87	33.25	6,285.89	37,203.09	10,004.67	34,433.62
	TOTAL	-49,277.87	42,937.69	31,361.05	22,984.25	18,322.68	48,080.49	623,573.34	98,755.67	836,737.30

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	62,895.01	39,873.76	23,338.97	34,026.46	24,507.51	68,492.26	694,640.93	67,242.45	1,015,017.35
	Elec	3,296,919.77	112,697.08	70,175.77	46,168.90	81,916.76	70,143.87	655,504.91	109,661.56	4,443,188.62
	Rates	253,519.64	1,013,594.82	115,619.72	56,438.36	49,603.63	56,930.42	3,123,633.25	556,442.71	5,225,782.55
	Sewerage	91,538.87	69,584.87	20,208.05	17,178.54	16,073.18	16,162.89	577,116.31	157,945.71	965,808.42
	Refuse	51,679.25	42,037.65	45,316.81	13,121.98	7,850.23	10,074.08	243,039.26	36,413.34	449,532.60
	Other	-671,662.01	13,258.63	7,812.27	7,059.29	13,343.54	6,686.71	252,426.40	85,767.37	-285,307.80
	TOTAL	3,084,890.53	1,291,046.81	282,471.59	173,993.53	193,294.85	228,490.23	5,546,361.06	1,013,473.14	11,814,021.74

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	70,567.32	16,733.27	5,912.92	4,938.82	2,817.79	4,310.40	32,761.50	7,079.93	145,121.95
	Elec	402,699.73	64,690.33	76,064.85	34,705.70	23,963.08	26,415.22	230,052.15	37,944.88	896,535.94
	Rates	-7,700.07	2,454,870.37	1,861.40	0.00	0.00	0.00	1,292,565.12	323,602.87	4,065,199.69
	Sewerage	-1,220.55	24,776.66	129.08	121.32	187.65	187.65	93,183.75	32,898.43	150,263.99
	Refuse	348.88	16,836.83	1,041.12	978.49	894.60	883.25	61,580.40	20,582.22	103,145.79
	Other	-4,154.96	1,715.00	3,640.00	2,964.00	4,332.21	5,016.33	38,421.47	3,815.34	55,749.39
	TOTAL	460,540.35	2,579,622.46	88,649.37	43,708.33	32,195.33	36,812.85	1,748,564.39	425,923.67	5,416,016.75

GRAND TOTAL 7,793,512.87 11,678,903.96 3,314,977.45 2,386,842.66 2,348,758.61 9,815,535.61 83,134,803.93 21,914,979.37 142,388,314.46

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	1,316,903.18	1,114,197.31	1,132,178.93	1,051,044.91	1,287,628.11	6,127,615.39	33,597,092.18	4,316,195.15	49,942,855.16
	Elec	5,738,447.20	715,227.75	497,634.25	288,087.80	228,953.71	262,924.40	5,308,583.35	406,456.92	13,446,315.38
	Rates	468,003.17	7,903,662.77	504,288.12	193,749.84	167,509.42	966,106.32	14,173,117.81	6,459,202.25	30,835,639.70
	Sewerage	598,222.05	1,101,887.10	501,522.03	390,622.56	358,711.40	1,250,784.65	15,888,449.22	5,999,328.64	26,089,527.65
	Refuse	594,215.73	769,870.34	613,982.96	417,691.18	258,537.35	745,292.75	11,306,612.70	2,424,988.16	17,131,191.17
	Other	-922,278.46	74,058.69	65,371.16	45,646.37	47,418.62	462,812.10	2,860,948.67	2,308,808.25	4,942,785.40
	TOTAL	7,793,512.87	11,678,903.96	3,314,977.45	2,386,842.66	2,348,758.61	9,815,535.61	83,134,803.93	21,914,979.37	142,388,314.46
		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

These amounts have been verified and checked by CFO or Municipal Manager of On the

Signature :

Name :

Position :

Official Stamp / Date Stamp

ANNEXURE "A"

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

COLLECTION LEVELS : SEPTEMBER 2017

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	155,316.57	-5,671,164.60	3651.36
Services			
Billed Electricity	6,527,665.18	-5,762,419.63	88.28
Prepaid Electricity	2,620,355.89	-2,620,355.89	100.00
Refuse Removal	657,805.15	-636,093.19	96.70
Sewerage / Sanitation	586,392.53	-962,997.43	164.22
Water	3,128,091.00	-2,091,275.97	66.85
Other (Specify) e.g			
Housing Rental	11,368.37	-19,102.60	168.03
Rental of Facilities & Equipment	18,334.24	-18,334.24	100.00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	10,775.96	-10,775.96	100.00
Licences and permits	791,267.94	-791,267.94	100.00
Fuel levy	N/A	N/A	0.00
Service connections and reconnections	28,065.64	-28,065.64	100.00
Application : Town planning	N/A	N/A	0.00
Plan approval fees	9,216.73	-9,216.73	100.00
Sub division fees / Rezoning fees	N/A	N/A	0.00
Cemetery fees	1,938.69	-1,938.69	100.00
Tender receipts	3,758.80	-3,758.80	0.00
Dog tax and penalties	N/A	N/A	0.00
Fire brigade			
Fire levy charges	N/A	N/A	0.00
Grazing fees	N/A	N/A	0.00
Library fees	4,104.43	-4,104.43	100.00
Administration fees	N/A	N/A	0.00
Admission fees	N/A	N/A	0.00
Private works	1,810.90	-1,810.90	100.00
Sale of wood	N/A	N/A	0.00
Levy replacement grant	N/A	N/A	0.00
Sundries	192,788.92	-181,038.51	93.91
Agency services	N/A	N/A	0.00
Interest earned - external investments	26,099.60	-26,099.60	100.00
Interest earned - outstanding debtors	N/A	N/A	0.00
			0.00
	14,775,156.54	-18,839,820.75	127.51

**SIGNATURE OF THE MUNICIPAL MANAGER /
DELEGATED OFFICIAL**

DATE: 18 October 2017

DATE STAMP

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : JULY - SEPTEMBER 2017

SOURCE OF INCOME	BILLING	COLLECTION
Rates	29,688,336.04	-13,805,072.61
Services		
Billed Electricity	19,228,408.19	-19,016,837.53
Prepaid Electricity	8,588,359.92	-8,588,359.92
Refuse Removal	4,420,203.77	-1,703,111.24
Sewerage / Sanitation	7,919,521.56	-2,883,135.81
Water	7,718,137.68	-5,301,772.90
Other (Specify) e.g		
Housing Rental	39,683.28	-39,062.21
Rental of Facilities & Equipment	71,581.26	-71,581.26
Vehicle registrations	N/A	N/A
Vehicle testing fees	N/A	N/A
Fines	19,532.76	-19,532.76
Licences and permits	2,614,869.63	-2,614,869.63
Fuel levy	N/A	N/A
Service connections and reconnections	91,876.85	-91,876.85
Application : Town planning	N/A	N/A
Plan approval fees	86,107.46	-86,107.46
Sub division fees / Rezoning fees	N/A	N/A
Cemetery fees	10,969.72	-10,969.72
Tender receipts	14,986.96	-14,986.96
Dog tax and penalties	N/A	N/A
Fire brigade	N/A	N/A
Fire levy charges	N/A	N/A
Grazing fees	N/A	N/A
Library fees	12,218.98	-12,218.98
Administration fees	N/A	N/A
Admission fees	N/A	N/A
Private works	36,973.91	-36,973.91
Sale of wood	N/A	N/A
Levy replacement grant	N/A	N/A
Sundries	1,127,930.88	-993,066.86
TOTAL	81,689,698.85	-55,289,536.61

SIGNATURE OF THE MUNICIPAL MANAGER /
DELEGATED OFFICIAL

DATE: 18 October 2017

DATE STAMP

ANNEXURE A

CREDITORS AGE ANALYSIS

Year	Month		Item	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
End	End	Mun											-
2018	Sep	EC101	0100	Bulk Electricity	10,928,211	5,710,529	0	9,094,196	18,094,998	0	0	0	43,827,934
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	2,383,914	1,129,332	349,382	1,401,383	8,995,604	1,061,665	0	0	15,321,280
			0800	Auditor General	1,392,709	0	0	0	0	14,337,415	0	0	15,730,124
			0900	Other	0	0	0	0	0	0	0	0	0
			1000	Total	14,704,834	6,839,861	349,382	10,495,579	27,090,602	15,399,080	0	0	74,879,338
			TP01	ESKOM HOLDINGS LTD.	10,928,211	5,710,529	0	9,094,196	18,094,998	0	0	0	43,827,934
			TP02	AUDITOR GENERAL	1,392,709	0	0	0	0	14,337,415	0	0	15,730,124
			TP03	SALGA	0	0	0	0	5,726,571	0	0	0	5,726,571
			TP04	Bytes Systems Integrations	0	0	0	0	1,501,924	0	0	0	1,501,924
			TP05	Department of Transport	169,273	135,379	51,296	0	0	1,026,757	0	0	1,382,705
			TP06	DIREKTE ORDER	82,005	710,320	286,915	187,987	0	0	0	0	1,267,227
			TP07	MTN	0	0	0	0	1,288,472	0	0	0	1,288,472
			TP08	BETAALMEESTERGENERAAL	647,057	26,153	0	183,815	0	0	0	0	857,025
			TP09	MASSIVE DYNAMICS	0	0	0	0	588,242	0	0	0	588,242
			TP10	KEMPSTON	493,033	0	0	0	0	0	0	0	493,033
			TOT	Total	13,712,288	6,582,381	338,211	9,465,998	27,200,207	15,364,172	0	0	72,663,257
					Incorrect	Incorrect	Incorrect	Incorrect	Incorrect	Incorrect			

INVESTMENT RECONCILIATION -SEPTEMBER 2017

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance per Promun	Balance per statements	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	22,478.01	22,478.01	0.00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	39,606,507.53	39,606,507.53	0.00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	926,062.59	926,062.59	0.00
TOTAL				40,555,048.13	40,555,048.13	0.00

Prepared by: CLARISHA KIVEDO

Reviewed by: SIMTHEMBILE MBOTYA

ANNEXURE A

REPAIRS AND MAINTENANCE SEPTEMBER 2017					
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT		YTD AMOUNT	ANNUAL BUDGET
	OTHER MATERIAL				
132,691,812,987	FALLEN HOUSES: REBUILD	R	-	R	1.00
132,711,810,511	GENERAL MAINTENANCE	R	-	R	119,309.00
132,711,810,640	REPAIRS - FENCING	R	-	R	17,291.00
132,751,810,511	GENERAL MAINTENANCE	R	-	R	1,929.00
132,771,810,511	GENERAL MAINTENANCE	R	3,402.00	R	6,392.00
163,111,811,327	OPEX INCURRED FROM GRANTS RECEIVED	R	-	R	1,563,951.00
183,621,810,635	REPAIRS - ASPHALT SURFACES	R	58,992.00	R	2,536,159.00
183,621,810,650	REPAIRS - KURBING	R	1,408.00	R	115,279.00
183,631,810,616	REPAIRS: STORMWATER	R	1,297.00	R	57,639.00
183,631,810,617	STREETS	R	-	R	127,919.00
183,631,810,655	REPAIRS - STORMWATER CHANNELS	R	86.00	R	121,735.00
183,631,813,000	REVIEW & AUDIT OF DEVELOPM & SAFETY PLAN	R	-	R	195,888.00
183,641,810,610	REPAIRS: SIDEWALK PAVING SLABS	R	86.00	R	69,167.00
183,671,810,601	RETICULATION NETWORK - SEWERAGE	R	53,771.00	R	691,679.00
183,671,812,988	SLUDGE AR WWWTW AB&GRT	R	-	R	345,839.00
183,671,812,989	REPAIRS ABERDEEN	R	-	R	259,379.00
183,691,810,511	GENERAL MAINTENANCE	R	43,779.00	R	288,201.00
183,691,810,603	RETICULATION NETWORK - WATER	R	29,746.00	R	1,087,562.00
183,691,810,612	VALVES AND HYDRANTS	R	-	R	288,199.00
183,691,810,613	AGEING ON BREE STREET	R	-	R	605,221.00
183,691,812,991	FLUSHING RESERVOIRS	R	-	R	259,381.00
193,811,810,471	ELECTR DISTRIBUTION NETWORK	R	1,743.00	R	44,262.00
193,811,810,491	REPAIRS - FENCING	R	-	R	284,975.00
193,811,810,511	GENERAL MAINTENANCE	R	5,411.00	R	139,884.00
193,811,810,547	METERS - CONSUMERS	R	1,387.00	R	25,952.00
193,811,810,619	STREET LIGHTS	R	60,612.00	R	60,113.00
193,811,812,993	IGG METER REPLACEMENT	R	401.00	R	16,234.00
193,821,810,619	STREET LIGHTS	R	7,303.00	R	182,619.00
193,821,813,004	TV Network	R	-	R	36,197.00
193,821,813,005	Radio Network repeater station & mobile	R	-	R	21,999.00
		R	269,424.00	R	1,177,119.00
	CONTRACTED SERVICES				
102,011,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	3,526.00	R	3,183.00
112,211,810,447	COMPUTER MAINTENANCE AND EXPENDITURE	R	-	R	6,137.00
112,271,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	1,487.00	R	248,134.00
112,281,810,541	MACHINERY & EQUIPMENT REPAIRS	R	-	R	12,684.00
112,291,810,541	MACHINERY & EQUIPMENT REPAIRS	R	-	R	4,038.00
122,411,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	2,169.00	R	95,944.00
132,611,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	8,040.00	R	79,447.00
132,711,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	3,389.00	R	489,954.00
132,751,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	12,557.00	R	1,200,618.00
132,761,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	-	R	1,598.00
132,771,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	-	R	26,990.00
142,811,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	387.00	R	295,193.00
142,911,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	-	R	62,876.00
163,111,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	1,211.00	R	45,326.00
183,611,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	5,219.00	R	16,833.00
183,621,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	120,716.00	R	971,058.00
183,641,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	-	R	6,055.00
183,651,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	2,574.00	R	42,137.00
183,661,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	-	R	12,511.00
183,671,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	1,179.00	R	120,326.00
183,681,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	-	R	183,414.00
183,691,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	11,063.00	R	217,731.00
193,811,810,541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R	8,335.00	R	79,877.00
		R	181,852.00	R	583,917.00
				R	4,222,064.00

	OTHER EXPENDITURE				
122,411,810,447	COMPUTER MAINTENANCE AND EXPENDITURE	R	-	R 51,984.00	R 193,561.00
163,111,810,447	COMPUTER MAINTENANCE AND EXPENDITURE	R	665.00	R 259,661.00	R 2,985,971.00
183,611,810,447	COMPUTER MAINTENANCE AND EXPENDITURE	R	-	R -	R 12,784.00
132,611,810,645	REPAIRS - FURNITURE AND EQUIPMENT	R	-	R 215.00	R 1,534.00
122,471,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	105.00	R 105.00	R 1,353.00
122,511,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	11,666.00	R 12,632.00	R 411,337.00
122,531,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R 1,367.00	R 134,243.00
132,611,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	730.00	R 3,870.00	R 24,208.00
132,711,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	110.00	R 9,436.00	R 28,819.00
132,741,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R -	R 109,999.00
132,751,810,441	REPAIR AND MAINTENANCE OF BUIL	R	1,408.00	R 6,224.00	R 24,208.00
132,771,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	1,685.00	R 1,685.00	R 11,670.00
142,911,810,441	REPAIR AND MAINTENANCE OF BUIL	R	-	R -	R 28,555.00
163,111,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R -	R 58,181.00
183,611,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R 1,579.00	R 34,583.00
193,811,810,441	REPAIR AND MAINTENANCE OF BUILDINGS	R	434.00	R 1,545.00	R 136.00
		R	16,803.00	R 350,303.00	R 4,061,142.00
GRAND TOTAL		R	468,079.00	R 2,111,339.00	R 17,853,561.00

ANNEXURE A
EMPLOYEE RELATED COST SEPTEMBER 2017

ITEM	ANNUAL BUDGET	YTD BUDGET	MONTH AMOUNT	YTD AMNT	VARIANCE YTD %
ALLOWANCE - HOUSING SUBSIDY	1,247,770	311,943	98,311	296,175	5%
ALLOWANCE - TRAVELLING ALLOW	2,192,548	548,137	138,697	367,237	33%
ALLOWANCE - UNIFORMS / OVERALL	615,567	153,892	1,905	1,905	99%
BONUSES	5,182,953	1,295,738	28,173	65,931	95%
CONTRIBUTIONS - MEDICAL AID FD	5,302,792	1,325,698	432,980	1,299,452	2%
CONTRIBUTIONS - PENSION FUND	14,452,269	3,613,067	1,177,317	3,408,242	6%
INSURANCE: GROUP LIFE	453,340	113,335	1,052	1,052	99%
INSURANCE: UIF	843,470	210,868	65,334	195,377	7%
LEVY - BARGAINING[IND] COUNCIL	71,065	17,766	4,385	13,101	26%
OVERTIME	4,056,526	1,014,132	438,801	1,237,131	-22%
SALARIES	67,924,939	16,981,235	3,077,521	8,933,472	47%
WAGES	23,382,102	5,845,526	4,337,699	13,025,009	-123%
WORKMAN'S COMPENSATION	708,744	177,186	-	-	100%
REMUNERATION OF COUNCILLORS	8,208,001	2,052,000	683,303	2,050,909	0%
REMUNERATION OF WARD COMMITTEE	987,325	246,831	-	-	100%
Grand Total	135,629,411	33,907,353	10,485,478	30,894,993	9%

ANNEXURE A
OVERTIME SEPTEMBER 2017

GL VOTE NUM	GL VOTE DESCRIPTION	SEPTMBER 2017	YTD TOTAL	YTD BUDGET	TOTAL BUDGET	VARIANCE YTD BUDGET %
OVERTIME REPORT SEPTEMBER 2017						
102010210243	COUNCIL	0.00	0.00	2,765.00	11,060.00	-100.00
112210210243	OFFICE OF THE MUNICIPAL MANAGER	2,854.80	10,511.75	2,711.25	10,845.00	287.71
112290210243	OFFICE OF THE MM:INFORMATION TECHNOLOGY	0.00	0.00	4,049.75	16,199.00	-100.00
122410210243	DIRECTOR CORPORATE SERVICES : ADMIN	10,698.76	28,699.31	17,993.50	71,974.00	59.50
132710210243	PARKS & RECREATION SERVICES	97,420.71	232,754.61	71,874.25	287,497.00	223.84
132750210243	REFUSE REMOVAL & WASTE MANAGEMENT	4,962.59	43,679.47	123,298.00	493,192.00	-64.57
132760210243	CEMETERIES	0.00	3,040.80	1,344.75	5,379.00	126.12
132770210243	AIRPORT	0.00	0.00	1,568.50	6,274.00	-100.00
142810210243	PROTECTION SERVICES : FIRE BRIGADE	11,361.36	37,150.40	34,032.50	136,130.00	9.16
142820210243	PROTECTION SERVICES: FIRE CACADU	0.00	0.00	9,670.25	38,681.00	-100.00
142910210243	PROTECTION SERVICES: TRAFFIC DEPT	2,226.00	10,071.60	32,509.25	130,037.00	-69.02
163110210243	BUDGET AND TREASURY OFFICE / FINANCIAL SERVICES	28,672.85	84,709.40	58,867.75	235,471.00	43.90
183620210243	TECHNICAL SERVICES : PUBLICWORKS STREETS	46,847.55	140,719.80	25,188.50	100,754.00	458.67
183650210243	TECHNICAL SERVICES : WORKSHOP MECHANICAL	1,559.86	2,554.55	2,294.25	9,177.00	11.35
183660210243	TECHNICAL SERVICES: WORKSHOP CARPENTER	0.00	0.00	565.75	2,263.00	-100.00
183670210243	TECHNICAL SERVICES: SEWERAGE	85,677.78	211,893.27	204,348.75	817,395.00	3.69
183680210243	TECHNICAL SERVICES: SANITATION	0.00	0.00	25,412.25	101,649.00	-100.00
183690210243	TECHNICAL SERVICES: WATER	97,157.60	268,237.38	287,021.75	1,148,087.00	-6.54
193810210243	TECHNICAL SERVICES: ELECTRICITY	52,631.15	157,820.20	108,615.50	434,462.00	45.30
GRAND TOTAL		442,071.01	1,231,842.54	1,014,131.50	4,056,526.00	21.47

DR BEYERS NAUDE MUNICIPALITY

Electricity Statistics Steytlerville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	125,901	198,984	73,083	36.73
Aug-17	141,060	200,943	59,883	29.80
Sep-17	-	-	-	0.00
Oct-17	-	-	-	0.00
Nov-17	-	-	-	0.00
Dec-17	-	-	-	0.00
Jan-18	-	-	-	0.00
Feb-18	-	-	-	0.00
Mar-18	-	-	-	0.00
Apr-18	-	-	-	0.00
May-18	-	-	-	0.00
Jun-18	-	-	-	0.00
Sub Total	266,961	399,927	132,966	33.25

Electricity Statistics Willowmore

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	365,948	580,557	214,609	36.97
Aug-17	491,390	597,109	105,719	17.71
Sep-17	-	-	-	0.00
Oct-17	-	-	-	0.00
Nov-17	-	-	-	0.00
Dec-17	-	-	-	0.00
Jan-18	-	-	-	0.00
Feb-18	-	-	-	0.00
Mar-18	-	-	-	0.00
Apr-18	-	-	-	0.00
May-18	-	-	-	0.00
Jun-18	-	-	-	0.00
Sub Total	857,338	1,177,666	320,328	27.20

Electricity Statistics Graaff-Reinet

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	4,425,618	5,377,507	951,889	17.70
Aug-17	3,970,398	5,757,429	1,787,031	31.04
Sep-17	-	-	-	#DIV/0!
Oct-17	-	-	-	#DIV/0!
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18			-	#DIV/0!

Electricity Statistics Jansenville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	339,803	579,700	239,897	41.38
Aug-17	353,386	602,350	248,964	41.33
Sep-17	-	-	-	0.00
Oct-17	-	-	-	0.00
Nov-17	-	-	-	0.00
Dec-17	-	-	-	0.00
Jan-18	-	-	-	0.00
Feb-18	-	-	-	0.00
Mar-18	-	-	-	0.00
Apr-18	-	-	-	0.00
May-18	-	-	-	0.00
Jun-18	-	-	-	0.00
Sub Total	693,189	1,182,050	488,861	41.36

Electricity Statistics Aberdeen

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	371,998	449,695	77,697	17.28
Aug-17	330,521	477,426	146,905	30.77
Sep-17	-	-	-	#DIV/0!
Oct-17	-	-	-	#DIV/0!
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18			-	#DIV/0!
Sub Total	702,519	927,121	224,602	24.23

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	5,629,268	7,186,443	1,557,175	21.67
Aug-17	5,286,755	7,635,257	2,348,502	30.76
Sep-17	-	-	-	#DIV/0!
Oct-17	-	-	-	#DIV/0!
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18	-	-	-	#DIV/0!
Feb-18	-	-	-	#DIV/0!
Mar-18	-	-	-	#DIV/0!
Apr-18	-	-	-	#DIV/0!
May-18	-	-	-	#DIV/0!
Jun-18	-	-	-	#DIV/0!
Total	10,916,023.00	14,821,700.00	3,905,677	26.35

ANNEXURE A**Water Statistics Steytlerville**

Month	Water pump	Water sold/	Loss	Loss
	to Town	to Town	Kl.	%
Jul-17	23,490	17,952	5,538	23.58
Aug-17	22,120	17,540	4,580	20.71
Sep-17	23,600	19,733	3,867	16.39
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18				#DIV/0!
Sub Total	69,210	55,225	13,985	20.21

Water Statistics Willowmore

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-17	30,536	15,728	14,808	48.49
Aug-17	33,784	19,270	14,514	42.96
Sep-17	25,038	19,205	5,833	23.30
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	89,358	54,203	35,155	39.34

Water Statistics Rietbron

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	4,996	3,420	1,576	32
Aug-17	5,988	3,919	2,069	35
Sep-17	6,952	4,523	2,429	35
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18				#DIV/0!
Sub Total	17,936	11,862	6,074	33.86

Water Statistics Nieu-Bethesda

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	7,025	4,656	2,369	34
Aug-17	6,655	4,084	2,571	39
Sep-17	8,188	4,558	3,630	44
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	21,868	13,298	8,570	39.19

Water Statistics Graaff-Reinet

Month	Water pump	Water sold/	Loss	Loss
	to Town	to Town	Kl.	%
Jul-17	235,923	99,027	136,896	58.03
Aug-17	227,226	123,794	103,432	45.52
Sep-17	232,305	175,577	56,728	24.42
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18				#DIV/0!
Sub Total	695,454	398,398	297,056	42.71

Water Statistics Jansenville

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-17	55,725	18,771	36,954	66.31
Aug-17	55,341	6,263	49,078	88.68
Sep-17	46,003	7,317	38,686	84.09
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	157,069	32,351	124,718	79.40

Water Statistics Aberdeen

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-17	85,639	118,910	-33,271	-39
Aug-17	91,552	102,372	-10,820	-12
Sep-17	89,965	186,742	-96,777	-108
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18				#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	267,156	408,024	-140,868	-52.73

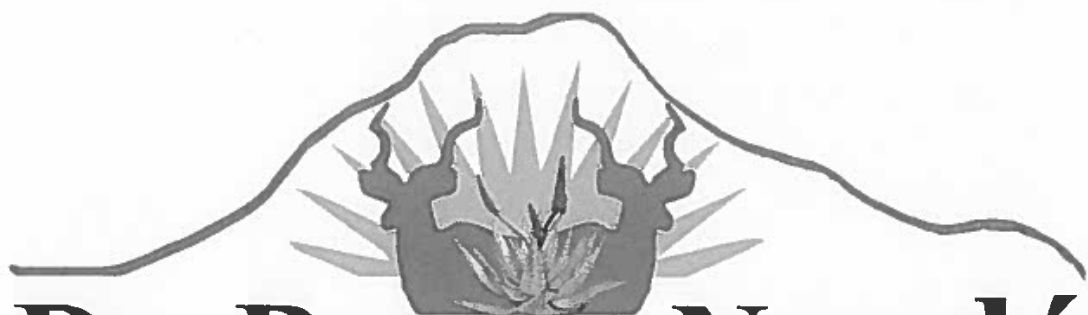
Water Statistics Klipplaat

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	19,652	-	19,652	100
Aug-17	19,672	-	19,672	100
Sep-17	14,345	-	14,345	100
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	53,669	-	53,669	100.00

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	462,986	278,464	184,522	39.85
Aug-17	462,338	277,242	185,096	40.03
Sep-17	446,396	417,655	28,741	6.44
Oct-17	-	-	-	#DIV/0!
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18	-	-	-	#DIV/0!
Feb-18	-	-	-	#DIV/0!
Mar-18	-	-	-	#DIV/0!
Apr-18	-	-	-	#DIV/0!
May-18	-	-	-	#DIV/0!
Jun-18	-	-	-	#DIV/0!
	1,371,720	973,361	398,359	29.04

ANNEXURE B
SUPPLY CHAIN MANAGEMENT REPORT
QUARTER 1



Dr. Beyers Naudé

MUNICIPALITY - MUNISIPALITEIT - UMASIPALA

Rising together for Development

RE : 2017 Q1 - SEPT/JULY/AUG: QUARTERLY SCM REPORT

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 organogram processes up to placement is more needed for long term purposes, in order for clear functions and reporting lines. In terms of compliance under amalgamation and known as Br Beyers Naudé Local Municipality SCM is compliant on issues ranging from segregation including isolation of responsibility.

DBNLM Municipal Supplier Database

The Municipality currently utilises 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.

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are fairly satisfied. The outstanding issues relating to the committees:

- Signing of code of conduct by members
- Training / Workshop by provincial treasury on new / amended SCM legislation plus interpretation and application NT circulars

Procurement Plan

The plan for 2017/18 is developed and being implemented, and SCM experience challenges with regards to the time frames in the procurement plan and departments have been requested to adhere to the time frames.

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 warrants and only with the final approval of the Accounting Officer and reported to the Municipal Council.

Approved Deviations by Accounting Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R2 335 256.50** (July R813 757.88 + Aug R865 294.78 + Sept R656 203.84) "**ATTACHED DETAILED DEVIATION ANNEXTURES PER MONTH**". Noting that there was no sec 32 Procurement, including that of sec 36 (1) (b) for the period in question.

Tenders / RFQs Awarded Finally for the Period

1. July 2017

TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE
BEY-SCM-77	Supply & Delivery of Cleaning Supplies	Servipix 72 CC	R114 875.00
BEY-SCM-78	Drilling of Poles & Stay Holes for Electricity Overhead Lines	AF VD Berg	R 11 226.72
TD 42/2017	Baviaans LED Project: Willowmore Extension of Waste Recycling Facility	Itha Civil Construction	R345 868.88
TD 30/2017	Supply & Delivery of 4X2 Double Cab Bakkie	Mzomax	R412 961.00

2. August 2017

TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE
BEY-SCM-79	Laptops, Bags, & MS Office	Metro Computer Services	R 117 400.16
BEY-SCM-80	Oil Sampling & Purification of transformers	Transformer field Services	R 48 465.00
BEY-SCM-80	Supply & Delivery of Flexi Lights	Candi-Lite	R 60 612.29
BEY-SCM-82	Supply & Delivery of Cables	Arti-Volt	R 74 111.40
BEY-SCM-83	Supply & Delivery of Leatherworks & Plumbing Material	Servipix 72 CC	R 61 656.60
BEY-SCM-84	Repair & Maintenance	World Focus 1212 CC	R 114 400.00

	of Sewer Pump Stations		
BEY-SCM-85	Supply & Delivery of AVK Valves	Servipix 72 CC	R 199 368.00
BEY-SCM-86	Supply & Delivery of Gorman Rupp V-Belts & Flap Valves	Servipix 72 CC	R 50 128.30
BEY-SCM-87	Cleaning of 8 Anaerobic Ponds	World Focus 1212 CC	R 141 360
BEY-SCM-88	Cleaning of Reservoirs	Formcorecon	R 80 000.00
BEY-SCM-89	Supply & Delivery of Refuse Bags	Servipix 72 CC	R 32 500.00
BEY-SCM-91	Supply & Delivery of Spades & Rakes	Servipix 72 CC	R 31 338.60
TD 49/2017	Consulting Engineers: Upgrading of Existing or New MV & LV Infrastructure	Bosch Projects	R1 436 076.00
TD 50/2017	Consulting Engineers: Graaffreinet: Umasizakhe & Kroonvale: Rehabilitation & Upgrade of Storm Water System	SRK Consulting	R 399 000.00
TD 52/2017	Installation of Borehole Infrastructure & Treatment Equipment in Jansenville	Ikamva Labantu Engineering	R1 448 822.69
TD 55/2017	IT Infrastructure Upgrade	Datacentrix	R 788 949.26

3. September 2017

None.

Pending Tenders for the Period

1. TD 55 of 2017 Re-advertised as TD 75 of 2017 Leasing of Vehicles @ Advert Open Advert
2. TD 59 of 2017 Supply of Fuel to Municipal vehicles – Jansenville @ MM for final award
3. TD 60 of 2017 Supply & Delivery of Transformers @ 14 days' notice period for objections
4. TD 61 of 2017 Repair & Maintenance of Pumps & Motors – Scheduled for BEC 17/10/2017
5. TD 64 of 2017 Supply & Delivery of Laptops plus Overhead Projectors @ 14 days' notice for objections
6. TD 68 of 2017 Supply & Delivery of Borehole Pump – Scheduled for BEC 17/10/2017
7. TD 69 of 2017 Supply & delivery of Fuel & Oil in Willowmore for 3yrs - Scheduled for BEC 17/10/2017
8. TD 70 of 2017 Supply of Fuel & Oil in Steytlerville @ BEC but huge possibility for no award on this tenders as only 2 respondents and both non-responsive

Re-Advertised Tenders / RFQ

1. TD 55 of 2017 Re-advertised as TD 75 of 2017 Leasing of Vehicles

The Adjudication Committee recommended that the tender be re-advertised due to incorrect preference point system used

Training

Training remains outstanding and needs to be addressed as soon as possible. Training on the following is needed:

- Promun System
- Bid Committee Training

Provincial Treasury has been requested to assist with Bid Committee training and we are awaiting a scheduled date from them.

Compiled by: Thando Sindaphi (SCM Practitioner: Contract Management: 10/10/2017)

Date: 2017/10/17

Signature: 

Accepted / Not Accepted by: Rory Boggendoel (Manager: SCM & Assets)

Remarks:.....

Date: 2017/10/19

Signature: 

ANNEXURE C

C-SCHEDULES

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M03 September

Description	2016/17	Budget Year 2017/18							
	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	21 626	43 595	43 595	499	34 291	10 899	23 392	215%	43 595
Service charges	117 962	147 286	147 286	13 268	46 461	36 821	9 639	26%	147 286
Investment revenue	1 696	1 377	1 377	254	773	344	429	125%	1 377
Transfers and subsidies	101 847	107 439	107 439	205	46 476	26 860	19 616	73%	107 439
Other own revenue	15 222	17 224	17 224	760	2 386	4 306	(1 920)	-45%	17 224
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	316 921	14 986	130 386	79 230	51 156	65%	316 921
Employee costs	100 826	126 434	126 434	9 802	28 844	31 608	(2 764)	-9%	126 434
Remuneration of Councillors	7 377	9 195	9 195	683	2 050	2 299	(249)	-11%	9 195
Depreciation & asset impairment	65 157	71 165	71 165	–	–	17 791	(17 791)	-100%	71 165
Finance charges	–	328	328	1	1	82	(81)	-99%	328
Materials and bulk purchases	69 019	61 837	61 837	20 006	29 959	15 459	14 500	94%	61 837
Transfers and subsidies	14	67	67	2	5	17	(12)	-73%	67
Other expenditure	123 699	128 908	128 908	6 991	24 796	32 227	(7 431)	-23%	128 908
Total Expenditure	366 091	397 934	397 934	37 485	85 655	99 483	(13 828)	-14%	397 934
Surplus/(Deficit)	(107 737)	(81 013)	(81 013)	(22 499)	44 731	(20 253)	64 984	-321%	(81 013)
Transfers and subsidies - capital (monetary allocations)	66 239	64 760	64 760	5 223	13 271	16 190	(2 919)	-18%	64 760
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(16 252)	(17 276)	58 002	(4 063)	62 065	-1528%	(16 252)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(16 252)	(17 276)	58 002	(4 063)	62 065	-1528%	(16 252)
Capital expenditure & funds sources									
Capital expenditure	23 727	64 760	64 760	5 807	13 618	16 190	(2 572)	-16%	64 760
Capital transfers recognised	23 727	64 460	64 460	5 807	13 618	16 115	(2 497)	-15%	64 460
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	300	300	–	–	75	(75)	-100%	300
Total sources of capital funds	23 727	64 760	64 760	5 807	13 618	16 190	(2 572)	-16%	64 760
Financial position									
Total current assets	76 347	71 665	71 665		103 305				71 665
Total non current assets	1 188 515	1 258 321	1 258 321		1 201 316				1 258 321
Total current liabilities	150 384	79 646	79 646		118 151				79 646
Total non current liabilities	58 797	55 556	55 556		62 685				55 556
Community wealth/Equity	1 055 680	1 194 784	1 194 784		1 123 786				1 194 784
Cash flows									
Net cash from (used) operating	94 107	(22 808)	(22 808)	(3 455)	(18 353)	(3 801)	14 552	-383%	(22 808)
Net cash from (used) investing	(58 806)	(58 167)	(58 167)	3 923	34 007	(9 695)	(43 702)	451%	(58 167)
Net cash from (used) financing	–	2 138	2 138	–	–	356	356	100%	2 138
Cash/cash equivalents at the month/year end	38 271	(78 280)	(78 280)	–	53 925	(12 583)	(66 508)	529%	(40 565)
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	7 794	11 679	3 315	2 387	2 349	9 816	83 135	21 915	142 388
Creditors Age Analysis									
Total Creditors	14 705	6 840	349	10 496	27 091	15 399	–	–	74 879

EC101 Dr. Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2016/17	Budget Year 2017/18							
		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>		134 777	153 844	153 844	1 247	81 986	38 461	43 525	113%	153 844
Executive and council		24 856	14 940	14 940	–	7 714	3 735	3 979	107%	14 940
Finance and administration		109 921	138 903	138 903	1 247	74 271	34 726	39 546	114%	138 903
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		10 296	11 058	11 058	491	1 682	2 764	(1 083)	-39%	11 058
Community and social services		2 554	334	334	28	102	83	18	22%	334
Sport and recreation		71	175	175	5	17	44	(27)	-61%	175
Public safety		5 732	10 535	10 535	457	1 562	2 634	(1 072)	-41%	10 535
Housing		731	14	14	0	1	4	(3)	-74%	14
Health		1 208	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		25 884	599	599	11	101	150	(49)	-32%	599
Planning and development		175	189	189	–	–	47	(47)	-100%	189
Road transport		25 709	410	410	11	101	103	(1)	-1%	410
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		153 545	215 851	215 851	18 415	59 742	53 963	5 780	11%	215 851
Energy sources		89 037	105 934	105 934	8 337	26 877	26 483	393	1%	105 934
Water management		38 319	62 543	62 543	4 584	15 541	15 636	(95)	-1%	62 543
Waste water management		23 013	35 841	35 841	4 716	11 851	8 960	2 890	32%	35 841
Waste management		3 176	11 533	11 533	778	5 474	2 883	2 591	90%	11 533
<i>Other</i>	4	91	330	330	45	146	83	64	77%	330
Total Revenue - Functional	2	324 592	381 682	381 682	20 209	143 657	95 420	48 237	51%	381 682
Expenditure - Functional										
<i>Governance and administration</i>		120 694	127 780	127 780	6 974	26 137	31 945	(5 808)	-18%	127 780
Executive and council		28 212	36 173	36 173	1 923	7 816	9 043	(1 228)	-14%	36 173
Finance and administration		92 482	91 518	91 518	5 051	18 321	22 879	(4 559)	-20%	91 518
Internal audit		–	89	89	–	–	22	(22)	-100%	89
<i>Community and public safety</i>		26 809	34 193	34 193	2 706	7 270	8 548	(1 279)	-15%	34 193
Community and social services		3 665	4 817	4 817	352	1 110	1 204	(94)	-8%	4 817
Sport and recreation		13 429	15 597	15 597	1 369	3 570	3 899	(329)	-8%	15 597
Public safety		7 030	9 488	9 488	633	1 845	2 372	(527)	-22%	9 488
Housing		377	11	11	–	–	3	(3)	-100%	11
Health		2 307	4 282	4 282	351	744	1 071	(326)	-30%	4 282
<i>Economic and environmental services</i>		20 649	44 682	44 682	2 143	6 063	11 170	(5 108)	-46%	44 682
Planning and development		2 590	6 572	6 572	194	554	1 643	(1 089)	-66%	6 572
Road transport		18 059	38 110	38 110	1 949	5 509	9 527	(4 019)	-42%	38 110
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		195 886	189 136	189 136	25 373	45 716	47 284	(1 568)	-3%	189 136
Energy sources		93 702	88 250	88 250	21 642	34 536	22 063	12 474	57%	88 250
Water management		47 410	43 131	43 131	1 833	5 379	10 783	(5 404)	-50%	43 131
Waste water management		42 173	41 170	41 170	685	2 204	10 292	(8 088)	-79%	41 170
Waste management		12 601	16 585	16 585	1 212	3 597	4 146	(550)	-13%	16 585
<i>Other</i>		2 053	2 143	2 143	140	471	536	(65)	-12%	2 143
Total Expenditure - Functional	3	366 091	397 934	397 934	37 337	85 655	99 483	(13 828)	-14%	397 934
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	(17 128)	58 002	(4 063)	62 065	-1528%	(16 252)

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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 - EXECUTIVE & COUNCIL		25 030	15 129	15 129	–	7 714	3 782	3 932	104,0%	15 129
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		2 797	661	661	234	451	165	286	173,2%	661
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		5 484	12 282	12 282	847	5 705	3 071	2 634	85,8%	12 282
Vote 4 - CORPORATE SERVICES - PROTECTION		5 732	10 535	10 535	457	1 562	2 634	(1 072)	-40,7%	10 535
Vote 5 - FINANCIAL SERVICES		109 471	138 347	138 347	1 022	73 855	34 587	39 269	113,5%	138 347
Vote 6 - TECHNICAL SERVICES - ENGINEERING		87 041	98 795	98 795	9 311	27 493	24 699	2 794	11,3%	98 795
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		89 037	105 934	105 934	8 337	26 877	26 483	393	1,5%	105 934
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	324 592	381 682	381 682	20 209	143 657	95 420	48 237	50,6%	381 682
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		32 256	44 179	44 179	2 177	8 549	11 045	(2 496)	-22,6%	44 179
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		19 485	26 370	26 370	1 476	4 737	6 593	(1 856)	-28,1%	26 370
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		30 029	38 271	38 271	3 074	8 382	9 568	(1 186)	-12,4%	38 271
Vote 4 - CORPORATE SERVICES - PROTECTION		7 030	9 488	9 488	633	1 845	2 372	(527)	-22,2%	9 488
Vote 5 - FINANCIAL SERVICES		75 947	68 965	68 965	3 867	14 515	17 241	(2 726)	-15,8%	68 965
Vote 6 - TECHNICAL SERVICES - ENGINEERING		107 643	122 411	122 411	4 468	13 091	30 603	(17 511)	-57,2%	122 411
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		93 702	88 250	88 250	21 642	34 536	22 063	12 474	56,5%	88 250
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	366 091	397 934	397 934	37 337	85 655	99 483	(13 828)	-13,9%	397 934
Surplus/ (Deficit) for the year	2	(41 498)	(16 252)	(16 252)	(17 128)	58 002	(4 063)	62 065	-1527,6%	(16 252)

EC101 Dr. Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description		Ref	2016/17	Budget Year 2017/18							
			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			21 626	43 595	43 595	499	34 291	10 899	23 392	215%	43 595
Service charges - electricity revenue			86 523	92 106	92 106	8 337	25 355	23 026	2 329	10%	92 106
Service charges - water revenue			24 280	30 538	30 538	3 223	7 976	7 635	342	4%	30 538
Service charges - sanitation revenue			3 116	14 866	14 866	854	7 987	3 716	4 270	115%	14 866
Service charges - refuse revenue			3 176	8 889	8 889	778	4 835	2 222	2 613	118%	8 889
Service charges - other			867	888	888	76	307	222	85	38%	888
Rental of facilities and equipment			592	1 074	1 074	43	299	269	30	11%	1 074
Interest earned - external investments			1 696	1 377	1 377	254	773	344	429	125%	1 377
Interest earned - outstanding debtors			5 859	1 867	1 867	234	741	467	274	59%	1 867
Dividends received			-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			77	100	100	11	20	25	(6)	-22%	100
Licences and permits			4 125	5 972	5 972	447	1 379	1 493	(114)	-8%	5 972
Agency services			329	334	334		(159)	83	(243)	-291%	334
Transfers and subsidies			101 847	107 439	107 439	205	46 476	26 860	19 616	73%	107 439
Other revenue			691	1 284	1 284	26	93	321	(228)	-71%	1 284
Gains on disposal of PPE			3 550	6 593	6 593	-	15	1 648	(1 633)	-99%	6 593
Total Revenue (excluding capital transfers and contributions)			258 353	316 921	316 921	14 986	130 386	79 230	51 156	65%	316 921
Expenditure By Type											
Employee related costs			100 826	126 434	126 434	9 802	28 844	31 608	(2 764)	-9%	126 434
Remuneration of councillors			7 377	9 195	9 195	683	2 050	2 299	(249)	-11%	9 195
Debt impairment			32 833	8 860	8 860			2 215	(2 215)	-100%	8 860
Depreciation & asset impairment			65 157	71 165	71 165			17 791	(17 791)	-100%	71 165
Finance charges				328	328	1	1	82	(81)	-99%	328
Bulk purchases			69 019	61 837	61 837	20 006	29 959	15 459	14 500	94%	61 837
Other materials								-	-	-	-
Contracted services			3 417	3 563	3 563	329	1 314	891	424	48%	3 563
Transfers and subsidies			14	67	67	2	5	17	(12)	-73%	67
Other expenditure			87 296	116 447	116 447	6 662	23 482	29 112	(5 630)	-19%	116 447
Loss on disposal of PPE			152	37	37			9	(9)	-100%	37
Total Expenditure			366 091	397 934	397 934	37 485	85 655	99 483	(13 828)	-14%	397 934
Surplus/(Deficit)			(107 737)	(81 013)	(81 013)	(22 499)	44 731	(20 253)	64 984	(0)	(81 013)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			66 239	64 760	64 760	5 223	13 271	16 190	(2 919)	(0)	64 760
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			(41 498)	(16 252)	(16 252)	(17 276)	58 002	(4 063)			(16 252)
Taxation									-		
Surplus/(Deficit) after taxation			(41 498)	(16 252)	(16 252)	(17 276)	58 002	(4 063)			(16 252)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			(41 498)	(16 252)	(16 252)	(17 276)	58 002	(4 063)			(16 252)
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			(41 498)	(16 252)	(16 252)	(17 276)	58 002	(4 063)			(16 252)

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-		-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-		-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		22	-	-	40	40	-	40	#DIV/0!	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		158	-	-	1 679	3 637	-	3 637	#DIV/0!	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4 094	4 094	-	-	1 023	(1 023)	-100%	4 094
Vote 5 - FINANCIAL SERVICES		349	1 510	1 510	2	11	378	(366)	-97%	1 510
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21 624	51 857	51 857	3 116	6 994	12 964	(5 970)	-46%	51 857
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1 529	7 300	7 300	971	2 936	1 825	1 111	61%	7 300
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	23 727	64 760	64 760	5 807	13 618	16 190	(2 572)	-16%	64 760
Total Capital Expenditure		23 727	64 760	64 760	5 807	13 618	16 190	(2 572)	-16%	64 760
Capital Expenditure - Functional Classification										
Governance and administration		393	1 510	1 510	2	11	378	(366)	-97%	1 510
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		393	1 510	1 510	2	11	378	(366)	-97%	1 510
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		158	4 094	4 094	456	827	1 023	(197)	-19%	4 094
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		158	-	-	456	827	-	827	#DIV/0!	-
Public safety		-	4 094	4 094	-	-	1 023	(1 023)	-100%	4 094
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		4 563	2 320	2 320	1 750	4 519	580	3 939	679%	2 320
Planning and development		22	-	-	40	40	-	40	#DIV/0!	-
Road transport		4 541	2 320	2 320	1 709	4 479	580	3 899	672%	2 320
Environmental protection		-	-	-	-	-	-	-		-
Trading services		18 612	56 836	56 836	3 599	8 261	14 209	(5 948)	-42%	56 836
Energy sources		1 529	7 300	7 300	971	2 936	1 825	1 111	61%	7 300
Water management		4 984	43 306	43 306	928	1 900	10 826	(8 926)	-82%	43 306
Waste water management		12 099	6 231	6 231	479	615	1 558	(942)	-60%	6 231
Waste management		-	-	-	1 222	2 810	-	2 810	#DIV/0!	-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	23 727	64 760	64 760	5 807	13 618	16 190	(2 572)	-16%	64 760
Funded by:										
National Government		23 727	64 460	64 460	5 807	13 618	16 115	(2 497)	-15%	64 460
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		23 727	64 460	64 460	5 807	13 618	16 115	(2 497)	-15%	64 460
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	300	300	-	-	75	(75)	-100%	300
Total Capital Funding		23 727	64 760	64 760	5 807	13 618	16 190	(2 572)	-16%	64 760

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

EC101 Dr. Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		5 617	6 880	6 880	13 277	6 880
Call investment deposits		32 654	–	–	40 648	–
Consumer debtors		19 518	34 769	34 769	29 999	34 769
Other debtors		12 136	26 804	26 804	13 112	26 804
Current portion of long-term receivables		–	–	–	–	–
Inventory		6 421	3 212	3 212	6 269	3 212
Total current assets		76 347	71 665	71 665	103 305	71 665
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		67 783	92 819	92 819	67 783	92 819
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1 107 025	1 161 816	1 161 816	1 118 787	1 161 816
Agricultural		–	–	–	–	–
Biological assets		701	701	701	701	701
Intangible assets		253	139	139	1 293	139
Other non-current assets		13 453	2 845	2 845	13 453	2 845
Total non current assets		1 188 515	1 258 321	1 258 321	1 201 316	1 258 321
TOTAL ASSETS		1 264 861	1 329 985	1 329 985	1 304 622	1 329 985
LIABILITIES						
Current liabilities						
Bank overdraft		–	1 583	1 583	–	1 583
Borrowing		–	828	828	–	828
Consumer deposits		2 885	3 683	3 683	2 930	3 683
Trade and other payables		145 447	67 027	67 027	106 111	67 027
Provisions		2 052	6 525	6 525	9 110	6 525
Total current liabilities		150 384	79 646	79 646	118 151	79 646
Non current liabilities						
Borrowing		–	10 709	10 709	–	10 709
Provisions		58 797	44 847	44 847	62 685	44 847
Total non current liabilities		58 797	55 556	55 556	62 685	55 556
TOTAL LIABILITIES		209 181	135 201	135 201	180 835	135 201
NET ASSETS	2	1 055 680	1 194 784	1 194 784	1 123 786	1 194 784
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		10 509	1 181 980	1 181 980	1 113 277	1 181 980
Reserves		1 045 171	12 804	12 804	10 509	12 804
TOTAL COMMUNITY WEALTH/EQUITY	2	1 055 680	1 194 784	1 194 784	1 123 786	1 194 784

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2016/17	Budget Year 2017/18							
		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		21 626	43 595	43 595	5 671	13 427	7 266	6 161	85%	43 595
Service charges		122 179	147 286	147 286	9 653	27 700	24 548	3 153	13%	147 286
Other revenue		5 736	8 765	8 765	846	2 785	1 461	1 325	91%	8 765
Government - operating		75 886	107 439	107 439	234	46 822	17 906	28 915	161%	107 439
Government - capital		76 353	64 760	64 760	7 387	15 090	10 793	4 296	40%	64 760
Interest		7 556	3 243	3 243	29	79	541	(462)	-85%	3 243
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(213 723)	(397 501)	(397 501)	(27 275)	(124 252)	(66 250)	58 001	-88%	(397 501)
Finance charges		(1 492)	(328)	(328)	-	-	(55)	(55)	100%	(328)
Transfers and Grants		(14)	(67)	(67)	(2)	(5)	(11)	(7)	60%	(67)
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 107	(22 808)	(22 808)	(3 455)	(18 353)	(3 801)	14 552	-383%	(22 808)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 590	6 593	6 593	-	15	1 099	(1 084)	-99%	6 593
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	9 730	47 610	-	47 610	#DIV/0!	-
Payments										
Capital assets		(62 396)	(64 760)	(64 760)	(5 807)	(13 618)	(10 793)	2 825	-26%	(64 760)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(58 806)	(58 167)	(58 167)	3 923	34 007	(9 695)	(43 702)	451%	(58 167)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		2 138	2 138	2 138	-	-	356	(356)	-100%	2 138
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2 138	2 138	-	-	356	356	100%	2 138
NET INCREASE/ (DECREASE) IN CASH HELD		35 301	(78 837)	(78 837)	467	15 654	(13 139)			(78 837)
Cash/cash equivalents at beginning:		2 970	557	557	-	38 271	557			38 271
Cash/cash equivalents at month/year end:		38 271	(78 280)	(78 280)	-	53 925	(12 583)			(40 565)