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Dr. Beyers Naudé Local Municipality

**SECTION 71
MONTHLY
REPORT
OCTOBER
2017**

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st October 2017 and ending on 31st October 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.

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

LEGISLATIVE FRAMEWORK

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

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

1. SUMMARY OF MONTHLY BUDGET STATEMENT – OCTOBER 2017

1.1 Operating Budget Performance for the period ending 31 October 2017

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M04 October

Description	Audited Outcome	Budget Year 2017/18								
		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	579	34 870	14 532	20 338	140%	43 595	
Service charges	117 962	147 286	147 286	11 955	58 415	49 095	9 320	19%	147 286	
Investment revenue	1 696	1 377	1 377	27	800	459	341	74%	1 377	
Transfers and subsidies	101 847	107 439	107 439	2 351	48 827	35 813	13 014	36%	107 439	
Other own revenue	15 222	17 224	17 224	694	3 079	5 741	(2 662)	-46%	17 224	
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	316 921	15 605	145 991	105 640	40 351	38%	316 921	
Employee costs	100 826	126 434	126 434	9 691	38 535	42 145	(3 610)	-9%	126 434	
Remuneration of Councillors	7 377	9 195	9 195	683	2 733	3 065	(332)	-11%	9 195	
Depreciation & asset impairment	65 157	71 165	71 165	–	–	23 722	(23 722)	-100%	71 165	
Finance charges	–	328	328	–	1	109	(108)	-99%	328	
Materials and bulk purchases	69 019	61 837	61 837	–	29 959	20 612	9 347	45%	61 837	
Transfers and subsidies	14	67	67	2	6	22	(16)	-73%	67	
Other expenditure	123 699	128 908	128 908	6 446	31 242	42 969	(11 728)	-27%	128 908	
Total Expenditure	366 091	397 934	397 934	16 821	102 476	132 645	(30 168)	-23%	397 934	
Surplus/(Deficit)	(107 737)	(81 013)	(81 013)	(1 216)	43 515	(27 004)	70 519	-261%	(81 013)	
Transfers and subsidies - capital (monetary alloc)	66 239	64 760	64 760	2 000	15 271	21 587	(6 316)	-29%	64 760	
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(16 252)	784	58 786	(5 417)	64 203	-1185%	(16 252)	
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(16 252)	784	58 786	(5 417)	64 203	-1185%	(16 252)	
Capital expenditure & funds sources										
Capital expenditure	23 727	64 760	64 760	3 812	17 430	21 587	(4 157)	-19%	64 760	
Capital transfers recognised	23 727	64 460	64 460	3 812	17 430	21 487	(4 057)	-19%	64 460	
Public contributions & donations	–	–	–	–	–	–	–	–	–	
Borrowing	–	–	–	–	–	–	–	–	–	
Internally generated funds	–	300	300	–	–	100	(100)	-100%	300	
Total sources of capital funds	23 727	64 760	64 760	3 812	17 430	21 587	(4 157)	-19%	64 760	
Financial position										
Total current assets	76 347	71 665	71 665	–	93 425	–	–	–	71 665	
Total non current assets	1 188 515	1 258 321	1 258 321	–	1 204 694	–	–	–	1 258 321	
Total current liabilities	150 384	79 646	79 646	–	108 659	–	–	–	79 646	
Total non current liabilities	58 797	55 556	55 556	–	62 668	–	–	–	55 556	
Community wealth/Equity	1 055 680	1 194 784	1 194 784	–	1 126 792	–	–	–	1 194 784	
Cash flows										
Net cash from (used) operating	94 107	(22 808)	(22 808)	(7 706)	110 635	(7 603)	(118 238)	1555%	(22 808)	
Net cash from (used) investing	(58 806)	(58 167)	(58 167)	8 258	24 723	(19 389)	(44 112)	228%	(58 167)	
Net cash from (used) financing	–	2 138	2 138	–	–	713	713	100%	2 138	
Cash/cash equivalents at the month/year end	38 271	(78 280)	(78 280)	–	135 359	(25 722)	(161 081)	626%	(78 837)	
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	6 082	3 674	9 959	2 920	2 145	2 115	91 488	22 527	140 911	
Creditors Age Analysis										
Total Creditors	6 900	624	232	9 189	52 933	–	–	–	69 879	

Operating Budget performance for the period ending 31 October 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 16,821,041	R 102,476,155	R 132,644,532	R -30,168,377	-23%
REVENUE	R 381,681,547	R 381,681,547	R 17,604,793	R 161,262,076	R 127,227,182	R 34,034,894	27%
SURPLUS (DEFICIT)	R -16,252,048	R -16,252,048	R 783,752	R 58,785,921	R -5,417,349	R 64,203,270	-1185%

1.2 Financial Performance

This section of the report focuses on the financial health of the municipality as reflected in the monthly budget statement submitted. Information regarding revenue collection and expenditure are detailed in this section.

1.2.1 Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R15.6 million (YTD: R 145.9 million) or 4.9 per cent (YTD: R46.07%) of the total operating revenue budget of R316 million.

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R43.5 million, while the year to date revenue generated amounts to R34.8 million or 79 per cent of the budget. The high recognition this early in the year is due to the annual debit raising of rates.
- **Service Charges:** The total budget amounts to R147.2 million, the year to date revenue recognition amounts to R58.4 million or 39 per cent of the budget. Annual debit raising on certain service charges e.g. sanitation and refuse
- **Investment revenue:** The total budget amounts to R1.3 million, the year to date receipts were recorded at R800 thousand or 58 per cent of the budget. Investments kept for longer periods than anticipated.
- **Transfers recognised:** The total budget amounts to R107 million, the year to date receipts stands at R48.8 million or 45 per cent of the budget.
- **Other revenue:** The total budget amounts to R 17.2 million, the year to date revenue generated amounts to R 3.1 million or 17.8 per cent of the budget. This revenue source is currently much lower than anticipated and will have to be monitored.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 16.8 million (YTD: R 102.4 million) or 4 % per cent (YTD: 25.7%) of the total expenditure budget of R 397.9 million. The following factors should be taken into consideration:

- Depreciation not calculated on monthly basis
- Debt impairment not calculated on monthly basis

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 R38.5 million or 30.4 per cent of the budget.
- **Remuneration of Councillors:** The budget amounts to R9.1 million, while the expenditure to date amounts to R2.7 million or 29.7 per cent of the budget.
- **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 R31.2 million or 24.2 per cent of the budget. The municipality is experiencing cash flow constraints.

2. Capital Budget performance for the period ending 31 October 2017

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04
October

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									
<u>Multi-Year expenditure appropriation</u>	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	-	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - EXECUTIVE & COUNCIL		22	-	-	-	40	-	40	#DIV/0!	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		158	-	-	1,377	5,014	-	5,014	#DIV/0!	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4,094	4,094	-	-	1,365	(1,365)	-100%	4,094
Vote 5 - FINANCIAL SERVICES		349	1,510	1,510	118	130	503	(374)	-74%	1,510
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21,624	51,857	51,857	1,854	8,848	17,286	(8,437)	-49%	51,857
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1,529	7,300	7,300	462	3,398	2,433	964	40%	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	3,812	17,430	21,587	(4,157)	-19%	64,760
Total Capital Expenditure		23,727	64,760	64,760	3,812	17,430	21,587	(4,157)	-19%	64,760
<u>Capital Expenditure - Functional Classification</u>										
<i>Governance and administration</i>		393	1,510	1,510	118	130	503	(374)	-74%	1,510
Executive and council		393	1,510	1,510	118	130	503	(374)	-74%	1,510
Finance and administration										
Internal audit										
<i>Community and public safety</i>		158	4,094	4,094	492	1,319	1,365	(45)	-3%	4,094
Community and social services										
Sport and recreation		158			492	1,319		1,319	#DIV/0!	
Public safety			4,094	4,094			1,365	(1,365)	-100%	
Housing										
Health										
<i>Economic and environmental services</i>		4,563	2,320	2,320	1,854	6,373	773	5,600	724%	2,320
Planning and development		22				40		40	#DIV/0!	
Road transport		4,541	2,320	2,320	1,854	6,333	773	5,559	719%	2,320
Environmental protection										
<i>Trading services</i>		18,612	56,836	56,836	1,347	9,608	18,945	(9,337)	-49%	56,836
Energy sources		1,529	7,300	7,300	462	3,398	2,433	964	40%	7,300
Water management		4,984	43,306	43,306		1,900	14,435	(12,535)	-87%	43,306
Waste water management		12,099	6,231	6,231		615	2,077	(1,461)	-70%	6,231
Waste management			-	-	885	3,695		3,695	#DIV/0!	
<i>Other</i>										
Total Capital Expenditure - Functional Classification	3	23,727	64,760	64,760	3,812	17,430	21,587	(4,157)	-19%	64,760
Funded by:										
National Government		23,727	64,460	64,460	3,812	17,430	21,487	(4,057)	-19%	64,460
Provincial Government										
District Municipality										
Other transfers and grants										
Transfers recognised - capital	5	23,727	64,460	64,460	3,812	17,430	21,487	(4,057)	-19%	64,460
Public contributions & donations	6		300	300						
Borrowing										
Internally generated funds							100	(100)	-100%	300
Total Capital Funding		23,727	64,760	64,760	3,812	17,430	21,587	(4,157)	-19%	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.

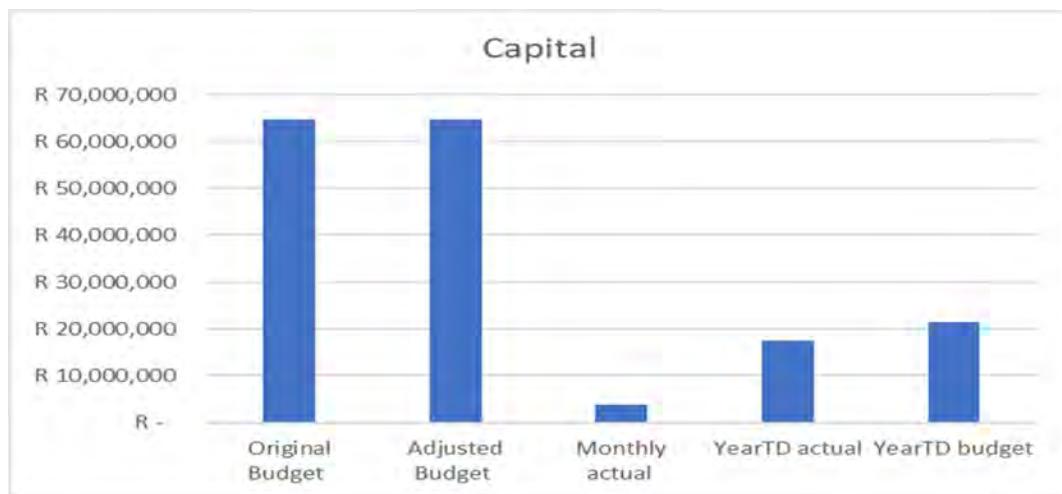
Capital Budget performance for the period ending 31 October 2017							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 64,760,430	R 64,760,430	R 3,811,906	R 17,430,142	R 21,586,810	R -4,156,668	-19%

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 R130 thousand or 8.6 per cent of the budget.
- **Community and Public Safety:** reflects total budget of R4 million while the expenditure to date amounts to R 1.3 million or 32.2 per cent of the budget.
- **Economic and environmental services:** reflects total budget of R2.3 million, while the expenditure to date amounts to R 6.3 million or 274 per cent of the budget. This reflects expenditure on roll-over grants which will have to be included in adjustment budget.
- **Trading services:** reflects a budget of R56.8 million, while the expenditure to date amounts to R 9.6 million or 16.9 per cent of the budget.



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

Table: Key Treasury Information as at 31 October 2017

	OPENING BALANCE 01/10/2017	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31/10/2017
CURRENT ACCOUNTS	8 833 237,93	-1 387 152,74	7 446 085,19
CURRENT ACCOUNT - FNB	4 253 923,42	551 108,04	4 805 031,46
Current Account Aberdeen- ABSA	618 713,43	-587 985,04	30 728,39
Current Account Ikwezi- ABSA	70 608,22	-18 784,07	51 824,15
Current Account Ikwezi- STD Bank	934 935,20	-789 215,17	145 720,03
Current Account Baviaans- ABSA	827 961,30	-881 174,06	-53 212,76
Current Account Baviaans –STD Bank	2 127 096,36	338 897,56	2 465 993,92
INVESTMENTS	40 648 374,13	-8 809 839,13	31 838 535,00
Money Market - Absa	22 478,01	134,09	22 612,10
Call Account - FNB	39 606 507,53	-8 807 454,77	30 799 052,76
7 Day Interest Plus - FNB	926 062,59	5 023,58	931 086,17
Standard bank Trust fund	9 002,00	-9 002,00	
Investec	2 938,00	-	2 938,00
Standard bank Trust fund - Ikwezi	1 471,00	-0,49	1 470,51
Standard bank Trust fund - Ikwezi	4 334,00	0,48	4 334,48
Standard bank Trust fund - Ikwezi	1 299,00	-0,40	1 298,60
Standard bank Trust fund - Ikwezi	25 104,00	493,78	25 597,78
Standard bank Trust fund - Ikwezi	49 178,00	966,60	50 144,60

3.1 Cash management

The cash flow is managed on a daily basis and the CFO the MM is advised on a weekly basis of the projected cash flow requirement. The municipality is facing severe cash flow constraints and does not have any cash backed reserves that could assist in the relief of monthly cash flow constraints.

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

3.2 Investments

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

The report must contain at least:

- (i) the market value of each investment at the beginning of the period
- (ii) any changes to the investment portfolio during the reporting period

- (iii) the market value of each investment at the end of the period
- (iv) fully accrued interest and yield for the reporting period.

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

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 October 2017

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for October 2017

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE R'000
October 2017	12 899	16 023	124.22%	75.35%

The collection rate for the month of October 2017 was recorded as 124.22 % (refer to annexure). Average collection rate for the year to date is 75.35%. 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.

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 CFO to pay their outstanding accounts.

Chart: Average Collection rate

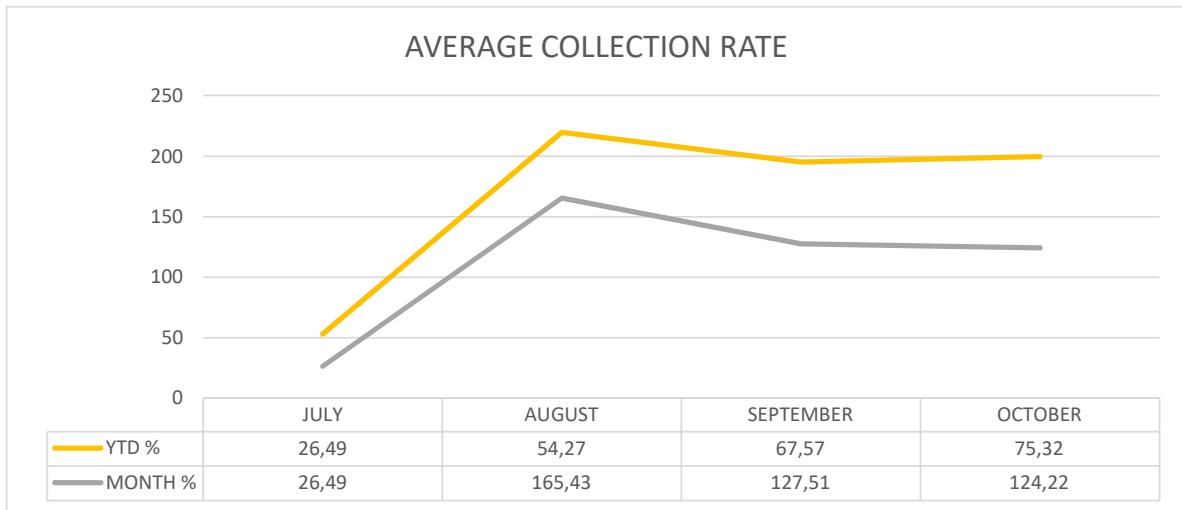
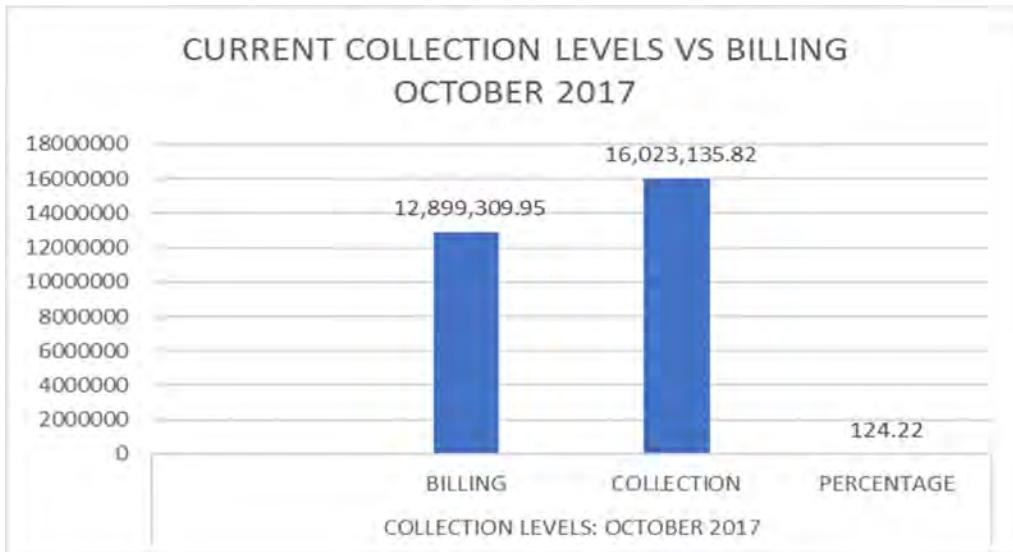


Chart: Collection vs Billing



5. Debtors

The total outstanding debtor's book of the municipality as at end of October 2017 amounts to R140.9 million.

EC101 Dr. Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description R thousands	NT Code	Budget Year 2017/18									
		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	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	1 008	1 579	987	1 051	971	1 170	39 086	4 413	50 264	46 691
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 397	677	351	339	229	185	5 325	424	11 927	6 502
Receivables from Non-exchange Transactions - Property Rates	1400	319	409	6 917	451	170	154	14 901	6 653	29 975	22 330
Receivables from Exchange Transactions - Waste Water Management	1500	589	435	937	429	333	315	16 950	6 159	26 148	24 187
Receivables from Exchange Transactions - Waste Management	1600	582	494	705	593	399	246	11 932	2 548	17 499	15 718
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-
Interest on Arrear Debtor Accounts	1810									-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-
Other	1900	(813)	80	62	58	43	44	3 294	2 329	5 098	5 769
Total By Income Source	2000	6 082	3 674	9 959	2 920	2 145	2 115	91 488	22 527	140 911	121 196
2016/17 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	474	502	4 572	223	113	71	3 122	888	9 965	4 417
Commercial	2300	2 285	462	1 175	332	198	201	6 143	1 132	11 928	8 006
Households	2400	3 321	2 709	4 211	2 365	1 835	1 843	81 947	20 504	118 734	108 493
Other	2500	1	1	1	0	0	0	276	3	284	281
Total By Customer Group	2600	6 082	3 674	9 959	2 920	2 145	2 115	91 488	22 527	140 911	121 196

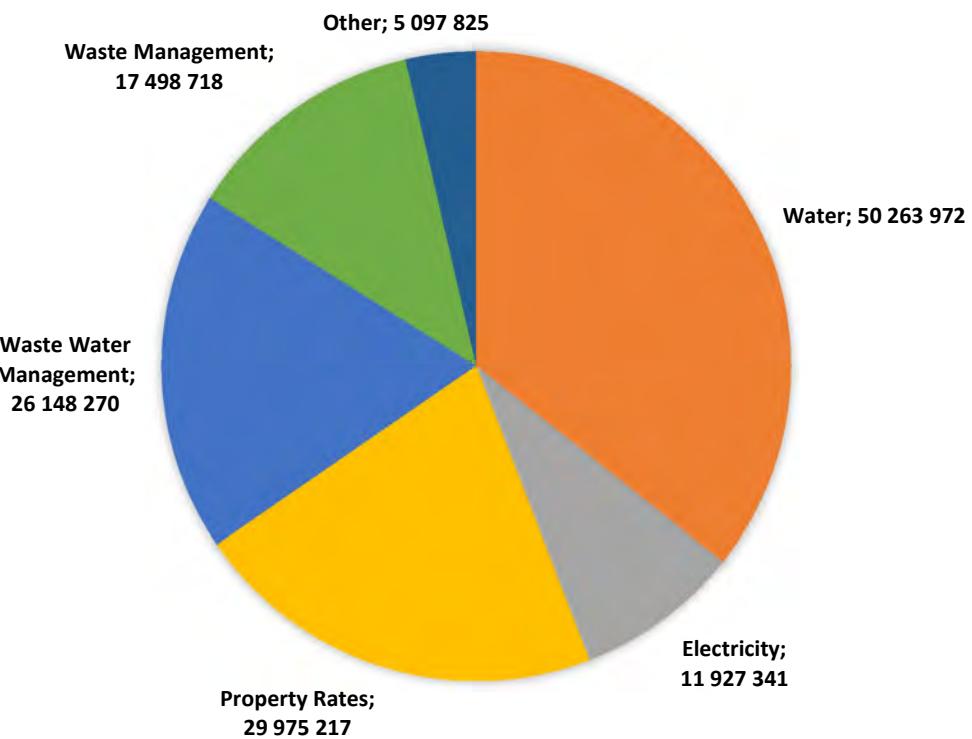
Debtors owing between 0-30 days amounts to R6 million, 31-60 days constitute R3.6 million. Debtors owing over 1 year constitute R22.5 million or 15.9 per cent, while the debt over 90 days constitute R121 million or 86 per cent which is alarming and has an adverse effect on cash flow. The municipality should consider an incentive to aid collection of outstanding debt.

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 accounts)	Water	589,437.65	848,611.54	542,500.34	564,259.27	507,166.39	636,124.97	19,649,882.91	1,840,481.25	25,178,464.32
	Elec	1,058,695.73	148,390.16	64,705.51	67,941.36	68,507.09	32,340.26	4,005,159.66	126,936.67	5,572,676.44
	Rates	479,585.94	226,881.94	2,123,080.81	323,951.00	113,200.24	102,132.38	8,950,476.65	4,842,022.21	17,161,331.17
	Sewerage	466,320.18	330,923.99	432,034.59	348,112.41	264,430.14	250,735.54	13,833,528.00	4,634,481.23	20,560,566.08
	Refuse	461,133.17	383,303.14	450,958.01	456,556.15	317,907.61	201,319.92	10,036,622.61	2,009,291.04	14,317,091.65
	Other	-155,832.29	38,450.73	33,584.93	35,949.85	24,051.14	24,074.88	2,643,851.36	1,800,427.31	4,444,557.91
	TOTAL	2,899,340.38	1,976,561.50	3,646,864.19	1,796,770.04	1,295,262.61	1,246,727.95	59,119,521.19	15,253,639.71	87,234,687.51

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	358,618.08	577,194.06	373,780.45	430,876.07	422,046.14	489,103.82	18,181,285.38	2,435,156.34	23,268,060.34
	Elec	53,045.86	8,626.63	5,112.53	2,143.98	1,207.77	1,855.72	58,522.45	5,644.30	136,159.24
	Rates	-14414.55	8880.97	28821.11	6367.89	8639.37	7852.68	655,678.32	671,299.16	1,373,124.95
	Sewerage	51417.79	54393.19	53702.04	48973.11	46220.05	44195.36	1,913,602.35	1,206,829.39	3,419,333.28
	Refuse	32,934.50	39,705.09	37,367.33	35,566.65	33,923.05	32,447.43	1,230,687.34	408,599.16	1,851,230.55
	Other	3,254.42	6,051.98	3,117.01	5,549.34	1,160.64	902.49	262,707.00	415,480.99	698,223.87
	TOTAL	484,856.10	694,851.92	501,900.47	529,477.04	513,197.02	576,357.50	22,302,482.84	5,143,009.34	30,746,132.23

DEBT BY SERVICE



6. Creditors

The total accounts payable as at 30 October 2017 amounts to R69.8 million

EC101 Dr. Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

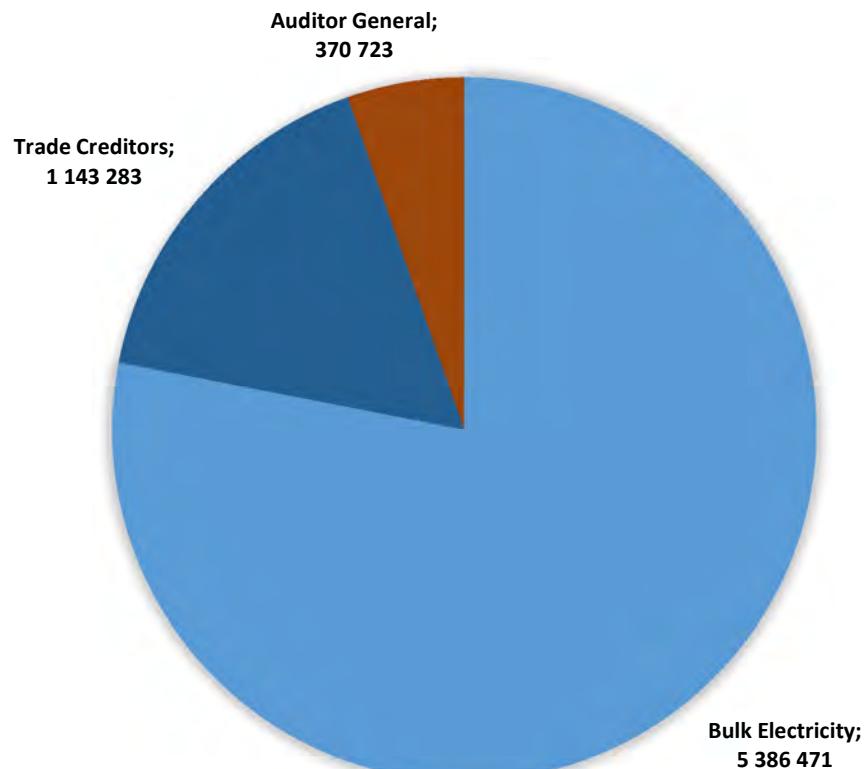
Description R thousands	NT Code	Budget Year 2017/18								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	5 386	-	-	9 094	18 049				32 530
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	1 143	-	232	95	20 944				22 415
Auditor General	0800	371	624	-	-	13 939				14 934
Other	0900									-
Total By Customer Type	1000	6 900	624	232	9 189	52 933	-	-	-	69 879

Creditors owed between 0-30 day's amounts to R 6.9 million, 31-60 day's amounts to R624 thousand, 61-90 day's amounts to R 232 thousand, 91-120 day's amounts to R9.1 million, 121 – 150 day's amounts to R 52.9 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 have been entered into with Eskom and Auditor General whilst a revised payment arrangement has been forwarded to SALGA.

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

CREDITORS BY TYPE



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

Grants received and expenditure on grant funding

Grant	Amount gazetted	Amount Received	Expenditure YTD	% spent on allocation received
EPWP	1 383 000	346 000	321 483	92,91%
FMG	5 945 000	5 945 000	622 728	10,47%
MIG	19 856 900	3 862 000	327 035	8,47%
INEP	7 000 000	3 500 000	128 532	3,67%
MDTG	10 846 999	4 565 000	374 747	8,21%
EEDG	2 339 000	0	0	0,00%
Transitional Grant EC-Cogta	4 000 000	4 000 000	0	0,00%
Municipal Financial Management Support Grant	1 085 000	1 085 000	0	0,00%
RBIG	32 000 000	12 756 460	12 756 460	100,00%
DEPT ENVIRONMENTAL AFFAIRS	2 554 000	639 000	0	0,00%
Cacadu - LED	150 000	0	0	0,00%
Cacadu - Fire subsidy	4 067 800	0	0	0,00%

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. The procurement processes have been finalised for the Financial Management Support grant and expenditure is expected during November 2017. The focus on MIG expenditure for the first quarter was mainly on the roll-over amount. R10.7 million of the R15.6 million roll-over amount has been spent thus far.

Concern is however that the current year's allocation for especially infrastructure grants are extremely low and the municipality might be facing a situation where an application for roll over will have to be made again. Management should ensure that plans are in place to expedite the expenditure on infrastructure grants and that procurement plans are adhered to.

8. CASH FLOW POSITION AS AT 31 OCTOBER 2017

Table: Summary of Cash flow position (Primary Bank Account) as at 31 OCTOBER 2017

CASH BALANCE B/F FROM 1 OCTOBER 2017	R 4 253 923
CASH RECEIVED FOR THE PERIOD	R 28 588 467
CASH PAYMENTS MADE THE FOR PERIOD	R 28 037 359
CASH BALANCE AS AT 31 OCTOBER 2017	R 4 805 031

The bank balance ended on R4 805 031 as at 31 October 2017. The following grants were received during October 2017

- Department of Energy – R2 000 000
- Department of Economic Development – R33 210
- RBIG – R69 004

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 October 2017

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

Table: Water losses

<u>Water Statistics Dr Beyers Naude</u>				
Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Oct-17	456 122	35 937	20 264	4

The Water losses for the month of October 2017 amounted to 4% (YTD average: 22,90 %). 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 ongoing for the Aberdeen area to understand what the reasons could be for such high readings.*
- *Some areas are not billed for water due to no meters installed (straight connections)*

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Sep-17	5 951 322	7 487 345	1 536 023	20,51

Electricity losses for October 2017 was not available at time of report due to problems experienced with prepaid sales servers and therefore reports could not be provided. The electricity losses up to September 2017 were calculated at 20,51% (YTD average: 24,39%)

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 31 October 2017

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 31 October 2017

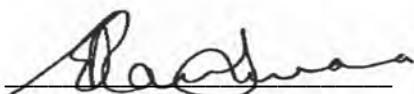
MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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: 13 November 2017

ANNEXURE A

ANNEXURE A

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

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
			MO4													
2018	Oct	EC101	3000	Cash Receipts by Source												
			3010	Property rates	1 101 592	6 654 146	5 671 165	2 112 939	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	6 942 582	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	1 196 092	1 271 558	2 091 276	2 030 714	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	527 294	1 299 093	962 997	873 192	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	327 744	657 220	636 093	424 465	0	0	0	0	0	0	0	0
			3070	Service charges - other	132 768	694 854	200 141	146 558	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	23 540	29 706	18 334	27 059	0	0	0	0	0	0	0	0
			3090	Interest earned - external investments	17 436	32 349	29 100	26 768	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	3 207	0	0	0	0	0	0	0	0
			3130	Licences and permits	921 681	901 920	791 268	724 157	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	1 138 382	0	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	55 362 366	19 017 603	16 433 481	14 450 023	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	2 069 004	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	0	23 405 944	9 729 831	12 069 440	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	60 781 965	44 721 300	33 550 679	28 588 467	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	9 690 672	0	0	0	0	0	0	0	0
			4020	Remuneration of councillors	684 303	683 303	683 303	683 303	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	11 297 979	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	329 445	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	0
			4100	Grants and subsidies paid - other	1 500	1 500	1 500	1 500	0	0	0	0	0	0	0	0
			4110	General expenses	50 783 293	23 631 978	10 460 608	2 222 554	0	0	0	0	0	0	0	0
			4120	Cash Payments by Type	61 419 961	35 559 947	27 276 211	24 225 453	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	3 811 906	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	28 037 359	0	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	-637 996	1 350 200	467 384	551 108	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	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031
			4200	Cash/cash equivalents at the month/year end:	2 436 339	3 786 539	4 253 923	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031	4 805 031

ANNEXURE A:

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Oct-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	39 908,35	45 364,06	20 906,32	8 983,47	8 423,57	4 482,02	390,00	12 701,08	141 158,87
	Elec	94 023,76	113 585,42	58 036,57	62 490,79	41 466,85	22 359,83	36 338,96	40 130,93	468 433,11
	Rates	12 043,69	12 043,69	141 748,85	13,86	0,00	0,00	0,00	2 194,83	168 044,92
	Sewerage	-7 577,01	15 561,84	70,57	70,57	66,33	0,00	0,00	3 603,90	11 796,20
	Refuse	7 735,82	10 608,42	8 770,65	4 667,13	526,92	132,67	265,34	1 370,99	34 077,94
	Other	-503,25	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-503,25
	TOTAL	145 631,36	197 163,43	229 532,96	76 225,82	50 483,67	26 974,52	36 994,30	60 001,73	823 007,79

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	1 570,77	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1 570,77
	Elec	68 218,30	0,00	0,00	0,00	0,00	0,00	0,00	0,00	68 218,30
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	103 320,28	0,00	0,00	0,00	0,00	968,80	104 289,08
	Refuse	0,00	0,00	2 060,31	0,00	0,00	0,00	0,00	37,88	2 098,19
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	69 789,07	0,00	105 380,59	0,00	0,00	0,00	0,00	1 006,68	176 176,34
		215 420,43	197 163,43	334 913,55	76 225,82	50 483,67	26 974,52	36 994,30	61 008,41	999 184,13

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	-38 708,27	3 020,93	5 802,10	302,97	152,41	121,04	8 406,23	1 829,85	-19 072,74
	Elec	221 303,44	181 104,72	44 782,47	40 768,28	19 267,16	12 377,36	44 620,13	60 281,22	624 504,78
	Rates	3,18	3,18	3,18	148,26	0,00	0,00	0,00	4,32	162,12
	Sewerage	883,48	605,48	88 637,31	129,08	121,32	76,14	4 997,25	1 384,44	96 834,50
	Refuse	875,89	787,67	20 480,68	259,44	228,00	80,00	682,44	361,80	23 755,92
	Other	-2 279,30	9 310,00	3 582,04	0,00	0,00	0,00	0,00	81,09	10 693,83
	TOTAL	182 078,42	194 831,98	163 287,78	41 608,03	19 768,89	12 654,54	58 706,05	63 942,72	736 878,41

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	-12 961,45	1 378,91	697,33	9 177,95	430,36	1 187,99	17 362,81	2 921,11	20 195,01
	Elec	53 808,62	21 313,80	18 001,02	17 595,30	861,83	861,83	27 601,42	9 312,94	149 356,76
	Rates	-311 766,56	9 162,79	1 595 654,90	0,00	0,00	0,00	579 037,86	150 005,65	2 022 094,64
	Sewerage	348,57	70,57	174 701,50	70,57	66,33	66,33	384 501,92	76 315,33	636 141,12
	Refuse	393,51	393,51	98 440,43	393,51	369,84	165,84	250 964,93	48 414,84	399 536,41
	Other	-0,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-0,01
	TOTAL	-270 177,32	32 319,58	1 887 495,18	27 237,33	1 728,36	2 281,99	1 259 468,94	286 969,87	3 227 323,93

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	2 648,13	2 129,26	215,28	0,00	0,00	0,00	0,00	571,63	5 564,30
	Elec	21 502,48	3 028,36	0,00	0,00	0,00	0,00	0,00	3 775,88	28 306,72
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	393,77	393,77	170,27	13,03	0,00	0,00	0,00	17,57	988,41
	Refuse	226,28	226,28	85,12	85,12	4,11	0,00	0,00	13,68	640,59
	Other	1 902,72	1 902,74	1 902,74	1 902,74	1 902,74	1 902,74	49 407,06	10 736,13	71 559,61
TOTAL		26 673,38	7 680,41	2 373,41	2 000,89	1 906,85	1 902,74	49 407,06	15 114,89	107 059,63

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	266,61	47,72	0,00	0,00	0,00	0,00	0,00	4,77	319,10
	Elec	-5 161,31	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-5 161,31
	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		-4 894,70	47,72	0,00	0,00	0,00	0,00	0,00	4,77	-4 842,21

Sub total Provincial Departments	149 100,21	432 043,12	2 388 069,92	147 072,07	73 887,77	43 813,79	1 404 576,35	427 040,66	5 065 603,89
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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	589 437,65	848 611,54	542 500,34	564 259,27	507 166,39	636 124,97	19 649 882,91	1 840 481,25	25 178 464,32
	Elec	1 058 695,73	148 390,16	64 705,51	67 941,36	68 507,09	32 340,26	4 005 159,66	126 936,67	5 572 676,44
	Rates	479 585,94	226 881,94	2 123 080,81	323 951,00	113 200,24	102 132,38	8 950 476,65	4 842 022,21	17 161 331,17
	Sewerage	466 320,18	330 923,99	432 034,59	348 112,41	264 430,14	250 735,54	13 833 528,00	4 634 481,23	20 560 566,08
	Refuse	461 133,17	383 303,14	450 958,01	456 556,15	317 907,61	201 319,92	10 036 622,61	2 009 291,04	14 317 091,65
	Other	-155 832,29	38 450,73	33 584,93	35 949,85	24 051,14	24 074,88	2 643 851,36	1 800 427,31	4 444 557,91
	TOTAL	2 899 340,38	1 976 561,50	3 646 864,19	1 796 770,04	1 295 262,61	1 246 727,95	59 119 521,19	15 253 639,71	87 234 687,57

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	358 618,08	577 194,06	373 780,45	430 876,07	422 046,14	489 103,82	18 181 285,38	2 435 156,34	23 268 060,34
	Elec	53 045,86	8 626,63	5 112,53	2 143,98	1 207,77	1 855,72	58 522,45	5 644,30	136 159,24
	Rates	-14414,55	8880,97	28821,11	6367,89	8639,37	7852,68	655 678,32	671 299,16	1 373 124,95
	Sewerage	51417,79	54393,19	53702,04	48973,11	46220,05	44195,36	1 913 602,35	1 206 829,39	3 419 333,28
	Refuse	32 934,50	39 705,09	37 367,33	35 566,65	33 923,05	32 447,43	1 230 687,34	408 599,16	1 851 230,55
	Other	3 254,42	6 051,98	3 117,01	5 549,34	1 160,64	902,49	262 707,00	415 480,99	698 223,87
	TOTAL	484 856,10	694 851,92	501 900,47	529 477,04	513 197,02	576 357,50	22 302 482,84	5 143 009,34	30 746 132,23

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	39,99	165,55	124,71	401,24	201,26	553,50	29 299,36	1 188,35	31 973,96
	Elec	7 194,09	5 549,72	3 278,55	3 314,05	2 982,22	590,32	53 750,64		76 659,59
	Rates	0,00	219,39	22 351,10	2 944,20	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	7 179,13	5 934,66	25 754,36	6 659,49	3 183,48	1 143,82	128 334,05	4 029,22	182 218,21

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	-8 875,00	489,50	483,54	610,46	196,99	260,33	2 401,05	1 926,58	-2 506,55
	Elec	-5 009,09	348,48	0,00	0,00	0,00	0,00	0,00	283,08	-4 377,53
	Rates	-2 933,41	142,99	142,99	273,04	120,92	120,92	2 443,31	2 074,88	2 385,64
	Sewerage	695,05	516,47	516,47	504,77	335,17	234,63	641,54	250,34	3 694,44
	Refuse	471,48	417,61	363,23	358,25	108,46	82,92	248,76	65,55	2 116,26
	Other	-148,89	0,00	0,00	0,00	0,00	0,00	9 941,08	0,00	9 792,19
	TOTAL	-15 799,86	1 915,05	1 506,23	1 746,52	761,54	698,80	15 675,74	4 600,43	11 104,45

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : OCTOBER 2017

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	115 353,56	-2 112 939,36	1831,71
Services			
Billed Electricity	5 423 607,53	-6 942 581,83	128,01
Prepaid Electricity	2 587 090,82	-2 587 090,82	100,00
Refuse Removal	633 615,48	-424 464,57	66,99
Sewerage / Sanitation	583 086,02	-873 192,24	149,75
Water	2 349 364,42	-2 030 713,57	86,44
Other (Specify) e.g			
Housing Rental	8 761,35	-12 333,98	140,78
Rental of Facilities & Equipment	27 059,00	-27 059,00	100,00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	3 207,00	-3 207,00	100,00
Lincences and permits	724 157,00	-724 157,00	100,00
Fuel levy	N/A	N/A	0,00
Service connections and reconnections	50 642,75	-50 642,75	100,00
Application : Town planning	N/A	N/A	0,00
Plan approval fees	13 444,79	-13 444,79	100,00
Sub division fees / Rezoning fees	N/A	N/A	0,00
Cemetery fees	2 057,15	-2 057,15	100,00
Tender receipts	2 850,90	-2 850,90	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	2 254,87	-2 254,87	100,00
Adminitration fees	N/A	N/A	0,00
Admission fees	N/A	N/A	0,00
Private works	53 154,51	-53 154,51	100,00
Sale of wood	N/A	N/A	0,00
Levy replacement grant	N/A	N/A	0,00
Sundries	292 834,91	-134 223,59	45,84
Agency services	N/A	N/A	0,00
Interest earned - external investments	26 767,89	-26 767,89	100,00
Interest earned - outstanding debtors	N/A	N/A	0,00
	12 899 309,95	-16 023 135,82	124,22

SIGNATURE OF THE MUNICIPAL MANAGER / DELEGATED OFFICIAL

DATE: 13 November 2017

DATE STAMP

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

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	Oct	EC101	0100	Bulk Electricity	5 386 471	0	0	9 094 196	18 049 288	0	0	0	0	32 529 955
			0200	Bulk Water	0	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	1 143 283	0	232 220	95 056	20 944 441	0	0	0	0	22 415 000
			0800	Auditor General	370 723	623 724	0	0	13 939 154	0	0	0	0	14 933 601
			0900	Other	0	0	0	0	0	0	0	0	0	0
			1000	Total	6 900 477	623 724	232 220	9 189 252	52 932 883	0	0	0	0	69 878 556
			TP01	ESKOM HOLDINGS LTD.	5 386 471	0	0	9 094 196	18 049 288	0	0	0	0	32 529 955
			TP02	AUDITOR GENERAL	370 723	623 724	0	0	13 939 154	0	0	0	0	14 933 601
			TP03	SALGA	0	0	0	0	5 526 571	0	0	0	0	5 526 571
			TP04	Department of Transport	0	0	0	0	1 382 705	0	0	0	0	1 382 705
			TP05	MTN	0	0	0	0	1 263 699	0	0	0	0	1 263 699
			TP06	Bytes Systems Integrations	0	0	0	0	992 307	0	0	0	0	992 307
			TP07	DIREKTE ORDER	115 339	87 170	192 921	92 336	0	0	0	0	0	487 766
			TP08	MASSIVE DYNAMICS	0	0	0	0	588 242	0	0	0	0	588 242
			TP09	KEMPSTON	493 033	0	0	0	0	0	0	0	0	493 033
			TP10	BETAALMEESTERGENERAAL	443 872	0	0	0	0	0	0	0	0	443 872
			TOT	Total	6 809 438	710 894	192 921	9 186 532	41 741 966	0	0	0	0	58 641 751

ANNEXURE A:**INVESTMENT RECONCILIATION -OCTOBER 2017**

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance per Promun	Balance per statements	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	22 612,10	22 612,10	0,00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	30 799 052,76	30 799 052,76	0,00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	931 086,17	931 086,17	0,00
TOTAL				31 752 751,03	31 752 751,03	0,00

ANNEXURE A:

REPAIRS AND MAINTENANCE FOR THE MONTH OF OCTOBER 2017

REPAIRS AND MAINTENANCE OCTOBER 2017				
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ANNUAL BUDGET
	OTHER MATERIAL			
132 691 812 987	FALLEN HOUSES: REBUILD	0	0	1
132 711 810 511	GENERAL MAINTENANCE	100	100	119 309
132 711 810 640	REPAIRS - FENCING	0	0	17 291
132 751 810 511	GENERAL MAINTENANCE	0	0	1 929
132 771 810 511	GENERAL MAINTENANCE	193	3 596	6 392
163 111 811 327	OPEX INCURRED FROM GRANTS RECEIVED	0	0	1 563 951
183 621 810 635	REPAIRS - ASPHALT SURFACES	37 771	113 390	2 536 159
183 621 810 650	REPAIRS - KURBING	4 374	41 831	115 279
183 631 810 616	REPAIRS: STORMWATER	4 879	6 899	57 639
183 631 810 617	STREETS	0	0	127 919
183 631 810 655	REPAIRS - STORMWATER CHANNELS	4 078	4 164	121 735
183 631 813 000	REVIEW & AUDIT OF DEVELOPM & SAFETY PLAN	0	0	195 888
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	7 329	10 171	69 167
183 671 810 601	RETICULATION NETWORK - SEWERAGE	8 935	232 524	691 679
183 671 812 988	SLUDGE AR WWWTW AB&GRT	1 441	170 566	345 839
183 671 812 989	REPAIRS ABERDEEN	0	0	259 379
183 691 810 511	GENERAL MAINTENANCE	52 555	189 397	288 201
183 691 810 603	RETICULATION NETWORK - WATER	48 123	135 437	1 087 562
183 691 810 612	VALVES AND HYDRANTS	52 520	228 457	288 199
183 691 810 613	AGEING ON BREE STREET	0	0	605 221
183 691 812 991	FLUSHING RESERVOIRS	0	80 000	259 381
193 811 810 471	ELECTR DISTRIBUTION NETWORK	72 817	124 182	44 262
193 811 810 491	REPAIRS - FENCING	0	0	284 975
193 811 810 511	GENERAL MAINTENANCE	6 226	41 888	139 884
193 811 810 547	METERS - CONSUMERS	2 999	23 147	25 952
193 811 810 619	STREET LIGHTS	1 491	63 177	60 113
193 811 812 993	IGG METER REPLACEMENT	0	2 255	16 234
193 821 810 619	STREET LIGHTS	2 129	13 899	182 619
193 821 813 004	TV Network	0	0	36 197
193 821 813 005	Radio Network repeater station & mobile	0	0	21 999
		307 960	1 485 080	9 570 355

CONTRACTED SERVICES				
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	10 986	25 043	3 183
112 211 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 137
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 851	3 338	248 134
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	737	737	12 684
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	0	0	4 038
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	12 071	95 944
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	723	23 554	79 447
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	33 762	55 963	489 954
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	16 593	225 758	1 200 618
132 761 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	1 598
132 771 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	26 990
142 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	3 123	6 794	295 193
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	12 250	17 479	62 876
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	3 227	13 402	45 326
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 178	11 212	16 833
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	11 172	195 630	971 058
183 641 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	6 055
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	5 375	42 137
183 661 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	12 511
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 696	9 347	120 326
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	9 951	183 414
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	4 511	25 138	217 731
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	24 258	71 191	79 877
		128 067	711 983	4 222 064
OTHER EXPENDITURE				
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	51 984	193 561
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	11 273	272 141	2 985 971
183 611 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	12 784
132 611 810 645	REPAIRS - FURNITURE AND EQUIPMENT	0	215	1 534
122 471 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	105	1 353
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	12 014	24 646	411 337
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	203	1 571	134 243
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	3 870	24 208
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	550	9 986	28 819
132 741 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	109 999
132 751 810 441	REPAIR AND MAINTENANCE OF BUIL	0	6 224	24 208
132 771 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	224	1 909	11 670
142 911 810 441	REPAIR AND MAINTENANCE OF BUIL	304	304	28 555
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	49 341	49 341	58 181
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	41 182	42 761	34 583
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 253	2 798	136
		116 344	467 855	4 061 142
GRAND TOTAL		552 371	2 664 918	17 853 561

ANNEXURE A
DETAIL OF OTHER EXPENDITURE

Other expenditure	YTD Actuals	Annual Budget
Debt impairment	0	8 859 709
Contracted services	1 643 862	3 563 170
Other expenditure	29 597 734	116 447 412
Loss on disposal of PPE	0	37 310
Total Expenditure	31 241 596	128 907 601

DESCRIPTION	YTD AMOUNT	ANNUAL BUDGET
REPAIRS AND MAINTENANCE	2 664 916,52	17 853 561
AUDIT COMMITTEE	30 216,55	92 801
AUDIT FEES - EXTERNAL	1 225 428,41	8 304 250
POSTAGE	318 665,45	730 740
ADVERTS, PRINTING & STATIONARY	210 510,42	1 659 510
RUNNING COSTS OF VEHICLES	1 226 546,80	6 897 810
TELEPHONES	1 023 634,98	2 606 432
TRAVELLING & SUBSISTENCE	845 251,38	2 747 382
TRAINING COURSES	195 919,24	789 349
MATERIALS, STORES & REQUIREMENTS	183 345,27	893 075
GENERAL EXPENDITURE	21 673 298,98	73 872 502
TOTAL EXPENDITURE	29 597 734,00	116 447 412

GENERAL EXPENDITURE	YTD AMOUNT	ANNUAL BUDGET
AFFILIATIONS & SUBSCRIPTIONS	201 649	1 831 595
AUDIT SERVICES - INTERNAL AUDIT	0	481 683
BANK CHARGES	216 299	1 118 290
CACADU GRANT TOURISM BAVIAANS	0	252 904
CELEBRATION OF NATIONAL DAYS	38 529	130 168
CELEBRATION OF NATIONAL DAYS - DSRAC	0	299 991
CHEMICALS	1 281 427	2 446 173
COMMUNITY ASSISTANCE BAVIAANS	3 800	19 189
COMMUNITY OUTREACH: BAVIAANS	394	18 656
CONSUMABLES	23 507	196 917
COPIERS & FAXES LEASE PAYMENTS	323 976	215 830
COPIERS MAINTENANCE CONTRACTS	404 854	791 654
ENTERTAINMENT - PUBLIC / VISITORS	24 297	113 856
EPWP SUPPORT EXPENDITURE	6 543	23 053
EPWP Project Expenditure	313 934	23 055
EQUITABLE CONTRA - RATES	1 235 579	1
EQUITABLE CONTRA - ELECTRICITY	843 853	3 771 454
EQUITABLE CONTRA - WATER	2 198 028	5 570 294
EQUITABLE CONTRA - REFUSE	1 387 979	4 997 017
EQUITABLE CONTRA - SANITATION	1 941 108	6 230 921
FMG OPEX	0	4 435 002
GRANT EXP: TRANSITIONAL GRANT	335 617	6 847 001
GRANTS RECEIVED UTILIZED	0	165 001
INSURANCE - GENERAL	997 642	2 805 560
INUSANCE CLAIMS	0	1 181 752
INTEREST- LATE PAYMENT CREDITR	52 248	277 161
LED Project - General support for SMME's	5 364	535 123
LED Project - General support for SMME's	0	36 730
LED Project - General support for SMME's	9 500	36 730
LEGAL COSTS & LITIGATION	2 531 901	180 198
LEVY - SETA SKILLS DEVELOPMENT	367 118	1 055 211
LEVY - WATER RESEARCH FUND: DWAF	17 667	131 446

MARKETING PLAN	0	33 514
MPAC COSTS	0	4 999
NETWORK BAVIAANS	0	53 299
OFFICE TEA & REQUIREMENTS	7 779	19 916
PAUPER BURIALS - COUNCIL	1 500	6 390
PMU EXPENDITURE	322 837	1 045 095
PREPAID COMMISSION	280 895	662 743
PUBLICITY	0	176 686
RATES-REBATE IGG	1 072 133	2 176 462
RATES REBATE - PENSIONERS/SOCIAL GRANTS	407 105	341 118
RDP: JOJO TANKS	0	469 864
RENTAL OF EQUIPMENT	0	38 564
RENTAL OF EQUIPMENT BAVIAANS	0	852 799
SERV CHGE MUN - ELECTRICITY	2 576 778	11 982 484
SERV CHGE MUN - STREET LIGHTS	648 820	3 092 423
SERV CHGE MUN - WATER	1 330 276	5 604 528
SPU Project	17 900	103 643
SPU Project	223	18 363
SPU PROJECT	2 632	34 863
STIPPENDS WARD COMMITTEE	0	95 385
TESTING - BIOLOGICAL SAMPLES	0	70 399
TESTING - BIOLOGICAL SAMPLES	0	85 593
TESTING - BIOLOGICAL SAMPLES	36 297	184 011
UMNYAMA PARK: SUB-DIV AND REZONING	0	5 763
VEHICLES, PLANT & EQUIPMENT	0	879
WORK DONE FOR PRIVATE PERSONS	205 312	487 774
YOUTH DEVELOPMENT PROJECT BAVIAANS	0	5 329
TOTAL GENERAL EXPENDITURE	21 673 299	73 872 502

ANNEXURE A
DETAIL OF OTHER REVENUE

	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	1 074 282	75 145	374 014
Interest earned - outstanding debtors	1 866 893	289 722	1 030 234
Fines, penalties and forfeits	100 248	3 207	22 740
Licences and permits	5 972 121	263 773	1 642 420
Agency services	333 833	0	-159 428
Other revenue	1 284 030	61 827	154 420
Gains on disposal of PPE	6 593 075		15 000
TOTAL	17 224 482	693 674	3 079 400

OTHER REVENUE	DESCRIPTION	BUDGET	YTD AMOUNT
94 - INTERNAL RECOVERIES	ADMINISTRATION CHARGE - CR	24 607	3 323
84 - OTHER REVENUE	TOURISM FEES BAVIAANS	38 706	0
84 - OTHER REVENUE	SUB-DIVISION FEES BAVIAANS	4 252	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	5 956	0
84 - OTHER REVENUE	INSURANCE REFUND	12 548	4 933
94 - INTERNAL RECOVERIES	ADMIN CHARGE - CR: NIEU-BETHESDA	5 697	2 008
94 - INTERNAL RECOVERIES	ADMIN CHARGE - CR: HOUSING	16 893	6 359
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	431	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	10 063	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	2 672	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	2 126	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	421	0
84 - OTHER REVENUE	COMMISSION IKWEZI VAT APPLICABLE	21 268	0
84 - OTHER REVENUE	COMMISSION BAVIAANS VAT APPLICABLE	23 394	0
84 - OTHER REVENUE	COMMISSION VAT APPLICABLE	145 164	36 011
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	5 134	1 258
84 - OTHER REVENUE	TENDER DOCUMENT	68 507	17 838
84 - OTHER REVENUE	SURPLUS CASH: GRF RNT	1 153	8 394
84 - OTHER REVENUE	SURPLUS CASH: ABERDEEN	393	0
84 - OTHER REVENUE	SURPLUS CASH: WM	15	2
84 - OTHER REVENUE	SURPLUS CASH: SV	1	0
84 - OTHER REVENUE	SURPLUS CASH: JV	158	39
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	75	0
84 - OTHER REVENUE	SIGNAGE INCOME	1 963	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	68 440	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	2 755	15 079
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: RB	148	0
86 - PUBL CONTR & DONATED P P E	DONATIONS	65 040	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	8 041	3 140
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	310	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	-20 617	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	143 503	18 600
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-ABER	11 144	22 300
84 - OTHER REVENUE	BULK CONTRIBUTIONS	596 776	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: WM	5 505	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: SV	4 621	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: JV	2 586	15 136
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	4 181	0
TOTAL	1 284 030	154 420	

ANNEXURE A:
EMPLOYEE RELATED COST FOR THE MONTH OF OCTOBER 2017

ITEM	ANNUAL BUDGET	YTD BUDGET	MONTH AMOUNT	YTD AMOUNT
ALLOWANCE - HOUSING SUBSIDY	1 247 770	415 764	97 764	383 931
ALLOWANCE - TRAVELLING ALLOW	2 192 548	730 660	138 903	506 142
ALLOWANCE - UNIFORMS / OVERALL	615 567	205 104	636	2 541
BONUSES	5 182 953	1 727 584	44 846	110 761
CONTRIBUTIONS - MEDICAL AID FD	5 302 792	1 766 980	442 906	1 742 353
CONTRIBUTIONS - PENSION FUND	14 452 269	4 815 676	1 148 181	4 706 161
INSURANCE: GROUP LIFE	453 340	151 060	1 052	2 105
INSURANCE: UIF	843 470	281 048	64 658	260 038
LEVY - BARGAINING(IND) COUNCIL	71 065	23 684	4 402	17 510
OVERTIME	4 056 526	1 351 652	436 179	1 673 309
SALARIES	67 924 939	21 156 024	3 075 529	12 007 305
WAGES	23 382 102	7 251 332	4 235 580	17 260 588
WORKMAN'S COMPENSATION	708 744	236 148	0	0
REMUNERATION OF COUNCILLORS	8 208 001	3 064 000	683 303	2 733 211
REMUNERATION OF WARD COMMITTEE	987 325	329 096	0	0
Grant Total	135 629 411	43 505 812	10 373 939	41 405 955

ANNEXURE A:
OVERTIME FOR THE MONTH OF OCTOBER 2017

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
OVERTIME REPORT OCTOBER 2017				
102 010 210 243	COUNCIL	1 303	6 300	11 060
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	3 416	13 927	10 845
112 290 210 243	OFFICE OF THE MM:INFORMATION TECHNOLOGY	0	0	16 199
122 410 210 243	DIRECTOR CORPORATE SERVICES : ADMIN	3 615	15 918	71 974
122 510 210 243	MUNICIPAL BUILDINGS & OFFICES	13 774	35 115	0
132 710 210 243	PARKS & RECREATION SERVICES	49 716	163 374	287 497
132 750 210 243	REFUSE REMOVAL & WASTE MANAGEMENT	64 721	265 272	493 192
132 760 210 243	CEMETERIES	0	0	5 379
132 770 210 243	AIRPORT	1 186	5 300	6 274
142 810 210 243	PROTECTION SERVICES : FIRE BRIGADE	14 822	37 251	136 130
142 820 210 243	PROTECTION SERVICES: FIRE CACADU	3 298	13 484	38 681
142 910 210 243	PROTECTION SERVICES: TRAFFIC DEPT	7 631	24 181	130 037
163 110 210 243	BUDGET AND TREASURY OFFICE / FINANCIAL SERVICES	13 206	100 780	235 471
183 610 210 243	DIRECTOR TECHNICAL SERVICES	13 925	72 966	0
183 620 210 243	TECHNICAL SERVICES : PUBLICWORKS STREETS	2 582	15 598	100 754
183 650 210 243	TECHNICAL SERVICES : WORKSHOP MECHANICAL	1 643	1 941	9 177
183 660 210 243	TECHNICAL SERVICES: WORKSHOP CARPENTER	0	0	2 263
183 670 210 243	TECHNICAL SERVICES: SEWERAGE	74 311	323 718	817 395
183 680 210 243	TECHNICAL SERVICES: SANITATION	0	0	101 649
183 690 210 243	TECHNICAL SERVICES: WATER	90 146	338 756	1 148 087
193 810 210 243	TECHNICAL SERVICES: ELECTRICITY	76 884	239 428	434 462
GRAND TOTAL		436 179	1 673 309	4 056 526

ANNEXURE A:
ELECTRICITY LOSSES - OCTOBER 2017

Electricity Statistics Steytlerville

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-17	125 901	198 984	73 083	36,73
Aug-17	141 060	200 943	59 883	29,80
Sep-17	127 768	198 954	71 186	35,78
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	394 729	598 881	204 152	34,09

Electricity Statistics Willowmore

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-17	365 948	580 557	214 609	36,97
Aug-17	491 390	597 109	105 719	17,71
Sep-17	376 935	591 516	214 581	36,28
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	1 234 273	1 769 182	534 909	30,23

Electricity Statistics Graaff-Reinet

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
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	4 736 268	5 653 036	916 768	16,22
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 Kwh	Difference %
Jul-17	339 803	579 700	239 897	41,38
Aug-17	353 386	602 350	248 964	41,33
Sep-17	320 051	584 150	264 099	45,21
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	1 013 240	1 766 200	752 960	42,63

Electricity Statistics Aberdeen

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-17	371 998	449 695	77 697	17,28
Aug-17	330 521	477 426	146 905	30,77
Sep-17	390 300	459 689	69 389	15,09
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!

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
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	5 951 322	7 487 345	1 536 023	20,51
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	16 867 345,00	22 309 045,00	5 441 700	24,39

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	25 258	15 109	10 149	40,18
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	94 468	70 334	24 134	25,55

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	22 564	16 208	6 356	28
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	111 922	70 411	41 511	37,09

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	8 379	4 620	3 759	45
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	26 315	16 482	9 833	37,37

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	7 395	4 991	2 404	33
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	29 263	18 289	10 974	37,50

Water Statistics Graaff-Reinet

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
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	229 375	155 256	74 119	32,31
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	924 829	553 654	371 175	40,13

Water Statistics Jansenville

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
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	49 832	8 345	41 487	83
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	206 901	40 696	166 205	80,33

Water Statistics Aberdeen

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
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	93 166	132 221	-39 055	-42
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	360 322	540 245	-179 923	-49,93

ANNEXURE B



RE : MONTHLY SCM REPORT: OCTOBER 2017

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 DR 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:

- 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 R711 893-74 "**SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE MONTH**". Noting that there was no sec 36 (1) (b) for the period in question.

SECTION 32 APPOINTMENT

On the 23rd of October 2017 A2A Kopano was appointed on provisions of sec 32 for AFS Support Services. The service provider was initially appointed by the Sarah Baartman District Municipality.

Tenders / RFQs Awarded Finally for the Period

TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE
TD 59 of 2017	Supply of Fuel to Municipal vehicles – Jansenville	Noorsveld Auto	Petrol Rates
TD 60 of 2017	Supply & Delivery of Transformers	Translec (Pty) Ltd	R383 176,80
TD 64 of 2017	Supply & Delivery of Laptops plus Overhead Projectors	CHM Vuwani Computer Solutions (EC) PTY LTD	R322 454,94
TD 68 of 2017	Supply & Delivery of Borehole Pumps	Intelligent Irrigation cc	R424 632,12

Pending Tenders for the Period

1. TD 55 of 2017 Re-advertised as TD 75 of 2017 Leasing of Vehicles @ Adjudication
2. TD 61 of 2017 Repair & Maintenance of Pumps & Motors @ MM for final award
3. TD 69 of 2017 Supply & delivery of Fuel & Oil in Willowmore for 3yrs @ MM for final award
4. TD 70 of 2017 Supply of Fuel & Oil in Steytlerville @ MM for final award

Training

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

- Promun System

-

The Bid Committee training has been addressed as on the 14th of October 2017 where training was conducted in Port Elizabeth by the Eastern Cape Provincial Treasury.

Compiled by: Thando Sindaphi Signature:.....

10/11/2017

Accepted / Not Accepted by: R Boggenpoel (Manager) Signature:.....

DEVIATIONS FROM 01 OCT 2017 TO 31 OCT 2017

THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

R 711 893,74

Applicable paragraph in Scm policy/	Reason for deviation	SUPPLIER	AMOUNT	DATE	Description of goods/services	Requesting department
39(1)(a)(i)	Emergency in terms of Camdeboo Municipality SCM Policy	Zebra Solutions Budcro	R 215 058,13 R 3 721,92	31/10/2017 18/10/2017	Repair and re sealing of elevated water tower tanks Aberdeen N/4457 Repair on front end loader used at the transfer station N/4383	Technical Services Community Services
39(1)(a)(ii)	Sole provider of goods and or services/Agents/ Limited suppliers within area.	Prodiba Prodiba Suid Kaap Waardeerders Post Office Post Office Supa Quick Excelsior Farm Digi Copiers Neware computing Fulcrum Technologies Prodiba Sheltam	R 2 212,00 R 4 661,00 R 48 024,40 R 64 412,40 R 49 346,70 R 7 400,01 R 29 666,00 R 32 832,00 R 3 092,00 R 11 115,00 R 6 952,00 R 28 185,36	4/10/2017 13/10/2017 20/10/2017 31/10/2017 04/10/2017 16/10/2017 20/10/2017 27/10/2017 17/10/2017 12/10/2017 20/10/2017 04/10/2017	Card licenses N/4296 Card licenses N/4351 Valuation of Wanhoop Farm N/4408 Monthly accounts N/4453 Monthly accounts N/4297 Tyres N/4368 Internet Account N/4417 Bulk Mail Envelopes. Only company to supply correct envelopes N/4445 Only service provider to fix wireless internet connections in Willowmore N/4377 Service and Calibration of VTS equipment N/4339 Card licenses N/4409 Avgas N/4291	Corporate Services Corporate Services Technical Services BTO BTO Electrical Services Municipal Office BTO Municipal Office Corporate Services Corporate Services Community Services
39(1)(a)(v)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	Samwu Media Works Smart Water Solutions Nommerpas	R 26 000,00 R 150 000,01 R 14 820,00 R 6 169,95	06/10/2017 12/10/2017 13/10/2017 18/10/2017	Settlement agreement in case between Baviaans and Samwu N/4305 AET training funded by LGSETA Water meter readings due to unavailability of staff for readings in Jansenville N/4361 Employees receives a shoe allowance. Therefore able to choose any shoe he wants N/4384	Municipal Office Corporate Services Technical Services BTO
	Any contract relating to the publication of notices and advertisements by the Municipality.	GRT Advertiser Media 24	R 3 509,26 R 4 715,60	24/10/2017 05/10/2017	Advertisement N/4422 Tender advertisement N/4300	BTO BTO
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.					
11(2)	Procurement from an organ of state					

ANNEXURE C

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M04 October

Description R thousands	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	
Financial Performance										
Property rates	21 626	43 595	43 595	579	34 870	14 532	20 338	140%	43 595	
Service charges	117 962	147 286	147 286	11 955	58 415	49 095	9 320	19%	147 286	
Investment revenue	1 696	1 377	1 377	27	800	459	341	74%	1 377	
Transfers and subsidies	101 847	107 439	107 439	2 351	48 827	35 813	13 014	36%	107 439	
Other own revenue	15 222	17 224	17 224	694	3 079	5 741	(2 662)	-46%	17 224	
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	316 921	15 605	145 991	105 640	40 351	38%	316 921	
Employee costs	100 826	126 434	126 434	9 691	38 535	42 145	(3 610)	-9%	126 434	
Remuneration of Councillors	7 377	9 195	9 195	683	2 733	3 065	(332)	-11%	9 195	
Depreciation & asset impairment	65 157	71 165	71 165	—	—	23 722	(23 722)	-100%	71 165	
Finance charges	—	328	328	—	1	109	(108)	-99%	328	
Materials and bulk purchases	69 019	61 837	61 837	—	29 959	20 612	9 347	45%	61 837	
Transfers and subsidies	14	67	67	2	6	22	(16)	-73%	67	
Other expenditure	123 699	128 908	128 908	6 446	31 242	42 969	(11 728)	-27%	128 908	
Total Expenditure	366 091	397 934	397 934	16 821	102 476	132 645	(30 168)	-23%	397 934	
Surplus/(Deficit)	(107 737)	(81 013)	(81 013)	(1 216)	43 515	(27 004)	70 519	-261%	(81 013)	
Transfers and subsidies - capital (monetary allocations	66 239	64 760	64 760	2 000	15 271	21 587	(6 316)	-29%	64 760	
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(16 252)	784	58 786	(5 417)	64 203	-1185%	(16 252)	
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(16 252)	784	58 786	(5 417)	64 203	-1185%	(16 252)	
Capital expenditure & funds sources										
Capital expenditure	23 727	64 760	64 760	3 812	17 430	21 587	(4 157)	-19%	64 760	
Capital transfers recognised	23 727	64 460	64 460	3 812	17 430	21 487	(4 057)	-19%	64 460	
Public contributions & donations	—	—	—	—	—	—	—	—	—	
Borrowing	—	—	—	—	—	—	—	—	—	
Internally generated funds	—	300	300	—	—	100	(100)	-100%	300	
Total sources of capital funds	23 727	64 760	64 760	3 812	17 430	21 587	(4 157)	-19%	64 760	
Financial position										
Total current assets	76 347	71 665	71 665	—	93 425	—	—	—	—	71 665
Total non current assets	1 188 515	1 258 321	1 258 321	—	1 204 694	—	—	—	—	1 258 321
Total current liabilities	150 384	79 646	79 646	—	108 659	—	—	—	—	79 646
Total non current liabilities	58 797	55 556	55 556	—	62 668	—	—	—	—	55 556
Community wealth/Equity	1 055 680	1 194 784	1 194 784	—	1 126 792	—	—	—	—	1 194 784
Cash flows										
Net cash from (used) operating	94 107	(22 808)	(22 808)	(7 706)	110 635	(7 603)	(118 238)	1555%	(22 808)	
Net cash from (used) investing	(58 806)	(58 167)	(58 167)	8 258	24 723	(19 389)	(44 112)	228%	(58 167)	
Net cash from (used) financing	—	2 138	2 138	—	—	713	713	100%	2 138	
Cash/cash equivalents at the month/year end	38 271	(78 280)	(78 280)	—	135 359	(25 722)	(161 081)	626%	(78 837)	
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	6 082	3 674	9 959	2 920	2 145	2 115	91 488	22 527	140 911	
Creditors Age Analysis										
Total Creditors	6 900	624	232	9 189	52 933	—	—	—	69 879	

EC101 Dr. Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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	3 250	85 236	51 281	33 955	66%	153 844
Executive and council		24 856	14 940	14 940	2 285	9 999	4 980	5 019	101%	14 940
Finance and administration		109 921	138 903	138 903	965	75 236	46 301	28 935	62%	138 903
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 296	11 058	11 058	301	1 983	3 686	(1 703)	-46%	11 058
Community and social services		2 554	334	334	26	128	111	17	15%	334
Sport and recreation		71	175	175	8	25	58	(34)	-58%	175
Public safety		5 732	10 535	10 535	267	1 829	3 512	(1 682)	-48%	10 535
Housing		731	14	14	0	1	5	(3)	-74%	14
Health		1 208	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25 884	599	599	13	115	200	(85)	-43%	599
Planning and development		175	189	189	-	-	63	(63)	-100%	189
Road transport		25 709	410	410	13	115	137	(22)	-16%	410
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		153 545	215 851	215 851	14 000	73 742	71 950	1 792	2%	215 851
Energy sources		89 037	105 934	105 934	9 606	36 483	35 311	1 172	3%	105 934
Water management		38 319	62 543	62 543	2 758	18 299	20 848	(2 549)	-12%	62 543
Waste water management		23 013	35 841	35 841	867	12 718	11 947	771	6%	35 841
Waste management		3 176	11 533	11 533	768	6 242	3 844	2 398	62%	11 533
<i>Other</i>	4	91	330	330	40	186	110	76	69%	330
Total Revenue - Functional	2	324 592	381 682	381 682	17 605	161 262	127 227	34 035	27%	381 682
Expenditure - Functional										
<i>Governance and administration</i>		120 694	127 780	127 780	6 778	32 915	42 593	(9 678)	-23%	127 780
Executive and council		28 212	36 173	36 173	1 911	9 727	12 058	(2 331)	-19%	36 173
Finance and administration		92 482	91 518	91 518	4 867	23 188	30 506	(7 318)	-24%	91 518
Internal audit		-	89	89	-	-	30	(30)	-100%	89
<i>Community and public safety</i>		26 809	34 193	34 193	2 570	9 840	11 398	(1 558)	-14%	34 193
Community and social services		3 665	4 817	4 817	355	1 465	1 606	(141)	-9%	4 817
Sport and recreation		13 429	15 597	15 597	1 189	4 759	5 199	(440)	-8%	15 597
Public safety		7 030	9 488	9 488	681	2 526	3 163	(637)	-20%	9 488
Housing		377	11	11	-	-	4	(4)	-100%	11
Health		2 307	4 282	4 282	346	1 090	1 427	(337)	-24%	4 282
<i>Economic and environmental services</i>		20 649	44 682	44 682	2 161	8 224	14 894	(6 670)	-45%	44 682
Planning and development		2 590	6 572	6 572	185	739	2 191	(1 452)	-66%	6 572
Road transport		18 059	38 110	38 110	1 976	7 485	12 703	(5 219)	-41%	38 110
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		195 886	189 136	189 136	5 155	50 870	63 045	(12 175)	-19%	189 136
Energy sources		93 702	88 250	88 250	1 605	36 141	29 417	6 724	23%	88 250
Water management		47 410	43 131	43 131	1 807	7 186	14 377	(7 191)	-50%	43 131
Waste water management		42 173	41 170	41 170	603	2 807	13 723	(10 916)	-80%	41 170
Waste management		12 601	16 585	16 585	1 140	4 736	5 528	(792)	-14%	16 585
<i>Other</i>		2 053	2 143	2 143	157	627	714	(87)	-12%	2 143
Total Expenditure - Functional	3	366 091	397 934	397 934	16 821	102 476	132 645	(30 168)	-23%	397 934
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	784	58 786	(5 417)	64 203	-1185%	(16 252)

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

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	2 285	9 999	5 043	4 956	98,3%	
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		2 797	661	661	39	490	220	270	122,7%	
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		5 484	12 282	12 282	838	6 543	4 094	2 449	59,8%	
Vote 4 - CORPORATE SERVICES - PROTECTION		5 732	10 535	10 535	267	1 829	3 512	(1 682)	-47,9%	
Vote 5 - FINANCIAL SERVICES		109 471	138 347	138 347	930	74 785	46 116	28 670	62,2%	
Vote 6 - TECHNICAL SERVICES - ENGINEERING		87 041	98 795	98 795	3 639	31 132	32 932	(1 800)	-5,5%	
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		89 037	105 934	105 934	9 606	36 483	35 311	1 172	3,3%	
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	17 605	161 262	127 227	34 035	26,8%	381 682
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		32 256	44 179	44 179	2 156	10 704	14 726	(4 022)	-27,3%	
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		19 485	26 370	26 370	1 586	6 323	8 790	(2 467)	-28,1%	
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		30 029	38 271	38 271	2 831	11 213	12 757	(1 544)	-12,1%	
Vote 4 - CORPORATE SERVICES - PROTECTION		7 030	9 488	9 488	681	2 526	3 163	(637)	-20,1%	
Vote 5 - FINANCIAL SERVICES		75 947	68 965	68 965	3 577	18 092	22 988	(4 897)	-21,3%	
Vote 6 - TECHNICAL SERVICES - ENGINEERING		107 643	122 411	122 411	4 386	17 478	40 804	(23 326)	-57,2%	
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		93 702	88 250	88 250	1 605	36 141	29 417	6 724	22,9%	
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	16 821	102 476	132 645	(30 168)	-22,7%	397 934
Surplus/ (Deficit) for the year	2	(41 498)	(16 252)	(16 252)	784	58 786	(5 417)	64 203	-1185,1%	(16 252)

EC101 Dr. Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	579	34 870	14 532	20 338	140%	43 595
Service charges - electricity revenue		86 523	92 106	92 106	7 572	32 927	30 702	2 225	7%	92 106
Service charges - water revenue		24 280	30 538	30 538	2 676	10 652	10 179	473	5%	30 538
Service charges - sanitation revenue		3 116	14 866	14 866	866	8 853	4 955	3 898	79%	14 866
Service charges - refuse revenue		3 176	8 889	8 889	768	5 603	2 963	2 640	89%	8 889
Service charges - other		867	888	888	73	380	296	84	28%	888
Rental of facilities and equipment		592	1 074	1 074	75	374	358	16	4%	1 074
Interest earned - external investments		1 696	1 377	1 377	27	800	459	341	74%	1 377
Interest earned - outstanding debtors		5 859	1 867	1 867	290	1 030	622	408	66%	1 867
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		77	100	100	3	23	33	(11)	-32%	100
Licences and permits		4 125	5 972	5 972	264	1 642	1 991	(348)	-17%	5 972
Agency services		329	334	334		(159)	111	(271)	-243%	334
Transfers and subsidies		101 847	107 439	107 439	2 351	48 827	35 813	13 014	36%	107 439
Other revenue		691	1 284	1 284	62	154	428	(274)	-64%	1 284
Gains on disposal of PPE		3 550	6 593	6 593		15	2 198	(2 183)	-99%	6 593
Total Revenue (excluding capital transfers and contributions)		258 353	316 921	316 921	15 605	145 991	105 640	40 351	38%	316 921
Expenditure By Type										
Employee related costs		100 826	126 434	126 434	9 691	38 535	42 145	(3 610)	-9%	126 434
Remuneration of councillors		7 377	9 195	9 195	683	2 733	3 065	(332)	-11%	9 195
Debt impairment		32 833	8 860	8 860			2 953	(2 953)	-100%	8 860
Depreciation & asset impairment		65 157	71 165	71 165			23 722	(23 722)	-100%	71 165
Finance charges			328	328		1	109	(108)	-99%	328
Bulk purchases		69 019	61 837	61 837		29 959	20 612	9 347	45%	61 837
Other materials							-	-	-	-
Contracted services		3 417	3 563	3 563	329	1 644	1 188	456	38%	3 563
Transfers and subsidies		14	67	67	2	6	22	(16)	-73%	67
Other expenditure		87 296	116 447	116 447	6 116	29 598	38 816	(9 218)	-24%	116 447
Loss on disposal of PPE		152	37	37			12	(12)	-100%	37
Total Expenditure		366 091	397 934	397 934	16 821	102 476	132 645	(30 168)	-23%	397 934
Surplus/(Deficit)		(107 737)	(81 013)	(81 013)	(1 216)	43 515	(27 004)	70 519	(0)	(81 013)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		66 239	64 760	64 760	2 000	15 271	21 587	(6 316)	(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)	784	58 786	(5 417)			(16 252)
Taxation							-			
Surplus/(Deficit) after taxation		(41 498)	(16 252)	(16 252)	784	58 786	(5 417)			(16 252)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(41 498)	(16 252)	(16 252)	784	58 786	(5 417)			(16 252)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	784	58 786	(5 417)			(16 252)

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description R thousands	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
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	#DIV/0!	-	
Vote 2 - CORPORATE SERVICES - ADMINISTRATION	44	-	-	-	-	-	-	-	-	
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES	158	-	-	1 377	5 014	-	5 014	#DIV/0!	-	
Vote 4 - CORPORATE SERVICES - PROTECTION	-	4 094	4 094	-	-	1 365	(1 365)	-100%	4 094	
Vote 5 - FINANCIAL SERVICES	349	1 510	1 510	118	130	503	(374)	-74%	1 510	
Vote 6 - TECHNICAL SERVICES - ENGINEERING	21 624	51 857	51 857	1 854	8 848	17 286	(8 437)	-49%	51 857	
Vote 7 - TECHNICAL SERVICES - ELECTRICAL	1 529	7 300	7 300	462	3 398	2 433	964	40%	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	3 812	17 430	21 587	(4 157)	-19%	64 760
Total Capital Expenditure		23 727	64 760	64 760	3 812	17 430	21 587	(4 157)	-19%	64 760
Capital Expenditure - Functional Classification										
Governance and administration		393	1 510	1 510	118	130	503	(374)	-74%	1 510
Executive and council						-	-			
Finance and administration		393	1 510	1 510	118	130	503	(374)	-74%	1 510
Internal audit						-	-			
Community and public safety		158	4 094	4 094	492	1 319	1 365	(45)	-3%	4 094
Community and social services						-				
Sport and recreation		158			492	1 319		1 319	#DIV/0!	
Public safety			4 094	4 094			1 365	(1 365)	-100%	4 094
Housing							-			
Health							-			
Economic and environmental services		4 563	2 320	2 320	1 854	6 373	773	5 600	724%	2 320
Planning and development		22				40		40	#DIV/0!	
Road transport		4 541	2 320	2 320	1 854	6 333	773	5 559	719%	2 320
Environmental protection							-			
Trading services		18 612	56 836	56 836	1 347	9 608	18 945	(9 337)	-49%	56 836
Energy sources		1 529	7 300	7 300	462	3 398	2 433	964	40%	7 300
Water management		4 984	43 306	43 306		1 900	14 435	(12 535)	-87%	43 306
Waste water management		12 099	6 231	6 231		615	2 077	(1 461)	-70%	6 231
Waste management			-	-	885	3 695	3 695		#DIV/0!	
Other							-			
Total Capital Expenditure - Functional Classification	3	23 727	64 760	64 760	3 812	17 430	21 587	(4 157)	-19%	64 760
Funded by:										
National Government			23 727	64 460	64 460	3 812	17 430	21 487	(4 057)	-19%
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		23 727	64 460	64 460	3 812	17 430	21 487	(4 057)	-19%	64 460
Public contributions & donations	5							-		
Borrowing	6		300	300			100	(100)	-100%	300
Total Capital Funding		23 727	64 760	64 760	3 812	17 430	21 587	(4 157)	-19%	64 760
References										

1. 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).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)

6. 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 - M04 October

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	2 605	6 880
Call investment deposits		32 654	—	—	41 332	—
Consumer debtors		19 518	34 769	34 769	28 692	34 769
Other debtors		12 136	26 804	26 804	14 477	26 804
Current portion of long-term receivables		—	—	—	—	—
Inventory		6 421	3 212	3 212	6 320	3 212
Total current assets		76 347	71 665	71 665	93 425	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	1 122 164	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	1 204 694	1 258 321
TOTAL ASSETS		1 264 861	1 329 985	1 329 985	1 298 119	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	2 939	3 683
Trade and other payables		145 447	67 027	67 027	96 611	67 027
Provisions		2 052	6 525	6 525	9 110	6 525
Total current liabilities		150 384	79 646	79 646	108 659	79 646
Non current liabilities						
Borrowing		—	10 709	10 709	—	10 709
Provisions		58 797	44 847	44 847	62 668	44 847
Total non current liabilities		58 797	55 556	55 556	62 668	55 556
TOTAL LIABILITIES		209 181	135 201	135 201	171 327	135 201
NET ASSETS	2	1 055 680	1 194 784	1 194 784	1 126 792	1 194 784
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		10 509	1 181 980	1 181 980	1 113 750	1 181 980
Reserves		1 045 171	12 804	12 804	13 042	12 804
TOTAL COMMUNITY WEALTH/EQUITY	2	1 055 680	1 194 784	1 194 784	1 126 792	1 194 784

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	2 113	15 540	14 532	1 008	7%	43 595
Service charges		122 179	147 286	147 286	10 418	38 118	49 095	(10 977)	-22%	147 286
Other revenue		5 736	8 765	8 765	1 893	7 745	2 922	4 823	165%	8 765
Government - operating		75 886	107 439	107 439		46 822	35 813	11 009	31%	107 439
Government - capital		76 353	64 760	64 760	2 069	17 159	21 587	(4 428)	-21%	64 760
Interest		7 556	3 243	3 243	27	106	1 081	(975)	-90%	3 243
Dividends			-	-			-	-		-
Payments										
Suppliers and employees		(213 723)	(397 501)	(397 501)	(24 224)	(14 848)	(132 500)	(117 653)	89%	(397 501)
Finance charges		(1 492)	(328)	(328)		-	(109)	(109)	100%	(328)
Transfers and Grants		(14)	(67)	(67)	(2)	(6)	(22)	(16)	73%	(67)
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 107	(22 808)	(22 808)	(7 706)	110 635	(7 603)	(118 238)	1555%	(22 808)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 590	6 593	6 593		15	2 198	(2 183)	-99%	6 593
Decrease (Increase) in non-current debtors			-	-				-		
Decrease (increase) other non-current receivables			-	-				-		
Decrease (increase) in non-current investments			-	-	12 069	42 139		42 139	#DIV/0!	
Payments										
Capital assets		(62 396)	(64 760)	(64 760)	(3 812)	(17 430)	(21 587)	(4 157)	19%	(64 760)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(58 806)	(58 167)	(58 167)	8 258	24 723	(19 389)	(44 112)	228%	(58 167)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-				-		
Borrowing long term/refinancing			-	-				-		
Increase (decrease) in consumer deposits			2 138	2 138			713	(713)	-100%	2 138
Payments								-		
Repayment of borrowing							-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2 138	2 138	-	-	713	713	100%	2 138
NET INCREASE/ (DECREASE) IN CASH HELD		35 301	(78 837)	(78 837)	551	135 359	(26 279)			(78 837)
Cash/cash equivalents at beginning:		2 970	557	557		-	557			-
Cash/cash equivalents at month/year end:		38 271	(78 280)	(78 280)		135 359	(25 722)			(78 837)