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Dr. Beyers Naudé Local Municipality

**SECTION 71
MONTHLY
REPORT
AUGUST
2017**

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st August and ending on 31th August 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 municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP.

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

LEGISLATIVE FRAMEWORK

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

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

1. SUMMARY OF MONTHLY BUDGET STATEMENT – AUGUST 2017

1.1 Operating Budget Performance for the period ending 31 August 2017

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August		2016/17	Budget Year 2017/18						
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
		R thousands	%						
<u>Financial Performance</u>									
Property rates	21,626	43,595	43,595	604	33,278	7,266	26,013	358%	43,595
Service charges	117,962	147,286	147,286	11,421	33,192	24,548	8,645	35%	147,286
Investment revenue	1,696	1,377	1,377	316	515	229	286	125%	1,377
Transfers and subsidies	101,847	107,439	107,439	1,431	46,588	17,906	28,682	160%	107,439
Other own revenue	15,222	17,224	17,224	436	2,167	2,871	(703)	-24%	17,224
Total Revenue (excluding capital transfers and contributions)	258,353	316,921	316,921	14,207	115,742	52,820	62,922	119%	316,921
Employee costs	100,826	126,434	126,434	9,663	19,042	21,072	(2,030)	-10%	126,434
Remuneration of Councillors	7,377	9,195	9,195	683	1,367	1,533	(166)	-11%	9,195
Depreciation & asset impairment	65,157	71,165	71,165	-	-	11,861	(11,861)	-100%	71,165
Finance charges	-	328	328	-	-	55	(55)	-100%	328
Materials and bulk purchases	69,019	61,837	61,837	9,889	9,954	10,306	(353)	-3%	61,837
Transfers and subsidies	14	67	67	2	3	11	(8)	-73%	67
Other expenditure	123,699	128,908	128,908	8,149	17,587	21,485	(3,898)	-18%	128,908
Total Expenditure	366,091	397,934	397,934	28,386	47,952	66,322	(18,370)	-28%	397,934
Surplus/(Deficit)	(107,737)	(81,013)	(81,013)	(14,180)	67,790	(13,502)	81,292	-602%	(81,013)
Transfers and subsidies - capital (monetary allocations) (National / P	66,239	64,760	64,760	2,298	7,702	10,793	(3,091)	-29%	64,760
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(41,498)	(16,252)	(16,252)	(11,882)	75,492	(2,709)	78,201	-2887%	(16,252)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(41,498)	(16,252)	(16,252)	(11,882)	75,492	(2,709)	78,201	-2887%	(16,252)

Operating Budget performance for the period ending 31 August 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 28 386 405	R 47 951 939	R 66 322 265	R -18 371 049	-28%
REVENUE	R 381 681 547	R 381 681 547	R 16 504 611	R 123 444 060	R 63 613 591	R 59 830 467	94%
SURPLUS (DEFICIT)	R -16 252 048	R -16 252 048	R -11 881 794	R 75 492 121	R -2 708 674	R 78 201 516	-2887%

1.2 Financial Performance

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

1.2.1 Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R14.2 million (YTD: R115.7 million) or 4.4 per cent (YTD: 36.5%) of the total operating revenue budget of R316 million. The following grants were received during August 2017:

- Municipal Financial Management Support received – R 1 085 000
- EPWP Grant received – R 346 000
- RBIG received – R 2 297 753

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 R33 million or 76.3 per cent of the budget. The high collection this early in the year is due to the annual debit raising of rates.
- **Service Charges:** The total budget amounts to R147 million, the year to date revenue generated amounts to R33.1 million or 23 per cent of the budget. Service charges are 35% more than anticipated for this period and could be ascribed to seasonal fluctuations.
- **Investment revenue:** The total budget amounts to R1.3 million, the year to date receipts stands at R515 thousand or 37 per cent of the budget. Investment revenue is 125% more than anticipated for this period because of grant funds that was received but not yet spent.
- **Transfers recognised:** The total budget amounts to R107 million, the year to date receipts stands at R46,5 million or 43 per cent of the budget. Transfers are 160% more than anticipated for this period due to year-to-date budget being projected on straight line projection whilst grants are received in quarterly tranches.
- **Other revenue:** The total budget amounts to R 17.2 million, the year to date revenue generated amounts to R 2.1 million or 12.5 per cent of the budget. This revenue source is currently much lower than anticipated and will have to be monitored.

1.2.2 Expenditure

Total expenditure for the month amounts to R28.3 million (YTD: R47.9 million) or 7% per cent (YTD: 12%) of the total expenditure budget of R397.9 million. The following factors should be taken into consideration:

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

The performances of the individual items are as follows:

- **Employee Related Costs:** The budget amounts to R126.4 million, while the expenditure to date amounts to R19 million or 15 per cent of the budget. Employee cost is currently 10% less than anticipated and could be ascribed to the annual increases for Sec 57 managers not yet gazetted
- **Remuneration of Councillors:** The budget amounts to R9.1 million, while the expenditure to date amounts to R1.3 million or 15 per cent of the budget. Councillor remuneration is currently 11% less than anticipated due to the increase in remuneration not yet gazetted.

- **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 R9.9 million or 16 per cent of the budget.
- **Other expenditure:** The budget amounts to R128.9 million, while the year to date expenditure amounts to R17.5 million or 13.6 per cent of the budget. Other expenditure is currently 18% less than anticipated. The municipality is experiencing cash flow constraints.

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

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

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 %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2								
Vote 1 - EXECUTIVE & COUNCIL		22	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		158	-	-	1,958	1,958	-	1,958	#DIV/0!
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4,094	4,094	-	-	682	(682)	-100%
Vote 5 - FINANCIAL SERVICES		349	1,510	1,510	10	10	252	(242)	-96%
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21,624	51,857	51,857	3,879	3,879	8,643	(4,764)	-55%
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1,529	7,300	7,300	1,965	1,965	1,217	748	62%
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	7,811	7,811	10,793	(2,982)	-28%
Total Capital Expenditure		23,727	64,760	64,760	7,811	7,811	10,793	(2,982)	-28%
Capital Expenditure - Functional Classification									
Governance and administration		393	1,510	1,510	10	10	252	(242)	-96%
Executive and council							-	-	
Finance and administration		393	1,510	1,510	10	10	252	(242)	-96%
Internal audit							-	-	
Community and public safety		158	4,094	4,094	370	370	682	(312)	-46%
Community and social services							-	-	
Sport and recreation		158	-	-	370	370	370	#DIV/0!	
Public safety			4,094	4,094			682	(682)	-100%
Housing							-	-	
Health							-	-	
Economic and environmental services		4,563	2,320	2,320	2,770	2,770	387	2,383	616%
Planning and development		22	-	-	-	-	-	-	
Road transport		4,541	2,320	2,320	2,770	2,770	387	2,383	616%
Environmental protection							-	-	
Trading services		18,612	56,836	56,836	4,662	4,662	9,473	(4,811)	-51%
Energy sources		1,529	7,300	7,300	1,965	1,965	1,217	748	62%
Water management		4,984	43,306	43,306	972	972	7,218	(6,245)	-87%
Waste water management		12,099	6,231	6,231	137	137	1,038	(902)	-87%
Waste management		-	-	1,588	1,588	-	1,588	#DIV/0!	6,231
Other							-	-	
Total Capital Expenditure - Functional Classification	3	23,727	64,760	64,760	7,811	7,811	10,793	(2,982)	-28%
Funded by:									
National Government		23,727	64,460	64,460	7,811	7,811	10,743	(2,932)	-27%
Provincial Government							-	-	
District Municipality							-	-	
Other transfers and grants							-	-	
Transfers recognised - capital		23,727	64,460	64,460	7,811	7,811	10,743	(2,932)	-27%
Public contributions & donations	5						-	-	
Borrowing	6						-	-	
Internally generated funds		300	300				50	(50)	-100%
Total Capital Funding		23,727	64,760	64,760	7,811	7,811	10,793	(2,982)	-28%
									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 AUGUST 2017							
	Original budget	Adjusted budget	Monthly Actual	YTD Actual	YTD Budget	YTD Variance	YTD Variance
CAPITAL	64 760 430	64 760 430	7 811 152	7 811 152	10 793 405	-2 982 253	-28%

Capital expenditure is currently 28% less than anticipated. The municipality should expedite capital expenditure. A total of 99.5% of capital budget is funded through grants and slow expenditure will lead to roll over of grants.

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.

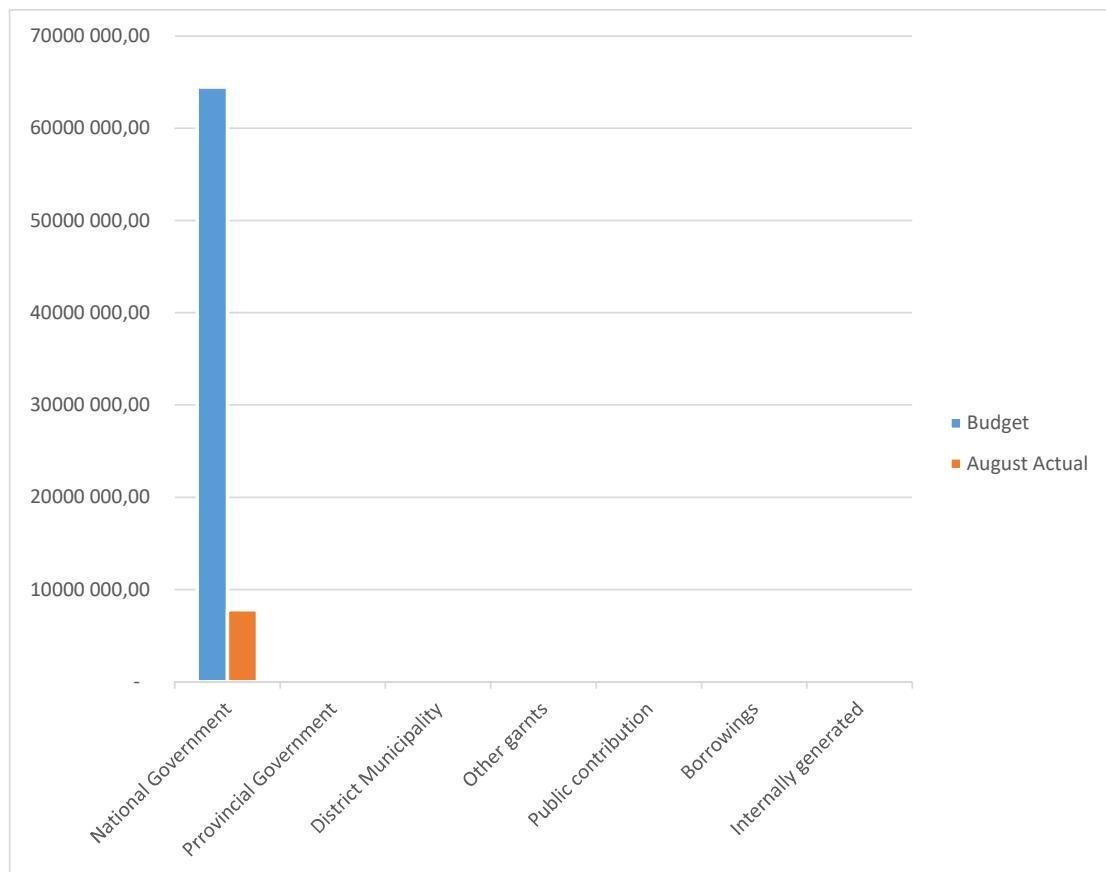
The individual sources of finance reflected the following current month performance:

- Capital transfers recognised (Grants and Subsidies) reflect R7.8 million of capital expenditure have been funded from grants received.

The performances of the various votes are as follows:

- **Governance and administration:** reflects total budget of R1.5 million, while the expenditure to date amounts to R10 thousand or 0.6 per cent of the budget.
- **Community and Public Safety:** reflects total budget of R4 million while the expenditure to date amounts to R 370 thousand or 9 per cent of the budget.
- **Economic and environmental services:** reflects total budget of R2.3 million, while the expenditure to date amounts to R 2.7 million or 119 per cent of the budget. It should be noted that expenditure on roll-over grants are included. The budget will have to be adjusted once approval is received.
- **Trading services:** reflects a budget of R56.8 million, while the expenditure to date amounts to R 4.6 million or 8.2 per cent of the budget.

Chart: Capital funding by Source



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

Table: Key Treasury Information as at 31 August 2017

	OPENING BALANCE 01/08/2017	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31/08/2017
CURRENT ACCOUNTS	6 068 595.38	3 456 551.64	9 525 147.02
CURRENT ACCOUNT - FNB	2 436 338.69	1 350 200.88	3 786 539.57
Current Account Aberdeen- ABSA	684 045.34	750 565.84	1 434 611.18
Current Account Ikwezi- ABSA	1 120.67	92 665.06	93 785.73
Current Account Ikwezi- STD Bank	497 354.18	(44 549.84)	452 804.34
Current Account Baviaans- ABSA	987 740.21	988 889.92	1 976 630.13
Current Account Baviaans –STD Bank	1 441 996.29	318 779.78	1 760 776.07
INVESTMENTS	58 568 507.39	(15 242 288.17)	43 326 219.22
Money Market - Absa	22 200.50	139.72	22 340.22
Call Account - FNB	57 537 244.89	(15 247 592.39)	42 289 652.50
7 Day Interest Plus - FNB	915 736.00	5 164.50	920 900.50
Investec	2 938.00	0	2 938.00
Standard bank Trust fund	9 002.00	0	9 002.00
Standard bank	1 471.00	0	1 471.00
Standard bank trust fund	4 334.00	0	4 334.00
Standard bank Trust fund	1 299.00	0	1 299.00
Standard bank Trust fund	25 104.00	0	25 104.00
Standard bank Trust fund	48 178.00	0	49 178.00
BORROWINGS	0	0	0

3.1 Cash management

The cash flow is managed on a daily basis and the CFO and Municipal Manager is advised of the bank balances and projected cash flow requirements on weekly basis.

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 August 2017

4.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED (CURRENT ACC) – TO DATE R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
August 2017	13 319	22 033	165%	54.27%

Average collection rate for the period ending 31 August 2017(year-to-date) ended on 54.27%%. The collection rate for the month of August 2017 was recorded as 165 % (refer to annexure A). Annual rates were levied in July 2017 and are 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.

Chart: Collection vs Billing

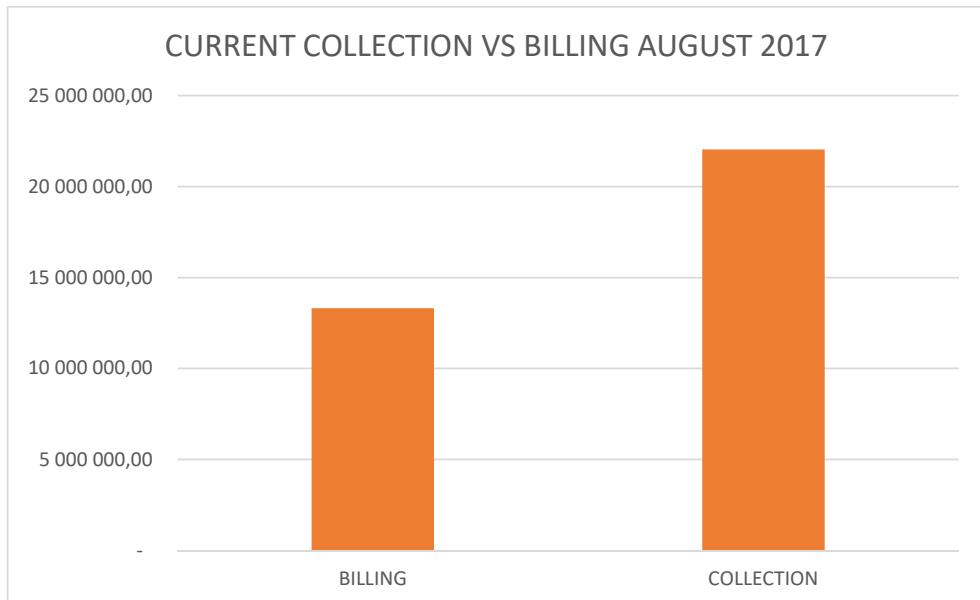
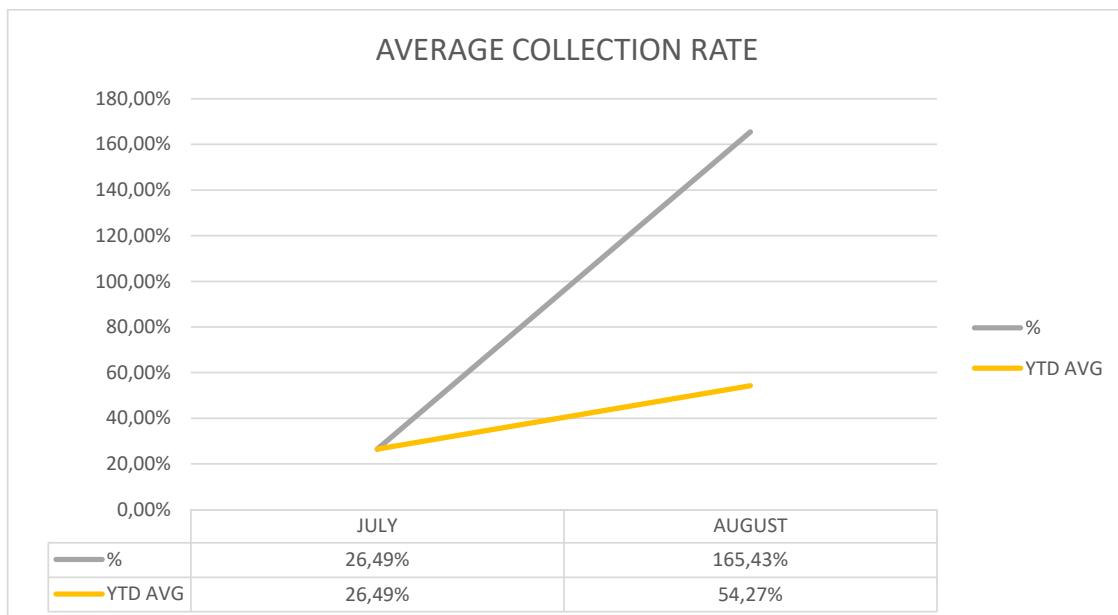


Chart: Average Collection rate



5. Debtors

The total outstanding debtor's book of the municipality as at end of the month amounts to R144.6 million.

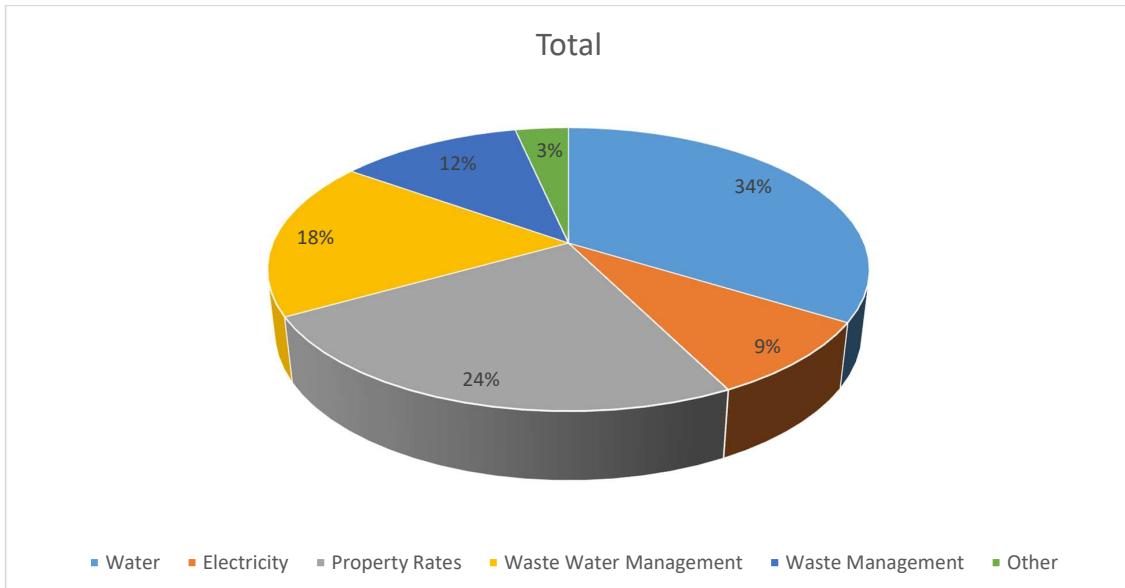
Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
												-
M02	EC101	1100	Debtors Age Analysis By Income Source									
		1200	Trade and Other Receivables from Exchange Transactions - Water	772,211	1,252,286	1,110,552	1,331,472	6,178,476	11,695,286	22,300,503	4,262,705	48,903,489
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	4,875,890	953,279	389,523	268,283	300,868	377,007	5,097,157	419,063	12,681,070
		1400	Receivables from Non-exchange Transactions - Property Rates	10,800,658	613,099	218,681	188,072	990,044	4,132,832	11,724,354	6,430,029	35,097,771
		1500	Receivables from Exchange Transactions - Waste Water Management	1,637,875	531,371	402,548	367,694	1,269,397	3,933,848	12,100,997	5,867,054	26,110,784
		1600	Receivables from Exchange Transactions - Waste Management	1,112,786	642,659	430,462	267,159	758,865	2,208,624	9,218,734	2,311,506	16,950,795
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
		1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
		1900	Other	-875,414	75,011	50,566	48,927	465,353	1,745,236	1,138,342	2,290,749	4,938,769
		2000	Total By Income Source	18,324,005	4,067,704	2,602,331	2,471,607	9,963,002	24,092,833	61,580,088	21,581,106	144,682,677
		2100	Debtors Age Analysis By Customer Group									
		2200	Organs of State	5,502,779	699,337	319,673	189,221	193,570	164,254	4,756,870	890,631	12,716,335
		2300	Commercial	4,663,160	507,652	216,335	220,653	254,959	1,675,212	4,059,645	998,963	12,596,579
		2400	Households	8,156,888	2,859,948	2,065,834	2,061,245	9,513,985	22,002,824	52,733,536	19,688,402	119,082,663
		2500	Other	1,178	767	489	489	489	250,544	30,036	3,111	287,101
		2600	Total By Customer Group	18,324,005	4,067,704	2,602,331	2,471,607	9,963,002	24,092,833	61,580,088	21,581,106	144,682,677

Debtors owing between 0-30 days amounts to R18.3 million, 31-60 days constitute R4 million. Debtors owing over 1 year constitute R21.5 million or 14.9 per cent, while the debt over 90 days constitute R119 million or 82.7 per cent which is alarming and has an adverse effect on cash flow.

Table: Household debt

HOUSEHOLDS (Excluding Indigents)									
Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Water	490,908	677,743	574,306	751,699	2,584,828	5,232,842	12,414,609	1,783,271	24,510,206
Elec	1,415,212	196,699	121,665	74,014	125,247	151,195	4,020,471	140,939	6,245,442
Rates	4,479,192	440,867	148,606	121,341	848,996	2,813,465	5,806,017	4,711,258	19,369,742
WWM	864,539	392,129	283,146	266,222	990,572	2,893,025	10,248,381	4,425,331	20,363,345
WM	752,298	536,381	364,498	216,019	606,282	1,683,871	8,010,164	1,823,394	13,992,907
Other	-213,110	43,810	35,486	27,798	413,609	1,172,387	857,614	1,775,357	4,112,951
TOTAL	7,789,039	2,287,629	1,527,707	1,457,093	5,569,534	13,946,785	41,357,256	14,659,550	88,594,593
<hr/>									
Indigents									
Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Water	214,624	452,243	440,560	514,916	3,466,062	6,191,947	9,298,049	2,370,309	22,948,710
Elec	54,107	10,629	2,119	2,020	1,336	5,667	113,594	5,395	194,868
Rates	11,372	7,376	9,036	8,216	75,732	365,725	309,263	669,989	1,456,709
WWM	48,279	51,479	47,797	45,242	228,062	793,901	960,089	1,177,310	3,352,159
WM	34,968	40,074	37,317	32,758	136,745	492,363	669,460	390,158	1,833,842
Other	4,499	10,519	1,299	1,001	36,514	206,436	25,825	415,691	701,783
TOTAL	367,848	572,320	538,127	604,153	3,944,452	8,056,038	11,376,282	5,028,852	30,488,070
TOTAL HOUSE	8,156,887	2,859,949	2,065,834	2,061,246	9,513,986	22,002,823	52,733,538	19,688,402	119,082,663

Chart: Debt by Service



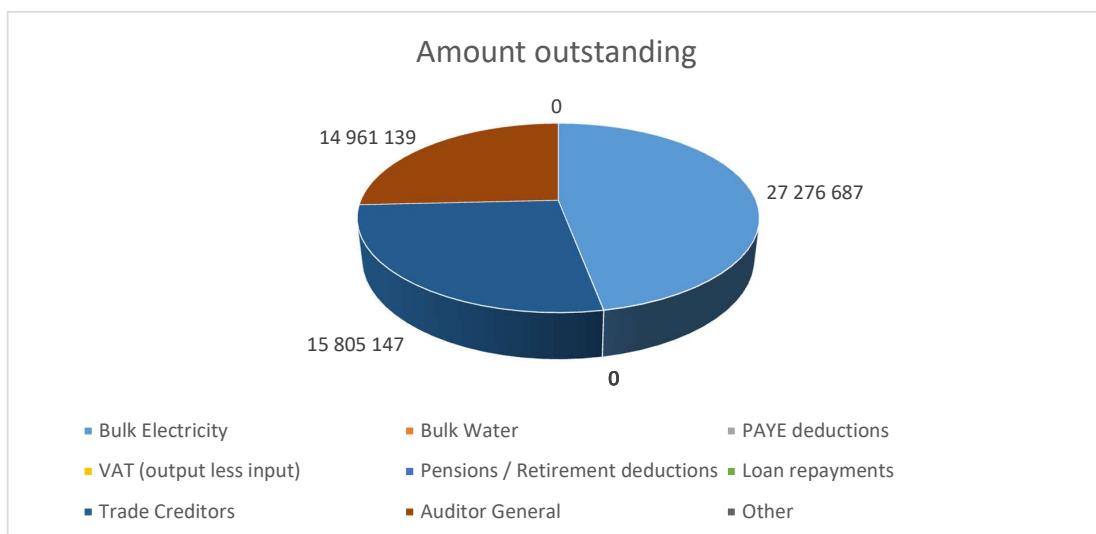
6. Creditors

The total accounts payable as at 31 August 2017 amounts to R48.9 million.

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2018 M02	EC101	0100	Bulk Electricity		64 876	22 617	0	9 094 196	18 094 998	0	0	0	27 276 687
		0200	Bulk Water		0	0	0	0	0	0	0	0	0
		0300	PAYE deductions		0	0	0	0	0	0	0	0	0
		0400	VAT (output less input)		0	0	0	0	0	0	0	0	0
		0500	Pensions / Retirement deductions		0	0	0	0	0	0	0	0	0
		0600	Loan repayments		0	0	0	0	0	0	0	0	0
		0700	Trade Creditors		1 520 991	1 927 878	534 439	552 423	11 269 417	0	0	0	15 805 147
		0800	Auditor General		623 724	0	0	0	14 337 415	0	0	0	14 961 139
		0900	Other		0	0	0	0	0	0	0	0	0
		1000	Total		2 209 591	1 950 495	534 439	9 646 618	43 701 830	0	0	0	58 042 973
		TP01	ESKOM HOLDINGS LTD.		64 876	22 617	0	9 094 196	18 094 998	0	0	0	27 276 687
		TP02	AUDITOR GENERAL		623 724	0	0	0	14 337 415	0	0	0	14 961 139
		TP03	SALGA		0	0	0	0	5 726 571	0	0	0	5 726 571
		TP04	Bytes Systems Integrations		0	0	0	0	1 501 621	0	0	0	1 501 621
		TP05	Department of Transport		0	0	0	0	1 382 705	0	0	0	1 382 705
		TP06	MTN		0	0	0	0	1 263 700	0	0	0	1 263 700
		TP07	ASCON CIVIL ENGINEERING		0	1 034 974	0	0	0	0	0	0	1 034 974
		TP08	DIREKTE ORDER		0	433 292	287 095	164 544	0	0	0	0	884 931
		TP09	MASSIVE DYNAMICS		0	0	0	0	588 242	0	0	0	588 242
		TP10	KEMPSTON		493 033	0	0	0	0	0	0	0	493 033
		TOT	Total		1 181 633	1 490 883	287 095	9 258 740	42 895 251	0	0	0	55 113 602

Creditors owed between 0-30 days amounts to R2.2 million, 31-60 days amounts to R 1.9 million, 61-90 days amounts to R 534 thousand, 91-120 days amounts to R9.65 million and 121 – 150 days amounts to R 43.7 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 is being adhered to every month. Ring fence agreement with AG still needs to be finalised whilst the agreement with SALGA needs to be reviewed.

Chart: Creditors by Type



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

Grants received and expenditure on grant funding

(Schedule SC6 of monthly Schedule C report)

Grant	Amount gazetted	Amount Received	Expenditure YTD	% spent of allocation received
MIG	19 856 900	Nil	155 380	0.78
FMG	5 945 000	5 945 000	405 685	6.82
INEP	7 000 000	1 500 000	Nil	0
EPWP	1 383 000	346 000	208 396	60.2
RBIG	32 000 000	11 326 955.58	8 665 724.54	76.5
EEDG	2 339 000	Nil	Nil	0
DEPT ENVIRONMENTAL AFFAIRS	2 554 000	639 000	25 685.77	4.0
Cacadu Fire subsidy	4 067 800	Nil	Nil	0
MDTG	6 847 000	2 283 000	320 541	33.34
Cacadu –LED	150 000	Nil	Nil	0
Transitional Grant EC COGTA	4 000 000	4 000 000	Nil	0
Municipal Financial Management Support Grant	1 085 000	1 085 000	Nil	0

The municipality has applied for a roll-over of grant funding from the 2016/17 financial year. We are still awaiting the approval of the roll-over. The spending on grant funds was prioritised for the roll-over first. Concern is however that if procurement plans and planning are not adhered to the municipality might face a situation where current year grants will not be spent in full. All effort is made to ensure 100% spending on grants.

8. CASH FLOW POSITION AS AT 31 AUGUST 2017

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

CASH BALANCE B/F FROM 1 AUGUST 2017	R 2 436 338.69
CASH RECEIVED FOR THE PERIOD	R 44 721 300.31
CASH PAYMENTS MADE THE FOR PERIOD	R 43 371 099.43
CASH BALANCE AS AT 31 AUGUST 2017	R 3 786 539.57

The bank balance ended on R3 786 539.57 as at 31 August 2017. The following grants were received during August 2017:

- Municipal Financial Management Support received – R 1 085 000
- EPWP Grant received – R 346 000
- RBIG received – R 2 297 753

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 August 2017.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

Table: Electricity losses

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Aug-17	5 286 755	7 635 257	2 348 502	30,76

The electricity losses for August 2017 calculated to 30.76% for the month. The average electricity losses for year to date is 26.35%.

Table: Water losses

Water Statistics Dr Beyers Naude				
Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Aug-17	462 338	277 242	185 096	40,03

The water losses for August 2017 calculated to 40.03% for the month. The average water losses for year to date is 39.94%.

The distribution losses are as a result of various issues e.g technical losses , illegal tampering, straight connections, incorrect billing or meters not on financial system. Finance department is currently busy with an investigation on all meters to ensure all meters are billed. Both Finance Department and Engineering department are working together to find solutions on straight connections and illegal tampering.

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the supply chain management report for the month ending 31 August 2017.

12. C-SCHEDULES

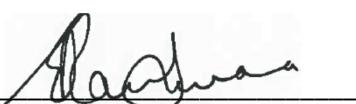
Attached as annexure C is the monthly C-schedules submitted to National Treasury

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: 18 October 2017

ANNEXURE A
FINANCIAL INFORMATION
SUPPORTING SCHEDULES

ANNEXURE A

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

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
			M02													
2018	Aug	EC101	3000	Cash Receipts by Source												
			3010	Property rates	1 101 592	6 654 146	0	0	0	0	0	0	0	0	0	0
			3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0
			3030	Service charges - electricity revenue	5 957 136	5 983 650	0	0	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	1 196 092	1 271 558	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	527 294	1 299 093	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	327 744	657 220	0	0	0	0	0	0	0	0	0	0
			3070	Service charges - other	132 768	694 854	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	23 540	29 706	0	0	0	0	0	0	0	0	0	0
			3090	Interest earned - external investments	17 436	32 349	0	0	0	0	0	0	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	83	8 673	0	0	0	0	0	0	0	0	0	0
			3130	Licences and permits	921 681	901 920	0	0	0	0	0	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	45 157 000	1 431 000	0	0	0	0	0	0	0	0	0	0
			3160	Other revenue	0	53 434	0	0	0	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	55 362 366	19 017 603	0	0	0	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	5 404 599	2 297 753	0	0	0	0	0	0	0	0	0	0
				Contributions recognised - capital & Contributed assets	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Proceeds on disposal of PPE	15 000	0	0	0	0	0	0	0	0	0	0	0
			3210	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3250	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (Increase) in non-current investments	0	23 405 944	0	0	0	0	0	0	0	0	0	0
			3270	Total Cash Receipts by Source	60 781 965	44 721 300	0	0	0	0	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	9 379 143	9 662 760	0	0	0	0	0	0	0	0	0	0
			4020	Remuneration of councillors	684 303	683 303	0	0	0	0	0	0	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	0	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	834 846	0	0	0	0	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	364 078	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	207 644	745 560	0	0	0	0	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	1 500	1 500	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	50 783 293	23 631 978	0	0	0	0	0	0	0	0	0	0
			4120	Cash Payments by Type	61 419 961	35 559 947	0	0	0	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	0	7 811 152	0	0	0	0	0	0	0	0	0	0
			4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0
			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	0	0	0	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	-637 996	1 350 200	0	0	0	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	3 074 334	2 436 338	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539
			4200	Cash/cash equivalents at the month/year end:	2 436 338	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539	3 786 539

ANNEXURE A**Debt by type****Municipality Name:****Dr Beyers Naudé Local Municipality****Month :****Aug-17****Provincial Departments**

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
Education (Sec. 21)	Water	R 27 682,49	R 44 794,99	R 45 195,13	R 28 762,97	R 72 872,67	R 219 308,25
	Electricity	R 60 705,45	R 91 360,98	R 78 208,68	R 54 007,50	R 83 165,25	R 367 447,86
	Sewerage	R (4 872,39)	R 63 807,75	R 53 756,23	R 40 275,99	R 59 143,21	R 212 110,79
	Refuse	R 7 741,88	R 14 663,75	R 12 768,93	R 8 785,79	R 8 974,79	R 52 935,14
	Rates	R 142 896,34	R 12 043,79	R 0,00	R 0,00	R 284,17	R 155 224,30
	Other	R 774,89	R 567,40	R 923,52	R 2,66	R 1 192,78	R 3 461,25
Total		R 234 928,66	R 227 238,66	R 190 852,49	R 131 834,91	R 225 632,87	R 1 010 487,59

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
Education (Offices)	Water	R 278,60	R 1 831,60	R 0,00	R 0,00	R 0,00	R 2 110,20
	Electricity	R 85 525,22	R 109 084,42	R 0,00	R 0,00	R 0,00	R 194 609,64
	Sewerage	R 103 338,52	R 0,00	R 0,00	R 0,00	R 930,76	R 104 269,28
	Refuse	R 2 060,31	R 0,00	R 0,00	R 0,00	R 18,56	R 2 078,87
	Other	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00
	Total	R 191 202,65	R 110 916,02	R 0,00	R 0,00	R 949,32	R 303 067,99
		426 131,31	338 154,68	190 852,49	131 834,91	226 582,19	1 313 555,58

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
Health	Water	R (61 484,61)	R 7 291,35	R 3 712,12	R 1 562,49	R 28 412,76	R (20 505,89)
	Electricity	R 226 556,49	R 190 835,73	R 43 830,54	R 22 559,43	R 179 087,42	R 662 869,61
	Sewerage	R 115 231,85	R 659,29	R 313,95	R 125,55	R 5 364,53	R 121 695,17
	Refuse	R 35 113,74	R 905,68	R 604,50	R 316,92	R 2 031,60	R 38 972,44
	Rates	R 2 177,29	R 157,80	R 19,53	R 19,53	R 995,01	R 3 369,16
	Other	R (1 525,14)	R 4 958,00	R 228,00	R 0,00	R 0,00	R 3 660,86
Total		R 316 069,62	R 204 807,85	R 48 708,64	R 24 583,92	R 215 891,32	R 810 061,35

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
Roads & Public Works	Water	R 4 155,28	R 11 205,51	R 1 472,70	R 1 526,40	R 19 418,77	R 37 778,66
	Electricity	R 56 261,38	R 43 374,64	R 14 803,00	R 3 178,31	R 29 621,74	R 147 239,07
	Sewerage	R 207 106,71	R 4 249,61	R 4 244,73	R 4 242,10	R 491 562,23	R 711 405,38
	Refuse	R 104 516,11	R 2 854,80	R 2 829,53	R 2 613,73	R 288 025,08	R 400 839,25
	Rates	R 1 458 496,25	R 7 287,26	R 7 779,93	R 7 779,93	R 718 218,64	R 2 199 562,01
	Other	R (0,01)	R 0,00	R 0,00	R 0,00	R 0,00	R (0,01)
Total		R 1 830 535,72	R 68 971,82	R 31 129,89	R 19 340,47	R 1 546 846,46	R 3 496 824,36

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
Social Development	Water	R 2 160,05	R 1 935,72	R 341,15	R 0,00	R 0,00	R 4 436,92
	Electricity	R 29 674,66	R 28 006,64	R 0,00	R 0,00	R 0,00	R 57 681,30
	Sewerage	R 399,48	R 398,46	R 169,19	R 42,62	R 0,00	R 1 009,75
	Refuse	R 229,86	R 227,78	R 82,35	R 69,95	R 0,00	R 609,94
	Other	R 2 412,67	R 2 394,46	R 2 376,22	R 2 394,04	R 57 114,00	R 66 691,39
	Total	R 34 876,72	R 32 963,06	R 2 968,91	R 2 506,61	R 57 114,00	R 130 429,30

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
Transport	Water	R 552,96	R 143,84	R 0,00	R 0,00	R 0,00	R 696,80
	Electricity	R 8 536,85	R 12,15	R 0,00	R 0,00	R 0,00	R 8 549,00
	Sewerage	R 971,53	R 8,91	R 9,35	R 9,65	R 38,60	R 1 038,04
	Refuse	R 660,97	R 5,88	R 5,88	R 5,88	R 14,04	R 692,65
	Other	R 278,00	R 0,00	R 0,00	R 0,00	R 0,00	R 278,00
	Total	R 11 000,31	R 170,78	R 15,23	R 15,53	R 52,64	R 11 254,49

Sub total Provincial Departments	R 2 618 613,68	R 645 068,19	R 273 675,16	R 178 281,44	R 2 046 486,61	R 5 762 125,08
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Households								
Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total	
Residents	Water	R 853 133,62	R 1 237 430,40	R 1 141 566,38	R 1 369 439,88	R 42 567 315,56	R 47 168 885,84	
	Electricity	R 1 803 671,59	R 253 620,97	R 178 385,46	R 162 316,83	R 4 937 172,74	R 7 335 167,59	
	Sewerage	R 1 079 753,56	R 595 355,23	R 483 637,49	R 502 209,55	R 20 870 218,68	R 23 531 174,51	
	Refuse	R 912 807,69	R 689 941,71	R 511 546,70	R 380 217,52	R 13 211 226,47	R 15 705 740,09	
	Rates	R 5 292 049,30	R 642 334,14	R 276 006,07	R 281 694,01	R 16 592 392,30	R 23 084 475,82	
	Other	R (324 227,74)	R 86 049,93	R 63 968,11	R 71 164,03	R 5 017 159,92	R 4 914 114,25	
	Total	R 9 617 188,02	R 3 504 732,38	R 2 655 110,21	R 2 767 041,82	R 103 195 485,67	R 121 739 558,10	

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total	
Councillors	Water	R (5 632,60)	R 891,40	R 584,47	R 827,97	R 4 463,79	R 1 135,03	
	Electricity	R (3 540,60)	R 1 773,23	R 1 261,74	R 1 628,35	R 8 418,77	R 9 541,49	
	Sewerage	R 726,15	R 544,43	R 444,65	R 454,97	R 1 746,46	R 3 916,66	
	Refuse	R 621,39	R 527,01	R 389,77	R 280,55	R 447,20	R 2 265,92	
	Rates	R (1 445,84)	R 601,44	R 425,67	R 470,31	R 6 049,06	R 6 100,64	
	Other	R (146,70)	R 2,19	R 0,00	R 228,03	R 11 331,08	R 11 414,60	
	Total	R (9 418,20)	R 4 339,70	R 3 106,30	R 3 890,18	R 32 456,36	R 34 374,34	

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total	
Municipal Officials	Water	R (24 346,67)	R 10 075,49	R 8 859,76	R 11 381,02	R 319 315,14	R 325 284,74	
	Electricity	R 6 861,83	R 2 853,45	R 23,44	R 234,44	R 62 666,23	R 72 639,39	
	Sewerage	R (1 468,93)	R 12 763,81	R 5 748,26	R 5 405,92	R 157 586,93	R 180 035,99	
	Refuse	R 4 302,70	R 9 447,07	R 4 638,76	R 3 967,76	R 102 318,12	R 124 674,41	
	Rates	R 16 554,26	R 2 662,59	R 2 210,80	R 2 262,77	R 61 888,08	R 85 578,50	
	Other	R (34 013,91)	R 4 179,79	R 6 586,71	R 488,10	R 54 332,12	R 31 572,81	
	Total	R (32 110,72)	R 41 982,20	R 28 067,73	R 23 740,01	R 758 106,62	R 819 785,84	

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
Industries	Water	R 35 290,80	R 43 503,12	R 41 267,14	R 36 991,61	R 860 336,20	R 1 017 388,87
	Electricity	R 2 412 782,94	R 209 746,79	R 37 809,43	R 22 933,00	R 297 969,90	R 2 981 242,06
	Sewerage	R 293 059,06	R 30 375,43	R 24 326,25	R 24 009,61	R 722 925,71	R 1 094 696,06
	Refuse	R 158 258,44	R 51 918,54	R 16 715,70	R 11 009,97	R 280 074,92	R 517 977,57
	Rates	R 1 503 630,60	R 96 804,26	R 75 243,66	R 81 067,91	R 2 146 590,41	R 3 903 336,84
	Other	R (481 268,48)	R 11 612,49	R 10 154,08	R 16 611,75	R 300 872,91	R (142 017,25)
		Total	R 3 921 753,36	R 443 960,63	R 205 516,26	R 192 623,85	R 4 608 770,05
							R 9 372 624,15

Department	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
National Departments	Water	R 72 447,94	R 17 508,14	R 7 294,02	R 3 554,07	R 46 165,07	R 146 969,24
	Electricity	R 313 448,89	R 91 208,90	R 69 775,93	R 32 818,44	R 336 830,66	R 844 082,82
	Sewerage	R 24 328,48	R 1 028,65	R 1 020,89	R 1 086,48	R 121 967,93	R 149 432,43
	Refuse	R 17 642,65	R 1 830,68	R 1 756,63	R 1 524,98	R 81 253,71	R 104 008,65
	Rates	R 2 573 115,30	R 30 852,00	R 27 944,45	R 27 944,45	R 3 000 266,93	R 5 660 123,13
	Other	R (7 588,77)	R 4 097,78	R 3 380,28	R 4 700,41	R 45 003,62	R 49 593,32
		Total	R 2 993 394,49	R 146 526,15	R 111 172,20	R 71 628,83	R 3 631 487,92
							R 6 954 209,59

GRAND TOTAL	R 19 109 420,63	R 4 786 609,25	R 3 276 647,86	R 3 237 206,13	R 114 272 793,23	R 144 682 677,10
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These amounts have been verified and checked by CFO or Municipal Manager of On the

Signature :

Official Stamp / Date Stamp

Name :

Position :

UNIVERSAL

Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
Water	R 904 237,86	R 1 376 611,56	R 1 250 292,87	R 1 454 046,41	R 43 918 299,96	R 48 903 488,66
Electricity	R 5 000 484,70	R 1 021 877,90	R 424 098,22	R 299 676,30	R 5 934 932,71	R 12 681 069,83
Sewerage	R 1 818 574,02	R 709 191,57	R 573 670,99	R 577 862,44	R 22 431 485,04	R 26 110 784,06
Refuse	R 1 243 955,74	R 772 322,90	R 551 338,75	R 408 793,05	R 13 974 384,49	R 16 950 794,93
Rates	R 10 987 473,50	R 792 743,28	R 389 630,11	R 401 238,91	R 22 526 684,60	R 35 097 770,40
Other	R (845 305,19)	R 113 862,04	R 87 616,92	R 95 589,02	R 5 487 006,43	R 4 938 769,22
		Total	R 19 109 420,63	R 4 786 609,25	R 3 276 647,86	R 3 237 206,13
						R 114 272 793,23
						R 144 682 677,10

R - R - R - R - R - R -

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : AUGUST 2017

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	260 624,73	-6 903 611,19	2648,87
Services			
Billed Electricity	5 598 928,72	-6 833 258,88	122,05
Prepaid Electricity	2 817 070,35	-2 817 070,35	100,00
Refuse Removal	659 981,60	-702 814,22	106,49
Sewerage / Sanitation	589 468,05	-1 371 003,00	232,58
Water	1 568 588,77	-1 628 013,66	103,79
Other (Specify) e.g			
Housing Rental	9 023,45	-13 479,75	149,39
Rental of Facilities & Equipment	29 706,19	-29 706,19	100,00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	8 673,47	-8 673,47	100,00
Lincences and permits	901 920,62	-901 920,62	100,00
Fuel levy	N/A	N/A	0,00
Service connections and reconnections	17 667,91	-17 667,91	100,00
Application : Town planning	N/A	N/A	0,00
Plan approval fees	54 364,11	-54 364,11	100,00
Sub division fees / Rezoning fees	N/A	N/A	0,00
Cemetery fees	4 258,97	-4 258,97	100,00
Tender receipts	11 228,16	-11 228,16	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	5 386,75	-5 386,75	100,00
Admininitration fees	N/A	N/A	0,00
Admission fees	N/A	N/A	0,00
Private works	13 268,25	-13 268,25	100,00
Sale of wood	N/A	N/A	0,00
Levy replacement grant	N/A	N/A	0,00
Sundries	736 672,51	-685 420,25	93,04
Agency services	N/A	N/A	0,00
Interest earned - external investments	32 349,12	-32 349,12	100,00
Interest earned - outstanding debtors	N/A	N/A	0,00
	13 319 181,73	-22 033 494,85	165,43

SIGNATURE OF THE MUNICIPAL MANAGER / DELEGATED OFFICIAL

DATE: 13 October 2017

DATE STAMP

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ANNEXURE A

OUTSTANDING CREDITORS BY TYPE

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 Aug	EC101		0100	Bulk Electricity	64 876	22 617	0	9 094 196	18 094 998	0	0	0	0	27 276 687
			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	1 520 991	1 927 878	534 439	552 423	11 269 417	0	0	0	0	15 805 147
			0800	Auditor General	623 724	0	0	0	14 337 415	0	0	0	0	14 961 139
			0900	Other	0	0	0	0	0	0	0	0	0	0
			1000	Total	2 209 591	1 950 495	534 439	9 646 618	43 701 830	0	0	0	0	58 042 973
			TP01	ESKOM HOLDINGS LTD.	64 876	22 617	0	9 094 196	18 094 998	0	0	0	0	27 276 687
			TP02	AUDITOR GENERAL	623 724	0	0	0	14 337 415	0	0	0	0	14 961 139
			TP03	SALGA	0	0	0	0	5 726 571	0	0	0	0	5 726 571
			TP04	Bytes Systems Integrations	0	0	0	0	1 501 621	0	0	0	0	1 501 621
			TP05	Department of Transport	0	0	0	0	1 382 705	0	0	0	0	1 382 705
			TP06	MTN	0	0	0	0	1 263 700	0	0	0	0	1 263 700
			TP07	ASCON CIVIL ENGINEERING	0	1 034 974	0	0	0	0	0	0	0	1 034 974
			TP08	DIREKTE ORDER	0	433 292	287 095	164 544	0	0	0	0	0	884 931
			TP09	MASSIVE DYNAMICS	0	0	0	0	588 242	0	0	0	0	588 242
			TP10	KEMPSTON	493 033	0	0	0	0	0	0	0	0	493 033
			TOT	Total	1 181 633	1 490 883	287 095	9 258 740	42 895 251	0	0	0	0	55 113 602
					Incorrect	Incorrect	Incorrect	Incorrect	Incorrect	Incorrect				

INVESTMENT RECONCILIATION -AUGUST 2017

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance per Promun	Balance per statements	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	22 340,22	22 340,22	0,00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	42 289 652,50	42 289 652,50	0,00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	920 900,50	920 900,50	0,00
TOTAL				43 232 893,22	43 232 893,22	0,00

Prepared by:

CLARISHA KIVEDO

Reviewed by:

SIMTHEMBILE MBOTYA

ANNEXURE A

REPAIRS AND MAINTENANCE AUGUST 2017					
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ANNUAL BUDGET	
	OTHER MATERIAL				
132 691 812 987	FALLEN HOUSES: REBUILD	R -	R -	R 1,00	
132 711 810 511	GENERAL MAINTENANCE	R -	R -	R 119 309,00	
132 711 810 640	REPAIRS - FENCING	R -	R -	R 17 291,00	
132 751 810 511	GENERAL MAINTENANCE	R -	R -	R 1 929,00	
132 771 810 511	GENERAL MAINTENANCE	R -	R -	R 6 392,00	
163 111 811 327	OPEX INCURRED FROM GRANTS RECEIVED	R -	R -	R 1 563 951,00	
183 621 810 635	REPAIRS - ASPHALT SURFACES	R 7 808,00	R 16 626,00	R 2 536 159,00	
183 621 810 650	REPAIRS - KURBING	R 27 280,00	R 36 049,00	R 115 279,00	
183 631 810 616	REPAIRS: STORMWATER	R -	R 723,00	R 57 639,00	
183 631 810 617	STREETS	R -	R -	R 127 919,00	
183 631 810 655	REPAIRS - STORMWATER CHANNELS	R -	R -	R 121 735,00	
183 631 813 000	REVIEW & AUDIT OF DEVELOPM& SAFETY PLAN	R -	R -	R 195 888,00	
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	R 2 669,00	R 2 755,00	R 69 167,00	
183 671 810 601	RETICULATION NETWORK - SEWERAGE	R 165 261,00	R 169 818,00	R 691 679,00	
183 671 812 988	SLUDGE AR WWW/TW AB&GRT	R 167 972,00	R 169 126,00	R 345 839,00	
183 671 812 989	REPAIRS ABERDEEN	R -	R -	R 259 379,00	
183 691 810 511	GENERAL MAINTENANCE	R 64 018,00	R 93 062,00	R 288 201,00	
183 691 810 603	RETICULATION NETWORK - WATER	R 47 250,00	R 57 568,00	R 1 087 562,00	
183 691 810 612	VALVES AND HYDRANTS	R 175 935,00	R 175 937,00	R 288 199,00	
183 691 810 613	AGEING ON BREE STREET	R -	R -	R 605 221,00	
183 691 812 991	FLUSHING RESERVOIRS	R 80 000,00	R 80 000,00	R 259 381,00	
193 811 810 471	ELECTR DISTRIBUTION NETWORK	R 26 666,00	R 49 623,00	R 44 262,00	
193 811 810 491	REPAIRS - FENCING	R -	R -	R 284 975,00	
193 811 810 511	GENERAL MAINTENANCE	R 17 346,00	R 30 251,00	R 139 884,00	
193 811 810 547	METERS - CONSUMERS	R 8 808,00	R 18 761,00	R 25 952,00	
193 811 810 619	STREET LIGHTS	R 1 074,00	R 1 074,00	R 60 113,00	
193 811 812 993	IGG METER REPLACEMENT	R 540,00	R 1 854,00	R 16 234,00	
193 821 810 619	STREET LIGHTS	R 3 467,00	R 4 467,00	R 182 619,00	
193 821 813 004	TV Network	R -	R -	R 36 197,00	
193 821 813 005	Radio Network repeater station & mobile	R -	R -	R 21 999,00	
		R 796 094,00	R 907 694,00	R 9 570 355,00	
	CONTRACTED SERVICES				
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 7 005,00	R 10 531,00	R 3 183,00	
112 211 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	R -	R -	R 6 137,00	
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R -	R -	R 248 134,00	
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	R -	R -	R 12 684,00	
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	R -	R -	R 4 038,00	
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 8 484,00	R 9 902,00	R 95 944,00	
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 12 866,00	R 14 791,00	R 79 447,00	
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 15 534,00	R 18 813,00	R 489 954,00	
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 70 892,00	R 196 607,00	R 1 200 618,00	
132 761 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R -	R -	R 1 598,00	
132 771 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R -	R -	R 26 990,00	
142 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 3 283,00	R 3 283,00	R 295 193,00	
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 2 282,00	R 5 228,00	R 62 876,00	
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 4 582,00	R 8 965,00	R 45 326,00	
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 3 377,00	R 3 815,00	R 16 833,00	
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 14 428,00	R 63 743,00	R 971 058,00	
183 641 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R -	R -	R 6 055,00	
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 1 285,00	R 2 801,00	R 42 137,00	
183 661 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R -	R -	R 12 511,00	
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 5 259,00	R 5 472,00	R 120 326,00	
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 9 951,00	R 9 951,00	R 183 414,00	
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 2 740,00	R 9 565,00	R 217 731,00	
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	R 32 453,00	R 38 599,00	R 79 877,00	
		R 194 421,00	R 402 066,00	R 4 222 064,00	

OTHER EXPENDITURE					
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	R	51 984,00	R	51 984,00
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	R	20 409,00	R	258 997,00
183 611 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	R	-	R	-
132 611 810 645	REPAIRS - FURNITURE AND EQUIPMENT	R	-	R	215,00
122 471 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R	-
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	312,00	R	966,00
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	1 367,00	R	1 367,00
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	294,00	R	3 139,00
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	839,00	R	9 326,00
132 741 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R	-
132 751 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	2 136,00	R	4 816,00
132 771 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R	-
142 911 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R	-
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R	-
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	1 579,00	R	1 579,00
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	R	-	R	1 111,00
		R	78 920,00	R	333 500,00
GRAND TOTAL		R	1 069 435,00	R	1 643 260,00
		R		R	17 853 561,00

ANNEXURE A
EMPLOYEE RELATED COST

ITEM	MONTH AMOUNT	YTD AMOUNT	YTD BUDGET	TOTAL BUDGET	YTD VARIANCE
ALLOWANCE - HOUSING SUBSIDY	98 658,47	197 864,47	207 961,67	1 247 770,00	4,86%
ALLOWANCE - TRAVELLING ALLOW	114 340,73	228 539,73	365 424,67	2 192 548,00	37,46%
ALLOWANCE - UNIFORMS / OVERALL	-	-	102 594,50	615 567,00	100,00%
BONUSES	10 428,00	37 758,00	863 825,00	5 182 950,00	95,63%
CONTRIBUTIONS - MEDICAL AID FD	425 246,14	866 472,14	883 798,67	5 302 792,00	1,96%
CONTRIBUTIONS - PENSION FUND	1 185 275,77	2 230 924,77	2 408 711,50	14 452 269,00	7,38%
INSURANCE: GROUP LIFE	-	-	75 556,67	453 340,00	100,00%
INSURANCE: UIF	64 838,30	130 043,30	140 578,33	843 470,00	7,49%
LEVY - BARGAINING[IND] COUNCIL	4 405,50	8 715,50	11 844,67	71 068,00	26,42%
OVERTIME	492 752,52	798 329,52	676 087,67	4 056 526,00	-18,08%
SALARIES	2 919 064,39	5 855 951,39	11 320 823,17	67 924 939,00	48,27%
WAGES	4 347 749,74	8 687 309,74	3 897 017,00	23 382 102,00	-122,92%
WORKMAN'S COMPENSATION	-	-	118 124,00	708 744,00	100,00%
ALLOWANCE COUNCILLORS	684 303,00	1 367 606,00	1 368 000,17	8 208 001,00	0,03%
Remuneration to Ward Committees	-	-	164 554,17	987 325,00	100,00%
Grand Total	10 347 062,56	20 409 514,56	22 604 901,83	135 629 411,00	9,71%

ANNEXURE A**OVERTIME FOR AUGUST 2017**

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
102010210243	COUNCIL	0,00	0,00	11 060,00
112210210243	OFFICE OF THE MUNICIPAL MANAGER	2 759,51	7 656,95	10 845,00
112290210243	OFFICE OF THE MM:INFORMATION TECHNOLOGY	0,00	0,00	16 199,00
122410210243	DIRECTOR CORPORATE SERVICES : ADMIN	8 977,23	18 000,55	71 974,00
132710210243	PARKS & RECREATION SERVICES	95 779,61	135 333,90	287 497,00
132750210243	REFUSE REMOVAL & WASTE MANAGEMENT	13 756,14	38 716,88	493 192,00
132760210243	CEMETERIES	1 678,36	3 040,80	5 379,00
132770210243	AIRPORT	0,00	0,00	6 274,00
142810210243	PROTECTION SERVICES : FIRE BRIGADE	17 494,61	25 789,04	136 130,00
142820210243	PROTECTION SERVICES: FIRE CACADU	0,00	0,00	38 681,00
142910210243	PROTECTION SERVICES: TRAFFIC DEPT	3 384,57	7 845,60	130 037,00
163110210243	BUDGET AND TREASURY OFFICE / FINANCIAL SE	38 527,72	56 036,55	235 471,00
183620210243	TECHNICAL SERVICES : PUBLICWORKS STREETS	63 270,24	93 872,25	100 754,00
183650210243	TECHNICAL SERVICES : WORKSHOP MECHANICA	994,69	994,69	9 177,00
183660210243	TECHNICAL SERVICES: WORKSHOP CARPENTER	0,00	0,00	2 263,00
183670210243	TECHNICAL SERVICES: SEWERAGE	74 019,72	126 215,49	817 395,00
183680210243	TECHNICAL SERVICES: SANITATION	0,00	0,00	101 649,00
183690210243	TECHNICAL SERVICES: WATER	97 194,98	171 079,78	1 148 087,00
193810210243	TECHNICAL SERVICES: ELECTRICITY	73 283,58	105 189,05	434 462,00
GRAND TOTAL		491 120,96	789 771,53	4 056 526,00

ANNEXURE A**ELECTRICITY STATISTICS - AUGUST 2017****DR BEYERS NAUDE MUNICIPALITY****Electricity Statistics Steytlerville**

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	125 901	198 984	73 083	36,73
Aug-17	141 060	200 943	59 883	29,80
Sep-17	-	-	-	0,00
Oct-17	-	-	-	0,00
Nov-17	-	-	-	0,00
Dec-17	-	-	-	0,00
Jan-18	-	-	-	0,00
Feb-18	-	-	-	0,00
Mar-18	-	-	-	0,00
Apr-18	-	-	-	0,00
May-18	-	-	-	0,00
Jun-18	-	-	-	0,00
Sub Total	266 961	399 927	132 966	33,25

Electricity Statistics Willowmore

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	365 948	580 557	214 609	36,97
Aug-17	491 390	597 109	105 719	17,71
Sep-17	-	-	-	0,00
Oct-17	-	-	-	0,00
Nov-17	-	-	-	0,00
Dec-17	-	-	-	0,00
Jan-18	-	-	-	0,00
Feb-18	-	-	-	0,00
Mar-18	-	-	-	0,00
Apr-18	-	-	-	0,00
May-18	-	-	-	0,00
Jun-18	-	-	-	0,00
Sub Total	857 338	1 177 666	320 328	27,20

Electricity Statistics Graaff-Reinet

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	4 425 618	5 377 507	951 889	17,70
Aug-17	3 970 398	5 757 429	1 787 031	31,04
Sep-17	-	-	-	#DIV/0!
Oct-17	-	-	-	#DIV/0!
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18			-	#DIV/0!

Electrcity Statistics Jansenville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	339 803	579 700	239 897	41,38
Aug-17	353 386	602 350	248 964	41,33
Sep-17	-	-	-	0,00
Oct-17	-	-	-	0,00
Nov-17	-	-	-	0,00
Dec-17	-	-	-	0,00
Jan-18	-	-	-	0,00
Feb-18	-	-	-	0,00
Mar-18	-	-	-	0,00
Apr-18	-	-	-	0,00
May-18	-	-	-	0,00
Jun-18	-	-	-	0,00
Sub Total	693 189	1 182 050	488 861	41,36

Electrcity Statistics Aberdeen

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	371 998	449 695	77 697	17,28
Aug-17	330 521	477 426	146 905	30,77
Sep-17	-	-	-	#DIV/0!
Oct-17	-	-	-	#DIV/0!
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18			-	#DIV/0!
Sub Total	702 519	927 121	224 602	24,23

Electrcity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	5 629 268	7 186 443	1 557 175	21,67
Aug-17	5 286 755	7 635 257	2 348 502	30,76
Sep-17	-	-	-	#DIV/0!
Oct-17	-	-	-	#DIV/0!
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18	-	-	-	#DIV/0!
Feb-18	-	-	-	#DIV/0!
Mar-18	-	-	-	#DIV/0!
Apr-18	-	-	-	#DIV/0!
May-18	-	-	-	#DIV/0!
Jun-18	-	-	-	#DIV/0!
Total	10 916 023,00	14 821 700,00	3 905 677	26,35

ANNEXURE A**WATER STATISTICS - AUGUST 2017**

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			-	#DIV/0!
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18				#DIV/0!
Sub Total	45 610	35 492	10 118	22,18

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				#DIV/0!
Oct-17				#DIV/0!
Nov-17				#DIV/0!
Dec-17				#DIV/0!
Jan-18				#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	64 320	34 998	29 322	45,59

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			-	#DIV/0!
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18				#DIV/0!
Sub Total	10 984	7 339	3 645	33,18

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				#DIV/0!
Oct-17				#DIV/0!
Nov-17				#DIV/0!
Dec-17				#DIV/0!
Jan-18				#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	13 680	8 740	4 940	36,11

Water Statistics Graaff-Reinet

Month	Water pump	Water sold/	Loss	Loss
	to Town	to Town	Kl.	%
Jul-17	235 923	99 027	136 896	58,03
Aug-17	227 226	123 794	103 432	45,52
Sep-17			-	#DIV/0!
Oct-17			-	#DIV/0!
Nov-17			-	#DIV/0!
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18				#DIV/0!
Sub Total	463 149	222 821	240 328	51,89

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				#DIV/0!
Oct-17				#DIV/0!
Nov-17				#DIV/0!
Dec-17				#DIV/0!
Jan-18				#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	111 066	25 034	86 032	77,46

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				#DIV/0!
Oct-17				#DIV/0!
Nov-17				#DIV/0!
Dec-17				#DIV/0!
Jan-18				#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	177 191	221 282	-44 091	-24,88

Water Statistics Klipplaat

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	19 652	-	19 652	100
Aug-17	19 672	-	19 672	100
Sep-17				#DIV/0!
Oct-17				#DIV/0!
Nov-17				#DIV/0!
Dec-17				#DIV/0!
Jan-18				#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	39 324	-	39 324	100,00

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	462 986	278 464	184 522	39,85
Aug-17	462 338	277 242	185 096	40,03
Sep-17	-	-	-	#DIV/0!
Oct-17	-	-	-	#DIV/0!
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18	-	-	-	#DIV/0!
Feb-18	-	-	-	#DIV/0!
Mar-18	-	-	-	#DIV/0!
Apr-18	-	-	-	#DIV/0!
May-18	-	-	-	#DIV/0!
Jun-18	-	-	-	#DIV/0!
	925 324	555 706	369 618	39,94

ANNEXURE B
SUPPLY CHAIN MANAGEMENT REPORT

**BUDGET AND TREASURY FINANCIAL REPORT FOR THE MONTH ENDED
31 AUGUST 2017**



DR BEYERS NAUDÉ LOCAL MUNICIPALITY

REPORT FOR SUPPLY CHAIN MANAGEMENT

1) PURPOSE OF THIS REPORT

The purpose of this report is to inform the Council on the implementation of the Supply Chain Management Policy of the municipality in line with the MFMA and other National Treasury regulation and new circulars issued by Nation Treasury for the above outlined period.

2) BACKGROUND

In terms of the Supply Chain Management Policy, the Council must maintain oversight over the implementation of the policy to ensure that the accounting officer implements all supply chain activities in accordance therewith.

3) LEGISLATIVE FRAMEWORK

Section 6(3) Supply Chain Regulations

4) PROGRESS AND COMPLIANCE

4.1 Progress

Supply Chain Management unit is functioning at its best abilities considering that the new organogram for Dr Beyers Naudé Local Municipality has not been approved and implemented.

Procedure manuals have been developed to enhance internal controls to ensure achievement of the Municipality's organizational objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.

4.2 Compliance

4.2.1 Central Supplier Database

Dr Beyers Naudé Local Municipality's SCM department is fully compliant with required regulations as set out by National Treasury in terms of the central supplier database. The database is periodically updated and provides assurance of compliant supplier information. The Municipality is also encouraging all suppliers to register on the central supplier database.

4.2.2 Bid Committees

All bid committees are fully functional as per SCM policy.

5. CHALLENGES

The following challenges are experienced within the section:

- The unavailability of bid committee members to meet and discuss procurement matters delays the procurement process as a whole
- The non-adherence to the procurement plan timeframes puts the SCM unit under

pressure and doesn't allow the unit to procure according to pre-determined target dates as set out by SCM

- Deviations being approved by section heads prior to the deviation being scrutinised and signed by SCM. This may lead to deviation motivations being improper and deviations being returned to user departments therefore delaying procurement.
- User departments split orders to avoid advertisement of goods/services and this may lead to irregular expenditure.

Solutions

The following way forwards are proposed:

- The Municipality's organogram to be approved and implemented to ensure that each official assume their duties and responsibilities.
- Bid committee members to inform SCM prior to arranged BID committee meeting that they won't be able to attend in order for SCM to make new arrangements.
- User departments to plan according to the pre-determined procurement plan in order to eliminate backlogs.
- Requestors are urged to utilise SCM unit for sourcing quotations in order to identify properly registered suppliers.

6. Procurement Plan

The procurement plan is developed and finalised annually before the start of a financial year and have been aligned with the approved municipal annual budget for implementation in the 2017/18 financial year.

7. **CONTRACTS AWARDS FOR AUGUST 2017**

Below is the table of all awards made during the month of AUGUST 2017

Above 30 000 – 200 000 amounts

BEY-SCM 79	INVITATION TO QUOTE: LAPTOPS, BAGS AND MS OFFICE	METRO COMPUTER SERVICES	R 117 400.16
BEY-SCM- 80	INVITATION TO QUOTE: OIL SAMPLING AND PURIFICATION OF TRANSFORMERS	TRANSFORMER FIELD SERVICES	R 48 465.00
BEY-SCM- 81	INVITATION TO QUOTE: SUPPLY AND DELIVERY OF FLEXI LIGHTS AND ACCESSORIES	CANDI-LITE	R 60 612.29
BEY-SCM- 82	INVITATION TO QUOTE: SUPPLY AND DELIVERY OF CABLES	ARTI-VOLT	R 74 111.40
BEY-SCM- 83	INVITATION TO QUOTE: SUPPLY AND DELIVERY OF LEATHER WORKS AND PLUMBING MATERIAL	SERVIPIX 72CC	R 61 656.60
BEY-SCM- 84	INVITATION TO QUOTE:REPAIR AND MAINTENANCE OF SEWAGE PUMP STATIONS	WORLD FOCUS 1212CC	R 114 400.00
BEY-SCM- 85	INVITATION TO QUOTE:SUPPLY AND DELIVERY OF AVK VALVES	SERVIPIX 72CC	R 199 368.00
BEY-SCM- 86	INVITATION TO QUOTE: SUPPLY AND DELIVERY OF GORMAN RUPP V-BELTS AND FLAP VALVES	SERVIPIX 72CC	R 50 128.30
BEY-SCM- 87	INVITATION TO QUOTE: CLEANING OF 8 ANAEROBIC PONDS	WORLD FOCUS 1212CC	R 141 360.00
BEY-SCM- 88	INVITATION TO QUOTE: CLEANING OF RESERVOIRS	FORMCORECON	R 80 000.00 (EXC)
BEY-SCM- 89	INVITATION TO QUOTE: SUPPLY AND DELIVERY OF REFUSE BAGS	SERVIPIX 72CC	R 32 500.00
BEY-SCM- 91	INVITATION TO QUOTE: SUPPLY AND DELIVERY OF SPADES AND RAKES	SERVIPIX 72CC	R 31 338.60

ABOVE R 200 000

TENDER 49/2017	CONSULTING ENGINEERS:UPGRADING OF EXISTING OR NEW MV AND LV INFRASTRUCTURE	BOSCH PROJECTS	R 1 436 076.00
TENDER: 50/2017	CONSULTING ENGINEERS: GRAAFF REINET: UMASIZAKHE AND KROONVALE: REHABILITATION AND UPGRADING OF STORMWATER SYSTEM	SRK CONSULTING	R 399 000.00
TENDER: 52/2017	INSTALLATION OF BOREHOLE INFRASTRUCTURE AND TREATMENT EQUIPMENT IN JANSENVILLE	IKAMVA LABANTU ENGINEERING	R 1 448 822.69
TENDER: 55/2017	IT INFRASTRUCTURE UPGRADE	DATACENTRIX	R 788 494.26

8. DEVIATIONS

All procurement processes are currently met for the thresholds and deviations approved where necessary in terms of:

- According to the Municipal Supply Chain Management Regulation paragraph 36, municipalities must disclose all deviations to Council. The categories for deviations to supply chain management process are:
 - In an emergency
 - If such goods or services are produced or available from a single provider only;
 - For the acquisition of special works of art or historic objects where specifications are difficult to compile
 - Acquisitions of animals for zoos;
 - In any other exceptional case where it is impractical or impossible to follow the official procurement process

Deviation Register

Quarterly deviation report is submitted as an annexure to Council within 10 days of the end of a Quarter.

9. **IRREGULAR EXPENDITURE**

Total of Irregular Expenditure amount to: **R 0** for the month of August 2017

10. **STATUS OF PENDING TENDERS:**

- TENDER 60/2017 – SUPPLY AND DELIVERY OF TRANSFORMERS – FINAL AWARDING STAGE
- TENDER 64/2017 – SUPPLY AND DELIVERY OF LAPTOPS AND OVERHEAD PROJECTORS – FINAL AWARDING STAGE

Complied by: J BOOYSEN

Designation: SNR CLERK: CONTRACT MANAGEMENT

APPROVED BY: RG BOGGENPOEL

Designation: Manager SCM & Assets

Signature: _____

Signature: _____

ANNEXURE C
C-SCHEDULES

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

Description	2016/17 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	604	33 278	7 266	26 013	358%	43 595	
Service charges	117 962	147 286	147 286	11 421	33 192	24 548	8 645	35%	147 286	
Investment revenue	1 696	1 377	1 377	316	515	229	286	125%	1 377	
Transfers and subsidies	101 847	107 439	107 439	1 431	46 588	17 906	28 682	160%	107 439	
Other own revenue	15 222	17 224	17 224	436	2 167	2 871	(703)	-24%	17 224	
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	316 921	14 207	115 742	52 820	62 922	119%	316 921	
Employee costs	100 826	126 434	126 434	9 663	19 042	21 072	(2 030)	-10%	126 434	
Remuneration of Councillors	7 377	9 195	9 195	683	1 367	1 533	(166)	-11%	9 195	
Depreciation & asset impairment	65 157	71 165	71 165	—	—	11 861	(11 861)	-100%	71 165	
Finance charges	—	328	328	—	—	55	(55)	-100%	328	
Materials and bulk purchases	69 019	61 837	61 837	9 889	9 954	10 306	(353)	-3%	61 837	
Transfers and subsidies	14	67	67	2	3	11	(8)	-73%	67	
Other expenditure	123 699	128 908	128 908	8 149	17 587	21 485	(3 898)	-18%	128 908	
Total Expenditure	366 091	397 934	397 934	28 386	47 952	66 322	(18 370)	-28%	397 934	
Surplus/(Deficit)	(107 737)	(81 013)	(81 013)	(14 180)	67 790	(13 502)	81 292	-602%	(81 013)	
Transfers and subsidies - capital (monetary allocations)	66 239	64 760	64 760	2 298	7 702	10 793	(3 091)	-29%	64 760	
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(16 252)	(11 882)	75 492	(2 709)	78 201	-2887%	(16 252)	
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(16 252)	(11 882)	75 492	(2 709)	78 201	-2887%	(16 252)	
Capital expenditure & funds sources										
Capital expenditure	23 727	64 760	64 760	7 811	7 811	10 793	(2 982)	-28%	64 760	
Capital transfers recognised	23 727	64 460	64 460	7 811	7 811	10 743	(2 932)	-27%	64 460	
Public contributions & donations	—	—	—	—	—	—	—	—	—	
Borrowing	—	—	—	—	—	—	—	—	—	
Internally generated funds	—	300	300	—	—	50	(50)	-100%	300	
Total sources of capital funds	23 727	64 760	64 760	7 811	7 811	10 793	(2 982)	-28%	64 760	
Financial position										
Total current assets	76 347	71 665	71 665	—	99 787	—	—	—	—	71 665
Total non current assets	1 188 515	1 258 321	1 258 321	—	1 196 239	—	—	—	—	1 258 321
Total current liabilities	150 384	79 646	79 646	—	96 174	—	—	—	—	79 646
Total non current liabilities	58 797	55 556	55 556	—	62 701	—	—	—	—	55 556
Community wealth/Equity	1 055 680	1 194 784	1 194 784	—	1 137 151	—	—	—	—	1 194 784
Cash flows										
Net cash from (used) operating	94 107	(22 808)	(22 808)	(14 245)	(14 898)	(3 801)	11 096	-292%	(22 808)	
Net cash from (used) investing	(58 806)	(58 167)	(58 167)	15 595	29 477	(9 695)	(39 171)	404%	(58 167)	
Net cash from (used) financing	—	2 138	2 138	—	—	356	356	100%	2 138	
Cash/cash equivalents at the month/year end	38 271	(78 280)	(78 280)	—	52 851	(12 583)	(65 433)	520%	(40 565)	
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 DYS	151-180 DYS	181 Dys-1 Yr	Over 1Yr	Total	
Debtors Age Analysis										
Total By Income Source	18 324	4 068	2 602	2 472	9 963	24 093	61 580	21 581	144 683	
Creditors Age Analysis										
Total Creditors	2 210	1 950	534	9 647	43 702	—	—	—	58 043	

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

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	2 685	81 053	25 641	55 413	216%	153 844
Executive and council		24 856	14 940	14 940	1 431	7 714	2 490	5 224	210%	14 940
Finance and administration		109 921	138 903	138 903	1 254	73 339	23 151	50 189	217%	138 903
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 296	11 058	11 058	115	872	1 843	(971)	-53%	11 058
Community and social services		2 554	334	334	37	74	56	18	33%	334
Sport and recreation		71	175	175	7	12	29	(17)	-60%	175
Public safety		5 732	10 535	10 535	72	786	1 756	(970)	-55%	10 535
Housing		731	14	14	0	1	2	(2)	-74%	14
Health		1 208	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25 884	599	599	68	90	100	(10)	-10%	599
Planning and development		175	189	189	-	-	31	(31)	-100%	189
Road transport		25 709	410	410	68	90	68	22	32%	410
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		153 545	215 851	215 851	13 564	41 328	35 975	5 353	15%	215 851
Energy sources		89 037	105 934	105 934	7 938	18 540	17 656	884	5%	105 934
Water management		38 319	62 543	62 543	4 024	10 957	10 424	533	5%	62 543
Waste water management		23 013	35 841	35 841	830	7 135	5 973	1 161	19%	35 841
Waste management		3 176	11 533	11 533	773	4 696	1 922	2 774	144%	11 533
<i>Other</i>	4	91	330	330	73	101	55	46	84%	330
Total Revenue - Functional	2	324 592	381 682	381 682	16 505	123 444	63 614	59 830	94%	381 682
Expenditure - Functional										
<i>Governance and administration</i>		120 694	127 780	127 780	7 889	18 812	21 297	(2 485)	-12%	127 780
Executive and council		28 212	36 173	36 173	2 462	5 745	6 029	(284)	-5%	36 173
Finance and administration		92 482	91 518	91 518	5 427	13 067	15 253	(2 186)	-14%	91 518
Internal audit		-	89	89	-	-	15	(15)	-100%	89
<i>Community and public safety</i>		26 809	34 193	34 193	2 499	4 557	5 699	(1 142)	-20%	34 193
Community and social services		3 665	4 817	4 817	474	757	803	(46)	-6%	4 817
Sport and recreation		13 429	15 597	15 597	1 155	2 201	2 599	(398)	-15%	15 597
Public safety		7 030	9 488	9 488	662	1 210	1 581	(371)	-23%	9 488
Housing		377	11	11	-	-	2	(2)	-100%	11
Health		2 307	4 282	4 282	208	389	714	(325)	-45%	4 282
<i>Economic and environmental services</i>		20 649	44 682	44 682	2 060	3 913	7 447	(3 534)	-47%	44 682
Planning and development		2 590	6 572	6 572	171	360	1 095	(735)	-67%	6 572
Road transport		18 059	38 110	38 110	1 889	3 553	6 352	(2 799)	-44%	38 110
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		195 886	189 136	189 136	15 743	20 340	31 523	(11 183)	-35%	189 136
Energy sources		93 702	88 250	88 250	11 476	12 892	14 708	(1 816)	-12%	88 250
Water management		47 410	43 131	43 131	2 039	3 545	7 189	(3 643)	-51%	43 131
Waste water management		42 173	41 170	41 170	1 009	1 518	6 862	(5 344)	-78%	41 170
Waste management		12 601	16 585	16 585	1 219	2 384	2 764	(380)	-14%	16 585
<i>Other</i>		2 053	2 143	2 143	196	330	357	(27)	-7%	2 143
Total Expenditure - Functional	3	366 091	397 934	397 934	28 386	47 952	66 322	(18 370)	-28%	397 934
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	(11 882)	75 492	(2 709)	78 201	-2887%	(16 252)

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

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	1 431	7 714	2 522	5 193	205,9%	15 129
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		2 797	661	661	50	217	110	107	96,8%	661
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		5 484	12 282	12 282	873	4 858	2 047	2 811	137,3%	12 282
Vote 4 - CORPORATE SERVICES - PROTECTION		5 732	10 535	10 535	72	786	1 756	(970)	-55,3%	10 535
Vote 5 - FINANCIAL SERVICES		109 471	138 347	138 347	1 219	73 148	23 058	50 090	217,2%	138 347
Vote 6 - TECHNICAL SERVICES - ENGINEERING		87 041	98 795	98 795	4 921	18 182	16 466	1 716	10,4%	98 795
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		89 037	105 934	105 934	7 938	18 540	17 656	884	5,0%	105 934
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	324 592	381 682	381 682	16 505	123 444	63 614	59 830	94,1%	381 682
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		32 256	44 179	44 179	2 693	6 224	7 363	(1 139)	-15,5%	44 179
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		19 485	26 370	26 370	1 934	3 236	4 395	(1 159)	-26,4%	26 370
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		30 029	38 271	38 271	2 777	5 305	6 379	(1 074)	-16,8%	38 271
Vote 4 - CORPORATE SERVICES - PROTECTION		7 030	9 488	9 488	662	1 210	1 581	(371)	-23,5%	9 488
Vote 5 - FINANCIAL SERVICES		75 947	68 965	68 965	3 907	10 468	11 494	(1 027)	-8,9%	68 965
Vote 6 - TECHNICAL SERVICES - ENGINEERING		107 643	122 411	122 411	4 937	8 617	20 402	(11 785)	-57,8%	122 411
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		93 702	88 250	88 250	11 476	12 892	14 708	(1 816)	-12,3%	88 250
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	366 091	397 934	397 934	28 386	47 952	66 322	(18 370)	-27,7%	397 934
Surplus/ (Deficit) for the year	2	(41 498)	(16 252)	(16 252)	(11 882)	75 492	(2 709)	78 201	-2887,0%	(16 252)

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

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	604	33 278	7 266	26 013	358%	43 595
Service charges - electricity revenue		86 523	92 106	92 106	7 938	17 018	15 351	1 667	11%	92 106
Service charges - water revenue		24 280	30 538	30 538	1 726	4 753	5 090	(337)	-7%	30 538
Service charges - sanitation revenue		3 116	14 866	14 866	829	7 133	2 478	4 655	188%	14 866
Service charges - refuse revenue		3 176	8 889	8 889	773	4 057	1 481	2 576	174%	8 889
Service charges - other		867	888	888	155	231	148	83	56%	888
Rental of facilities and equipment		592	1 074	1 074	65	255	179	76	43%	1 074
Interest earned - external investments		1 696	1 377	1 377	316	515	229	286	125%	1 377
Interest earned - outstanding debtors		5 859	1 867	1 867	245	507	311	196	63%	1 867
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		77	100	100	9	522	17	505	3025%	100
Licences and permits		4 125	5 972	5 972	243	932	995	(63)	-6%	5 972
Agency services		329	334	334	(179)	(159)	56	(215)	-387%	334
Transfers and subsidies		101 847	107 439	107 439	1 431	46 588	17 906	28 682	160%	107 439
Other revenue		691	1 284	1 284	53	95	214	(119)	-55%	1 284
Gains on disposal of PPE		3 550	6 593	6 593	-	15	1 099	(1 084)	-99%	6 593
Total Revenue (excluding capital transfers and contributions)		258 353	316 921	316 921	14 207	115 742	52 820	62 922	119%	316 921
Expenditure By Type										
Employee related costs		100 826	126 434	126 434	9 663	19 042	21 072	(2 030)	-10%	126 434
Remuneration of councillors		7 377	9 195	9 195	683	1 367	1 533	(166)	-11%	9 195
Debt impairment		32 833	8 860	8 860	-	-	1 477	(1 477)	-100%	8 860
Depreciation & asset impairment		65 157	71 165	71 165	-	-	11 861	(11 861)	-100%	71 165
Finance charges		-	328	328	-	-	55	(55)	-100%	328
Bulk purchases		69 019	61 837	61 837	9 889	9 954	10 306	(353)	-3%	61 837
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 417	3 563	3 563	654	986	594	392	66%	3 563
Transfers and subsidies		14	67	67	2	3	11	(8)	-73%	67
Other expenditure		87 296	116 447	116 447	7 495	16 601	19 408	(2 807)	-14%	116 447
Loss on disposal of PPE		152	37	37	-	6	(6)	-100%	-	37
Total Expenditure		366 091	397 934	397 934	28 386	47 952	66 322	(18 370)	-28%	397 934
Surplus/(Deficit)		(107 737)	(81 013)	(81 013)	(14 180)	67 790	(13 502)	81 292	(0)	(81 013)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		66 239	64 760	64 760	2 298	7 702	10 793	(3 091)	(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)	(11 882)	75 492	(2 709)			(16 252)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(41 498)	(16 252)	(16 252)	(11 882)	75 492	(2 709)			(16 252)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(41 498)	(16 252)	(16 252)	(11 882)	75 492	(2 709)			(16 252)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	(11 882)	75 492	(2 709)			(16 252)

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

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 %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL	22	-	-	-	-	-	-	-	-	
Vote 2 - CORPORATE SERVICES - ADMINISTRATION	44	-	-	-	-	-	-	-	-	
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES	158	-	-	1 958	1 958	-	1 958	#DIV/0!	-	
Vote 4 - CORPORATE SERVICES - PROTECTION	-	4 094	4 094	-	-	682	(682)	-100%	4 094	
Vote 5 - FINANCIAL SERVICES	349	1 510	1 510	10	10	252	(242)	-96%	1 510	
Vote 6 - TECHNICAL SERVICES - ENGINEERING	21 624	51 857	51 857	3 879	3 879	8 643	(4 764)	-55%	51 857	
Vote 7 - TECHNICAL SERVICES - ELECTRICAL	1 529	7 300	7 300	1 965	1 965	1 217	748	62%	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	7 811	7 811	10 793	(2 982)	-28%	64 760
Total Capital Expenditure		23 727	64 760	64 760	7 811	7 811	10 793	(2 982)	-28%	64 760
Capital Expenditure - Functional Classification										
Governance and administration		393	1 510	1 510	10	10	252	(242)	-96%	1 510
Executive and council						-	-	-	-	
Finance and administration		393	1 510	1 510	10	10	252	(242)	-96%	1 510
Internal audit						-	-	-	-	
Community and public safety		158	4 094	4 094	370	370	682	(312)	-46%	4 094
Community and social services						-	-	-	-	
Sport and recreation		158			370	370		370	#DIV/0!	
Public safety							682	(682)	-100%	
Housing							-	-	-	
Health							-	-	-	
Economic and environmental services		4 563	2 320	2 320	2 770	2 770	387	2 383	616%	2 320
Planning and development		22						-	-	
Road transport		4 541	2 320	2 320	2 770	2 770	387	2 383	616%	2 320
Environmental protection							-	-	-	
Trading services		18 612	56 836	56 836	4 662	4 662	9 473	(4 811)	-51%	56 836
Energy sources		1 529	7 300	7 300	1 965	1 965	1 217	748	62%	7 300
Water management		4 984	43 306	43 306	972	972	7 218	(6 245)	-87%	43 306
Waste water management		12 099	6 231	6 231	137	137	1 038	(902)	-87%	6 231
Waste management			-	-	1 588	1 588	1 588	#DIV/0!	-	
Other							-	-	-	
Total Capital Expenditure - Functional Classification	3	23 727	64 760	64 760	7 811	7 811	10 793	(2 982)	-28%	64 760
Funded by:										
National Government			23 727	64 460	64 460	7 811	7 811	10 743	(2 932)	-27%
Provincial Government								-	-	
District Municipality								-	-	
Other transfers and grants								-	-	
Transfers recognised - capital			23 727	64 460	64 460	7 811	7 811	10 743	(2 932)	-27%
Public contributions & donations	5							-	-	
Borrowing	6			300	300			50	(50)	-100%
Internally generated funds									300	
Total Capital Funding		23 727	64 760	64 760	7 811	7 811	10 793	(2 982)	-28%	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 - M02 August

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	9 525	6 880
Call investment deposits		32 654	–	–	43 326	–
Consumer debtors		19 518	34 769	34 769	27 533	34 769
Other debtors		12 136	26 804	26 804	13 044	26 804
Current portion of long-term receivables		–	–	–	–	–
Inventory		6 421	3 212	3 212	6 358	3 212
Total current assets		76 347	71 665	71 665	99 787	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	1 113 710	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	1 196 239	1 258 321
TOTAL ASSETS		1 264 861	1 329 985	1 329 985	1 296 026	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	2 925	3 683
Trade and other payables		145 447	67 027	67 027	84 139	67 027
Provisions		2 052	6 525	6 525	9 110	6 525
Total current liabilities		150 384	79 646	79 646	96 174	79 646
Non current liabilities						
Borrowing		–	10 709	10 709	–	10 709
Provisions		58 797	44 847	44 847	62 701	44 847
Total non current liabilities		58 797	55 556	55 556	62 701	55 556
TOTAL LIABILITIES		209 181	135 201	135 201	158 875	135 201
NET ASSETS	2	1 055 680	1 194 784	1 194 784	1 137 151	1 194 784
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		10 509	1 181 980	1 181 980	1 124 109	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	1 137 151	1 194 784

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

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	6 654	7 756	7 266	490	7%	43 595
Service charges		122 179	147 286	147 286	9 906	18 047	24 548	(6 500)	-26%	147 286
Other revenue		5 736	8 765	8 765	994	1 939	1 461	478	33%	8 765
Government - operating		75 886	107 439	107 439	1 431	46 588	17 906	28 682	160%	107 439
Government - capital		76 353	64 760	64 760	2 298	7 702	10 793	(3 091)	-29%	64 760
Interest		7 556	3 243	3 243	32	50	541	(491)	-91%	3 243
Dividends			-	-			-	-		-
Payments										
Suppliers and employees		(213 723)	(397 501)	(397 501)	(35 558)	(96 977)	(66 250)	30 727	-46%	(397 501)
Finance charges		(1 492)	(328)	(328)	-		(55)	(55)	100%	(328)
Transfers and Grants		(14)	(67)	(67)	(2)	(3)	(11)	(8)	73%	(67)
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 107	(22 808)	(22 808)	(14 245)	(14 898)	(3 801)	11 096	-292%	(22 808)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 590	6 593	6 593		15	1 099	(1 084)	-99%	6 593
Decrease (Increase) in non-current debtors			-	-				-		
Decrease (increase) other non-current receivables			-	-				-		
Decrease (increase) in non-current investments			-	-	23 406	37 273		37 273	#DIV/0!	
Payments										
Capital assets		(62 396)	(64 760)	(64 760)	(7 811)	(7 811)	(10 793)	(2 982)	28%	(64 760)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(58 806)	(58 167)	(58 167)	15 595	29 477	(9 695)	(39 171)	404%	(58 167)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-				-		
Borrowing long term/refinancing			-	-				-		
Increase (decrease) in consumer deposits			2 138	2 138			356	(356)	-100%	2 138
Payments								-		
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2 138	2 138	-	-	356	356	100%	2 138
NET INCREASE/ (DECREASE) IN CASH HELD		35 301	(78 837)	(78 837)	1 350	14 579	(13 139)			(78 837)
Cash/cash equivalents at beginning:		2 970	557	557		38 271	557			38 271
Cash/cash equivalents at month/year end:		38 271	(78 280)	(78 280)		52 851	(12 583)			(40 565)