

Dr. Beyers Naudé Local Municipality

**SECTION 71
MONTHLY
AND
SEC 52(d) REPORT
2nd QUARTER
DECEMBER 2017**

INTRODUCTION

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

1. SUMMARY OF MONTHLY BUDGET STATEMENT – DECEMBER 2017

1.1 Operating Budget Performance for the period ending 31 DECEMBER 2017

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M06 December

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21,626	43,595	43,595	572	36,019	21,798	14,221	65%	43,595
Service charges	117,962	147,286	147,286	10,901	82,176	73,643	8,534	12%	147,286
Investment revenue	1,696	1,377	1,377	28	1,349	688	661	96%	1,377
Transfers and subsidies	101,847	107,439	107,439	28,947	77,074	53,719	23,354	43%	107,439
Other own revenue	15,222	17,224	17,224	653	4,376	8,612	(4,236)	-49%	17,224
Total Revenue (excluding capital transfers and contributions)	258,353	316,921	316,921	41,101	200,994	158,460	42,534	27%	316,921
Employee costs	100,826	126,434	126,434	11,443	64,178	63,217	961	2%	126,434
Remuneration of Councillors	7,377	9,195	9,195	871	4,319	4,598	(279)	-6%	9,195
Depreciation & asset impairment	65,157	71,165	71,165	-	1	35,582	(35,581)	-100%	71,165
Finance charges	-	328	328	-	-	164	(164)	-100%	328
Materials and bulk purchases	69,019	61,837	61,837	9,060	39,648	30,918	8,730	28%	61,837
Transfers and subsidies	14	67	67	-	8	34	(26)	-78%	67
Other expenditure	123,699	128,908	128,908	5,616	44,813	64,454	(19,641)	-30%	128,908
Total Expenditure	366,091	397,934	397,934	26,990	152,966	198,967	(46,001)	-23%	397,934
Surplus/(Deficit)	(107,737)	(81,013)	(81,013)	14,112	48,028	(40,506)	88,534	-219%	(81,013)
Transfers and subsidies - capital (monetary alloc	66,239	64,760	64,760	6,295	26,441	32,380	(5,939)	-18%	64,760
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(41,498)	(16,252)	(16,252)	20,407	74,469	(8,126)	82,595	-1016%	(16,252)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(41,498)	(16,252)	(16,252)	20,407	74,469	(8,126)	82,595	-1016%	(16,252)
Capital expenditure & funds sources									
Capital expenditure	23,727	64,760	64,760	2,261	23,333	32,380	(9,047)	-28%	64,760
Capital transfers recognised	23,727	64,460	64,460	2,261	23,333	32,230	(8,897)	-28%	64,460
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	300	300	-	-	150	(150)	-100%	300
Total sources of capital funds	23,727	64,760	64,760	2,261	23,333	32,380	(9,047)	-28%	64,760
Financial position									
Total current assets	76,347	71,665	71,665	-	90,017	-	-	-	71,665
Total non current assets	1,188,515	1,258,321	1,258,321	-	1,209,872	-	-	-	1,258,321
Total current liabilities	150,384	79,646	79,646	-	106,044	-	-	-	79,646
Total non current liabilities	58,797	55,556	55,556	-	62,594	-	-	-	55,556
Community wealth/Equity	1,055,680	1,194,784	1,194,784	-	1,131,251	-	-	-	1,194,784
Cash flows									
Net cash from (used) operating	94,107	(22,808)	(22,808)	(16,759)	(51,806)	(11,404)	40,402	-354%	(22,808)
Net cash from (used) investing	(58,806)	(58,167)	(58,167)	16,830	98,749	(29,084)	(127,833)	440%	(58,167)
Net cash from (used) financing	-	2,138	2,138	-	-	1,069	1,069	100%	2,138
Cash/cash equivalents at the month/year end	38,271	(78,280)	(78,280)	-	46,944	(38,862)	(85,805)	221%	(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	4,625	3,223	2,616	2,595	8,958	2,530	92,914	23,467	140,928
Creditors Age Analysis									
Total Creditors	7,830	7,748	31	566	31,871	-	-	-	48,047

Operating Budget performance for the period ending 31 DECEMBER 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 26,989,558	R 152,965,974	R 198,966,798	R -46,000,824	-23%
REVENUE	R 381,681,547	R 381,681,547	R 47,396,240	R 227,434,875	R 190,840,774	R 36,594,102	19%
SURPLUS (DEFICIT)	R -16,252,048	R -16,252,048	R 20,406,682	R 74,468,901	R -8,126,024	R 82,594,925	-1016%

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 R41.1 million (YTD: R 200 million) or 12.9 per cent (YTD: 63.29%) 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 R36 million or 82 per cent of the budget. Based on the trends for the first six months this revenue source might fall short of the original budget especially considering that annual rates were levied in July 2017.
- **Service Charges:** The total budget amounts to R147.2 million, the year to date revenue recognition amounts to R82.1 million or 55.7 per cent of the budget. Service charges is well within the anticipated figures for the first half of the year and it is anticipated that more revenue than budgeted for will be raised. However caution should be taken as an increase in revenue will also lead to an increase in bad debt provision as the collection rate is not at the required level yet.
- **Investment revenue:** The total budget amounts to R1.3 million, the year to date receipts were recorded at R1.3 million or 97.9 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 R77 million or 71.7 per cent of the budget. An amount of R12 million was withheld from the 1 December 2017 Equitable Share instalment due to the following reasons:
 - An amount of R2 463 166 of the Integrated National Electrification Grant was not approved as rollover from 2016/17 and reverted back to the National Revenue fund
 - An amount of R1 564 933 for Expanded Public Works Programme Grant was not approved as rollover from 2016/17 and reverted back to the National Revenue fund
 - An amount of R8 716 347 was withheld due to a difference in monthly grant reporting and Annual Financial statements for 2016/17.
 - The decision was based on the pre-audited AFS for 2016/17. The municipality is disputing the amounts withheld and, with the assistance of the Sarah Baartman District municipality and the EC Provincial Treasury, has submitted a motivation and requested National Treasury to reconsider their decision. An outcome is awaited.

- **Other revenue:** The total budget amounts to R 17.2 million, the year to date revenue generated amounts to R 4.3 million or 25.4 per cent of the budget. This revenue source is currently much lower than anticipated and will have to be monitored. Items included in this category which are currently not yielding the revenue as anticipated are Agency fee which has yielded only 34% of the budgeted revenue and Gains on disposal of PPE which has yielded less than 1% of the budgeted revenue. As can be seen from Annexure A there is a number of other smaller revenue streams which have shown no income to date and consideration should be given to adjusting these revenue streams downwards in the adjustment budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 26.9 million (YTD: R 152,9 million) or 6.7 % per cent (YTD: 38.4%) of the total expenditure budget of R 397.9 million. The following factors should be taken into consideration:

- Depreciation not calculated on monthly basis
 - The municipality has embarked on a project to integrate the electronic asset register with the financial system. This will enable the calculation of depreciation on a monthly or quarterly basis.
- Debt impairment not calculated on monthly basis
 - Due to the volume of debtors, this calculation is done annually at year-end. Each debtor is then evaluated for possibility of recover based on past history, payment trends and risks associated with each type of debtor.

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 R64.7 million or 51.1 per cent of the budget. This expenditure is well on track and in line with anticipations during the first 6 months.
- **Remuneration of Councillors:** The budget amounts to R9.1 million, while the expenditure to date amounts to R4.3 million or 46.9 per cent of the budget. The new upper limits for Councillors were gazetted during December 2017 and an application for concurrence has been send to the MEC for Cooperative Governance and Traditional Affair. The increases will be implemented retrospectively from 1 July 2017.
- **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 R39.6 million or 64.1 per cent of the budget. Considering the current expenditure patterns, this expenditure will see an upwards adjustment during the adjustment budget process.
- **Other expenditure:** The budget amounts to R128.9 million, while the year to date expenditure amounts to R41.4 million or 35.5 per cent of the budget. As mentioned, the calculation for debt impairment (included under other expenditure) is only done annually. Other expenditure which is currently below the 50% benchmark for expenditure at mid-year are:
 - **Repairs & Maintenance** – only 22% of the budget has been spent to date
 - **Adverts, printing & stationery** – only 18% of the budget has been spent to date
 - **Running cost of vehicles** – only 28% of the budget has been spent to date

A number of other smaller line items will be adjusted downwards during the adjustment budget process.

The municipality is still struggling financially and the cash flow is currently under severe pressure. Cost containment measures have been implemented and a revised financial recovery plan approved by Council. Quarterly reports on the implementation of the financial recovery plans will be submitted to Council for oversight.

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

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
December

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		22	-	-	-	307	-	307	#DIV/0!	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		158	-	-	1,053	6,067	-	6,067	#DIV/0!	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4,094	4,094	-	2,047	-	(2,047)	-100%	4,094
Vote 5 - FINANCIAL SERVICES		349	1,510	1,510	-	142	755	(613)	-81%	1,510
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21,624	51,857	51,857	779	12,855	25,928	(13,074)	-50%	51,857
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1,529	7,300	7,300	429	3,962	3,650	312	9%	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	2,261	23,333	32,380	(9,047)	-28%	64,760
Total Capital Expenditure		23,727	64,760	64,760	2,261	23,333	32,380	(9,047)	-28%	64,760
Capital Expenditure - Functional Classification										
Governance and administration		393	1,510	1,510	-	142	755	(613)	-81%	1,510
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		393	1,510	1,510	-	142	755	(613)	-81%	1,510
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		158	4,094	4,094	-	1,319	2,047	(728)	-36%	4,094
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		158	-	-	-	1,319	-	1,319	#DIV/0!	-
Public safety		-	4,094	4,094	-	-	2,047	(2,047)	-100%	4,094
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4,563	2,320	2,320	-	7,630	1,160	6,470	558%	2,320
Planning and development		22	-	-	-	307	-	307	#DIV/0!	-
Road transport		4,541	2,320	2,320	-	7,323	1,160	6,163	531%	2,320
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18,612	56,836	56,836	2,261	14,242	28,418	(14,177)	-50%	56,836
Energy sources		1,529	7,300	7,300	429	3,962	3,650	312	9%	7,300
Water management		4,984	43,306	43,306	579	3,338	21,653	(18,315)	-85%	43,306
Waste water management		12,099	6,231	6,231	200	2,194	3,115	(922)	-30%	6,231
Waste management		-	-	-	1,053	4,748	-	4,748	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	23,727	64,760	64,760	2,261	23,333	32,380	(9,047)	-28%	64,760
Funded by:										
National Government		23,727	64,460	64,460	2,261	23,333	32,230	(8,897)	-28%	64,460
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		23,727	64,460	64,460	2,261	23,333	32,230	(8,897)	-28%	64,460
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	300	300	-	-	150	(150)	-100%	300
Total Capital Funding		23,727	64,760	64,760	2,261	23,333	32,380	(9,047)	-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.

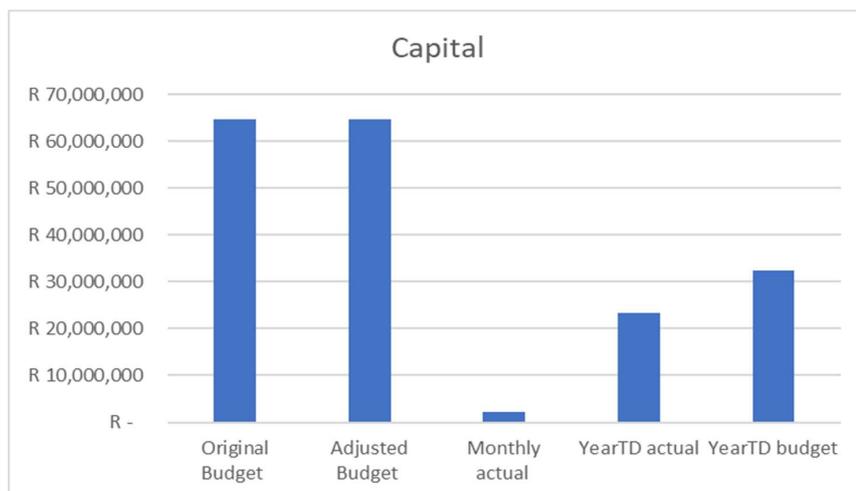
Capital Budget performance for the period ending 31 December 2017							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 64,760,430	R 64,760,430	R 2,261,006	R 23,332,902	R 32,380,215	R -9,047,313	-28%

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 R142 thousand or 9.4 per cent of the budget. A project for network upgrades is under way and tender has been advertised.
- **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. The budget will be amended to be in line with the signed service level and funding agreement with the Sarah Baartman District municipality
- **Economic and environmental services:** reflects total budget of R2.3 million, while the expenditure to date amounts to R 7.6 million or 328 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 14.2 million or 25 per cent of the budget. An amount of R8,3 million spent on RBIG still needs to be transferred to the capital votes which will bring expenditure to 49%. Approved roll over projects will be included in the adjustment budget.



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

Table: Key Treasury Information as at 31 DECEMBER 2017

	OPENING BALANCE 01/12/2017	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31/12/2017
CURRENT ACCOUNTS	6,408,265.38	-1,625,413.21	4,782,852.17
CURRENT ACCOUNT - FNB	3,281,854.09	70,256.91	3,352,111.00
Current Account Aberdeen- ABSA	553,090.13	-103,915.25	449,174.88
Current Account Ikwezi- ABSA	-	-	-
Current Account Ikwezi- STD Bank	620,339.51	-347,846.38	272,493.13
Current Account Bavians- ABSA	1,188,630.36	-584,781.74	603,848.62
Current Account Bavians –STD Bank	764,351.29	-659,126.75	105,224.54
INVESTMENTS	26,459,824.63	-6,139,627.46	20,320,197.17
Money Market - Absa	22,750.35	133.09	22,883.44
Call Account - FNB	25,414,627.00	-6,144,839.39	19,269,787.61
7 Day Interest Plus - FNB	936,305.35	5,078.84	941,384.19
Standard bank Trust fund		-	
Investec	2,938.00	-	2,938.00
Standard bank Trust fund - Ikwezi	1,470.51	-	1,470.51
Standard bank Trust fund - Ikwezi	4,334.48	-	4,334.48
Standard bank Trust fund - Ikwezi	1,298.60	-	1,298.60
Standard bank Trust fund - Ikwezi	25,718.76	-	25,718.76
Standard bank Trust fund - Ikwezi	50,381.58	-	50,381.58

3.1 Cash management

The cash flow is managed on a daily basis and the CFO and the MM is advised on a weekly basis of the projected cash flow requirements. The municipality is facing severe cash flow constraints and does not have any cash backed reserves that could assist in the relief of monthly cash flow constraints. Cost containment measures has been implemented and a revised financial recovery plan approved by Council.

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 December 2017

3.3 Borrowings

The municipality does not have borrowings.

4. **PERFORMANCE ON REVENUE COLLECTION**

Table: Collection Rate for December 2017

MONTH	AMOUNTS BILLED	CASH RECEIVED	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
	R'000	R'000		
December 2017	16 760	19 283	115.05%	83.09%

The collection rate for the month of December 2017 was recorded as 115.05% (refer to annexure A). Average collection rate for the year to date is 83,09%. 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 have been 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

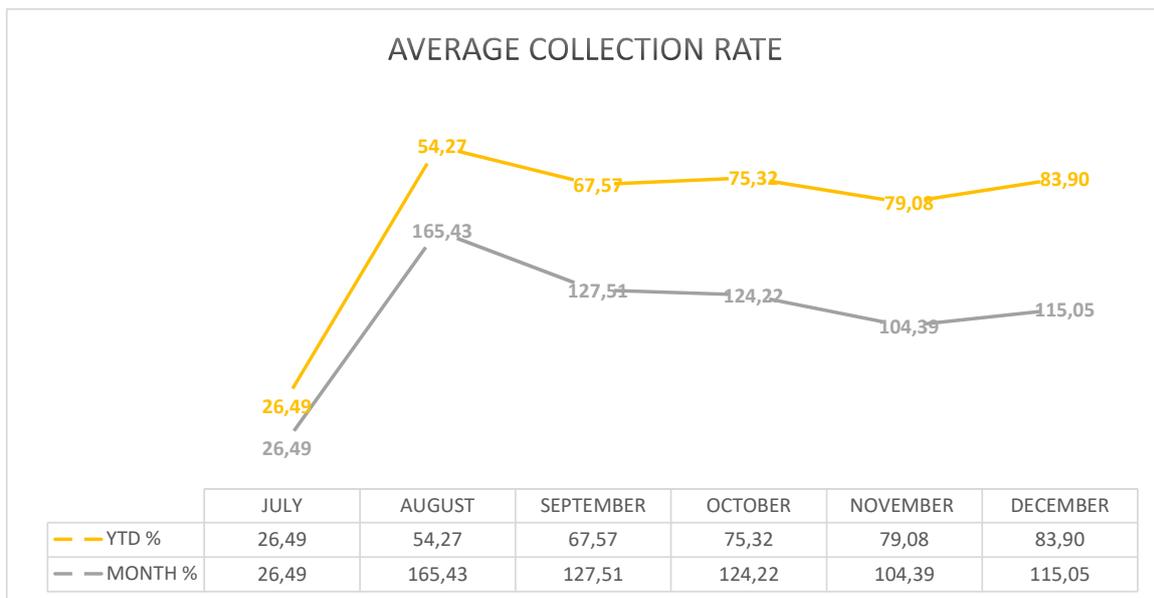
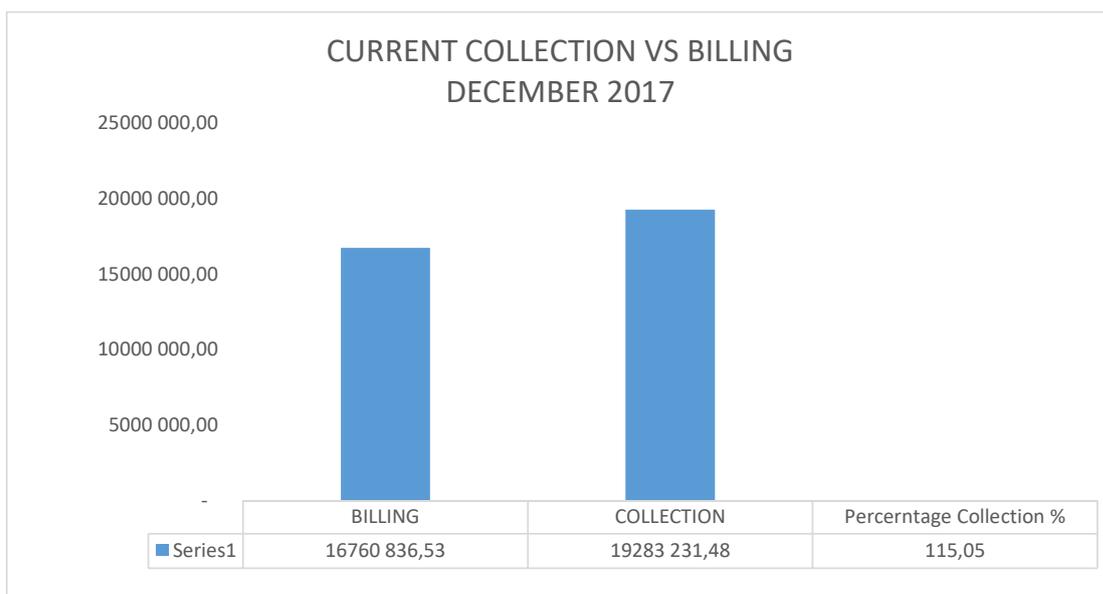


Chart: Collection vs Billing



5. Debtors

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

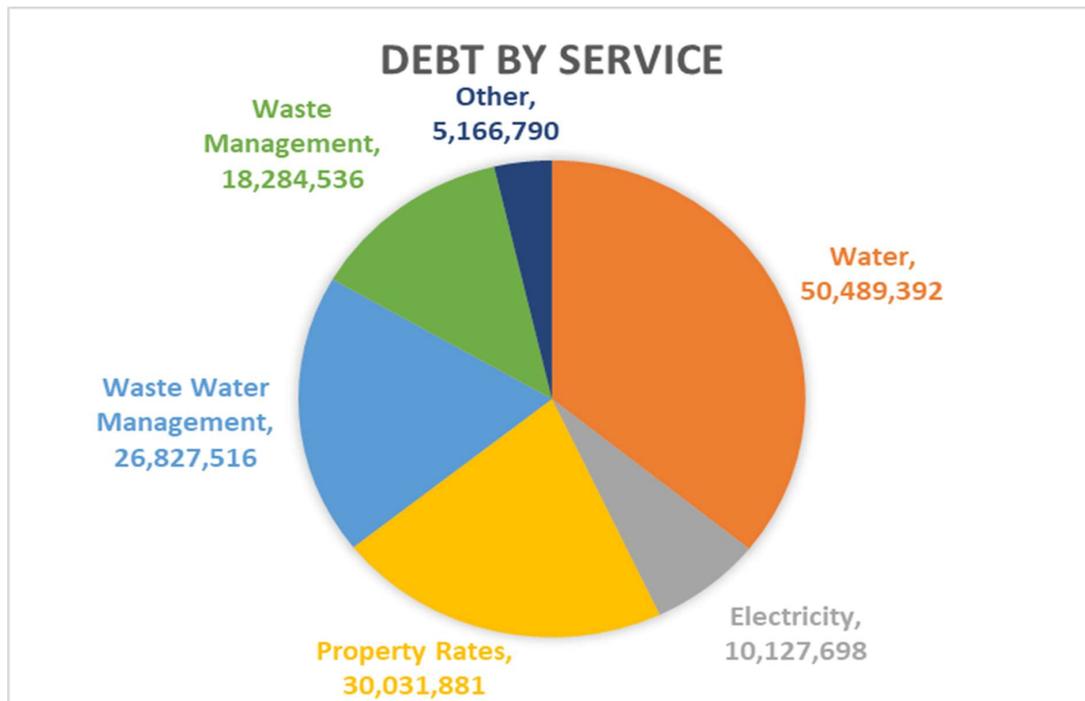
Table: Debt by Type as at 31 December 2017

R thousands	NT Code	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	795	1,160	1,054	1,220	835	920	40,017	4,487	50,489	47,480
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,309	627	272	189	184	165	5,027	355	10,128	5,919
Receivables from Non-exchange Transactions - Property Rates	1400	301	378	301	300	6,445	416	14,898	6,994	30,032	29,052
Receivables from Exchange Transactions - Waste Water Management	1500	505	485	440	390	813	413	17,311	6,470	26,828	25,397
Receivables from Exchange Transactions - Waste Management	1600	551	491	459	447	633	574	12,340	2,789	18,285	16,783
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-
Interest on Arrear Debtor Accounts	1810									-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-
Other	1900	(837)	82	90	48	48	42	3,322	2,373	5,167	5,833
Total By Income Source	2000	4,625	3,223	2,616	2,595	8,958	2,530	92,914	23,467	140,928	130,464
2016/17 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	15	353	220	186	4,364	113	3,080	963	9,294	8,707
Commercial	2300	1,756	510	319	230	907	212	5,867	1,207	11,007	8,423
Households	2400	2,853	2,360	2,076	2,178	3,686	2,205	83,694	21,294	120,345	113,057
Other	2500	1	1	1	1	1	0	272	3	282	278
Total By Customer Group	2600	4,625	3,223	2,616	2,595	8,958	2,530	92,914	23,467	140,928	130,464

Debtors owing between 0-30 days amounts to R4.6 million, 31-60 days constitute R3.2 million. Debtors owing over 1 year constitute R23 million or 16.65 per cent, while the debt over 90 days constitute R130.4 million or 92.5 per cent which is alarming and has an adverse effect on cash flow.

Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (Excluding Indigents and Municipal accounts)	Water	488,903.02	579,980.90	547,705.57	586,001.22	428,526.92	456,070.41	19,939,459.03	1,836,166.60	24,862,813.67
	Elec	911,618.49	152,706.78	66,335.84	54,244.17	43,966.94	40,230.16	3,807,896.79	107,412.19	5,184,411.36
	Rates	469,738.81	214,944.84	169,492.86	160,859.61	1,807,089.51	318,236.88	9,165,794.27	5,026,209.54	17,332,366.32
	Sewerage	448,699.75	330,132.44	304,643.38	296,713.29	392,978.98	338,074.85	14,117,502.14	4,886,768.73	21,115,513.56
	Refuse	488,824.67	407,146.54	384,478.06	378,764.20	440,321.26	482,261.06	10,404,121.16	2,215,665.43	15,201,582.38
	Other	-170,055.17	42,133.46	33,168.39	18,722.79	24,803.30	22,458.37	2,661,622.89	1,836,849.99	4,469,704.02
	TOTAL		2,637,729.57	1,727,044.96	1,505,824.10	1,495,305.28	3,137,686.91	1,657,331.73	60,096,396.28	15,909,072.48
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	167,206.70	474,377.78	431,303.30	553,073.24	366,305.83	418,948.95	18,867,067.19	2,512,383.81	23,790,666.80
	Elec	38,223.47	8,908.38	4,889.73	1,424.02	3,118.67	1,358.91	50,197.46	5,962.59	114,083.23
	Rates	-8,020.31	8,594.98	6,500.39	7,944.10	29,820.91	5,653.60	659,716.55	672,544.19	1,382,754.41
	Sewerage	43,686.64	61,447.10	52,575.12	50,418.34	50,857.91	47,108.63	1,969,169.78	1,236,889.20	3,512,152.72
	Refuse	32,268.08	40,429.19	39,014.58	36,624.94	35,675.91	34,673.06	1,270,228.19	431,113.41	1,920,027.36
	Other	3,250.52	5,841.75	1,415.62	1,309.31	2,567.98	4,934.68	256,824.63	414,206.24	690,350.73
	TOTAL		276,615.10	599,599.18	535,698.74	650,793.95	488,347.21	512,677.83	23,073,203.80	5,273,099.44



6. Creditors

The total accounts payable as at 31 December 2017 amounts to R55.7 million

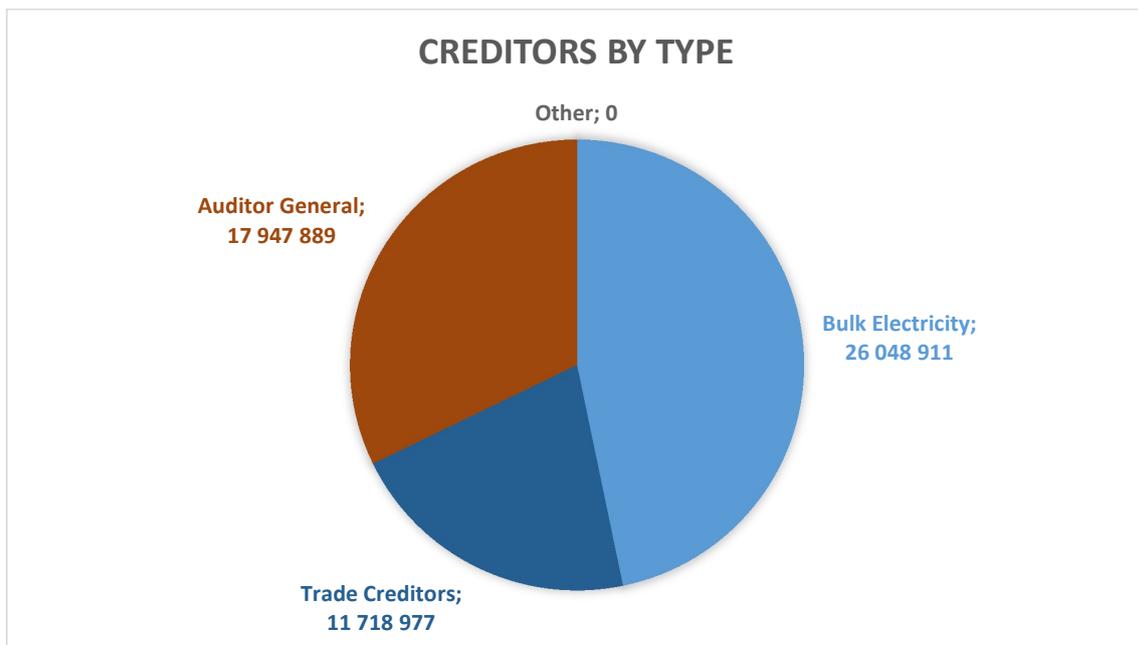
EC101 Dr. Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2017/18								
		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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	6 789	3 813	-	-	15 447				26 049
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	16	166	31	566	10 940				11 719
Auditor General	0800	(1 790)	931	928	786	17 093				17 948
Other	0900									-
Total By Customer Type	1000	5 015	4 911	958	1 352	43 480	-	-	-	55 716

Creditors owed between 0-30 day's amounts to R 5 million, 31-60 day's amounts to R4.9 million, 61-90 day's amounts to R958 thousand, 91-120 day's amounts to R1,3 million, 121 – 150 day's amounts to R43,4 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days. The municipality has reviewed its Financial Recovery plan to ensure improved financial health and is currently busy, with the assistance of EC Provincial Treasury, with developing a revenue enhancement strategy.

Payment arrangements have been entered into with Eskom, Auditor General and Department of Transport.

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



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

Grants received and expenditure on grant funding

Grant	Amount gazetted	Amount Received	Expenditure YTD	% spent on allocation received
EPWP	1 383 000	968 000	608 715	62,88%
FMG	5 945 000	5 945 000	2 008 182	33,78%
MIG	19 856 900	10 157 000	8 736 398	86,01%
INEP	7 000 000	5 500 000	235 485	4,28%
MDTG	10 846 999	4 565 000	1 170 647	25,64%
EEDG	2 339 000	0	0	0,00%
Transitional Grant EC-Cogta	4 000 000	4 000 000	1 548 846	38,72%
Municipal Financial Management Support Grant	1 085 000	1 085 000	166 020	15,30%
RBIG	32 000 000	14 940 433	14 940 433	100,00%
DEPT ENVIRONMENTAL AFFAIRS	2 554 000	2 554 000	686 069	26,86%
Cacadu - LED	150 000	200 000	0	0,00%
Cacadu - Fire subsidy	4 067 800	0	0	0,00%
FORTEINBOS PROJECT		2 000 000	1 444 604	72,23%
GRANT ROLL OVER EXPENDITURE 201617				
GRANT	ROLL OVER AMOUNT	YTD EXP	Available Amount	
MIG	15 662 193	-15 244 810	417 383	
INEP	2 463 165	-1 955 980	507 185	
EPWP	0	-683 225	-683 225	
EEDG	1 387 825	-1 387 300	525	
TOTAL	19 513 183	-19 271 315	241 868	

The biggest portion of Finance Management grant is set aside to upgrade the ITC infrastructure and financial management systems. This project has commence and the advert for the tender has been placed.

The Municipal Financial Management support grants is earmarked for activities to improve audit outcome. The project is already under way and should be complete by the end of the third quarter. Management have been requested to provide updated procurement plans for all grants to the Municipal Manager. All efforts are made to ensure that grant funding is spent by the end of the financial year.

8. CASH FLOW POSITION AS AT 31 DECEMBER 2017

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

CASH BALANCE B/F FROM 1 DECEMBER 2017	R 3 281 854
CASH RECEIVED FOR THE PERIOD	R 53 234 040
CASH PAYMENTS MADE THE FOR PERIOD	R 53 163 783
CASH BALANCE AS AT 31 DECEMBER 2017	R 3 352 111

The bank balance ended on R 3 352 111 as at 31 December. The following grants were received during December 2017:

- INEP – R 2 000 000
- MIG – R 6 295 000
- EQUITABLE SHARE – R 13 091 000
- DEPT OF ENVIRONMENTAL AFFAIRS - R 765000

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 December 2017

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water Statistics Dr Beyers Naude				
Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Dec-17	441 349	35 189	19 354	4

Water losses for December 2017 were calculated at 4% (YTD average: 16,79 %)

Billing seems to be problematic due to incorrect readings – in some areas billing are far more than water production/usage. An investigation with regards to the meter reading in Aberdeen indicated that meters linked to the “municipal tariff” (own consumption) is extremely high. A list of all meters linked to this tariff was send to Aberdeen to investigate. Any corrections needed will be done in January 2018.

Some areas are not billed for water due to no meters installed (straight connections)

10.1.2 ELECTRICITY LOSSES

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Dec-17	4 347 702	6 947 478	2 599 776	37,42

Electricity losses for December 2017 were calculated at 37,42%. (YTD average: 23,27%)

Due to the December holidays meter readings were taken earlier than normal, which lead to the increase in calculated losses. 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. These issues have been identified in the financial recovery plan and will be dealt with in terms of the plan.

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 December 2017

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 31 December 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: 15 January 2018

ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Dec-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	34 123,00	36 643,04	24 139,34	24 663,22	9 553,82	7 241,99	12 727,21	13 398,53	162 490,15
	Elec	16 479,94	39 966,78	34 722,64	50 060,03	19 754,40	31 965,65	39 751,56	23 802,26	256 503,26
	Rates	12 043,69	12 043,69	12 043,69	12 043,69	141 748,85	13,86	0,00	5 417,46	195 354,93
	Sewerage	-73 611,02	58 443,00	55 736,23	15 491,27	0,00	0,00	0,00	4 829,85	60 889,33
	Refuse	-17 276,39	13 029,80	12 078,29	10 520,19	8 682,42	4 578,90	842,01	2 012,79	34 468,01
	Other	231,75	2 450,00	0,00	0,00	0,00	0,00	0,00	0,00	2 681,75
	TOTAL		-28 009,03	162 576,31	138 720,19	112 778,40	179 739,49	43 800,40	53 320,78	49 460,89

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	-4 896,45	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-4 896,45
	Elec	37 045,12	60 533,92	0,00	0,00	0,00	0,00	0,00	6 053,39	103 632,43
	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	103 320,28	0,00	0,00	2 906,06	106 226,34
	Refuse	0,00	0,00	0,00	0,00	2 060,31	0,00	0,00	76,52	2 136,83
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL		32 148,67	60 533,92	0,00	0,00	105 380,59	0,00	0,00	9 035,97
		4 139,64	223 110,23	138 720,19	112 778,40	285 120,08	43 800,40	53 320,78	58 496,86	919 486,58

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	-25 173,04	2 752,38	985,33	194,93	201,51	95,37	1 457,60	1 656,78	-17 829,14
	Elec	180 864,37	56 163,03	28 265,81	13 733,84	15 002,05	14 037,78	43 681,37	22 972,30	374 720,55
	Rates	3,18	3,18	3,18	3,18	3,18	3,18	3,26	0,00	19,61
	Sewerage	534,91	509,52	129,08	129,08	28 236,61	129,08	5 191,71	1 740,71	36 600,70
	Refuse	875,89	611,56	463,76	384,93	1 058,80	242,59	990,44	268,50	4 896,47
	Other	-4 222,30	5 128,00	6 370,00	4 279,35	0,00	0,00	0,00	301,79	11 856,84
	TOTAL		152 883,01	65 167,67	36 217,16	18 725,31	44 502,15	14 508,08	51 321,12	26 940,53

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	1 098,05	709,65	512,31	503,40	508,23	9 033,13	18 008,01	2 909,65	33 282,43
	Elec	-59 086,88	1 233,03	878,03	878,03	878,03	1 228,03	21 316,17	2 788,41	-29 887,15
	Rates	-311 766,56	0,00	0,00	9 162,79	1 595 654,90	0,00	579 037,86	190 952,85	2 063 041,84
	Sewerage	348,57	348,57	70,57	70,57	174 701,50	70,57	384 365,02	86 803,98	646 779,35
	Refuse	393,51	393,51	393,51	393,51	98 440,43	393,51	250 826,63	54 996,92	406 231,53
	Other	-0,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-0,01
	TOTAL		-369 013,32	2 684,76	1 854,42	11 008,30	1 870 183,09	10 725,24	1 253 553,69	338 451,81

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	641,00	516,91	2 513,89	1 332,90	23,83	0,00	0,00	718,54	5 747,07
	Elec	23 301,37	12 455,30	0,00	0,00	0,00	0,00	0,00	4 450,80	40 207,47
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	393,77	76,09	58,51	58,51	58,51	13,03	0,00	13,77	672,19
	Refuse	226,28	56,15	0,00	0,00	0,00	0,00	0,00	1,56	283,99
	Other	1 902,72	1 902,74	1 902,74	1 902,74	1 902,74	1 902,74	53 212,54	11 858,73	76 487,69
TOTAL		26 465,14	15 007,19	4 475,14	3 294,15	1 985,08	1 915,77	53 212,54	17 043,40	123 398,41

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	281,72	186,28	0,00	0,00	0,00	0,00	0,00	18,63	486,63
	Elec	3 972,98	1 561,94	0,00	0,00	0,00	0,00	0,00	156,19	5 691,11
	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		4 254,70	1 748,22	0,00	0,00	0,00	0,00	0,00	174,82	6 177,74

Sub total Provincial Departments		-181 270,83	307 718,07	181 266,91	145 806,16	2 201 790,40	70 949,49	1 411 408,13	441 107,42	4 578 775,75
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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	488 903,02	579 980,90	547 705,57	586 001,22	428 526,92	456 070,41	19 939 459,03	1 836 166,60	24 862 813,67
	Elec	911 618,49	152 706,78	66 335,84	54 244,17	43 966,94	40 230,16	3 807 896,79	107 412,19	5 184 411,36
	Rates	469 738,81	214 944,84	169 492,86	160 859,61	1 807 089,51	318 236,88	9 165 794,27	5 026 209,54	17 332 366,32
	Sewerage	448 699,75	330 132,44	304 643,38	296 713,29	392 978,98	338 074,85	14 117 502,14	4 886 768,73	21 115 513,56
	Refuse	488 824,67	407 146,54	384 478,06	378 764,20	440 321,26	482 261,06	10 404 121,16	2 215 665,43	15 201 582,38
	Other	-170 055,17	42 133,46	33 168,39	18 722,79	24 803,30	22 458,37	2 661 622,89	1 836 849,99	4 469 704,02
TOTAL		2 637 729,57	1 727 044,96	1 505 824,10	1 495 305,28	3 137 686,91	1 657 331,73	60 096 396,28	15 909 072,48	88 166 391,31

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	167 206,70	474 377,78	431 303,30	553 073,24	366 305,83	418 948,95	18 867 067,19	2 512 383,81	23 790 666,80
	Elec	38 223,47	8 908,38	4 889,73	1 424,02	3 118,67	1 358,91	50 197,46	5 962,59	114 083,23
	Rates	-8 020,31	8 594,98	6 500,39	7 944,10	29 820,91	5 653,60	659 716,55	672 544,19	1 382 754,41
	Sewerage	43 686,64	61 447,10	52 575,12	50 418,34	50 857,91	47 108,63	1 969 169,78	1 236 889,20	3 512 152,72
	Refuse	32268,08	40429,19	39014,58	36624,94	35675,91	34673,06	1 270 228,19	431 113,41	1 920 027,36
	Other	3250,52	5841,75	1415,62	1309,31	2567,98	4934,68	256 824,63	414 206,24	690 350,73
TOTAL		276 615,10	599 599,18	535 698,74	650 793,95	488 347,21	512 677,83	23 073 203,80	5 273 099,44	31 410 035,25

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	-299,03	190,85	539,99	134,20	72,34	401,24	30 054,12	1 188,35	32 282,06
	Elec	6 322,03	2 933,70	3 850,88	5 549,72	3 278,55	1 955,36	57 231,36	0,00	81 121,60
	Rates	0,00	0,00	0,00	219,39	22 351,10	2 944,20	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	735,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	735,00
TOTAL		6 703,05	3 124,55	4 390,87	5 903,31	25 701,99	5 300,80	132 569,53	4 029,22	187 723,32

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	-5 523,52	567,76	452,52	348,80	290,56	401,59	1 641,40	1 923,90	103,01
	Elec	-10 020,11	265,12	0,00	0,00	0,00	0,00	0,00	106,18	-9 648,81
	Rates	-4 127,46	154,39	128,04	128,04	128,04	273,04	501,47	2 104,71	-709,73
	Sewerage	695,05	516,47	516,47	516,47	421,69	308,02	875,71	285,24	4 135,12
	Refuse	517,79	420,44	420,44	360,40	290,36	233,67	353,24	92,93	2 689,27
	Other	-148,89	0,00	0,00	0,00	0,00	0,00	8 551,08	0,00	8 402,19
TOTAL		-18 607,14	1 924,18	1 517,47	1 353,71	1 130,65	1 216,32	11 922,90	4 512,96	4 971,05

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	-26 429,45	8 533,97	8 875,86	7 337,95	6 833,74	5 975,57	295 645,49	28 100,42	334 873,55
	Elec	1 426,42	1 805,61	0,00	0,00	0,00	0,00	62 900,67	512,10	66 644,80
	Rates	543,86	2 967,99	2 440,90	2 171,26	14 511,50	2 260,93	47 728,94	13 906,20	86 531,58
	Sewerage	-3 533,30	5 452,97	4 619,12	4 280,08	4 251,63	10 004,34	126 132,70	38 189,35	189 396,89
	Refuse	1 457,29	4 390,93	4 120,04	3 936,78	3 855,27	7 557,55	88 832,00	16 270,31	130 420,17
	Other	-22 073,72	5 916,20	9 406,40	7 774,61	4 395,58	2 950,65	31 394,94	9 739,51	49 504,17
TOTAL		-48 608,90	29 067,67	29 462,32	25 500,68	33 847,72	28 749,04	652 634,74	106 717,89	857 371,16

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	89 200,94	40 647,02	34 452,76	45 744,60	21 723,74	20 740,45	834 966,59	82 541,76	1 170 017,86
	Elec	1 981 766,67	264 150,20	105 061,97	37 942,39	62 953,83	39 833,56	775 195,65	151 023,71	3 417 927,98
	Rates	191 565,99	137 373,70	108 909,51	99 498,44	749 738,02	84 399,79	3 107 535,38	657 592,55	5 136 613,38
	Sewerage	89 009,80	28 070,87	21 273,73	22 194,96	33 707,45	17 562,13	614 735,24	175 011,89	1 001 566,07
	Refuse	43 963,48	23 163,17	17 480,82	15 566,92	26 114,49	43 198,74	263 570,75	46 332,87	479 391,24
	Other	-639 990,13	16 488,92	32 141,08	8 794,65	12 523,59	6 241,72	271 327,37	94 373,50	-198 099,30
TOTAL		1 755 516,75	509 893,88	319 319,87	229 741,96	906 761,12	211 976,39	5 867 330,98	1 206 876,28	11 007 417,23

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	76 208,93	15 102,71	2 101,33	936,27	1 274,16	1 576,76	15 877,94	6 276,17	119 354,27
	Elec	177 383,15	24 620,55	28 342,79	24 908,21	34 773,35	34 286,24	168 612,30	29 363,45	522 290,04
	Rates	-49 453,05	1 797,52	1 797,52	7 817,54	2 083 635,20	1 861,40	1 292 565,12	422 247,71	3 762 268,96
	Sewerage	-836,80	336,51	58,51	58,51	24 706,09	58,51	93 049,02	36 184,94	153 615,29
	Refuse	-11,52	1 002,18	874,31	773,85	16 483,91	674,07	60 020,30	22 615,02	102 432,12
	Other	-6 849,96	1 943,00	5 145,00	5 635,00	1 715,00	3 362,00	38 903,36	5 314,46	55 167,86
TOTAL		196 440,75	44 802,47	38 319,46	40 129,38	2 162 587,71	41 818,98	1 669 028,04	522 001,75	4 715 128,54

GRAND TOTAL **4 624 518,35** **3 223 174,96** **2 615 799,74** **2 594 534,43** **8 957 853,71** **2 530 020,58** **92 914 494,40** **23 467 417,44** **140 927 813,61**

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	795 341,87	1 160 209,25	1 053 582,20	1 220 270,73	835 314,68	920 485,46	40 016 904,58	4 487 283,14	50 489 391,91
	Elec	3 309 297,02	627 304,34	272 347,69	188 740,41	183 725,82	164 895,69	5 026 783,33	354 603,57	10 127 697,87
	Rates	300 528,15	377 880,29	301 316,09	299 848,04	6 444 681,21	415 646,96	14 898 163,84	6 993 816,53	30 031 881,11
	Sewerage	505 355,41	485 333,54	439 680,72	389 931,08	813 240,65	413 329,16	17 311 021,32	6 469 623,72	26 827 515,60
	Refuse	551 216,09	490 643,47	459 323,81	447 325,72	632 983,16	573 813,15	12 339 784,72	2 789 446,26	18 284 536,38
	Other	-837 220,19	81 804,07	89 549,23	48 418,45	47 908,19	41 850,16	3 321 836,61	2 372 644,22	5 166 790,74
	TOTAL	4 624 518,35	3 223 174,96	2 615 799,74	2 594 534,43	8 957 853,71	2 530 020,58	92 914 494,40	23 467 417,44	140 927 813,61
		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : DECEMBER 2017

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	218 125,54	-1 164 313,91	533,78
Services			
Billed Electricity	4 565 584,59	-6 249 367,77	136,88
Prepaid Electricity	8 138 475,01	-8 138 475,01	100,00
Refuse Removal	639 610,48	-395 390,65	61,82
Sewerage / Sanitation	577 478,56	-541 110,99	93,70
Water	1 297 745,04	-1 488 085,47	114,67
Other (Specify) e.g			
Housing Rental	6 673,21	-14 995,27	224,71
Rental of Facilities & Equipment	61 081,24	-61 081,24	100,00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	5 350,00	-5 350,00	100,00
Licences and permits	729 574,00	-729 574,00	100,00
Fuel levy	N/A	N/A	0,00
Service connections and reconnections	89 360,42	-89 360,42	100,00
Application : Town planning	N/A	N/A	0,00
Plan approval fees	55 206,29	-55 206,29	100,00
Sub division fees / Rezoning fees	N/A	N/A	0,00
Cemetery fees	5 930,19	-5 930,19	100,00
Tender receipts	15 409,76	-15 409,76	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	5 257,96	-5 257,96	100,00
Adminitration fees	N/A	N/A	0,00
Admission fees	N/A	N/A	0,00
Private works	90 191,01	-90 191,01	100,00
Sale of wood	N/A	N/A	0,00
Levy replacement grant	N/A	N/A	0,00
Sundries	178 488,02	-152 836,33	85,63
Agency services	N/A	N/A	0,00
Interest earned - external investments	81 295,21	-81 295,21	100,00
Interest earned - outstanding debtors	N/A	N/A	0,00
			0,00
	16 760 836,53	-19 283 231,48	115,05

COLLECTION LEVELS - Q2 - DECEMBER 2017

TOTAL

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	30 242 541,76	18 492 864,00	61,15
Services			
Billed Electricity	35 535 944,88	38 620 415,70	108,68
Prepaid Electricity	21 749 085,67	21 749 085,67	100,00
Refuse Removal	6 346 803,14	2 940 616,83	46,33
Sewerage / Sanitation	9 668 030,05	4 928 022,36	50,97
Water	13 627 318,29	10 652 238,63	78,17
Other (Specify) e.g			
Housing Rental	63 854,47	69 578,07	108,96
Rental of Facilities & Equipment	180 501,39	180 501,39	100,00
Vehicle registrations	N/A		
Vehicle testing fees	N/A		
Fines	37 210,24	37 210,24	100,00
Lincences and permits	4 931 174,64	4 931 174,64	100,00
Fuel levy	N/A		
Service connections and reconnect	244 267,67	244 267,67	100,00
Application : Town planning	N/A		
Plan approval fees	183 448,08	183 448,08	100,00
Sub division fees / Rezoning fees	N/A		
Cemetery fees	20 843,13	20 843,13	100,00
Tender receipts	26 637,92	39 857,32	149,63
Dog tax and penalties	N/A		
Fire brigade	105,27	105,27	100,00
Fire levy charges	N/A		
Grazing fees	N/A		
Library fees	21 757,68	21 757,68	100,00
Adminitration fees	N/A		
Admission fees	N/A		
Private works	219 769,90	219 769,90	100,00
Sale of wood	N/A		
Levy replacement grant	N/A		
Sundries	1 779 370,48	1 409 419,34	79,21
Agency services	N/A		
Interest earned - external investme	210 240,49	210 240,49	100,00
Interest earned - outstanding debto	N/A		
	125 088 905,15	104 951 416,41	83,90

ANNEXURE A

CFA : CASH FLOW STATEMENT ACTUALS

Year	Month	Month	Item	Detail	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
End	End	Mun			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
2018	Dec	EC101	3000	Cash Receipts by Source												
			3010	Property rates	1 101 592	6 654 146	5 671 165	2 112 939	1 410 538	1 164 314	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	6 411 629	6 249 368	0	0	0	0	0	0
			3040	Service charges - water revenue	1 196 092	1 271 558	2 091 276	2 030 714	1 831 667	1 488 085	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	527 294	1 299 093	962 997	873 192	630 583	541 111	0	0	0	0	0	0
			3060	Service charges - refuse revenue	327 744	657 220	636 093	424 465	417 650	395 391	0	0	0	0	0	0
			3070	Service charges - other	132 768	694 854	200 141	146 558	132 479	167 832	0	0	0	0	0	0
			3080	Rental of facilities and equipment	23 540	29 706	18 334	27 059	20 780	13 242	0	0	0	0	0	0
			3090	Interest earned - external investments	17 436	32 349	29 100	26 768	26 293	28 235	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	9 120	5 350	0	0	0	0	0	0
			3130	Licences and permits	921 681	901 920	791 268	724 157	862 574	729 574	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	640 992	13 091 000	0	0	0	0	0	0
			3160	Other revenue	0	53 434	26 001	1 138 382	2 406 011	1 209 929	0	0	0	0	0	0
			3170	Cash Receipts by Source	55 362 366	19 017 603	16 433 481	14 450 023	14 800 316	25 083 431	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	3 333 973	9 060 000	0	0	0	0	0	0
				Contributions recognised - capital & Contributed assets	0	0	0	0	0	0	0	0	0	0	0	0
			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	100	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	11 105 405	19 090 609	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	60 781 965	44 721 300	33 550 679	28 588 467	29 239 794	53 234 040	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	14 053 723	11 442 506	0	0	0	0	0	0
			4020	Remuneration of councillors	684 303	683 303	683 303	683 303	708 803	870 803	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	5 386 471	10 331 727	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	667 708	1 066 279	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	1 500	0	0	0	0	0	0	0
			4110	General expenses	50 783 293	23 631 978	10 460 608	2 222 554	6 303 012	27 191 462	0	0	0	0	0	0
			4120	Cash Payments by Type	61 419 961	35 559 947	27 276 211	24 225 453	27 121 217	50 902 777	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	3 641 754	2 261 006	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	30 762 971	53 163 783	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	-637 996	1 350 200	467 384	551 108	-1 523 177	70 257	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	3 281 854	3 352 111	3 352 111	3 352 111	3 352 111	3 352 111	3 352 111
			4200	Cash/cash equivalents at the month/year end:	2 436 339	3 786 539	4 253 923	4 805 031	3 281 854	3 352 111	3 352 111	3 352 111	3 352 111	3 352 111	3 352 111	3 352 111

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 - 181 Days 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2018	M06	Dec	EC101	0100 Bulk Electricity	6 788 625	3 813 288	0	0	15 446 998	0	0	0	26 048 911
				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	16 122	165 859	30 844	566 344	10 939 808	0	0	0	11 718 977
				0800 Auditor General	-1 790 095	931 417	927 543	786 154	17 092 870	0	0	0	17 947 889
				0900 Other	0	0	0	0	0	0	0	0	0
				1000 Total	5 014 652	4 910 564	958 387	1 352 498	43 479 676	0	0	0	55 715 777
				TP01 ESKOM HOLDINGS LTD.	6 788 625	3 813 288	0	0	15 446 998	0	0	0	26 048 911
				TP02 AUDITOR GENERAL	-1 790 095	931 417	927 543	786 154	17 092 870	0	0	0	17 947 889
				TP03 SALGA	0	0	0	0	5 526 571	0	0	0	5 526 571
				TP04 MTN	0	0	0	0	1 263 700	0	0	0	1 263 700
				TP05 Department of Transport	0	0	0	0	1 069 327	0	0	0	1 069 327
				TP06 BYTES	0	0	0	0	822 435	0	0	0	822 435
				TP07 MASSIVE DYNAMICS	0	0	0	0	588 242	0	0	0	588 242
				TP08 KEMPSTON	0	0	0	0	493 033	0	0	0	493 033
				TP09 BNM ARCHITECTS	0	0	0	0	473 250	0	0	0	473 250
				TP10 SERVIPIX 72CC	0	160 941	0	0	0	0	0	0	160 941
				TOT Total	4 998 530	4 905 646	927 543	786 154	42 776 426	0	0	0	54 394 299

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

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance per Promun	Balance per statements	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	22 883,44	22 883,44	0,00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	19 269 787,61	19 269 787,61	0,00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	941 384,19	941 384,19	0,00
TOTAL				20 234 055,24	20 234 055,24	0,00

ANNEXURE A

OVERTIME RPORT FOR DECEMBER 2017

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
OVERTIME REPORT DECEMBER 2017				
102 010 210 243	COUNCIL	652	8 255	11 060
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	0	13 927	10 845
112 290 210 243	OFFICE OF THE MM:INFORMATION TECHNOLOGY	0	4 831	16 199
122 410 210 243	DIRECTOR CORPORATE SERVICES : ADMIN	15 163	36 407	71 974
122 510 210 243	MUNICIPAL BUILDINGS & OFFICES	0	54 955	0
132 710 210 243	PARKS & RECREATION SERVICES	29 144	217 750	287 497
132 750 210 243	REFUSE REMOVAL & WASTE MANAGEMENT	70 067	419 853	493 192
132 760 210 243	CEMETERIES	0	0	5 379
132 770 210 243	AIRPORT	0	5 300	6 274
142 810 210 243	PROTECTION SERVICES : FIRE BRIGADE	3 064	53 116	136 130
142 820 210 243	PROTECTION SERVICES: FIRE CACADU	6 580	25 780	38 681
142 910 210 243	PROTECTION SERVICES: TRAFFIC DEPT	2 284	28 979	130 037
163 110 210 243	BUDGET AND TREASURY OFFICE / FINANCIAL SERVICES	3 443	107 676	235 471
183 610 210 243	DIRECTOR TECHNICAL SERVICES	12 672	104 653	0
183 620 210 243	TECHNICAL SERVICES : PUBLICWORKS STREETS	3 650	21 262	100 754
183 650 210 243	TECHNICAL SERVICES : WORKSHOP MECHANICAL	0	1 942	9 177
183 660 210 243	TECHNICAL SERVICES: WORKSHOP CARPENTER	0	0	2 263
183 670 210 243	TECHNICAL SERVICES: SEWERAGE	73 525	461 393	817 395
183 680 210 243	TECHNICAL SERVICES: SANITATION	0	0	101 649
183 690 210 243	TECHNICAL SERVICES: WATER	60 376	472 269	1 148 087
193 810 210 243	TECHNICAL SERVICES: ELECTRICITY	62 391	376 495	434 462
GRAND TOTAL		343 011	2 414 843	4 056 526

ANNEXURE A:**EMPLOYEE RELATED COST FOR THE MONTH OF DECEMBER 2017**

ITEM	ANNUAL BUDGET	YTD BUDGET	MONTH AMOUNT	YTD AMOUNT
ALLOWANCE - HOUSING SUBSIDY	1 247 770	623 646	98 089	589 758
ALLOWANCE - TRAVELLING ALLOW	2 192 548	1 095 990	138 987	784 117
ALLOWANCE - UNIFORMS / OVERALL	615 567	307 656	0	9 665
BONUSES	5 182 953	2 591 376	1 746 241	6 367 617
CONTRIBUTIONS - MEDICAL AID FD	5 302 792	2 650 470	440 130	2 622 880
CONTRIBUTIONS - PENSION FUND	14 452 269	7 223 514	1 162 820	7 030 102
INSURANCE: GROUP LIFE	453 340	226 590	1 052	4 209
INSURANCE: UIF	843 470	421 572	73 878	405 998
LEVY - BARGAINING(IND) COUNCIL	71 065	35 526	4 393	26 223
OVERTIME	4 056 526	2 027 478	343 011	2 414 841
SALARIES & WAGES	91 307 041	48 671 844	7 433 905	43 922 561
WORKMAN'S COMPENSATION	708 744	354 222	0	0
REMUNERATION OF COUNCILLORS	8 208 001	0	683 303	4 099 816
REMUNERATION OF WARD COMMITTEE	987 325	493 644	187 500	219 000
Grant Total	135 629 411	66 723 528	12 313 309	68 496 787

ANNEXURE A

REPAIRS AND MAINTENANCE - DECEMBER 2017

REPAIRS AND MAINTENANCE DECEMBER 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	0	29 942	119 309
132 711 810 640	REPAIRS - FENCING	0	3 231	17 291
132 751 810 511	GENERAL MAINTENANCE	0	0	1 929
132 771 810 511	GENERAL MAINTENANCE	0	4 938	6 392
163 111 811 327	OPEX INCURRED FROM GRANTS RECEIVED	0	0	1 563 951
183 621 810 635	REPAIRS - ASPHALT SURFACES	24 662	214 093	2 536 159
183 621 810 650	REPAIRS - KURBING	20 492	88 176	115 279
183 631 810 616	REPAIRS: STORMWATER	0	6 899	57 639
183 631 810 617	STREETS	783	783	127 919
183 631 810 655	REPAIRS - STORMWATER CHANNELS	0	7 833	121 735
183 631 813 000	REVIEW & AUDIT OF DEVELOPM & SAFETY PLAN	0	0	195 888
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	0	17 948	69 167
183 671 810 601	RETICULATION NETWORK - SEWERAGE	3 883	353 341	691 679
183 671 812 988	SLUDGE AR WWWTW AB&GRT	1 220	171 786	345 839
183 671 812 989	REPAIRS ABERDEEN	0	0	259 379
183 691 810 511	GENERAL MAINTENANCE	8 044	250 674	288 201
183 691 810 603	RETICULATION NETWORK - WATER	24 479	218 886	1 087 562
183 691 810 612	VALVES AND HYDRANTS	0	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	0	229 287	44 262
193 811 810 491	REPAIRS - FENCING	0	0	284 975
193 811 810 511	GENERAL MAINTENANCE	3 573	52 326	139 884
193 811 810 547	METERS - CONSUMERS	7 507	35 398	25 952
193 811 810 619	STREET LIGHTS	0	65 911	60 113
193 811 812 993	IGG METER REPLACEMENT	0	2 255	16 234
193 821 810 619	STREET LIGHTS	161	18 251	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
		94 804	2 080 415	9 570 355
	CONTRACTED SERVICES	0	0	
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	13 238	38 281	3 183
112 211 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 137
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	3 338	248 134
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	0	1 550	12 684
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	0	0	4 038
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	17 881	95 944
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 677	25 740	79 447
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	3 142	72 257	489 954
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	141 454	429 432	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	279	279	26 990
142 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	4 617	11 636	295 193
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 620	20 517	62 876
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	908	14 945	45 326
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	13 809	16 833
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	13 943	336 834	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	432	14 746	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	4 412	44 064	217 731
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	10 981	94 358	79 877
		196 703	1 154 993	4 222 064

	OTHER EXPENDITURE			
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	69 312	193 561
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	17 860	299 472	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	17 643	1 353
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	16 378	104 016	411 337
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	1 571	134 243
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	35 768	40 653	24 208
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	11 825	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	0	1 909	11 670
142 911 810 441	REPAIR AND MAINTENANCE OF BUIL	0	304	28 555
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	449	52 767	58 181
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 574	46 419	34 583
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	2 798	136
		72 029	655 128	4 061 142
GRAND TOTAL		363 536	3 890 536	17 853 561

ANNEXURE A
DETAIL OF OTHER REVENUE

	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	1 074 282	41 373	472 092
Interest earned - outstanding debtors	1 866 893	155 965	1 414 799
Fines, penalties and forfeits	100 248	5 350	37 210
Income from agency	6 305 954	418 330	2 152 498
Other revenue	1 284 030	31 565	284 725
Gains on disposal of PPE	6 593 075		15 100
TOTAL	17 224 482	652 583	4 376 424

OTHER REVENUE	DESCRIPTION	BUDGET	YTD AMOUNT
94 - INTERNAL RECOVERIES	ADMINISTRATION CHARGE - CR	24 607	8 049
84 - OTHER REVENUE	TOURISM FEES BAVIAANS	38 706	
84 - OTHER REVENUE	SUB-DIVISION FEES BAVIAANS	4 252	
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	5 956	
84 - OTHER REVENUE	INSURANCE REFUND	12 548	7 399
94 - INTERNAL RECOVERIES	ADMIN CHARGE - CR: NIEU-BETHESDA	5 697	3 012
94 - INTERNAL RECOVERIES	ADMIN CHARGE - CR: HOUSING	16 893	9 539
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	99 003
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	5 134	2 335
84 - OTHER REVENUE	TENDER DOCUMENT	68 507	30 397
84 - OTHER REVENUE	SURPLUS CASH: GRF RNT	1 153	8 267
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	282
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	
86 - PUBL CONTR & DONATED P P E	DONATIONS	65 040	
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	8 041	6 981
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	310	
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	-20 617	4 482
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	143 503	69 677
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-ABER	11 144	5 085
84 - OTHER REVENUE	BULK CONTRIBUTIONS	596 776	
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: WM	5 505	
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: SV	4 621	
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: JV	2 586	15 136
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	4 181	
TOTAL		1 284 030	284 725

ANNEXURE A
DETAIL OF OTHER EXPENDITURE

Other expenditure	YTD Actuals	Annual Budget
Debt impairment	0	8 859 709
Contracted services	3 378 450	3 563 170
Other expenditure	41 434 145	116 447 412
Loss on disposal of PPE	0	37 310
Total Expenditure	44 812 595	128 907 601

DESCRIPTION	YTD AMOUNT	ANNUAL BUDGET
REPAIRS AND MAINTENANCE	3 890 536	17 853 561
AUDIT COMMITTEE	45 717	92 801
AUDIT FEES - EXTERNAL	2 795 153	8 304 250
POSTAGE	476 224	730 740
ADVERTS, PRINTING & STATIONARY	294 015	1 659 510
RUNNING COSTS OF VEHICLES	1 955 221	6 897 810
TELEPHONES	1 420 687	2 606 432
TRAVELLING & SUBSISTENCE	1 291 304	2 747 382
TRAINING COURSES	218 828	789 349
MATERIALS, STORES & REQUIREMENTS	634 505	893 075
GENERAL EXPENDITURE	28 411 955	73 872 502
OTHER EXPENDITURE	41 434 145	116 447 412

GENERAL EXPENDITURE	YTD AMOUNT	ANNUAL BUDGET
AFFILIATIONS & SUBSCRIPTIONS	213 041	1 831 595
AUDIT SERVICES - INTERNAL AUDIT		481 683
BANK CHARGES	290 689	1 118 290
CACADU GRANT TOURISM BAVIAANS		252 904
CELEBRATION OF NATIONAL DAYS	166 869	130 168
CELEBRATION OF NATIONAL DAYS - DSRAC		299 991
CHEMICALS	1 539 287	2 446 173
COMMUNITY ASSISTANCE BAVIAANS	5 600	19 189
COMMUNITY OUTREACH: BAVIAANS	1 695	18 656
CONSUMABLES	28 961	196 917
COPIERS & FAXES LEASE PAYMENTS	707 487	215 830
COPIERS MAINTENANCE CONTRACTS	656 087	791 654
ENTERTAINMENT - PUBLIC / VISITORS	35 644	113 856
EPWP SUPPORT EXPENDITURE	17 400	23 053
EPWP Project Expenditure	588 493	23 055
EQUITABLE CONTRA - RATES	1 235 579	0
EQUITABLE CONTRA - ELECTRICITY	1 326 994	3 771 454
EQUITABLE CONTRA - WATER	3 206 232	5 570 294
EQUITABLE CONTRA - REFUSE	2 121 835	4 997 017
EQUITABLE CONTRA - SANITATION	2 965 769	6 230 921
FMG OPEX	68 874	4 435 002
GRANT EXP: TRANSITIONAL GRANT	342 113	6 847 001
GRANTS RECEIVED UTILIZED	0	165 001
INSURANCE - GENERAL	997 113	2 805 560
INUSANCE CLAIMS	0	1 181 752
INTEREST- LATE PAYMENT CREDITR	166 770	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	926 175	180 198
LEVY - SETA SKILLS DEVELOPMENT	557 680	1 055 211
LEVY - WATER RESEARCH FUND: DWAF	37 764	131 446
MARKETING PLAN		33 514
MPAC COSTS		4 999
NETWORK BAVIAANS		53 299
OFFICE TEA & REQUIREMENTS	8 796	19 916
PAUPER BURIALS - COUNCIL	3 400	6 390
PMU EXPENDITURE	525 905	1 045 095
PREPAID COMMISSION	410 762	662 743
PUBLICITY	120 000	176 686
RATES-REBATE IGG	1 166 537	2 176 462
RATES REBATE - PENSIONERS/SOCIAL GRANTS	978 261	341 118
RDP: JOJO TANKS	94 324	469 864
RENTAL OF EQUIPMENT		38 564
RENTAL OF EQUIPMENT BAVIAANS		852 799
SERV CHGE MUN - ELECTRICITY	3 559 108	11 982 484
SERV CHGE MUN - SEWERAGE & SAN	4885	0
SERV CHGE MUN - STREET LIGHTS	870 893	3 092 423
SERV CHGE MUN - WATER	2 151 999	5 604 528
SPU Project	34 261	103 643
SPU Project	223	18 363
SPU PROJECT	5 632	34 863
STIPPENDS WARD COMMITTEE		95 385
TESTING - BIOLOGICAL SAMPLES		70 399
TESTING - BIOLOGICAL SAMPLES		85 593
TESTING - BIOLOGICAL SAMPLES		184 011
UMNYAMA PARK: SUB-DIV AND REZONING		5 763
VEHICLES, PLANT & EQUIPMENT		879
WORK DONE FOR PRIVATE PERSONS	257 954	487 774
YOUTH DEVELOPMENT PROJECT BAVIAANS		5 329
TOTAL GENERAL EXPENDITURE	28 411 955	73 872 501

ANNEXURE A: ELECTRICITY LOSSES - DECEMBER 2017

DR BEYERS NAUDE MUNICIPALITY

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	119 249	182 820	63 571	34,77
Nov-17	125 357	185 512	60 155	32,43
Dec-17	128 996	173 046	44 050	25,46
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	768 331	1 140 259	371 928	32,62

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	391 106	520 467	129 361	24,85
Nov-17	536 910	532 171	-4 739	-0,89
Dec-17	416 043	495 694	79 651	16,07
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	2 578 332	3 317 514	739 182	22,28

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	4 276 843	5 189 861	913 018	17,59
Nov-17	5 065 747	5 337 489	271 742	5,09
Dec-17	3 129 531	5 303 702	2 174 171	40,99
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	310 540	521 400	210 860	40,44
Nov-17	335 639	515 250	179 611	34,86
Dec-17	365 721	547 100	181 380	33,15
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	2 025 139	3 349 950	1 324 811	39,55

Electricity Statistics Aberdeen

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	371 998	449 695	77 697	17,28
Aug-17	330 521	477 426	146 905	30,77
Sep-17	390 300	459 689	69 389	15,09
Oct-17	389 220	425 650	36 430	8,56
Nov-17	307 314	435 486	128 172	29,43
Dec-17	307 411	427 936	120 525	28,16
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	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	5 951 322	7 487 345	1 536 023	20,51
Oct-17	5 486 958	6 840 198	1 353 240	19,78
Nov-17	6 370 966	7 005 908	634 942	9,06
Dec-17	4 347 702	6 947 478	2 599 776	37,42
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	33 072 970,80	43 102 629,00	10 029 658	23,27

ANNEXURE A: WATER LOSSES - DECEMBER 2017**Water Statistics Steytlerville**

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
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	26 600	18 722	7 878	29,62
Dec-17	19 417	12 527	6 890	35,48
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	140 485	101 583	38 902	27,69

Water Statistics Willowmore

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
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	25 063	16 792	8 271	33
Dec-17	28 353	18 292	10 061	35
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	165 338	105 495	59 843	36,19

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	8 439	5 551	2 888	34
Dec-17	6 774	4 370	2 404	35
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	41 528	26 403	15 125	36,42

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	8 641	5 313	3 328	39
Dec-17	9 283	4 187	5 096	55
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	47 187	27 789	19 398	41,11

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	48 614	17 653	30 961	64
Dec-17	58 204	7 955	50 249	86
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	313 719	66 304	247 415	78,87

Water Statistics Klipplaat

Month	Water pump to Town	Water sold to Town	Loss KI.	Loss %
Jul-17	19 652	-	19 652	100
Aug-17	19 672	-	19 672	100
Sep-17	14 345	-	14 345	100
Oct-17	20 153	-	20 153	100
Nov-17	19 511	-	19 511	100
Dec-17	19 299		19 299	100
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	112 632	-	112 632	100,00

Water Statistics Graaff-Reinet

Month	Water pump to Town	Water sold/ to Town	Loss KI.	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	230 172	144 761	85 411	37,11
Dec-17	211 329	145 684	65 645	31,06
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	1 366 330	844 099	522 231	38,22

Water Statistics Aberdeen

Month	Water pump to Town	Water sold to Town	Loss KI.	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	85 371	84 581	790	1
Dec-17	88 691	89 892	-1 201	-1
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	534 384	714 718	-180 334	-33,75

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss KI.	Loss %
Jul-17	462 986	278 464	184 522	39,85
Aug-17	462 338	277 242	185 096	40,03
Sep-17	446 396	417 655	28 741	6,44
Oct-17	456 122	35 937	20 264	4
Nov-17	452 411	41 065	19 037	4
Dec-17	441 349	35 189	19 354	4
Jan-18	-	-	-	#DIV/0!
Feb-18	-	-	-	#DIV/0!
Mar-18	-	-	-	#DIV/0!
Apr-18	-	-	-	#DIV/0!
May-18	-	-	-	#DIV/0!
Jun-18	-	-	-	#DIV/0!
	2 721 602	1 085 552	457 014	16,79

ANNEXURE B



**RE : MONTHLY SCM REPORT: DECEMBER 2017 AS WELL AS FOR QUARTER 2
- 2017/18**

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.

SCM Resignation(s)

On the 30th of November 2017 Mr Thando Sindaphi, SCM Practitioner who assisted with Contract Management tendered his resignation and notice period ending 30th December 2017. It has been decided that Ms Buhle Jack would take over contract management duties under strict supervision and leadership of Mr Joey Koeberg. The exercise for Ms Jack would still be forming part of her training as the Intern currently placed at SCM Unit.

Order Processing

Ms Adoré Slavers as the starting point at SCM Unit for requisition capturing experiences huge challenge due to officials that expect her to operate as just-in-time when processing orders. The officials' expectation is that they must hand deliver the requisition and immediately walk out with an approved order slip. The clerk has other commitments forming part of her daily duties that all officials must respect. Thus, the turnaround time for capturing and approving an order has been discussed to be 2 days from the day of receiving the requisition duly authorized by the relevant Head of Department. This would reduce unnecessary pressure and allow our SCM Official to efficiently and effectively execute their duties – After this report date it shall be communicated as such after endorsement by CFO.

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 challenge currently experienced is re-scheduling of meetings due to inability of members to attend planned meetings for various reasons.

Procurement Plan

The plan for 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 warrant 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 sec 36 amounts to the sum of **R1 319 947 inclusive of all costs. (October R711 893; November R224 801 and December R383 253) "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE QUARTER"**.

Tenders/RFQ's awarded for the month of October 2017

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

Section 32 appointment

On the 23rd of October 2017 A2A Kopano was appointed on provision of section 32 for AFS Support services. The Service provider was initially appointed by Sarah Baartman District Municipality

Tenders/RFQ's awarded for the month of November 2017

TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE
TD 61 of 2017	Repairs & Maintenance of Pumps & Motors	Intelligent irrigation CC	R300 ex vat / hour
TD 69 of 2017	Supply & delivery of Fuel & Oil in Willowmore for 3yrs	Zaaaÿmans Garage Bk	Petrol Rates

Tenders / RFQs Awarded for the Month of December 2017

TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE
TD 61 of 2017	Repairs & Maintenance of Pumps & Motors	Intelligent irrigation CC	R300 ex vat / hour
TD 69 of 2017	Supply & delivery of Fuel & Oil in Willowmore for 3yrs	Zaaaÿmans Garage Bk	Petrol Rates
BEY SCM 130	Leasing of five vehicles	Sky Metro Equipment	R166 896.00 for 3 months

Pending Tenders for the Period

1. TD 76 of 2017 Prepaid Vending Points @ BEC
2. TD 81 of 2017 Selling of DBNLM properties: Industrial Area Plots @ BEC
3. TD 82 of 2017 Selling of DBNLM properties: Residential Area Plots @ BEC
4. TD 85 of 2017 Upgrading of existing MV and LV infrastructure – Kroonvale (Graaff-Reinet) & Jansenville @ BEC
5. TD 86 of 2017 The Construction and refurbishment of stormwater infrastructure in Umasizakhe and Kroonvale residential areas: DBNLM @ Open Advert
6. TD 87 of 2017 Supply and Delivery of Water Treatment Chemicals & Gasses for DBNLM @ Open Advert
7. TD 88 of 2017 Consulting Engineers: Water Conservation / Demand Management Phase 2 @ Open Advert

Tenders to Be Re-Advertised

- TD 70 of 2017 Supply of fuel & oil in Steytleville: Respondents all non-responsive
- TD 75 of 2017 Leasing of Vehicles: Insufficient budget – Further awaiting letter instructing for re-advertisement

E-Tender Challenges

DBNLM still experiences challenges in registering on e-tender in order to ensure the National Treasury directive as per circular 83 is adhered to regarding publication of its tenders. The provincial treasury has been requested to assist on this matter. Further noting that an email regarding CRA has been sent Jacques Engelbrecht.

Training

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

- Further training on Infrastructure Procurement as per National Treasury Circular 77
- Contract Law for SCM Official executing contract management related functions, including evaluation of tenders
- Municipal Finance Management Programme for outstanding in SCM including Adoré Slavers

DETAILED DEVIATION REPORT FOR THE QUARTER (OCTOBER 2017 – DECEMBER 2017)

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

DBNLM - DEVIATIONS FROM 01 - 30 NOVEMBER 2017

SCM POLICY PARAGRAPH	REASONS FOR DEVIATION	SUPPLIER	AMOUNT	Description of goods/services	DEPARTMENT	APPROVAL DATE
39(1)(a)(i)	Emergency in terms of DBNL Municipality SCM Policy	B. Boesak	R 2 800,00	Transport people from Willowmore to Jansenville and back.	MM's Office: SPU	2017/11/09
39(1)(a)(ii)	Sole provider of goods and or services/Agents/ limited suppliers in the area	Van's Auto Graaff-Reinet	R 8 429,74	Ford AirCon Repairs - FWR 291 EC	MAYOR'S OFFICE	2017/11/16
		Sheltam Aviation	R 27 132,00	Aircraft Fuel	COMMUNITY SERVICES	2017/11/21
		Kudu Motors	R 22 462,35	Repair of Massey Furgesonf	COMMUNITY SERVICES	2017/11/30
		Billson Trucks (UD Trucks)	R 49 389,55	Nissan Truck gear box repair HCB183EC	COMMUNITY SERVICES	2017/11/30
39(1)(a)(v)	Any exceptional case where it is impractical or impossible to follow official procurement processes	Tiso Black Star Group (lpty) Ltd	R 3 355,00	Tender 81 & 82 of 2017 advert for industrial & residential residential plots ,	FINANCE / SCM	2017/11/08
		Chris Baker & Associates	R 111 232,45	Legal fees / represntation for cases: Rev Pietersen / P Draai & Others	MM's Office	2017/11/14
TOTAL			R 224 801,09			

THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD							
TOTAL (R) FOR PERIOD		R 383 253,14					
Applicable paragraph in Scm policy/	REASON	SUPPLIER	AMOUNT	DATE	DESCRIPTION OF GOODS/SERVICES	DEPARTMENT	DATE
39(1)(a)(i)	Emergency in terms of Camdeboo Municipality SCM Policy	Zebra Solutins	R 107 529,06	07/12/2017	Repair elevated drinking water tanks in Aberdeen N/4661	Technical	07/12/2017
39(1)(a)(ii)	Sole provider of goods and or services/Agents Limited suppliers within area.	Digi Copiers	R 31 464,00	01/12/2017	Envelopes for postage (limited supplier) N/4620	Finance	
		Kudu Motors	R 22 462,35	01/12/2017	Repair Tractor (Agents) N/4614	Community Services	30/11/2017
		Grt Advertiser	R 5 433,70	20/12/2017	Placement of notice (Limited service providers) N/4728	Municipal Office	19/12/2017
		Sheltam	R 27 168,48	13/12/2017	Avgas (limited suppliers) N/4690	Community Services	13/12/2017
		Bilson Trucks	R 49 389,55	01/12/2017	Gearbox Repair	Community Services	30/11/2017
		Dellcell	R 15 000,00	06/12/2017	Eskom electricity for library in baviaanskloof (limited suppliers)	Finance	06/12/2017
		Intelligence Skills Training	R 8 999,00	04/12/2017	Performance managemet training (limited service providers) N/4623	Municipal Office	04/12/2017
		Pioneers Restaurant	R 6 930,00	14/12/2017	Year end function for CLLRS & Officials	Corporate Services	14/12/2017
		Prodiba	R 18 170,00	N/4678/N/465	Card Licenses	Corporate Services	12/12/2017
39(1)(a)(v)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	Willowmore Hardware	R 5 777,00	06/12/2017	Waterpump part N/4655	Technical	06/12/2017
	Any contract relating to the publication of notices and advertisements by the Municipality.						
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations	Aberdeen Community Trading	R 8 000,00	05/12/2017	Worlds aids day opening of festive season N/4642	SPU	05/12/2017
		Aberdeen Community Trading	R 70 000,00	05/12/2017	Christmas Packs for opening of festive season	SPU	05/12/2017
		Pioneers Restaurant	R 6 930,00	14/12/2017	Year end function for CLLRS & Officials (other restaurants could not accommodate all officials) N/6930	Corporate Services	14/12/2017
11(2)	Procurement from an organ of state						

ANNEXURE C

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M06 December

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21 626	43 595	43 595	572	36 019	21 798	14 221	65%	43 595
Service charges	117 962	147 286	147 286	10 901	82 176	73 643	8 534	12%	147 286
Investment revenue	1 696	1 377	1 377	28	1 349	688	661	96%	1 377
Transfers and subsidies	101 847	107 439	107 439	28 947	77 074	53 719	23 354	43%	107 439
Other own revenue	15 222	17 224	17 224	653	4 376	8 612	(4 236)	-49%	17 224
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	316 921	41 101	200 994	158 460	42 534	27%	316 921
Employee costs	100 826	126 434	126 434	11 443	64 178	63 217	961	2%	126 434
Remuneration of Councillors	7 377	9 195	9 195	871	4 319	4 598	(279)	-6%	9 195
Depreciation & asset impairment	65 157	71 165	71 165	-	1	35 582	(35 581)	-100%	71 165
Finance charges	-	328	328	-	-	164	(164)	-100%	328
Materials and bulk purchases	69 019	61 837	61 837	9 060	39 648	30 918	8 730	28%	61 837
Transfers and subsidies	14	67	67	-	8	34	(26)	-78%	67
Other expenditure	123 699	128 908	128 908	5 616	44 813	64 454	(19 641)	-30%	128 908
Total Expenditure	366 091	397 934	397 934	26 990	152 966	198 967	(46 001)	-23%	397 934
Surplus/(Deficit)	(107 737)	(81 013)	(81 013)	14 112	48 028	(40 506)	88 534	-219%	(81 013)
Transfers and subsidies - capital (monetary allocations)	66 239	64 760	64 760	6 295	26 441	32 380	(5 939)	-18%	64 760
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(16 252)	20 407	74 469	(8 126)	82 595	-1016%	(16 252)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(16 252)	20 407	74 469	(8 126)	82 595	-1016%	(16 252)
Capital expenditure & funds sources									
Capital expenditure	23 727	64 760	64 760	2 261	23 333	32 380	(9 047)	-28%	64 760
Capital transfers recognised	23 727	64 460	64 460	2 261	23 333	32 230	(8 897)	-28%	64 460
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	300	300	-	-	150	(150)	-100%	300
Total sources of capital funds	23 727	64 760	64 760	2 261	23 333	32 380	(9 047)	-28%	64 760
Financial position									
Total current assets	76 347	71 665	71 665		90 017				71 665
Total non current assets	1 188 515	1 258 321	1 258 321		1 209 872				1 258 321
Total current liabilities	150 384	79 646	79 646		106 044				79 646
Total non current liabilities	58 797	55 556	55 556		62 594				55 556
Community wealth/Equity	1 055 680	1 194 784	1 194 784		1 131 251				1 194 784
Cash flows									
Net cash from (used) operating	94 107	(22 808)	(22 808)	(16 759)	(51 806)	(11 404)	40 402	-354%	(22 808)
Net cash from (used) investing	(58 806)	(58 167)	(58 167)	16 830	98 749	(29 084)	(127 833)	440%	(58 167)
Net cash from (used) financing	-	2 138	2 138	-	-	1 069	1 069	100%	2 138
Cash/cash equivalents at the month/year end	38 271	(78 280)	(78 280)	-	46 944	(38 862)	(85 805)	221%	(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	4 625	3 223	2 616	2 595	8 958	2 530	92 914	23 467	140 928
Creditors Age Analysis									
Total Creditors	5 015	4 911	958	1 352	43 480	-	-	-	55 716

EC101 Dr. Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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	26 986	114 603	76 922	37 681	49%	153 844
Executive and council		24 856	14 940	14 940	3	10 626	7 470	3 156	42%	14 940
Finance and administration		109 921	138 903	138 903	26 983	103 977	69 452	34 525	50%	138 903
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		10 296	11 058	11 058	455	2 411	5 529	(3 118)	-56%	11 058
Community and social services		2 554	334	334	26	180	167	13	8%	334
Sport and recreation		71	175	175	4	35	88	(53)	-60%	175
Public safety		5 732	10 535	10 535	424	2 195	5 267	(3 073)	-58%	10 535
Housing		731	14	14	0	2	7	(5)	-74%	14
Health		1 208	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		25 884	599	599	13	356	300	57	19%	599
Planning and development		175	189	189	-	200	94	106	112%	189
Road transport		25 709	410	410	13	156	205	(49)	-24%	410
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		153 545	215 851	215 851	19 920	109 808	107 925	1 883	2%	215 851
Energy sources		89 037	105 934	105 934	8 957	54 322	52 967	1 355	3%	105 934
Water management		38 319	62 543	62 543	2 275	25 060	31 272	(6 211)	-20%	62 543
Waste water management		23 013	35 841	35 841	7 137	20 701	17 920	2 780	16%	35 841
Waste management		3 176	11 533	11 533	1 552	9 725	5 766	3 959	69%	11 533
<i>Other</i>	4	91	330	330	22	256	165	91	55%	330
Total Revenue - Functional	2	324 592	381 682	381 682	47 396	227 435	190 841	36 594	19%	381 682
Expenditure - Functional										
<i>Governance and administration</i>		120 694	127 780	127 780	7 057	50 920	63 890	(12 970)	-20%	127 780
Executive and council		28 212	36 173	36 173	402	12 569	18 086	(5 517)	-31%	36 173
Finance and administration		92 482	91 518	91 518	6 655	38 351	45 759	(7 408)	-16%	91 518
Internal audit		-	89	89	-	-	45	(45)	-100%	89
<i>Community and public safety</i>		26 809	34 193	34 193	2 974	16 137	17 097	(960)	-6%	34 193
Community and social services		3 665	4 817	4 817	336	2 289	2 408	(119)	-5%	4 817
Sport and recreation		13 429	15 597	15 597	1 542	7 774	7 798	(24)	0%	15 597
Public safety		7 030	9 488	9 488	719	4 212	4 744	(532)	-11%	9 488
Housing		377	11	11	-	-	5	(5)	-100%	11
Health		2 307	4 282	4 282	378	1 862	2 141	(279)	-13%	4 282
<i>Economic and environmental services</i>		20 649	44 682	44 682	2 533	12 519	22 341	(9 822)	-44%	44 682
Planning and development		2 590	6 572	6 572	368	706	3 286	(2 580)	-79%	6 572
Road transport		18 059	38 110	38 110	2 164	11 813	19 055	(7 242)	-38%	38 110
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		195 886	189 136	189 136	14 276	72 476	94 568	(22 091)	-23%	189 136
Energy sources		93 702	88 250	88 250	10 624	49 304	44 125	5 179	12%	88 250
Water management		47 410	43 131	43 131	1 598	10 583	21 566	(10 983)	-51%	43 131
Waste water management		42 173	41 170	41 170	623	4 967	20 585	(15 618)	-76%	41 170
Waste management		12 601	16 585	16 585	1 432	7 623	8 292	(669)	-8%	16 585
<i>Other</i>		2 053	2 143	2 143	150	913	1 071	(158)	-15%	2 143
Total Expenditure - Functional	3	366 091	397 934	397 934	26 990	152 966	198 967	(46 001)	-23%	397 934
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	20 407	74 469	(8 126)	82 595	-1016%	(16 252)

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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										
Vote 1 - EXECUTIVE & COUNCIL	1	25 030	15 129	15 129	3	10 826	7 565	3 262	43,1%	15 129
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		2 797	661	661	22	601	330	271	81,9%	661
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		5 484	12 282	12 282	1 599	10 144	6 141	4 003	65,2%	12 282
Vote 4 - CORPORATE SERVICES - PROTECTION		5 732	10 535	10 535	424	2 195	5 267	(3 073)	-58,3%	10 535
Vote 5 - FINANCIAL SERVICES		109 471	138 347	138 347	26 967	103 429	69 173	34 256	49,5%	138 347
Vote 6 - TECHNICAL SERVICES - ENGINEERING		87 041	98 795	98 795	9 424	45 918	49 397	(3 480)	-7,0%	98 795
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		89 037	105 934	105 934	8 957	54 322	52 967	1 355	2,6%	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	47 396	227 435	190 841	36 594	19,2%	381 682
Expenditure by Vote										
Vote 1 - EXECUTIVE & COUNCIL	1	32 256	44 179	44 179	832	13 689	22 089	(8 400)	-38,0%	44 179
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		19 485	26 370	26 370	1 583	10 423	13 185	(2 762)	-20,9%	26 370
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		30 029	38 271	38 271	3 501	18 172	19 136	(964)	-5,0%	38 271
Vote 4 - CORPORATE SERVICES - PROTECTION		7 030	9 488	9 488	719	4 212	4 744	(532)	-11,2%	9 488
Vote 5 - FINANCIAL SERVICES		75 947	68 965	68 965	5 345	29 804	34 482	(4 679)	-13,6%	68 965
Vote 6 - TECHNICAL SERVICES - ENGINEERING		107 643	122 411	122 411	4 385	27 363	61 205	(33 842)	-55,3%	122 411
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		93 702	88 250	88 250	10 624	49 304	44 125	5 179	11,7%	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	26 990	152 966	198 967	(46 001)	-23,1%	397 934
Surplus/ (Deficit) for the year	2	(41 498)	(16 252)	(16 252)	20 407	74 469	(8 126)	82 595	-1016,4%	(16 252)

EC101 Dr. Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	572	36 019	21 798	14 221	65%	43 595
Service charges - electricity revenue		86 523	92 106	92 106	6 957	48 732	46 053	2 679	6%	92 106
Service charges - water revenue		24 280	30 538	30 538	2 274	15 224	15 269	(45)	0%	30 538
Service charges - sanitation revenue		3 116	14 866	14 866	841	10 537	7 433	3 104	42%	14 866
Service charges - refuse revenue		3 176	8 889	8 889	787	7 171	4 444	2 727	61%	8 889
Service charges - other		867	888	888	43	512	444	68	15%	888
Rental of facilities and equipment		592	1 074	1 074	41	472	537	(65)	-12%	1 074
Interest earned - external investments		1 696	1 377	1 377	28	1 349	688	661	96%	1 377
Interest earned - outstanding debtors		5 859	1 867	1 867	156	1 415	933	481	52%	1 867
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		77	100	100	5	37	50	(13)	-26%	100
Licences and permits		4 125	5 972	5 972	419	2 208	2 986	(778)	-26%	5 972
Agency services		329	334	334	-	(56)	167	(223)	-133%	334
Transfers and subsidies		101 847	107 439	107 439	28 947	77 074	53 719	23 354	43%	107 439
Other revenue		691	1 284	1 284	32	285	642	(357)	-56%	1 284
Gains on disposal of PPE		3 550	6 593	6 593	-	15	3 297	(3 281)	-100%	6 593
Total Revenue (excluding capital transfers and contributions)		258 353	316 921	316 921	41 101	200 994	158 460	42 534	27%	316 921
Expenditure By Type										
Employee related costs		100 826	126 434	126 434	11 443	64 178	63 217	961	2%	126 434
Remuneration of councillors		7 377	9 195	9 195	871	4 319	4 598	(279)	-6%	9 195
Debt impairment		32 833	8 860	8 860	-	-	4 430	(4 430)	-100%	8 860
Depreciation & asset impairment		65 157	71 165	71 165	-	1	35 582	(35 581)	-100%	71 165
Finance charges		328	328	328	-	-	164	(164)	-100%	328
Bulk purchases		69 019	61 837	61 837	9 060	39 648	30 918	8 730	28%	61 837
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 417	3 563	3 563	1 066	3 378	1 782	1 597	90%	3 563
Transfers and subsidies		14	67	67	-	8	34	(26)	-78%	67
Other expenditure		87 296	116 447	116 447	4 550	41 434	58 224	(16 790)	-29%	116 447
Loss on disposal of PPE		152	37	37	-	-	19	(19)	-100%	37
Total Expenditure		366 091	397 934	397 934	26 990	152 966	198 967	(46 001)	-23%	397 934
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(107 737)	(81 013)	(81 013)	14 112	48 028	(40 506)	88 534	(0)	(81 013)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		66 239	64 760	64 760	6 295	26 441	32 380	(5 939)	(0)	64 760
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(41 498)	(16 252)	(16 252)	20 407	74 469	(8 126)			(16 252)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(41 498)	(16 252)	(16 252)	20 407	74 469	(8 126)			(16 252)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(41 498)	(16 252)	(16 252)	20 407	74 469	(8 126)			(16 252)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	20 407	74 469	(8 126)			(16 252)

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		22	-	-	-	307	-	307	#DIV/0!	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		158	-	-	1 053	6 067	-	6 067	#DIV/0!	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4 094	4 094	-	-	2 047	(2 047)	-100%	4 094
Vote 5 - FINANCIAL SERVICES		349	1 510	1 510	-	142	755	(613)	-81%	1 510
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21 624	51 857	51 857	779	12 855	25 928	(13 074)	-50%	51 857
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1 529	7 300	7 300	429	3 962	3 650	312	9%	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	2 261	23 333	32 380	(9 047)	-28%	64 760
Total Capital Expenditure		23 727	64 760	64 760	2 261	23 333	32 380	(9 047)	-28%	64 760
Capital Expenditure - Functional Classification										
Governance and administration		393	1 510	1 510	-	142	755	(613)	-81%	1 510
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		393	1 510	1 510	-	142	755	(613)	-81%	1 510
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		158	4 094	4 094	-	1 319	2 047	(728)	-36%	4 094
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		158	-	-	-	1 319	-	1 319	#DIV/0!	-
Public safety		-	4 094	4 094	-	-	2 047	(2 047)	-100%	4 094
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4 563	2 320	2 320	-	7 630	1 160	6 470	558%	2 320
Planning and development		22	-	-	-	307	-	307	#DIV/0!	-
Road transport		4 541	2 320	2 320	-	7 323	1 160	6 163	531%	2 320
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18 612	56 836	56 836	2 261	14 242	28 418	(14 177)	-50%	56 836
Energy sources		1 529	7 300	7 300	429	3 962	3 650	312	9%	7 300
Water management		4 984	43 306	43 306	579	3 338	21 653	(18 315)	-85%	43 306
Waste water management		12 099	6 231	6 231	200	2 194	3 115	(922)	-30%	6 231
Waste management		-	-	-	1 053	4 748	-	4 748	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	23 727	64 760	64 760	2 261	23 333	32 380	(9 047)	-28%	64 760
Funded by:										
National Government		23 727	64 460	64 460	2 261	23 333	32 230	(8 897)	-28%	64 460
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		23 727	64 460	64 460	2 261	23 333	32 230	(8 897)	-28%	64 460
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	300	300	-	-	150	(150)	-100%	300
Total Capital Funding		23 727	64 760	64 760	2 261	23 333	32 380	(9 047)	-28%	64 760

References

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

EC101 Dr. Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	12 797	6 880
Call investment deposits		32 654	-	-	30 014	-
Consumer debtors		19 518	34 769	34 769	27 605	34 769
Other debtors		12 136	26 804	26 804	12 833	26 804
Current portion of long-term receivables			-	-		-
Inventory		6 421	3 212	3 212	6 768	3 212
Total current assets		76 347	71 665	71 665	90 017	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	1 127 342	1 161 816
Agricultural			-	-	-	-
Biological assets			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	1 209 872	1 258 321
TOTAL ASSETS		1 264 861	1 329 985	1 329 985	1 299 889	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	2 960	3 683
Trade and other payables		145 447	67 027	67 027	93 974	67 027
Provisions		2 052	6 525	6 525	9 110	6 525
Total current liabilities		150 384	79 646	79 646	106 044	79 646
Non current liabilities						
Borrowing			10 709	10 709		10 709
Provisions		58 797	44 847	44 847	62 594	44 847
Total non current liabilities		58 797	55 556	55 556	62 594	55 556
TOTAL LIABILITIES		209 181	135 201	135 201	168 638	135 201
NET ASSETS	2	1 055 680	1 194 784	1 194 784	1 131 251	1 194 784
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		10 509	1 181 980	1 181 980	1 118 209	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	1 131 251	1 194 784

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	1 164	18 115	21 798	(3 683)	-17%	43 595
Service charges		122 179	147 286	147 286	8 842	56 384	73 643	(17 259)	-23%	147 286
Other revenue		5 736	8 765	8 765	1 958	9 935	4 382	5 553	127%	8 765
Government - operating		75 886	107 439	107 439	13 091	60 554	53 719	6 834	13%	107 439
Government - capital		76 353	64 760	64 760	9 060	29 553	32 380	(2 828)	-9%	64 760
Interest		7 556	3 243	3 243	28	160	1 622	(1 462)	-90%	3 243
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(213 723)	(397 501)	(397 501)	(50 903)	(226 498)	(198 751)	27 748	-14%	(397 501)
Finance charges		(1 492)	(328)	(328)	-	-	(164)	(164)	100%	(328)
Transfers and Grants		(14)	(67)	(67)	-	(8)	(34)	(26)	78%	(67)
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 107	(22 808)	(22 808)	(16 759)	(51 806)	(11 404)	40 402	-354%	(22 808)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 590	6 593	6 593	-	15	3 297	(3 281)	-100%	6 593
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	19 091	75 401	-	75 401	#DIV/0!	-
Payments										
Capital assets		(62 396)	(64 760)	(64 760)	(2 261)	23 333	(32 380)	(55 713)	172%	(64 760)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(58 806)	(58 167)	(58 167)	16 830	98 749	(29 084)	(127 833)	440%	(58 167)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	2 138	2 138	-	-	1 069	(1 069)	-100%	2 138
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2 138	2 138	-	-	1 069	1 069	100%	2 138
NET INCREASE/ (DECREASE) IN CASH HELD		35 301	(78 837)	(78 837)	70	46 944	(39 418)			(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)	-	46 944	(38 862)			(78 837)