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Dr. Beyers Naudé Local Municipality

SECTION 71 REPORT

APRIL 2018

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st April and the quarter ending 30 April 2018.

The consolidated statement assesses the in-year financial performance of the municipality against the adjustment budgeted revenue and expenditure. The assessment of the in-year financial performance will be based on the s71 returns which include capital and operating adjustment budgets as well as debtors, creditors and cash flow that were submitted by the municipality. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP.

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

LEGISLATIVE FRAMEWORK

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

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

1. SUMMARY OF MONTHLY BUDGET STATEMENT – APRIL 2018

1.1 Adjustment Budget Performance for the period ending 30 APRIL 2018

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M10 April

Description R thousands	2016/17 Audited Outcome	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	21 626	43 595	39 445	578	38 330	32 871	5 459	17%	43 595
Service charges	117 962	147 286	155 081	10 732	129 296	129 234	61	0%	147 286
Investment revenue	1 696	1 377	2 339	118	1 753	1 949	(197)	-10%	1 377
Transfers and subsidies	101 847	107 439	113 919	2 826	90 616	94 933	(4 317)	-5%	107 439
Other own revenue	15 222	17 224	15 349	376	6 598	12 791	(6 193)	-48%	17 224
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	326 134	14 631	266 593	271 778	(5 186)	-2%	316 921
Employee costs	100 826	126 434	127 372	9 736	104 068	106 144	(2 076)	-2%	126 434
Remuneration of Councillors	7 377	9 195	9 324	775	8 111	7 770	340	4%	9 195
Depreciation & asset impairment	65 157	71 165	65 165	–	–	54 304	(54 304)	-100%	71 165
Finance charges	–	328	5 298	–	–	4 415	(4 415)	-100%	328
Materials and bulk purchases	69 019	61 837	82 000	–	63 715	68 333	(4 618)	-7%	61 837
Transfers and subsidies	14	67	187	3	15	156	(141)	-90%	67
Other expenditure	123 699	128 908	150 957	6 242	69 418	125 797	(56 379)	-45%	128 908
Total Expenditure	366 091	397 934	440 304	16 756	245 327	366 920	(121 593)	-33%	397 934
Surplus/(Deficit)	(107 737)	(81 013)	(114 169)	(2 126)	21 266	(95 141)	116 407	-122%	(81 013)
Transfers and subsidies - capital (monetary alloc	66 239	64 760	73 125	–	40 275	60 938	(20 663)	-34%	64 760
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)	95 745	-280%	(16 252)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)	95 745	-280%	(16 252)
Capital expenditure & funds sources									
Capital expenditure	23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%	72 179
Capital transfers recognised	23 727	64 460	71 513	11	36 224	59 594	(23 370)	-39%	71 513
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	300	666	–	–	555	(555)	-100%	666
Total sources of capital funds	23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%	72 179
Financial position									
Total current assets	76 347	71 665	48 651	–	82 102	–	–	–	48 651
Total non current assets	1 188 515	1 258 321	1 187 109	–	1 213 841	–	–	–	1 187 109
Total current liabilities	150 384	79 646	121 283	–	108 909	–	–	–	121 283
Total non current liabilities	58 797	55 556	58 797	–	62 410	–	–	–	58 797
Community wealth/Equity	1 055 680	1 194 784	1 055 680	–	1 124 624	–	–	–	1 055 680
Cash flows									
Net cash from (used) operating	94 107	(22 808)	33 004	(1 393)	(71 071)	27 504	98 574	358%	33 004
Net cash from (used) investing	(58 806)	(58 167)	(65 586)	1 622	70 543	(54 655)	(125 198)	229%	(65 586)
Net cash from (used) financing	–	2 138	75	–	–	62	62	100%	75
Cash/cash equivalents at the month/year end	38 271	(78 280)	5 764	–	2 547	11 182	8 636	77%	(29 433)
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	5 466	3 594	2 622	2 717	2 107	2 156	102 859	25 836	147 356
Creditors Age Analysis									
Total Creditors	9 541	5 893	1 946	3 826	36 642	–	–	–	57 847

Operating Adjustment Budget performance for the period ending 30 APRIL 2018

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 397 933 595	R 440 303 580	R 16 756 375	R 245 326 675	R 366 919 650	R -121 592 975	-33%
REVENUE	R 381 681 547	R 399 259 501	R 14 630 547	R 306 867 760	R 332 716 251	R -25 848 491	-8%
SURPLUS (DEFICIT)	R -16 252 048	R -41 044 079	R -2 125 828	R 61 541 085	R -34 203 399	R 95 744 484	-280%

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 (R 14.6 million) and YTD: R 266 million or YTD: 81.7% of the total operating adjustment revenue budget of R326 million.

The performance of the individual items are as follows:

- **Property Rates:** The total adjustment budget amounts to R39.4 million, while the year to date revenue generated amounts to R38.3 million or 97.1 per cent of the budget. Annual debit raising was done in July 2017
- **Service Charges:** The total adjustment budget amounts to R155 million, the year to date revenue recognition amounts to R129 million or 83.3 per cent of the budget. Annual debit raising on certain service charges e.g. sanitation and refuse
- **Investment revenue:** The total adjustment budget amounts to R2.3 million, the year to date receipts were recorded at R1.7 million or 74 per cent of the adjustment budget. Investments kept for longer periods than anticipated.
- **Transfers recognised:** The total budget amounts to R113 million, the year to date receipts stands at R90.6 million or 79.5 per cent of the adjustment 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.
- **Other revenue:** The total budget amounts to R 15.3 million, the year to date revenue generated amounts to R 6.5 million or 42.9 per cent of the adjustment budget. This revenue source is currently much lower than anticipated and will have to be monitored.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 16.7 million (YTD: R 245 million) or 3.8 % per cent (YTD: 55.7) of the total expenditure adjustment budget of R 440.3 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 adjustment budget amounts to R127.3 million, while the expenditure to date amounts to R104 million or 81.7 per cent of the adjustment budget.
- **Remuneration of Councillors:** The adjustment budget amounts to R9.3million, while the expenditure to date amounts to R8.1 million or 86.9 per cent of the adjustment budget.
- **Debt impairment:** The adjustment budget amounts to R14.8 million, while the year to date expenditure reflects R35 thousand. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The adjustment budget amounts to R 65.1 million, while the year to date expenditure amounts to R0. The underspending is due to calculation being done annually.
- **Bulk Purchases:** The adjustment budget amounts to R 82 million, while the year to date expenditure amounts to R63.7 million or 78 per cent of the adjustment budget.
- **Other expenditure:** The adjustment budget amounts to R150.9 million, while the year to date expenditure amounts to R69 million or 45.9 per cent of the adjustment budget. 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.

2. Capital Budget performance for the period ending 30 APRIL 2018

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2016/17		Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<u>Multi-Year expenditure appropriation</u>	2								
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2								
Vote 1 - EXECUTIVE & COUNCIL		22	-	2 302	-	307	1 919	(1 612)	-84%
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	69	-	11	58	(46)	-80%
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		158	-	9 650	-	6 204	8 042	(1 838)	-23%
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4 094	1 150	-	-	958	(958)	-100%
Vote 5 - FINANCIAL SERVICES		349	1 510	550	11	243	458	(216)	-47%
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21 624	51 857	47 271	-	23 578	39 392	(15 815)	-40%
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1 528	7 300	11 187	-	5 882	9 323	(3 441)	-37%
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	72 179	11	36 224	60 149	(23 925)	-40%
Total Capital Expenditure		23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%
<u>Capital Expenditure - Functional Classification</u>									
<i>Governance and administration</i>									
Executive and council		393	1 510	2 426	11	254	2 022	(1 768)	-87%
Finance and administration				1 630	-		1 358	(1 358)	-100%
Internal audit		393	1 510	550	11	254	458	(204)	-45%
<i>Community and public safety</i>				246	-		205	(205)	-100%
Community and social services		158	4 094	3 065	-	1 319	2 554	(1 235)	-48%
Sport and recreation				~	-		~	-	-
Public safety		158		1 915	-	1 319	1 598	(276)	-17%
Housing				4 094	1 150	-	958	(958)	-100%
Health				-	-	-	-	-	-
<i>Economic and environmental services</i>				4 563	2 320	7 083	-		
Planning and development		22		426	-	269	355	(86)	-24%
Road transport		4 541	2 320	6 656	-	6 858	5 547	1 311	24%
Environmental protection				-	-	-	-	-	-
<i>Trading services</i>				18 612	56 836	59 537	-	27 524	49 614
Energy sources		1 529	7 300	11 187	-	5 882	9 323	(3 441)	-37%
Water management		4 984	43 306	31 285	-	14 144	28 071	(11 927)	-46%
Waste water management		12 099	6 231	9 329	-	2 314	7 775	(5 461)	-70%
Waste management				-	7 736	-	5 185	6 446	(1 261)
Other				69	-	58	58	(58)	-100%
Total Capital Expenditure - Functional Classification	3	23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%
<u>Funded by:</u>									
National Government				23 727	64 460	69 363	11	35 224	57 803
Provincial Government						2 150	-	-	(21 579)
District Municipality						-	1 792	(1 792)	-100%
Other transfers and grants						-	-	-	2 150
<i>Transfers recognised - capital</i>				23 727	64 460	71 513	11	36 224	59 594
Public contributions & donations	5					-	-	-	(23 370)
Borrowing	6					-	-	-	-
Internally generated funds				300	666	-	555	(555)	-100%
Total Capital Funding		23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%
									72 179

2.1 Capital Funding Source and Expenditure

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

Capital Budget performance for the period ending 30 April 2018

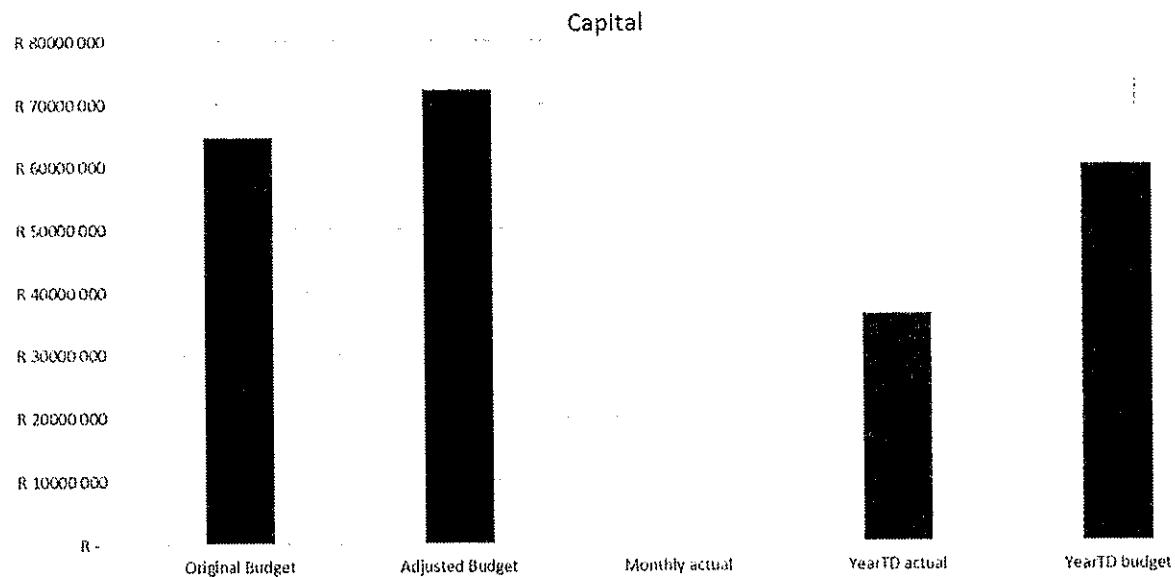
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 64 760 430	R 72 179 399	R 11 356	R 36 224 219	R 60 149 499	R -23 925 280	-40%

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 adjustment budget of R2.4 million, while the expenditure to date amounts to R254 thousand or 10.4 per cent of the adjustment budget.
- **Community and Public Safety:** reflects total adjustment budget of R3 million while the expenditure to date amounts to R 1.3 million or 43 per cent of the adjustment budget.
- **Economic and environmental services:** reflects total adjustment budget of R7 million, while the expenditure to date amounts to R 7.1 million or 100 per cent of the adjustment budget. This reflects expenditure on roll-over grants.
- **Trading services:** reflects total adjustment budget of R59.5 million, while the expenditure to date amounts to R 27.5 million or 46.2 per cent of the budget.



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

Table: Key Treasury Information as at 30 APRIL 2018

	OPENING BALANCE 01/04/2018	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30/04/2018
CURRENT ACCOUNTS	2 317 578	228 995	2 546 573
CURRENT ACCOUNT - FNB	1 779 839	-889 524	890 315
Current Account Aberdeen- ABSA	88 114	285 384	373 498
Current Account Ikwezi- ABSA ACCOUNT CLOSED			
Current Account Ikwezi- STD Bank	88 337	228 377	316 715
Current Account Baviaans- ABSA	340 811	253 575	594 386
Current Account Baviaans -STD Bank	20 477	351 182	371 659
INVESTMENTS	22 847 918	-1 407 596	21 440 321
Money Market - Absa	23 290	142	23 431
Call Account - FNB	21 781 698	-1 414 443	20 367 255
7 Day Interest Plus - FNB	956 788	5 245	962 033
Investec	2 938	0	2 938
Standard bank Trust fund - Ikwezi	1 471	0	1 471
Standard bank Trust fund - Ikwezi	4 334	0	4 334
Standard bank Trust fund - Ikwezi	1 299	0	1 299
Standard bank Trust fund - Ikwezi	25 719	493	26 212
Standard bank Trust fund - Ikwezi	50 382	967	51 348

3.1 Cash management

The cash flow is managed on a daily basis and the CFO the MM is advised on a weekly basis of the projected cash flow requirement. The municipality is facing severe cash flow constraints and does not have any cash backed reserves that could assist in the relief of monthly cash flow constraints. 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 March 2018

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for April 2018

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
April 2018	12 433	12 785	102.83%	87.39%

The collection rate for the month of April 2018 was recorded as 102.83% (refer to annexure). Average collection rate for the year to date is 87.39%. 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

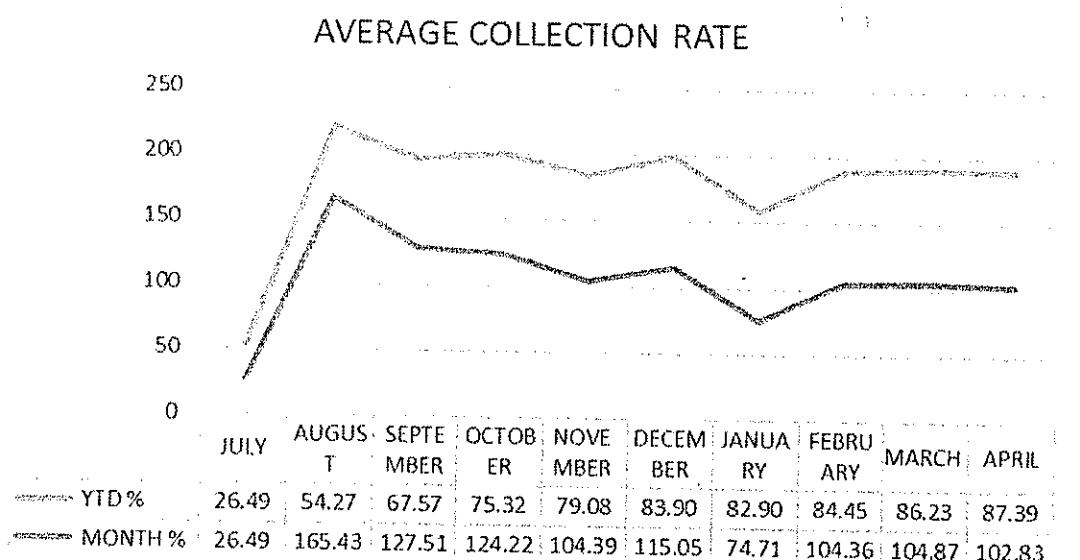
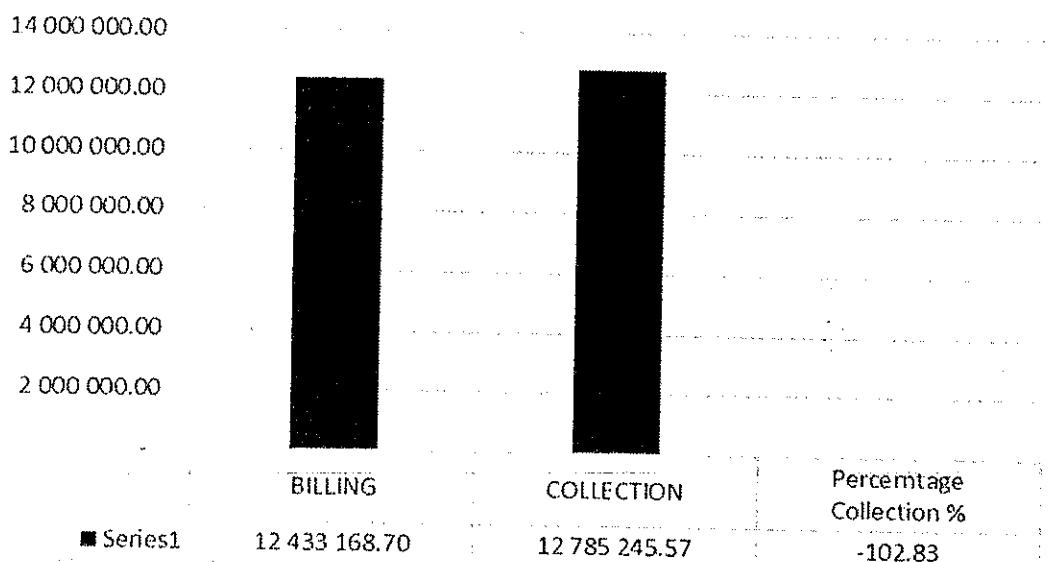


Chart: Collection vs Billing

CURRENT COLLECTION VS BILLING APRIL 2018



5. Debtors

The total outstanding debtor's book of the municipality as at end of April 2018 amounts to R147 356 million.

EC101 Dr. Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mt0 April

Description R thousands	NT Code	Budget Year 2017/18								
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	616	1 174	1 096	1 403	871	939	42 818	4 833	53 752
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 888	1 068	355	209	142	151	4 868	418	12 099
Receivables from Non-exchange Transactions - Property Rates	1400	(339)	340	276	260	247	229	19 292	7 653	27 958
Receivables from Exchange Transactions - Waste Water Management	1500	620	460	387	369	364	364	18 695	7 152	26 412
Receivables from Exchange Transactions - Waste Management	1600	579	473	445	437	425	422	13 621	3 318	19 920
Receivables from Exchange Transactions - Property Rental Debtors	1700									-
Interest on Arrear Debtor Accounts	1810									-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-
Other	1900	(898)	79	62	38	58	50	3 364	2 461	5 214
Total By Income Source	2000	5 466	3 594	2 622	2 717	2 107	2 156	102 859	25 836	147 356
2016/17 - totals only										-
Debtors Age Analysis By Customer Group										
Organs of State	2200	409	447	180	150	112	72	5 400	1 234	8 003
Commercial	2300	2 802	550	209	149	133	166	4 413	1 067	9 490
Households	2400	2 256	2 596	2 232	2 418	1 861	1 917	92 776	23 532	129 587
Other	2500	(1)	0	0	0	1	1	270	3	276
Total By Customer Group	2600	5 466	3 594	2 622	2 717	2 107	2 156	102 859	25 836	147 356
135 674										

Debtors owing between 0-30 days amounts to R5.4 million, 31-60 days constitute R3.5 million. Debtors owing over 1 year constitute R25.8 million or 17.5 per cent, while the debt over 90 days constitute R135.6 million or 92 per cent which is alarming and has an adverse effect on cash flow. The municipality should consider an incentive to aid collection of outstanding debt.

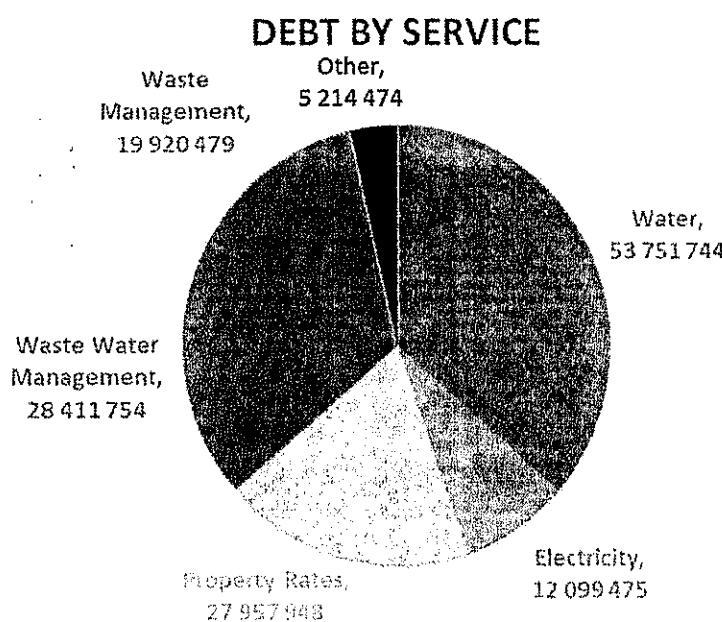


Table: Households

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	331 067.91	649 339.87	553 493.75	604 683.65	470 183.97	465 171.08	21 398 169.17	2 014 545.98	26 486 655.38
	Elec	1 144 847.46	312 044.68	47 879.35	41 847.85	36 802.13	32 932.67	3 800 942.45	132 482.60	5 549 779.19
	Rates	33 688.32	206 102.40	164 157.39	151 775.04	147 218.94	129 871.37	10 809 517.80	5 358 440.79	17 000 772.05
	Sewerage	463 106.54	314 087.47	297 645.77	290 069.03	283 231.58	280 079.79	15 045 943.96	5 433 633.77	22 407 797.91
	Refuse	502 505.53	401 126.12	385 235.31	380 855.81	371 598.23	366 995.72	11 674 951.13	2 667 808.09	16 751 075.94
	Other	-207 989.07	54 674.87	38 252.39	19 881.70	20 791.80	23 732.44	2 632 143.68	1 898 164.88	4 479 652.69
TOTAL		2 267 226.69	1 937 375.41	1 486 663.96	1 489 113.08	1 329 826.65	1 298 783.07	65 361 668.19	17 505 076.11	92 675 733.16

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	244 433.31	405 396.51	458 454.64	719 247.87	341 596.36	442 757.67	20 215 661.77	2 671 473.87	25 499 022.00
	Elec	49 795.21	6 390.90	2 027.39	1 458.12	579.93	1 896.13	56 132.98	5 638.73	123 919.39
	Rates	-4 609.93	8 849.67	7 958.70	7 221.23	6 870.12	6 711.25	652 399.46	685 774.54	1 371 175.04
	Sewerage	37 867.39	53 552.96	50 715.43	49 624.93	49 980.46	54 332.33	2 106 583.85	1 310 030.99	3 712 688.34
	Refuse	29 940.19	38 518.46	36 585.88	35 619.16	34 632.72	34 765.05	1 351 838.46	480 272.46	2 042 172.38
	Other	3 972.43	1 360.66	1 174.16	1 373.04	1 031.76	995.20	261 290.27	421 526.66	692 724.18
TOTAL		361 398.60	514 069.16	556 916.20	814 544.35	434 691.35	541 457.63	24 643 906.79	5 574 717.25	33 441 701.33

6. Creditors

The total accounts payable as at 30 April 2018 amounts to R 57.8 million.

EC101 Dr. Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	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	8 213	6 481	-	-	15 447				30 142
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	362	(735)	1 887	3 668	9 220				14 402
Auditor General	0800	965	147	59	158	11 975				13 304
Other	0900									-
Total By Customer Type	1000	9 541	5 893	1 946	3 826	36 642	-	-	-	57 847

Creditors owed between 0-30 day's amounts to R 9.5 million, 31-60 day's amounts to R 5.8 million, 61-90 day's amounts to R 1.9 million, 91-120 day's amounts to R3.8 million, 121 – 150 day's amounts to R 36.6 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the

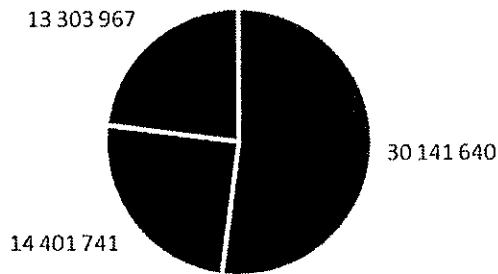
legislatively required 30 days. The municipality has reviewed its Financial Recovery plan to ensure improved financial health and is currently busy with developing a revenue enhancement strategy.

Payment arrangements have been entered into with Eskom, Auditor General and Department of Transport whilst a revised payment arrangement has been forwarded to SALGA.

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

The municipality received credit notes to the value of R 4.9 million on Audit Fees. This was paid by NT.

CREDITORS BY TYPE



- Bulk Electricity
- PAYE deductions
- Trade Creditors
- Other
- Bulk Water
- VAT (output less input)
- Pensions / Retirement deductions
- Loan repayments
- Auditor General

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

Grants received and expenditure on grant funding

Grant @ 30 April 2018	Amount gazetted	Amount Received	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 383 000	1 383 000	1 383 000	0	100.00%
FMG	5 945 000	5 945 000	3 006 590	2 938 410	50.57%
MIG	19 856 900	20 902 000	10 400 658	10 501 342	49.76%
INEP	7 000 000	7 000 000	268 769	6 731 231	3.84%
MDTG	6 847 000	6 847 000	1 384 030	5 462 970	20.21%
EEDG	2 339 000	0	0	0	0.00%
Transitional Grant EC-Cogta	4 000 000	4 000 000	1 930 705	2 069 295	48.27%
Municipal Financial Management Support Grant	1 085 000	1 085 000	166 020	918 980	15.30%
RBIG	25 709 999	14 595 847	14 595 847	0	100.00%
LIBRARY GRANT	2 258 000	2 258 000	2 258 000	0	100.00%
DEPT ENVIRONMENTAL AFFAIRS	2 554 000	2 554 000	1 851 641	702 359	72.50%
Cacadu - LED	150 000	200 000	200 000	0	100.00%
Cacadu - Fire subsidy	1 850 500	1 425 500	427 232	998 268	29.97%
FONTEINBOS PROJECT		2 000 000	1 767 113	232 887	88.36%
DISASTER RELIEF GRANT FOR DROUGHT	468 000	468 000	0	468 000	0.00%
DEPT OF HUMAN SETTLEMENTS	93 781	37 579	37 579	0	100.00%
WCDM PHASE 2	4 000 000	1 476 400	0	1 476 400	0.00%
TOTAL	85 540 180	72 177 327	39 677 185	32 500 142	

GRANT ROLL OVER EXPENDITURE 201617			
GRANT	ROLL OVER AMOUNT	YTD EXP	Available Amount
MIG	15 662 193	-13 070 730	2 591 463
INEP	2 463 165	-2 463 165	0
EEDG	1 387 825	-1 387 300	525
TOTAL	19 513 183	-16 921 195	2 591 988

The biggest portion of Finance Management grant is set aside to upgrade the ITC infrastructure and financial management systems.

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 fourth 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 30 APRIL 2018

Table: Summary of Cash flow position (Primary Bank Account) as at 30 APRIL 2018

CASH BALANCE B/F FROM 1 APRIL 2018	R 2 317 577
CASH RECEIVED FOR THE PERIOD	R 15 285 323
CASH PAYMENTS MADE THE FOR PERIOD	R 15 056 327
CASH BALANCE AS AT 30 APRIL 2018	R 2 546 573

The bank balance ended on R 2 546 573 as at 30 April 2018. The following grants were received during April 2018:

- SETA GRANT – R 72 541.09
- RBIG GRANT - R 155 761
- HEALTH SUBSIDY – R 301 886.75

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 April 2018.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water Statistics Dr Beyers Naude Municipality

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jan-18	481 356	314 776	166 580	35
Feb-18	395 941	240 272	155 669	39
Mar-18	429 011	218 938	210 073	49
Apr-18	398 594	224 597	173 997	44

Water losses for March 2018 were calculated at 49 % and for April at 44 %.

The municipality is experiencing challenges with water meters. A recent report indicates 70 % of the meters are faulty and needs replacement. Meters needs to be attended to urgently.

10.1.2 ELECTRICITY LOSSES

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jan-18	6 355 688	7 029 208	673 520	9.58
Feb-18	5 450 470	7 514 607	2 064 137	27.47
Mar-18	5 453 828	6 483 920	1 030 092	15.89
Apr-18	5 424 857	7 019 372	1 594 515	22.72

Electricity losses for March 2018 were calculated at 15.89 % and for April at 22.72%. The municipality is currently busy with a physical verification of meters in Jansenville to determine any illegal connections and / or tampering.

Please refer to annexure A for detail calculations.

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the supply chain management report for the period ending 30 April 2018

12. C-SCHEDULES

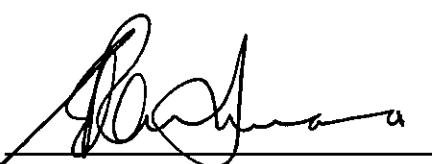
Attached as Annexure C are the C-Schedules for the period ending 30 April 2018

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) Mrs Heleen Kok

Signature: 

Date: 15 May 2018

ANNEXURE A**Debt by Type****Municipality Name:** Dr Beyers Naudé Local Municipality**Month:****Apr-18****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	40 179.15	36 514.94	19 902.95	18 635.92	11 870.61	398.21	1 454.27	10 734.33	139 690.38
	Elec	92 876.60	70 634.16	32 822.91	16 694.94	9 467.09	0.00	0.00	13 085.37	235 581.07
	Rates	-3 837.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3 837.16
	Sewerage	48 198.60	60 547.64	11 323.80	5 032.21	5 032.21	5 032.21	72.70	6 235.11	141 474.48
	Refuse	6 270.06	5 285.08	871.72	454.32	317.13	264.20	686.87	220.94	14 370.32
	Other	1 349.65	1 470.00	0.00	0.00	0.00	0.00	0.00	0.00	2 819.65
	TOTAL	185 036.90	174 451.82	64 921.38	40 817.39	26 687.04	5 694.62	2 213.84	30 275.75	530 098.74

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	96.26	95.44	0.00	0.00	0.00	0.00	0.00	9.54	201.24
	Elec	67 224.33	61 451.49	639.37	0.00	0.00	0.00	0.00	10 466.17	139 781.36
	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	103 320.28	6 780.58	110 100.86
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	2 060.31	153.80	2 214.11
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	67 320.59	61 546.93	639.37	0.00	0.00	0.00	105 380.59	17 410.09	252 297.57
		252 357.49	235 998.75	65 560.75	40 817.39	26 687.04	5 694.62	107 594.43	47 685.84	782 396.31

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	-80 648.58	13 487.02	12 228.64	15 664.87	15 673.36	2 672.06	1 987.73	7 864.43	-11 070.47
	Elec	206 438.55	73 469.41	44 498.99	34 101.98	25 742.37	19 597.71	63 991.48	50 121.97	517 962.46
	Rates	3.18	3.18	3.18	3.18	3.18	3.18	12.80	1.35	33.23
	Sewerage	536.95	129.08	129.08	129.08	129.08	407.08	33 815.56	3 033.83	38 309.74
	Refuse	986.58	561.39	561.39	561.39	561.39	526.44	2 894.48	426.36	7 079.42
	Other	-2 300.00	5 390.00	5 145.00	7 444.90	4 655.00	5 128.00	8 057.16	1 212.21	34 732.27
	TOTAL	125 016.68	93 040.08	62 566.28	57 905.40	46 764.38	28 334.47	110 759.21	62 660.15	587 046.65

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	2 206.43	1 338.42	1 220.05	4 066.88	479.81	450.23	28 218.16	3 668.37	41 648.35
	Elec	8 156.87	6 092.41	878.03	878.03	878.03	1 233.03	25 178.29	4 384.58	47 679.27
	Rates	-286 134.84	10 125.11	10 125.11	10 125.11	10 125.11	10 125.11	1 882 528.34	277 657.94	1 924 676.99
	Sewerage	71.19	70.57	70.57	70.57	348.57	348.57	559 278.23	107 802.43	668 060.70
	Refuse	-25.35	478.63	478.63	478.63	478.63	478.63	350 868.07	68 236.23	421 472.10
	Other	-0.01	695.00	0.00	0.00	0.00	0.00	0.00	0.00	694.99
	TOTAL	-275 725.71	18 800.14	12 772.39	15 619.22	12 310.15	12 635.57	2 846 071.09	461 749.55	3 104 232.40

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	1 453.97	2 317.93	0.00	0.00	0.00	0.00	0.00	231.80	4 003.70
	Elec	16 833.60	21 692.13	521.32	0.00	0.00	0.00	0.00	2 221.36	41 268.41
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	397.22	393.77	38.87	0.00	0.00	0.00	0.00	16.42	846.28
	Refuse	228.27	226.28	0.00	0.00	0.00	0.00	0.00	2.12	456.67
	Other	2 322.50	2 302.32	2 302.32	1 902.74	1 902.74	1 902.74	40 360.68	13 992.21	66 988.25
	TOTAL	21 235.56	26 932.43	2 862.51	1 902.74	1 902.74	1 902.74	40 360.68	16 463.91	113 563.31

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	251.70	437.77	0.00	0.00	0.00	0.00	0.00	43.78	733.25
	Elec	6 825.98	7 548.01	0.00	0.00	0.00	0.00	0.00	754.80	15 128.79
	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	7 077.68	7 985.78	0.00	0.00	0.00	0.00	0.00	798.58	15 862.04

Subtotal Provincial Departments	129 315.70	38 757.03	1 3751.93	1162.47	8164.3	4 355.40	380 783.4	539 332.03	7 653 000.71
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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	331 067.91	649 339.87	553 493.75	604 683.65	470 183.97	465 171.08	21 398 169.17	2 014 545.98	26 486 655.38
	Elec	1 144 847.46	312 044.68	47 879.35	41 847.85	36 802.13	32 932.67	3 809 942.45	132 482.60	5 549 779.19
	Rates	33 688.32	206 102.40	164 157.39	151 775.04	147 218.94	129 871.37	10 809 517.80	5 358 440.79	17 000 772.05
	Sewerage	463 106.54	314 087.47	297 645.77	290 069.03	283 231.58	280 079.79	15 045 943.96	5 433 633.77	22 407 797.91
	Refuse	502 505.53	401 126.12	385 235.31	380 855.81	371 598.23	366 995.72	11 674 951.13	2 667 808.09	16 751 075.94
	Other	-207 989.07	54 674.87	38 252.39	19 881.70	20 791.80	23 732.44	2 632 143.68	1 898 164.88	4 479 652.69
	TOTAL	2 267 226.69	1 937 375.41	1 486 663.96	1 489 113.08	1 329 826.65	1 298 783.07	65 361 668.19	17 505 076.11	92 675 733.16

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents (IGG)	Water	244 433.31	405 396.51	458 454.64	719 247.87	341 596.36	442 757.67	20 215 661.77	2 671 473.87	25 499 022.00
	Elec	49 795.21	6 390.90	2 027.39	1 458.12	579.93	1 896.13	56 132.98	5 638.73	123 919.39
	Rates	-4 609.93	8 849.67	7 958.70	7 221.23	6 870.12	6 711.25	652 399.46	685 774.54	1 371 175.04
	Sewerage	37 867.39	53 552.96	50 715.43	49 624.93	49 980.46	54 332.33	2 106 583.85	1 310 030.99	3 712 688.34
	Refuse	29 940.19	38 518.46	36 585.88	35 619.16	34 632.72	34 765.05	1 351 838.46	480 272.46	2 042 172.38
	Other	3 972.43	1 360.66	1 174.16	1 373.04	1 031.76	995.20	261 290.27	421 526.66	692 724.18
	TOTAL	361 398.60	514 069.16	556 916.20	814 544.35	434 691.35	541 457.63	24 643 906.79	5 574 717.25	33 441 701.33

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	206.22	204.65	560.31	623.88	122.94	107.76	31 046.82	1 188.35	34 060.93
	Elec	929.84	1 591.15	1 744.81	2 102.97	1 323.73	1 445.94	59 364.39	0.00	68 502.83
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	70 798.74	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	245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.00
	TOTAL	1 326.11	1 795.80	2 305.12	2 726.85	1 446.67	1 553.70	161 209.95	4 029.22	176 393.42

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtors Total
Farms	Water	-32 756.85	3 360.81	11 956.30	1 038.73	2 068.82	1 742.65	11 512.66	4 182.26	3 105.38
	Elec	153 594.35	77 257.80	114 023.89	48 454.65	34 913.89	13 083.86	442 881.80	74 067.91	958 278.15
	Rates	-231 810.12	37 176.02	35 313.32	33 341.98	28 982.33	27 164.56	1 657 040.68	239 175.25	1 826 384.02
	Sewerage	-5.54	33.09	33.09	33.09	33.09	33.09	622.24	101.58	883.73
	Refuse	-47.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-47.40
	Other	-175 995.43	0.00	0.00	0.00	0.00	0.00	41 008.85	6 240.04	-128 746.54
	TOTAL	-287 020.99	117 827.72	161 326.60	82 868.45	65 998.13	42 024.16	2 153 066.23	323 767.04	2 659 857.34

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtors Total
Councillors	Water	-4 846.94	679.09	614.35	1 160.38	581.98	472.39	1 857.74	1 467.01	1 986.00
	Elec	-7 560.54	1 152.06	1 138.85	0.00	0.00	0.00	0.00	412.74	-4 856.88
	Rates	-6 498.48	139.44	139.44	139.44	139.44	139.44	931.07	1 524.63	-3 345.58
	Sewerage	700.36	516.47	516.47	450.67	409.01	327.28	1 375.41	241.15	4 536.82
	Refuse	391.78	420.44	418.29	321.84	290.88	290.88	1 345.13	177.62	3 656.86
	Other	-2 515.89	0.00	0.00	0.00	0.00	0.00	6 161.08	0.00	3 645.19
	TOTAL	-20 329.71	2 907.50	2 827.41	2 072.33	1 421.31	1 229.99	11 670.43	3 823.15	5 622.41

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtors Total
Municipal Officials	Water	-29 433.10	10 172.13	10 820.33	15 368.85	6 301.76	7 088.54	310 422.33	31 801.98	362 542.82
	Elec	3 436.17	0.00	239.86	238.85	247.98	167.71	62 900.67	350.04	67 581.28
	Rates	-1 797.72	2 512.19	2 333.01	2 575.19	2 080.41	2 080.37	57 567.92	16 229.98	83 581.35
	Sewerage	-2 975.23	5 169.35	4 945.88	4 686.14	4 345.88	4 154.26	138 807.80	43 826.12	202 960.20
	Refuse	2 050.36	4 436.02	4 090.19	3 983.06	3 795.52	3 700.05	98 380.02	19 949.22	140 384.44
	Other	-38 783.86	377.13	518.03	48.96	11 669.33	4 799.91	45 971.22	11 402.59	36 003.31
	TOTAL	-67 503.38	22 666.82	22 947.30	26 901.05	28 440.88	21 990.84	714 049.96	123 559.93	893 053.40

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	79 613.20	31 892.35	22 247.70	21 068.36	21 411.08	18 037.87	802 590.48	80 136.84	1 076 997.88
	Elec	2 823 303.37	391 854.52	83 009.37	35 358.09	14 651.52	62 606.57	154 743.70	86 742.49	3 652 271.63
	Rates	215 942.26	72 997.29	54 391.98	53 478.73	49 373.71	50 633.71	2 191 109.70	540 737.45	3 228 664.83
	Sewerage	101 589.25	25 555.64	21 889.01	18 979.00	19 740.73	19 201.45	671 541.95	201 559.85	1 080 056.88
	Refuse	52 599.82	20 979.13	16 202.09	13 582.48	12 877.35	13 974.32	318 689.29	57 565.17	506 469.65
	Other	-471 161.65	7 120.16	11 430.06	6 291.18	15 390.79	11 994.20	274 332.39	100 624.90	-43 977.97
	TOTAL	2 801 886.25	550 399.09	209 170.21	148 757.84	133 445.18	176 448.12	4 413 009.51	1 067 366.70	9 500 482.90

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	63 888.24	19 218.66	4 346.64	1 853.37	613.82	549.52	15 544.96	6 150.23	112 165.44
	Elec	320 935.40	37 008.69	25 981.63	27 829.43	17 403.67	18 313.07	201 419.97	37 706.68	686 598.54
	Rates	-53 802.98	1 797.52	1 797.52	1 797.52	1 797.52	1 797.52	1 970 355.76	530 661.93	2 456 202.31
	Sewerage	-29 540.14	58.51	58.51	58.51	336.51	336.51	33 919.50	38 842.11	44 070.02
	Refuse	-16 029.36	1 190.89	975.79	892.67	760.55	760.55	19 175.95	23 471.70	31 198.74
	Other	-6 836.76	5 145.00	2 695.00	1 470.00	2 940.00	1 943.00	54 760.36	7 576.38	69 692.98
	TOTAL	278 614.40	64 419.27	35 855.09	33 901.50	23 852.07	23 700.17	2 295 176.50	644 409.03	3 399 928.03

GRAND TOTAL 5 465 559.67 3 594 217.95 2 621 773.82 2 717 130.20 2 106 786.55 2 155 755.08 102 858 542.97 25 836 106.46 147 355 872.70

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	615 710.92	1 174 455.59	1 095 845.66	1 403 412.76	870 904.51	939 447.98	42 818 466.09	4 833 498.77	53 751 742.28
	Elec	4 887 637.19	1 068 187.41	355 405.78	208 964.91	142 010.34	151 276.69	4 867 557.73	418 435.44	12 099 475.49
	Rates	-338 857.47	339 702.82	276 219.65	260 457.42	246 590.76	228 526.51	19 292 262.27	7 653 044.73	27 957 946.69
	Sewerage	619 914.63	460 114.55	387 366.48	369 133.23	363 587.12	364 252.57	18 695 281.48	7 152 103.94	28 411 754.00
	Refuse	578 847.49	473 222.44	445 419.29	436 749.36	425 312.40	421 755.84	13 820 889.71	3 318 283.71	19 920 480.24
	Other	-897 693.09	78 535.14	61 516.96	38 412.52	58 381.42	50 495.49	3 364 085.69	2 460 739.87	5 214 474.00
	TOTAL	5 465 559.67	3 594 217.95	2 621 773.82	2 717 130.20	2 106 786.55	2 155 755.08	102 858 542.97	25 836 106.46	147 355 872.70

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : APRIL 2018

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	735 751.01	1 505 135.27	204.57
Services			
Billed Electricity	4 736 770.33	6 020 360.50	127.10
Prepaid Electricity	2 546 717.38	2 546 717.38	100.00
Refuse Removal	669 191.27	442 177.99	66.08
Sewerage / Sanitation	564 201.60	508 066.54	90.05
Water	2 088 579.30	1 423 812.70	68.17
Other (Specify) e.g			
Housing Rental	8 723.56	2 850.13	32.67
Rental of Facilities & Equipment	11 595.26	11 595.26	100.00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	11 976.10	11 976.10	100.00
Lincences and permits	818 831.80	81 831.80	9.99
Fuel levy	N/A	N/A	
Service connections and reconnections	14 735.57	14 735.57	100.00
Application : Town planning	N/A	N/A	
Plan approval fees	16 912.69	16 912.69	100.00
Sub division fees / Rezoning fees	N/A	N/A	
Cemetery fees	2 063.10	2 063.10	100.00
Tender receipts	16 565.14	16 565.14	100.00
Dog tax and penalties	N/A	N/A	
Fire brigade			
Fire levy charges	N/A	N/A	
Grazing fees	N/A	N/A	
Library fees	1 595.70	1 595.70	100.00
Adminitiration fees	N/A	N/A	
Admission fees	N/A	N/A	
Private works	12 382.60	12 382.60	
Sale of wood	N/A	N/A	
Levy replacement grant	N/A	N/A	
Sundries	149 101.71	138 992.52	93.22
Agency services	N/A	N/A	
Interest earned - external investments	27 474.58	27 474.58	100.00
Interest earned - outstanding debtors	N/A	N/A	
	12 433 168.70	12 785 245.57	102.83

ANNEXURE A

CFA : CASH FLOW STATEMENT ACTUALS

Year	Month	End	Mun	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				
						July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June				
2018	Apr	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	1 082 507	1 122 780	2 503 586	1 505 136	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	4 363 070	6 775 014	5 990 950	6 020 361	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	1 174 470	1 606 308	1 741 039	1 423 813	0	0				
				3050	Service charges - sanitation revenue	527 294	1 299 093	962 997	873 192	630 583	541 111	443 648	519 503	684 856	508 067	0	0				
				3060	Service charges - refuse revenue	327 744	657 220	636 093	424 465	417 650	395 391	327 657	413 547	460 141	442 178	0	0				
				3070	Service charges - other	132 768	694 854	200 141	146 558	132 479	167 832	124 678	120 278	160 722	141 843	0	0				
				3080	Rental of facilities and equipment	23 540	29 706	18 334	27 059	20 780	13 242	19 652	21 174	31 059	11 595	0	0				
				3090	Interest earned - external investments	17 436	32 349	29 100	26 768	26 293	28 235	18 236	18 673	3 007	27 475	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	7 631	7 461	10 950	11 976	0	0				
				3130	Licences and permits	921 681	901 920	791 268	724 157	862 574	729 574	1 064 103	784 744	817 719	818 832	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	19 111	2 673 000	21 655 000	374 427	0	0	0	0		
				3160	Other revenue	0	53 434	26 001	1 138 382	2 406 011	1 209 929	1 931 445	1 929 628	32 035	1 603 860	0	0	0	0	0	
				3170	Cash Receipts by Source	55 362 366	19 017 603	16 433 431	14 450 023	14 869 316	25 083 431	10 576 208	15 592 110	34 091 064	12 889 552	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	976 053	1 500 000	12 138 500	155 761	0	0	0	0	0	
					Contributions recognised - capital & contributed																
				3200	assets	0	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	0	0		
				3220	Short term loans	0	0	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	0	0		
				3240	Increase (decrease) in consumer deposits	0	0	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	0	0		
				3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
				3270	Decrease (increase) in non-current investments	0	23 405 944	9 729 631	12 069 440	11 105 405	19 090 609	5 775 865	7 995 455	6 131 623	2 240 000	0	0	0	0	0	0
				3280	Total Cash Receipts by Source	60 781 965	44 721 300	33 559 679	28 583 467	29 239 794	53 234 040	17 328 126	25 487 555	52 361 187	15 285 323	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	10 248 475	9 752 751	10 152 352	9 736 430	0	0	0	0	0	0
				4020	Remuneration of councillors	684 303	683 303	683 303	708 803	870 803	1 329 164	781 244	905 708	774 708	0	0	0	0	0	0	
				4030	Collection costs	0	0	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	0	0		
				4050	Bulk purchases - Electricity	0	834 846	6 000 000	11 297 979	5 386 471	10 331 727	3 813 288	724 150	22 239 871	0	0	0	0	0	0	
				4060	Bulk purchases - Water & Sewer	0	0	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	0	0		
				4080	Contracted services	207 644	745 560	328 624	329 445	667 708	1 066 279	348 955	310 937	676 150	325 809	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	0	0		
				4100	Grants and subsidies paid - other	1 500	1 500	1 500	1 500	1 500	0	1 500	0	3 000	3 000	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	1 204 022	11 616 401	19 038 158	3 598 124	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	16 945 404	23 185 433	53 015 239	14 438 071	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	1 935 712	756 473	373 101	618 256	0	0	0	0	0	0
				4150	Repayment of borrowing	0	0	0	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	0	0	0	
				4170	Total Cash Payments by Type	61 419 961	43 371 069	33 083 295	28 037 359	30 762 971	53 163 783	18 881 116	23 941 956	53 388 340	15 056 327	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	-1 552 990	1 545 609	-1 027 153	228 996	0	0	0	0	0	0
				4190	Cash/cash equivalents at the monthly/year begin:	3 074 334	2 436 338	3 786 538	4 253 923	4 895 031	3 281 854	3 352 111	1 799 121	3 344 730	2 317 577	2 546 573	2 546 573	2 546 573	2 546 573	2 546 573	2 546 573
				4200	Cash/cash equivalents at the monthly/year end:	2 436 338	3 786 538	4 253 923	4 895 031	3 281 854	3 352 111	1 799 121	3 344 730	2 317 577	2 546 573	2 546 573	2 546 573	2 546 573	2 546 573	2 546 573	2 546 573

ANNEXURE A:**INVESTMENT RECONCILIATION - APRIL 2018**

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance per Promun	Balance per statements	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	23 431.34	23 431.34	0.00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	20 367 255.16	20 367 255.16	0.00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	962 033.01	962 033.01	0.00
TOTAL				21 352 719.51	21 352 719.51	0.00

ANNEXURE A**OVERTIME REPORT FOR APRIL 2018**

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
OVERTIME REPORT APRIL 2018				
102 010 210 243	COUNCIL	3 734	20 100	18 560
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	2 366	18 350	33 445
112 290 210 243	OFFICE OF THE MM:INFORMATION TECHNOLOGY	0	4 831	27 799
122 410 210 243	DIRECTOR CORPORATE SERVICES : ADMIN	4 849	79 007	53 974
122 510 210 243	MUNICIPAL BUILDINGS & OFFICES	32 041	88 896	132 500
132 710 210 243	PARKS & RECREATION SERVICES	59 914	283 167	459 747
132 750 210 243	REFUSE REMOVAL & WASTE MANAGEMENT	143 496	950 277	843 192
132 770 210 243	AIRPORT	0	5 300	12 774
142 810 210 243	PROTECTION SERVICES : FIRE BRIGADE	7 250	92 360	120 130
142 820 210 243	PROTECTION SERVICES: FIRE CACADU	3 062	50 581	46 681
142 910 210 243	PROTECTION SERVICES: TRAFFIC DEPT	6 029	61 797	70 037
163 110 210 243	BUDGET AND TREASURY OFFICE / FINANCIAL SERVICES	6 784	162 416	250 471
183 610 210 243	DIRECTOR TECHNICAL SERVICES	22 307	191 382	225 000
183 620 210 243	TECHNICAL SERVICES : PUBLICWORKS STREETS	3 136	32 399	50 754
183 650 210 243	TECHNICAL SERVICES : WORKSHOP MECHANICAL	1 405	3 914	6 177
183 660 210 243	TECHNICAL SERVICES: WORKSHOP CARPENTER	0	0	763
183 670 210 243	TECHNICAL SERVICES: SEWERAGE	90 712	740 306	933 395
183 680 210 243	TECHNICAL SERVICES: SANITATION	0	0	101 649
183 690 210 243	TECHNICAL SERVICES: WATER	65 223	732 092	992 087
193 810 210 243	TECHNICAL SERVICES: ELECTRICITY	68 100	702 176	754 462
GRAND TOTAL		520 408	4 219 351	5 133 597

ANNEXURE A:**EMPLOYEE RELATED COST FOR THE MONTH OF APRIL 2018**

ITEM	ANNUAL BUDGET	YTD BUDGET	MONTH AMOUNT	YTD AMOUNT
ALLOWANCE - HOUSING SUBSIDY	1 233 835	1 027 810	99 192	979 369
ALLOWANCE - TRAVELLING ALLOW	1 751 351	1 459 100	167 327	1 373 644
ALLOWANCE - UNIFORMS / OVERALL	495 098	412 420	0	102 425
BONUSES	6 362 492	5 300 750	4 990	6 401 040
CONTRIBUTIONS - MEDICAL AID FD	5 727 744	4 771 480	449 196	4 415 612
CONTRIBUTIONS - PENSION FUND	14 902 523	12 414 290	1 158 226	11 671 534
INSURANCE: GROUP LIFE	192 816	160 630	1 052	8 418
INSURANCE: UIF	870 716	725 300	64 264	660 388
LEVY - BARGAINING(IND) COUNCIL	75 523	62 920	4 261	43 252
OVERTIME	5 133 597	4 276 340	520 408	4 219 352
SALARIES & WAGES	89 917 935	75 734 656	7 267 514	74 192 621
WORKMAN'S COMPENSATION	708 744	590 370	0	0
REMUNERATION OF COUNCILLORS	9 324 302	8 679 360	774 708	8 110 641
Grant Total	136 696 676	115 615 426	10 511 138	112 178 296

ANNEXURE A

REPAIRS AND MAINTENANCE - APRIL 2018

REPAIRS AND MAINTENANCE APRIL 2018				
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ANNUAL BUDGET
	OTHER MATERIAL			
132 691 812 987	FALLEN HOUSES: REBUILD			1
132 711 810 511	GENERAL MAINTENANCE	1 150	56 959	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	1 938	7 708	11 892
163 111 811 327	OPEX INCURRED FROM GRANTS RECEIVED			
183 621 810 635	REPAIRS - ASPHALT SURFACES	44 345	425 226	536 159
183 621 810 650	REPAIRS - KURBING	0	139 761	165 279
183 631 810 616	REPAIRS: STORMWATER	0	6 899	57 639
183 631 810 617	STREETS	0	51 411	127 919
183 631 810 655	REPAIRS - STORMWATER CHANNELS	0	12 246	121 735
183 631 813 000	REVIEW & AUDIT OF DEVELOPM & SAFETY PLAN	0	0	195 888
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	1 649	94 433	54 167
183 671 810 601	RETICULATION NETWORK - SEWERAGE	1 628	445 655	839 179
183 671 812 988	SLUDGE AR WWWTW AB&GRT	0	171 786	410 839
183 671 812 989	REPAIRS ABERDEEN	0	0	9 379
183 691 810 511	GENERAL MAINTENANCE	48 108	360 263	583 201
183 691 810 603	RETICULATION NETWORK - WATER	6 296	430 623	1 087 562
183 691 810 612	VALVES AND HYDRANTS	0	228 457	548 699
183 691 810 613	AGEING ON BREE STREET	0	0	309 831
183 691 812 991	FLUSHING RESERVOIRS	0	80 000	259 381
193 811 810 471	ELECTR DISTRIBUTION NETWORK	0	263 574	286 262
193 811 810 491	REPAIRS - FENCING			
193 811 810 511	GENERAL MAINTENANCE	10 572	105 098	199 078
193 811 810 547	METERS - CONSUMERS	0	52 478	45 952
193 811 810 619	STREET LIGHTS	442	66 616	158 613
193 811 812 993	IGG METER REPLACEMENT	0	4 007	16 234
193 821 810 619	STREET LIGHTS	0	30 300	47 619
193 821 813 004	TV Network	0	3 333	21 197
193 821 813 005	Radio Network repeater station & mobile	0	0	1 999
		116 128	3 040 064	6 234 232
	CONTRACTED SERVICES			
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	3 384	41 937	45 683
112 211 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 137
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	768	4 105	83 134
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	0	1 550	12 684
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	439	1 897	4 038
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	25 310	22 944
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	43 634	79 447
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	45 468	306 740	239 954
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	17 456	589 251	248 318
132 761 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND			
132 771 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	379	21 490
142 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	32 324	45 193
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	27 750	47 876
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	5 000	34 232	25 326
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	4 067	44 663	23 833
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	61 667	504 307	721 058
183 641 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	3 332	6 055
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	3 515	15 961	17 137
183 661 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	511
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	3 665	35 866	55 326
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	17 091	72 231	414
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	4 737	112 078	122 731
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	150 140	95 377
		167 257	2 047 687	1 924 666

OTHER EXPENDITURE				
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	155 952	166 561
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	664	339 134	747 971
183 611 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	1 620	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	42 700
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	4410	110 620	261 337
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	1 571	14 243
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	51 986	24 208
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	12 272	28 819
132 741 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	9 249
132 751 810 441	REPAIR AND MAINTENANCE OF BUIL	0	6 224	24 208
132 771 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	130	2 038	11 670
142 911 810 441	REPAIR AND MAINTENANCE OF BUIL	0	4 378	13 555
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	230	77 799	128 181
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	18 817	82 640	107 666
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	2 798	6 936
		24 251	866 890	1 601 622
GRAND TOTAL		307 636	5 954 641	9 760 520

ANNEXURE A
DETAIL OF OTHER REVENUE

	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	782 600	38 126	684 546
Interest earned - outstanding debtors	2 767 518	269 156	2 393 208
Fines, penalties and forfeits	71 703	11 976	75 229
Licences and permits	1 416 011	14 998	2 502 245
Income from agency	2 529 850	0	203 860
Other revenue	1 188 543	42 104	724 224
Gains on disposal of PPE	6 593 075	0	15 100
TOTAL	15 349 300	376 360	6 598 412

OTHER REVENUE	DESCRIPTION	BUDGET	YTD AMOUNT
94 - INTERNAL RECOVERIES	ADMINISTRATION CHARGE - CR	24 607	16 958
84 - OTHER REVENUE	TOURISM FEES BAVIAANS	20 000	0
84 - OTHER REVENUE	SUB-DIVISION FEES BAVIAANS	4 252	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	5 956	0
84 - OTHER REVENUE	INSURANCE REFUND	12 548	12 332
94 - INTERNAL RECOVERIES	ADMIN CHARGE - CR: NIEU-BETHESDA	5 697	0
94 - INTERNAL RECOVERIES	ADMIN CHARGE - CR: HOUSING	16 893	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	431	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	10 063	12 754
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	272
84 - OTHER REVENUE	COMMISSION IKWEZI VAT APPLICABLE	21 267	0
84 - OTHER REVENUE	COMMISSION BAVIAANS VAT APPLICABLE	23 394	0
84 - OTHER REVENUE	COMMISSION VAT APPLICABLE	145 164	168 175
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	5 134	0
84 - OTHER REVENUE	TENDER DOCUMENT	68 507	71 352
84 - OTHER REVENUE	SURPLUS CASH: GRF RNT	1 153	10 740
84 - OTHER REVENUE	SURPLUS CASH: ABERDEEN	393	112
84 - OTHER REVENUE	SURPLUS CASH: WM	15	72
84 - OTHER REVENUE	SURPLUS CASH: SV	1	3
84 - OTHER REVENUE	SURPLUS CASH: JV	158	1 490
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	75	0
84 - OTHER REVENUE	SIGNAGE INCOME	1 963	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	56 700	34 504
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	2 755	15 079
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: RB	148	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	8 041	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	310	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	-20 617	4 482
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	143 503	105 102
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-ABER	11 144	24 222
84 - OTHER REVENUE	BULK CONTRIBUTIONS	596 776	245 921
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: WM	5 505	654
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: SV	4 621	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: JV	2 586	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	4 181	0
TOTAL		1 188 543	724 224

ANNEXURE A**DETAIL OF OTHER EXPENDITURE**

Other expenditure	YTD Actuals	Annual Budget
Debt impairment	35 075	14 859 709
Contracted services	5 040 335	11 609 983
Other expenditure	64 342 550	124 449 802
Loss on disposal of PPE	0	37 310
Total Expenditure	69 417 960	150 956 804

DESCRIPTION	YTD AMOUNT	ANNUAL BUDGET
REPAIRS AND MAINTENANCE	5 954 641	9 760 520
AUDIT COMMITTEE	87 759	92 801
AUDIT FEES - EXTERNAL	2 985 599	6 304 250
BANK CHARGES	734 786	868 290
POSTAGE	733 724	958 609
ADVERTS, PRINTING & STATIONARY	517 869	1 064 475
RUNNING COSTS OF VEHICLES	4 827 893	7 393 745
TELEPHONES	2 726 475	2 721 874
TRAVELLING & SUBSISTENCE	2 936 809	3 733 567
TRAINING COURSES	245 739	542 912
MATERIALS, STORES & REQUIREMENTS	468 391	716 918
GENERAL EXPENDITURE	42 122 865	90 291 841
OTHER EXPENDITURE	64 342 550	124 449 802

GENERAL EXPENDITURE	YTD AMOUNT	ANNUAL BUDGET
AFFILIATIONS & SUBSCRIPTIONS	225 300	536 981
CACADU LED EXP	0	200 000
CACADU GRANT TOURISM BAVIAANS	0	37 204
CASHIER SHORTAGES	34 291	
CELEBRATION OF NATIONAL DAYS	175 958	180 168
CHEMICALS	2 759 559	5 041 273
COMMUNITY ASSISTANCE BAVIAANS	5 600	19 189
COMMUNITY OUTREACH: BAVIAANS	1 695	18 656
CONSUMABLES	46 319	116 417
COPIERS & FAXES LEASE PAYMENTS	1 152 927	1 361 740
COPIERS MAINTENANCE CONTRACTS	1 043 870	1 417 154
ENTERTAINMENT - PUBLIC / VISITORS	72 816	113 856
EPWP SUPPORT EXPENDITURE	20 833	80 053
EPWP Project Expenditure	619 902	1 086 055
EQUITABLE CONTRA - RATES	1 235 579	1 236 001
EQUÍTABLE CONTRA - ELECTRICITY	2 428 280	2 821 454
EQUITABLE CONTRA - WATER	5 046 999	5 603 294
EQUITABLE CONTRA - REFUSE	3513023	4 097 017
EQUITABLE CONTRA - SANITATION	4 838 510	5 690 921
FIN MANAGEM SUPPORT GRANT EXP	0	1 084 999
FMG OPEX	68 874	4 435 002
GRANT EXP: TRANSITIONAL GRANT	68 962	6 847 001
GRANTS RECEIVED UTILIZED	0	165 001
GRANT EXP: ECON DEV AND ENV AFFAIRS	0	2 554 000
GRANT EXP: SBDM SMME DEVELOPMENT	0	100 000
GRANT EXP: DEPT OF HUMAN SETTLEMENTS	0	93 781
GRANT EXP - DSRAC	0	50 000
GRANT EXP FMG	0	4 647 440
GRANT EXP: IDC CAPACITY BUILDING	0	100 000
GRANT EXP WCDM	0	4 500 000
INSURANCE - GENERAL	1 055 659	1 179 576
INUSANCE CLAIMS	0	1 181 752
INTEREST- LATE PAYMENT CREDITR	666 315	277 161
LED Project - General support for SMME's	14 864	608 583
LEGAL COSTS & LITIGATION	1 877 396	3 380 198
LEVY - SETA SKILLS DEVELOPMENT	942 388	1 215 275
LEVY - WATER RESEARCH FUND: DWAF	52 265	68 946
MARKETING PLAN	0	33 514
MPAC COSTS	0	4 999
OFFICE TEA & REQUIREMENTS	12 662	21 197
PAUPER BURIALS - COUNCIL	3 400	8 160
PMU EXPENDITURE	838 444	2 472 534
PREPAID COMMISSION	682 480	870 893
PUBLICITY	120 000	120 000
RATES-REBATE IGG	1 215 557	2 176 462
RATES REBATE - BONA FIDE FARMERS	1 820 173	979 999
RATES REBATE - PENSIONERS/SOCIAL GRANTS	407 105	451 118
RDP: JOJO TANKS	94 324	469 864
RENTAL OF EQUIPMENT	0	18 564
RENTAL OF EQUIPMENT BAVIAANS	0	652 799
SERV CHGE MUN - ELECTRICITY	5 885 051	8 359 217
SERV CHGE MUN - SEWERAGE & SAN	6 970	12 000
SERV CHGE MUN - STREET LIGHTS	1 761 922	1 842 423
SERV CHGE MUN - WATER	510 278	4 616 028
SPU Project	69 969	129 869
TESTING - BIOLOGICAL SAMPLES	332 081	440 003
UMNYAMA PARK: SUB-DIV AND REZONING	0	5 763
VEHICLES, PLANT & EQUIPMENT	0	879
WORK DONE FOR PRIVATE PERSONS	392 365	630 274
YOUTH DEVELOPMENT PROJECT BAVIAANS	0	5 329
WARD COMMITTEE TRANSPORT	1900	
TOTAL GENERAL EXPENDITURE	42 122 865	86 468 036

ANNEXURE A : ELECTRICITY LOSSES - APRIL 2018
DR BEYERS NAUDE MUNICIPALITY

Electricity Statistics Steytlerville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	125 901	198 984	73 083	36.73
Aug-17	141 060	200 943	59 883	29.80
Sep-17	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	133 996	202 215	68 219	33.77
Feb-18	120 754	201 373	80 619	40.03
Mar-18	128 940	177 890	48 950	27.52
Apr-18	130 811	198 140	67 329	33.98
May-18	-	-	-	0.00
Jun-18	-	-	-	0.00
Sub Total	1 282 832	1 919 877	637 045	33.18

Electricity Statistics Willowmore

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	365 948	580 557	214 609	36.97
Aug-17	491 390	597 109	105 719	17.71
Sep-17	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	420 027	530 043	110 016	20.76
Feb-18	357 803	528 117	170 314	32.25
Mar-18	396 057	464 307	68 250	14.70
Apr-18	363 544	520 683	157 139	30.18
May-18	-	-	-	0.00
Jun-18	-	-	-	0.00
Sub Total	4 115 764	5 360 664	1 244 900	23.22

Electricity Statistics Graaff-Reinet

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	4 425 618	5 377 507	951 889	17.70
Aug-17	3 970 398	5 757 429	1 787 031	31.04
Sep-17	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	4 939 324	5 282 543	343 219	6.50
Feb-18	4 283 778	5 693 187	1 409 409	24.76
Mar-18	4 119 562	4 909 604	790 043	16.09
Apr-18	4 219 854	5 258 909	1 039 055	19.76
May-18	-	-	-	0.00
Jun-18	-	-	-	0.00
Sub Total	43 166 923	53 763 267	10 596 345	19.71

Electricity Statistics Jansenville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	339 803	579 700	239 897	41.38
Aug-17	353 386	602 350	248 964	41.33
Sep-17	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	356 017	576 900	220 883	38.29
Feb-18	331 971	604 850	272 879	45.12
Mar-18	374 516	505 400	130 884	25.90
Apr-18	324 168	566 250	242 082	42.75
May-18	-	-	-	0.00
Jun-18	-	-	-	0.00
Sub Total	3 411 812	5 603 350	2 191 539	39.11

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	506 324	466 676	-39 648	-8.50
Feb-18	356 164	486 238	130 074	26.75
Mar-18	434 753	426 719	-8 034	-1.88
Apr-18	386 479	475 390	88 911	18.70
May-18			-	0.00
Jun-18			-	0.00
Sub Total	3 780 483	4 530 905	750 422	16.56

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	6 355 688	7 029 208	673 520	9.58
Feb-18	5 450 470	7 514 607	2 064 137	27.47
Mar-18	5 453 828	6 483 920	1 030 092	15.89
Apr-18	5 424 857	7 019 372	1 594 515	22.72
May-18	-	-	-	0.00
Jun-18	-	-	-	0.00
Total	55 757 813.50	71 149 736.00	15 391 922.50	21.63

ANNEXURE A : WATER LOSSES - APRIL 2018**ANNEXURE A****Water Statistics Steytlerville**

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-17	23 490	17 952	5 538	24
Aug-17	22 120	17 540	4 580	21
Sep-17	23 600	19 733	3 867	16
Oct-17	25 258	15 109	10 149	40
Nov-17	26 600	18 722	7 878	30
Dec-17	19 417	12 527	6 890	35
Jan-18	45 580	33 293	12 287	27
Feb-18	26 450	23 960	2 490	9
Mar-18	27 770	16 145	11 625	42
Apr-18	22 440	18 870	3 570	16
May-18			-	
Jun-18				
Sub Total	262 725	193 851	68 874	26.22

Water Statistics Willowmore

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-17	30 536	15 728	14 808	48
Aug-17	33 784	19 270	14 514	43
Sep-17	25 038	19 205	5 833	23
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	35 994	32 071	3 923	11
Feb-18	19 943	17 331	2 612	13
Mar-18	21 563	15 976	5 587	26
Apr-18	25 072	17 835	7 237	29
May-18				
Jun-18				
Sub Total	267 910	188 708	79 202	29.56

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	16 492	11 246	5 246	32
Feb-18	7 079	6 047	1 032	15
Mar-18	7 227	3 243	3 984	55
Apr-18	6 830	5 900	930	14
May-18			-	
Jun-18				
Sub Total	79 156	52 839	26 317	33.25

Water Statistics Nieu-Bethesda

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
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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	8 705	7 283	1 422	16
Feb-18	5 681	4 859	822	14
Mar-18	7 027	3 792	3 235	46
Apr-18	5 565	4 529	1 036	19
May-18				
Jun-18				
Sub Total	74 165	48 252	25 913	34.94

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	83.25
Nov-17	48 614	17 653	30 961	63.69
Dec-17	58 204	7 955	50 249	86.33
Jan-18	56 082	558	55 524	99.01
Feb-18	47 666	2 864	44 802	93.99
Mar-18	54 800	18 822	35 978	65.65
Apr-18	50 413	6 542	43 871	87
May-18				
Jun-18				
Sub Total	522 680	95 090	427 590	81.81

Water Statistics Klipplaat

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	19 652	0	19 652	100
Aug-17	19 672	0	19 672	100
Sep-17	14 345	0	14 345	100
Oct-17	20 153	0	20 153	100
Nov-17	19 511	0	19 511	100
Dec-17	19 299	0	19 299	100
Jan-18	15 963	0	15 963	100
Feb-18	12 165	0	12 165	100
Mar-18	16 498	0	16 498	100
Apr-18	15 425		15 425	100
May-18				
Jun-18				
Sub Total	172 683	-	172 683	100.00

Water Statistics Graaff-Reinet

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-17	235 923	99 027	136 896	58
Aug-17	227 226	123 794	103 432	46
Sep-17	232 305	175 577	56 728	24
Oct-17	229 375	155 256	74 119	32
Nov-17	230 172	144 761	85 411	37
Dec-17	211 329	145 684	65 645	31
Jan-18	198 731	176 212	22 519	11
Feb-18	190 242	149 800	40 442	21
Mar-18	206 061	125 507	80 554	39
Apr-18	197 580	132 860	64 720	33
May-18			-	
Jun-18				
Sub Total	2 158 944	1 428 478	730 466	33.83

Water Statistics Aberdeen

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	85 639	32 124	53 515	62
Aug-17	91 552	32 172	59 380	65
Sep-17	89 965	35 782	54 183	60
Oct-17	93 166	36 060	57 106	61
Nov-17	85 371	30 162	55 209	65
Dec-17	88 691	32 192	56 499	64
Jan-18	103 809	54 113	49 696	48
Feb-18	86 715	35 411	51 304	59
Mar-18	88 065	35 453	52 612	60
Apr-18	75 269	38 061	37 208	49
May-18				
Jun-18				
Sub Total	888 242	361 530	526 712	59.30

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	462 986	191 678	271 308	59
Aug-17	462 338	207 042	255 296	55
Sep-17	446 396	266 695	179 701	40
Oct-17	456 122	240 589	215 533	47
Nov-17	452 411	238 954	213 457	47
Dec-17	441 349	225 207	216 142	49
Jan-18	481 356	314 776	166 580	35
Feb-18	395 941	240 272	155 669	39
Mar-18	429 011	218 938	210 073	49
Apr-18	398 594	224 597	173 997	44
May-18	-	-	-	
Jun-18	-	-	-	
	4 426 504	2 368 748	2 057 756	46.49

Water Statistics Dr Beyers Naude Municipality

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jan-18	481 356	314 776	166 580	35
Feb-18	395 941	240 272	155 669	39
Mar-18	429 011	218 938	210 073	49
Apr-18	398 594	224 597	173 997	44

ANNEXURE B



RE : MONTHLY SCM REPORT: APRIL 2018

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.

Order Processing

Ms Adoré Slavers as the starting point at SCM Unit for requisition capturing is still experiencing huge challenges with Officials that expect her to operate 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 and approved 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 – There has also been two other officials assisting with the capturing, due to the increase in workload as a result of the amalgamation.

DBNLM Municipal Supplier Database

The Municipality currently utilizes the Central Supplier Database as database for compliant supplier / prospective suppliers in line with the requirements of national treasury circular 81 of 2016. Thus, all suppliers of commodities procured for the Municipality are vigorously cross referenced to the CSD to ensure all is in order and the MAAA number corresponds and valid. Further the Municipality affords opportunity, support and assistance to non-CSD registered potential suppliers interested in registering on CSD in order to expand business horizons and do business with the Municipality.

Contracts on the Contract Register

The following contracts are on a month to month basis:

- Graaff-Reinet Security
- Syntell Networks

These contracts have been forthcoming from the former local municipalities and are currently investigated to ensure a proper way forward. A new tender has already been advertised for the provision of security services as well as the vending point management.

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.

Tenders / RFQs Awarded Finally for the Period

TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE
03-2018	Consulting Engineers for Development of Soccer Field in Kroonvale phase 2	Bosch Projects – subject to 14-day dispute period	R412 948.00
04-2018	Supply and Delivery of 16 Fire Bunker Suits	Vanguard Fire & Safety – subject to 14-day dispute period	R239 217.60
08-2018	Development of Brand Manual for DBNLM	Forever Friday	R796 176.00

BEY-SCM 156	Supply and delivery of 7 lease vehicles	Sky Metro	Rates
BEY-SCM 158	Supply and delivery of photostat paper	LM and MB Projects	R71 344(excl vat)
BEY-SCM 159	Supply and delivery of cement	Sikhumbulanathi Training	R51 810(excl vat)
BEY-SCM 160	Supply and delivery of cold mix	Servipix 72 CC	R199 975
BEY-SCM 161	Supply and delivery of Prepaid meters	Conlog	R159 119.98
BEY-SCM 162	Supply and delivery of ICT Systems	Altecorp T/A Sibanye Systems & General	R178 759.00

Pending Tenders for the Period

TENDER	DESCRIPTION	STATUS
97-2017	Telephone Systems	Adjudication Committee
02-2018	Security Services	Evaluation Committee – Friday (additional information needed to make recommendation)
05-2018	Supply and Delivery of 2 Double Cab LDV's	Cancelled to be re-advertised
06-2018	Supply of Fuel and Oil in Steytlerville	Adjudication Committee
12-2018	Procurement of Audit Management System	Adjudication Committee
13-2018	Compilation of municipal valuation roll	Evaluation Committee – Presentations next week Thursday
23-2018	Consulting Engineers: Upgrading of street and storm water	Evaluation Committee
34-2018	Consulting engineers: Willowmore bulk water supply	Evaluation Committee
20-2018	Water conservation and demand management	Adjudication Committee
24-2018	Vending point management	Adjudication Committee
25-2018	Supply and delivery of new lease vehicles	Evaluation Committee
38-2018	New water mains – Wanhoop Willowmore	Evaluation Committee

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 also been sent.

Training

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

- MFMP Training which has been finalized and commenced the 5th February 2018 and ongoing for a week every month thereafter until September 2018.
- Contract Law for SCM Official executing contract management related functions, including evaluation of tenders, awaiting availability of training dates from suitable providers within the Eastern Cape.

Compiled by: Buhle Jack (Contract Management) Signature.....

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

ANNEXURE C

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M10 April

Description R thousands	2016/17		Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Financial Performance										
Property rates	21 626	43 595	39 445	578	38 330	32 871	5 459	17%	43 595	
Service charges	117 962	147 286	155 081	10 732	129 296	129 234	61	0%	147 286	
Investment revenue	1 696	1 377	2 339	118	1 753	1 949	(197)	-10%	1 377	
Transfers and subsidies	101 847	107 439	113 919	2 826	90 616	94 933	(4 317)	-5%	107 439	
Other own revenue	15 222	17 224	15 349	376	6 598	12 791	(6 193)	-48%	17 224	
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	326 134	14 631	266 593	271 778	(5 186)	-2%	316 921	
Employee costs	100 826	126 434	127 372	9 736	104 068	106 144	(2 076)	-2%	126 434	
Remuneration of Councillors	7 377	9 195	9 324	775	8 111	7 770	340	4%	9 195	
Depreciation & asset impairment	65 157	71 165	65 165	-	-	54 304	(54 304)	-100%	71 165	
Finance charges	-	328	5 298	-	-	4 415	(4 415)	-100%	328	
Materials and bulk purchases	69 019	61 837	82 000	-	63 715	68 333	(4 618)	-7%	61 837	
Transfers and subsidies	14	67	187	3	15	156	(141)	-90%	67	
Other expenditure	123 699	128 908	150 957	6 242	69 418	125 797	(56 379)	-45%	128 908	
Total Expenditure	366 091	397 934	440 304	16 756	245 327	366 920	(121 593)	-33%	397 934	
Surplus/(Deficit)	(107 737)	(81 013)	(114 169)	(2 126)	21 266	(95 141)	116 407	-122%	(81 013)	
Transfers and subsidies - capital (monetary alloc)	66 239	64 760	73 125	-	40 275	60 938	(20 663)	-34%	64 760	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)	95 745	-280%	(16 252)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)	95 745	-280%	(16 252)	
Capital expenditure & funds sources										
Capital expenditure	23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%	72 179	
Capital transfers recognised	23 727	64 460	71 513	11	36 224	59 594	(23 370)	-39%	71 513	
Public contributions & donations	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	300	666	-	-	555	(555)	-100%	666	
Total sources of capital funds	23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%	72 179	
Financial position										
Total current assets	76 347	71 665	48 651	-	82 102	-	-	-	48 651	
Total non current assets	1 188 515	1 258 321	1 187 109	-	1 213 841	-	-	-	1 187 109	
Total current liabilities	150 384	79 646	121 283	-	108 909	-	-	-	121 283	
Total non current liabilities	58 797	55 556	58 797	-	62 410	-	-	-	58 797	
Community wealth/Equity	1 055 680	1 194 784	1 055 680	-	1 124 624	-	-	-	1 055 680	
Cash flows										
Net cash from (used) operating	94 107	(22 808)	33 004	(1 393)	(71 071)	27 504	98 574	358%	33 004	
Net cash from (used) investing	(58 806)	(58 167)	(65 586)	1 622	70 543	(54 655)	(125 198)	229%	(65 586)	
Net cash from (used) financing	-	2 138	75	-	-	62	62	100%	75	
Cash/cash equivalents at the month/year end	38 271	(78 280)	5 764	-	2 547	11 182	8 636	77%	(29 433)	
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	5 466	3 594	2 622	2 717	2 107	2 156	102 859	25 836	147 356	
Creditors Age Analysis										
Total Creditors	9 541	5 893	1 946	3 826	36 642	-	-	-	57 847	

EC101 Dr. Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2016/17		Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Functional									
Governance and administration		134 777	153 844	149 548	1 104	127 681	124 623	3 058	2%
Executive and council		24 856	14 940	12 755	(1 084)	12 255	10 629	1 625	15%
Finance and administration		109 921	138 903	136 793	2 187	115 427	113 994	1 433	1%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		10 296	11 058	5 831	2 649	8 066	4 859	3 208	66%
Community and social services		2 554	334	2 370	2 276	2 548	1 975	573	29%
Sport and recreation		71	175	69	6	58	58	1	1%
Public safety		5 732	10 535	2 087	27	4 212	1 739	2 473	142%
Housing		731	14	97	38	41	81	(41)	-50%
Health		1 208	-	1 208	302	1 208	1 006	201	20%
Economic and environmental services		25 884	599	41 162	17	21 328	34 302	(12 974)	-38%
Planning and development		175	189	37 069	-	21 102	30 891	(9 789)	-32%
Road transport		25 709	410	4 093	17	226	3 411	(3 186)	-93%
Environmental protection		-	-	-	-	-	-	-	-
Trading services		153 545	215 851	202 186	10 787	149 305	168 488	(19 183)	-11%
Energy sources		89 037	105 934	113 013	6 933	89 649	94 177	(4 529)	-5%
Water management		38 319	62 543	59 520	2 208	32 833	49 600	(16 766)	-34%
Waste water management		23 013	35 841	15 417	855	13 942	12 847	1 095	9%
Waste management		3 176	11 533	14 237	791	12 881	11 864	1 017	9%
Other	4	91	330	533	74	488	444	44	10%
Total Revenue - Functional	2	324 592	381 682	399 260	14 631	306 868	332 716	(25 848)	-8%
Expenditure - Functional									
Governance and administration		120 694	127 780	153 832	7 769	81 394	128 193	(46 799)	-37%
Executive and council		28 212	36 173	45 416	1 826	21 139	37 846	(16 707)	-44%
Finance and administration		92 482	91 518	108 318	5 942	60 249	90 265	(30 016)	-33%
Internal audit		-	89	99	-	6	82	(76)	-92%
Community and public safety		26 809	34 193	27 904	2 409	25 633	23 253	2 380	10%
Community and social services		3 665	4 817	4 625	332	3 847	3 854	(8)	0%
Sport and recreation		13 429	15 597	15 700	1 074	11 502	13 083	(1 581)	-12%
Public safety		7 030	9 488	3 537	680	7 020	2 948	4 072	138%
Housing		377	11	94	-	-	78	(78)	-100%
Health		2 307	4 282	3 948	323	3 265	3 290	(25)	-1%
Economic and environmental services		20 649	44 682	45 441	2 164	23 144	37 867	(14 723)	-39%
Planning and development		2 590	6 572	20 086	161	3 074	16 739	(13 664)	-82%
Road transport		18 059	38 110	25 354	2 003	20 070	21 129	(1 058)	-5%
Environmental protection		-	-	-	-	-	-	-	-
Trading services		195 886	189 136	210 529	4 275	113 686	175 440	(61 754)	-35%
Energy sources		93 702	88 250	110 568	1 256	79 594	92 140	(12 546)	-14%
Water management		47 410	43 131	48 514	1 441	14 796	40 429	(25 632)	-63%
Waste water management		42 173	41 170	30 781	560	7 265	25 651	(18 386)	-72%
Waste management		12 601	16 585	20 665	1 018	12 031	17 221	(5 190)	-30%
Other		2 053	2 143	2 599	140	1 469	2 166	(697)	-32%
Total Expenditure - Functional	3	366 091	397 934	440 304	16 756	245 327	366 920	(121 593)	-33%
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 203)	95 744	-280%
									(16 252)

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description R thousands	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Revenue by Vote</u>	1									
Vote 1 - EXECUTIVE & COUNCIL		25 030	15 129	12 975	(1 084)	12 455	10 813	1 642	15.2%	15 129
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		2 797	661	3 100	2 351	3 095	2 583	512	19.8%	661
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		5 484	12 282	16 378	1 228	14 877	13 648	1 229	9.0%	12 282
Vote 4 - CORPORATE SERVICES - PROTECTION		5 732	10 535	5 874	27	4 212	4 895	(684)	-14.0%	10 535
Vote 5 - FINANCIAL SERVICES		109 471	138 347	136 063	2 096	114 677	113 385	1 292	1.1%	138 347
Vote 6 - TECHNICAL SERVICES - ENGINEERING		87 041	98 795	111 856	3 080	67 903	93 214	(25 311)	-27.2%	98 795
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		89 037	105 934	113 013	6 933	89 649	94 177	(4 529)	-4.8%	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	399 260	14 631	306 868	332 716	(25 848)	-7.8%	381 682
<u>Expenditure by Vote</u>	1									
Vote 1 - EXECUTIVE & COUNCIL		32 256	44 179	51 133	2 056	24 009	42 611	(18 602)	-43.7%	44 179
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		19 485	26 370	22 388	1 634	17 651	18 657	(1 005)	-5.4%	26 370
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		30 029	38 271	42 860	2 553	28 251	35 716	(7 466)	-20.9%	38 271
Vote 4 - CORPORATE SERVICES - PROTECTION		7 030	9 488	8 410	680	7 020	7 008	12	0.2%	9 488
Vote 5 - FINANCIAL SERVICES		75 947	68 965	88 280	4 573	45 766	73 567	(27 801)	-37.8%	68 965
Vote 6 - TECHNICAL SERVICES - ENGINEERING		107 643	122 411	116 665	4 004	43 036	97 221	(54 185)	-55.7%	122 411
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		93 702	88 250	110 568	1 256	79 594	92 140	(12 546)	-13.6%	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	440 304	16 756	245 327	366 920	(121 593)	-33.1%	397 934
Surplus/ (Deficit) for the year	2	(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 203)	95 744	-279.9%	(16 252)

EC101 Dr. Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description R thousands	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		21 626	43 595	39 445	578	38 330	32 871	5 459	17%	43 595
Service charges - electricity revenue		86 523	92 106	97 672	6 936	82 273	81 394	879	1%	92 106
Service charges - water revenue		24 280	30 538	29 304	2 051	21 862	24 420	(2 558)	-10%	30 538
Service charges - sanitation revenue		3 116	14 866	15 409	851	13 929	12 841	1 089	8%	14 866
Service charges - refuse revenue		3 176	8 889	11 680	791	10 327	9 734	593	6%	8 889
Service charges - other		867	888	1 015	103	905	846	59	7%	888
Rental of facilities and equipment		592	1 074	783	38	685	652	32	5%	1 074
Interest earned - external investments		1 696	1 377	2 339	118	1 753	1 949	(197)	-10%	1 377
Interest earned - outstanding debtors		5 859	1 857	2 768	269	2 393	2 306	87	4%	1 867
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		77	100	72	12	75	60	15	26%	100
Licences and permits		4 125	5 972	1 416	15	2 502	1 180	1 322	112%	5 972
Agency services		329	334	2 530	-	204	2 108	(1 904)	-90%	334
Transfers and subsidies		101 847	107 439	113 919	2 826	90 616	94 933	(4 317)	-5%	107 439
Other revenue		691	1 284	1 189	42	724	990	(266)	-27%	1 284
Gains on disposal of PPE		3 550	6 593	6 593	-	15	5 494	(5 479)	-100%	6 593
Total Revenue (excluding capital transfers and contributions)		258 353	316 921	326 134	14 631	286 593	271 778	(5 186)	-2%	316 921
Expenditure By Type										
Employee related costs		100 826	126 434	127 372	9 736	104 068	106 144	(2 076)	-2%	126 434
Remuneration of councillors		7 377	9 195	9 324	775	8 111	7 770	340	4%	9 195
Debt impairment		32 833	8 860	14 860	-	35	12 383	(12 348)	-100%	8 860
Depreciation & asset impairment		65 157	71 165	65 165	-	-	54 304	(54 304)	-100%	71 165
Finance charges			328	5 298	-	-	4 415	(4 415)	-100%	328
Bulk purchases		69 019	61 837	82 000	-	63 715	68 333	(4 618)	-7%	61 837
Other materials				-	-	-	-	-	-	-
Contracted services		3 417	3 563	11 610	326	5 040	9 675	(4 635)	-48%	3 563
Transfers and subsidies		14	67	187	3	15	156	(141)	-90%	67
Other expenditure		87 296	116 447	124 450	5 916	64 343	103 708	(39 366)	-38%	116 447
Loss on disposal of PPE		152	37	37	-	-	31	(31)	-100%	37
Total Expenditure		366 091	397 934	440 304	16 756	245 327	366 920	(121 593)	-33%	397 934
Surplus/(Deficit)		(107 737)	(81 013)	(114 169)	(2 126)	21 266	(95 141)	116 407	(0)	(81 013)
(National / Provincial and District)		66 239	64 760	73 125		40 275	60 938	(20 663)	(0)	64 760
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)						-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)			(16 252)
Surplus/(Deficit) after capital transfers & contributions										
Taxation		(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)			(16 252)
Surplus/(Deficit) after taxation										
Attributable to minorities		(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)			(16 252)
Surplus/(Deficit) attributable to municipality										
Share of surplus/ (deficit) of associate		(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)			(16 252)
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(41 044)	(2 126)	61 541	(34 204)			(16 252)

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10
April

Vote Description	Ref	2016/17		Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2								
Vote 1 - EXECUTIVE & COUNCIL		22	-	2 302	-	307	1 919	(1 612)	-84%
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	69	-	11	58	(46)	-80%
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		158	-	9 650	-	6 204	8 042	(1 838)	-23%
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4 094	1 150	-	-	958	(958)	-100%
Vote 5 - FINANCIAL SERVICES		349	1 510	550	11	243	458	(216)	-47%
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21 624	51 857	47 271	-	23 578	39 392	(15 815)	-40%
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1 529	7 300	11 187	-	5 682	9 323	(3 441)	-37%
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	72 179	11	36 224	60 149	(23 925)	-40%
Total Capital Expenditure		23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%
Capital Expenditure - Functional Classification									
Governance and administration		393	1 510	2 426	11	254	2 022	(1 768)	-87%
Executive and council				1 630	-		1 358	(1 358)	-100%
Finance and administration		393	1 510	550	11	254	458	(204)	-45%
Internal audit				246	-		205	(205)	-100%
Community and public safety		158	4 094	3 065	-	1 319	2 554	(1 235)	-48%
Community and social services				-	-		-	-	-
Sport and recreation		158		1 915	-	1 319	1 596	(276)	-17%
Public safety			4 094	1 150	-		958	(958)	-100%
Housing				-	-		-	-	-
Health				-	-		-	-	-
Economic and environmental services		4 563	2 320	7 083	-	7 127	5 902	1 225	21%
Planning and development		22		426	-	269	355	(86)	-24%
Road transport		4 541	2 320	6 656	-	6 858	5 547	1 311	24%
Environmental protection				-	-		-	-	-
Trading services		18 612	56 836	59 537	-	27 524	49 614	(22 090)	-45%
Energy sources		1 529	7 300	11 187	-	5 882	9 323	(3 441)	-37%
Water management		4 984	43 306	31 285	-	14 144	26 071	(11 927)	-46%
Waste water management		12 099	6 231	9 329	-	2 314	7 775	(5 461)	-70%
Waste management				7 736	-	5 185	6 446	(1 261)	-20%
Other				69	-		58	(58)	-100%
Total Capital Expenditure - Functional Classification	3	23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%
Funded by:									
National Government		23 727	64 460	69 363	11	36 224	57 803	(21 579)	-37%
Provincial Government				2 150	-		-	-	-
District Municipality				-	-		1 792	(1 792)	-100%
Other transfers and grants				-	-		-	-	-
Transfers recognised - capital	5	23 727	64 460	71 513	11	36 224	59 594	(23 370)	-39%
Public contributions & donations	6			300	666		-	-	-
Borrowing				-	-		-	-	-
Internally generated funds				-	-		555	(555)	-100%
Total Capital Funding		23 727	64 760	72 179	11	36 224	60 149	(23 925)	-40%
									72 179

EC101 Dr. Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		5 617	6 880	6 880	2 547	6 880
Call investment deposits		32 654	—	1 050	21 440	1 050
Consumer debtors		19 518	34 769	22 388	34 114	22 388
Other debtors		12 136	26 804	12 833	17 167	12 833
Current portion of long-term receivables		—	—	—	—	—
Inventory		6 421	3 212	5 500	6 834	5 500
Total current assets		76 347	71 665	48 651	82 102	48 651
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		67 783	92 819	67 783	67 783	67 783
Investments in Associate		—	—	—	—	—
Property, plant and equipment		1 107 025	1 161 816	1 105 620	1 131 312	1 105 620
Agricultural		—	—	—	—	—
Biological assets		701	—	—	—	—
Intangible assets		253	139	253	1 293	253
Other non-current assets		13 453	2 845	13 453	13 453	13 453
Total non current assets		1 188 515	1 258 321	1 187 109	1 213 841	1 187 109
TOTAL ASSETS		1 264 861	1 329 985	1 235 760	1 295 944	1 235 760
LIABILITIES						
Current liabilities						
Bank overdraft		—	1 583	—	—	—
Borrowing		828	—	—	—	—
Consumer deposits		2 885	3 683	2 960	2 979	2 960
Trade and other payables		145 447	67 027	109 746	96 821	109 746
Provisions		2 052	6 525	8 577	9 110	8 577
Total current liabilities		150 384	79 646	121 283	108 909	121 283
Non current liabilities						
Borrowing		—	10 709	—	—	—
Provisions		58 797	44 847	58 797	62 410	58 797
Total non current liabilities		58 797	55 556	58 797	62 410	58 797
TOTAL LIABILITIES		209 181	135 201	180 080	171 319	180 080
NET ASSETS	2	1 055 680	1 194 784	1 055 680	1 124 624	1 055 680
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		10 509	1 181 980	1 045 171	1 111 582	1 045 171
Reserves		1 045 171	12 804	10 509	13 042	10 509
TOTAL COMMUNITY WEALTH/EQUITY	2	1 055 680	1 194 784	1 055 680	1 124 624	1 055 680

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	37 473	1 505	24 329	31 227	(6 899)	-22%	37 473
Service charges		122 179	147 286	149 956	8 536	89 826	124 964	(35 138)	-28%	149 956
Other revenue		5 736	8 785	5 989	2 446	19 039	4 991	14 048	281%	5 989
Government - operating		75 886	107 439	113 919	374	85 275	94 933	(9 657)	-10%	113 919
Government - capital		76 353	64 760	73 125	156	44 323	60 938	(16 615)	-27%	73 125
Interest		7 556	3 243	2 339	27	228	1 949	(1 722)	-88%	2 339
Dividends			-	-		-	-	-	-	-
Payments										
Suppliers and employees		(213 723)	(397 501)	(344 312)	(14 435)	(334 075)	(286 927)	47 148	-16%	(344 312)
Finance charges		(1 492)	(328)	(5 298)	-	-	(4 415)	(4 415)	100%	(5 298)
Transfers and Grants		(14)	(67)	(187)	(3)	(15)	(156)	(141)	90%	(187)
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 107	(22 808)	33 004	(1 393)	(71 071)	27 504	98 574	358%	33 004
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 590	6 593	6 593	-	15	5 494	(5 479)	-100%	6 593
Decrease (Increase) in non-current debtors			-	-			-	-	-	
Decrease (increase) other non-current receivables			-	-			-	-	-	
Decrease (increase) in non-current investments			-	-	2 240	97 544	-	97 544	#DIV/0!	
Payments										
Capital assets		(62 396)	(64 760)	(72 179)	(618)	(27 016)	(60 149)	(33 133)	55%	(72 179)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(58 806)	(58 167)	(65 586)	1 622	70 543	(54 655)	(125 198)	229%	(65 586)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-			-	-	-	-
Borrowing long term/refinancing			-	-			-	-	-	-
Increase (decrease) in consumer deposits			2 138	75	-		62	(62)	-100%	75
Payments										
Repayment of borrowing			-	-			-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2 138	75	-	-	62	62	100%	75
NET INCREASE/ (DECREASE) IN CASH HELD		35 301	(78 837)	(32 507)	229	(528)	(27 089)			(32 507)
Cash/cash equivalents at beginning:		2 970	557	38 271		3 074	38 271			3 074
Cash/cash equivalents at month/year end:		38 271	(78 280)	5 764		2 547	11 182			(29 433)

