

Dr. Beyers Naudé Local Municipality

SECTION 71 MONTHLY REPORT JULY 2018

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st July and ending 31 July 2018.

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

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

LEGISLATIVE FRAMEWORK

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

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

1. SUMMARY OF MONTHLY BUDGET STATEMENT – JULY 2018

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M01 July

| Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | 29 579 | 29 579 | 30 220 | 30 220 | 2 465 | 27 755 | 1126% | 29 579 |
| Service charges | - | 152 796 | 152 796 | 22 845 | 22 845 | 12 733 | 10 112 | 79% | 152 796 |
| Investment revenue | - | 2 015 | 2 015 | 36 | 36 | 168 | (132) | -79% | 2 015 |
| Transfers and subsidies | - | 97 441 | 97 441 | 34 699 | 34 699 | 8 120 | 26 579 | 327% | 97 441 |
| Other own revenue | - | 15 970 | 15 970 | 1 237 | 1 237 | 1 331 | (94) | -7% | 15 970 |
| Total Revenue (excluding capital transfers and contributions) | - | 297 802 | 297 802 | 89 036 | 89 036 | 24 817 | 64 220 | 259% | 297 802 |
| Employee costs | - | 136 618 | 136 618 | 10 423 | 10 423 | 11 385 | (962) | -8% | 136 618 |
| Remuneration of Councillors | - | 9 884 | 9 884 | 827 | 827 | 824 | 3 | 0% | 9 884 |
| Depreciation & asset impairment | - | 35 453 | 35 453 | - | - | 2 954 | (2 954) | -100% | 35 453 |
| Finance charges | - | 5 576 | 5 576 | 11 | 11 | 465 | (454) | -98% | 5 576 |
| Materials and bulk purchases | - | 82 368 | 82 368 | - | - | 6 864 | (6 864) | -100% | 82 368 |
| Transfers and subsidies | - | 239 | 239 | 2 | 2 | 20 | (18) | -92% | 239 |
| Other expenditure | - | 95 914 | 95 914 | 3 310 | 3 310 | 7 993 | (4 683) | -59% | 95 914 |
| Total Expenditure | - | 366 051 | 366 051 | 14 571 | 14 571 | 30 504 | (15 933) | -52% | 366 051 |
| Surplus/(Deficit) | - | (68 249) | (68 249) | 74 465 | 74 465 | (5 687) | 80 152 | -1409% | (68 249) |
| Transfers and subsidies - capital (monetary alloc | - | 44 517 | 44 517 | 8 114 | 8 114 | 3 710 | 4 405 | 119% | 44 517 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | 84 557 | -4276% | (23 732) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | 84 557 | -4276% | (23 732) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Capital transfers recognised | - | 43 562 | 43 562 | - | - | 3 630 | (3 630) | -100% | 43 562 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 1 321 | 1 321 | - | - | 110 | (110) | -100% | 1 321 |
| Total sources of capital funds | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Financial position | | | | | | | | | |
| Total current assets | - | 62 027 | 62 027 | - | - | - | - | - | 62 027 |
| Total non current assets | - | 1 199 188 | 1 199 188 | - | - | - | - | - | 1 199 188 |
| Total current liabilities | - | 102 468 | 102 468 | - | - | - | - | - | 102 468 |
| Total non current liabilities | - | 62 410 | 62 410 | - | - | - | - | - | 62 410 |
| Community wealth/Equity | - | 1 096 338 | 1 096 338 | - | - | - | - | - | 1 096 338 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 27 774 | 27 774 | 53 526 | 53 526 | 2 315 | (51 211) | -2213% | 27 774 |
| Net cash from (used) investing | - | (31 817) | (31 817) | - | - | (2 651) | (2 651) | 100% | (31 817) |
| Net cash from (used) financing | - | 100 | 100 | - | - | 8 | 8 | 100% | 100 |
| Cash/cash equivalents at the month/year end | - | 1 822 | 1 822 | - | 59 290 | 5 436 | (53 855) | -991% | 1 822 |
| 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 | 28 528 | 3 236 | 2 558 | 2 020 | 1 984 | 2 025 | 28 204 | 10 138 | 78 693 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 32 972 | 3 455 | 20 326 | 2 565 | 19 802 | - | - | - | 79 120 |

1.1 Original Budget Performance for the period ending 31 JULY 2018

Operating Original Budget performance for the period ending 31 JULY 2018

| | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance |
|-------------------|-----------------|-----------------|----------------|---------------|---------------|---------------|--------------|
| EXPENDITURE | R 366 051 099 | R 366 051 099 | R 14 571 478 | R 14 571 477 | R 30 504 258 | R -15 932 781 | -52% |
| REVENUE | R 342 318 905 | R 342 318 905 | R 97 150 920 | R 97 150 921 | R 28 526 575 | R 68 624 346 | 241% |
| SURPLUS (DEFICIT) | R -23 732 194 | R -23 732 194 | R 82 579 442 | R 82 579 444 | R -1 977 683 | R 84 557 127 | -4276% |

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 89 million) or 29.8 % of the total operating revenue budget of R297 million.

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R29.5 million, while the year to date revenue generated amounts to R30 million or 100 per cent of the budget. Annual debit raising was done in July 2018
- **Service Charges:** The total budget amounts to R152 million, the year to date revenue recognition amounts to R22 million or 14.9 per cent of the budget. Annual debit raising on certain service charges e.g. sanitation and refuse
- **Investment revenue:** The total budget amounts to R2 million, the year to date receipts were recorded at R36 thousand or 1.7 per cent of the budget.
- **Transfers recognised:** The total budget amounts to R141 million, the year to date receipts stands at R42.8 million or 30 per cent of the original budget.
- **Other revenue:** The total budget amounts to R 15.9 million, the year to date revenue generated amounts to R 1.2 million or 7.7 per cent of the original budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 14.5 million or 3.9 % per cent of the total expenditure budget of R 366 million. The following factors should be taken into consideration:

- Depreciation not calculated on monthly basis
 - There is still no integration between the asset management system and the financial system. This has been discussed on a number of occasions with the service provider. Finance department will implement procedures to calculate depreciation on quarterly basis and record as such
- 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 original budget amounts to R136.6 million, while the expenditure to date amounts to R10.4 million or 7.6 per cent of the original budget. Negotiations with regards to salary increases have not yet been finalised and the municipality is awaiting the outcome of the negotiations.
- **Remuneration of Councillors:** The original budget amounts to R9.8million, while the expenditure to date amounts to R827 thousand or 8.3 per cent of the original budget.
- **Debt impairment:** The original budget amounts to R3.5 million, while year to date expenditure amounts to R0. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The original budget amounts to R 35.4 million, while the year to date expenditure amounts to R0. The underspending is due to calculation being done quarterly.
- **Bulk Purchases:** The original budget amounts to R 82.3 million, while the year to date expenditure amounts to R0. Invoices are still being captured.
- **Other expenditure:** The original budget amounts to R95.9 million, while the year to date expenditure amounts to R3.3 million or 3.4 per cent of the original 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 31 JULY 2018

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

| Vote Description | Ref | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | - | - | - | - | - | - | | - |
| Vote 2 - CORPORATE SERVICES - ADMINISTRATION | | - | - | - | - | - | - | - | | - |
| Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE | | - | - | - | - | - | - | - | | - |
| Vote 4 - CORPORATE SERVICES - PROTECTION | | - | - | - | - | - | - | - | | - |
| Vote 5 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 6 - TECHNICAL SERVICES - ENGINEERING | | - | - | - | - | - | - | - | | - |
| Vote 7 - TECHNICAL SERVICES - ELECTRICAL | | - | - | - | - | - | - | - | | - |
| Vote 8 - COUNCIL | | - | - | - | - | - | - | - | | - |
| Vote 9 - OFFICE OF THE MUNICIPAL MANAGER | | - | - | - | - | - | - | - | | - |
| Vote 10 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 11 - CORPORATE SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 12 - INFRASTRUCTURE SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 13 - COMMUNITY SERVICES | | - | - | - | - | - | - | - | | - |
| 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 | | - | - | - | - | - | - | - | | - |
| 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 - COUNCIL | | - | - | - | - | - | - | - | | - |
| Vote 9 - OFFICE OF THE MUNICIPAL MANAGER | | - | 50 | 50 | - | - | 4 | (4) | -100% | 50 |
| Vote 10 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 11 - CORPORATE SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 12 - INFRASTRUCTURE SERVICES | | - | 38 884 | 38 884 | - | - | 3 240 | (3 240) | -100% | 38 884 |
| Vote 13 - COMMUNITY SERVICES | | - | 5 950 | 5 950 | - | - | 496 | (496) | -100% | 5 950 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | | - |
| Total Capital single-year expenditure | 4 | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Total Capital Expenditure | | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 50 | 50 | - | - | 4 | (4) | -100% | 50 |
| Executive and council | | - | - | - | - | - | - | - | | - |
| Finance and administration | | - | 9 | 9 | - | - | 1 | (1) | -100% | 9 |
| Internal audit | | - | 41 | 41 | - | - | 3 | (3) | -100% | 41 |
| <i>Community and public safety</i> | | - | 2 486 | 2 486 | - | - | 207 | (207) | -100% | 2 486 |
| Community and social services | | - | - | - | - | - | - | - | | - |
| Sport and recreation | | - | 2 486 | 2 486 | - | - | 207 | (207) | -100% | 2 486 |
| Public safety | | - | - | - | - | - | - | - | | - |
| Housing | | - | - | - | - | - | - | - | | - |
| Health | | - | - | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | - | 9 169 | 9 169 | - | - | 764 | (764) | -100% | 9 169 |
| Planning and development | | - | 18 | 18 | - | - | 1 | (1) | -100% | 18 |
| Road transport | | - | 9 151 | 9 151 | - | - | 763 | (763) | -100% | 9 151 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| <i>Trading services</i> | | - | 33 179 | 33 179 | - | - | 2 765 | (2 765) | -100% | 33 179 |
| Energy sources | | - | 5 103 | 5 103 | - | - | 425 | (425) | -100% | 5 103 |
| Water management | | - | 24 048 | 24 048 | - | - | 2 004 | (2 004) | -100% | 24 048 |
| Waste water management | | - | 565 | 565 | - | - | 47 | (47) | -100% | 565 |
| Waste management | | - | 3 464 | 3 464 | - | - | 289 | (289) | -100% | 3 464 |
| <i>Other</i> | | - | - | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 33 812 | 33 812 | - | - | 2 818 | (2 818) | -100% | 33 812 |
| Provincial Government | | - | 9 750 | 9 750 | - | - | 813 | (813) | -100% | 9 750 |
| District Municipality | | - | - | - | - | - | - | - | | - |
| Other transfers and grants | | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | | - | 43 562 | 43 562 | - | - | 3 630 | (3 630) | -100% | 43 562 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | | - |
| Borrowing | 6 | - | - | - | - | - | - | - | | - |
| Internally generated funds | | - | 1 321 | 1 321 | - | - | 110 | (110) | -100% | 1 321 |
| Total Capital Funding | | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |

2.1 Capital Funding Source and Expenditure

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

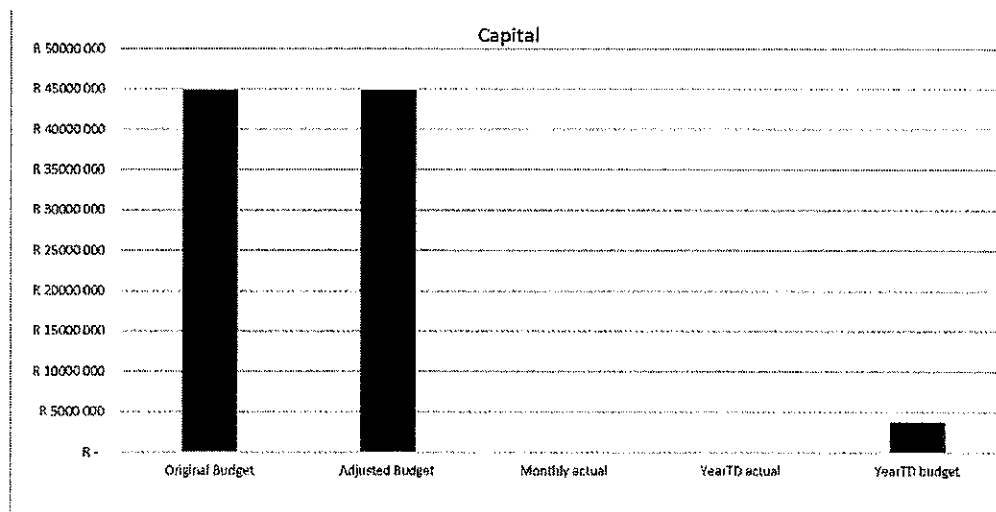
| Capital Budget performance for the period ending 31 July 2018 | | | | | | | |
|---|-----------------|-----------------|----------------|---------------|---------------|--------------|--------------|
| | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance |
| Capital | R 44 883 600 | R 44 883 600 | R - | R - | R 3 740 300 | R -3 740 300 | -100% |

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:** reflect total original budget of R50 thousand, while the year to date expenditure amounts to R0.
- **Community and Public Safety:** reflects total original budget of R24 million while the year to date expenditure amounts to R0.
- **Economic and environmental services:** reflects total original budget of R9.1 million, while the year to date expenditure amounts to R0.
- **Trading services:** reflects total original budget of R33.1 million, while the year to date expenditure amounts to R0.



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

Table: Key Treasury Information as at 31 JULY 2018

| | OPENING BALANCE 01/07/2018 | MOVEMENT DURING THE PERIOD | CLOSING BALANCE 31/07/2018 |
|------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| CURRENT ACCOUNTS | 858 546 | 3 102 686 | 3 961 232 |
| CURRENT ACCOUNT - FNB | 470 091 | 1 797 345 | 2 267 436 |
| Current Account Aberdeen- ABSA | 81 823 | 602 425 | 684 248 |
| Current Account Ikwezi- STD Bank | 19 220 | -9 786 | 9 434 |
| Current Account Baviaans- ABSA | 239 703 | 728 903 | 968 606 |
| Current Account Baviaans –STD Bank | 47 709 | -16 201 | 31 508 |
| | | | |
| | | | |
| INVESTMENTS | 998 913 | 7 872 210 | 8 871 123 |
| Money Market - Absa | 23 705 | 136 | 23 841 |
| Call Account - FNB | 0 | 7 867 000 | 7 867 000 |
| 7 Day Interest Plus - FNB | 972 270 | 5 074 | 977 344 |
| Investec | 2 938 | 0 | 2 938 |

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 July 2018

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for July 2018

| MONTH | AMOUNTS BILLED | CASH RECEIVED | COLLECTION RATE FOR THE MONTH | AVERAGE COLLECTION RATE YEAR TO DATE |
|---------------|----------------|---------------|----------------------------------|--|
| | R'000 | R'000 | | |
| April 2018 | 57 296 | 13 701 | 23.9% | 23.9% |

The collection rate for the month of July 2018 was recorded as 23.9% (refer to annexure). Average collection rate for the year to date is 23.9%. Annual rates were levied in July 2018 and is due on 30 September 2018.

The credit control policy is being implemented and electricity is disconnected or blocked on a monthly basis when accounts are in arrears. Indigent applications are still being processed and verified.

There is continuous interaction with government departments to ensure they pay their outstanding accounts.

Outstanding arrears of officials and Councillors will be deducted from salaries.

Chart: Average Collection rate

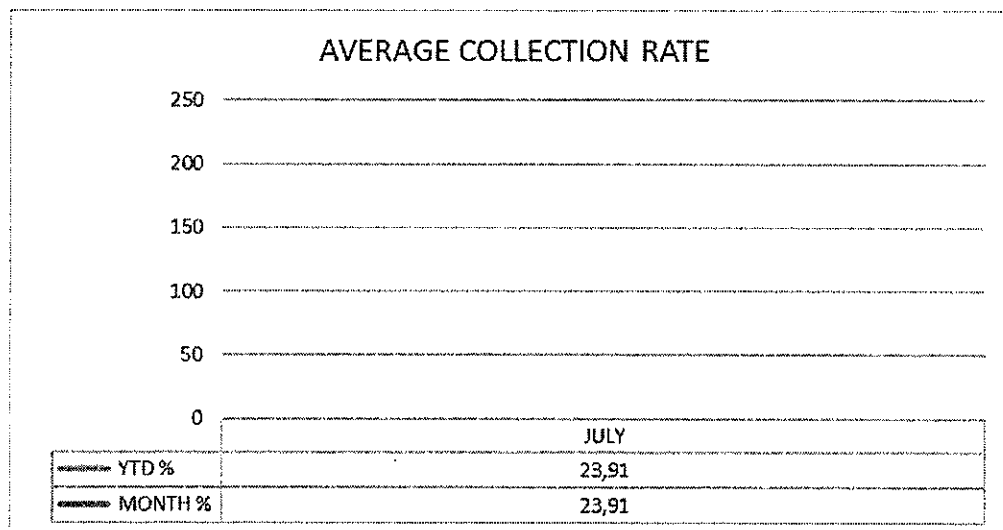
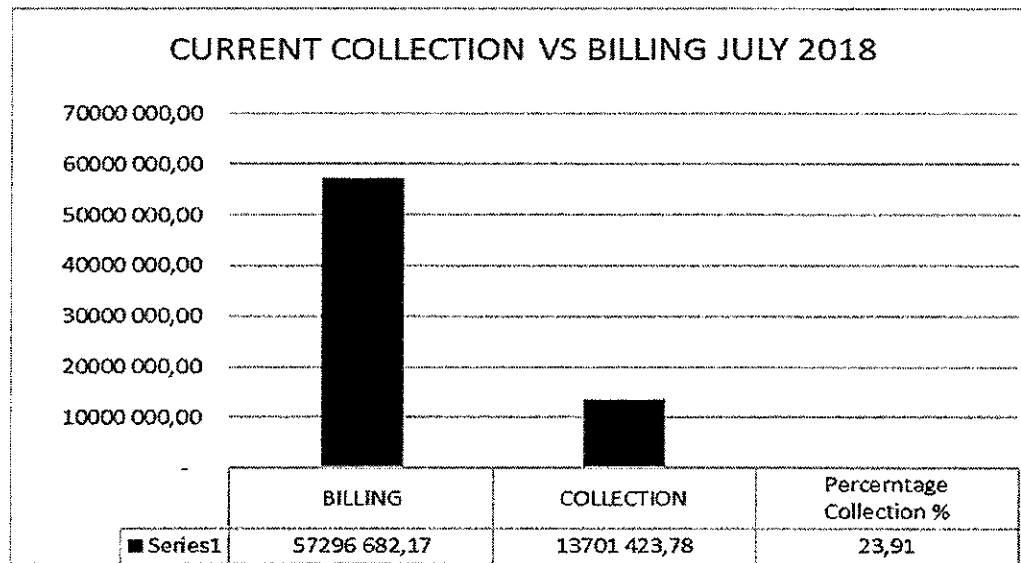


Chart: Collection vs Billing



5. Debtors

The total outstanding debtor's book of the municipality as at end of July 2018 amounts to R78 693 million.

EC101 Dr. Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

| Description | | Budget Year 2018/19 | | | | | | | | | |
|---|---------|---------------------|------------|------------|-------------|--------------|-------------|--------------|----------|--------|--------------------|
| R thousands | NT Code | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days |
| Debtors Age Analysis By Income Source | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 993 | 1 256 | 1 075 | 872 | 880 | 891 | 7 742 | 1 378 | 15 087 | 11 763 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 5 923 | 719 | 356 | 152 | 151 | 211 | 1 495 | 349 | 9 356 | 2 358 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 16 428 | 307 | 226 | 216 | 191 | 180 | 10 163 | 3 348 | 31 060 | 14 096 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 2 817 | 441 | 422 | 352 | 329 | 321 | 3 676 | 2 553 | 10 912 | 7 232 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2 820 | 453 | 425 | 391 | 376 | 372 | 3 366 | 1 720 | 9 922 | 6 224 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | | | | | | | | | - | - |
| Interest on Arrear Debtor Accounts | 1810 | | | | | | | | | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | | | | | | | | | - | - |
| Other | 1900 | (454) | 61 | 54 | 36 | 57 | 50 | 1 763 | 790 | 2 357 | 2 696 |
| Total By Income Source | 2000 | 28 528 | 3 236 | 2 558 | 2 020 | 1 984 | 2 025 | 28 204 | 10 138 | 78 693 | 44 371 |
| 2017/18 - totals only | | | | | | | | | | | |
| | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | |
| Organs of State | 2200 | 9 612 | 594 | 406 | 129 | 73 | 66 | 3 159 | 1 228 | 15 266 | 4 654 |
| Commercial | 2300 | 6 995 | 279 | 160 | 139 | 121 | 142 | 5 218 | 1 494 | 14 547 | 7 113 |
| Households | 2400 | 11 924 | 2 363 | 1 992 | 1 751 | 1 790 | 1 818 | 19 559 | 7 413 | 48 610 | 32 331 |
| Other | 2500 | (3) | 0 | 0 | 0 | 0 | 0 | 268 | 3 | 270 | 272 |
| Total By Customer Group | 2600 | 28 528 | 3 236 | 2 558 | 2 020 | 1 984 | 2 025 | 28 204 | 10 138 | 78 693 | 44 371 |

Debtors owing between 0-30 days amounts to R28.5 million, 31-60 days constitute R3.2 million. Debtors owing over 1 year constitute R10.1 million or 12.8 per cent, while the debt over 90 days constitute R44 million or 56 per cent which is alarming and has an adverse effect on cash flow.

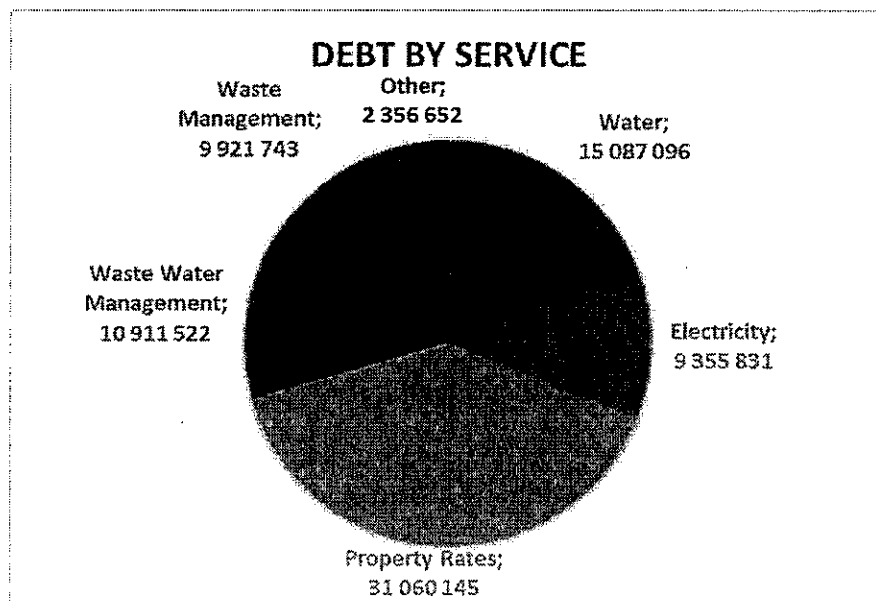


Table: Households

| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
|--|----------|---------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|
| Residents (Excluding Indigents and Municipal accounts) | Water | 366 055,85 | 521 676,81 | 518 141,55 | 455 289,53 | 486 486,59 | 439 365,50 | 3 491 355,25 | 655 244,46 | 6 933 615,54 |
| | Elec | 1 388 622,74 | 101 338,64 | 40 227,38 | 27 336,04 | 27 057,27 | 28 281,77 | 495 463,83 | 66 709,50 | 2 175 037,17 |
| | Rates | 5 800 820,28 | 177 621,73 | 131 662,01 | 110 375,96 | 100 451,05 | 96 362,52 | 3 592 827,15 | 1 477 987,33 | 11 488 108,03 |
| | Sewerage | 1 190 093,82 | 294 218,66 | 283 058,71 | 265 691,88 | 251 539,84 | 247 857,40 | 1 963 151,76 | 1 749 670,00 | 6 245 282,07 |
| | Refuse | 1 617 544,82 | 375 852,97 | 357 302,71 | 340 937,55 | 328 815,26 | 325 807,98 | 2 616 902,28 | 1 396 805,44 | 7 359 969,01 |
| | Other | -199 105,48 | 37 138,47 | 34 409,44 | 22 418,65 | 42 405,26 | 31 811,28 | 1 152 049,10 | 529 983,99 | 1 651 110,71 |
| | TOTAL | 10 164 032,03 | 1 507 847,28 | 1 364 801,80 | 1 222 049,61 | 1 236 755,27 | 1 169 486,45 | 13 311 749,37 | 5 876 400,72 | 35 853 122,53 |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Indigents IGG | Water | 183 744,98 | 420 913,49 | 452 397,82 | 374 808,64 | 357 165,46 | 404 562,40 | 2 875 430,11 | 550 589,35 | 5 619 612,25 |
| | Elec | 57 791,63 | 5 094,48 | 1 692,43 | 2 312,94 | 2 223,90 | 204,65 | 6 466,96 | 3 025,92 | 78 812,91 |
| | Rates | -7 561,16 | 8 747,52 | 7 742,00 | 6 432,37 | 5 816,13 | 5 284,38 | 46 021,53 | 65 323,83 | 137 806,60 |
| | Sewerage | 43 645,54 | 51 212,34 | 48 431,15 | 45 611,79 | 44 316,29 | 42 627,65 | 287 934,14 | 235 264,30 | 799 043,20 |
| | Refuse | 51 350,06 | 36 555,33 | 33 438,74 | 31 033,91 | 29 963,00 | 28 915,13 | 192 426,67 | 147 154,97 | 550 837,81 |
| | Other | 4 106,47 | 6 117,27 | 1 152,98 | 891,46 | 807,82 | 754,32 | 8 407,83 | 27 042,51 | 49 280,66 |
| | TOTAL | 333 077,52 | 528 640,43 | 544 855,12 | 461 091,11 | 440 292,60 | 482 348,53 | 3 416 687,24 | 1 028 400,88 | 7 235 393,43 |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Municipal Accounts | Water | 261 880,65 | 189 104,24 | 288,53 | 309,95 | 342,97 | 698,63 | 35 941,39 | 1 395,00 | 489 961,36 |
| | Elec | 10 571,00 | 6 791,73 | 7 513,02 | 757,45 | 1 456,83 | 1 744,81 | 63 775,78 | 0,00 | 92 610,62 |
| | Rates | 24 557,56 | 94,28 | 94,28 | 94,28 | 94,28 | 94,28 | 73 829,39 | 3 510,36 | 102 368,71 |
| | Sewerage | -31,96 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -31,96 |
| | Refuse | 357,97 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 357,97 |
| | Other | -1 460,40 | 1 236,00 | 214,96 | 245,00 | 0,00 | 0,00 | 0,00 | 0,00 | 235,56 |
| | TOTAL | 295 874,82 | 197 226,25 | 8 110,79 | 1 406,68 | 1 894,08 | 2 537,72 | 173 546,56 | 4 905,36 | 685 502,26 |

6. Creditors

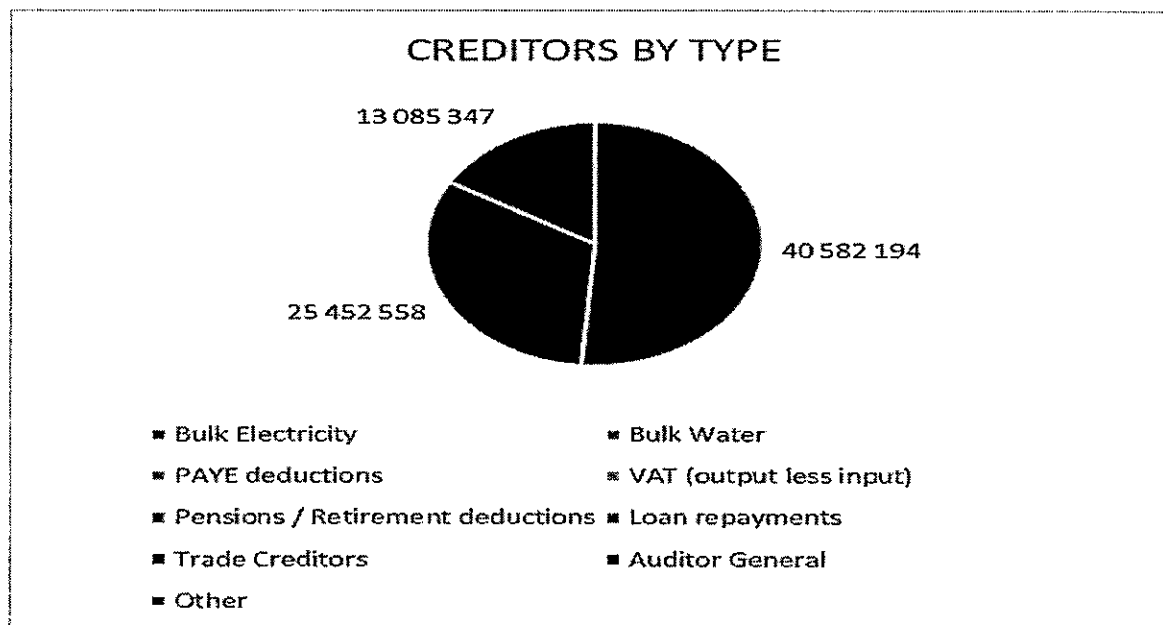
The total accounts payable as at 31 July 2018 amounts to R 79.1 million.

EC101 Dr. Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

| Description R thousands | NT Code | Budget Year 2018/19 | | | | | | | | |
|---|------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|--------|
| | | 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 | 25 764 | - | 13 317 | 1 501 | | | | | 40 582 |
| Bulk Water | 0200 | | | | | | | | | - |
| PAYE deductions | 0300 | | | | | | | | | - |
| VAT (output less input) | 0400 | | | | | | | | | - |
| Pensions / Retirement deductions | 0500 | | | | | | | | | - |
| Loan repayments | 0600 | | | | | | | | | - |
| Trade Creditors | 0700 | 7 043 | 2 891 | 6 670 | 588 | 8 260 | | | | 25 453 |
| Auditor General | 0800 | 165 | 564 | 339 | 475 | 11 542 | | | | 13 085 |
| Other | 0900 | | | | | | | | | - |
| Total By Customer Type | 1000 | 32 972 | 3 455 | 20 326 | 2 565 | 19 802 | - | - | - | 79 120 |

Creditors owed between 0-30 day's amounts to R 32.9 million, 31-60 day's amounts to R 3.4 million, 61-90 day's amounts to R 20.3 thousand, 91-120 day's amounts to R2 million, 121 – 150 day's amounts to R 19.8 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.



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

Grants received and expenditure on grant funding

| Grant @31 July 2018 | Amount gazetted | Amount Received | Expenditure YTD | Available Funds | % spent on allocation received |
|--|-----------------|-----------------|-----------------|-----------------|--------------------------------|
| RBIG | 10 000 000 | 247 486 | 247 486 | 0 | 2.47% |
| INEP | 4 500 000 | 0 | 0 | 0 | 0.00% |
| EPWP | 1 032 000 | 0 | 0 | 0 | 0.00% |
| FMG | 6 085 000 | 0 | 85 223 | -85 223 | 1.40% |
| Equitable Share | 83 278 000 | 34 699 000 | 34 699 000 | 0 | 41.67% |
| Water conservation & demand Management | 1 106 000 | 0 | 0 | 0 | 0.00% |
| Fire Grant | 1 961 530 | 0 | 0 | 0 | 0.00% |
| Seta Grant | 296 800 | 0 | 0 | 0 | 0.00% |
| MIG | 20 267 000 | 7 867 000 | 72 144 | 7 794 856 | 0.36% |
| Health | 1 280 000 | 0 | 0 | 0 | 0.00% |
| Library Grant | 2 308 000 | 0 | 0 | 0 | 0.00% |
| | 132 114 330 | 42 813 486 | 35 103 853 | 7 709 633 | 26.57% |

8. CASH FLOW POSITION AS AT 31 July 2018

Table: Summary of Cash flow position (Primary Bank Account) as at 31 July 2018

| | |
|-----------------------------------|--------------|
| CASH BALANCE B/F FROM 1 JULY 2018 | R 858 546 |
| CASH RECEIVED FOR THE PERIOD | R 54 562 529 |
| CASH PAYMENTS MADE THE FOR PERIOD | R 51 459 843 |
| CASH BALANCE AS AT 31 JULY 2018 | R 3 961 232 |

The bank balance ended on R 3 961 232 as at 31 July 2018. The following grants were received during July 2018:

- RBIG GRANT – R247 486
- MIG – R 7 867 000
- EQUITABLE SHARE – R 34 699 000

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 July 2018.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

| Water Statistics Dr Beyers Naude | | | | |
|----------------------------------|-----------------------|-----------------------|------------|-----------|
| Month | Water pump to Town | Water sold to Town | Loss Kl | Loss % |
| Jul-18 | 423 881 | 229 247 | 194 634 | 45,92 |

Water losses for July 2018 were calculated at 45.92%.

The municipality is experiencing challenges with water meters. Meters needs to be attended to urgently.

10.1.2 ELECTRICITY LOSSES

Electricity losses for July 2018 was not available at time of report due to problems experienced, therefore reports could not be provided.

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the supply chain management report for the period ending 31 July 2018

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 31 July 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 Beyers Naude Local Municipality EC101

Print Name: (MM) Dr Edward Martin Rankwana

Signature: 

Print Name: (CFO) Mrs Heleen Kok

Signature: 

Date: 11 September 2018

ANNEXURE A

| ANNEXURE A | | | | | | | | | | |
|---|----------|------------|------------|------------|-----------|-----------|-----------|------------|-------------|--------------|
| Debt by Type | | | | | | | | | | |
| Municipality Name: Dr Beyers Naudé Local Municipality | | | | | | | | | | |
| Month: Jul-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 | 41 773,87 | 37 577,88 | 51 023,86 | 2 133,05 | 487,87 | 406,36 | 2 665,20 | 9 617,68 | 145 685,77 |
| | Elec | 119 791,77 | 94 118,20 | 73 774,25 | 22 280,62 | 0,00 | 0,00 | 0,00 | 23 991,46 | 333 956,30 |
| | Rates | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | Sewerage | 98 900,82 | 61 834,63 | 61 425,24 | 13 428,25 | 6 809,56 | 5 014,38 | 14 957,62 | 6 717,90 | 269 088,40 |
| | Refuse | 36 954,44 | 12 695,14 | 12 692,14 | 343,42 | 171,68 | 171,68 | 1 201,91 | 608,74 | 64 839,15 |
| | Other | 361,68 | 741,60 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 13,78 | 1 117,06 |
| | TOTAL | 297 782,58 | 206 967,45 | 198 915,49 | 38 185,34 | 7 469,11 | 5 592,42 | 18 824,73 | 40 949,56 | 814 686,68 |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Education (Offices) | Water | 947,59 | 334,72 | 104,98 | 0,00 | 0,00 | 0,00 | 0,00 | 53,60 | 1 440,89 |
| | Elec | 139 104,26 | 85 716,34 | 72 211,80 | 0,00 | 0,00 | 0,00 | 0,00 | 22 516,47 | 319 548,87 |
| | Rates | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | Sewerage | 110 499,39 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 103 320,28 | 9 686,47 | 223 506,14 |
| | Refuse | 5 485,43 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 2 060,31 | 211,76 | 7 757,50 |
| | Other | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | TOTAL | 256 036,67 | 86 051,06 | 72 316,78 | 0,00 | 0,00 | 0,00 | 105 380,59 | 32 468,30 | 552 253,40 |
| | | | | | | | | | | |
| | | 553 819,25 | 293 018,51 | 271 232,27 | 38 185,34 | 7 469,11 | 5 592,42 | 124 205,32 | 73 417,86 | 1 366 940,08 |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Health | Water | -22 181,16 | 14 304,72 | 10 787,45 | 7 573,04 | 7 693,52 | 6 052,19 | 2 192,43 | 7 011,29 | 33 433,48 |
| | Elec | 334 891,08 | 84 625,83 | 54 541,65 | 25 572,55 | 16 828,76 | 15 684,68 | 37 292,69 | 35 725,62 | 605 162,86 |
| | Rates | 2 451,76 | 3,18 | 3,18 | 3,18 | 3,18 | 3,18 | 22,34 | 2,34 | 2 492,34 |
| | Sewerage | 122 928,75 | 496,28 | 71,19 | 71,19 | 70,57 | 70,57 | 28 646,89 | 3 016,90 | 155 372,34 |
| | Refuse | 92 486,37 | 1 350,14 | 476,83 | 280,04 | 214,69 | 214,69 | 1 259,92 | 241,78 | 96 524,46 |
| | Other | -4 644,00 | 6 921,60 | 5 685,60 | 6 427,20 | 5 145,00 | 5 145,00 | 7 456,50 | 1 836,97 | 33 973,87 |
| | TOTAL | 525 932,80 | 107 701,75 | 71 565,90 | 39 927,20 | 29 955,72 | 27 170,31 | 76 870,77 | 47 834,90 | 926 959,35 |

| 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 | 2 004,40 | 1 335,72 | 670,38 | 506,26 | 412,15 | 475,54 | 31 408,92 | 3 405,00 | 40 218,37 |
| | Elec | 65 087,19 | 38 055,46 | 7 071,15 | 885,73 | 878,03 | 878,03 | 28 167,38 | 11 521,92 | 152 544,89 |
| | Rates | 4 534 071,32 | 7,16 | 0,00 | 15 506,61 | 0,00 | 0,00 | 806 301,84 | 248 048,20 | 5 602 935,13 |
| | Sewerage | 180 240,40 | 71,19 | 71,19 | 71,19 | 70,57 | 70,57 | 134 029,34 | 118 430,01 | 433 054,46 |
| | Refuse | 142 029,66 | 482,86 | 337,24 | 251,01 | 248,81 | 248,81 | 57 190,90 | 44 715,21 | 245 504,50 |
| | Other | -0,01 | 0,00 | 0,00 | 0,00 | 695,00 | 0,00 | 0,00 | 19,56 | 714,55 |
| | TOTAL | 4 923 432,96 | 39 952,39 | 8 149,96 | 17 220,80 | 2 304,56 | 1 672,95 | 1 056 098,38 | 426 139,90 | 6 474 971,90 |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Social Development | Water | -9 434,08 | 1 152,92 | 81,06 | 0,00 | 0,00 | 0,00 | 0,00 | 123,41 | -8 076,69 |
| | Elec | 34 901,04 | 9 651,53 | 319,09 | 0,00 | 0,00 | 0,00 | 0,00 | 1 027,97 | 45 899,63 |
| | Rates | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | Sewerage | 421,07 | 397,22 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 7,44 | 825,73 |
| | Refuse | 304,74 | 228,27 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 4,30 | 537,31 |
| | Other | 0,00 | 2 322,52 | 2 322,52 | 2 322,52 | 2 302,32 | 2 302,32 | 46 068,90 | 15 482,73 | 73 123,83 |
| | TOTAL | 26 192,77 | 13 752,46 | 2 722,67 | 2 322,52 | 2 302,32 | 2 302,32 | 46 068,90 | 16 645,85 | 112 309,81 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Transport | Water | 293,82 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 293,82 |
| | Elec | 7 722,04 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 7 722,04 |
| | Rates | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | Sewerage | 14 331,99 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 14 331,99 |
| | Refuse | 7 944,82 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 7 944,82 |
| | Other | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | TOTAL | 30 292,67 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 30 292,67 |
| | | | | | | | | | | |

| 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 | 366 055,85 | 521 676,81 | 518 141,55 | 455 289,53 | 486 486,59 | 439 365,50 | 3 491 355,25 | 655 244,46 | 6 933 615,54 |
| | Elec | 1 388 622,74 | 101 338,64 | 40 227,38 | 27 336,04 | 27 057,27 | 28 281,77 | 495 463,83 | 66 709,50 | 2 175 037,17 |
| | Rates | 5 800 820,28 | 177 621,73 | 131 662,01 | 110 375,96 | 100 451,05 | 96 362,52 | 3 592 827,15 | 1 477 987,33 | 11 488 108,03 |
| | Sewerage | 1 190 093,82 | 294 218,66 | 283 058,71 | 265 691,88 | 251 539,84 | 247 857,40 | 1 963 151,76 | 1 749 670,00 | 6 245 282,07 |
| | Refuse | 1 617 544,82 | 375 852,97 | 357 302,71 | 340 937,55 | 328 815,26 | 325 807,98 | 2 616 902,28 | 1 396 805,44 | 7 359 969,01 |
| | Other | -199 105,48 | 37 138,47 | 34 409,44 | 22 418,65 | 42 405,26 | 31 811,28 | 1 152 049,10 | 529 983,99 | 1 651 110,71 |
| | TOTAL | 10 164 032,03 | 1 507 847,28 | 1 364 801,80 | 1 222 049,61 | 1 236 755,27 | 1 169 486,45 | 13 311 749,37 | 5 876 400,72 | 35 853 122,53 |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Indigents IGG | Water | 183 744,98 | 420 913,49 | 452 397,82 | 374 808,64 | 357 165,46 | 404 562,40 | 2 875 430,11 | 550 589,35 | 5 619 612,25 |
| | Elec | 57 791,63 | 5 094,48 | 1 692,43 | 2 312,94 | 2 223,90 | 204,65 | 6 466,96 | 3 025,92 | 78 812,91 |
| | Rates | -7 561,16 | 8 747,52 | 7 742,00 | 6 432,37 | 5 816,13 | 5 284,38 | 46 021,53 | 65 323,83 | 137 806,60 |
| | Sewerage | 43 645,54 | 51 212,34 | 48 431,15 | 45 611,79 | 44 316,29 | 42 627,65 | 287 934,14 | 235 264,30 | 799 043,20 |
| | Refuse | 51 350,06 | 36 555,33 | 33 438,74 | 31 033,91 | 29 963,00 | 28 915,13 | 192 426,67 | 147 154,97 | 550 837,81 |
| | Other | 4 106,47 | 6 117,27 | 1 152,98 | 891,46 | 807,82 | 754,32 | 8 407,83 | 27 042,51 | 49 280,66 |
| | TOTAL | 333 077,52 | 528 640,43 | 544 855,12 | 461 091,11 | 440 292,60 | 482 348,53 | 3 416 687,24 | 1 028 400,88 | 7 235 393,43 |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Municipal Accounts | Water | 261 880,65 | 189 104,24 | 288,53 | 309,95 | 342,97 | 698,63 | 35 941,39 | 1 395,00 | 489 961,36 |
| | Elec | 10 571,00 | 6 791,73 | 7 513,02 | 757,45 | 1 456,83 | 1 744,81 | 63 775,78 | 0,00 | 92 610,62 |
| | Rates | 24 557,56 | 94,28 | 94,28 | 94,28 | 94,28 | 94,28 | 73 829,39 | 3 510,36 | 102 368,71 |
| | Sewerage | -31,96 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -31,96 |
| | Refuse | 357,97 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 357,97 |
| | Other | -1 460,40 | 1 236,00 | 214,96 | 245,00 | 0,00 | 0,00 | 0,00 | 0,00 | 235,56 |
| | TOTAL | 295 874,82 | 197 226,25 | 8 110,79 | 1 406,68 | 1 894,08 | 2 537,72 | 173 546,56 | 4 905,36 | 685 502,26 |

| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
|---------------------|--------------|---------------------|-------------------|------------------|------------------|------------------|-------------------|---------------------|-------------------|---------------------|
| Farms | Water | -39 187,95 | 2 243,05 | 2 659,81 | 1 834,17 | 1 501,11 | 11 871,14 | 42 761,77 | 6 213,51 | 29 896,61 |
| | Elec | 380 348,05 | 72 137,45 | 22 674,03 | 19 758,63 | 62 982,48 | 104 517,03 | 494 389,29 | 81 643,84 | 1 238 450,80 |
| | Rates | 980 434,65 | 33 656,33 | 28 722,63 | 26 139,59 | 28 561,96 | 27 911,79 | 1 671 815,45 | 282 749,68 | 3 079 992,08 |
| | Sewerage | 3 148,04 | 33,38 | 33,38 | 33,38 | 33,09 | 33,09 | 654,75 | 124,67 | 4 093,78 |
| | Refuse | 11 770,28 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 11 770,28 |
| | Other | -173 280,40 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 36 900,11 | 7 267,41 | -129 112,88 |
| | TOTAL | 1 163 232,67 | 108 070,21 | 54 089,85 | 47 765,77 | 93 078,64 | 144 333,05 | 2 246 521,37 | 377 999,11 | 4 235 090,67 |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Councillors | Water | -5 135,09 | 707,13 | 904,24 | 445,89 | 419,86 | 496,14 | 2 273,74 | 1 222,78 | 1 334,69 |
| | Elec | -10 029,78 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -10 029,78 |
| | Rates | -1 955,88 | 158,29 | 158,29 | 158,29 | 158,29 | 158,29 | 1 272,14 | 1 105,83 | 1 213,54 |
| | Sewerage | -16,22 | 517,50 | 296,93 | 251,33 | 249,15 | 249,15 | 1 840,58 | 236,47 | 3 624,89 |
| | Refuse | 456,35 | 496,05 | 314,12 | 277,42 | 275,00 | 275,00 | 2 174,61 | 260,17 | 4 528,72 |
| | Other | -5 370,45 | 247,20 | 0,00 | 0,00 | 0,00 | 0,00 | 4 466,08 | 0,00 | -657,17 |
| | TOTAL | -22 051,07 | 2 126,17 | 1 673,58 | 1 132,93 | 1 102,30 | 1 178,58 | 12 027,15 | 2 825,25 | 14,89 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| Municipal Officials | Water | -13 560,33 | 8 488,08 | 7 966,71 | 8 164,75 | 7 603,88 | 8 822,64 | 307 430,95 | 32 902,32 | 367 819,00 |
| | Elec | 6 080,73 | 0,01 | 0,00 | 0,00 | 0,00 | 239,86 | 46 599,19 | 234,54 | 53 154,33 |
| | Rates | 19 273,07 | 2 446,97 | 2 342,96 | 2 137,96 | 1 935,05 | 1 875,61 | 49 291,73 | 16 398,93 | 95 702,28 |
| | Sewerage | 1 297,59 | 4 982,17 | 4 694,57 | 4 432,93 | 3 984,23 | 3 882,90 | 119 100,60 | 43 637,46 | 186 012,45 |
| | Refuse | 12 649,12 | 3 962,10 | 3 601,16 | 3 347,96 | 3 095,59 | 2 947,02 | 87 121,57 | 19 907,86 | 136 632,38 |
| | Other | -39 003,76 | 49,42 | 49,41 | 49,41 | 360,81 | 501,71 | 56 967,36 | 12 661,82 | 31 636,18 |
| | TOTAL | -13 263,58 | 19 928,75 | 18 654,81 | 18 133,01 | 16 979,56 | 18 269,74 | 666 511,40 | 125 742,93 | 870 956,62 |

| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
|----------------------|--------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Industries | Water | 141 450,10 | 29 252,44 | 21 496,74 | 19 610,76 | 16 494,70 | 17 893,32 | 934 430,23 | 101 601,66 | 1 282 229,95 |
| | Elec | 2 948 825,94 | 136 097,55 | 36 361,52 | 27 388,71 | 15 481,35 | 34 986,80 | 147 728,70 | 51 701,36 | 3 398 571,93 |
| | Rates | 2 658 908,44 | 65 005,86 | 55 518,70 | 55 374,28 | 53 470,89 | 48 505,68 | 2 358 355,84 | 720 689,83 | 6 015 829,52 |
| | Sewerage | 641 690,42 | 26 684,89 | 23 942,80 | 22 514,38 | 21 952,64 | 21 621,49 | 988 480,47 | 346 867,43 | 2 093 754,52 |
| | Refuse | 633 065,74 | 20 062,24 | 15 712,54 | 13 230,83 | 12 659,94 | 12 310,86 | 385 658,88 | 85 834,04 | 1 178 535,07 |
| | Other | -28 998,39 | 1 657,65 | 6 932,31 | 1 029,10 | 530,00 | 6 358,25 | 403 750,13 | 186 909,79 | 578 168,84 |
| | TOTAL | 6 994 942,25 | 278 760,63 | 159 964,61 | 139 148,06 | 120 589,52 | 141 676,40 | 5 218 404,25 | 1 493 604,11 | 14 547 089,83 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Department | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| National Departments | Water | 84 794,11 | 28 975,59 | 8 546,57 | 1 161,16 | 1 001,44 | 541,74 | 16 062,53 | 8 546,21 | 149 629,35 |
| | Elec | 439 123,56 | 85 424,22 | 39 215,03 | 26 173,30 | 24 058,38 | 24 664,54 | 175 255,85 | 50 474,65 | 864 389,53 |
| | Rates | 2 417 473,48 | 19 717,30 | 34,90 | 34,90 | 34,90 | 34,90 | 1 564 085,77 | 532 279,50 | 4 533 695,65 |
| | Sewerage | 409 865,63 | 69,45 | 59,02 | 59,02 | 58,51 | 58,51 | 33 708,24 | 39 686,13 | 483 554,51 |
| | Refuse | 207 655,38 | 1 000,35 | 934,28 | 856,27 | 848,78 | 848,78 | 19 780,74 | 24 079,49 | 256 004,07 |
| | Other | -6 690,55 | 4 202,40 | 3 213,60 | 2 953,20 | 5 145,00 | 2 695,00 | 46 556,32 | 8 985,23 | 67 060,20 |
| | TOTAL | 3 552 221,61 | 139 389,31 | 52 003,40 | 31 237,85 | 31 147,01 | 28 843,47 | 1 855 449,45 | 664 051,21 | 6 354 343,31 |
| | | | | | | | | | | |
| | GRAND TOTAL | 28 527 736,70 | 3 236 414,14 | 2 557 824,76 | 2 019 620,88 | 1 983 870,69 | 2 025 411,94 | 28 204 140,16 | 10 137 958,08 | 78 692 987,35 |
| | | | | | | | | | | |
| UNIVERSAL | Bal Type | Current | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | Over 1 year | Debtor Total |
| | Water | 993 446,76 | 1 256 066,79 | 1 075 069,70 | 871 837,20 | 879 609,55 | 891 185,60 | 7 741 952,52 | 1 377 926,27 | 15 087 094,39 |
| | Elec | 5 922 831,25 | 719 051,44 | 355 601,35 | 152 465,97 | 150 967,00 | 211 202,17 | 1 495 139,67 | 348 573,25 | 9 355 832,10 |
| | Rates | 16 428 473,52 | 307 458,62 | 226 278,95 | 216 257,42 | 190 525,73 | 180 230,63 | 10 162 823,18 | 3 348 095,83 | 31 060 143,88 |
| | Sewerage | 2 817 015,28 | 440 517,71 | 422 084,18 | 352 165,34 | 329 084,45 | 321 485,71 | 3 675 824,67 | 2 553 345,18 | 10 911 522,52 |
| | Refuse | 2 820 055,18 | 452 685,45 | 424 809,76 | 390 558,41 | 376 292,75 | 371 739,95 | 3 365 777,79 | 1 719 823,76 | 9 921 743,05 |
| | Other | -454 085,29 | 60 634,13 | 53 980,82 | 36 336,54 | 57 391,21 | 49 567,88 | 1 762 622,33 | 790 203,79 | 2 356 651,41 |
| | TOTAL | 28 527 736,70 | 3 236 414,14 | 2 557 824,76 | 2 019 620,88 | 1 983 870,69 | 2 025 411,94 | 28 204 140,16 | 10 137 958,08 | 78 692 987,35 |
| | | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |

| ANNEXURE "A" | | | |
|--|---------------|---------------|-------------------------|
| NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY | | | |
| COLLECTION LEVELS : JULY 2018 | | | |
| SOURCE OF INCOME | BILLING | COLLECTION | Percentage Collection % |
| Rates | 30 476 017,84 | 1 850 976,97 | 6,07 |
| Services | | | |
| Billed Electricity | 6 905 510,35 | 5 186 052,55 | 75,10 |
| Prepaid Electricity | 2 917 150,03 | 2 917 150,03 | 100,00 |
| Refuse Removal | 6 063 752,13 | 655 555,94 | 10,81 |
| Sewerage / Sanitation | 7 071 619,61 | 891 240,20 | 12,60 |
| Water | 2 645 479,52 | 1 168 560,47 | 44,17 |
| Other (Specify) e.g | | | |
| Housing Rental | 454,73 | 2 502,20 | 550,26 |
| Rental of Facilities & Equipment | 17 478,66 | 17 478,66 | 100,00 |
| Vehicle registrations | N/A | N/A | |
| Vehicle testing fees | N/A | N/A | |
| Fines | 1 250,00 | 1 250,00 | 100,00 |
| Licences and permits | 133 484,00 | 133 484,00 | 100,00 |
| Fuel levy | N/A | N/A | |
| Service connections and reconnections | 11 415,01 | 11 415,01 | 100,00 |
| Application : Town planning | N/A | N/A | |
| Plan approval fees | 6 001,78 | 6 001,78 | 100,00 |
| Sub division fees / Rezoning fees | N/A | N/A | |
| Cemetery fees | 6 498,39 | 6 498,39 | 100,00 |
| Tender receipts | - | - | 0,00 |
| Dog tax and penalties | N/A | N/A | |
| Fire brigade | N/A | N/A | |
| Fire levy charges | N/A | N/A | |
| Grazing fees | N/A | N/A | |
| Library fees | 966,97 | 966,97 | 100,00 |
| Administration fees | N/A | N/A | |
| Admission fees | N/A | N/A | |
| Private works | 34 776,73 | 34 776,72 | 100,00 |
| Sale of wood | N/A | N/A | |
| Levy replacement grant | N/A | N/A | |
| Sundries | 272 294,69 | 84 982,16 | 31,21 |
| Agency services | 696 274,89 | 696 274,89 | 100,00 |
| Interest earned - external investments | 36 256,89 | 36 256,89 | 100,00 |
| Interest earned - outstanding debtors | N/A | N/A | |
| | 57 296 682,22 | 13 701 423,83 | 23,91 |

ANNEXURE A

CFA : CASH FLOW STATEMENT ACTUALS

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

Save File as : Muncode_CFA_ccyy_Mmm.XLS (e.g.: GT411_CFA_2005_M10)

Change Muncode to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)

Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

| Year | Month | End | 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 |
| 2019 | Jul | | | EC101 | 3000 | Cash Receipts by Source | | | | | | | | | | | | |
| | | | | | 3010 | Property rates | 1 850 977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3020 | Property rates - penalties & collection charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3030 | Service charges - electricity revenue | 5 186 053 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3040 | Service charges - water revenue | 1 168 580 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3050 | Service charges - sanitation revenue | 891 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3060 | Service charges - refuse revenue | 656 556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3070 | Service charges - other | 87 484 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3080 | Rental of facilities and equipment | 17 478 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3090 | Interest earned - external investments | 35 257 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3100 | Interest earned - outstanding debtors | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3110 | Dividends received | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3120 | Fines | 1 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3130 | Licences and permits | 133 484 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3140 | Agency services | 696 275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3150 | Transfer receipts - operational | 34 695 000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3160 | Other revenue | 174 429 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3170 | Cash Receipts by Source | 45 659 043 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3180 | Other Cash Flows/Receipts by Source | | | | | | | | | | | | |
| | | | | | 3190 | Transfer receipts - capital | 8 114 486 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | Contributions recognised - capital & Contributed | | | | | | | | | | | | |
| | | | | | 3200 | Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3210 | Proceeds on disposal of PPE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3220 | Short term loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3230 | Borrowing long term/financing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3240 | Increase (decrease) in consumer deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3250 | Decrease (increase) in non-current debtors | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3260 | Decrease (increase) other non-current receivables | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3270 | Decrease (increase) in non-current investments | 850 000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 3280 | Total Cash Receipts by Source | 54 562 529 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4000 | Cash Payments by Type | | | | | | | | | | | | |
| | | | | | 4010 | Employee related costs | 10 422 820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4020 | Remuneration of councillors | 827 508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4030 | Collection costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4040 | Interest paid | 10 637 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4050 | Bulk purchases - Electricity | 11 964 145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4060 | Bulk purchases - Water & Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4070 | Other materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4080 | Contracted services | 528 899 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4090 | Grants and subsidies paid - other municipalities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4100 | Grants and subsidies paid - other | 1 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4110 | General expenses | 32 605 046 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4120 | Cash Payments by Type | 55 365 557 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4130 | Other Cash Flows/Payments by Type | | | | | | | | | | | | |
| | | | | | 4140 | Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4150 | Repayment of borrowing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4160 | Other Cash Flows/Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4170 | Total Cash Payments by Type | 55 365 557 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4180 | Net Increase/(Decrease) in Cash Held | -1 803 028 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 4190 | Cash/Cash equivalents at the month/year begin: | 5 764 280 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 |
| | | | | | 4200 | Cash/cash equivalents at the month/year end: | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 | 3 961 232 |

| ANNEXURE A: | | | | | | |
|--|----------------|---------------------|-----------------|---------------------|------------------------|-------------|
| INVESTMENT RECONCILIATION - JULY 2018 | | | | | | |
| | | | | | | |
| FUND | ACCOUNT NUMBER | INSTITUTION | INVESTMENT VOTE | Balance per Promun | Balance per statements | Difference |
| MONEY MARKET | 9257114251 | ABSA BANK | 629889415100 | 23 840,76 | 23 840,76 | 0,00 |
| CALL ACCOUNT | 62374218503 | FIRST NATIONAL BANK | 629889415200 | 7 867 000,00 | 7 867 000,00 | 0,00 |
| 7DAY INTEREST PLUS | 74374220066 | FIRST NATIONAL BANK | 629889415700 | 977 343,95 | 977 343,95 | 0,00 |
| TOTAL | | | | 8 868 184,71 | 8 868 184,71 | 0,00 |

| ANNEXURE A | | | | |
|-------------------------------------|-----------------------------------|--------------------------|----------------|------------------|
| OVERTIME RPORT FOR JULY 2018 | | | | |
| | | | | |
| GL VOTE NUMBER | GL VOTE DESCRIPTION | CURRENT YEAR MONTH DEBIT | YTD TOTAL | TOTAL BUDGET |
| OVERTIME REPORT JULY 2018 | | | | |
| 112 210 210 243 | OFFICE OF THE MUNICIPAL MANAGER | 1 446 | 1 446 | 0 |
| 112 220 210 243 | EXECUTIVE SUPPORT | 0 | 0 | 25 000 |
| 122 290 210 243 | INFORMATION TECHNOLOGY | 0 | 0 | 18 000 |
| 122 410 210 243 | DIRECTOR CORPORATE SERVICES | 0 | 0 | 45 000 |
| 122 420 210 243 | OFFICE OF POLITICAL OFFICE BEARER | 0 | 0 | 19 674 |
| 132 710 210 243 | PARKS & RECREATION GROUNDS | 11 504 | 11 504 | 430 000 |
| 132 750 210 243 | REFUSE REM & WASTE MANAGEMENT | 12 726 | 12 726 | 490 000 |
| 132 770 210 243 | AIRPORT | 1 262 | 1 262 | 13 540 |
| 142 810 210 243 | FIRE BRIGADE | 6 712 | 6 712 | 172 632 |
| 142 820 210 243 | FIRE CACADU | 2 612 | 2 612 | 0 |
| 142 910 210 243 | TRAFFIC CONTROL | 0 | 0 | 74 239 |
| 163 110 210 243 | DIRECTOR FINANCIAL SERVICES | 4 792 | 4 792 | 200 000 |
| 163 120 210 243 | BUDGET, ACCOUNTING AND FINANCE | 0 | 0 | 50 000 |
| 163 140 210 243 | SUPPLY CHAIN MANAGEMENT | 0 | 0 | 15 000 |
| 183 610 210 243 | DIRECTOR TECHNICAL SERVICES | 8 966 | 8 966 | 0 |
| 183 620 210 243 | PUBLICWORKS STREETS | 4 127 | 4 127 | 600 000 |
| 183 650 210 243 | WORKSHOP MECHANICAL | 0 | 0 | 6 548 |
| 183 660 210 243 | WORKSHOP CARPENTER | 0 | 0 | 809 |
| 183 670 210 243 | SEWERAGE | 45 019 | 45 019 | 550 000 |
| 183 690 210 243 | WATER SERVICES | 37 124 | 37 124 | 1 036 772 |
| 193 810 210 243 | ELECTRICITY SERVICES | 27 243 | 27 243 | 799 730 |
| GRAND TOTAL | | 163 533 | 163 533 | 4 546 944 |

| | | | | |
|---|---------------------|-------------------|-------------------|----------------------|
| ANNEXURE A: | | | | |
| EMPLOYEE RELATED COST FOR THE MONTH OF JULY 2018 | | | | |
| | | | | |
| ITEM | MONTH AMOUNT | YTD AMOUNT | YTD BUDGET | ANNUAL BUDGET |
| ALLOWANCE - HOUSING SUBSIDY | 38 892 | 38 892 | 169 556 | 2 035 450 |
| ALLOWANCE - TRAVELLING ALLOW | 161 846 | 161 846 | 145 845 | 1 750 842 |
| ALLOWANCE - UNIFORMS / OVERALL | 0 | 0 | 59 203 | 710 721 |
| BARGAINING COUNCIL: Senior Management | | | 9 | 106 |
| BONUSES | 27 540 | 27 540 | 614 161 | 7 372 866 |
| CONTRIBUTIONS - MEDICAL AID FD | 461 830 | 461 830 | 483 149 | 5 800 107 |
| CONTRIBUTIONS - PENSION FUND | 1 246 163 | 1 246 163 | 1 186 875 | 14 248 224 |
| CONTR-PENSION & GRAT:RET STAFF | 72 489 | 72 489 | 0 | 0 |
| INSURANCE: GROUP LIFE | 1 157 | 1 157 | 3 070 | 36 866 |
| INSURANCE: UIF | 64 411 | 64 410 | 75 744 | 909 263 |
| LEVY - BARGAINING[IND] COUNCIL | 4 510 | 4 510 | 4 892 | 58 747 |
| OVERTIME | 163 533 | 163 533 | 382 293 | 4 589 344 |
| SALARIES | 3 536 082 | 3 536 082 | 7 936 284 | 95 273 460 |
| SALARIES: Senior Management - Basic sala | 90 418 | 90 418 | 0 | 0 |
| SALARIES: Senior Management - Basic sala | 77 576 | 77 576 | 64 310 | 772 020 |
| WAGES | 4 476 373 | 4 476 373 | 311 824 | 3 743 357 |
| WORKMAN'S COMPENSATION | 0 | 0 | 97 342 | 1 168 561 |
| ALLOWANCE COUNCILLORS | 826 508 | 826 508 | 824 117 | 9 893 360 |
| Grant Total | 11 249 328 | 11 249 327 | 12 358 674 | 148 363 294 |

| ANNEXURE A | | | | |
|--|---|---------------------|-------------------|----------------------|
| REPAIRS AND MAINTENANCE - JULY 2018 | | | | |
| | | | | |
| REPAIRS AND MAINTENANCE JULY 2018 | | | | |
| ACCOUNT NO | DESCRIPTION | MONTH AMOUNT | YTD AMOUNT | ANNUAL BUDGET |
| | OTHER MATERIAL | | | |
| 122 511 811 501 | MATERIALS, STORES & REQUIREMENTS | 0 | 0 | 120 000 |
| 132 711 810 511 | GENERAL MAINTENANCE | 0 | 0 | 120 000 |
| 132 711 810 640 | REPAIRS - FENCING | 4 577 | 4 577 | 50 000 |
| 132 751 810 511 | GENERAL MAINTENANCE | 0 | 0 | 50 000 |
| 132 771 810 511 | GENERAL MAINTENANCE | 0 | 0 | 12 000 |
| 163 111 811 327 | OPEX INCURRED FROM GRANTS RECEIVED | 0 | | 0 |
| 183 621 810 635 | REPAIRS - ASPHALT SURFACES | 8 537 | 8 537 | 1 000 000 |
| 183 621 810 650 | REPAIRS - KURBING | 0 | 0 | 148 400 |
| 183 631 810 616 | REPAIRS: STORMWATER | 0 | 0 | 110 000 |
| 183 631 810 617 | STREETS | 0 | | 0 |
| 183 631 810 655 | REPAIRS - STORMWATER CHANNELS | 0 | 0 | 136 782 |
| 183 641 810 610 | REPAIRS: SIDEWALK PAVING SLABS | 0 | 0 | 120 000 |
| 183 671 810 601 | RETICULATION NETWORK - SEWERAGE | 430 | 430 | 733 180 |
| 183 671 812 988 | SLUDGE AR WWWTW AB&GRT | 0 | 0 | 367 000 |
| 183 671 812 989 | REPAIRS ABERDEEN | 0 | 0 | 174 943 |
| 183 691 810 511 | GENERAL MAINTENANCE | 27 108 | 27 108 | 380 000 |
| 183 691 810 603 | RETICULATION NETWORK - WATER | 16 828 | 16 828 | 1 000 000 |
| 183 691 810 612 | VALVES AND HYDRANTS | 0 | 0 | 577 231 |
| 183 691 810 613 | AGEING ON BREE STREET | 0 | 0 | 341 533 |
| 183 691 812 991 | FLUSHING RESERVOIRS | 0 | 0 | 169 600 |
| 193 811 810 471 | ELECTR DISTRIBUTION NETWORK | 13 710 | 13 710 | 418 600 |
| 193 811 810 491 | REPAIRS - FENCING | | 0 | 15 000 |
| 193 811 810 511 | GENERAL MAINTENANCE | 10 531 | 10 531 | 580 000 |
| 193 811 810 547 | METERS - CONSUMERS | 5 352 | 5 352 | 375 000 |
| 193 811 810 619 | STREET LIGHTS | 11 930 | 11 930 | 230 000 |
| 193 811 812 993 | IGG METER REPLACEMENT | 0 | 0 | 180 000 |
| 193 811 818 027 | TRENCH EXCAVATION | | 0 | 200 000 |
| 193 811 818 028 | TOOLS & EQUIPMENT : ELECTRICAL | | 0 | 276 235 |
| 193 821 810 619 | STREET LIGHTS | 0 | 0 | 400 476 |
| 193 821 813 004 | TV Network | 0 | 0 | 22 469 |
| 193 821 813 005 | Radio Network repeater station & mobile | 0 | 0 | 2 119 |
| 193 821 818 026 | FESTIVE LIGHTS | | 0 | 68 000 |
| | | 99 003 | 99 003 | 8 378 568 |

| | | | | |
|--------------------|--|----------------|----------------|-------------------|
| | CONTRACTED SERVICES | | | |
| 102 011 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | | 0 |
| 112 221 810 447 | COMPUTER MAINTENANCE AND EXPENDITURE | 0 | 0 | 6 472 |
| 112 231 810 447 | COMPUTER MAINTENANCE AND EXPENDITURE | | 0 | 1 000 |
| 112 271 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 25 000 |
| 112 281 810 541 | MACHINERY & EQUIPMENT REPAIRS | 0 | 0 | 13 078 |
| 112 291 810 541 | MACHINERY & EQUIPMENT REPAIRS | 0 | | 0 |
| 122 291 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 20 000 |
| 122 411 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 107 304 |
| 122 421 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 45 426 |
| 132 611 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 30 000 |
| 132 711 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 7 891 | 7 891 | 250 000 |
| 132 751 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 13 273 | 13 273 | 500 000 |
| 132 761 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 5 000 |
| 132 771 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 15 000 |
| 142 811 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 45 500 |
| 142 911 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 1 461 | 1 461 | 60 000 |
| 163 111 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 70 | 70 | 26 641 |
| 183 611 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 620 | 620 | 25 071 |
| 183 621 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 8 278 | 8 278 | 480 000 |
| 183 641 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 6 368 |
| 183 651 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 61 663 |
| 183 661 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 0 | 0 | 540 |
| 183 671 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 100 | 100 | 55 000 |
| 183 681 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 294 | 294 | 0 |
| 183 691 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 100 | 100 | 230 791 |
| 193 811 810 541 | MACHINERY & EQUIPMENT REPAIRS AND EXPEND | 2 443 | 2 443 | 80 000 |
| | | 34 530 | 34 530 | 2 089 854 |
| | OTHER EXPENDITURE | | | |
| 122 411 810 447 | COMPUTER MAINTENANCE AND EXPENDITURE | 38 122 | 38 122 | 178 840 |
| 163 111 810 447 | COMPUTER MAINTENANCE AND EXPENDITURE | 1 068 | 1 068 | 0 |
| 183 611 810 447 | COMPUTER MAINTENANCE AND EXPENDITURE | 0 | 0 | 34 000 |
| 132 611 810 645 | REPAIRS - FURNITURE AND EQUIPMENT | 0 | 0 | 2 000 |
| 122 441 810 441 | REPAIR AND MAINTANANCE OF BUILDINGS | | 0 | 42 080 |
| 122 471 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 0 | | 0 |
| 122 511 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 146 679 | 146 679 | 200 000 |
| 122 531 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 1 357 | 1 357 | 130 000 |
| 132 611 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 2 490 | 2 490 | 50 500 |
| 132 711 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 9 831 | 9 831 | 130 000 |
| 132 741 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 0 | | 0 |
| 132 751 810 441 | REPAIR AND MAINTENANCE OF BUIL | 0 | 0 | 50 000 |
| 132 771 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 0 | | 0 |
| 142 911 810 441 | REPAIR AND MAINTENANCE OF BUIL | 207 | 207 | 50 000 |
| 163 111 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 0 | 0 | 134 846 |
| 183 611 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 3 396 | 3 396 | 20 000 |
| 193 811 810 441 | REPAIR AND MAINTENANCE OF BUILDINGS | 0 | 0 | 94 690 |
| | | 203 150 | 203 150 | 1 116 956 |
| GRAND TOTAL | | 336 683 | 336 683 | 11 585 378 |

| | | | |
|-------------------------------------|----------------------|---------------------|--------------------|
| ANNEXURE A | | | |
| DETAIL OF OTHER REVENUE | | | |
| | | | |
| | Annual Budget | Month Amount | YTD Actuals |
| Rental of facilities and equipment | 849 025 | 197 031 | 197 031 |
| Interest earned outstanding debtors | 9 713 309 | 216 798 | 216 798 |
| Fines, penalties and forfeits | 120 893 | 1 250 | 1 250 |
| Licences and permits | 1 500 972 | 123 768 | 123 768 |
| Agency services | 2 681 642 | 620 412 | 620 412 |
| Other Revenue | 1 103 959 | 77 800 | 77 800 |
| TOTAL | 15 969 800 | 1 237 059 | 1 237 059 |
| OTHER REVENUE | | | |
| DESCRIPTION | ANNUAL BUDGET | YTD AMOUNT | |
| TOURISM FEES BAVIAANS | 20 000 | 0 | |
| SUNDRY / UNFORESEEN INCOME | 6 314 | 0 | |
| INSURANCE REFUND | 13 299 | 1 308 | |
| SUNDRY / UNFORESEEN INCOME | 1 085 | 0 | |
| SUNDRY / UNFORESEEN INCOME | 447 | 0 | |
| COMMISSION VAT APPLICABLE | 46 424 | 19 224 | |
| SUNDRY / UNFORESEEN INCOME | 5 443 | 5 676 | |
| TENDER DOCUMENT | | | |
| SURPLUS CASH: GRF RNT | 1 223 | 1 000 | |
| SURPLUS CASH: ABERDEEN | 417 | | |
| SURPLUS CASH: WM | | 100 | |
| SURPLUS CASH: JV | | | |
| TENDER DOCUMENT | 72 618 | 0 | |
| SUNDRY / UNFORESEEN INCOME | 81 | 0 | |
| SIGNAGE INCOME | 2 082 | 0 | |
| WORK DONE FOR PVT PERSONS-GRNT | 15 000 | 0 | |
| SUNDRY / UNFORESEEN INCOME | 8 525 | 3 843 | |
| SUNDRY / UNFORESEEN INCOME | 330 | 0 | |
| WORK DONE FOR PVT PERSONS-GRNT | 21 853 | 0 | |
| ADMINISTRATION CHARGE - CR | 17 062 | 0 | |
| WORK DONE FOR PVT PERSONS-GRNT | 157 853 | 34 776 | |
| WORK DONE FOR PVT PERSONS-ABER | 12 260 | 0 | |
| BULK CONTRIBUTIONS | 656 453 | 9 468 | |
| WORK DONE FOR PVT PERSONS: WM | 6 057 | 0 | |
| WORK DONE FOR PVT PERSONS: SV | 5 084 | 0 | |
| WORK DONE FOR PVT PERSONS: JV | 2 845 | 0 | |
| SUNDRY / UNFORESEEN INCOME | 4 600 | -77 | |
| ADMINISTRATION CHARGE - CR | | 296 | |
| ADMIN CHARGE - CR: NIEU-BETHESDA | 6 385 | 502 | |
| ADMIN CHARGE - CR: HOUSING | 20 221 | 1 684 | |
| | 1 103 961 | 77 800 | |

| | | |
|------------------------------------|--------------------|----------------------|
| ANNEXURE A | | |
| DETAIL OF OTHER EXPENDITURE | | |
| | | |
| Other expenditure | YTD Actuals | Annual Budget |
| Debt Impairment | 0 | 3 500 000 |
| Contracted Services | 529 899 | 15 941 267 |
| Other Expenditure | 2 780 114 | 76 472 939 |
| | | |
| Total Expenditure | 3 310 013 | 95 914 206 |
| | | |
| DESCRIPTION | YTD AMOUNT | ANNUAL BUDGET |
| REPAIRS AND MAINTENANCE | 338 664 | 13 297 900 |
| AUDIT COMMITTEE | 0 | 97 627 |
| AUDIT FEES - EXTERNAL | 0 | 7 500 000 |
| BANK CHARGES | 0 | 697 000 |
| POSTAGE | 59 530 | 983 907 |
| ADVERTS, PRINTING & STATIONARY | 77 659 | 1 309 381 |
| RUNNING COSTS OF VEHICLES | 170 587 | 9 570 266 |
| TELEPHONES | 335 609 | 2 670 590 |
| TRAVELLING & SUBSISTENCE | 207 977 | 2 637 901 |
| TRAINING COURSES | 15 230 | 920 312 |
| MATERIALS, STORES & REQUIREMENTS | 32 318 | 1 222 943 |
| GENERAL EXPENDITURE | 1 542 540 | 35 565 112 |
| OTHER EXPENDITURE | 2 780 114 | 76 472 939 |

ANNEXURE A: WATER LOSSES - JULY 2018**ANNEXURE A****Water Statistics Steytleville**

| Month | Water pump to Town | Water sold/ to Town | Loss Kl | Loss % |
|------------------|-----------------------|------------------------|----------------|---------------|
| Jul-18 | 21 581 | 18 092 | 3 489 | 16,17 |
| Aug-18 | 25 170 | 40 173 | -15 003 | -59,61 |
| Sep-18 | | | | |
| Oct-18 | | | | |
| Nov-18 | | | | |
| Dec-18 | | | | |
| Jan-19 | | | | |
| Feb-19 | | | | |
| Mar-19 | | | | |
| Apr-19 | | | | |
| May-19 | | | | |
| Jun-19 | | | | |
| Sub Total | 46 751 | 58 265 | -11 514 | -24,63 |

Water Statistics Willowmore

| Month | Water pump to Town | Water sold to Town | Loss Kl | Loss % |
|------------------|-----------------------|-----------------------|---------------|--------------|
| Jul-18 | 20 491 | 13 824 | 6 667 | 32,54 |
| Aug-18 | 22 338 | 13 180 | 9 158 | 41,00 |
| Sep-18 | | | | |
| Oct-18 | | | | |
| Nov-18 | | | | |
| Dec-18 | | | | |
| Jan-19 | | | | |
| Feb-19 | | | | |
| Mar-19 | | | | |
| Apr-19 | | | | |
| May-19 | | | | |
| Jun-19 | | | | |
| Sub Total | 42 829 | 27 004 | 15 825 | 36,95 |

Water Statistics Rietbron

| Month | Water pump to Town | Water sold to Town | Loss Kl | Loss % |
|------------------|-----------------------|-----------------------|--------------|--------------|
| Jul-18 | 5 948 | 4 299 | 1 649 | 28 |
| Aug-18 | 6 974 | 4 319 | 2 655 | 38 |
| Sep-18 | | | | |
| Oct-18 | | | | |
| Nov-18 | | | | |
| Dec-18 | | | | |
| Jan-19 | | | | |
| Feb-19 | | | | |
| Mar-19 | | | | |
| Apr-19 | | | | |
| May-19 | | | | |
| Jun-19 | | | | |
| Sub Total | 12 922 | 8 618 | 4 304 | 33,31 |

Water Statistics Nieu-Bethesda

| Month | Water pump to Town | Water sold to Town | Loss Kl | Loss % |
|------------------|-----------------------|-----------------------|--------------|--------------|
| Jul-18 | 6 080 | 4 583 | 1 497 | 25 |
| Aug-18 | 6 620 | 4 220 | 2 400 | 36 |
| Sep-18 | | | | |
| Oct-18 | | | | |
| Nov-18 | | | | |
| Dec-18 | | | | |
| Jan-19 | | | | |
| Feb-19 | | | | |
| Mar-19 | | | | |
| Apr-19 | | | | |
| May-19 | | | | |
| Jun-19 | | | | |
| Sub Total | 12 700 | 8 803 | 3 897 | 30,69 |

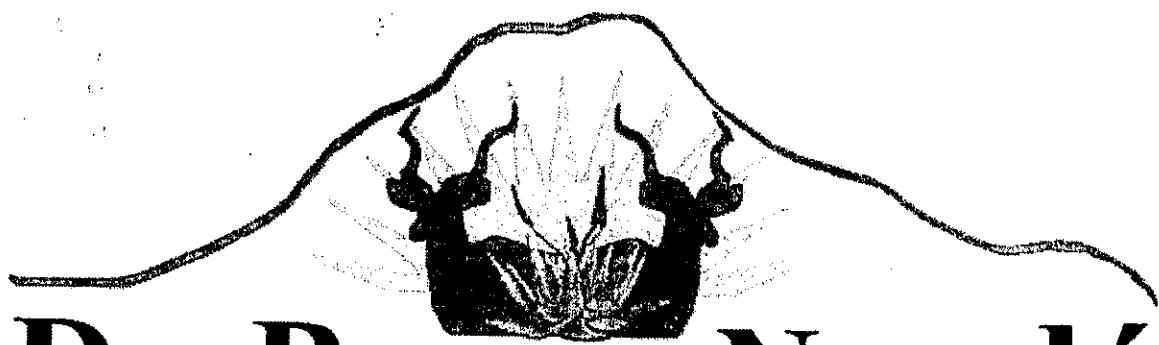
Water Statistics Jansenville

| Month | Water pump to Town | Water sold to Town | Loss Kl | Loss % |
|------------------|-----------------------|-----------------------|---------------|--------------|
| Jul-18 | 46 283 | 19 555 | 26 728 | 57,75 |
| Aug-18 | 47 137 | 7 981 | 39 156 | 83,07 |
| Sep-18 | | | | |
| Oct-18 | | | | |
| Nov-18 | | | | |
| Dec-18 | | | | |
| Jan-19 | | | | |
| Feb-19 | | | | |
| Mar-19 | | | | |
| Apr-19 | | | | |
| May-19 | | | | |
| Jun-19 | | | | |
| Sub Total | 93 420 | 27 536 | 65 884 | 70,52 |

| Water Statistics Klipplaat | | | | |
|---------------------------------------|-------------------------------|--------------------------------|---------------------|-------------------|
| Month | Water pump to Town | Water sold to Town | Loss Kl. | Loss % |
| Jul-18 | 16 184 | - | 16 184 | 100 |
| Aug-18 | 16 626 | - | 16 626 | 100 |
| Sep-18 | | - | - | |
| Oct-18 | | - | - | |
| Nov-18 | | - | - | |
| Dec-18 | | | | |
| Jan-19 | | | - | |
| Feb-19 | | | - | |
| Mar-19 | | | - | |
| Apr-19 | | | - | |
| May-19 | | | - | |
| Jun-19 | | | - | |
| Sub Total | 32 810 | - | 32 810 | 100,00 |
| Water Statistics Graaff-Reinet | | | | |
| Month | Water pump to Town | Water sold/ to Town | Loss Kl. | Loss % |
| Jul-18 | 215 050 | 140 832 | 74 218 | 34,51 |
| Aug-18 | 212 412 | 134 500 | 77 912 | 36,68 |
| Sep-18 | | | | |
| Oct-18 | | | | |
| Nov-18 | | | | |
| Dec-18 | | | | |
| Jan-19 | | | | |
| Feb-19 | | | | |
| Mar-19 | | | | |
| Apr-19 | | | | |
| May-19 | | | | |
| Jun-19 | | | | |
| Sub Total | 427 462 | 275 332 | 152 130 | 35,59 |

| Water Statistics Aberdeen | | | | |
|---|-------------------------------|-------------------------------|---------------------|-------------------|
| Month | Water pump to Town | Water sold to Town | Loss Kl. | Loss % |
| Jul-18 | 92 264 | 28 062 | 64 202 | 70 |
| Aug-18 | 83 259 | 30 056 | 53 203 | 64 |
| Sep-18 | | | | |
| Oct-18 | | | | |
| Nov-18 | | | | |
| Dec-18 | | | | |
| Jan-19 | | | | |
| Feb-19 | | | | |
| Mar-19 | | | | |
| Apr-19 | | | | |
| May-19 | | | | |
| Jun-19 | | | | |
| Sub Total | 175 523 | 58 118 | 117 405 | 66,89 |
| | | | | |
| Water Statistics Dr Beyers Naude | | | | |
| Month | Water pump to Town | Water sold to Town | Loss Kl. | Loss % |
| Jul-18 | 423 881 | 229 247 | 194 634 | 45,92 |
| Aug-18 | 420 536 | 234 429 | 186 107 | 44,25 |
| Sep-18 | - | - | - | |
| Oct-18 | - | - | - | |
| Nov-18 | - | - | - | |
| Dec-18 | - | - | - | |
| Jan-19 | - | - | - | |
| Feb-19 | - | - | - | |
| Mar-19 | - | - | - | |
| Apr-19 | - | - | - | |
| May-19 | - | - | - | |
| Jun-19 | - | - | - | |
| | 844 417 | 463 676 | 380 741 | 45,09 |

ANNEXURE B



Dr. Beyers Naudé

MUNICIPALITY - MUNISIPALITEIT - UMASIPALA

Rising together for Development

RE : MONTHLY SCM REPORT: JULY 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. The official is currently the only official having to capture orders for the whole Dr Beyers Naudé Local Municipality, thus resulting in back logs and stressful working conditions. There has been no assistance from other officials in order to decrease the workload.

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:

- Setplan

The contract has lapsed, I am still awaiting written confirmation for the month to month to commence from next month.

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 |
|-------------|--|---------------------------------|----------------|
| 23-2018 | Consulting Engineers: Upgrading of street and storm water | BVI | R 390 110.98 |
| 34-2018 | Consulting engineers: Willowmore bulk water supply | Uhambiso Consult | R 676 372.50 |
| 47-2018 | Supply, delivery, installation and commissioning of a conference microphone system | Client Service Communication CC | R 388 807.62 |
| 46-2018 | Sale of industrial erven in Aberdeen | Mr. F. Jantjies | R 18 000 + VAT |
| BEY-SCM-168 | Supply and Delivery of Building Materials | Servipix 72 CC | R 53 308.50 |

Pending Tenders for the Period

| TENDER | DESCRIPTION | STATUS |
|---------|--|--------------------------------------|
| 06-2018 | Supply of Fuel and Oil in Steytlerville | To be re-advertised |
| 12-2018 | Procurement of Audit Management System | Adjudication Committee |
| 25-2018 | Supply and delivery of new lease vehicles | Cancelled, to be re-advertised under |
| 55-2018 | Upgrading of MV Infrastructure – Graaff-Reinet (Asherville) | Evaluation Committee |
| 66-2018 | Supply and delivery of new lease vehicles | To be advertised 02/08/2018 |
| 67-2018 | Supply and delivery of bundle conductor, Cable & Accessories | To be advertised |

E-Tender

Rudi Deysel and Chrisjan Lewack have been registered to upload e-tenders for DBNLM. Training to be conducted by Provincial Treasury. The uploading of tenders and ITQ's has already commenced on E-Tender.

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 Deysel (ASCM Manager) Signature.....

ANNEXURE C

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M01 July

| Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | 29 579 | 29 579 | 30 220 | 30 220 | 2 465 | 27 755 | 1126% | 29 579 |
| Service charges | - | 152 796 | 152 796 | 22 845 | 22 845 | 12 733 | 10 112 | 79% | 152 796 |
| Investment revenue | - | 2 015 | 2 015 | 36 | 36 | 168 | (132) | -79% | 2 015 |
| Transfers and subsidies | - | 97 441 | 97 441 | 34 699 | 34 699 | 8 120 | 26 579 | 327% | 97 441 |
| Other own revenue | - | 15 970 | 15 970 | 1 237 | 1 237 | 1 331 | (94) | -7% | 15 970 |
| Total Revenue (excluding capital transfers and contributions) | - | 297 802 | 297 802 | 89 036 | 89 036 | 24 817 | 64 220 | 259% | 297 802 |
| Employee costs | - | 136 618 | 136 618 | 10 423 | 10 423 | 11 385 | (962) | -8% | 136 618 |
| Remuneration of Councillors | - | 9 884 | 9 884 | 827 | 827 | 824 | 3 | 0% | 9 884 |
| Depreciation & asset impairment | - | 35 453 | 35 453 | - | - | 2 954 | (2 954) | -100% | 35 453 |
| Finance charges | - | 5 576 | 5 576 | 11 | 11 | 465 | (454) | -98% | 5 576 |
| Materials and bulk purchases | - | 82 368 | 82 368 | - | - | 6 864 | (6 864) | -100% | 82 368 |
| Transfers and subsidies | - | 239 | 239 | 2 | 2 | 20 | (18) | -92% | 239 |
| Other expenditure | - | 95 914 | 95 914 | 3 310 | 3 310 | 7 993 | (4 683) | -59% | 95 914 |
| Total Expenditure | - | 366 051 | 366 051 | 14 571 | 14 571 | 30 504 | (15 933) | -52% | 366 051 |
| Surplus/(Deficit) | - | (68 249) | (68 249) | 74 465 | 74 465 | (5 687) | 80 152 | -1409% | (68 249) |
| Transfers and subsidies - capital (monetary alloc | - | 44 517 | 44 517 | 8 114 | 8 114 | 3 710 | 4 405 | 119% | 44 517 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | 84 557 | -4276% | (23 732) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | 84 557 | -4276% | (23 732) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Capital transfers recognised | - | 43 562 | 43 562 | - | - | 3 630 | (3 630) | -100% | 43 562 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 1 321 | 1 321 | - | - | 110 | (110) | -100% | 1 321 |
| Total sources of capital funds | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Financial position | | | | | | | | | |
| Total current assets | - | 62 027 | 62 027 | - | 54 088 | - | - | - | 62 027 |
| Total non current assets | - | 1 199 188 | 1 199 188 | - | 1 181 056 | - | - | - | 1 199 188 |
| Total current liabilities | - | 102 468 | 102 468 | - | 129 815 | - | - | - | 102 468 |
| Total non current liabilities | - | 62 410 | 62 410 | - | 62 410 | - | - | - | 62 410 |
| Community wealth/Equity | - | 1 096 338 | 1 096 338 | - | 1 042 918 | - | - | - | 1 096 338 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 27 774 | 27 774 | (2 653) | (2 653) | 2 315 | 4 968 | 215% | 27 774 |
| Net cash from (used) investing | - | (31 817) | (31 817) | 850 | 850 | (2 651) | (3 501) | 132% | (31 817) |
| Net cash from (used) financing | - | 100 | 100 | - | - | 8 | 8 | 100% | 100 |
| Cash/cash equivalents at the month/year end | - | 1 822 | 1 822 | - | 3 961 | 5 436 | 1 474 | 27% | 1 822 |
| 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 | 28 528 | 3 236 | 2 558 | 2 020 | 1 984 | 2 025 | 28 204 | 10 138 | 78 693 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 32 972 | 3 455 | 20 326 | 2 565 | 19 802 | - | - | - | 79 120 |

EC101 Dr. Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

| Description | Ref | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|----------|-----------------|---------------------|-----------------|----------------|---------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 67 479 | 67 479 | 65 623 | 65 623 | 5 623 | 60 000 | 1067% | 67 479 |
| Executive and council | | - | 5 600 | 5 600 | 0 | 0 | 467 | (466) | -100% | 5 600 |
| Finance and administration | | - | 61 879 | 61 879 | 65 623 | 65 623 | 5 157 | 60 466 | 1173% | 61 879 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 18 511 | 18 511 | 12 | 12 | 1 543 | (1 530) | -99% | 18 511 |
| Community and social services | | - | 12 670 | 12 670 | 11 | 11 | 1 056 | (1 045) | -99% | 12 670 |
| Sport and recreation | | - | 2 498 | 2 498 | 1 | 1 | 208 | (207) | -99% | 2 498 |
| Public safety | | - | 1 966 | 1 966 | - | - | 164 | (164) | -100% | 1 966 |
| Housing | | - | 98 | 98 | 0 | 0 | 8 | (8) | -96% | 98 |
| Health | | - | 1 280 | 1 280 | - | - | 107 | (107) | -100% | 1 280 |
| <i>Economic and environmental services</i> | | - | 15 839 | 15 839 | 8 628 | 8 628 | 1 320 | 7 308 | 554% | 15 839 |
| Planning and development | | - | 2 364 | 2 364 | 1 019 | 1 019 | 197 | 822 | 417% | 2 364 |
| Road transport | | - | 13 475 | 13 475 | 7 609 | 7 609 | 1 123 | 6 486 | 578% | 13 475 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 239 905 | 239 905 | 22 855 | 22 855 | 19 992 | 2 863 | 14% | 239 905 |
| Energy sources | | - | 119 090 | 119 090 | 9 084 | 9 084 | 9 924 | (840) | -8% | 119 090 |
| Water management | | - | 69 328 | 69 328 | 2 331 | 2 331 | 5 777 | (3 447) | -60% | 69 328 |
| Waste water management | | - | 25 064 | 25 064 | 5 552 | 5 552 | 2 089 | 3 464 | 166% | 25 064 |
| Waste management | | - | 26 423 | 26 423 | 5 888 | 5 888 | 2 202 | 3 686 | 167% | 26 423 |
| <i>Other</i> | 4 | - | 585 | 585 | 32 | 32 | 49 | (17) | -34% | 585 |
| Total Revenue - Functional | 2 | - | 342 319 | 342 319 | 97 151 | 97 151 | 28 527 | 68 624 | 241% | 342 319 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 103 407 | 103 407 | 5 491 | 5 491 | 8 617 | (3 127) | -36% | 103 407 |
| Executive and council | | - | 21 080 | 21 080 | 1 935 | 1 935 | 1 757 | 178 | 10% | 21 080 |
| Finance and administration | | - | 80 644 | 80 644 | 3 507 | 3 507 | 6 720 | (3 213) | -48% | 80 644 |
| Internal audit | | - | 1 683 | 1 683 | 49 | 49 | 140 | (92) | -65% | 1 683 |
| <i>Community and public safety</i> | | - | 29 461 | 29 461 | 2 206 | 2 206 | 2 455 | (249) | -10% | 29 461 |
| Community and social services | | - | 6 294 | 6 294 | 431 | 431 | 525 | (94) | -18% | 6 294 |
| Sport and recreation | | - | 16 384 | 16 384 | 979 | 979 | 1 355 | (386) | -28% | 16 384 |
| Public safety | | - | 3 890 | 3 890 | 357 | 357 | 324 | 33 | 10% | 3 890 |
| Housing | | - | 1 336 | 1 336 | - | - | 111 | (111) | -100% | 1 336 |
| Health | | - | 1 556 | 1 556 | 440 | 440 | 130 | 310 | 239% | 1 556 |
| <i>Economic and environmental services</i> | | - | 43 062 | 43 062 | 2 371 | 2 371 | 3 589 | (1 217) | -34% | 43 062 |
| Planning and development | | - | 12 263 | 12 263 | 1 111 | 1 111 | 1 022 | 89 | 9% | 12 263 |
| Road transport | | - | 30 799 | 30 799 | 1 260 | 1 260 | 2 567 | (1 306) | -51% | 30 799 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 187 320 | 187 320 | 4 414 | 4 414 | 15 610 | (11 196) | -72% | 187 320 |
| Energy sources | | - | 105 513 | 105 513 | 1 354 | 1 354 | 8 793 | (7 439) | -85% | 105 513 |
| Water management | | - | 44 178 | 44 178 | 1 716 | 1 716 | 3 682 | (1 965) | -53% | 44 178 |
| Waste water management | | - | 21 939 | 21 939 | 552 | 552 | 1 828 | (1 276) | -70% | 21 939 |
| Waste management | | - | 15 691 | 15 691 | 792 | 792 | 1 308 | (516) | -39% | 15 691 |
| <i>Other</i> | | - | 2 800 | 2 800 | 90 | 90 | 233 | (144) | -62% | 2 800 |
| Total Expenditure - Functional | 3 | - | 366 051 | 366 051 | 14 571 | 14 571 | 30 504 | (15 933) | -52% | 366 051 |
| Surplus/ (Deficit) for the year | | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | 84 557 | -4276% | (23 732) |

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

| Vote Description | Ref | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 2 - CORPORATE SERVICES - ADMINISTRATION | | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 4 - CORPORATE SERVICES - PROTECTION | | - | - | - | - | - | - | - | - | - |
| Vote 5 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 6 - TECHNICAL SERVICES - ENGINEERING | | - | - | - | - | - | - | - | - | - |
| Vote 7 - TECHNICAL SERVICES - ELECTRICAL | | - | - | - | - | - | - | - | - | - |
| Vote 8 - COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 9 - OFFICE OF THE MUNICIPAL MANAGER | | - | 20 | 20 | - | - | 2 | (2) | -100,0% | 20 |
| Vote 10 - FINANCIAL SERVICES | | - | 60 808 | 60 808 | 65 429 | 65 429 | 5 067 | 60 361 | 1191,2% | 60 808 |
| Vote 11 - CORPORATE SERVICES | | - | 16 681 | 16 681 | 198 | 198 | 1 390 | (1 192) | -85,8% | 16 681 |
| Vote 12 - INFRASTRUCTURE SERVICES | | - | 225 012 | 225 012 | 25 594 | 25 594 | 18 751 | 6 843 | 36,5% | 225 012 |
| Vote 13 - COMMUNITY SERVICES | | - | 39 798 | 39 798 | 5 930 | 5 930 | 3 316 | 2 614 | 78,8% | 39 798 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | - | 342 319 | 342 319 | 97 151 | 97 151 | 28 527 | 68 624 | 240,6% | 342 319 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 2 - CORPORATE SERVICES - ADMINISTRATION | | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 4 - CORPORATE SERVICES - PROTECTION | | - | - | - | - | - | - | - | - | - |
| Vote 5 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 6 - TECHNICAL SERVICES - ENGINEERING | | - | - | - | - | - | - | - | - | - |
| Vote 7 - TECHNICAL SERVICES - ELECTRICAL | | - | - | - | - | - | - | - | - | - |
| Vote 8 - COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 9 - OFFICE OF THE MUNICIPAL MANAGER | | - | 10 932 | 10 932 | 1 136 | 1 136 | 911 | 225 | 24,7% | 10 932 |
| Vote 10 - FINANCIAL SERVICES | | - | 55 055 | 55 055 | 1 981 | 1 981 | 4 568 | (2 607) | -56,8% | 55 055 |
| Vote 11 - CORPORATE SERVICES | | - | 43 358 | 43 358 | 2 677 | 2 677 | 3 613 | (937) | -25,9% | 43 358 |
| Vote 12 - INFRASTRUCTURE SERVICES | | - | 205 521 | 205 521 | 5 833 | 5 833 | 17 127 | (11 293) | -65,9% | 205 521 |
| Vote 13 - COMMUNITY SERVICES | | - | 51 186 | 51 186 | 2 944 | 2 944 | 4 265 | (1 321) | -31,0% | 51 186 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | - | 366 051 | 366 051 | 14 572 | 14 572 | 30 504 | (15 933) | -52,2% | 366 051 |
| Surplus/ (Deficit) for the year | 2 | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | 84 557 | -4275,6% | (23 732) |

EC101 Dr. Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| 2017/18 | | | | | | | | | | |
|---|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | | 29 579 | 29 579 | 30 220 | 30 220 | 2 465 | 27 755 | 1126% | 29 579 |
| Service charges - electricity revenue | | | 101 549 | 101 549 | 9 049 | 9 049 | 8 462 | 587 | 7% | 101 549 |
| Service charges - water revenue | | | 25 470 | 25 470 | 2 082 | 2 082 | 2 123 | (41) | -2% | 25 470 |
| Service charges - sanitation revenue | | | 10 301 | 10 301 | 6 141 | 6 141 | 858 | 5 283 | 615% | 10 301 |
| Service charges - refuse revenue | | | 11 463 | 11 463 | 5 295 | 5 295 | 955 | 4 340 | 454% | 11 463 |
| Service charges - other | | | 4 013 | 4 013 | 277 | 277 | 334 | (57) | -17% | 4 013 |
| Rental of facilities and equipment | | | 849 | 849 | 197 | 197 | 71 | 126 | 178% | 849 |
| Interest earned - external investments | | | 2 015 | 2 015 | 36 | 36 | 168 | (132) | -79% | 2 015 |
| Interest earned - outstanding debtors | | | 9 713 | 9 713 | 217 | 217 | 809 | (593) | -73% | 9 713 |
| Dividends received | | | | | | | - | - | | |
| Fines, penalties and forfeits | | | 121 | 121 | 1 | 1 | 10 | (9) | -88% | 121 |
| Licences and permits | | | 1 501 | 1 501 | 124 | 124 | 125 | (1) | -1% | 1 501 |
| Agency services | | | 2 682 | 2 682 | 620 | 620 | 223 | 397 | 178% | 2 682 |
| Transfers and subsidies | | | 97 441 | 97 441 | 34 699 | 34 699 | 8 120 | 26 579 | 327% | 97 441 |
| Other revenue | | | 1 104 | 1 104 | 78 | 78 | 92 | (14) | -15% | 1 104 |
| Gains on disposal of PPE | | | - | - | - | - | - | - | | - |
| Total Revenue (excluding capital transfers and contributions) | | - | 297 802 | 297 802 | 89 036 | 89 036 | 24 817 | 64 220 | 259% | 297 802 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | | 136 618 | 136 618 | 10 423 | 10 423 | 11 385 | (962) | -8% | 136 618 |
| Remuneration of councillors | | | 9 884 | 9 884 | 827 | 827 | 824 | 3 | 0% | 9 884 |
| Debt impairment | | | 3 500 | 3 500 | - | - | 292 | (292) | -100% | 3 500 |
| Depreciation & asset impairment | | | 35 453 | 35 453 | - | - | 2 954 | (2 954) | -100% | 35 453 |
| Finance charges | | | 5 576 | 5 576 | 11 | 11 | 465 | (454) | -98% | 5 576 |
| Bulk purchases | | | 82 368 | 82 368 | - | - | 6 864 | (6 864) | -100% | 82 368 |
| Other materials | | | | | | | - | - | | |
| Contracted services | | | 15 941 | 15 941 | 530 | 530 | 1 328 | (799) | -60% | 15 941 |
| Transfers and subsidies | | | 239 | 239 | 2 | 2 | 20 | (18) | -92% | 239 |
| Other expenditure | | | 76 473 | 76 473 | 2 780 | 2 780 | 6 373 | (3 593) | -56% | 76 473 |
| Loss on disposal of PPE | | | - | - | - | - | - | - | | - |
| Total Expenditure | | - | 366 051 | 366 051 | 14 571 | 14 571 | 30 504 | (15 933) | -52% | 366 051 |
| Surplus/(Deficit) | | - | (68 249) | (68 249) | 74 465 | 74 465 | (5 687) | 80 152 | (0) | (68 249) |
| (National / Provincial and District) | | | 44 517 | 44 517 | 8 114 | 8 114 | 3 710 | 4 405 | 0 | 44 517 |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | - | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | - | | |
| Surplus/(Deficit) after capital transfers & contributions | | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | | | (23 732) |
| Taxation | | | | | | | | - | | |
| Surplus/(Deficit) after taxation | | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | | | (23 732) |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | | | (23 732) |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | - | (23 732) | (23 732) | 82 579 | 82 579 | (1 978) | | | (23 732) |

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

| Vote Description | Ref | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | - | - | - | - | - | - | | - |
| Vote 2 - CORPORATE SERVICES - ADMINISTRATION | | - | - | - | - | - | - | - | | - |
| Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE | | - | - | - | - | - | - | - | | - |
| Vote 4 - CORPORATE SERVICES - PROTECTION | | - | - | - | - | - | - | - | | - |
| Vote 5 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 6 - TECHNICAL SERVICES - ENGINEERING | | - | - | - | - | - | - | - | | - |
| Vote 7 - TECHNICAL SERVICES - ELECTRICAL | | - | - | - | - | - | - | - | | - |
| Vote 8 - COUNCIL | | - | - | - | - | - | - | - | | - |
| Vote 9 - OFFICE OF THE MUNICIPAL MANAGER | | - | - | - | - | - | - | - | | - |
| Vote 10 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 11 - CORPORATE SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 12 - INFRASTRUCTURE SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 13 - COMMUNITY SERVICES | | - | - | - | - | - | - | - | | - |
| 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 | | - | - | - | - | - | - | - | | - |
| 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 - COUNCIL | | - | - | - | - | - | - | - | | - |
| Vote 9 - OFFICE OF THE MUNICIPAL MANAGER | | - | 50 | 50 | - | - | 4 | (4) | -100% | 50 |
| Vote 10 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 11 - CORPORATE SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 12 - INFRASTRUCTURE SERVICES | | - | 38 884 | 38 884 | - | - | 3 240 | (3 240) | -100% | 38 884 |
| Vote 13 - COMMUNITY SERVICES | | - | 5 950 | 5 950 | - | - | 496 | (496) | -100% | 5 950 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | | - |
| Total Capital single-year expenditure | 4 | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Total Capital Expenditure | | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 50 | 50 | - | - | 4 | (4) | -100% | 50 |
| Executive and council | | - | - | - | - | - | - | - | | - |
| Finance and administration | | - | 9 | 9 | - | - | 1 | (1) | -100% | 9 |
| Internal audit | | - | 41 | 41 | - | - | 3 | (3) | -100% | 41 |
| <i>Community and public safety</i> | | - | 2 486 | 2 486 | - | - | 207 | (207) | -100% | 2 486 |
| Community and social services | | - | - | - | - | - | - | - | | - |
| Sport and recreation | | - | 2 486 | 2 486 | - | - | 207 | (207) | -100% | 2 486 |
| Public safety | | - | - | - | - | - | - | - | | - |
| Housing | | - | - | - | - | - | - | - | | - |
| Health | | - | - | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | - | 9 169 | 9 169 | - | - | 764 | (764) | -100% | 9 169 |
| Planning and development | | - | 18 | 18 | - | - | 1 | (1) | -100% | 18 |
| Road transport | | - | 9 151 | 9 151 | - | - | 763 | (763) | -100% | 9 151 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| <i>Trading services</i> | | - | 33 179 | 33 179 | - | - | 2 765 | (2 765) | -100% | 33 179 |
| Energy sources | | - | 5 103 | 5 103 | - | - | 425 | (425) | -100% | 5 103 |
| Water management | | - | 24 048 | 24 048 | - | - | 2 004 | (2 004) | -100% | 24 048 |
| Waste water management | | - | 565 | 565 | - | - | 47 | (47) | -100% | 565 |
| Waste management | | - | 3 464 | 3 464 | - | - | 289 | (289) | -100% | 3 464 |
| <i>Other</i> | | - | - | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 33 812 | 33 812 | - | - | 2 818 | (2 818) | -100% | 33 812 |
| Provincial Government | | - | 9 750 | 9 750 | - | - | 813 | (813) | -100% | 9 750 |
| District Municipality | | - | - | - | - | - | - | - | | - |
| Other transfers and grants | | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | 6 | - | 43 562 | 43 562 | - | - | 3 630 | (3 630) | -100% | 43 562 |
| Public contributions & donations | 6 | - | - | - | - | - | - | - | | - |
| Borrowing | | - | - | - | - | - | - | - | | - |
| Internally generated funds | | - | 1 321 | 1 321 | - | - | 110 | (110) | -100% | 1 321 |
| Total Capital Funding | | - | 44 884 | 44 884 | - | - | 3 740 | (3 740) | -100% | 44 884 |

EC101 Dr. Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M01 July

| Description | Ref | 2017/18 | Budget Year 2018/19 | | | |
|--|----------|-----------------|---------------------|------------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | | 1 822 | 1 822 | 3 961 | 1 822 |
| Call investment deposits | | | 1 050 | 1 050 | 8 871 | 1 050 |
| Consumer debtors | | | 35 154 | 35 154 | 28 874 | 35 154 |
| Other debtors | | | 17 167 | 17 167 | 5 437 | 17 167 |
| Current portion of long-term receivables | | | | | | |
| Inventory | | | 6 834 | 6 834 | 6 944 | 6 834 |
| Total current assets | | - | 62 027 | 62 027 | 54 088 | 62 027 |
| Non current assets | | | | | | |
| Long-term receivables | | | | | | |
| Investments | | | 2 648 | 2 648 | | 2 648 |
| Investment property | | | 67 783 | 67 783 | 67 783 | 67 783 |
| Investments in Associate | | | | | | |
| Property, plant and equipment | | | 1 115 051 | 1 115 051 | 1 099 664 | 1 115 051 |
| Agricultural | | | | | | |
| Biological | | | | | | |
| Intangible | | | 253 | 253 | 156 | 253 |
| Other non-current assets | | | 13 453 | 13 453 | 13 453 | 13 453 |
| Total non current assets | | - | 1 199 188 | 1 199 188 | 1 181 056 | 1 199 188 |
| TOTAL ASSETS | | - | 1 261 215 | 1 261 215 | 1 235 144 | 1 261 215 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | | | | | |
| Borrowing | | | - | - | | - |
| Consumer deposits | | | 3 079 | 3 079 | 2 997 | 3 079 |
| Trade and other payables | | | 90 279 | 90 279 | 126 691 | 90 279 |
| Provisions | | | 9 110 | 9 110 | 127 | 9 110 |
| Total current liabilities | | - | 102 468 | 102 468 | 129 815 | 102 468 |
| Non current liabilities | | | | | | |
| Borrowing | | | | | | |
| Provisions | | | 62 410 | 62 410 | 62 410 | 62 410 |
| Total non current liabilities | | - | 62 410 | 62 410 | 62 410 | 62 410 |
| TOTAL LIABILITIES | | - | 164 877 | 164 877 | 192 225 | 164 877 |
| NET ASSETS | 2 | - | 1 096 338 | 1 096 338 | 1 042 918 | 1 096 338 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | | 1 083 296 | 1 083 296 | 1 032 409 | 1 083 296 |
| Reserves | | | 13 042 | 13 042 | 10 509 | 13 042 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | - | 1 096 338 | 1 096 338 | 1 042 918 | 1 096 338 |

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M01 July

| Description | Ref | 2017/18 | Budget Year 2018/19 | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 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 | | | 27 509 | 27 509 | 1 851 | 1 851 | 2 292 | (441) | -19% | 27 509 |
| Service charges | | | 142 101 | 142 101 | 7 989 | 7 989 | 11 842 | (3 853) | -33% | 142 101 |
| Other revenue | | | 6 256 | 6 256 | 1 881 | 1 881 | 521 | 1 360 | 261% | 6 256 |
| Government - operating | | | 97 441 | 97 441 | 34 699 | 34 699 | 8 120 | 26 579 | 327% | 97 441 |
| Government - capital | | | 44 517 | 44 517 | 8 114 | 8 114 | 3 710 | 4 405 | 119% | 44 517 |
| Interest | | | 11 049 | 11 049 | 36 | 36 | 921 | (884) | -96% | 11 049 |
| Dividends | | | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | | (295 284) | (295 284) | (57 212) | (57 212) | (24 607) | 32 605 | -133% | (295 284) |
| Finance charges | | | (5 576) | (5 576) | (11) | (11) | (465) | (454) | 98% | (5 576) |
| Transfers and Grants | | | (239) | (239) | (2) | (2) | (20) | (18) | 92% | (239) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | - | 27 774 | 27 774 | (2 653) | (2 653) | 2 315 | 4 968 | 215% | 27 774 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | - | | |
| Decrease (increase) in non-current debtors | | | | | | | | - | | |
| Decrease (increase) other non-current receivables | | | | | | | | - | | |
| Decrease (increase) in non-current investments | | | | | 850 | 850 | | 850 | #DIV/0! | |
| Payments | | | | | | | | | | |
| Capital assets | | | (31 817) | (31 817) | - | - | (2 651) | (2 651) | 100% | (31 817) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | (31 817) | (31 817) | 850 | 850 | (2 651) | (3 501) | 132% | (31 817) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | - | | |
| Borrowing long term/refinancing | | | | | | | | - | | |
| Increase (decrease) in consumer deposits | | | 100 | 100 | - | - | 8 | (8) | -100% | 100 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | - | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | 100 | 100 | - | - | 8 | 8 | 100% | 100 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | - | (3 943) | (3 943) | (1 803) | (1 803) | (329) | | | (3 943) |
| Cash/cash equivalents at beginning: | | | 5 764 | 5 764 | | 5 764 | 5 764 | | | 5 764 |
| Cash/cash equivalents at month/year end: | | - | 1 822 | 1 822 | | 3 961 | 5 436 | | | 1 822 |

