



## **Dr. Beyers Naudé Local Municipality**

# **SECTION 71 MONTHLY REPORT JANUARY 2019**

## **INTRODUCTION**

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1<sup>st</sup> January 2019 and the quarter ending 31 January 2019.

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 – JANUARY 2019

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M07 January

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	29 579	29 579	6	30 195	17 255	12 940	75%	29 579
Service charges	–	152 796	152 796	14 263	95 442	89 131	6 311	7%	152 796
Investment revenue	–	2 015	2 015	15	338	1 176	(837)	-71%	2 015
Transfers and subsidies	–	97 441	97 441	3 744	44 777	56 841	(12 064)	-21%	97 441
Other own revenue	–	15 970	15 970	798	4 625	9 316	(4 691)	-50%	15 970
<b>Total Revenue (excluding capital transfers and contributions)</b>	–	<b>297 802</b>	<b>297 802</b>	<b>18 826</b>	<b>175 377</b>	<b>173 718</b>	<b>1 659</b>	<b>1%</b>	<b>297 802</b>
Employee costs	–	136 618	136 618	11 898	95 142	79 694	15 448	19%	136 618
Remuneration of Councillors	–	9 884	9 884	840	5 038	5 766	(727)	-13%	9 884
Depreciation & asset impairment	–	35 453	35 453	–	0	20 681	(20 681)	-100%	35 453
Finance charges	–	5 576	5 576	–	3 184	3 252	(68)	-2%	5 576
Materials and bulk purchases	–	82 368	82 368	13 023	54 815	48 048	6 767	14%	82 368
Transfers and subsidies	–	239	239	3	13	140	(127)	-91%	239
Other expenditure	–	95 914	95 914	5 232	42 422	55 950	(13 528)	-24%	95 914
<b>Total Expenditure</b>	–	<b>366 051</b>	<b>366 051</b>	<b>30 995</b>	<b>200 614</b>	<b>213 530</b>	<b>(12 916)</b>	<b>-6%</b>	<b>366 051</b>
<b>Surplus/(Deficit)</b>	–	<b>(68 249)</b>	<b>(68 249)</b>	<b>(12 170)</b>	<b>(25 237)</b>	<b>(39 812)</b>	<b>14 575</b>	<b>-37%</b>	<b>(68 249)</b>
Transfers and subsidies - capital (monetary alloc	–	44 517	44 517	–	14 524	25 968	(11 445)	-44%	44 517
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	–	<b>(23 732)</b>	<b>(23 732)</b>	<b>(12 170)</b>	<b>(10 713)</b>	<b>(13 844)</b>	<b>3 131</b>	<b>-23%</b>	<b>(23 732)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	–	<b>(23 732)</b>	<b>(23 732)</b>	<b>(12 170)</b>	<b>(10 713)</b>	<b>(13 844)</b>	<b>3 131</b>	<b>-23%</b>	<b>(23 732)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>44 884</b>	<b>44 884</b>	–	<b>8 672</b>	<b>22 442</b>	<b>(13 770)</b>	<b>-61%</b>	<b>44 884</b>
Capital transfers recognised	–	43 562	43 562	–	8 672	21 781	(13 109)	-60%	43 562
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	1 321	1 321	–	–	661	(661)	-100%	1 321
<b>Total sources of capital funds</b>	–	<b>44 884</b>	<b>44 884</b>	–	<b>8 672</b>	<b>22 442</b>	<b>(13 770)</b>	<b>-61%</b>	<b>44 884</b>
<b>Financial position</b>									
Total current assets	–	62 027	62 027		109 290				62 027
Total non current assets	–	1 199 188	1 199 188		1 183 041				1 199 188
Total current liabilities	–	102 468	102 468		227 438				102 468
Total non current liabilities	–	62 410	62 410		60 901				62 410
Community wealth/Equity	–	1 096 338	1 096 338		1 003 992				1 096 338
<b>Cash flows</b>									
Net cash from (used) operating	–	27 774	27 774	1 464	(28 063)	16 202	44 264	273%	27 774
Net cash from (used) investing	–	(31 817)	(31 817)	–	26 558	(18 560)	(45 118)	243%	(31 817)
Net cash from (used) financing	–	100	100	–	–	58	58	100%	100
<b>Cash/cash equivalents at the month/year end</b>	–	<b>1 822</b>	<b>1 822</b>	–	<b>4 259</b>	<b>3 464</b>	<b>(795)</b>	<b>-23%</b>	<b>1 822</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	10 366	3 382	3 166	2 288	3 316	6 988	31 779	9 854	71 138
<b>Creditors Age Analysis</b>									
Total Creditors	32 445	3 240	10 403	59 142	7 947	–	–	–	113 178

## 1.1 Original Budget Performance for the period ending 31 JANUARY 2019

Operating Budget performance for the period ending 31 January 2019							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 366 051 099	R 366 051 099	R 30 995 402	R 200 613 817	R 213 529 808	R -12 915 991	-6%
REVENUE	R 342 318 905	R 342 318 905	R 18 825 867	R 189 900 874	R 199 686 000	R -9 785 126	-5%
SURPLUS (DEFICIT)	R -23 732 194	R -23 732 194	R -12 169 535	R -10 712 943	R -13 843 808	R 3 130 865	-23%

## 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 R18.8 million or 5.5 % of the total operating revenue budget of R342 million while the year to date amounts to R 189.9 million or 55.5 % of the operating revenue budget.

*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 102 per cent of the budget. The increase in property rates could be contributed to the debtors cleansing exercise undertaken.
- **Service Charges:** The total budget amounts to R152 million, the year to date revenue recognition amounts to R95 million or 62 per cent of the budget. Service charges are still in line with anticipated outcomes
- **Investment revenue:** The total budget amounts to R2 million, the year to date receipts were recorded at R338 thousand or 17 per cent of the budget. Investment revenue is much lower than anticipated and is a result of lower investments maintained during the year.
- **Transfers recognised:** The total budget amounts to R141 million, the year to date receipts stands at R44 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 4.6 million or 28.9 per cent of the original budget. Management is in process of looking at a turnaround strategy for the traffic department which should increase other revenue

### 1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 30.1 million or 8.5% per cent of the total expenditure budget of R 366 million. Year to date expenditure amounts to R200 million or 54.8 % of total expenditure budget. 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 and is becoming a real concern. True mSCOA compliance cannot be obtained unless all systems seamlessly integrates to the financial system. Various meetings with the service provider and provincial treasury was held already to try and resolve this issue.

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 R95 million or 70 per cent of the original budget. An over expenditure on the year to date budget has been recorded and is a result of the last payment made on equalisation during July 2018. This will be corrected during the adjustment budget period.
- **Remuneration of Councillors:** The original budget amounts to R9.8 million, while the expenditure to date amounts to R5 million or 51 per cent of the original budget. Increase in upper limits for Councillors were gazetted on 21 December 2018 .
- **Debt impairment:** The original budget amounts to R3.5 million, while year to date expenditure amounts to R5.1 million or 145 per cent of the budget. A correction is needed on this vote as the current year write offs for indigents should have gone against the provision for debt impairment vote and not through this vote. This will be corrected during February 2019.
- **Depreciation:** The original budget amounts to R 35.4 million, while the year to date expenditure amounts to R0. As discussed earlier this is due to the non-integration of the asset management system with the financial system.
- **Bulk Purchases:** The original budget amounts to R 82.3 million, while the year to date expenditure amounts to R54.8 million or 66.5 per cent of the budget.
- **Other expenditure:** The original budget amounts to R95.9 million, while the year to date expenditure amounts to R42.4 million or 44.2 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 JANUARY 2019

ECf01 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
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	-	10	25	(15)	-62%	50
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE SERVICES		-	38 884	38 884	-	6 311	19 442	(13 130)	-68%	38 884
Vote 13 - COMMUNITY SERVICES		-	5 950	5 950	-	2 351	2 975	(624)	-21%	5 950
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	-	44 884	44 884	-	8 672	22 442	(13 770)	-61%	44 884
<b>Total Capital Expenditure</b>		-	44 884	44 884	-	8 672	22 442	(13 770)	-61%	44 884
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	50	50	-	263	25	238	961%	50
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	9	9	-	254	4	249	5800%	9
Internal audit		-	41	41	-	10	21	(11)	-54%	41
<i>Community and public safety</i>		-	2 486	2 486	-	2 290	1 243	1 047	84%	2 486
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	2 486	2 486	-	2 290	1 243	1 047	84%	2 486
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9 169	9 169	-	232	4 584	(4 352)	-95%	9 169
Planning and development		-	18	18	-	32	9	23	262%	18
Road transport		-	9 151	9 151	-	200	4 576	(4 376)	-96%	9 151
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	33 179	33 179	-	5 867	16 590	(10 703)	-65%	33 179
Energy sources		-	5 103	5 103	-	554	2 551	(1 997)	-78%	5 103
Water management		-	24 048	24 048	-	4 840	12 024	(7 184)	-60%	24 048
Waste water management		-	365	365	-	432	282	149	53%	365
Waste management		-	3 464	3 464	-	61	1 732	(1 671)	-96%	3 464
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	44 884	44 884	-	8 672	22 442	(13 770)	-61%	44 884
<b>Funded by:</b>										
National Government		-	33 812	33 812	-	8 672	16 906	(8 234)	-49%	33 812
Provincial Government		-	9 750	9 750	-	-	4 875	(4 875)	-100%	9 750
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	43 562	43 562	-	8 672	21 781	(13 109)	-60%	43 562
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 321	1 321	-	-	601	(661)	-100%	1 321
<b>Total Capital Funding</b>		-	44 884	44 884	-	8 672	22 442	(13 770)	-61%	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 January 2019

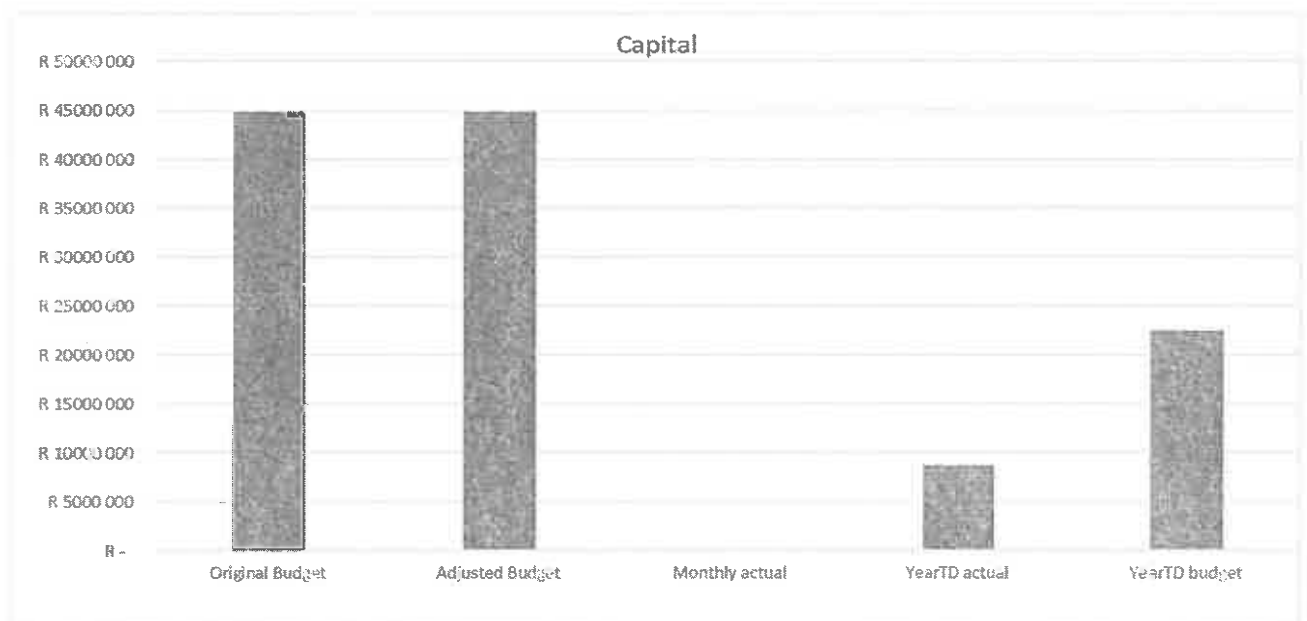
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 44 883 600	R 44 883 600	R -	R 8 672 014	R 22 441 800	R -13 769 786	-61%

#### 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 R263 thousand or 526 percent of the original budget.
- **Community and Public Safety:** reflects total original budget of R2.4 million while the year to date expenditure amounts to R2 million or 92 per cent of the budget.
- **Economic and environmental services:** reflects total original budget of R9.1 million, while the year to date expenditure amounts to R232 thousand or 2.5 percent of the original budget.
- **Trading services:** reflects total original budget of R33.1 million, while the year to date expenditure amounts to R5.5 million or 17.7 percent of the original budget.



The slow expenditure on capital is a matter for concern. The main reasons contributing to the slow expenditure are:

- RBIG – Problems are being experienced with the appointed contractor in Graaff-Reinet. Cession agreements have been entered into with the sub-contractors who are continuing on the project. The Jansenville project has been stopped and will not be implemented this year. The municipality is not the implementing agent on this project. An adjustment budget will be needed.
- MIG – The MIG projects are all on implementation status. Increase in expenditure is expected during the 3<sup>rd</sup> quarter. There is currently a risk that MIG funds might be reduced for the 2018/19 financial year
- INEP – The INEP expenditure is in line with the business plan submitted and therefor it is anticipated that the full grant will be spent by 30 June 2019.



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

Table: Key Treasury Information as at 31 JANUARY 2019

	OPENING BALANCE 01/01/2019	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31/01/2019
<b>CURRENT ACCOUNTS</b>	<b>2 795 032</b>	<b>1 464 081</b>	<b>4 259 113</b>
CURRENT ACCOUNT - FNB	2 689 025	1 351 135	4 040 159
Current Account Aberdeen- ABSA	-105	105	0
Current Account Ikwezi- STD Bank	32 873	16 030	48 903
Current Account Baviaans- ABSA	57 125	67 517	124 642
Current Account Baviaans –STD Bank	16 115	29 294	45 409
<b>INVESTMENTS</b>	<b>26 590</b>	<b>5 303</b>	<b>31 893</b>
Money Market - Absa	4 553	153	4 705
Call Account - FNB	187	0	187
7 Day Interest Plus - FNB	4 959	5 073	10 032
Investec	2 938	0	2 938
FMG CALL ACCOUNT	2 832,76	15,28	2 848,04
MIG CALL ACCOUNT	11 120,29	62,33	11 182,62

#### 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 January 2019.

### 3.3 Borrowings

The municipality does not have borrowings.

## 4. PERFORMANCE ON REVENUE COLLECTION

**Table: Collection Rate for January 2019**

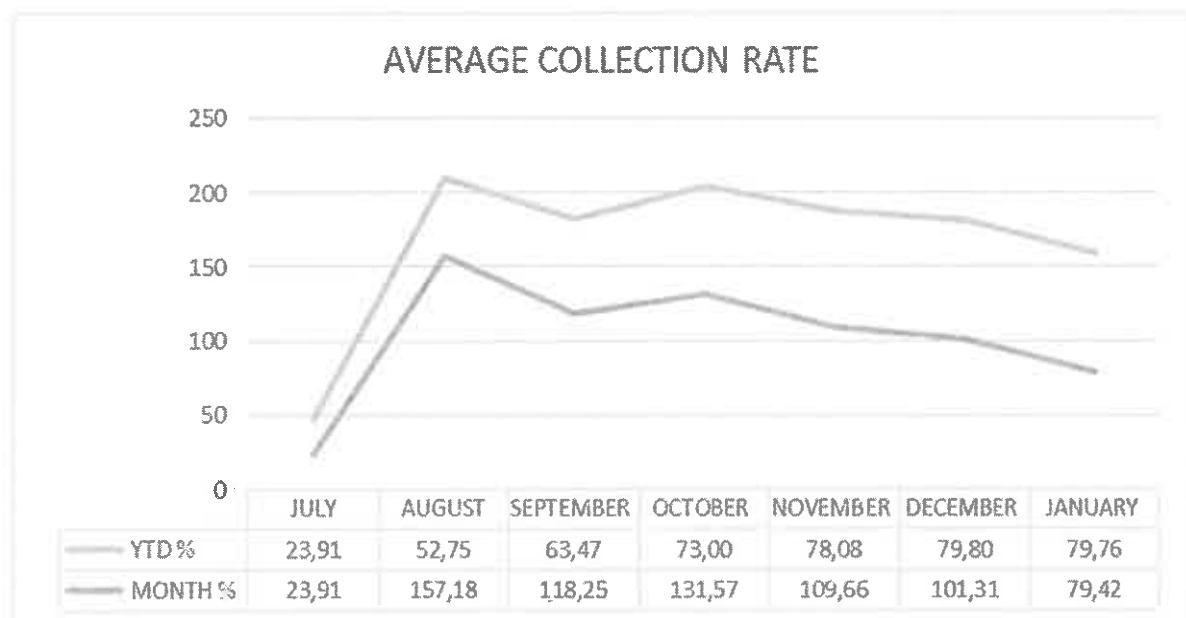
MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
January 2019	16 435	13 052	79.42	79.76

The collection rate for the month of January 2019 was recorded as 79.42% (refer to annexure). Average collection rate for the year to date is 79.76%. Annual rates were levied in July 2018 and was due on 30 September 2018.

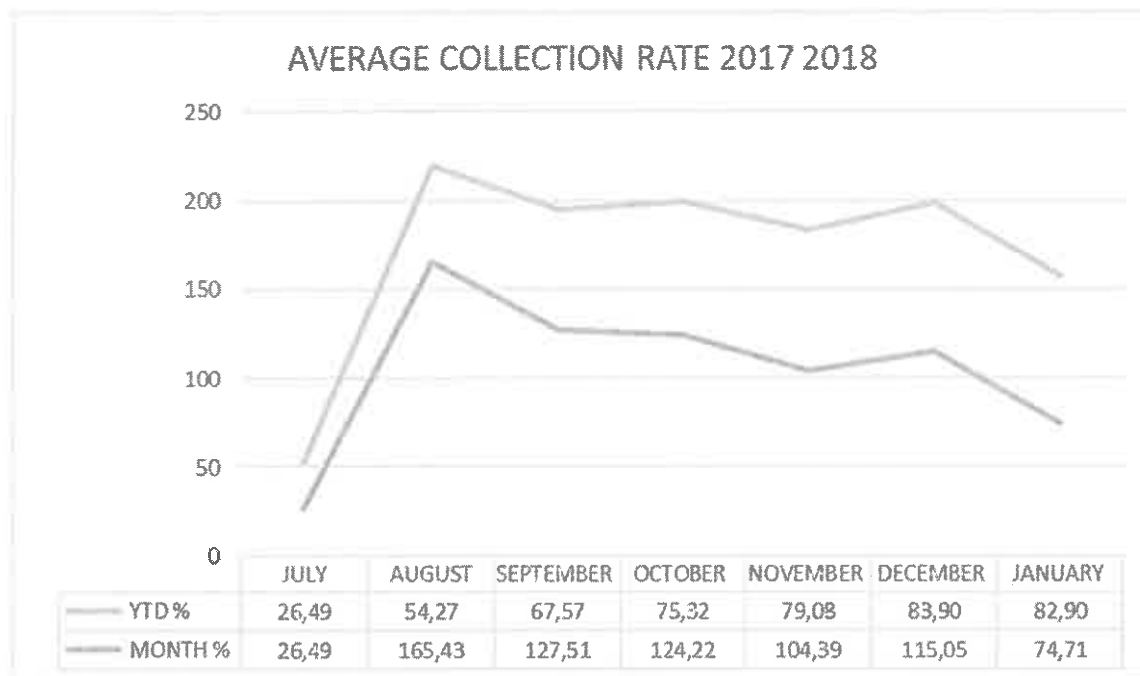
The credit control policy is being implemented and electricity is disconnected or blocked on a monthly basis when accounts are in arrears. Indigent applications are still being processed and verified.

There is continuous interaction with government departments to ensure they pay their outstanding accounts. Provincial Treasury has also assisted by meeting with National Public Works with regards to their outstanding debt owed to the municipality.

**Chart: Average Collection rate 2018/19**

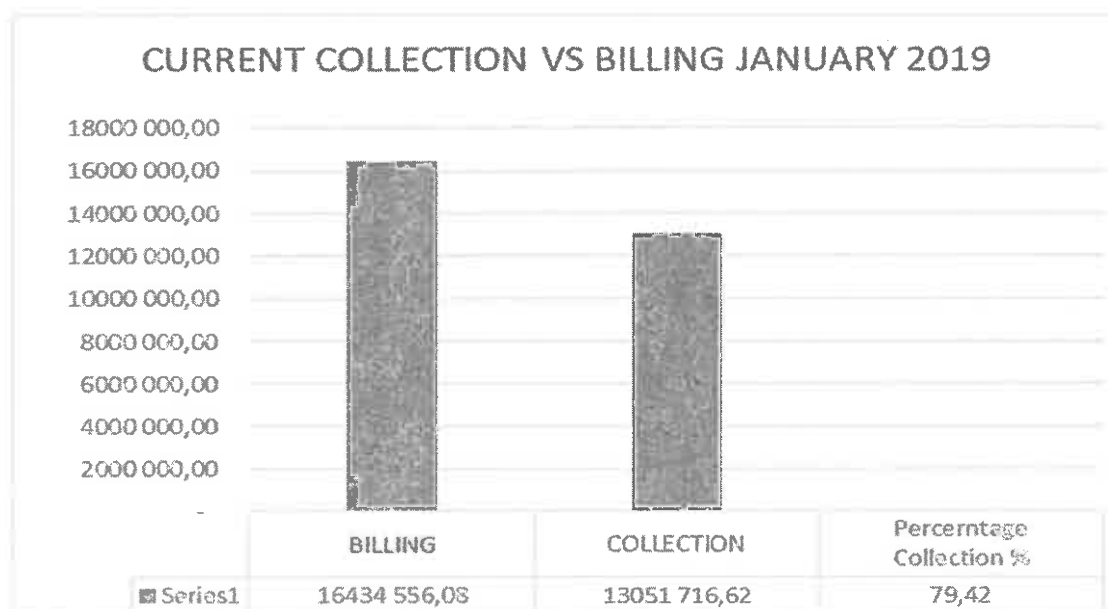


**Chart: Average Collection rate 2017/18 (January 2017)**



As can be seen from the two charts above, the average collection rate has decreased in comparison with previous financial year at the same time. This is a huge concern and all efforts will have to be implemented to ensure that debt collection percentage reach the 90% budget for the year. Management is in the process of ensuring that the staff capacity in this section is increased. The contract with REVCO has been terminated and all collections are now done in-house.

**Chart: Collection vs Billing**

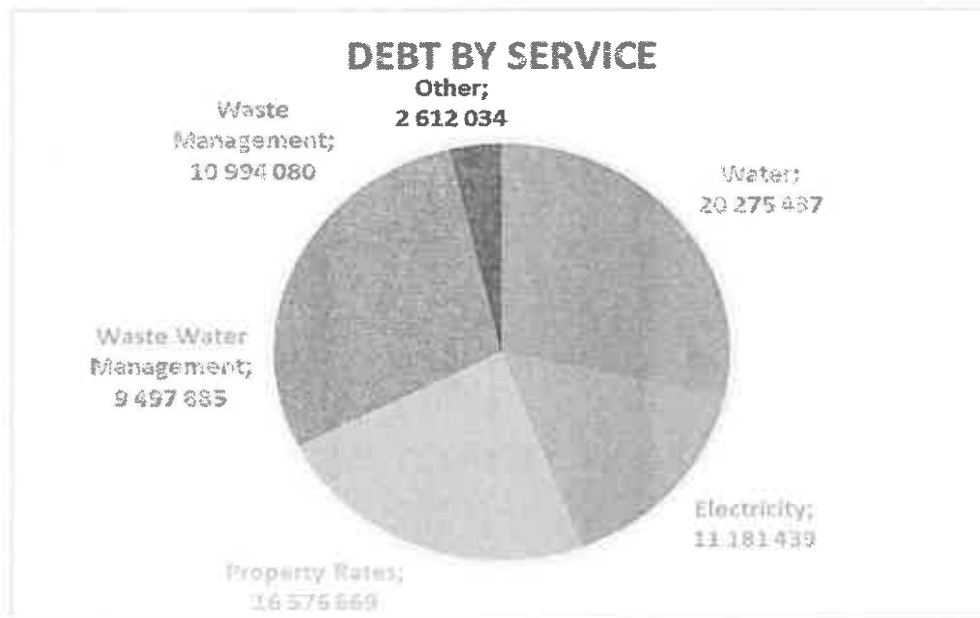


## 5. Debtors

The total outstanding debtor's book of the municipality as at end of January 2019 amounts to R71 138 million.

Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Water	2 044 858,35	1 199 513,13	1 402 890,16	834 236,46	1 917 854,68	956 168,29	10 365 954,86	1 553 960,84	20 275 436,77
Elec	7 327 392,13	729 666,08	410 239,75	252 829,15	263 388,98	197 094,90	1 729 173,30	271 654,68	11 181 438,97
Rates	-37 275,80	308 410,30	242 188,51	202 940,72	195 798,39	4 174 329,36	8 450 187,43	3 040 090,69	16 576 669,60
Sewerage	597 432,85	432 080,72	416 395,20	354 367,80	340 028,95	753 554,09	4 275 606,38	2 328 418,70	9 497 884,69
Refuse	801 716,26	643 587,09	622 458,95	574 565,95	559 738,70	856 743,81	5 093 339,96	1 841 929,17	10 994 079,89
Other	-368 328,60	68 932,29	71 448,19	68 751,04	38 804,42	49 822,58	1 865 094,90	817 509,19	2 612 034,01
<b>TOTAL</b>	<b>10 365 795,19</b>	<b>3 382 189,61</b>	<b>3 165 620,76</b>	<b>2 287 691,12</b>	<b>3 315 614,12</b>	<b>6 987 713,03</b>	<b>31 779 356,83</b>	<b>9 853 563,27</b>	<b>71 137 543,93</b>

Debtors owing between 0-30 days amounts to R10.3 million, 30-60 days constitute R3.3million. Debtors owing over 1 year constitute R9.8 million or 13.8 per cent, while the debt over 90 days constitute R54.2 million or 76.2 per cent which is alarming and has an adverse effect on cash flow.



Besides property rates, water remains the biggest outstanding debt. In times of drought like we are experiencing this is a concern. The quality of our water will be jeopardised if the necessary chemicals cannot be procured. The maintenance of pumps is a concern and continued non-payment by residents and business will have an adverse effect on the service delivery. People are also not adhering to the water restrictions implemented and the huge water losses being reported results in huge financial losses to the municipality. The water losses is mainly due to faulty meters in our areas which needs to be replaced as matter of urgency.

The outstanding debt on waste management has an adverse effect on the delivering of this service. Waste management needs vehicles and equipment and landfill sites needs to be maintained. With this huge outstanding debt services are negatively affected.

The outstanding debt on electricity is a concern as the municipality is currently struggling to service the bulk electricity account from Eskom.

**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	781 975,43	536 551,64	505 538,07	437 121,25	469 462,93	413 926,80	5 240 482,34	846 792,28	9 231 850,74
	Elec	1 588 018,43	80 603,35	27 818,57	25 285,04	22 199,45	19 347,88	279 145,62	59 256,90	2 101 675,24
	Rates	384 663,63	191 465,93	135 117,66	106 741,66	107 023,95	1 629 025,18	3 367 363,53	1 614 566,56	7 535 968,10
	Sewerage	492 697,60	287 997,78	265 759,72	263 907,98	259 700,04	379 608,77	2 820 777,89	1 782 541,52	6 552 991,30
	Refuse	649 406,25	489 046,09	468 604,86	453 455,38	446 220,27	627 549,48	3 853 538,44	1 532 790,69	8 520 611,46
	Other	-127 203,93	39 345,13	36 134,93	28 727,16	28 347,08	31 699,04	1 231 647,62	567 597,10	1 836 294,13
	<b>TOTAL</b>	<b>3 769 557,41</b>	<b>1 625 009,92</b>	<b>1 438 973,81</b>	<b>1 315 238,47</b>	<b>1 332 953,72</b>	<b>3 101 157,15</b>	<b>16 792 955,44</b>	<b>6 403 545,05</b>	<b>35 779 390,97</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	789 033,47	508 502,41	481 516,22	343 141,37	343 821,73	266 350,31	3 155 442,05	552 989,78	6 440 797,34
	Elec	82 266,19	12 487,80	5 179,01	2 475,93	1 322,81	2 709,42	13 105,18	5 507,76	125 054,10
	Rates	-62 233,37	6 449,74	6 065,00	4 710,12	5 210,21	7 855,44	38 493,49	49 073,86	55 624,49
	Sewerage	-597,10	47 262,73	45 080,56	43 398,27	39 248,88	40 660,41	399 075,98	207 190,69	821 320,42
	Refuse	21 669,62	47 765,39	44 558,00	42 762,28	39 927,46	38 509,57	277 665,62	131 973,06	644 831,00
	Other	10 266,06	6 364,52	1 198,95	958,24	909,70	638,86	7 160,67	21 789,49	49 286,49
	<b>TOTAL</b>	<b>840 404,87</b>	<b>628 832,59</b>	<b>583 597,74</b>	<b>437 446,21</b>	<b>430 440,79</b>	<b>356 724,01</b>	<b>3 890 942,99</b>	<b>968 524,64</b>	<b>8 136 913,84</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	4 710,18	5 474,84	327 635,27	1 715,38	1 061 044,11	240 656,38	564 729,88	4 607,87	2 210 573,91
	Elec	1 908,60	969,80	13 359,29	1 431,30	14 569,55	11 532,10	235 806,82	3 437,81	283 015,27
	Rates	1 977,55	1 938,86	1 938,86	1 938,86	1 938,86	33 386,57	251 118,31	33 206,19	327 444,06
	Sewerage	196,85	193,43	193,43	193,43	193,43	193,43	3 899,50	210,45	5 273,95
	Refuse	38 053,85	37 372,11	37 353,03	37 543,51	37 353,03	37 426,02	405 240,69	46 221,47	676 563,71
	Other	-1 029,35	520,00	520,00	1 978,27	1 718,27	2 272,18	2 955,36	0,00	8 934,73
	<b>TOTAL</b>	<b>45 817,68</b>	<b>46 469,04</b>	<b>380 999,88</b>	<b>44 800,75</b>	<b>1 116 817,25</b>	<b>325 466,68</b>	<b>1 463 750,56</b>	<b>87 683,79</b>	<b>3 511 805,63</b>

## 6. Creditors

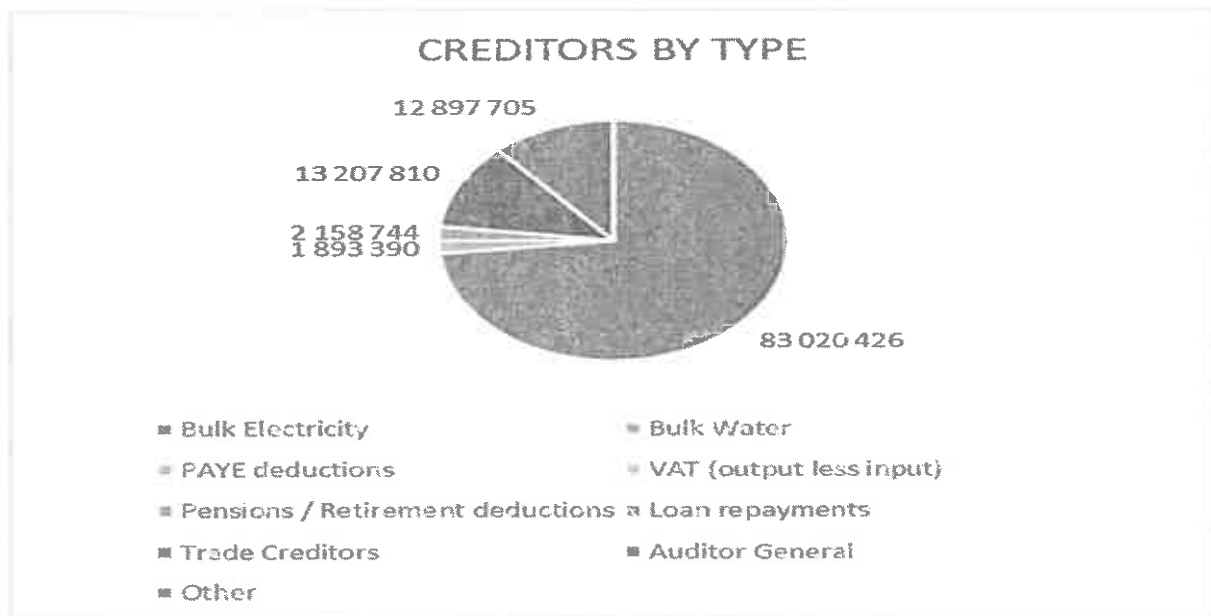
The total accounts payable as at 31 December 2018 amounts to R 113 million.

EC101 Dr. Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	23 028	–	8 876	51 116	–				83 020
Bulk Water	0200	–	–	–	–	–				–
PAYE deductions	0300	1 893	–	–	–	–				1 893
VAT (output less input)	0400	–	–	–	–	–				–
Pensions / Retirement deductions	0500	2 159	–	–	–	–				2 159
Loan repayments	0600	–	–	–	–	–				–
Trade Creditors	0700	4 423	1 607	173	7 004	–				13 208
Auditor General	0800	942	1 633	1 353	1 022	7 947				12 898
Other	0900	–	–	–	–	–				–
Total By Customer Type	1000	32 445	3 240	10 403	59 142	7 947	–	–	–	113 178

Creditors owed between 0-30 day's amounts to R 32.4 million, 31-60 day's amounts to R 3.2 million, 61-90 day's amounts to R 10.4 million, 91-120 day's amounts to R 59.1 million, 121-150 day's amounts to R 7.9 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 Auditor General, Department of Transport and SALGA. Eskom continues to refuse to sign the payment agreement proposed by themselves. They are putting pressure on management to pay an additional R4 million before considering signing the payment agreement.



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

### Grants received and expenditure on grant funding

Grant @31 December 2018	Amount gazetted	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
RBIG	10 000 000	1 970 266	1 970 266	0	100,00%
INEP	4 500 000	2 500 000	614 871	1 885 129	13,66%
EPWP	1 032 000	723 000	473 304	249 696	45,86%
FMG	6 085 000	6 085 000	2 486 343	3 598 657	40,86%
Equitable Share	83 278 000	62 458 000	62 458 000	0	75,00%
Dept of Public Service	1 106 000	0	0	0	0,00%
Fire Grant	1 961 530	469 975	1 671 488	-1 201 513	85,21%
Seta Grant	296 800	0	0	0	0,00%
MIG	20 267 000	7 867 000	4 269 470	3 597 530	21,07%
Health	1 280 000	1 279 932	805 581	474 351	62,94%
Library Grant	2 308 000	0	2 454 175	-2 454 175	106,33%
Dept of Human Settlements	93 780		0	0	0,00%
Office of the Premier	9 750 000	3 199 741	2 816 557	383 185	28,89%
	141 958 110	83 353 174	77 203 499	6 149 675	54,38%

## 8. CASH FLOW POSITION AS AT 31 January 2019

Table: Summary of Cash flow position (Primary Bank Account) as at 31 January 2019

CASH BALANCE B/F FROM 1 JANUARY 2019	R 2 795 032
CASH RECEIVED FOR THE PERIOD	R 17 343 423
CASH PAYMENTS MADE THE FOR PERIOD	R 15 879 342
CASH BALANCE AS AT 31 JANUARY 2019	R 4 259 113

The bank balance ended on R 4 259 113 as at 31 January 2019.

## 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 January 2019

## 10. OTHER ANALYSIS

### 10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

#### 10.1.1 WATER LOSSES

<b>Water Statistics Dr Beyers Naude</b>				
<b>Month</b>	<b>Water pump to Town</b>	<b>Water sold to Town</b>	<b>Loss Kl.</b>	<b>Loss %</b>
Jul-18	423 881	229 247	194 634	45,92
Aug-18	420 536	234 429	186 107	44,25
Sep-18	393 910	225 066	168 844	42,86
Oct-18	426 054	227 797	198 257	46,53
Nov-18	437 076	272 808	164 268	37,58
Dec-18	461 851	203 295	258 556	55,98
	<b>2 563 308</b>	<b>1 392 642</b>	<b>1 170 666</b>	<b>45,67</b>

Water losses for November were calculated at 37.5% and for Dec 2018 at 55.9%

The municipality is experiencing challenges with water meters. Meters needs to be attended to urgently. Funding has been secured from Department of Water affairs to assist with replacement of water meters. Water losses for January 2019 was not available at time of report



#### 10.1.2 ELECTRICITY LOSSES

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-18	6 161 180	7 359 741	1 198 561	16.29
Aug-18	6 495 608	7 662 271	1 166 663	15.23
<b>Total</b>	<b>12 656 788.00</b>	<b>15 022 012.00</b>	<b>2 365 224</b>	<b>15.75</b>

Electricity losses for Aug 2018 were calculated at 15.23%. Electricity losses for September 2018 to January 2019 were not available at time of report due to problems experienced with prepaid sales information and therefore reports could not be provided.

#### 11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the monthly supply chain management report as well for the month ending 31 January 2019.

#### 12. CONTRACT MANAGEMENT REPORT

Attached as Annexure C is the quarterly contract management report for the period ending 31 January 2019

#### 13. C-SCHEDULES

Attached as Annexure D are the C-Schedules for the period ending 31 January 2019.

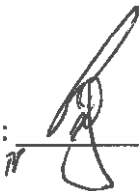
## MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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: 13 February 2019



## **ANNEXURE A**

**ANNEXURE A**

**Debt by Type**

**Municipality Name: Dr Beyers Naudé Local Municipality**

**Month: Jan-19**

**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	6 188,21	36 923,18	25 447,46	15 561,18	9 948,35	3 335,18	37 418,07	1 409,07	136 230,70
	Elec	63 736,59	22 431,87	17 156,27	11 518,71	19 566,24	10 414,97	42 493,88	1 805,51	189 124,04
	Rates	0,00	0,00	0,00	0,00	0,00	262 162,06	8 037,78	0,00	270 199,84
	Sewerage	92 227,06	60 931,30	51 882,56	19 378,29	12 261,57	12 261,57	164 264,27	6 677,26	419 883,88
	Refuse	35 984,40	20 613,04	20 487,31	3 985,07	1 349,98	1 349,98	3 382,37	192,90	87 345,05
	Other	1 180,08	2 860,00	3 469,57	1 560,00	0,00	0,00	0,00	0,00	9 069,65
	<b>TOTAL</b>	<b>199 316,34</b>	<b>143 759,39</b>	<b>118 443,17</b>	<b>52 003,25</b>	<b>43 126,14</b>	<b>289 523,76</b>	<b>255 596,37</b>	<b>10 084,74</b>	<b>1 111 853,16</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	1 766,99	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1 766,99
	Elec	146 221,79	0,00	0,00	0,00	0,00	0,00	0,00	0,00	146 221,79
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>	<b>147 988,78</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>147 988,78</b>

**347 305,12    143 759,39    118 443,17    52 003,25    43 126,14    289 523,76    255 596,37    10 084,74    1 259 841,94**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	9 339,86	14 824,59	4 998,19	1 575,81	590,48	639,10	8 974,54	114,03	41 056,60
	Elec	338 059,34	243 370,06	119 150,71	55 741,35	32 268,20	34 495,59	35 408,64	2 325,81	860 819,70
	Rates	60 256,34	3,37	3,37	3,37	3,37	2 207,92	2 410,90	314,91	65 203,55
	Sewerage	421,07	410,42	13 186,10	0,00	0,00	10 927,24	110,03	362,61	25 417,47
	Refuse	1 561,80	1 460,40	7 703,44	857,08	857,08	5 822,35	6 637,17	187,05	25 086,37
	Other	-2 549,37	7 540,00	8 840,00	4 098,03	- 0,00	0,00	0,00	61,97	17 990,63
	<b>TOTAL</b>	<b>407 089,04</b>	<b>267 608,84</b>	<b>153 881,81</b>	<b>62 275,64</b>	<b>33 719,13</b>	<b>54 092,20</b>	<b>53 541,28</b>	<b>3 366,38</b>	<b>1 035 574,32</b>

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	660,62	2 483,77	2 828,07	1 694,25	2 922,02	1 700,29	27 897,36	0,00	40 186,38
	Elec	59 600,03	54 652,62	56 738,91	58 712,42	58 669,33	36 665,60	27 039,49	0,00	352 078,40
	Rates	-105 720,60	0,00	0,00	0,00	0,00	702 887,18	334 377,19	1 524,77	933 068,54
	Sewerage	-33 834,88	75,46	75,46	75,46	75,46	208 204,66	75 617,95	0,00	250 289,57
	Refuse	-26 545,12	476,20	476,20	476,20	476,20	67 373,05	42 510,26	0,00	85 242,99
	Other	-0,01	0,00	0,00	0,00	260,00	0,00	695,00	0,00	954,99
	<b>TOTAL</b>	<b>-105 839,96</b>	<b>57 688,05</b>	<b>60 118,64</b>	<b>60 958,33</b>	<b>62 403,01</b>	<b>1 016 830,78</b>	<b>508 137,25</b>	<b>1 524,77</b>	<b>1 661 820,87</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	727,40	554,29	347,92	530,73	497,75	458,74	969,72	0,00	4 086,55
	Elec	20 844,39	15 610,03	4 733,73	267,35	0,00	0,00	0,00	0,00	41 455,50
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	421,07	421,07	397,94	62,57	62,57	62,57	62,02	0,00	1 489,81
	Refuse	304,74	304,74	304,74	304,74	304,74	304,74	302,59	0,00	2 131,03
	Other	0,00	0,00	0,00	0,00	0,00	0,00	57 641,10	0,00	57 641,10
	<b>TOTAL</b>	<b>22 297,60</b>	<b>16 890,13</b>	<b>5 784,33</b>	<b>1 165,39</b>	<b>865,06</b>	<b>826,05</b>	<b>58 975,43</b>	<b>0,00</b>	<b>106 803,99</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	852,98	207,93	164,34	129,47	138,19	103,32	0,00	0,00	1 596,23
	Elec	6 710,59	3 860,16	6 841,38	4 309,70	5 466,22	4 937,00	19 591,70	4 709,82	56 426,57
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	0,00	1 145,89	0,00	0,00	1 145,89
	Refuse	0,00	0,00	0,00	0,00	0,00	1 142,89	0,00	0,00	1 142,89
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>	<b>7 563,57</b>	<b>4 068,09</b>	<b>7 005,72</b>	<b>4 439,17</b>	<b>5 604,41</b>	<b>7 329,10</b>	<b>19 591,70</b>	<b>4 709,82</b>	<b>60 311,58</b>

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	781 975,43	536 551,64	505 538,07	437 121,25	469 462,93	413 926,80	5 240 482,34	846 792,28	9 231 850,74
	Elec	1 588 018,43	80 603,35	27 818,57	25 285,04	22 199,45	19 347,88	279 145,62	59 256,90	2 101 675,24
	Rates	384 663,63	191 465,93	135 117,66	106 741,66	107 023,95	1 629 025,18	3 367 363,53	1 614 566,56	7 535 968,10
	Sewerage	492 697,60	287 997,78	265 759,72	263 907,98	259 700,04	379 608,77	2 820 777,89	1 782 541,52	6 552 991,30
	Refuse	649 406,25	489 046,09	468 604,86	453 455,38	446 220,27	627 549,48	3 853 538,44	1 532 790,69	8 520 611,46
	Other	-127 203,93	39 345,13	36 134,93	28 727,16	28 347,08	31 699,04	1 231 647,62	567 597,10	1 836 294,13
	<b>TOTAL</b>	<b>3 769 557,41</b>	<b>1 625 009,92</b>	<b>1 438 973,81</b>	<b>1 315 238,47</b>	<b>1 332 953,72</b>	<b>3 101 157,15</b>	<b>16 792 955,44</b>	<b>6 403 545,05</b>	<b>35 779 390,97</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	789 033,47	508 502,41	481 516,22	343 141,37	343 821,73	266 350,31	3 155 442,05	552 989,78	6 440 797,34
	Elec	82 266,19	12 487,80	5 179,01	2 475,93	1 322,81	2 709,42	13 105,18	5 507,76	125 054,10
	Rates	-62 233,37	6 449,74	6 065,00	4 710,12	5 210,21	7 855,44	38 493,49	49 073,86	55 624,49
	Sewerage	-597,10	47 262,73	45 080,56	43 398,27	39 248,88	40 660,41	399 075,98	207 190,69	821 320,42
	Refuse	21 669,62	47 765,39	44 558,00	42 762,28	39 927,46	38 509,57	277 665,62	131 973,06	644 831,00
	Other	10 266,06	6 364,52	1 198,95	958,24	909,70	638,86	7 160,67	21 789,49	49 286,49
	<b>TOTAL</b>	<b>840 404,87</b>	<b>628 832,59</b>	<b>583 597,74</b>	<b>437 446,21</b>	<b>430 440,79</b>	<b>356 724,01</b>	<b>3 890 942,99</b>	<b>968 524,64</b>	<b>8 136 913,84</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	4 710,18	5 474,84	327 635,27	1 715,38	1 061 044,11	240 656,38	564 729,88	4 607,87	2 210 573,91
	Elec	1 908,60	969,80	13 359,29	1 431,30	14 569,55	11 532,10	235 806,82	3 437,81	283 015,27
	Rates	1 977,55	1 938,86	1 938,86	1 938,86	1 938,86	33 386,57	251 118,31	33 206,19	327 444,06
	Sewerage	196,85	193,43	193,43	193,43	193,43	193,43	3 899,50	210,45	5 273,95
	Refuse	38 053,85	37 372,11	37 353,03	37 543,51	37 353,03	37 426,02	405 240,69	46 221,47	676 563,71
	Other	-1 029,35	520,00	520,00	1 978,27	1 718,27	2 272,18	2 955,36	0,00	8 934,73
	<b>TOTAL</b>	<b>45 817,68</b>	<b>46 469,04</b>	<b>380 999,88</b>	<b>44 800,75</b>	<b>1 116 817,25</b>	<b>325 466,68</b>	<b>1 463 750,56</b>	<b>87 683,79</b>	<b>3 511 805,63</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	-53 637,31	489,59	1 141,73	1 203,81	860,45	859,55	55 108,11	4 860,63	10 886,56
	Elec	396 981,04	34 514,21	57 797,44	33 150,48	56 489,42	22 875,46	640 246,86	99 397,09	1 341 452,00
	Rates	-34 030,00	30 654,63	27 180,98	30 064,94	24 832,41	426 990,66	1 633 530,80	374 930,90	2 514 155,32
	Sewerage	35,38	35,38	35,38	35,38	35,38	35,38	679,55	170,81	1 062,64
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	-171 325,08	1,06	0,00	20 867,71	0,00	0,00	27 476,42	7 578,29	-115 401,60
	<b>TOTAL</b>	<b>138 024,03</b>	<b>65 694,87</b>	<b>86 155,53</b>	<b>85 322,32</b>	<b>82 217,66</b>	<b>450 761,05</b>	<b>2 357 041,74</b>	<b>486 937,72</b>	<b>3 752 154,92</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	-16 459,92	1 133,28	673,26	558,59	1 053,80	546,60	4 163,72	905,41	-7 425,26
	Elec	-5 749,12	1 610,51	1 110,01	150,34	0,00	0,00	0,00	503,09	-2 375,17
	Rates	-6 920,36	353,84	147,18	147,18	147,18	306,98	1 089,25	268,56	-4 460,19
	Sewerage	627,73	643,92	532,84	532,84	368,15	341,88	3 027,87	480,50	6 555,73
	Refuse	852,74	666,68	666,68	572,32	476,20	476,20	3 332,17	658,68	7 701,67
	Other	-7 974,03	277,46	17,46	17,46	0,00	0,00	1 433,28	14,20	-6 214,17
	<b>TOTAL</b>	<b>-35 622,96</b>	<b>4 685,69</b>	<b>3 147,43</b>	<b>1 978,73</b>	<b>2 045,33</b>	<b>1 671,66</b>	<b>13 046,29</b>	<b>2 830,44</b>	<b>-6 217,39</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	10 189,84	7 940,33	10 356,14	6 261,08	5 708,64	6 092,14	326 199,67	35 692,76	408 440,60
	Elec	11 112,40	0,00	0,00	0,00	0,00	0,00	27 607,96	226,27	38 946,63
	Rates	-628,73	1 530,45	1 330,08	1 312,66	1 111,08	8 880,77	49 060,32	17 500,01	80 096,64
	Sewerage	8 215,21	5 110,53	4 949,31	4 747,03	4 622,08	4 455,23	117 379,79	50 172,06	199 651,24
	Refuse	7 414,67	6 746,36	5 992,94	5 462,44	5 094,30	6 075,45	89 617,89	24 029,33	150 433,38
	Other	-36 374,47	52,38	52,38	52,38	52,38	52,38	55 339,68	11 545,46	30 772,57
	<b>TOTAL</b>	<b>-71,08</b>	<b>21 380,05</b>	<b>22 680,85</b>	<b>17 835,59</b>	<b>16 588,48</b>	<b>25 555,97</b>	<b>665 205,31</b>	<b>139 165,89</b>	<b>908 341,06</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	239 173,64	34 835,06	27 937,72	21 556,98	20 435,28	20 214,37	927 079,15	106 581,07	1 397 813,27
	Elec	4 155 095,36	144 600,79	69 657,54	23 141,83	16 398,63	12 839,37	248 523,64	74 138,38	4 744 395,54
	Rates	229 390,32	76 013,48	70 404,58	58 022,53	55 378,96	303 421,61	1 398 660,38	641 261,54	2 832 553,40
	Sewerage	98 519,35	29 685,96	28 917,20	25 438,46	23 398,82	51 948,54	657 022,12	280 732,97	1 195 663,42
	Refuse	78 216,31	37 381,16	34 780,36	28 260,99	25 940,67	52 699,15	393 185,36	105 873,15	756 337,15
	Other	-24 066,55	6 511,74	12 894,90	6 476,99	6 216,99	11 780,12	413 787,47	206 546,08	640 147,74
	<b>TOTAL</b>	<b>4 776 328,43</b>	<b>329 028,19</b>	<b>244 592,30</b>	<b>162 897,78</b>	<b>147 769,35</b>	<b>452 903,16</b>	<b>4 038 258,12</b>	<b>1 415 133,19</b>	<b>11 566 910,52</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	270 336,96	49 592,22	14 305,77	3 186,56	1 370,95	1 285,51	17 490,25	7,94	357 576,16
	Elec	461 984,37	114 129,59	35 944,36	32 606,37	36 777,78	41 277,51	160 203,51	20 225,87	903 149,36
	Rates	-504 030,58	0,00	0,00	0,00	152,37	797 204,99	1 366 045,48	307 443,59	1 966 815,85
	Sewerage	-60 671,20	138,03	138,03	74,01	62,57	43 708,52	33 689,41	0,00	17 139,37
	Refuse	-5 425,96	1 754,92	1 531,39	1 447,55	1 400,12	18 014,93	17 927,40	2,84	36 663,19
	Other	-9 252,15	5 460,00	8 320,00	4 015,00	1 300,00	3 380,00	66 958,30	2 376,60	82 557,75
	<b>TOTAL</b>	<b>152 941,44</b>	<b>171 074,76</b>	<b>60 239,55</b>	<b>41 329,49</b>	<b>41 063,79</b>	<b>904 871,46</b>	<b>1 662 314,35</b>	<b>330 056,84</b>	<b>3 363 891,68</b>

<b>GRAND TOTAL</b>	<b>10 365 795,19</b>	<b>3 382 189,61</b>	<b>3 165 620,76</b>	<b>2 287 691,12</b>	<b>3 315 614,12</b>	<b>6 987 713,03</b>	<b>31 779 356,83</b>	<b>9 853 563,27</b>	<b>71 137 543,93</b>
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UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	2 044 858,35	1 199 513,13	1 402 890,16	834 236,46	1 917 854,68	956 168,29	10 365 954,86	1 553 960,84	20 275 436,77
	Elec	7 327 392,13	729 666,08	410 239,75	252 829,15	263 388,98	197 094,90	1 729 173,30	271 654,68	11 181 438,97
	Rates	-37 275,80	308 410,30	242 188,51	202 940,72	195 798,39	4 174 329,36	8 450 187,43	3 040 090,69	16 576 669,60
	Sewerage	597 432,85	432 080,72	416 395,20	354 367,80	340 028,95	753 554,09	4 275 606,38	2 328 418,70	9 497 884,69
	Refuse	801 716,26	643 587,09	622 458,95	574 565,95	559 738,70	856 743,81	5 093 339,96	1 841 929,17	10 994 079,89
	Other	-368 328,60	68 932,29	71 448,19	68 751,04	38 804,42	49 822,58	1 865 094,90	817 509,19	2 612 034,01
	<b>TOTAL</b>	<b>10 365 795,19</b>	<b>3 382 189,61</b>	<b>3 165 620,76</b>	<b>2 287 691,12</b>	<b>3 315 614,12</b>	<b>6 987 713,03</b>	<b>31 779 356,83</b>	<b>9 853 563,27</b>	<b>71 137 543,93</b>

ANNEXURE "A"			
NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY			
COLLECTION LEVELS : JANUARY 2019			
SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	307 361,12	1 058 821,87	344,49
Services			
Billed Electricity	7 838 821,75	5 517 005,83	70,38
Prepaid Electricity	2 869 876,48	2 869 876,48	100,00
Refuse Removal	433 431,73	463 433,35	106,92
Sewerage / Sanitation	292 964,19	596 360,85	203,56
Water	3 425 371,94	1 304 586,83	38,09
Other (Specify) e.g			
Housing Rental	370,79	445,40	120,12
Rental of Facilities & Equipment	13 867,99	13 867,99	100,00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	109,50	109,50	
Licences and permits	297 070,84	297 070,84	100,00
Fuel levy	N/A	N/A	
Service connections and reconnections	14 780,39	14 780,39	100,00
Application : Town planning	N/A	N/A	
Plan approval fees	18 321,77	18 321,77	100,00
Sub division fees / Rezoning fees	N/A	N/A	
Cemetery fees	5 000,14	5 000,14	100,00
Tender receipts	1 452,17	1 452,17	100,00
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	2 714,40	2 714,40	100,00
Administration fees	N/A	N/A	
Admission fees	N/A	N/A	
Private works	170 421,79	170 421,79	100,00
Sale of wood	N/A	N/A	
Levy replacement grant	N/A	N/A	
Sundries	141 362,84	116 190,77	82,19
Agency services	586 722,55	586 722,55	100,00
Interest earned - external investments	14 533,70	14 533,70	100,00
Interest earned - outstanding debtors	N/A	N/A	
	16 434 556,08	13 051 716,62	79,42



Year	Month	End	End	Mon	Item Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2019	Jan	EC101	M07		3000 Cash Receipts by Source												
					3010 Property rates	1 850 977	9 489 936	3 157 121	2 692 989	1 808 901	1 404 304	1 058 822	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	5 186 063	6 626 554	6 655 979	6 557 364	5 585 905	5 313 090	5 517 006	0	0	0	0	0
					3040 Service charges - water revenue	1 168 560	1 451 722	1 857 252	3 320 487	2 681 534	1 109 551	1 304 587	0	0	0	0	0
					3050 Service charges - sanitation revenue	891 240	1 951 022	914 901	991 356	999 822	368 881	596 361	0	0	0	0	0
					3060 Service charges - refuse revenue	655 556	1 454 224	871 383	837 939	711 533	365 565	453 433	0	0	0	0	0
					3070 Service charges - other	87 484	143 559	94 445	166 180	133 270	79 242	116 636	0	0	0	0	0
					3080 Rental of facilities and equipment	17 478	28 523	27 158	28 985	21 541	12 726	13 868	0	0	0	0	0
					3090 Interest earned - external investments	36 257	2 496	21 498	15 443	371	29 354	14 534	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	1 367	0	775	1 656	140	110	0	0	0	0	0
					3130 Licences and permits	133 494	140 315	82 741	120 216	83 394	26 014	287 071	0	0	0	0	0
					3140 Agency services	696 275	776 762	657 441	823 064	119 093	276 438	586 723	0	0	0	0	0
					3150 Transfer receipts - operational	34 689 000	6 751 575	0	0	934 975	27 758 000	380 782	0	0	0	0	0
					3160 Other revenue	1 032 975	2 166 154	980 489	1 102 989	7 714 432	9 698 227	3 920 326	0	0	0	0	0
					3170 Cash Receipts by Source	45 456 589	39 904 209	15 520 406	16 865 789	30 776 427	43 482 532	14 270 257	0	0	0	0	0
					3180 Other Cash Flows/Receipts by Source												
					3190 Transfer receipts - capital	8 114 486	41 000	0	2 500 000	1 546 788	0	3 073 166	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	1 490 000	22 182 232	9 209 166	1 249 957	0	0	0	0	0	0	0
					3280 Total Cash Receipts by Source	75 421 475	32 325 289	37 512 640	28 373 995	33 573 112	54 442 532	17 343 423	0	0	0	0	0
					4000 Cash Payments by Type												
					4010 Employee related costs	10 422 820	18 497 940	11 747 090	11 689 963	17 682 447	33 230 251	11 897 598	0	0	0	0	0
					4020 Remuneration of councillors	827 508	699 708	689 708	689 708	689 708	689 708	839 855	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	220 968	1 017 522	261 907	14 391	347 775	1 511 114	0	0	0	0	0
					4050 Bulk purchases - Electricity	11 964 145	0	0	3 000 000	3 000 000	8 684 082	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	529 889	673 498	1 486 369	339 513	2 266 081	1 827 096	682 348	0	0	0	0	0
					4090 Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
					4100 Grants and subsidies paid - other	1 500	1 500	1 500	0	3 000	2 000	3 000	0	0	0	0	0
					4110 General expenses	33 467 594	10 055 867	23 672 633	13 271 858	573 008	14 082 180	1 145 427	0	0	0	0	0
					4120 Cash Payments by Type	57 224 103	30 145 401	38 634 922	25 252 849	24 244 835	58 543 254	16 373 342	0	0	0	0	0
					4130 Other Cash Flows/Payments by Type												
					4140 Capital assets	0	342 519	572 533	163 024	1 929 182	5 426 439	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	57 224 103	30 487 920	39 207 455	25 415 873	26 173 817	64 000 533	16 373 342	0	0	0	0	0
					4180 Net Increase (Decrease) in Cash Held	1 819 692	2 003 329	1 674 715	1 058 022	2 604 555	2 452 999	1 466 081	0	0	0	0	0
					4190 Cash/cash equivalents at the month/year begin:	5 764 260	3 961 332	3 386 441	4 238 736	3 208 589	642 393	2 785 032	4 259 113	4 259 113	4 259 113	4 259 113	4 259 113
					4200 Cash/cash equivalents at the month/year end:	3 944 568	5 964 661	4 209 736	3 246 388	842 433	2 785 032	4 259 113	4 259 113	4 259 113	4 259 113	4 259 113	4 259 113

**ANNEXURE A:****INVESTMENT JANUARY 2019**

<b>FUND</b>	<b>ACCOUNT NUMBER</b>	<b>INSTITUTION</b>	<b>INVESTMENT VOTE</b>	<b>Balance as at 31 January 2019</b>
MONEY MARKET	9257114251	ABSA BANK	629889415100	4 705,09
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	187,46
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	10 031,63
FMG CALL ACCOUNT	588476692/00	STANDARD BANK	629889418200	2 848,04
MIG CALL ACCOUNT	588476692/00	STANDARD BANK	629889418100	11 182,62
<b>TOTAL</b>				<b>28 954,84</b>

**ANNEXURE A****OVERTIME REPORT JANUARY 2019**

<b>GL VOTE NUMBER</b>	<b>GL VOTE DESCRIPTION</b>	<b>CURRENT YEAR MONTH DEBIT</b>	<b>YTD TOTAL</b>	<b>TOTAL BUDGET</b>
<b>OVERTIME REPORT JANUARY 2019</b>				
102 010 210 243	COUNCIL	0	0	0
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	4 997	14 812	0
112 220 210 243	EXECUTIVE SUPPORT	2 322	6 921	25 000
112 290 210 243	INFORMATION TECHNOLOGY	0	117	0
113 000 210 243	PMS/STRATEGIC MANAGEMENT	0	29 182	0
122 290 210 243	INFORMATION TECHNOLOGY	0	2 657	18 000
122 410 210 243	DIRECTOR CORPORATE SERVICES	4 217	24 096	45 000
122 420 210 243	OFFICE OF POLITICAL OFFICE BEARER	0	0	19 674
122 530 210 243	COMMUNITY HALLS	1 880	1 880	0
132 710 210 243	PARKS & RECREATION GROUNDS	2 912	61 266	430 000
132 750 210 243	REFUSE REM & WASTE MANAGEMENT	121 820	295 892	490 000
132 760 210 243	CEMETERIES	1 793	1 793	0
132 770 210 243	AIRPORT	0	13 965	13 540
142 810 210 243	FIRE BRIGADE	31 787	128 670	172 632
142 820 210 243	FIRE CACADU	0	26 243	0
142 910 210 243	TRAFFIC CONTROL	16 546	19 185	74 239
163 110 210 243	DIRECTOR FINANCIAL SERVICES	54 156	269 059	200 000
163 120 210 243	BUDGET, ACCOUNTING AND FINANCE	1 487	1 487	50 000
163 140 210 243	SUPPLY CHAIN MANAGEMENT	0	14 037	15 000
183 610 210 243	DIRECTOR TECHNICAL SERVICES	10 088	32 302	0
183 620 210 243	PUBLICWORKS STREETS	25 950	46 096	600 000
183 650 210 243	WORKSHOP MECHANICAL	2 288	2 288	6 548
183 660 210 243	WORKSHOP CARPENTER	0	0	809
183 670 210 243	SEWERAGE	120 866	777 844	550 000
183 680 210 243	SANITATION	0	0	0
183 690 210 243	WATER SERVICES	164 168	656 179	1 036 772
193 810 210 243	ELECTRICITY SERVICES	85 068	344 483	799 730
<b>GRAND TOTAL</b>		<b>652 345</b>	<b>2 770 454</b>	<b>4 546 944</b>

**ANNEXURE A:****EMPLOYEE RELATED COST FOR THE MONTH OF JANUARY 2019**

ITEM	MONTH AMOUNT	YTD AMOUNT	YTD BUDGET	ANNUAL BUDGET
ALLOWANCE - HOUSING SUBSIDY	105 258	729 279	1 187 346	2 035 450
ALLOWANCE - TRAVELLING ALLOW	200 136	1 259 842	1 021 325	1 750 842
ALLOWANCE - UNIFORMS / OVERALL	174	16 642	414 587	710 721
BARGAINING COUNCIL: Senior Management	18	122	62	106
BONUSES	0	7 761 664	4 300 839	7 372 866
CONTRIBUTIONS - MEDICAL AID FD	503 671	3 333 193	3 383 396	5 800 107
CONTRIBUTIONS - PENSION FUND	1 546 333	10 593 397	8 311 464	14 248 224
INSURANCE: GROUP LIFE	1 264	8 845	21 505	36 866
INSURANCE: UIF	68 868	492 562	530 403	909 263
LEVY - BARGAINING[IND] COUNCIL	4 693	33 164	34 269	58 747
OVERTIME	652 345	2 770 454	2 652 384	4 546 944
SALARIES & WAGES	8 778 538	68 142 644	57 154 303	97 978 805
WORKMAN'S COMPENSATION			681 661	1 168 561
ALLOWANCE COUNCILLORS	839 855	5 038 104	5 765 527	9 883 760
<b>Grant Total</b>	<b>12 701 153</b>	<b>100 179 912</b>	<b>85 459 070</b>	<b>146 501 262</b>

**ANNEXURE A**
**REPAIRS AND MAINTENANCE - JANUARY 2019**

<b>REPAIRS AND MAINTENANCE JANUARY 2019</b>				
<b>ACCOUNT NO</b>	<b>DESCRIPTION</b>	<b>MONTH AMOUNT</b>	<b>YTD AMOUNT</b>	<b>ANNUAL BUDGET</b>
	<b>OTHER MATERIAL</b>			
112 221 810 511	GENERAL MAINTENANCE	0	0	0
122 511 811 501	MATERIALS, STORES & REQUIREMENTS	0	765	120 000
132 711 810 511	GENERAL MAINTENANCE	0	0	120 000
132 711 810 640	REPAIRS - FENCING	0	8 511	50 000
132 751 810 511	GENERAL MAINTENANCE	0	0	50 000
132 771 810 511	GENERAL MAINTENANCE	7 165	7 907	12 000
163 111 811 327	OPEX INCURRED FROM GRANTS RECEIVED	0	0	0
183 621 810 635	REPAIRS - ASPHALT SURFACES	24 978	115 749	1 000 000
183 621 810 650	REPAIRS - KURBING	0	2 368	148 400
183 631 810 616	REPAIRS: STORMWATER	0	439	110 000
183 631 810 617	STREETS	0	0	0
183 631 810 655	REPAIRS - STORMWATER CHANNELS	0	0	136 782
183 631 812 999	REVIEW OF RISKMANAGEMENT & STORMWATER P	0	0	0
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	0	0	120 000
183 671 810 601	RETICULATION NETWORK - SEWERAGE	243	225 923	733 180
183 671 812 988	SLUDGE AR WWWTW AB&GRT	0	115 283	367 000
183 671 812 989	REPAIRS ABERDEEN	0	0	174 943
183 691 810 511	GENERAL MAINTENANCE	25 143	345 117	380 000
183 691 810 603	RETICULATION NETWORK - WATER	274 511	319 873	1 000 000
183 691 810 612	VALVES AND HYDRANTS	20 200	180 236	577 231
183 691 810 613	AGEING ON BREE STREET	0	0	341 533
183 691 812 991	FLUSHING RESERVOIRS	0	75 463	169 600
193 811 810 471	ELECTR DISTRIBUTION NETWORK	0	56 312	418 600
193 811 810 491	REPAIRS - FENCING	0	1 166	15 000
193 811 810 511	GENERAL MAINTENANCE	28 035	84 337	580 000
193 811 810 547	METERS - CONSUMERS	0	15 295	375 000
193 811 810 619	STREET LIGHTS	0	17 358	230 000
193 811 812 993	IGG METER REPLACEMENT	883	1 852	180 000
193 811 818 027	TRENCH EXCAVATION	0	0	200 000
193 811 818 028	TOOLS & EQUIPMENT : ELECTRICAL	0	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	19 200	68 000
		<b>381 158</b>	<b>1 593 154</b>	<b>8 378 568</b>

	<b>CONTRACTED SERVICES</b>			
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	1 435	0
112 221 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 472
112 231 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	1 000
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	3 239	25 000
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	0	511	13 078
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	0	0	0
122 291 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	19 433	20 000
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 800	3 560	107 304
122 421 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	11 089	45 426
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	28 873	30 000
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	27 901	144 763	250 000
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	25 730	277 731	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	1 164	11 779	45 500
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	5 130	46 191	60 000
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	4 303	26 641
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	216	8 400	25 071
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	21 532	374 572	480 000
183 641 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	6 368
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	726	9 401	61 663
183 661 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	540
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 704	53 279	55 000
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	33 293	0
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	4 250	42 407	230 791
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	43 101	123 576	80 000
		<b>134 254</b>	<b>1 197 835</b>	<b>2 089 854</b>
	<b>OTHER EXPENDITURE</b>			
122 291 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	26 718	132 161	0
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	133 425	178 840
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	1 068	0
163 121 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	2 885	516 944	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	0	42 080
122 471 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	0
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	218	151 582	200 000
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	12 162	130 000
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	6 022	50 500
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	3 965	19 640	130 000
132 741 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	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	0
142 911 810 441	REPAIR AND MAINTENANCE OF BUIL	0	206	50 000
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	3 837	24 640	134 846
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	2 773	9 119	20 000
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	3 552	94 690
		<b>40 396</b>	<b>1 010 521</b>	<b>1 116 956</b>
<b>GRAND TOTAL</b>		<b>555 808</b>	<b>3 801 510</b>	<b>11 585 378</b>

**ANNEXURE A****DETAIL OF OTHER REVENUE**

	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	849 025	49 315	505 156
Interest earned outstanding debtors	9 713 309	190 603	1 638 815
Fines, penalties and forfeits	120 893	110	5 297
Licences and permits	1 500 972	116 548	674 053
Agency services	2 681 642	225 870	1 169 656
<b>Other Revenue</b>	<b>1 103 959</b>	<b>215 564</b>	<b>631 867</b>
<b>TOTAL</b>	<b>15 969 800</b>	<b>798 010</b>	<b>4 624 844</b>

**OTHER REVENUE**

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT
TOURISM FEES BAVIAANS	20 000	0
SUNDRY / UNFORESEEN INCOME	6 314	0
INSURANCE REFUND	13 299	9 157
SUNDRY / UNFORESEEN INCOME	1 085	0
SUNDRY / UNFORESEEN INCOME	447	0
COMMISSION VAT APPLICABLE	46 424	138 019
SUNDRY / UNFORESEEN INCOME	5 443	20 269
TENDER DOCUMENT		68 216
SURPLUS CASH: GRF RNT	1 223	1 671
SURPLUS CASH: ABERDEEN	417	2 123
SURPLUS CASH: WM		100
SURPLUS CASH: JV		224
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	20 606
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	198 815
WORK DONE FOR PVT PERSONS-ABER	12 260	23 676
BULK CONTRIBUTIONS	656 453	98 965
WORK DONE FOR PVT PERSONS: WM	6 057	0
WORK DONE FOR PVT PERSONS: SV	5 084	1 313
WORK DONE FOR PVT PERSONS: JV	2 845	0
SUNDRY / UNFORESEEN INCOME	4 600	-77
ADMINISTRATION CHARGE - CR		33 485
ADMIN CHARGE - CR: NIEU-BETHESDA	6 385	3 514
ADMIN CHARGE - CR: HOUSING	20 221	11 791
	<b>1 103 961</b>	<b>631 867</b>

**ANNEXURE A**  
**DETAIL OF OTHER EXPENDITURE**

Other expenditure	YTD Actuals	Annual Budget
Debt Impairment	5 105 362	3 500 000
Contracted Services	7 814 805	15 941 267
<b>Other Expenditure</b>	<b>29 501 693</b>	<b>76 472 939</b>
<b>Total Expenditure</b>	<b>42 421 860</b>	<b>95 914 206</b>

DESCRIPTION	YTD AMOUNT	ANNUAL BUDGET
RUNNING COSTS OF VEHICLES	4 896 320	9 570 266
REPAIRS AND MAINTENANCE	3 801 510	11 585 378
INTEREST- LATE PAYMENT CREDITR	3 184 313	5 575 600
TELEPHONES	2 010 121	2 670 590
AUDIT FEES - EXTERNAL	1 889 302	7 500 000
TRAVELLING & SUBSISTENCE	1 641 528	2 637 901
CHEMICALS	1 624 337	2 760 000
INSURANCE - GENERAL	1 212 616	1 239 812
LEVY - SETA SKILLS DEVELOPMENT	831 470	1 137 459
LEGAL COSTS & LITIGATION	627 274	2 500 000
COPIERS & FAXES LEASE PAYMENTS	605 404	1 432 550
POSTAGE	551 228	983 907
ADVERTS, PRINTING & STATIONARY	411 077	1 309 381
COPIERS MAINTENANCE CONTRACTS	407 072	1 430 791
EPWP Project Expenditure	289 075	1 030 400
BANK CHARGES	253 865	697 000
WORK DONE FOR PRIVATE PERSONS	250 674	554 763
MATERIALS, STORES & REQUIREMENTS	237 776	1 222 943
PREPAID COMMISSION	193 799	916 179
TRAINING COURSES	123 382	920 312
COMPUTER MAINTENANCE AND EXPENDITURE	70 914	268 000
LEVY - WATER RESEARCH FUND: DWAF	62 364	73 083
AFFILIATIONS & SUBSCRIPTIONS	25 359	576 887
TESTING - BIOLOGICAL SAMPLES	21 913	1 194 060
CONSUMABLES	14 522	311 939
AUDIT COMMITTEE	13 597	97 627
OFFICE TEA & REQUIREMENTS	10 378	22 914
ENTERTAINMENT - PUBLIC / VISITORS	9 478	330 840
EPWP SUPPORT EXPENDITURE	4 992	51 600
GENERAL EXPENDITURE	4 226 033	15 870 757
<b>OTHER EXPENDITURE</b>	<b>29 501 693</b>	<b>76 472 939</b>

<b>CONTRACTED SERVICES</b>	<b>7 814 805</b>	<b>15 941 267</b>
SECURITY SERVICES	3 190 796	4 261 623
CONSULTANCY SERVICES	2 668 259	1 181 000
VALUATION SERVICES	826 539	2 690 000
ACCOUNTING SERIVES	1 129 211	5 180 000
TRACING AGENTS AND DEBT COLLECTORS	0	2 595 000
IDP REVIEW	0	33 644



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

Month	Water pur	Water sol	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	21 581	18 092	3 489	16,17
Aug-18	25 170	40 173	-15 003	-59,61
Sep-18	21 860	19 210	2 650	12,12
Oct-18	30 290	16 450	13 840	45,69
Nov-18	32 890	47 709	-14 819	-45,06
Dec-18	24 711	21 218	3 493	14,14
<b>Sub Total</b>	<b>156 502</b>	<b>162 852</b>	<b>-6 350</b>	<b>-4,06</b>

**Water Statistics Willowmore**

Month	Water pur	Water sol	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	20 491	13 824	6 667	32,54
Aug-18	22 338	13 180	9 158	41,00
Sep-18	21 256	17 368	3 888	18,29
Oct-18	20 636	12 311	8 325	40
Nov-18	24 112	16 630	7 482	31
Dec-18	22 221	17 609	4 612	21
<b>Sub Total</b>	<b>131 054</b>	<b>90 922</b>	<b>40 132</b>	<b>30,62</b>

**Water Statistics Rietbron**

Month	Water pur	Water sol	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	5 948	4 299	1 649	28
Aug-18	6 974	4 319	2 655	38
Sep-18	6 760	5 421	1 339	20
Oct-18	8 419	6 434	1 985	24
Nov-18	8 858	6 608	2 250	25
Dec-18	7 804	5 325	2 479	32
<b>Sub Total</b>	<b>44 763</b>	<b>32 406</b>	<b>12 357</b>	<b>27,61</b>

**Water Statistics Nieu-Bethesda**

Month	Water pur to Town	Water sol to Town	Loss KI.	Loss %
Jul-18	6 080	4 583	1 497	25
Aug-18	6 620	4 220	2 400	36
Sep-18	7 434	4 613	2 821	38
Oct-18	8 406	4 886	3 520	42
Nov-18	8 273	5 708	2 565	31
Dec-18	8 869	5 919	2 950	33
<b>Sub Total</b>	<b>45 682</b>	<b>29 929</b>	<b>15 753</b>	<b>34,48</b>

**Water Statistics Jansenville**

Month	Water pur to Town	Water sol to Town	Loss KI.	Loss %
Jul-18	46 283	19 555	26 728	57,75
Aug-18	47 137	7 981	39 156	83,07
Sep-18	43 400	4 072	39 328	90,62
Oct-18	57 317	3 954	53 363	93
Nov-18	59 797	3 770	56 027	94
Dec-18	58 111	5 915	52 196	90
<b>Sub Total</b>	<b>312 045</b>	<b>45 247</b>	<b>266 798</b>	<b>85,50</b>

**Water Statistics Klipplaat**

Month	Water pump to Town	Water sold to Town	Loss KI.	Loss %
Jul-18	16 184	-	16 184	100
Aug-18	16 626	-	16 626	100
Sep-18	12 360	-	12 360	100
Oct-18	17 425	-	17 425	100
Nov-18	14 637	-	14 637	100
Dec-18				
<b>Sub Total</b>	<b>77 232</b>	<b>-</b>	<b>77 232</b>	<b>100,00</b>

**Water Statistics Graaff-Reinet**

Month	Water pump	Water sold/	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	215 050	140 832	74 218	34,51
Aug-18	212 412	134 500	77 912	36,68
Sep-18	202 526	145 406	57 120	28,20
Oct-18	194 554	153 290	41 264	21,21
Nov-18	198 420	158 734	39 686	20,00
Dec-18	240 110	113 845	126 265	52,59
<b>Sub Total</b>	<b>1 263 072</b>	<b>846 607</b>	<b>416 465</b>	<b>32,97</b>

**Water Statistics Aberdeen**

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	92 264	28 062	64 202	70
Aug-18	83 259	30 056	53 203	64
Sep-18	78 314	28 976	49 338	63
Oct-18	89 007	30 472	58 535	66
Nov-18	90 089	33 649	56 440	63
Dec-18	85 388	33 464	51 924	61
<b>Sub Total</b>	<b>518 321</b>	<b>184 679</b>	<b>333 642</b>	<b>64,37</b>

**Water Statistics Dr Beyers Naude**

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	423 881	229 247	194 634	45,92
Aug-18	420 536	234 429	186 107	44,25
Sep-18	393 910	225 066	168 844	42,86
Oct-18	426 054	227 797	198 257	46,53
Nov-18	437 076	272 808	164 268	37,58
Dec-18	461 851	203 295	258 556	55,98
	<b>2 563 308</b>	<b>1 392 642</b>	<b>1 170 666</b>	<b>45,67</b>

## **ANNEXURE B**



RE : MONTHLY SCM REPORT: JANUARY 2019

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### **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 experienced huge challenges with Officials that expected her to operate just-in-time when processing orders. The officials' expectation was 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.

### **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.

The following contracts are on a month to month basis:

- Setplan
- Syntell Networks
- Internet Generation

Syntell Networks was extended for a further 6 months due to some old meters that are still making use of the services provider ending 31/01/2019. The Internet Generation contract has expired and has thus reverted to a month-to-month basis until contract is renewed.

#### 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 2018/19 has been finalized and implemented.

#### 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	DATE	FUNDED
No tenders awarded					

#### Pending Tenders for the Period

TENDER	DESCRIPTION	STATUS	FUNDING
86-2018	Supply and delivery of Coldmix over a period of 2 years	Adjudication	Own Resources
102-2018	Supply and delivery of photostat paper over a period of 12 months	Adjudication	Own Resources
103-2018	Supply and delivery of cement over a period of 12 months	Adjudication (Only one supplier tendered)	Own Resources
104-2018	Rental of photocopier machines over a period of 3 years	Evaluation	Own Resources
105-2018	Supply of fuel and Oil in Steytleville over a period of 3 years	Advertised (No responses received) replaced by tender below	Own Resources

	Cleaning Material for a period of 12 Months		
107/2018	Supply of Fuel and Oil for Graaff-Reinet for a period of 3 Years	Advertised (No Responses received) replaced by tender below	Own Resources
108/2018	Supply of Fuel and Oil for Aberdeen for a period of 3 Years	Advertised (No Responses received) replaced by tender below	Own Resources
11/2019	Steytlerville solid waste disposal site – Extension and upgrading	Specification	Grant Funded (MIG)
12/2019	Provision of banking services for the Dr Beyers Naude Local Municipality for a period of 5 years	Specification	Own Resources
13/2019	Supply of fuel and Oil in Steytville over a period of 3 years	Advertised 31/01/2019 and Closes 04/03/2019	Own Resources
14/2019	Supply of Fuel and Oil for Aberdeen for a period of 3 Years	Advertised 31/01/2019 and Closes 15/02/2019	Own Resources
15/2019	Supply of Fuel and Oil for Graaff-Reinet for a period of 3 Years	Advertised 31/01/2019 and Closes 15/02/2019	Own Resources

#### 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:

- 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: B Jack (Contract Management) Signature.....

Reviewed by: H Kok (CFO) Signature.....

## **ANNEXURE C**



EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M07 January

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	29 579	29 579	6	30 195	17 255	12 940	-75%	29 579
Service charges	-	152 796	152 796	14 263	95 442	89 131	6 311	7%	152 796
Investment revenue	-	2 015	2 015	15	338	1 176	(837)	-71%	2 015
Transfers and subsidies	-	97 441	97 441	3 744	44 777	56 841	(12 064)	-21%	97 441
Other own revenue	-	15 970	15 970	798	4 625	9 316	(4 691)	-50%	15 970
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>297 802</b>	<b>297 802</b>	<b>18 826</b>	<b>175 377</b>	<b>173 718</b>	<b>1 659</b>	<b>1%</b>	<b>297 802</b>
Employee costs	-	136 618	136 618	11 898	95 142	79 694	15 448	19%	136 618
Remuneration of Councillors	-	9 884	9 884	840	5 038	5 766	(727)	-13%	9 884
Depreciation & asset impairment	-	35 453	35 453	-	0	20 681	(20 681)	-100%	35 453
Finance charges	-	5 576	5 576	-	3 184	3 252	(68)	-2%	5 576
Materials and bulk purchases	-	82 368	82 368	13 023	54 815	48 048	6 767	14%	82 368
Transfers and subsidies	-	239	239	3	13	140	(127)	-91%	239
Other expenditure	-	95 914	95 914	5 232	42 422	55 950	(13 528)	-24%	95 914
<b>Total Expenditure</b>	-	<b>366 051</b>	<b>366 051</b>	<b>30 995</b>	<b>200 614</b>	<b>213 530</b>	<b>(12 916)</b>	<b>-6%</b>	<b>366 051</b>
<b>Surplus/(Deficit)</b>	-	<b>(68 249)</b>	<b>(68 249)</b>	<b>(12 170)</b>	<b>(25 237)</b>	<b>(39 812)</b>	<b>14 575</b>	<b>-37%</b>	<b>(68 249)</b>
Transfers and subsidies - capital (monetary alloc	-	44 517	44 517	-	14 524	25 968	(11 445)	-44%	44 517
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(23 732)</b>	<b>(23 732)</b>	<b>(12 170)</b>	<b>(10 713)</b>	<b>(13 844)</b>	<b>3 131</b>	<b>-23%</b>	<b>(23 732)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>(23 732)</b>	<b>(23 732)</b>	<b>(12 170)</b>	<b>(10 713)</b>	<b>(13 844)</b>	<b>3 131</b>	<b>-23%</b>	<b>(23 732)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>44 884</b>	<b>44 884</b>	<b>-</b>	<b>8 672</b>	<b>22 442</b>	<b>(13 770)</b>	<b>-61%</b>	<b>44 884</b>
Capital transfers recognised	-	43 562	43 562	-	8 672	21 781	(13 109)	-60%	43 562
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 321	1 321	-	-	661	(661)	-100%	1 321
<b>Total sources of capital funds</b>	-	<b>44 884</b>	<b>44 884</b>	<b>-</b>	<b>8 672</b>	<b>22 442</b>	<b>(13 770)</b>	<b>-61%</b>	<b>44 884</b>
<b>Financial position</b>									
Total current assets	-	62 027	62 027		109 290				62 027
Total non current assets	-	1 199 188	1 199 188		1 183 041				1 199 188
Total current liabilities	-	102 468	102 468		227 438				102 468
Total non current liabilities	-	62 410	62 410		60 901				62 410
Community wealth/Equity	-	1 096 338	1 096 338		1 003 992				1 096 338
<b>Cash flows</b>									
Net cash from (used) operating	-	27 774	27 774	1 464	(28 063)	16 202	44 264	273%	27 774
Net cash from (used) investing	-	(31 817)	(31 817)	-	26 558	(18 560)	(45 118)	243%	(31 817)
Net cash from (used) financing	-	100	100	-	-	58	58	100%	100
<b>Cash/cash equivalents at the month/year end</b>	-	<b>1 822</b>	<b>1 822</b>	<b>-</b>	<b>4 259</b>	<b>3 464</b>	<b>(795)</b>	<b>-23%</b>	<b>1 822</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys- 1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	10 366	3 382	3 166	2 288	3 316	6 988	31 779	9 854	71 138
<b>Creditors Age Analysis</b>									
Total Creditors	32 445	3 240	10 403	59 142	7 947	-	-	-	113 178

EC101 Dr. Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		~	67 479	67 479	424	75 278	39 363	35 915	91%	67 479
Executive and council		-	5 600	5 600	14	33	3 267	(3 233)	-99%	5 600
Finance and administration		-	61 879	61 879	410	75 245	36 096	39 149	108%	61 879
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		~	18 511	18 511	425	2 494	10 798	(8 304)	-77%	18 511
Community and social services		-	12 670	12 670	38	230	7 391	(7 161)	-97%	12 670
Sport and recreation		-	2 498	2 498	6	42	1 457	(1 415)	-97%	2 498
Public safety		-	1 966	1 966	0	471	1 147	(676)	-59%	1 966
Housing		-	98	98	0	2	57	(55)	-96%	98
Health		-	1 280	1 280	381	1 750	747	1 003	134%	1 280
<i>Economic and environmental services</i>		-	15 839	15 839	389	10 538	9 239	1 299	14%	15 839
Planning and development		-	2 364	2 364	47	1 836	1 379	457	33%	2 364
Road transport		-	13 475	13 475	342	8 702	7 860	842	11%	13 475
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	239 905	239 905	17 573	101 370	139 945	(38 575)	-28%	239 905
Energy sources		-	119 090	119 090	10 504	63 612	69 469	(5 857)	-8%	119 090
Water management		-	69 328	69 328	6 246	20 406	40 441	(20 035)	-50%	69 328
Waste water management		-	25 064	25 064	388	8 575	14 621	(6 046)	-41%	25 064
Waste management		-	26 423	26 423	435	8 777	15 414	(6 637)	-43%	26 423
<i>Other</i>	4	-	585	585	15	221	341	(121)	-35%	585
<b>Total Revenue - Functional</b>	2	-	342 319	342 319	18 826	189 901	199 686	(9 785)	-5%	342 319
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		~	103 407	103 407	6 905	55 024	60 321	(5 297)	-9%	103 407
Executive and council		-	21 080	21 080	2 191	14 722	12 297	2 425	20%	21 080
Finance and administration		-	80 644	80 644	4 654	39 800	47 042	(7 242)	-15%	80 644
Internal audit		-	1 683	1 683	61	502	982	(479)	-49%	1 683
<i>Community and public safety</i>		~	29 461	29 461	2 443	19 994	17 185	2 809	16%	29 461
Community and social services		-	6 294	6 294	391	3 817	3 672	145	4%	6 294
Sport and recreation		-	16 384	16 384	1 286	9 619	9 557	62	1%	16 384
Public safety		-	3 890	3 890	491	3 962	2 269	1 693	75%	3 890
Housing		-	1 336	1 336	-	-	780	(780)	-100%	1 336
Health		-	1 556	1 556	275	2 596	907	1 688	186%	1 556
<i>Economic and environmental services</i>		-	43 062	43 062	2 754	21 306	25 120	(3 813)	-15%	43 062
Planning and development		-	12 263	12 263	1 314	9 602	7 153	2 449	34%	12 263
Road transport		-	30 799	30 799	1 440	11 704	17 966	(6 262)	-35%	30 799
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	187 320	187 320	18 638	102 532	109 270	(6 738)	-6%	187 320
Energy sources		-	105 513	105 513	14 743	67 118	61 549	5 569	9%	105 513
Water management		-	44 178	44 178	2 048	18 610	25 771	(7 160)	-28%	44 178
Waste water management		-	21 939	21 939	798	7 933	12 798	(4 865)	-38%	21 939
Waste management		-	15 691	15 691	1 050	8 871	9 153	(282)	-3%	15 691
<i>Other</i>		-	2 800	2 800	255	1 757	1 634	124	8%	2 800
<b>Total Expenditure - Functional</b>	3	-	366 051	366 051	30 995	200 614	213 530	(12 916)	-6%	366 051
<b>Surplus/ (Deficit) for the year</b>		-	(23 732)	(23 732)	(12 170)	(10 713)	(13 844)	3 131	-23%	(23 732)

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	-	-	12	(12)	-100,0%	20
Vote 10 - FINANCIAL SERVICES		-	60 808	60 808	425	74 890	35 471	39 418	111,1%	60 808
Vote 11 - CORPORATE SERVICES		-	16 681	16 681	18	420	9 731	(9 311)	-95,7%	16 681
Vote 12 - INFRASTRUCTURE SERVICES		-	225 012	225 012	17 509	101 282	131 257	(29 975)	-22,8%	225 012
Vote 13 - COMMUNITY SERVICES		-	39 798	39 798	874	13 309	23 215	(9 906)	-42,7%	39 798
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	342 319	342 319	18 826	189 901	199 686	(9 785)	-4,9%	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	1 134	9 544	6 377	3 167	49,7%	10 932
Vote 10 - FINANCIAL SERVICES		-	55 055	55 055	3 045	26 598	32 115	(5 517)	-17,2%	55 055
Vote 11 - CORPORATE SERVICES		-	43 358	43 358	3 116	21 895	25 292	(3 397)	-13,4%	43 358
Vote 12 - INFRASTRUCTURE SERVICES		-	205 521	205 521	19 883	111 305	119 887	(8 582)	-7,2%	205 521
Vote 13 - COMMUNITY SERVICES		-	51 186	51 186	3 817	31 272	29 858	1 413	4,7%	51 186
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	366 051	366 051	30 995	200 614	213 530	(12 916)	-6,0%	366 051
Surplus/ (Deficit) for the year	2	-	(23 732)	(23 732)	(12 170)	(10 713)	(13 844)	3 131	-22,6%	(23 732)

EC101 Dr. Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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 Source										
Property rates			29 579	29 579	6	30 195	17 255	12 940	75%	29 579
Service charges - electricity revenue			101 549	101 549	10 334	60 789	59 237	1 552	3%	101 549
Service charges - water revenue			25 470	25 470	2 868	15 219	14 858	361	2%	25 470
Service charges - sanitation revenue			10 301	10 301	386	8 554	6 009	2 546	42%	10 301
Service charges - refuse revenue			11 463	11 463	435	8 777	6 687	2 090	31%	11 463
Service charges - other			4 013	4 013	240	2 103	2 341	(238)	-10%	4 013
Rental of facilities and equipment			849	849	49	505	495	10	2%	849
Interest earned - external investments			2 015	2 015	15	338	1 176	(837)	-71%	2 015
Interest earned - outstanding debtors			9 713	9 713	191	1 639	5 666	(4 027)	-71%	9 713
Dividends received							-	-		
Fines, penalties and forfeits			121	121	0	5	71	(65)	-92%	121
Licences and permits			1 501	1 501	117	674	876	(202)	-23%	1 501
Agency services			2 682	2 682	226	1 170	1 564	(395)	-25%	2 682
Transfers and subsidies			97 441	97 441	3 744	44 777	56 841	(12 064)	-21%	97 441
Other revenue			1 104	1 104	216	632	644	(12)	-2%	1 104
Gains on disposal of PPE			-	-		0	-	0	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		-	297 802	297 802	18 826	175 377	173 718	1 659	1%	297 802
Expenditure By Type										
Employee related costs			136 618	136 618	11 898	95 142	79 694	15 448	19%	136 618
Remuneration of councillors			9 884	9 884	840	5 038	5 766	(727)	-13%	9 884
Debt impairment			3 500	3 500		5 105	2 042	3 064	150%	3 500
Depreciation & asset impairment			35 453	35 453		0	20 681	(20 681)	-100%	35 453
Finance charges			5 576	5 576		3 184	3 252	(68)	-2%	5 576
Bulk purchases			82 368	82 368	13 023	54 815	48 048	6 767	14%	82 368
Other materials							-	-		
Contracted services			15 941	15 941	682	7 815	9 299	(1 484)	-16%	15 941
Transfers and subsidies			239	239	3	13	140	(127)	-91%	239
Other expenditure			76 473	76 473	4 549	29 502	44 609	(15 108)	-34%	76 473
Loss on disposal of PPE			-	-	-		-	-		-
Total Expenditure		-	366 051	366 051	30 995	200 614	213 530	(12 916)	-6%	366 051
Surplus/(Deficit)		-	(68 249)	(68 249)	(12 170)	(25 237)	(39 812)	14 575	(0)	(68 249)
(National / Provincial and District)			44 517	44 517		14 524	25 968	(11 445)	(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)	(12 170)	(10 713)	(13 844)			(23 732)
Taxation								-		
Surplus/(Deficit) after taxation		-	(23 732)	(23 732)	(12 170)	(10 713)	(13 844)			(23 732)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	(23 732)	(23 732)	(12 170)	(10 713)	(13 844)			(23 732)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	(23 732)	(23 732)	(12 170)	(10 713)	(13 844)			(23 732)

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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		-	-	-	-	-	-	-		-
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]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
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		-	50	50	-	10	25	(15)	-62%	50
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 12 - INFRASTRUCTURE SERVICES		-	38 884	38 884	-	6 311	19 442	(13 130)	-68%	38 884
Vote 13 - COMMUNITY SERVICES		-	5 950	5 950	-	2 351	2 975	(624)	-21%	5 950
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	-	44 884	44 884	-	8 672	22 442	(13 770)	-61%	44 884
<b>Total Capital Expenditure</b>		-	44 884	44 884	-	8 672	22 442	(13 770)	-61%	44 884
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	50	50	-	263	25	238	961%	50
Executive and council										
Finance and administration			9	9		254	4	249	5800%	9
Internal audit			41	41		10	21	(11)	-54%	41
<b>Community and public safety</b>		-	2 486	2 486	-	2 290	1 243	1 047	84%	2 486
Community and social services										
Sport and recreation			2 486	2 486		2 290	1 243	1 047	84%	2 486
Public safety										
Housing										
Health										
<b>Economic and environmental services</b>		-	9 169	9 169	-	232	4 584	(4 352)	-95%	9 169
Planning and development			18	18		32	9	23	262%	18
Road transport			9 151	9 151		200	4 576	(4 376)	-96%	9 151
Environmental protection										
<b>Trading services</b>		-	33 179	33 179	-	5 887	16 590	(10 703)	-65%	33 179
Energy services			5 103	5 103		554	2 551	(1 997)	-78%	5 103
Water management			24 048	24 048		4 840	12 024	(7 184)	-60%	24 048
Waste water management			565	565		432	282	149	53%	565
Waste management			3 464	3 464		61	1 732	(1 671)	-96%	3 464
<b>Other</b>										
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	44 884	44 884	-	8 672	22 442	(13 770)	-61%	44 884
<b>Funded by:</b>										
National Government			33 812	33 812		8 672	16 906	(8 234)	-49%	33 812
Provincial Government			9 750	9 750			4 875	(4 875)	-100%	9 750
District Municipality										
Other transfers and grants										
<b>Transfers recognised - capital</b>		-	43 562	43 562	-	8 672	21 781	(13 109)	-60%	43 562
<b>Public contributions &amp; donations</b>	<b>5</b>									
<b>Borrowing</b>	<b>6</b>									
Internally generated funds			1 321	1 321			661	(661)	-100%	1 321
<b>Total Capital Funding</b>		-	44 884	44 884	-	8 672	22 442	(13 770)	-61%	44 884

EC101 Dr. Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash			1 822	1 822	4 259	1 822
Call investment deposits			1 050	1 050	32	1 050
Consumer debtors			35 154	35 154	24 329	35 154
Other debtors			17 167	17 167	73 546	17 167
Current portion of long-term receivables						
Inventory			6 834	6 834	7 124	6 834
<b>Total current assets</b>		<b>-</b>	<b>62 027</b>	<b>62 027</b>	<b>109 290</b>	<b>62 027</b>
<b>Non current assets</b>						
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	1 114 796	1 115 051
Agricultural						
Biological						
Intangible			253	253		253
Other non-current assets			13 453	13 453	462	13 453
<b>Total non current assets</b>		<b>-</b>	<b>1 199 188</b>	<b>1 199 188</b>	<b>1 183 041</b>	<b>1 199 188</b>
<b>TOTAL ASSETS</b>		<b>-</b>	<b>1 261 215</b>	<b>1 261 215</b>	<b>1 292 331</b>	<b>1 261 215</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing			-	-	-	-
Consumer deposits			3 079	3 079	24 329	3 079
Trade and other payables			90 279	90 279	190 733	90 279
Provisions			9 110	9 110	12 375	9 110
<b>Total current liabilities</b>		<b>-</b>	<b>102 468</b>	<b>102 468</b>	<b>227 438</b>	<b>102 468</b>
<b>Non current liabilities</b>						
Borrowing						
Provisions			62 410	62 410	60 901	62 410
<b>Total non current liabilities</b>		<b>-</b>	<b>62 410</b>	<b>62 410</b>	<b>60 901</b>	<b>62 410</b>
<b>TOTAL LIABILITIES</b>		<b>-</b>	<b>164 877</b>	<b>164 877</b>	<b>288 339</b>	<b>164 877</b>
<b>NET ASSETS</b>	<b>2</b>	<b>-</b>	<b>1 096 338</b>	<b>1 096 338</b>	<b>1 003 992</b>	<b>1 096 338</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)			1 083 296	1 083 296	990 953	1 083 296
Reserves			13 042	13 042	13 039	13 042
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>-</b>	<b>1 096 338</b>	<b>1 096 338</b>	<b>1 003 992</b>	<b>1 096 338</b>

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	1 059	21 463	16 047	5 416	34%	27 509
Service charges			142 101	142 101	7 998	67 240	82 892	(15 652)	-19%	142 101
Other revenue			6 256	6 256	4 818	31 596	3 650	27 947	766%	6 256
Government - operating			97 441	97 441	381	70 525	56 841	13 685	24%	97 441
Government - capital			44 517	44 517	3 073	15 275	25 968	(10 693)	-41%	44 517
Interest			11 049	11 049	15	120	6 445	(6 325)	-98%	11 049
Dividends			-	-			-	-		-
Payments										
Suppliers and employees			(295 284)	(295 284)	(14 565)	(231 086)	(172 249)	58 837	-34%	(295 284)
Finance charges			(5 576)	(5 576)	(1 311)	(3 184)	(3 252)	(68)	2%	(5 576)
Transfers and Grants			(239)	(239)	(3)	(13)	(140)	(127)	91%	(239)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	27 774	27 774	1 464	(28 063)	16 202	44 264	273%	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					-	34 991		34 991	#DIV/0!	
Payments										
Capital assets			(31 817)	(31 817)		(8 434)	(18 560)	(10 126)	55%	(31 817)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(31 817)	(31 817)	-	26 558	(18 560)	(45 118)	243%	(31 817)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits			100	100	-	-	58	(58)	-100%	100
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	100	100	-	-	58	58	100%	100
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	(3 943)	(3 943)	1 464	(1 505)	(2 300)			(3 943)
Cash/cash equivalents at month/year end:		-	5 764	5 764		5 764	5 764			5 764
		-	1 822	1 822		4 259	3 464			1 822





