

Dr. Beyers Naudé Local Municipality

EC101 SECTION 71 JULY 2019

THE MUNICIPAL MANAGER
DR BEYERS NAUDÉ
LOCAL MUNICIPALITY
P O BOX 71
GRAAFF-REINET
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INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st July and ending 31 July 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 – JULY 2019

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	40 993	40 993	35 614	35 614	3 416	32 198	943%	40 993
Service charges	-	197 281	197 281	25 734	25 734	16 440	9 294	57%	197 281
Investment revenue	-	3 268	3 268	71	71	272	(202)	-74%	3 268
Transfers and subsidies	-	102 332	102 332	37 865	37 865	8 528	29 337	344%	102 332
Other own revenue	-	15 520	15 520	2 275	2 275	1 293	982	76%	15 520
Total Revenue (excluding capital transfers and contributions)	-	359 394	359 394	101 559	101 559	29 950	71 610	239%	359 394
Employee costs	-	156 807	156 807	11 915	11 915	13 067	(1 152)	-9%	156 807
Remuneration of Councillors	-	9 915	9 915	776	776	826	(51)	-6%	9 915
Depreciation & asset impairment	-	65 849	65 849	2	2	5 487	(5 486)	-100%	65 849
Finance charges	-	3 788	3 788	-	-	316	(316)	-100%	3 788
Materials and bulk purchases	-	91 652	91 652	77	77	7 638	(7 561)	-99%	318 890
Transfers and subsidies	-	1 286	1 286	13	13	107	(94)	-88%	35
Other expenditure	-	63 363	63 363	3 991	3 991	5 280	(1 289)	-24%	63 363
Total Expenditure	-	392 660	392 660	16 773	16 773	32 722	(15 949)	-49%	618 647
Surplus/(Deficit)	-	(33 266)	(33 266)	84 787	84 787	(2 772)	87 559	-3159%	(259 252)
Transfers and subsidies - capital (monetary alloc	-	33 818	33 818	8 241	8 241	2 818	5 422	192%	33 818
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	552	552	93 027	93 027	46	92 981	201949%	(225 434)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	552	552	93 027	93 027	46	92 981	201949%	(225 434)
Capital expenditure & funds sources									
Capital expenditure	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Capital transfers recognised	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Financial position									
Total current assets	-	105 912	105 912		45 843				105 912
Total non current assets	-	1 151 189	1 151 189		1 132				1 183 672
Total current liabilities	-	85 239	85 239		(46 053)				85 239
Total non current liabilities	-	97 410	97 410		-				97 410
Community wealth/Equity	-	1 074 452	1 074 452		93 027				1 106 935
Cash flows									
Net cash from (used) operating	-	(19 902)	(19 902)	(16 868)	(16 868)	(26 806)	(9 937)	37%	(321 666)
Net cash from (used) investing	-	(32 447)	(32 447)	11 787	11 787	-	(11 787)	#DIV/0!	-
Net cash from (used) financing	-	51 030	51 030	(537)	(537)	-	537	#DIV/0!	-
Cash/cash equivalents at the month/year end	-	1 558	1 558	-	(3 655)	(23 929)	(20 274)	85%	(319 702)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	38 417	3 497	4 417	3 143	2 408	2 940	41 293	11 561	107 676
Creditors Age Analysis									
Total Creditors	1 486	5 084	16 796	75 434	3 715	-	-	-	102 515

1.1 Original Budget Performance for the period ending 31 JULY 2019

Operating Original Budget performance for the period ending 31 JULY 2019

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 392 659 856	R 392 659 856	R 16 772 643	R 16 772 643	R 32 721 658	R -15 949 015	-49%
REVENUE	R 393 212 329	R 393 212 329	R 109 800 015	R 109 800 015	R 32 767 697	R 77 032 318	235%
SURPLUS (DEFICIT)	R 552 473	R 552 473	R 93 027 372	R 93 027 372	R 46 039	R 92 981 333	201962%

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 (R109 million) or 27.9 % of the total operating revenue budget of R393 million.

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R40.9 million, while the year to date revenue generated amounts to R35.6 million or 86.8 per cent of the budget. Annual debit raising was done in July 2019.
- **Service Charges:** The total budget amounts to R197 million, the year to date revenue recognition amounts to R25 million or 13 per cent of the budget. Annual debit raising on certain service charges e.g. sanitation and refuse
- **Investment revenue:** The total budget amounts to R3 million, the year to date receipts were recorded at R71 thousand or 2.17 per cent of the budget.
- **Transfers recognised:** The total budget amounts to R102 million, the year to date receipts stands at R37.8 million or 37 per cent of the original budget.
- **Other revenue:** The total budget amounts to R 15.5 million, the year to date revenue generated amounts to R 2.2 million or 14.6 per cent of the original budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 16.7 million or 4.27 % per cent of the total expenditure budget of R 392 million. The following factors should be taken into consideration:

- Depreciation not calculated on monthly basis
 - There is still no integration between the asset management system and the financial system. This has been discussed on a number of occasions with the service provider and is becoming a real concern. True mSCOA compliance cannot be obtained unless all systems seamlessly integrate to the financial system. Various meetings with the service provider and provincial treasury was held already to try and resolve this issue. It is anticipated that integration will be concluded by end of October 2019

The performances of the individual items are as follows:

- **Employee Related Costs:** The original budget amounts to R156 million, while the expenditure to date amounts to R11.9 million or 7.59 per cent of the original budget.
- **Remuneration of Councillors:** The original budget amounts to R9.9million, while the expenditure to date amounts to R776 thousand or 7.8 per cent of the original budget.
- **Debt impairment:** The original budget amounts to R3.8 million, while year to date expenditure amounts to R0. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The original budget amounts to R 65.8 million, while the year to date expenditure amounts to R2 thousands. The underspending is due to calculation being done quarterly.
- **Bulk Purchases:** The original budget amounts to R 90.6 million, while the year to date expenditure amounts to R0. Invoices are still being captured.
- **Other expenditure:** The original budget amounts to R63.6 million, while the year to date expenditure amounts to R3.9 million or 6.29 per cent of the original budget. The municipality is still struggling financially and the cash flow is currently under severe pressure. Cost containment measures have been implemented and a revised financial recovery plan approved by Council.

2. Capital Budget performance for the period ending 31 JULY 2019

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - Landfill sites & transfer stations		-	-	-	-	-	-	-	-	-
Vote 8 - 19 (19: IE)		-	-	-	-	-	-	-	-	-
Vote 9 - 30 (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - 31 (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - 32 (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - 33 (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - 34 (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - 36 (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - 38 (38: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	2 896	2 896	51	51	241	(190)	-79%	2 896
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - Landfill sites & transfer stations		-	29 551	29 551	1 081	1 081	2 463	(1 382)	-56%	29 551
Vote 8 - 19 (19: IE)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Total Capital Expenditure		-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Capital Expenditure - Functional Classification										
Governance and administration										
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety										
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services										
Planning and development		-	10 300	10 300	518	518	858	(341)	-40%	10 300
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	10 300	10 300	518	518	858	(341)	-40%	10 300
Trading services										
Energy sources		-	22 147	22 147	614	614	1 846	(1 231)	-67%	22 147
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	19 251	19 251	563	563	1 604	(1 041)	-65%	19 251
Waste management		-	-	-	-	-	-	-	-	-
Other		-	2 896	2 896	51	51	241	(190)	-79%	2 896
Total Capital Expenditure - Functional Classification	3	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Funded by:										
National Government		-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447

2.1 Capital Funding Source and Expenditure

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

Capital Budget performance for the period ending 31 July 2019

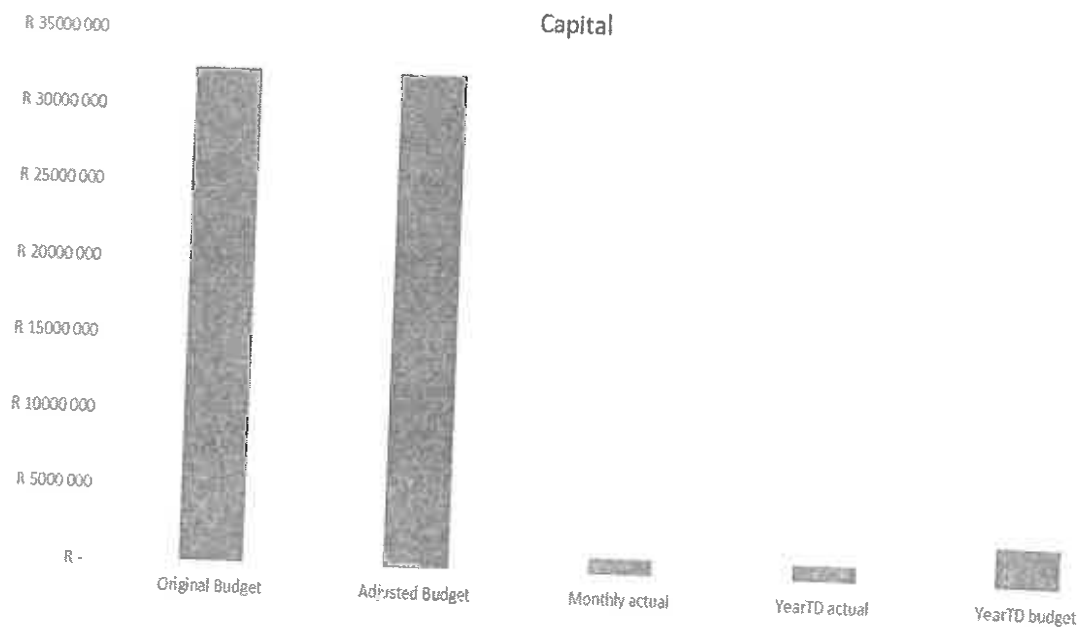
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 32 447 438	R 32 447 438	R 1 131 744	R 1 131 744	R 2 703 953	R -1 572 209	-58%

Capital Revenue: Sources of Finance

Capital revenue represents the sources of finances utilised to fund capital expenditure. There is 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:

- **Economic and environmental services:** reflects total original budget of R10.3 million, while the year to date expenditure amounts to R518 thousand or 5.02 per cent of the original budget.
- **Trading services:** reflects total original budget of R22.1 million, while the year to date expenditure amounts to R614 thousand or 2.77 per cent of the original budget.



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

Table: Key Treasury Information as at 31 JULY 2019

	OPENING BALANCE 01/07/2019	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31/07/2019
CURRENT ACCOUNTS	1 164 947	2 116 368	3 281 315
CURRENT ACCOUNT - FNB	973 292	1 023 890	1 997 182
Current Account Ikwezi- STD Bank	88 341	483 932	572 273
Current Account Baviaans- ABSA	81 920	444 396	526 315
Current Account Baviaans -STD Bank	21 394	164 151	185 545

INVESTMENTS	23 120 716	-8 662 295	14 458 422
Money Market - Absa	25 458	153	25 611
Call Account - FNB	22 145 771	-8 667 602	13 478 168
7 Day Interest Plus - FNB	935 152	5 073	940 225
FMG CALL ACCOUNT	2 908	17	2 925
MIG CALL ACCOUNT	11 427	65	11 492

3.1 Cash management

The cash flow is managed daily, 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. A cash committee has been established which meets once a month to recommend payments.

Cash flow statement for the month is attached as part of Annexure A.

3.2 Investments

Regulation 9 of the Investment regulations requires that the Accounting officer of a municipality must within 10 working days of the end of each month, as part of the section 71 report submit to the Mayor a report describing in accordance with generally recognized accounting practice the investment portfolio of the municipality as at the end of the month.

The report must contain at least:

- (i) the market value of each investment at the beginning of the period
- (ii) any changes to the investment portfolio during the reporting period
- (iii) the market value of each investment at the end of the period
- (iv) fully accrued interest and yield for the reporting period.

Investments consist of short-term deposits made from conditional grants received.

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 July 2019

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for July 2019

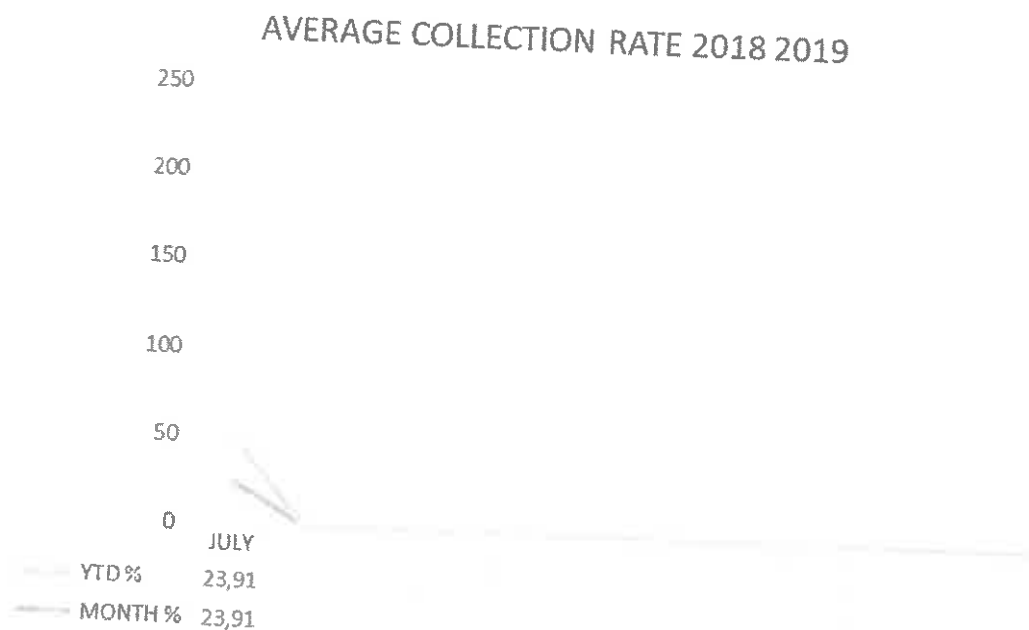
MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
July 2019	63 572	10 414	16.38%	16.38%

The collection rate for the month of July 2019 was recorded as 16.38% (refer to annexure). Average collection rate for the year to date is 16.38%. Annual rates were levied in July 2019 and is due on 30 September 2019.

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.

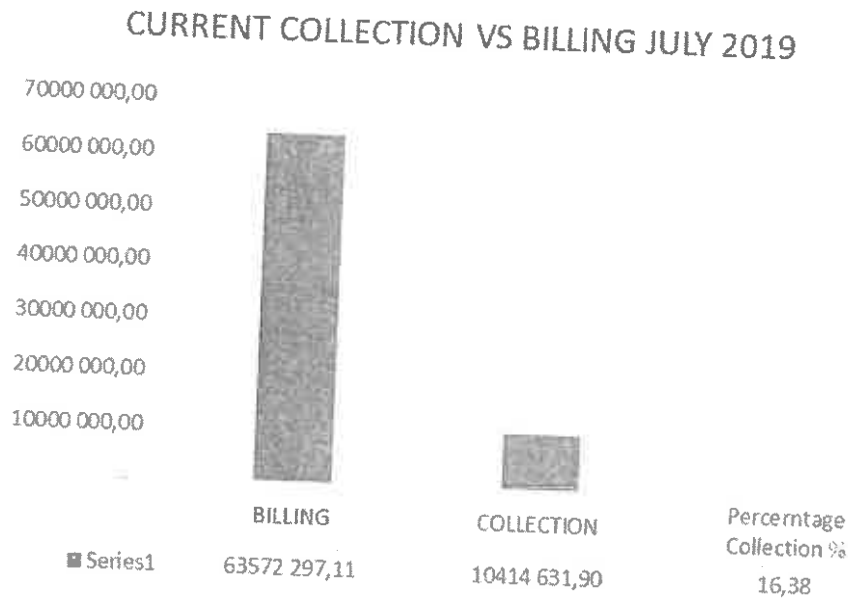
There is continuous interaction with government departments to ensure they pay their outstanding accounts.

Chart: Average Collection rate



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 increases in the next financial year. Management is in the process of ensuring that the staff capacity in this section is increased.

Chart: Collection vs Billing

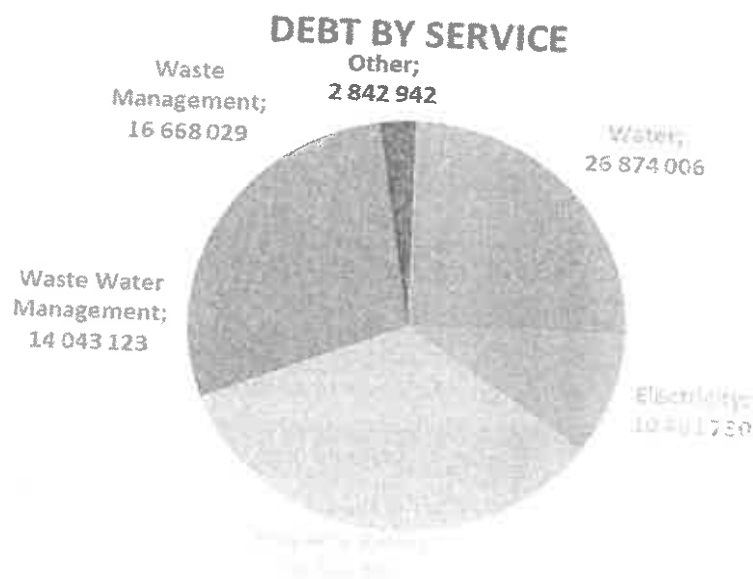


5. Debtors

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

Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Water	3 134 308,20	1 048 389,09	2 477 481,36	1 349 714,16	833 899,02	1 436 440,48	14 529 599,32	2 064 174,70	26 874 006,33
Elec	6 093 721,26	890 758,17	548 320,69	477 432,04	226 677,77	146 880,40	1 805 528,19	272 411,66	10 461 730,18
Rates	21 753 603,47	328 410,54	234 918,55	217 465,98	225 599,88	288 353,97	10 229 583,10	3 508 257,98	36 786 193,47
Sewerage	3 680 280,59	495 742,29	456 480,69	438 905,45	465 765,27	433 573,82	5 466 037,93	2 606 336,82	14 043 122,86
Refuse	3 609 962,96	666 327,10	624 954,88	603 959,41	590 898,36	574 824,05	7 778 673,10	2 218 428,83	16 668 028,69
Other	144 743,17	67 430,78	74 642,15	55 727,95	64 715,25	60 026,99	1 483 871,09	891 784,27	2 842 941,65
TOTAL	38 416 619,65	3 497 057,97	4 416 798,32	3 143 204,99	2 407 555,55	2 940 099,71	41 293 292,73	11 561 394,26	107 676 023,18

Debtors owing between 0-30 days amounts to R38.4 million, 31-60 days constitute R3.4 million. Debtors owing over 1 year constitute R11.5 million or 10.7 per cent, while the debt over 90 days constitute R61 million or 56.9 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 are mainly due to faulty meters in our areas which needs to be replaced as matter of urgency.

The current carting of water to areas who cannot receive water due to low pressure will have a negative impact on the revenue generation as the municipality cannot bill for water.

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	1 241 576,77	497 278,82	502 517,76	476 054,96	409 231,81	834 514,83	6 333 986,28	1 092 582,39	11 387 743,62
	Elec	1 256 738,98	69 221,15	31 028,99	104 438,84	26 196,48	30 826,30	259 934,72	71 010,66	1 849 396,12
	Rates	6 882 428,65	158 129,52	120 135,75	115 893,08	127 198,62	129 652,28	4 647 877,04	1 839 017,28	14 020 332,22
	Sewerage	1 763 032,83	316 030,53	296 254,94	289 737,82	327 519,59	345 834,58	3 864 667,44	1 985 742,38	9 188 820,11
	Refuse	2 112 258,62	486 847,99	461 084,16	451 023,57	449 203,66	456 438,10	6 112 452,58	1 852 322,89	12 381 631,57
	Other	88 863,26	30 404,89	30 705,91	27 650,04	24 092,70	39 156,60	1 057 683,15	612 287,57	1 910 844,12
	TOTAL	13 344 899,11	1 557 912,90	1 441 727,51	1 464 798,31	1 363 442,86	1 836 422,69	22 276 601,21	7 452 963,17	50 738 767,76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents /GG	Water	826 812,68	412 025,55	500 316,73	488 418,03	365 031,62	530 400,78	4 853 789,33	800 200,30	8 776 995,02
	Elec	86 790,36	8 652,75	2 802,23	1 478,71	919,66	1 252,60	16 848,52	5 336,12	124 080,95
	Rates	32 434,01	14 035,30	8 463,56	7 772,12	6 950,04	6 094,47	10 715,83	50 962,34	137 427,67
	Sewerage	87 679,91	47 771,50	44 027,48	42 855,77	42 030,39	40 391,59	526 992,48	234 894,20	1 066 643,32
	Refuse	92 601,61	48 900,29	44 217,02	42 616,00	41 176,74	39 652,27	416 432,11	156 101,75	881 697,79
	Other	16 559,69	10 255,75	10 880,92	2 256,19	971,10	1 961,64	6 211,24	20 852,00	69 948,53
	TOTAL	1 142 878,26	541 641,14	610 707,94	585 396,82	457 079,55	619 753,35	5 830 989,51	1 268 346,71	11 056 793,28

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	522 353,76	3 665,31	1 384 279,52	332 017,02	4 107,43	5 279,90	2 190 031,97	4 068,81	4 445 803,72
	Elec	124 514,96	2 447,90	66 878,88	14 861,00	1 402,68	4 927,78	130 484,35	0,00	345 517,55
	Rates	149 445,31	1 955,05	1 955,05	1 955,05	1 955,05	1 955,05	277 913,44	32 306,56	469 440,56
	Sewerage	1 197,72	533,47	533,47	533,47	533,47	533,47	4 382,51	210,45	8 458,03
	Refuse	54 015,82	37 829,23	37 829,23	37 829,23	37 829,23	37 829,23	628 567,75	46 103,72	917 833,44
	Other	775,25	2 675,98	452,18	746,09	226,09	520,00	7 794,30	0,00	13 189,89
	TOTAL	852 302,82	49 106,94	1 491 928,33	387 941,86	46 053,95	51 045,43	3 239 174,32	82 689,54	6 200 243,19

6. Creditors

The total accounts payable as at 31 July 2019 amounts to R 102.5 million.

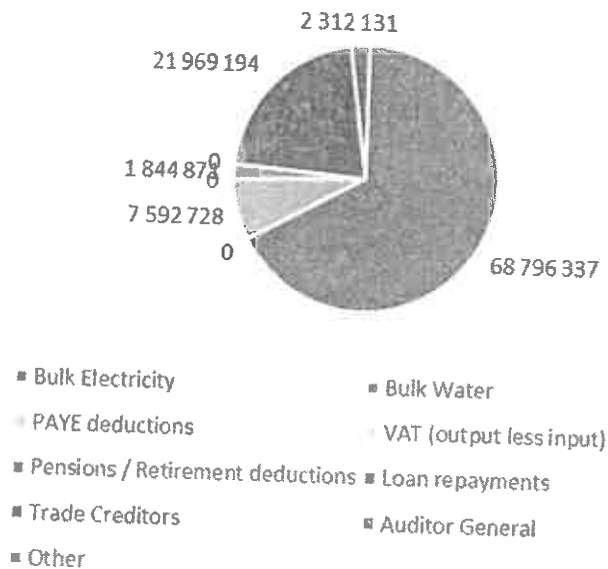
EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July										
Description R thousands	NT Code	Budget Year 2019/20								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	(12 000)	-	11 839	68 957	-	-	-	-	68 796
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1 987	1 816	1 921	1 869	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	7 593
Pensions / Retirement deductions	0500	1 845	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	1 845
Trade Creditors	0700	9 596	3 103	2 362	4 362	2 546	-	-	-	-
Auditor General	0800	58	164	674	246	1 169	-	-	-	21 969
Other	0900	-	-	-	-	-	-	-	-	2 312
Total By Customer Type	1000	1 486	5 084	16 796	75 434	3 715	-	-	-	-
										102 515

Creditors owed between 0-30 day's amounts to R 1.4 million, 31-60 day's amounts to R 5 million, 61-90 day's amounts to R 16.7 million, 91-120 day's amounts to R 75.4 million, 121 – 150 day's amounts to R 3.7 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days.

Payment arrangements have been entered into with Auditor General and Eskom.

CREDITORS BY TYPE



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

Grants received and expenditure on grant funding

Grant @31 July 2019	Amount gazetted	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
RBIG	6 000 000	0		0	
EPWP	1 251 000	0	12 922	-12 922	
FMG	4 000 000	0	207 086	-207 086	
Equitable Share	90 876 000	37 865 000	37 865 000	0	100,00%
Fire Grant	1 451 273	0	191 614	-191 614	
Seta Grant	314 608	0		0	
MIG	20 608 000	8 243 000	729 543	7 513 457	8,85%
Health	1 992 694	0		0	
Library Grant	2 446 480	0		0	
Office of the Premier	210 000	0		0	
WATER CONSERVATION&MANAGEMENT GRANT	7 000 000	0		0	
	136 150 055	46 108 000	39 006 165	7 101 835	28,50%
ROLL OVER GRANT 2018 2019		Amount			
DROUGHT RELIEF GRANT		28 850 454		28 850 454	0,00%

8. CASH FLOW POSITION AS AT 31 July 2019

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

CASH BALANCE B/F FROM 1 JULY 2019	R 1 164 947
CASH RECEIVED FOR THE PERIOD	R 75 826 732
CASH PAYMENTS MADE THE FOR PERIOD	R 73 845 421
CASH BALANCE AS AT 31 JULY 2019	R 3 146 258

The bank balance ended on R 3 146 258 as at 31 July 2019. The following grants were received during July 2019:

- MIG – R 8 243 000
- EQUITABLE SHARE – R 37 865 000

9. STAFF BENEFITS

Section 66 of the MFMA requires disclosure of the Municipality's expenditure on staff benefit as follows:

The accounting officer of a municipality must, in the format and for the periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely:

- a) Salaries and wages
- b) Contributions for pensions and medical aid
- c) Travel, motor car, accommodation, subsistence and other allowances
- d) Housing benefits and allowance
- e) Overtime payments
- f) Loans and advances
- g) Any type of benefit or allowance related to staff

Attached as part of annexure A is a schedule detailing the required information for the month of July 2019.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water losses for July 2019 was not available at time of report due to problems experienced, therefore reports could not be provided

10.1.2 ELECTRICITY LOSSES

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-19	5 860 705	7 269 821	1 409 116	19,38
Total	5 860 705,20	7 269 820,88	1 409 116	19,38

Electricity losses for July were calculated at 19.38%.

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the supply chain management report for the period ending 31 July 2019

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 31 July 2019

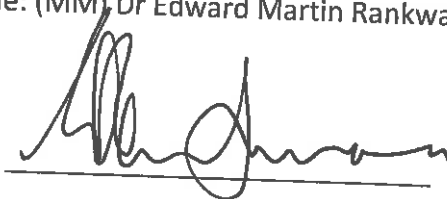
MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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: 22/08/2019



ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month:

Jul-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	54 895,34	26 999,13	22 715,91	10 557,02	15 417,55	11 672,15	-100 791,08	3 122,94	44 588,96
	Elec	86 349,72	118 504,39	105 310,13	75 275,89	88 785,88	13 588,12	92 069,34	4 397,32	584 280,79
	Rates	312 026,84	0,00	0,00	0,00	0,00	0,00	184 272,98	0,00	496 299,82
	Sewerage	102 612,80	90 941,82	83 867,85	75 888,31	66 001,41	10 562,06	200 292,28	11 077,96	641 244,49
	Refuse	40 940,73	37 725,24	36 722,64	33 244,27	22 306,77	1 355,68	5 838,00	382,55	178 515,88
	Other	1 071,20	4 420,00	4 940,00	2 600,00	1 992,06	0,00	-379,92	0,00	14 643,34
	TOTAL	597 896,63	278 590,58	253 556,53	197 565,49	194 503,67	37 178,01	381 301,60	18 980,77	1 959 573,28

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	0,00	0,00	0,00	0,00	0,00	0,00	-17 569,05	0,00	-17 569,05
	Elec	130 248,44	86 151,91	72 431,30	18 233,36	0,00	0,00	0,00	0,00	307 065,01
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	113 392,26	0,00	0,00	0,00	0,00	0,00	0,00	0,00	113 392,26
	Refuse	5 814,56	0,00	0,00	0,00	0,00	0,00	0,00	0,00	5 814,56
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	249 455,26	86 151,91	72 431,30	18 233,36	0,00	0,00	-17 569,05	0,00	408 702,78
		847 351,89	364 742,49	325 987,83	215 798,85	194 503,67	37 178,01	363 732,55	18 980,77	2 368 276,06

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	21 297,07	26 047,68	13 539,97	9 878,67	9 551,13	12 269,58	-1 271,28	172,14	91 484,96
	Elec	306 876,17	327 983,92	122 076,97	118 434,84	47 097,30	36 452,49	139 367,99	3 606,13	1 101 895,81
	Rates	19 813,76	3,37	3,37	3,37	3,37	60 256,34	4 635,67	314,71	85 033,96
	Sewerage	133 647,93	421,07	421,07	421,07	421,07	421,07	8 227,80	0,00	143 981,08
	Refuse	101 812,78	1 561,80	1 561,80	1 561,80	1 409,43	1 409,43	12 563,22	8,38	121 888,64
	Other	11 169,60	5 200,00	9 100,00	2 211,49	0,00	0,00	-8 727,20	2,38	18 956,27
	TOTAL	594 617,31	361 217,84	146 703,18	132 511,24	58 482,30	110 808,91	154 796,20	4 103,74	1 563 240,72

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	4 243,11	2 906,68	2 547,63	3 921,12	62,76	0,00	-10 347,06	0,00	3 334,24
	Elec	62 345,26	56 450,80	54 914,15	55 023,19	0,00	0,00	-2 576,60	0,00	226 156,80
	Rates	5 301 356,95	0,00	0,00	0,00	0,00	0,00	-45 889,91	66,72	5 255 533,76
	Sewerage	286 622,74	95,48	0,00	0,00	0,00	0,00	-33 526,25	0,00	253 191,97
	Refuse	244 794,53	985,69	895,20	895,20	0,00	0,00	-25 215,36	0,00	222 355,26
	Other	0,00	0,00	0,00	0,00	0,00	0,00	-31,82	0,00	-31,82
	TOTAL	5 899 362,59	60 438,65	58 356,98	59 839,51	62,76	0,00	-117 587,00	66,72	5 960 540,21

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	498,10	401,54	1 508,59	732,78	263,68	51,02	559,47	0,00	4 015,18
	Elec	14 316,69	23 460,29	20 273,94	18 283,82	6 630,14	748,63	0,00	0,00	83 713,51
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	266,16	421,07	421,07	358,50	358,50	264,90	0,00	0,00	2 090,20
	Refuse	323,02	304,74	304,74	152,37	152,37	0,00	0,00	0,00	1 237,24
	Other	2 814,77	2 554,77	2 554,77	2 554,77	22 063,93	0,00	57 641,10	0,00	90 184,11
	TOTAL	18 218,74	27 142,41	25 063,11	22 082,24	29 468,62	1 064,55	58 200,57	0,00	181 240,24

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	572,28	146,91	164,34	164,34	120,76	44,59	-2 288,78	80,42	-995,14
	Elec	9 265,62	466,04	8 353,26	7 206,95	5 950,31	11 900,46	19 778,34	5 823,26	68 744,24
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	452,68	0,00	0,00	0,00	0,00	0,00	0,00	0,00	452,68
	Refuse	452,81	0,00	0,00	0,00	0,00	0,00	0,00	0,00	452,81
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	10 743,39	612,95	8 517,60	7 371,29	6 071,07	11 945,05	17 489,56	5 903,68	68 654,59

		7 370 293,92	814 158,24	844 638,74	437 083,13	744 536,42	160 996,52	476 621,98	204 512,92	10 114 951,88
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Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (Excluding Indigents and Municipal accounts)	Water	1 241 576,77	497 278,82	502 517,76	476 054,96	409 231,81	834 514,83	6 333 986,28	1 092 582,39	11 387 743,62
	Elec	1 256 738,98	69 221,15	31 028,99	104 438,84	26 196,48	30 826,30	259 934,72	71 010,66	1 849 396,12
	Rates	6 882 428,65	158 129,52	120 135,75	115 893,08	127 198,62	129 652,28	4 647 877,04	1 839 017,28	14 020 332,22
	Sewerage	1 763 032,83	316 030,53	296 254,94	289 737,82	327 519,59	345 834,58	3 864 667,44	1 985 742,38	9 188 820,11
	Refuse	2 112 258,62	486 847,99	461 084,16	451 023,57	449 203,66	456 438,10	6 112 452,58	1 852 322,89	12 381 631,57
	Other	88 863,26	30 404,89	30 705,91	27 650,04	24 092,70	39 156,60	1 057 683,15	612 287,57	1 910 844,12
	TOTAL	13 344 899,11	1 557 912,90	1 441 727,51	1 464 798,31	1 363 442,86	1 836 422,69	22 276 601,21	7 452 963,17	50 738 767,76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	826 812,68	412 025,55	500 316,73	488 418,03	365 031,62	530 400,78	4 853 789,33	800 200,30	8 776 995,02
	Elec	86 790,36	8 652,75	2 802,23	1 478,71	919,66	1 252,60	16 848,52	5 336,12	124 080,95
	Rates	32 434,01	14 035,30	8 463,56	7 772,12	6 950,04	6 094,47	10 715,83	50 962,34	137 427,67
	Sewerage	87 679,91	47 771,50	44 027,48	42 855,77	42 030,39	40 391,59	526 992,48	234 894,20	1 066 643,32
	Refuse	92 601,61	48 900,29	44 217,02	42 616,00	41 176,74	39 652,27	416 432,11	156 101,75	881 697,79
	Other	16 559,69	10 255,75	10 880,92	2 256,19	971,10	1 961,64	6 211,24	20 852,00	69 948,53
	TOTAL	1 142 878,26	541 641,14	610 707,94	585 396,82	457 079,55	619 753,35	5 830 989,51	1 268 346,71	11 056 793,28

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	522 353,76	3 665,31	1 384 279,52	332 017,02	4 107,43	5 279,90	2 190 031,97	4 068,81	4 445 803,72
	Elec	124 514,96	2 447,90	66 878,88	14 861,00	1 402,68	4 927,78	130 484,35	0,00	345 517,55
	Rates	149 445,31	1 955,05	1 955,05	1 955,05	1 955,05	1 955,05	277 913,44	32 306,56	469 440,56
	Sewerage	1 197,72	533,47	533,47	533,47	533,47	533,47	4 382,51	210,45	8 458,03
	Refuse	54 015,82	37 829,23	37 829,23	37 829,23	37 829,23	37 829,23	628 567,75	46 103,72	917 833,44
	Other	775,25	2 675,98	452,18	746,09	226,09	520,00	7 794,30	0,00	13 189,89
	TOTAL	852 302,82	49 106,94	1 491 928,33	387 941,86	46 053,95	51 045,43	3 239 174,32	82 689,54	6 200 243,19

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	17 027,41	522,50	1 718,92	840,99	381,88	2 871,13	17 051,35	5 261,17	45 675,35
	Elec	332 450,90	37 669,57	1 566,98	1 566,98	1 566,98	3 147,57	673 234,11	81 600,80	1 132 803,89
	Rates	2 865 103,25	36 870,54	30 217,37	28 870,97	27 314,17	26 278,38	1 957 130,46	467 258,14	5 439 043,28
	Sewerage	3 327,23	35,38	35,38	35,38	35,38	35,38	679,55	217,91	4 401,59
	Refuse	12 526,73	0,00	0,00	0,00	0,00	0,00	-0,25	0,00	12 526,48
	Other	28,75	0,00	0,00	0,00	0,00	0,00	-130 285,35	9 642,55	-120 614,05
	TOTAL	3 230 464,27	75 097,99	33 538,65	31 314,32	29 298,41	32 332,46	2 517 809,87	563 980,57	6 513 836,54

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	2 710,69	929,19	778,20	595,68	621,32	462,58	-2 566,99	1 118,52	4 649,19
	Elec	754,87	0,00	0,00	0,00	0,00	0,00	-9 124,74	0,00	-8 369,87
	Rates	865,44	147,18	147,18	147,18	147,18	147,18	-9 903,38	221,57	-8 080,47
	Sewerage	1 177,26	527,38	437,36	437,36	437,36	437,36	4 116,23	704,51	8 274,82
	Refuse	1 570,87	757,00	666,68	666,68	2 064,92	571,44	2 600,99	1 089,54	9 988,12
	Other	538,50	17,46	17,46	17,46	17,46	17,46	-11 712,92	38,20	-11 048,92
	TOTAL	7 617,63	2 378,21	2 046,88	1 864,36	3 288,24	1 636,02	-26 590,81	3 172,34	-4 587,13

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	17 940,01	9 239,39	11 083,29	6 818,96	12 302,08	12 110,49	323 949,96	40 192,78	433 636,96
	Elec	4 857,67	0,00	0,00	0,00	0,00	0,00	30 591,69	614,05	36 063,41
	Rates	16 518,57	1 453,08	1 268,58	1 260,35	1 926,88	1 462,82	46 604,98	19 698,77	90 194,03
	Sewerage	12 689,50	5 354,57	5 176,31	5 124,13	5 021,49	12 020,86	119 940,86	56 794,43	222 122,15
	Refuse	15 070,86	6 372,03	6 105,98	5 680,88	7 108,01	6 819,03	106 090,86	30 310,16	183 557,81
	Other	2 942,84	34,92	34,92	34,92	34,92	34,92	19 578,96	14 404,88	37 101,28
	TOTAL	70 019,45	22 453,99	23 669,08	18 919,24	26 393,38	32 448,12	646 757,31	162 015,07	1 002 675,64

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	286 624,55	34 178,79	33 642,16	18 851,52	15 259,05	25 758,26	932 651,81	117 373,24	1 464 339,38
	Elec	3 215 280,15	107 029,83	35 345,03	38 102,68	31 678,32	24 446,44	243 116,55	85 477,28	3 780 476,28
	Rates	2 997 513,85	79 320,33	72 727,69	61 563,86	60 104,57	62 507,45	1 638 305,62	735 373,36	5 767 416,73
	Sewerage	702 911,71	32 306,21	25 243,19	23 451,07	23 344,04	23 009,98	757 531,09	316 694,98	1 904 492,27
	Refuse	684 896,30	41 990,04	33 978,91	28 784,73	28 285,22	29 396,56	484 670,54	132 109,74	1 464 112,04
	Other	18 356,91	8 817,01	10 755,99	10 116,99	10 116,99	12 876,37	424 613,16	232 166,59	727 820,01
	TOTAL	7 905 583,47	303 642,21	211 692,97	180 870,85	168 788,19	177 995,06	4 540 888,77	1 619 195,19	15 108 656,71

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	137 756,43	34 047,60	2 668,34	863,07	1 547,95	1 005,17	12 413,39	1,99	190 303,94
	Elec	462 931,47	52 719,62	27 338,83	24 525,78	16 450,02	19 590,01	211 803,92	14 546,04	829 905,69
	Rates	3 176 096,84	36 496,17	0,00	0,00	0,00	0,00	1 457 920,37	363 038,53	5 033 551,91
	Sewerage	471 269,86	1 303,81	62,57	62,57	62,57	62,57	12 733,94	0,00	485 557,89
	Refuse	242 883,72	3 053,05	1 588,52	1 504,68	1 362,01	1 352,31	34 672,66	0,10	286 417,05
	Other	1 622,40	3 050,00	5 200,00	7 540,00	5 200,00	5 460,00	61 486,39	2 390,10	91 948,89
	TOTAL	4 492 560,72	130 670,25	36 858,26	34 496,10	24 622,55	27 470,06	1 791 030,67	379 976,76	6 917 685,37

GRAND TOTAL 38 416 619,65 3 497 057,97 4 416 798,32 3 143 204,99 2 407 555,55 2 940 099,71 41 293 292,73 11 561 394,26 107 676 023,18

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	3 134 308,20	1 048 389,09	2 477 481,36	1 349 714,16	833 899,02	1 436 440,48	14 529 599,32	2 064 174,70	26 874 006,33
	Elec	6 093 721,26	890 758,17	548 320,69	477 432,04	226 677,77	146 880,40	1 805 528,19	272 411,66	10 461 730,18
	Rates	21 753 603,47	328 410,54	234 918,55	217 465,98	225 599,88	288 353,97	10 229 583,10	3 508 257,98	36 786 193,47
	Sewerage	3 680 280,59	495 742,29	456 480,69	438 905,45	465 765,27	433 573,82	5 466 037,93	2 606 336,82	14 043 122,86
	Refuse	3 609 962,96	666 327,10	624 954,88	603 959,41	590 898,36	574 824,05	7 778 673,10	2 218 428,83	16 668 028,69
	Other	144 743,17	67 430,78	74 642,15	55 727,95	64 715,25	60 026,99	1 483 871,09	891 784,27	2 842 941,65
	TOTAL	38 416 619,65	3 497 057,97	4 416 798,32	3 143 204,99	2 407 555,55	2 940 099,71	41 293 292,73	11 561 394,26	107 676 023,18

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : JULY 2019

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	35 683 104,89	1 190 113,56	3,34
Services			
Billed Electricity	6 178 606,46	4 702 362,05	76,11
Prepaid Electricity	1 019 014,80	1 019 014,80	100,00
Refuse Removal	7 660 245,27	517 921,11	6,76
Sewerage / Sanitation	8 691 529,59	511 627,39	5,89
Water	3 276 544,44	1 408 407,68	42,98
Other (Specify) e.g			
Housing Rental	1 026,59	2 960,24	288,36
Rental of Facilities & Equipment	35 079,40	35 079,40	100,00
Fines	500,00	500,00	100,00
Licences and permits	94 311,76	94 311,76	100,00
Service connections and reconnections	21 299,71	21 299,71	100,00
Plan approval fees	16 643,89	16 643,89	100,00
Cemetery fees	10 701,98	10 701,98	100,00
Tender receipts	5 646,87	5 646,87	0,00
Library fees	1 477,41	1 477,41	100,00
Private works	3 145,53	3 145,53	100,00
Sundries	166 026,91	166 026,91	100,00
Agency services	670 999,80	670 999,80	100,00
Interest earned - external investments	36 391,81	36 391,81	100,00
	63 572 297,11	10 414 631,90	16,38

ANNEXURE A:

INVESTMENT JULY 2019

INVESTMENT RECONCILIATION - JULY 2019

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/07/2019	Interest Received	Deposits	Withdrawals	Bank Charges	Balance per Promun	Balance per statements	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	25 458,49	152,84	0,00	0,00	0,00	25 611,33	25 611,33	0,00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	22 145 770,71	29 004,48	9 034 819,07	17 731 408,27	17,50	13 478 168,49	13 478 168,49	0,00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	935 152,00	5 072,87	0,00	0,00	0,00	940 224,87	940 224,87	0,00
FMG CALL ACCOUNT	88476692/003	STANDARD BANK	629889418200	2 907,96	16,94	0,00	0,00	0,00	2 924,90	2 924,90	0,00
MIG CALL ACCOUNT	88476692/002	STANDARD BANK	629889418100	11 427,25	67,98	0,00	0,00	0,00	11 495,23	11 495,23	0,00
TOTAL				23 120 716,41	34 315,11	9 034 819,07	17 731 408,27	17,50	14 458 424,82	14 458 424,82	0,00

ANNEXURE A

OVERTIME RPORT FOR JULY2019

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
OVERTIME REPORT JULY 2019				
102 010 210 243	COUNCIL	0	0	12 580
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	0	0	31 964
112 220 210 243	EXECUTIVE SUPPORT	0	0	10 000
112 290 210 243	INFORMATION TECHNOLOGY	0	0	18 658
113 000 210 243	PMS/STRATEGIC MANAGEMENT	0	0	58 364
122 290 210 243	INFORMATION TECHNOLOGY	0	0	7 200
122 410 210 243	DIRECTOR CORPORATE SERVICES	1 170	1 170	22 500
132 710 210 243	PARKS & RECREATION GROUNDS	5 487	5 487	138 014
132 750 210 243	REFUSE REM & WASTE MANAGEMENT	20 795	20 795	272 829
132 760 210 243	CEMETERIES	0	0	6 118
132 770 210 243	AIRPORT	0	0	14 387
142 810 210 243	FIRE BRIGADE	4 295	4 295	172 632
142 820 210 243	FIRE CACADU	0	0	96 483
142 910 210 243	TRAFFIC CONTROL	0	0	7 424
163 110 210 243	DIRECTOR FINANCIAL SERVICES	8 349	8 349	229 807
163 140 210 243	SUPPLY CHAIN MANAGEMENT	0	0	18 000
183 610 210 243	DIRECTOR TECHNICAL SERVICES	0	0	44 430
183 620 210 243	PUBLICWORKS STREETS	0	0	38 764
183 670 210 243	SEWERAGE	62 073	62 073	1 063 162
183 680 210 243	SANITATION	0	0	115 618
183 690 210 243	WATER SERVICES	50 239	50 239	560 392
193 810 210 243	ELECTRICITY SERVICES	0	0	399 865
GRAND TOTAL		152 408	152 408	3 339 191

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

ITEM	MONTH AMOUNT	YTD AMOUNT	YTD BUDGET	ANNUAL BUDGET
ALLOWANCE - HOUSING SUBSIDY	45 155	45 155	111 648	1 339 773
ALLOWANCE - TRAVELLING ALLOW	196 500	196 500	195 818	2 349 814
BARGAINING COUNCIL: Senior Management	18	18	163	1 960
BONUSES	0	0	929 085	11 149 017
CONTRIBUTIONS - MEDICAL AID FD	505 830	505 830	535 106	6 421 268
CONTRIBUTIONS - PENSION FUND	1 628 676	1 628 676	1 560 099	18 721 183
INSURANCE: GROUP LIFE	1 373	1 373	1 346	16 149
INSURANCE: UIF	70 158	70 158	70 523	846 272
LEVY - BARGAINING[IND] COUNCIL	4 941	4 941	43 528	522 340
OVERTIME	152 408	152 408	260 843	3 130 120
SALARIES & WAGES	9 119 423	9 119 423	9 135 710	109 628 514
SALARIES: Senior Management - Basic sala	176 845	176 845	188 066	2 256 787
WIL GRANT EXP: OFFICE MANAGEMENT	10 000	10 000	10 650	127 800
WIL GRANT EXP: SECRETARIAT	2 500	2 500	2 663	31 950
PROVISION FOR LEAVE PAY	0	0	14 512	174 139
Fund: Operational: Revenue: General Revenue: Service Charges: Water: Op	19	19	163	1 960
ALLOWANCE COUNCILLORS	1 000	1 000	1 065	12 780
ALLOWANCE COUNCILLORS	775 580	775 580	826 241	9 914 897
Grant Total	12 690 426	12 690 426	13 887 226	166 646 722

ANNEXURE A

REPAIRS AND MAINTENANCE - JULY 2019

REPAIRS AND MAINTENANCE JULY 2019				
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ANNUAL BUDGET
	OTHER MATERIAL			
112 282 811 501	MATERIALS, STORES & REQUIREMENTS			3 130
122 511 811 501	MATERIALS, STORES & REQUIREMENTS			96 000
132 711 810 640	REPAIRS - FENCING	0	0	40 000
132 771 810 511	GENERAL MAINTENANCE	0	0	9 600
183 621 810 635	REPAIRS - ASPHALT SURFACES	907	907	141 427
183 621 810 650	REPAIRS - KURBING	23 224	23 224	118 720
183 631 810 655	REPAIRS - STORMWATER CHANNELS	0	0	109 426
183 671 810 601	RETICULATION NETWORK - SEWERAGE	0	0	1 173 088
183 671 812 988	SLUDGE AR WWWTW AB&GRT	0	0	587 200
183 691 810 511	GENERAL MAINTENANCE	0	0	748 195
183 691 810 603	RETICULATION NETWORK - WATER	423	423	160 000
183 691 810 612	VALVES AND HYDRANTS	4 224	4 224	461 785
183 691 812 991	FLUSHING RESERVOIRS	0	0	135 680
193 811 810 471	ELECTR DISTRIBUTION NETWORK	0	0	334 880
193 811 810 491	REPAIRS - FENCING	1 769	1 769	12 000
193 811 810 511	GENERAL MAINTENANCE	0	0	544 000
193 811 810 547	METERS - CONSUMERS	28 460	28 460	300 000
193 811 810 619	STREET LIGHTS	2 569	2 569	184 000
193 811 812 993	IGG METER REPLACEMENT	19 499	19 499	144 000
193 821 818 026	FESTIVE LIGHTS	0	0	54 400
		0	0	
	CONTRACTED SERVICES	81 075	81 075	5 357 531
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	3 443
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	20 000
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	0	0	11 281
122 291 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	38 400
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	75 744
122 421 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	36 341
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	57 600
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	400 000
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	800 000
142 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	24 824	24 824	152 000
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	640 000
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	16 614	16 614	21 313
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	40 114
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	768 000
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	49 330
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	743	743	105 600
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	668	668	79 903
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	184 633
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	24 759	24 759	129 520
		13 204	13 204	
	OTHER EXPENDITURE	80 812	80 812	3 613 221
122 291 810 447	COMPUTER MAINTENANCE AND EXPENDITURE			
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	20 967	20 967	
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	286 144
163 121 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	3 418
183 611 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	345 087	345 087	
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	24 000
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	320 000
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	104 000
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	874	874	40 400
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	50 031	50 031	104 000
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	107 877
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	16 000
		0	0	75 752
GRAND TOTAL		416 959	416 959	1 081 590
		578 846	578 846	10 052 343

ANNEXURE A
DETAIL OF OTHER REVENUE

	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	929 460	231 289	231 289
Interest earned outstanding debtors	7 216 735	428 185	428 185
Fines, penalties and forfeits	11 350	500	500
Licences and permits	1 652 189	94 312	94 312
Agency services	3 668 140	623 630	623 630
Gains on disposal of PPE	100	792 107	792 107
Other Revenue	2 042 294	105 411	105 411
TOTAL	15 520 268	2 275 434	2 275 434

OTHER REVENUE

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT
ADMIN CHARGES	80 224	11 084
ADMISSION FEE	1 000	0
BUILDING PLAN FEES	378 181	16 644
BULK CONTRIBUTIONS	98 964	0
COMMISSION VAT APPLICABLE	238 050	20 253
FIRE BRIGADE FEES	6 339	0
GRAVE PLOTS	83 824	10 702
INSURANCE REFUND	15 700	1 387
LANDING FEES	81 625	4 313
LIBRARY FEES	53 470	1 477
POSTERS	5 300	0
SALES AVGAS	292 240	0
SALES PARAFFIN	4 240	0
SIGNAGE INCOME	2 082	0
STREET LIGHTS	4 600	0
SUNDRY INCOME	77 500	2 619
SURPLUS CASH	7 710	578
TOURISM	20 000	0
TOWN FEES	340	0
VALUATION CERTIFICATES	243 261	33 207
WORK DONE FOR PVT PERSONS	347 644	3 146
	2 042 294	105 411

ANNEXURE A
DETAIL OF OTHER EXPENDITURE

Other expenditure	YTD Actuals	Annual Budget
Debt Impairment	0	3 894 326
Contracted Services	206 605	15 790 570
Other Expenditure	3 784 204	44 929 560
Total Expenditure	3 990 809	64 614 456

DESCRIPTION	YTD AMOUNT	ANNUAL BUDGET
RUNNING COSTS OF VEHICLES	72 924	7 544 657
COMMISSION PAID	0	358 090
REPAIRS AND MAINTENANCE	578 846	9 346 655
AUDIT FEES - EXTERNAL	0	4 183 576
TELEPHONES	4 520	2 891 971
CHEMICALS	0	2 300 000
TRAVELLING & SUBSISTENCE	256 699	1 280 577
WARD COMMITTEE	71 890	1 413 838
LEGAL COSTS & LITIGATION	108 571	1 000 727
POSTAGE	40 739	696 798
COPIERS & FAXES LEASE PAYMENTS	7 911	1 885 133
ADVERTS, PRINTING & STATIONARY	17 272	574 011
MATERIALS, STORES & REQUIREMENTS	76 774	550 767
BANK CHARGES	54 675	348 500
TRAINING COURSES	0	682 594
AFFILIATIONS & SUBSCRIPTIONS	6 179	299 376
INSURANCE CLAIMS	0	1 541 948
AUDIT COMMITTEE	0	58 576
GENERAL EXPENDITURE	2 487 203	7 971 767
OTHER EXPENDITURE	3 784 204	44 929 560

DR BEYERS NAUDE MUNICIPALITY

Electricity Statistics Steytlerville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	226 617	219 031	-7 586	-3,46
Sub Total	226 617	219 031	-7 586	-3,46

Electricity Statistics Willowmore

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	568 791	591 252	22 461	3,80
Sub Total	568 791	591 252	22 461	3,80

Electricity Statistics Graaff-Reinet

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	4 178 001	5 402 076	1 224 075	22,66
Sub Total	4 178 001	5 402 076	1 224 075	22,66

Electricity Statistics Jansenville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	438 824	579 200	140 376	24,24
Sub Total	438 824	579 200	140 376	24,24

Electricity Statistics Aberdeen

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	448 472	478 262	29 790	6,23
Sub Total	448 472	478 262	29 790	6,23

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	5 860 705	7 269 821	1 409 116	19,38
Total	5 860 705,20	7 269 820,88	1 409 116	19,38

ANNEXURE B

RE : MONTHLY SCM REPORT: JULY 2019

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

Training has been held with the SCM staff for the rollout of the electronic ordering process. This will assist us in the future as we try and phase out the manual requisitions and speed up the processing of orders. Training has been held with other departmental managers and relevant staff regarding this process. The electronic order process is set to go live 1st August 2019.

DBNLM Municipal Supplier Database

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

Contracts on the Contract Register

The following contracts are on a month to month basis:

- Setplan
- Internet Generation

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 2019/20 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 FOR THE PERIOD					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE	DATE	FUNDED
BEY-SCM 203	Calculation of rehabilitation of landfill sites provision as at 30 June 2019	JG Afrika	R102 278.70 (Vat Incl)	2019/07/19	Grant Funded (FMG)
12/2019	Banking Services	Standard Bank	Rates	2019/07/10	Own Resources
37/2019	Vat review/recovery services vat review/recovery services	Maximum Profit Recovery	Commission based 10.35% Subject to 14-day dispute period	2019/07/19	Own Resources
48/2019	Upgrading of Roads and Stormwater Infrastructure: Willowmore	LR Projects	R2 000 695.75 (Vat Incl) Subject to 14-day dispute period	2019/07/19	Grant Funded (MIG)
55/2019	Graaff-Reinet: Upgrading of booster pump stations	Synchronised Traffic Systems	R7 327 912.24 (Vat Incl) Subject to 14-day dispute period	2019/07/21	Grant Funded (MIG)

Tender 51/2019 Cancelled and awarded via deviation process to Blue Sky as only 2 tenders received and both did not meet functionality criteria. This was grant funds that needed to be spent by 30 June 2019

PENDING TENDERS FOR THE PERIOD			
TENDER	DESCRIPTION	STATUS	FUNDING
58/2019	Graaff-Reinet: Upgrading of streets	Adjudication	Grant Funded (MIG)
75/2019	Supply and delivery of protective clothing	To be cancelled	Own Resources
82/2019	Sale of residential erven	Advertised Closes 2019/08/12	

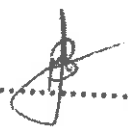
E-Tender

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: R Jegels (Acting Manager Supply Chain) Signature.....

ANNEXURE C

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	40 993	40 993	35 614	35 614	3 416	32 198	943%	40 993
Service charges	-	197 281	197 281	25 734	25 734	16 440	9 294	57%	197 281
Investment revenue	-	3 268	3 268	71	71	272	(202)	-74%	3 268
Transfers and subsidies	-	102 332	102 332	37 865	37 865	8 528	29 337	344%	102 332
Other own revenue	-	15 520	15 520	2 275	2 275	1 293	982	76%	15 520
Total Revenue (excluding capital transfers and contributions)	-	359 394	359 394	101 559	101 559	29 950	71 610	239%	359 394
Employee costs	-	156 807	156 807	11 915	11 915	13 067	(1 152)	-9%	156 807
Remuneration of Councillors	-	9 915	9 915	776	776	826	(51)	-6%	9 915
Depreciation & asset impairment	-	65 849	65 849	2	2	5 487	(5 486)	-100%	65 849
Finance charges	-	3 788	3 788	-	-	316	(316)	-100%	3 788
Materials and bulk purchases	-	91 652	91 652	77	77	7 638	(7 561)	-99%	318 890
Transfers and subsidies	-	1 286	1 286	13	13	107	(94)	-88%	35
Other expenditure	-	63 363	63 363	3 991	3 991	5 280	(1 289)	-24%	63 363
Total Expenditure	-	392 660	392 660	16 773	16 773	32 722	(15 949)	-49%	618 647
Surplus/(Deficit)	-	(33 266)	(33 266)	84 787	84 787	(2 772)	87 559	-3159%	(259 252)
Transfers and subsidies - capital (monetary allocation)	-	33 818	33 818	8 241	8 241	2 818	5 422	192%	33 818
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	552	552	93 027	93 027	46	92 981	201949%	(225 434)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	552	552	93 027	93 027	46	92 981	201949%	(225 434)
Capital expenditure & funds sources									
Capital expenditure									
Capital transfers recognised	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Borrowing	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Financial position									
Total current assets	-	105 912	105 912	-	45 843	-	-	-	105 912
Total non current assets	-	1 151 189	1 151 189	-	1 132	-	-	-	1 183 672
Total current liabilities	-	85 239	85 239	-	(46 053)	-	-	-	85 239
Total non current liabilities	-	97 410	97 410	-	-	-	-	-	97 410
Community wealth/Equity	-	1 074 452	1 074 452	-	93 027	-	-	-	1 106 935
Cash flows									
Net cash from (used) operating	-	(19 902)	(19 902)	(16 868)	(16 868)	(26 806)	(9 937)	37%	(321 666)
Net cash from (used) investing	-	(32 447)	(32 447)	11 787	11 787	-	(11 787)	#DIV/0!	-
Net cash from (used) financing	-	51 030	51 030	(537)	(537)	-	537	#DIV/0!	-
Cash/cash equivalents at the month/year end	-	1 558	1 558	-	(3 655)	(23 929)	(20 274)	85%	(319 702)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	38 417	3 497	4 417	3 143	2 408	2 940	41 293	11 561	107 676
Creditors Age Analysis									
Total Creditors	1 486	5 084	16 796	75 434	3 715	-	-	-	102 515

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	64 209	64 209	40 218	40 218	5 351	34 868	652%	64 209
Executive and council		-	7 017	7 017	3 038	3 038	585	2 453	420%	7 017
Finance and administration		-	57 192	57 192	37 180	37 180	4 766	32 414	680%	57 192
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	18 826	18 826	4 950	4 950	1 569	3 381	216%	18 826
Community and social services		-	15 338	15 338	4 948	4 948	1 278	3 670	287%	15 338
Sport and recreation		-	15	15	1	1	1	(0)	-18%	15
Public safety		-	2 010	2 010	1	1	167	(167)	-100%	2 010
Housing		-	12	12	0	0	1	(1)	-69%	12
Health		-	1 451	1 451	-	-	121	(121)	-100%	1 451
<i>Economic and environmental services</i>		-	18 631	18 631	5 074	5 074	1 553	3 521	227%	18 631
Planning and development		-	3 002	3 002	591	591	250	341	136%	3 002
Road transport		-	15 629	15 629	4 483	4 483	1 302	3 180	244%	15 629
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	291 148	291 148	59 196	59 196	24 262	34 934	144%	291 148
Energy sources		-	145 976	145 976	13 375	13 375	12 165	1 210	10%	145 976
Water management		-	70 223	70 223	15 075	15 075	5 852	9 223	158%	70 223
Waste water management		-	34 225	34 225	16 004	16 004	2 852	13 152	461%	34 225
Waste management		-	40 724	40 724	14 743	14 743	3 394	11 349	334%	40 724
<i>Other</i>	4	-	398	398	361	361	33	328	988%	398
Total Revenue - Functional	2	-	393 212	393 212	109 800	109 800	32 768	77 032	235%	393 212
Expenditure - Functional										
<i>Governance and administration</i>		-	98 583	98 583	7 978	7 978	8 215	(237)	-3%	98 583
Executive and council		-	27 041	27 041	2 149	2 149	2 253	(104)	-5%	27 041
Finance and administration		-	70 617	70 617	5 758	5 758	5 885	(127)	-2%	70 617
Internal audit		-	925	925	71	71	77	(6)	-8%	925
<i>Community and public safety</i>		-	35 070	35 070	2 226	2 226	2 923	(696)	-24%	35 070
Community and social services		-	6 442	6 442	406	406	537	(131)	-24%	6 442
Sport and recreation		-	17 095	17 095	1 075	1 075	1 425	(350)	-25%	17 095
Public safety		-	7 270	7 270	472	472	606	(134)	-22%	7 270
Housing		-	10	10	-	-	1	(1)	-100%	10
Health		-	4 253	4 253	274	274	354	(80)	-23%	4 253
<i>Economic and environmental services</i>		-	45 515	45 515	2 406	2 406	3 793	(1 387)	-37%	45 515
Planning and development		-	16 634	16 634	1 166	1 166	1 386	(220)	-16%	16 634
Road transport		-	28 881	28 881	1 240	1 240	2 407	(1 167)	-48%	28 881
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	211 421	211 421	4 093	4 093	17 618	(13 525)	-77%	211 421
Energy sources		-	114 535	114 535	1 350	1 350	9 545	(8 195)	-86%	114 535
Water management		-	52 756	52 756	1 088	1 088	4 396	(3 308)	-75%	52 756
Waste water management		-	28 194	28 194	684	684	2 350	(1 665)	-71%	28 194
Waste management		-	15 936	15 936	971	971	1 328	(357)	-27%	15 936
<i>Other</i>		-	2 070	2 070	70	70	173	(103)	-60%	2 070
Total Expenditure - Functional	3	-	392 660	392 660	16 773	16 773	32 722	(15 949)	-49%	392 660
Surplus/ (Deficit) for the year		-	552	552	93 027	93 027	46	92 981	201962%	552

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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 - COUNCIL		-	51	51	9	9	4	5	105,6%	51
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	20	20	-	-	-	-		20
Vote 3 - FINANCIAL SERVICES		-	56 002	56 002	36 962	36 962	4 667	32 295	692,0%	56 002
Vote 4 - CORPORATE SERVICES		-	20 599	20 599	8 184	8 184	1 717	6 467	376,8%	20 599
Vote 5 - INFRASTRUCTURE SERVICES		-	263 729	263 729	49 166	49 166	21 977	27 189	123,7%	263 729
Vote 6 - COMMUNITY SERVICES		-	52 812	52 812	15 479	15 479	4 401	11 078	251,7%	52 812
Vote 7 - Landfill sites & transfer stations		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	393 212	393 212	109 800	109 800	32 766	77 034	235,1%	393 212
Expenditure by Vote	1									
Vote 1 - COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	15 172	15 172	1 142	1 142	1 264	(123)	-9,7%	15 172
Vote 3 - FINANCIAL SERVICES		-	44 070	44 070	4 245	4 245	3 673	573	15,6%	44 070
Vote 4 - CORPORATE SERVICES		-	43 252	43 252	2 871	2 871	3 604	(733)	-20,3%	43 252
Vote 5 - INFRASTRUCTURE SERVICES		-	233 526	233 526	4 947	4 947	19 461	(14 513)	-74,6%	233 526
Vote 6 - COMMUNITY SERVICES		-	56 640	56 640	3 568	3 568	4 720	(1 152)	-24,4%	56 640
Vote 7 - Landfill sites & transfer stations		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	392 660	392 660	16 773	16 773	32 722	(15 949)	-48,7%	392 660
Surplus/ (Deficit) for the year	2	-	552	552	93 027	93 027	44	92 983	#####	552

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

Municipal By-laws - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
Description	Ref	2018/19	Budget Year 2019/20							
		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	-	-	40 993	40 993	35 614	35 614	3 416	32 198	943%	40 993
Service charges - electricity revenue	-	-	130 358	130 358	6 935	6 935	10 863	(3 929)	-36%	130 358
Service charges - water revenue	-	-	27 626	27 626	2 838	2 838	2 302	536	23%	27 626
Service charges - sanitation revenue	-	-	16 390	16 390	8 431	8 431	1 366	7 065	517%	16 390
Service charges - refuse revenue	-	-	22 907	22 907	7 531	7 531	1 909	5 622	295%	22 907
Rental of facilities and equipment	-	-	929	929	231	231	77	154	199%	929
Interest earned - external investments	-	-	3 268	3 268	71	71	272	(202)	-74%	3 268
Interest earned - outstanding debtors	-	-	7 217	7 217	428	428	601	(173)	-29%	7 217
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	11	11	1	1	1	(0)	-47%	11
Licences and permits	-	-	1 652	1 652	94	94	138	(43)	-32%	1 652
Agency services	-	-	3 668	3 668	624	624	306	318	104%	3 668
Transfers and subsidies	-	-	102 332	102 332	37 865	37 865	8 528	29 337	344%	102 332
Other revenue	-	-	2 042	2 042	105	105	170	(65)	-38%	2 042
Gains on disposal of PPE	-	-	0	0	792	792	0	792	#####	0
Total Revenue (excluding capital transfers and contributions)	-	-	359 394	359 394	101 559	101 559	29 950	71 610	239%	359 394
Expenditure By Type										
Employee related costs	-	-	156 807	156 807	11 915	11 915	13 067	(1 152)	-9%	156 807
Remuneration of councillors	-	-	9 915	9 915	776	776	826	(51)	-6%	9 915
Debt impairment	-	-	3 894	3 894	-	-	325	(325)	-100%	3 894
Depreciation & asset impairment	-	-	65 849	65 849	2	2	5 487	(5 486)	-100%	65 849
Finance charges	-	-	3 788	3 788	-	-	316	(316)	-100%	3 788
Bulk purchases	-	-	90 605	90 605	-	-	7 550	(7 550)	-100%	90 605
Other materials	-	-	1 047	1 047	77	77	87	(10)	-12%	1 047
Contracted services	-	-	15 791	15 791	207	207	1 316	(1 109)	-84%	15 791
Transfers and subsidies	-	-	1 286	1 286	13	13	107	(94)	-88%	1 286
Other expenditure	-	-	43 679	43 679	3 784	3 784	3 640	144	4%	43 679
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Expenditure	-	-	392 660	392 660	16 773	16 773	32 722	(15 949)	-49%	392 660
Surplus/(Deficit)	-	-	(32 266)	(32 266)	84 787	84 787	(2 772)	87 559	(0)	(259 252)
(National / Provincial and District)	-	-	33 818	33 818	8 241	8 241	2 818	5 422	0	33 818
(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	-	-	552	552	93 027	93 027	46	-	-	(225 434)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	552	552	93 027	93 027	46	-	-	(225 434)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	552	552	93 027	93 027	46	-	-	(225 434)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	-	552	552	93 027	93 027	46	-	-	(225 434)

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - Landfill sites & transfer stations		-	-	-	-	-	-	-	-	-
Vote 8 - 19 (19: IE)		-	-	-	-	-	-	-	-	-
Vote 9 - 30 (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - 31 (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - 32 (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - 33 (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - 34 (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - 36 (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - 38 (38: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	2 896	2 896	51	51	241	(190)	-79%	2 896
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - Landfill sites & transfer stations		-	-	-	-	-	-	-	-	-
Vote 8 - 19 (19: IE)		-	29 551	29 551	1 081	1 081	2 463	(1 382)	-56%	29 551
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Capital Expenditure - Functional Classification		-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	10 300	10 300	518	518	858	(341)	-40%	10 300
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	10 300	10 300	518	518	858	(341)	-40%	10 300
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	22 147	22 147	614	614	1 846	(1 231)	-67%	22 147
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	19 251	19 251	563	563	1 604	(1 041)	-65%	19 251
Waste management		-	-	-	-	-	-	-	-	-
Other		-	2 896	2 896	51	51	241	(190)	-79%	2 896
Total Capital Expenditure - Functional Classification	3	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Funded by:										
National Government		-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	6	-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	32 447	32 447	1 132	1 132	2 704	(1 572)	-58%	32 447

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

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			1 558	1 558	1 964	1 558
Call investment deposits			1 000	1 000	(8 662)	1 000
Consumer debtors			89 854	89 854	58 469	89 854
Other debtors			7 200	7 200	(5 828)	7 200
Current portion of long-term receivables					-	-
Inventory			6 300	6 300	(100)	6 300
Total current assets		-	105 912	105 912	45 843	105 912
Non current assets						
Long-term receivables					-	81 489
Investments			2 648	2 648	-	2 684
Investment property			67 783	67 783	-	-
Investments in Associate			-	-	-	-
Property, plant and equipment			1 067 052	1 067 052	1 132	1 099 499
Biological			-	-	-	-
Intangible			253	253	-	-
Other non-current assets			13 453	13 453	-	-
Total non current assets		-	1 151 189	1 151 189	1 132	1 183 672
TOTAL ASSETS		-	1 257 101	1 257 101	46 974	1 289 584
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Borrowing			18 000	18 000	-	18 000
Consumer deposits			3 079	3 079	(12)	3 079
Trade and other payables			55 050	55 050	(46 009)	55 050
Provisions			9 110	9 110	(32)	9 110
Total current liabilities		-	85 239	85 239	(46 053)	85 239
Non current liabilities						
Borrowing			33 000	33 000	-	33 000
Provisions			64 410	64 410	-	64 410
Total non current liabilities		-	97 410	97 410	-	97 410
TOTAL LIABILITIES		-	182 649	182 649	(46 053)	182 649
NET ASSETS	2	-	1 074 452	1 074 452	93 027	1 106 935
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			1 074 452	1 074 452	93 027	1 106 935
Reserves			-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	1 074 452	1 074 452	93 027	1 106 935

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		-	38 943	38 943			-	-		-
Service charges		-	190 109	190 109	(72)	(72)	-	(72)	#DIV/0!	-
Other revenue		-	8 285	8 285	(4)	(4)	-	(4)	#DIV/0!	-
Government - operating		-	102 332	102 332	(21)	(21)	-	(21)	#DIV/0!	-
Government - capital		-	33 818	33 818			-	-		-
Interest		-	10 124	10 124			-	-		-
Dividends		-	-	-			-	-		-
Payments										
Suppliers and employees		-	(399 689)	(399 689)	(16 758)	(16 758)	(26 487)	(9 729)	37%	(317 843)
Finance charges		-	(3 788)	(3 788)			(316)	(316)	100%	(3 788)
Transfers and Grants		-	(35)	(35)	(13)	(13)	(3)	10	-338%	(35)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(19 902)	(19 902)	(16 868)	(16 868)	(26 806)	(9 937)	37%	(321 666)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-			-	-		-
Decrease (increase) in non-current debtors		-	-	-			-	-		-
Decrease (increase) other non-current receivables		-	-	-	11 339	11 339	-	11 339	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	447	447	-	447	#DIV/0!	-
Payments										
Capital assets		-	(32 447)	(32 447)	-	-	-	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(32 447)	(32 447)	11 787	11 787	-	(11 787)	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	72 180	72 180	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(537)	(537)	-	(537)	#DIV/0!	-
Payments										
Repayment of borrowing		-	(21 150)	(21 150)	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	51 030	51 030	(537)	(537)	-	537	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	(1 319)	(1 319)	(5 618)	(5 618)	(26 806)			(321 666)
Cash/cash equivalents at beginning:		-	2 877	2 877		1 964	2 877			1 964
Cash/cash equivalents at month/year end:		-	1 558	1 558		(3 655)	(23 929)			(319 702)