

Dr. Beyers Naudé Local Municipality

EC101
SECTION 71
REPORT
APRIL 2020

THE MUNICIPAL MANAGER
DR BEYERS NAUDÉ
LOCAL MUNICIPALITY
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INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st April 2020 and ending 30 April 2020.

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 adjustment budgets as well as debtors, creditors and cash flow that were submitted by the municipality. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP.

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

LEGISLATIVE FRAMEWORK

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

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

1. SUMMARY OF MONTHLY BUDGET STATEMENT – APRIL 2020

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

Description R thousands	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	
Financial Performance										
Property rates	30 162	40 993	41 892	-	34 880	34 885	(5)	-0%	41 892	
Service charges	149 627	197 281	210 384	16 057	159 717	185 060	(25 344)	-14%	210 384	
Investment revenue	634	3 268	3 268	20	408	2 723	(2 315)	-85%	3 268	
Transfers and subsidies	120 686	102 332	109 194	-	107 705	90 495	17 210	19%	109 194	
Other own revenue	16 418	15 520	26 060	(228)	10 965	21 725	(10 761)	-50%	26 060	
Total Revenue (excluding capital transfers and contributions)	317 527	359 394	390 797	15 849	313 674	334 888	(21 215)	-6%	390 797	
Employee costs	159 348	156 807	158 101	12 344	133 305	131 757	1 548	1%	158 101	
Remuneration of Councillors	9 370	9 915	9 464	787	7 880	7 887	(6)	-0%	9 464	
Depreciation & asset impairment	55 907	65 849	46 094	-	27 938	38 412	(10 473)	-27%	46 094	
Finance charges	6 988	3 488	4 214	2 370	5 702	3 511	2 191	62%	4 214	
Materials and bulk purchases	89 282	91 652	101 375	20 006	86 145	84 479	1 666	2%	101 375	
Transfers and subsidies	-	1 286	20	-	328	485	(157)	-32%	20	
Other expenditure	123 778	63 663	79 080	7 529	68 234	75 149	(6 915)	-9%	79 080	
Total Expenditure	444 673	392 660	398 348	43 035	329 534	341 680	(12 146)	-4%	398 348	
Surplus/(Deficit)	(127 146)	(33 266)	(7 551)	(27 187)	(15 860)	(6 792)	(9 068)	134%	(7 551)	
Transfers and subsidies - capital (monetary alloc)	25 800	33 818	76 319	-	32 469	64 099	(31 630)	-49%	76 319	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(101 346)	552	68 768	(27 187)	16 608	57 307	(40 698)	-71%	68 768	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(101 346)	552	68 768	(27 187)	16 608	57 307	(40 698)	-71%	68 768	
Capital expenditure & funds sources										
Capital expenditure	34 215	32 447	78 387	8 112	36 230	65 322	(29 092)	-45%	78 387	
Capital transfers recognised	34 215	32 447	78 037	8 112	36 230	65 030	(28 800)	-44%	78 037	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	350	-	-	292	(292)	-100%	350	
Total sources of capital funds	34 215	32 447	78 387	8 112	36 230	65 322	(29 092)	-45%	78 387	
Financial position										
Total current assets	67 523	105 912	(1 853)	-	89 618	-	-	-	(1 853)	
Total non current assets	1 162 647	1 151 189	1 197 128	-	1 154 690	-	-	-	1 197 128	
Total current liabilities	228 979	85 239	85 239	-	247 075	-	-	-	85 239	
Total non current liabilities	82 918	97 410	97 410	-	62 510	-	-	-	97 410	
Community wealth/Equity	918 273	1 073 900	1 012 626	-	934 723	-	-	-	1 012 626	
Cash flows										
Net cash from (used) operating	36 500	60 712	41 522	(43 873)	(416 395)	(83 764)	332 631	-397%	41 522	
Net cash from (used) investing	(34 215)	(32 447)	(78 387)	-	-	(65 322)	(65 322)	100%	(78 387)	
Net cash from (used) financing	20 000	57 259	57 259	-	(4 355)	(2 566)	1 789	-70%	57 259	
Cash/cash equivalents at the month/year end	24 313	88 400	23 271	-	(418 891)	(148 775)	270 116	-182%	22 253	
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	14 168	6 802	5 166	4 813	4 400	4 215	3 972	80 137	123 672	
Creditors Age Analysis										
Total Creditors	17 405	32 728	18 520	30 515	50 648	2 219	-	-	152 033	

1.1 Adjustment Budget Performance for the period ending 30 April 2020

Operating Budget performance for the period ending 30 April 2020

Operating Budget performance for the period ending 30 April 2020

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 392 659 856	R 398 347 953	R 43 035 449	R 329 533 985	R 341 680 330	R -12 146 345	-4%
REVENUE	R 393 212 329	R 467 116 002	R 15 848 730	R 346 142 361	R 398 987 030	R -52 844 669	-13%
SURPLUS (DEFICIT)	R 552 473	R 68 768 049	R -27 186 719	R 16 608 376	R 57 306 700	R -40 698 324	-71%

1.2 Financial Performance

This section of the report focuses on the financial health of the municipality as reflected in the monthly budget statement submitted. Information regarding revenue collection and expenditure are detailed in this section.

1.2.1 Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of (R 15.8 million) or 3% while the receipts to date amounts to R 346 million or 74% of the total adjustment budget of R467 million.

The performance of the individual items are as follows:

- **Property Rates:** The total adjustment budget amounts to R41.8 million, while the year to date revenue generated amounts to R34.8 million or 83.2 per cent of the adjustment budget. Annual debit raising was done in July 2019. The high collection this early in the year is due to the annual debit raising of rates.
- **Service Charges:** The total adjustment budget amounts to R210 million, the year to date revenue recognition amounts to R159 million or 76 per cent of the adjusted budget. Annual debit raising on certain service charges e.g. sanitation and refuse
- **Investment revenue:** The total adjustment budget amounts to R3.2 million, the year to date receipts were recorded at R408 thousand or 12.4 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 adjustment budget amounts to R109 million, the year to date receipts stands at R107 million or 99 per cent of the adjustment budget.
- **Other revenue:** The total adjustment budget amounts to R 26 million, the year to date revenue generated amounts to R11 million or 42 per cent of the adjustment budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 43 million or 10.8% per cent of the total adjustment budget of R 398 million, while the expenditure to date amounts to R329 million or 82.7 percent of the total adjustment budget. The following factors should be taken into consideration:

The performances of the individual items are as follows:

- **Employee Related Costs:** The adjustment budget amounts to R158 million, while the expenditure to date amounts to R133 million or 84 per cent of the adjustment budget. Please take note that bonuses were paid during November and December 2019.
- **Remuneration of Councillors:** The adjustment budget amounts to R9.4 million, while the expenditure to date amounts to R7.8 million or 83 per cent of the adjustment budget.
- **Depreciation:** The adjustment budget amounts to R 46 million, while the year to date expenditure amounts to R27.9 million or 61 per cent of the adjustment budget.
- **Bulk Purchases:** The adjustment budget amounts to R 101 million, while the year to date expenditure amounts to R85 million or 85 per cent of the adjustment budget.
- **Contracted Services:** The adjustment budget amounts to R 13.9 million, while the year to date expenditure amounts to R11 million or 79.5 per cent of the adjustment budget.
- **Other expenditure:** The adjustment budget amounts to R62.2 million, while the year to date expenditure amounts to R57 million or 91.6 per cent of the adjustment budget.

2. Capital Budget performance for the period ending April 2020

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

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									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CS)		-	-	-	-	-	-	-		-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-		-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-		-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-		-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-		-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
<u>Single Year expenditure appropriation</u>	2									
Vote 10 - MUNICIPAL MANAGER (31: CS)		349	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CS)		-	-	-	-	-	-	-		-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		4 337	-	-	-	-	-	-		-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	2 896	2 896	-	1 428	2 414	(986)	-41%	2 896
Vote 14 - FINANCIAL SERVICES (36: CS)		2 948	-	-	-	-	-	-		-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		382	-	350	-	-	292	(292)	-100%	350
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		2 318	29 551	75 140	8 112	34 751	62 617	(27 866)	-45%	75 140
0		23 882	-	-	-	52	-	52	#DIV/0!	-
Total Capital single-year expenditure	4	34 215	32 447	78 387	8 112	36 230	65 322	(29 092)	-45%	78 387
Total Capital Expenditure		34 215	32 447	78 387	8 112	36 230	65 322	(29 092)	-45%	78 387
Capital Expenditure - Functional Classification										
Governance and administration		731	-	350	-	-	292	(292)	-100%	350
Executive and council		349	-	-	-	-	-	-		-
Finance and administration		382	-	350	-	-	292	(292)	-100%	350
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		7 117	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		4 323	-	-	-	-	-	-		-
Public safety		2 794	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		2 332	10 300	10 300	35	4 113	8 583	(4 471)	-52%	10 300
Planning and development		14	-	-	-	-	-	-		-
Road transport		2 318	10 300	10 300	35	4 113	8 583	(4 471)	-52%	10 300
Environmental protection		-	-	-	-	-	-	-		-
Trading services		24 035	22 147	67 736	8 076	32 118	56 447	(24 329)	-43%	67 736
Energy sources		4 242	-	-	-	-	-	-		-
Water management		16 893	19 251	64 569	8 076	30 072	53 807	(23 735)	-44%	64 569
Waste water management		2 747	-	271	-	618	226	392	174%	271
Waste management		154	2 896	2 896	-	1 428	2 414	(986)	-41%	2 896
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	34 215	32 447	78 387	8 112	36 230	65 322	(29 092)	-45%	78 387
Funded by:										
National Government		34 215	32 447	57 884	5 369	21 746	48 237	(26 490)	-55%	57 884
Provincial Government		-	-	20 152	2 743	14 484	16 794	(2 310)	-14%	20 152
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		34 215	32 447	78 037	8 112	36 230	65 030	(28 800)	-44%	78 037
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	-	350	-	-	292	(292)	-100%	350
Total Capital Funding		34 215	32 447	78 387	8 112	36 230	65 322	(29 092)	-45%	78 387

2.1 Capital Funding Source and Expenditure

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

Capital Budget performance for the period ending 30 April 2020

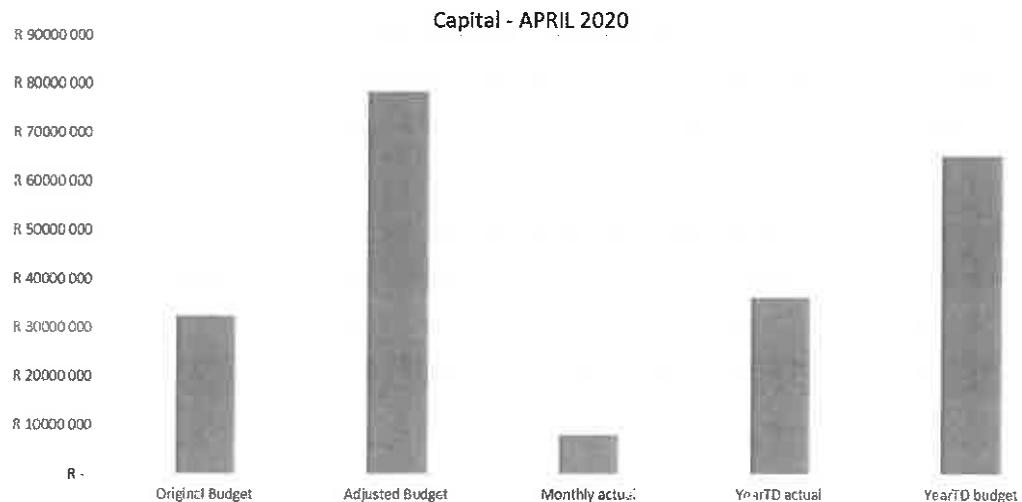
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 32 447 438	R 78 386 515	R 8 111 590	R 36 230 376	R 65 322 090	R -29 091 714	-45%

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:

- **Economic and environmental services:** reflects total adjustment budget of R10.3 million, while the year to date expenditure amounts to R4.1 million or 40 per cent of the adjustment budget.
- **Trading services:** reflects total adjustment budget of R67.7 million, while the year to date expenditure amounts to R32.1 million or 47 per cent of the adjustment budget.



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

Table: Key Treasury Information as at 30 April 2020

Bank Bal,Investment - April 2020	OPENING BALANCE	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30/04/2020
CURRENT ACCOUNTS	4 860 346	-3 039 633	1 820 713
CURRENT ACCOUNT - FNB	114 455	122 736	237 191
Current Account Ikwezi- STD Bank -Closed 20/02/2020	0	0	0
Current Account Baviaans- ABSA	33 949	-31 619	2 330
Current Account Baviaans –STD Bank -Closed 17/03/2020	0	0	0
New Current Account Standard Bank	4 711 942	-3 135 009	1 576 933
New Motor Reg Account Standard bank	0	4 259	4 259
INVESTMENTS	1 013 412	4 448	1 017 860
Money Market - Absa	26 555	0	26 555
Call Account - FNB	181	118	299
7 Day Interest Plus - FNB	980 512	4 328	984 839
FMG CALL ACCOUNT	2 964	2	2 966
MIG CALL ACCOUNT	1 617	1	1 618
Call Account - Standard Bank opening balance 06/12/2019	1 584	0	1 584

3.1 Cash management

The cash flow is managed on a daily basis and the acting 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 30 April 2020.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for April 2020

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
April 2020	14 301	9 495	66.39	74.92

The collection rate for the month of April 2020 was recorded as 66.39% (refer to annexure). Average collection rate for the year to date is 74.92%. Annual rates were levied in July 2019 and was due on 30 September 2019.

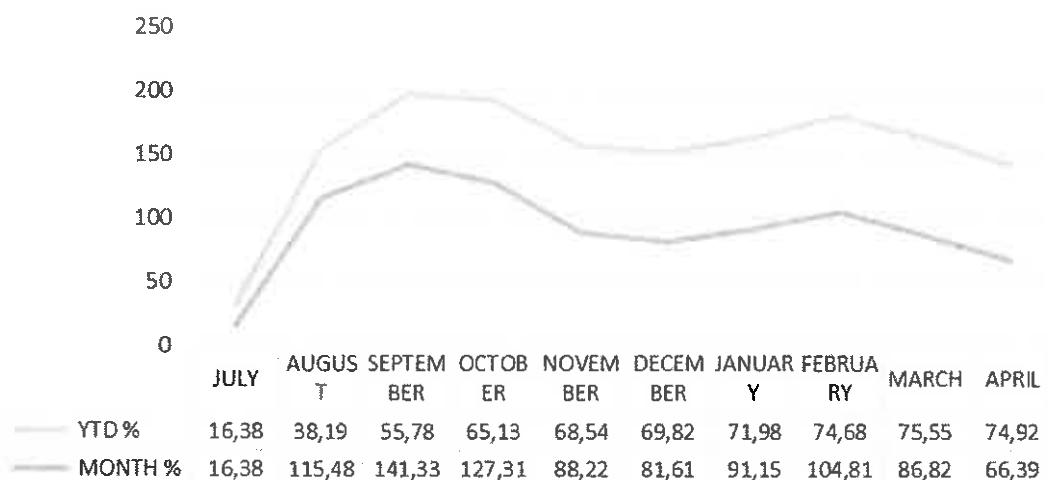
The credit control policy is being implemented and electricity is disconnected or blocked on a monthly basis when accounts are in arrears. Indigent applications are still being processed and verified.

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

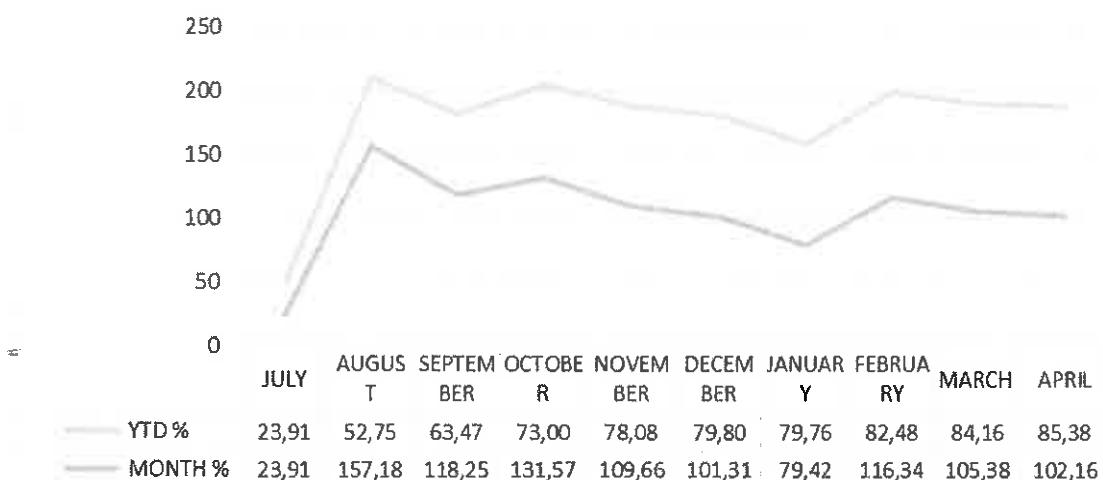
Management is currently implementing various findings in the Revenue Completeness project that was funded by the district municipality in the previous financial year.

Chart: Average Collection rate

AVERAGE COLLECTION RATE 2019 2020



AVERAGE COLLECTION RATE 2018 2019



As can be seen from the two charts above, the average collection rate for the month April has decreased in comparison with previous financial year at the same time. Management is in the process of ensuring that the staff capacity in this section is increased. Management is currently implementing the findings on the revenue completeness exercise conducted by Sarah Baartman District Municipality in the previous financial year.

Chart: Collection vs Billing

CURRENT COLLECTION VS BILLING APRIL 2020

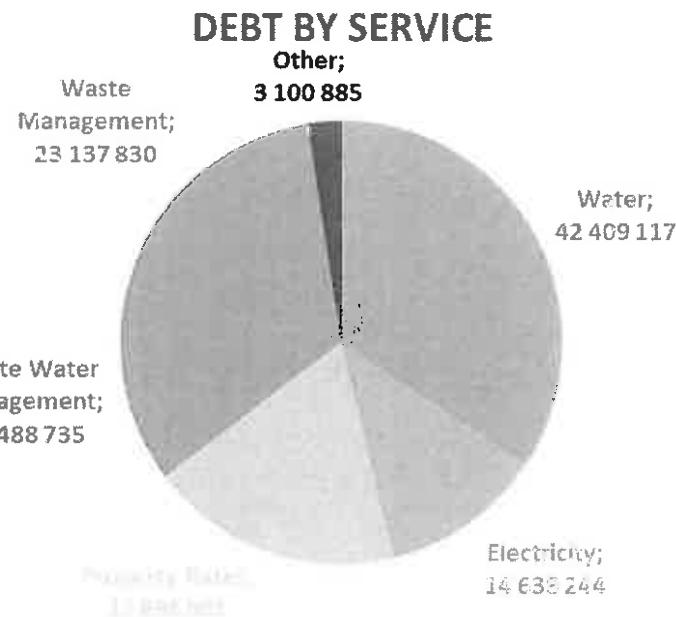


5. Debtors

The total outstanding debtor's book of the municipality as at end of April 2020 amounts to R123 million.

Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Elec	7 317 121,41	1 917 904,37	975 263,87	609 523,12	571 142,63	338 845,21	259 180,45	2 649 262,88	14 638 243,94
Water	3 120 499,35	2 219 500,02	1 901 399,10	2 022 146,33	1 763 956,33	1 927 280,48	1 812 085,02	27 642 250,17	42 409 116,80
Rates	1 084 016,85	512 363,64	323 307,31	291 470,70	260 078,42	286 701,50	298 223,73	19 840 742,82	22 896 904,97
Sewerage	1 157 240,74	901 142,21	818 971,10	795 852,28	755 840,84	673 328,08	633 877,96	11 752 481,57	17 488 734,78
Refuse	1 408 529,53	1 178 208,30	1 071 409,11	1 034 625,94	999 754,05	936 961,75	902 699,43	15 605 642,05	23 137 830,16
Other	80 151,21	72 389,04	75 353,55	59 158,40	49 047,24	51 919,31	65 901,49	2 646 964,41	3 100 884,65
TOTAL	14 167 559,09	6 801 507,58	5 165 704,04	4 812 776,77	4 399 819,51	4 215 036,33	3 971 968,08	80 137 343,90	123 671 715,30

Debtors owing between 0-30 days amounts to R14.1 million, 30-60 days constitute R6.8 million. Debtors owing over 1 year constitute R80.1 million or 64.7 per cent, while the debt over 90 days constitute R97.5 million or 78.8 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	1 282 558,65	840 360,85	734 301,91	712 031,05	714 354,35	732 178,77	678 568,87	11 419 452,86	17 113 807,31
	Elec	1 020 818,67	281 175,98	77 169,46	47 913,57	29 742,67	32 229,72	25 500,45	506 847,36	2 021 397,88
	Rates	686 016,69	306 846,91	165 250,78	140 229,54	122 271,39	115 772,98	117 787,82	8 377 939,22	10 032 115,33
	Sewerage	715 348,04	558 774,22	486 107,20	466 130,88	453 846,80	447 395,13	436 721,50	8 903 776,84	12 468 100,61
	Refuse	983 515,17	815 918,69	723 997,65	695 748,22	678 699,73	669 465,83	656 304,57	12 466 473,10	17 690 122,96
	Other	63 938,42	34 955,65	39 598,42	27 432,86	25 202,76	26 081,89	23 573,77	1 921 981,92	2 162 765,69
TOTAL		4 752 195,64	2 838 032,30	2 226 425,42	2 089 486,12	2 024 117,70	2 023 124,32	1 988 456,98	43 596 471,30	61 488 309,78

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents (IGG)	Water	1 135 524,90	894 613,25	867 223,32	1 042 364,00	874 798,85	1 022 211,68	1 024 200,93	10 510 338,11	17 371 275,04
	Elec	903 698,89	30 354,43	36 085,36	14 939,92	5 108,65	4 461,43	2 662,48	15 218,59	1 012 529,75
	Rates	13 531,81	11 792,12	9 644,48	10 502,38	8 217,65	7 678,19	7 426,96	154 214,31	223 007,90
	Sewerage	184 351,38	184 071,21	194 940,58	201 971,71	195 077,19	167 738,66	148 561,84	1 264 442,64	2 541 155,21
	Refuse	190 973,50	190 033,84	200 204,87	204 549,91	193 487,95	165 747,10	147 874,26	1 074 230,51	2 367 101,94
	Other	2 351,98	7 678,87	7 271,84	6 645,30	1 280,39	1 186,48	2 336,89	30 499,48	59 251,23
TOTAL		2 430 432,46	1 318 543,72	1 315 370,45	1 480 973,22	1 277 970,68	1 369 023,54	1 333 063,36	13 048 943,64	23 574 321,07

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	36 060,95	5 522,40	9 044,48	11 334,12	6 341,87	6 368,24	6 767,21	4 456 170,38	4 537 609,65
	Elec	36 341,39	26 300,27	30 260,06	1 869,70	1 951,42	1 850,39	1 881,59	2 97 944,59	3 98 399,41
	Rates	885,42	856,55	856,55	856,55	856,55	856,55	1 257,70	463 139,16	469 565,03
	Sewerage	1 197,72	1 064,64	1 064,64	1 064,64	1 064,64	1 064,64	1 064,64	10 454,23	18 039,79
	Refuse	54 015,82	54 015,82	53 854,31	53 854,31	53 854,31	53 854,31	53 854,31	1 025 380,55	1 402 683,74
	Other	0,00	1 857,30	1 749,45	551,20	826,80	1 234,20	826,80	15 250,91	22 296,66
TOTAL		128 501,30	89 616,98	96 829,49	69 530,52	64 895,59	65 228,33	65 652,25	6 268 339,82	6 848 594,28

6. Creditors

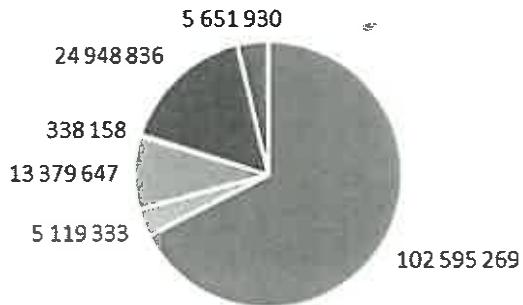
The total accounts payable as at April 2020 amounts to R 152 million.

Year Month End End	Mun EC101	Item Detail	Over 1 Year								Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	180 Days	1 Year	
2020 M10 Apr		T0100 Bulk Electricity	8 291 192	21 344 044	15 701 700	8 861 417	48 396 916	0	0	0	0 102 595 269
		T0200 Bulk Water	0	0	0	0	0	0	0	0	0
		T0300 PAYE deductions	1 401 591	2 007 713	1 686 646	0	23 383	0	0	0	0 5 119 333
		T0400 VAT (output less input)	0	0	0	0	0	0	0	0	0
		T0500 Pensions / Retirement deductions	2 223 001	2 239 638	2 243 777	2 227 205	2 227 205	2 218 821	0	0	0 13 379 647
		T0600 Loan repayments	338 158	0	0	0	0	0	0	0	0 338 158
		T0700 Trade Creditors	4 893 204	7 016 670	53 463	12 985 499	0	0	0	0	0 24 948 836
		T0800 Auditor General	257 770	119 456	-1 165 939	6 440 643	0	0	0	0	0 5 651 930
		T0900 Other	0	0	0	0	0	0	0	0	0
		T1000 Total	17 404 916	32 727 521	18 519 647	30 514 764	50 647 504	2 218 821	0	0	0 152 033 173
	TP01	ESKOM	8 291 192	21 344 044	15 701 700	8 861 417	48 396 916	0	0	0	0 102 595 269
	TP02	PENSION FUND	2 223 001	2 239 638	2 243 777	2 227 205	2 227 205	2 218 821	0	0	0 13 379 647
	TP03	AUDITOR GENERAL	257 770	119 456	-1 165 939	6 440 643	0	0	0	0	0 5 651 930
	TP04	BETAALMEESTERGENERAAAL	184 430	413 461	692 205	3 899 343	0	0	0	0	0 5 189 439
	TP05	SARS	1 401 591	2 007 713	1 686 646	0	23 383	0	0	0	0 5 119 333
	TP06	LA CONSULTING	0	3 217 012	0	0	0	0	0	0	0 3 217 012
	TP07	SYNCHRONISED TRAFFIC SYSTEM	1 801 207	0	0	29 996	0	0	0	0	0 1 831 203
	TP08	TELKOM	429 225	380 496	317 174	308 256	0	0	0	0	0 1 435 151
	TP09	RE SOLVE	0	900 016	0	0	0	0	0	0	0 900 016
	TP10	BYTES	0	0	0	0	482 691	0	0	0	0 482 691
	TOT	Total	14 588 416	30 621 836	19 475 563	21 766 860	51 130 195	2 218 821	0	0	0 139 801 691

Creditors owed between 0-30 day's amounts to R17.4 million, 31-60 day's amounts to R 32.7 million, 61-90 day's amounts to R 18.5 million, 91-120 day's amounts to R30.5 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days. Management is monitoring the Financial Recovery plan to ensure improved financial health.

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

CREDITORS BY TYPE AS AT 31 MARCH 2020



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

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

Grants received and expenditure on grant funding

Grant @30 April 2020	Amount gazetted	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received	% spent on total allocation
RBIG	21 036 805	3 740 444	3 740 444	0	100,00%	17,78
EPWP	1 251 000	1 251 000	1 251 000	0	100,00%	100,00
FMG	4 000 000	4 000 000	3 984 696	15 304	99,62%	99,62
Equitable Share	90 876 000	90 806 000	90 806 000	0	100,00%	99,92
Fire Grant	1 451 273	314 320	2 256 410	-1 942 090	717,87%	155,48
Seta Grant	314 608	364 589	88 267	276 322	24,21%	28,06
MIG	20 608 000	20 608 000	9 298 634	11 309 366	45,12%	45,12
Health	1 992 694	953 100	2 945 466	-1 992 366	309,04%	147,81
Library Grant	2 446 480	2 308 000	3 128 105	-820 105	135,53%	127,86
Office of the Premier	4 210 000	4 209 676	3 809 752	399 924	90,50%	90,49
Water service infrastructure grant	7 000 000	7 000 000	1 053 891	5 946 109	15,06%	15,06
Cogta Grant - Drilling of Boreholes	6 400 000	6 388 392	2 661 203	3 727 189	41,66%	41,58
	161 586 860	141 943 520	125 023 868	16 919 652	88,08%	77,37
ROLL OVER GRANT 2018/2019		Amount	Expenditure YTD	Available Funds	% spent on allocation received	% spent on total allocation
DROUGHT RELIEF GRANT	24 068 000	24 068 000	16 148 370	7 919 630	67,09%	67,09

- MIG Expenditure : All MIG projects are in implementation stage and PMU is confident that all projects will be completed within the financial year.
- FMG : New interns have been appointed.. The biggest portion of the FMG grant is allocated to the Implementation of the Audit Action Plan, Financial Recovery Strategies and compilation of Annual Financial Statements.
- EPWP Expenditure – 100% : All funding received to date has been spent.

8. CASH FLOW POSITION AS AT 30 APRIL 2020

Table: Summary of Cash flow position (Primary Bank Account) as at 30 April 2020

CASH BALANCE B/F FROM 1 APRIL 2020	R 4 860 346
CASH RECEIVED FOR THE PERIOD	R 15 818 442
CASH PAYMENTS MADE THE FOR PERIOD	R 18 858 075
CASH BALANCE AS AT 30 APRIL 2020	R 1 820 713

The bank balance ended on R 1 820 713 as at 30 APRIL 2020.

9. STAFF BENEFITS

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

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

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

Attached as part of annexure A is a schedule detailing the required information for the month of April 2020.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
--------------	-------------------------------	-------------------------------	---------------------	-------------------

Jul-19	342 289	223 618	118 671	34,67
Aug-19	342 752	237 093	105 659	30,83
Sep-19	311 349	309 369	1 980	0,64
Oct-19	357 477	219 624	137 853	38,56
Nov-19	342 055	214 604	127 451	37,26
Dec-19	332 505	226 274	106 231	31,95
Total	2 028 427	1 430 582	597 845	29,47

Water losses for the period ending April 2020 was not available at time of report. The municipality is experiencing challenges with water meters. Meters needs to be attended to urgently.

10.1.2 ELECTRICITY LOSSES

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-19	5 860 705	7 269 821	1 409 116	19,38
Aug-19	6 237 779	7 696 836	1 459 057	18,96
Sep-19	5 570 742	5 865 482	294 740	5,02
Oct-19	6 104 464	7 230 805	1 126 341	15,58
Nov-19	5 423 055	7 250 301	1 827 246	25,20
Dec-19	4 665 418	7 094 033	2 428 615	34,23
Jan-20	7 040 517	7 150 277	109 760	1,54
Feb-20	5 538 201	6 467 370	929 169	14,37
Mar-20	5 462 851	6 596 243	1 133 392	17,18
Apr-20	6 521 914	5 940 909	-581 005	-9,78
Total	58 425 646,00	68 562 076,88	10 136 431	14,78

Electricity losses for March were calculated at 17,18% and April at -9,78%.

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the monthly SCM report for April 2020.

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 30 April 2020.

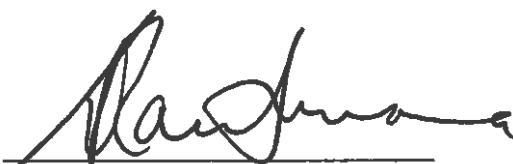
MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr Edward Martin Rankwana Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the S71 report (monthly budget statements) 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 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: (ACTING CFO) Mrs Dalphine Thorne

Signature:



Date: 03/06/2020

ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Apr-20

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	169 959,91	139 243,56	112 178,02	126 147,98	83 153,35	71 506,26	20 959,66	-183 826,17	539 322,57
	Elec	84 212,40	110 992,04	49 319,76	30 682,49	23 128,56	11 947,91	3 732,05	0,00	314 015,21
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	212 841,20	212 841,20
	Sewerage	98 086,80	98 086,80	91 698,50	84 565,94	67 022,84	27 506,49	19 194,21	83 236,50	569 398,08
	Refuse	40 315,44	40 153,93	38 811,93	31 306,12	29 274,43	5 712,00	4 570,76	4 156,51	194 301,12
	Other	0,00	4 960,80	3 858,40	0,00	1 929,20	1 653,60	0,00	-379,92	12 022,08
	TOTAL	392 574,55	393 437,13	295 866,61	272 702,53	204 508,38	118 326,26	48 456,68	116 028,12	1 841 900,26

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	326,37	345,34	203,03	108,16	335,86	0,00	0,00	0,00	1 318,76
	Elec	140 293,27	140 991,29	134 402,42	161 289,78	127 280,66	79 841,62	75 683,78	0,00	859 782,82
	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	113 392,26	113 392,26
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	5 814,56	5 814,56
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	140 619,64	141 336,63	134 605,45	161 397,94	127 616,52	79 841,62	75 683,78	119 206,82	980 308,40
		533 194,19	534 773,76	430 472,06	434 100,47	332 124,90	198 167,88	124 140,46	235 234,94	2 822 208,66

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	51 565,33	50 477,62	32 960,04	29 150,20	15 421,60	21 298,86	20 967,39	-33 584,01	188 257,03
	Elec	317 966,32	243 130,37	243 138,59	125 369,84	183 554,23	67 083,43	51 843,28	215 967,81	1 448 053,87
	Rates	3,15	3,15	3,15	3,15	3,15	3,15	3,15	30 837,00	30 839,05
	Sewerage	266,16	266,16	266,16	266,16	266,16	266,16	266,16	312,85	2 175,97
	Refuse	1 565,25	1 565,25	1 403,74	1 242,23	1 003,47	782,62	782,62	12 215,55	20 560,73
	Other	0,00	9 921,60	9 094,80	12 953,20	10 197,20	551,20	0,00	-8 727,20	33 990,80
	TOTAL	371 366,21	305 364,15	286 866,48	168 984,78	210 445,81	89 985,42	73 862,60	217 022,00	1 723 897,45

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	5 975,67	5 218,18	5 281,92	1 085,38	746,68	714,41	799,81	-29 122,42	-9 300,37
	Elec	64 510,04	66 432,85	61 824,30	363,84	0,00	0,00	0,00	-1 266,38	191 864,65
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1 043 602,63	1 043 602,63
	Sewerage	133,08	133,08	133,08	0,00	0,00	0,00	0,00	-12 376,95	-11 844,63
	Refuse	1 469,44	1 469,44	1 332,85	1 246,51	1 196,26	1 196,26	1 196,26	-18 643,44	-9 536,42
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-31,82	-31,82
TOTAL		72 088,23	73 253,55	68 572,45	2 828,81	1 942,94	1 910,57	1 996,07	982 161,62	1 204 754,04

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	2 479,33	2 108,18	923,15	1 351,74	3 211,95	4 899,20	2 003,32	3 508,26	20 485,13
	Elec	18 218,96	17 852,23	19 232,23	17 562,45	18 090,20	18 510,68	19 953,12	68 466,30	197 886,17
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	266,16	266,16	266,16	266,16	266,16	266,16	266,16	532,32	2 395,44
	Refuse	323,02	323,02	323,02	323,02	323,02	323,02	323,02	596,90	2 858,04
	Other	0,00	0,00	0,00	0,00	0,00	2 554,77	2 554,77	95 033,65	100 143,19
TOTAL		21 287,47	20 549,59	20 744,56	19 503,37	21 891,33	26 553,83	25 100,39	168 137,43	323 767,97

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	264,70	120,49	120,49	129,98	0,00	0,00	0,00	-2 288,78	-1 653,12
	Elec	2 622,12	2 319,42	2 319,42	3 242,75	0,00	0,00	0,00	0,00	10 503,71
	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	452,86	452,86
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	452,81	452,81
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL		2 886,82	2 439,91	2 439,91	3 372,73	0,00	0,00	0,00	-1 383,11	9 756,26

Total Provincial Departments	1 000 822,32	916 180,96	809 095,15	628 790,12	556 404,98	316 617,80	225 099,52	1 601 172,89	6 084 394,31
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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	1 282 558,65	840 360,85	734 301,91	712 031,05	714 354,35	732 178,77	678 568,87	11 419 452,86	17 113 807,31
	Elec	1 020 818,67	281 175,98	77 169,46	47 913,57	29 742,67	32 229,72	25 500,45	506 847,36	2 021 397,88
	Rates	686 016,69	306 846,91	165 250,78	140 229,54	122 271,39	115 772,98	117 787,82	8 377 939,22	10 032 115,33
	Sewerage	715 348,04	558 774,22	486 107,20	466 130,88	453 846,80	447 395,13	436 721,50	8 903 776,84	12 468 100,61
	Refuse	983 515,17	815 918,69	723 997,65	695 748,22	678 699,73	669 465,83	656 304,57	12 466 473,10	17 690 122,96
	Other	63 938,42	34 955,65	39 598,42	27 432,86	25 202,76	26 081,89	23 573,77	1 921 981,92	2 162 765,69
TOTAL		4 752 195,64	2 838 032,30	2 226 425,42	2 089 486,12	2 024 117,70	2 023 124,32	1 938 456,98	43 596 471,30	61 488 309,78

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents (G)	Water	1 135 524,90	894 613,25	867 223,32	1 042 364,00	874 798,85	1 022 211,68	1 024 200,93	10 510 338,11	17 371 275,04
	Elec	903 698,89	30 354,43	36 085,36	14 939,92	5 108,65	4 461,43	2 662,48	15 218,59	1 012 529,75
	Rates	13 531,81	11 792,12	9 644,48	10 502,38	8 217,65	7 678,19	7 426,96	154 214,31	223 007,90
	Sewerage	184 351,38	184 071,21	194 940,58	201 971,71	195 077,19	167 738,66	148 561,84	1 264 442,64	2 541 155,21
	Refuse	190 973,50	190 033,84	200 204,87	204 549,91	193 487,95	165 747,10	147 874,26	1 074 230,51	2 357 101,94
	Other	2 351,98	7 678,87	7 271,84	6 645,30	1 280,39	1 186,48	2 336,89	30 499,48	59 251,23
TOTAL		2 430 432,46	1318 543,72	1 315 370,45	1 480 973,22	1 277 970,68	1 369 023,54	1 333 063,36	13 048 943,64	23 574 321,07

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	36 060,95	5 522,40	9 044,48	11 334,12	6 341,87	6 368,24	6 767,21	4 456 170,38	4 537 609,65
	Elec	36 341,39	26 300,27	30 260,06	1 869,70	1 951,42	1 850,39	1 881,59	297 944,59	398 399,41
	Rates	885,42	856,55	856,55	856,55	856,55	856,55	1 257,70	463 139,16	469 565,03
	Sewerage	1 197,72	1 064,64	1 064,64	1 064,64	1 064,64	1 064,64	1 064,64	10 454,23	18 039,79
	Refuse	54 015,82	54 015,82	53 854,31	53 854,31	53 854,31	53 854,31	53 854,31	1 025 380,55	1 402 683,74
	Other	0,00	1 857,30	1 749,45	551,20	826,80	1 234,20	826,80	15 250,91	22 296,66
TOTAL		128 501,30	89 616,98	96 829,49	69 530,52	64 895,59	65 228,33	65 652,25	6 268 339,82	6 848 594,28

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	25 134,16	15 019,95	35 910,47	19 074,32	12 704,91	14 161,62	18 054,42	56 290,75	196 350,60
	Elec	238 681,40	63 499,04	38 894,16	11 463,76	31 216,45	11 223,60	4 588,29	788 585,86	1 188 152,56
	Rates	90 497,27	74 203,41	65 654,38	59 844,28	58 814,65	96 600,78	59 308,58	4 165 441,65	4 670 365,00
	Sewerage	133,08	133,08	133,08	133,08	133,08	133,08	133,08	323,43	1 254,99
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-0,25	-0,25
	Other	28,75	0,00	0,00	0,00	0,00	0,00	23 088,77	-119 301,02	-96 183,50
TOTAL		354 474,66	152 855,48	140 592,09	90 515,44	102 869,09	122 119,08	105 173,14	4 891 340,42	5 959 939,40

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	2 074,55	1 306,81	828,85	1 468,30	1 068,52	1 002,47	876,45	-5 001,01	3 624,94
	Elec	737,16	621,68	176,82	176,82	176,82	176,82	16,26	-6 898,42	-4 816,04
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-13 355,00	-13 355,00
	Sewerage	1 131,17	998,09	798,48	798,48	798,48	798,48	451,01	6 659,51	12 433,70
	Refuse	1 570,79	1 408,59	1 092,72	1 092,72	1 092,72	1 092,72	682,95	8 581,97	16 615,18
	Other	18,50	18,50	18,50	18,50	18,50	18,50	18,50	-18 817,28	-18 687,78
TOTAL		5 532,17	4 353,67	2 915,37	3 554,82	3 155,04	3 088,99	2 045,17	-28 830,23	-4 185,00

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	17 143,87	19 719,57	9 144,22	12 267,13	10 975,31	12 504,86	8 345,49	325 798,25	415 898,70
	Elec	6 929,12	610,90	0,00	0,00	0,00	1 932,17	0,00	29 948,29	39 320,48
	Rates	4 706,70	2 263,48	1 786,42	1 475,18	1 449,08	1 437,65	1 435,63	73 301,44	87 855,58
	Sewerage	8 980,63	7 308,38	6 508,60	6 212,43	5 855,52	5 855,52	5 855,52	185 771,74	232 348,34
	Refuse	10 971,61	8 852,54	7 916,28	7 759,89	7 418,91	7 375,86	7 347,01	161 886,26	219 528,36
	Other	1 577,60	55,50	37,00	37,00	37,00	3 270,28	37,00	-13 696,89	-8 645,51
TOTAL		50 309,53	38 810,37	25 392,52	27 751,63	25 735,82	32 376,34	23 020,65	762 909,09	986 305,95

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	260 185,90	92 949,71	70 662,35	62 797,33	38 417,68	39 303,83	29 955,03	1 140 065,51	1 734 337,34
	Elec	4 105 735,55	592 615,58	184 916,87	163 735,72	122 668,94	83 793,81	53 946,26	515 907,79	5 823 320,52
	Rates	287 534,73	115 776,34	79 934,73	78 382,80	68 289,13	64 175,38	96 864,65	2 955 650,10	3 746 607,86
	Sewerage	145 855,01	49 907,31	36 921,54	34 176,64	31 376,89	22 170,68	21 230,76	1 187 541,49	1 529 180,32
	Refuse	120 158,45	62 155,02	40 601,59	35 893,40	31 862,92	30 026,00	28 449,35	845 343,43	1 194 490,16
	Other	12 235,96	9 082,42	10 417,94	9 039,94	7 074,99	8 753,99	7 126,19	695 347,74	759 079,17
	TOTAL	4 931 705,60	922 486,38	423 455,02	384 025,83	299 690,55	248 223,69	237 572,24	7 339 856,06	14 787 015,37

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	131 245,06	152 494,11	22 616,85	2 836,64	2 425,40	1 130,28	586,44	-15 551,56	297 783,22
	Elec	377 093,28	341 629,97	97 701,24	31 089,30	28 400,85	25 970,45	19 389,15	218 641,09	1 139 915,33
	Rates	103,92	0,00	0,00	0,00	0,00	0,00	14 122,98	2 377 131,11	2 391 358,01
	Sewerage	1 491,51	133,08	133,08	133,08	133,08	133,08	133,08	7 962,03	10 252,02
	Refuse	3 651,04	2 312,16	1 870,15	1 609,61	1 540,33	1 386,03	1 314,32	19 153,41	32 837,05
	Other	0,00	3 858,40	3 307,20	2 480,40	2 480,40	6 614,40	6 338,80	49 804,84	74 884,44
	TOTAL	513 584,81	500 427,72	125 628,52	38 149,03	34 980,06	35 234,24	41 884,77	2 657 140,92	3 947 030,07

GRAND TOTAL 14 167 559,09 6 801 507,58 5 165 704,04 4 812 776,77 4 399 819,51 4 215 036,33 3 971 968,08 80 137 343,90 123 671 715,30

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Elec	7 317 121,41	1 917 904,37	975 263,87	609 523,12	571 142,63	338 845,21	259 180,45	2 649 262,88	14 638 243,94
	Water	3 120 499,35	2 219 500,02	1 901 399,10	2 022 146,33	1 763 956,33	1 927 280,48	1 812 085,02	27 642 250,17	42 409 116,80
	Rates	1 084 016,85	512 363,64	323 307,31	291 470,70	260 078,42	286 701,50	298 223,73	19 840 742,82	22 896 904,97
	Sewerage	1 157 240,74	901 142,21	818 971,10	795 852,28	755 840,84	673 328,08	633 877,96	11 752 481,57	17 488 734,78
	Refuse	1 408 529,53	1 178 208,30	1 071 409,11	1 034 625,94	999 754,05	936 961,75	902 699,43	15 605 642,05	23 137 830,16
	Other	80 151,21	72 389,04	75 353,55	59 158,40	49 047,24	51 919,31	65 901,49	2 646 964,41	3 100 884,65
	TOTAL	14 167 559,09	6 801 507,58	5 165 704,04	4 812 776,77	4 399 819,51	4 215 036,33	3 971 968,08	80 137 343,90	123 671 715,30

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : APRIL 2020

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	6 678,79	966 041,94	14464,33
Services			
Billed Electricity	7 647 691,19	4 567 009,86	59,72
Prepaid Electricity	2 254 111,09	2 254 111,09	100,00
Refuse Removal	1 094 150,07	334 994,14	30,62
Sewerage / Sanitation	725 135,51	372 784,14	51,41
Water	2 463 587,88	891 947,51	36,21
Other (Specify) e.g			
Housing Rental	-	-	0,00
Rental of Facilities & Equipment	-	-	0,00
Fines	-	-	0,00
Licences and permits	-	-	0,00
Service connections and reconnections	-	-	0,00
Plan approval fees	-	-	0,00
Cemetery fees	-	-	0,00
Tender receipts	-	-	0,00
Library fees	-	-	0,00
Private works	-	-	
Sundries	89 902,35	87 874,13	97,74
Agency services	-	-	0,00
Interest earned - external investments	20 469,43	20 469,43	100,00
	14 301 726,31	9 495 232,24	66,39

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION	JAN	FEB	MARCH	APRIL	YTD TOTAL	ORIGINAL BUDGET TOTAL	ADJUSTED BUDGET
OVERTIME REPORT APRIL 2020								
102010210243	COUNCIL	0,00	0,00	0,00	0,00	0,00	12 580,00	0,00
112210210243	OFFICE OF THE MUNICIPAL MANAGER	0,00	0,00	10 126,15	0,00	15 024,37	31 964,00	8 396,95
112220210243	EXECUTIVE SUPPORT	594,35	0,00	2 022,57	0,00	5 467,49	10 000,00	5 905,58
112290210243	INFORMATION TECHNOLOGY	0,00	0,00	0,00	0,00	0,00	18 658,00	0,00
113000210243	PMS/STRATEGIC MANAGEMENT	0,00	0,00	0,00	0,00	0,00	58 364,00	0,00
122290210243	INFORMATION TECHNOLOGY	0,00	0,00	0,00	0,00	0,00	7 200,00	0,00
122410210243	DIRECTOR CORPORATE SERVICES	3 447,72	5 139,00	2 664,76	4 434,27	32 982,91	22 500,00	35 562,15
132710210243	PARKS & RECREATION GROUNDS	7 431,96	9 256,00	5 340,06	4 777,08	65 129,15	138 014,00	78 442,08
132750210243	REFUSE REM & WASTE MANAGEMENT	82 143,96	70 832,00	38 933,40	53 875,32	496 513,09	272 829,00	570 637,87
132760210243	CEMETERIES	0,00	0,00	0,00	0,00	0,00	6 118,00	0,00
132770210243	AIRPORT	0,00	0,00	0,00	0,00	0,00	14 387,00	0,00
142810210243	FIRE BRIGADE	48 663,62	25 344,00	22 431,49	37 221,90	263 686,61	172 632,00	306 325,01
142820210243	FIRE CACADU	2 330,68	0,00	2 106,04	0,00	12 018,45	96 483,00	16 992,70
142910210243	TRAFFIC CONTROL	27 807,81	0,00	0,00	1 165,68	39 722,13	7 424,00	66 096,77
163110210243	DIRECTOR FINANCIAL SERVICES	183 515,94	37 026,00	36 549,51	0,00	390 900,02	229 807,00	543 984,31
163140210243	SUPPLY CHAIN MANAGEMENT	0,00	0,00	0,00	0,00	0,00	18 000,00	0,00
183610210243	DIRECTOR TECHNICAL SERVICES	0,00	0,00	0,00	0,00	0,00	44 430,00	0,00
183620210243	PUBLICWORKS STREETS	0,00	3 781,00	3 273,96	627,67	10 696,62	38 764,00	5 166,51
183670210243	SEWERAGE	174 017,24	155 988,00	129 739,94	148 967,26	1 329 047,17	1 063 162,00	1 533 174,55
183680210243	SANITATION	0,00	0,00	0,00	0,00	0,00	115 618,00	0,00
183690210243	WATER SERVICES	329 033,62	572 402,00	216 108,39	320 552,61	2 483 033,74	560 392,00	2 355 377,73
193810210243	ELECTRICITY SERVICES	108 563,69	96 825,00	99 003,05	109 241,66	752 508,26	399 865,00	767 037,60
GRAND TOTAL		967 550,59	976 593,00	568 299,32	680 863,45	5 896 730,01	3 339 191	6 293 100

ANNEXURE A:

EMPLOYEE RELATED COST FOR THE MONTH OF APRIL 2020

ITEM	JAN	FEB	MARCH	APRIL	YTD AMOUNT	YTD BUDGET	ORIGINAL ANNUAL BUDGET	ADJUSTED BUDGET
ALLOWANCE - HOUSING SUBSIDY	49 384	49 757	49 507	49 257	499 967	502 585	1 339 773	603 102
ALLOWANCE - TRAVELLING ALLOW	175 961	167 941	167 679	165 861	1 771 268	1 817 843	2 349 814	2 181 412
BARGAINING COUNCIL: Senior Management	19	19	19	19	186	187	1 960	224
BONUSES	6 109	13 765	17 791	0	8 448 813	7 014 378	11 149 017	8 417 254
CONTRIBUTIONS - MEDICAL AID FD	529 005	517 794	537 321	524 463	5 154 885	5 107 578	6 421 268	6 129 093
CONTRIBUTIONS - PENSION FUND	1 525 588	1 617 604	1 598 110	1 595 375	16 213 871	16 289 687	18 721 183	19 547 624
INSURANCE: GROUP LIFE	1 373	1 373	1 373	1 373	13 725	13 726	16 149	16 471
INSURANCE: UIF	71 060	70 983	68 403	69 057	710 273	716 906	846 272	860 287
LEVY - BARGAINING[IND] COUNCIL	4 837	4 837	4 809	4 781	48 744	49 027	522 340	58 832
OVERTIME	967 551	976 593	568 299	680 863	5 896 730	5 244 250	3 130 120	6 293 100
SALARIES & WAGES	9 770 010	9 199 109	9 219 543	9 075 848	92 670 846	93 100 986	109 628 514	111 721 183
SALARIES: Senior Management - Basic salary	176 845	176 845	177 818	176 845	1 768 450	1 768 449	2 256 787	2 122 139
WIL GRANT EXP: OFFICE MANAGEMENT	10 000	7 500	7 500	0	85 000	100 000	127 800	120 000
WIL GRANT EXP: SECRETARIAT	2 500	2 500	2 500	0	22 500	25 000	31 950	30 000
PROVISION FOR LEAVE PAY	0	0	0	0	0	0	174 139	0
Fund: Operational Revenue Service Charges: Water: Operational Municipal Running Cost	19	19	19	19	186	187	1 960	224
ALLOWANCE COUNCILLORS	786 560	786 560	786 559	786 560	7 880 419	7 886 770	9 927 677	9 464 124
Grant Total	14 076 819	13 593 196	13 207 249	13 130 321	141 185 863	139 637 558	166 646 722	167 565 069

ANNEXURE A

REPAIRS AND MAINTENANCE APRIL 2020					
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ORIGINAL ANNUAL BUDGET	ADJUSTED BUDGET
OTHER MATERIAL					
122511811501	MATERIALS, STORES & REQUIREMENTS	28 100	95 229	96 000	8 770
132711810640	REPAIRS - FENCING	0	2 214	40 000	10 000
132771810511	GENERAL MAINTENANCE	0	6 176	9 600	9 600
163111811327	OPEX INCURRED FROM GRANTS RECEIVED	0	0	1 778 873	0
183621810635	REPAIRS - ASPHALT SURFACES	12 067	139 764	141 427	177 531
183621810650	REPAIRS - KURBING	0	496	118 720	0
183631810617	STREETS	0	0	145 498	0
183631810655	REPAIRS - STORMWATER CHANNELS	0	1 300	109 426	2 228
183631813000	REVIEW & AUDIT OF DEVELOPM & SAFETY PLAN	0	0	222 807	0
183671810601	RETICULATION NETWORK - SEWERAGE	0	753 981	1 173 088	1 075 885
183671812988	SLUDGE AR WWWTW AB&GRT		256 034	587 200	438 915
183691810511	GENERAL MAINTENANCE	15 600	874 821	748 195	220 175
183691810603	RETICULATION NETWORK - WATER	0	99 032	160 000	102 602
183691810612	VALVES AND HYDRANTS	226 850	229 506	461 785	4 091
183691812991	FLUSHING RESERVOIRS	0	0	135 680	0
193811810471	ELECTR DISTRIBUTION NETWORK	0	43 925	334 880	58 137
193811810491	REPAIRS - FENCING	0	0	12 000	0
193811810511	GENERAL MAINTENANCE	0	28 460	544 000	48 789
193811810547	METERS - CONSUMERS	0	45 714	300 000	78 367
193811810619	STREET LIGHTS	0	21 619	184 000	34 438
193811812993	IGG METER REPLACEMENT	0	16 900	144 000	28 971
193821818026	FESTIVE LIGHTS	0	0	54 400	0
		282 617	2 615 169	7 501 579	2 298 497
CONTRACTED SERVICES					
102011810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	454 280	454 280	7 063	217 373
112211810447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 979	140 520
112271810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	20 000	0
112281810541	MACHINERY & EQUIPMENT REPAIRS	0	0	11 281	0
112291810541	MACHINERY & EQUIPMENT REPAIRS	0	0	4 592	0
122291810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	38 400	0
122411810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	8 608	75 744	13 265
122421810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	4 219	36 341	7 233
132611810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	18 431	57 600	57 600
132711810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	29 546	400 000	100 000
132751810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	99 400	588 567	800 000	1 000 000
142811810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	7 634	152 000	52 000
142911810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	27 720	640 000	140 000
163111810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	6 180	21 313	10 595
183611810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	1 762	40 114	3 020
183621810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 927	212 887	768 000	294 071
183651810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	3 403	49 330	4 870
183671810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	12 011	105 600	20 590
183681810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 569	43 563	288 521	64 598
183691810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	120 016	184 633	202 241
193811810541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	40 050	129 520	57 244
		558 176	1 578 876	3 837 031	2 385 222
OTHER EXPENDITURE					
122291810447	COMPUTER MAINTENANCE AND EXPENDITURE	0	217 813	44 115	373 394
122411810447	COMPUTER MAINTENANCE AND EXPENDITURE	0	81 970	286 144	140 520
163111810447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	3 399 726	0
163121810447	COMPUTER MAINTENANCE AND EXPENDITURE	7 910	498 912	623 722	672 384
183611810447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	24 000	0
122471810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	1 539	0
122511810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	27 922	320 000	22 719
122531810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	5 686	104 000	9 747
132611810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	35 110	40 400	80 400
132711810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	54 418	104 000	84 000
132741810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	125 115	0
132771810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	13 273	0
163111810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	24 152	107 877	24 634
183611810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	235	16 000	0
193811810441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	75 752	0
		7 910	946 217	5 285 663	1 407 798
GRAND TOTAL		848 703	5 140 262	16 624 273	6 091 517

ANNEXURE A

DETAIL OF OTHER REVENUE - APRIL 2020

	Original Budget	Adjustment Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	929 460	929 460	29 075	644 366
Interest earned outstanding debtors	7 216 735	7 644 680	-70	5 706 272
Fines, penalties and forfeits	11 350	31 350	0	30 627
Licences and permits	1 652 189	1 652 189	-7 268	719 380
Agency services	3 668 140	3 668 140	-274 160	1 980 218
Gains on disposal of PPE	100	9 999 900	0	792 107
Other Revenue	2 042 294	2 134 594	24 122	1 091 689
TOTAL	15 520 268	26 060 313	-228 301	10 964 659

OTHER REVENUE

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	YTD AMOUNT
ADMIN CHARGES	80 224	80 224	71 082
ADMISSION FEE	1 000	1 000	0
BUILDING PLAN FEES	378 181	378 181	105 172
BULK CONTRIBUTIONS	98 964	98 964	67 008
COMMISSION VAT APPLICABLE	238 050	238 050	212 175
FIRE BRIGADE FEES	6 339	6 339	1 247
GRAVE PLOTS	83 824	83 824	80 682
INSURANCE REFUND	15 700	15 700	13 869
LANDING FEES	81 625	81 625	69 720
LIBRARY FEES	53 470	42 470	11 617
POSTERS	5 300	5 300	539
SALES AVGAS	292 240	292 240	0
SALES PARAFFIN	4 240	4 240	0
SIGNAGE INCOME	2 082	2 082	0
STREET LIGHTS	4 600	4 600	0
SUNDRY INCOME	77 500	77 500	20 537
SURPLUS CASH	7 710	7 710	3 442
TOURISM	20 000	20 000	0
POUND FEES AND SALES: GRF RNT	340	340	0
VALUATION CERTIFICATES	243 261	213 281	178 188
WORK DONE FOR PVT PERSONS	347 644	480 924	256 412
	2 042 294	2 134 594	1 091 689

ANNEXURE A

DETAIL OF OTHER EXPENDITURE -APRIL 2020

Other expenditure	Original Budget	Adjustment Budget	YTD Actuals
Debt Impairment	3 894 326	10 146 111	57 669
Contracted Services	15 790 570	13 924 846	11 081 612
Other Expenditure	44 929 560	55 009 330	57 095 058
Total Expenditure	64 614 456	79 080 287	68 234 339

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	YTD AMOUNT
RUNNING COSTS OF VEHICLES	7 544 657	4 440 144	4 092 783
COMMISSION PAID	358 090	0	0
AUDIT FEES - EXTERNAL	4 183 576	11 004 267	5 945 875
TELEPHONES	2 891 971	3 419 240	2 952 677
CHEMICALS	2 300 000	1 639 106	1 265 621
TRAVELLING & SUBSISTENCE	1 280 577	3 108 709	2 436 308
WARD COMMITTEE	1 413 838	716 846	581 568
LEGAL COSTS & LITIGATION	1 000 727	1 258 671	982 825
POSTAGE	696 798	1 122 453	735 826
COPIERS & FAXES LEASE PAYMENTS	1 885 133	357 417	534 023
ADVERTS, PRINTING & STATIONARY	574 011	434 314	294 469
MATERIALS, STORES & REQUIREMENTS	550 767	410 523	741 987
BANK CHARGES	348 500	774 143	720 879
TRAINING COURSES	682 594	134 548	88 267
AFFILIATIONS & SUBSCRIPTIONS	299 376	61 619	49 174
INSURANCE CLAIMS	1 541 948	709 457	737 197
AUDIT COMMITTEE	58 576	119 794	99 368
GENERAL EXPENDITURE	17 318 422	25 298 080	34 836 211
OTHER EXPENDITURE	44 929 560	55 009 330	57 095 058

	Original Budget	Adjustment Budget	YTD Actuals
CONTRACTED SERVICES	15 790 570	13 924 846	11 081 612
SECURITY SERV - ACCESS CONTROL	4 083 419	6 638 751	4 748 974
CONSULTANCY SERVICES	2 000 000	3 000 000	2 695 263
CONTRACTED SERVICES	9 707 152	4 286 095	3 637 375

ANNEXURE A
CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.xls (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End M10	Month End M10	Mun M10	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
2020	Apr	EC101	3000 Cash Receipts by Source												
		5010	Property rates	1 208 148	4 746 344	9 500 125	3 218 090	1 693 441	1 686 119	1 555 797	1 603 393	1 315 278	966 041	0	0
		5020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0
		5030	Service charges - electricity revenue	4 727 551	6 190 033	6 601 603	7 058 018	5 494 646	5 916 302	5 031 008	7 024 942	5 943 058	4 587 009	0	0
		5040	Service charges - water revenue	1 430 647	1 778 441	2 178 944	2 841 730	2 134 981	2 101 427	2 286 988	2 333 636	1 604 559	891 947	0	0
		5050	Service charges - sanitation revenue	514 542	1 985 182	1 376 616	1 264 624	699 702	637 547	683 971	672 023	509 820	372 784	0	0
		5060	Service charges - refuse revenue	520 180	1 708 046	1 235 883	1 117 483	720 174	674 715	664 538	781 605	609 014	334 994	0	0
		5070	Service charges - other	129 254	132 901	120 455	165 202	111 772	175 690	126 059	90 108	115 189	87 874	0	0
		5080	Rental of facilities and equipment	35 080	19 888	27 833	19 001	23 868	10 385	12 179	9 224	13 411	0	0	0
		5090	Interest earned - external investments	70 707	13 934	105 628	10 258	12 966	7 290	20 858	11 269	8 488	20 469	0	0
		5100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
		5110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
		5120	Fines	500	995	620	2 240	1 490	1 120	0	620	7 470	0	0	0
		5130	Licences and permits	94 312	148 132	119 344	94 265	108 023	53 382	105 669	76 188	77 322	0	0	0
		5140	Agency services	671 000	961 605	810 291	792 262	684 079	690 803	966 938	750 888	725 716	0	0	0
		5150	Transfer receipts - operational	37 865 000	8 121 000	1 625 117	67 568	1 039 550	32 818 196	-12 500	2 968 418	24 314 620	0	0	0
		5160	Other revenue	20 299 368	10 183 653	21 510 125	9 247 660	7 480 168	1 241 094	7 377 328	4 414 377	8 335 593	2 188 932	0	0
		5170	Cash Receipts by Source	67 566 290	35 990 132	45 212 583	25 898 393	20 204 850	46 014 070	18 818 881	20 736 731	43 579 538	9 430 050	0	0
		5180	Other Cash Flows/Receipts by Source												
		5190	Transfer receipts - capital	8 243 000	0	775 466	956 340	955 816	6 718 292	0	0	8 683 000	6 388 392	0	0
		5200	Contributions recognised - capital & Contributed assets	0	0	0	0	0	0	0	0	0	0	0	0
		5210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
		5220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
		5230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
		5240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0
		5250	Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
		5260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0
		5270	Decrease (increase) in non-current investments	0	0	0	0	477 231	6 182 000	0	0	0	0	0	0
		5280	Total Cash Receipts by Source	75 809 290	35 990 132	45 212 583	26 854 739	21 637 907	58 914 382	18 818 881	20 736 731	52 262 538	15 818 442	0	0
		4000	Cash Payments by Type												
		4010	Employee related costs	11 892 729	12 482 845	12 684 739	12 469 533	18 837 317	13 987 335	13 031 956	12 785 638	12 420 690	12 343 781	0	0
		4020	Remuneration of councillors	776 580	805 637	787 253	794 218	788 559	787 933	787 559	787 559	786 560	786 560	0	0
		4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	28 591 914	0	11 839 233	14 313 434	0	13 197 640	0	2 900 000	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	15 905	645 288	105 386	39	40	39	3 870 530	43	1 099 627	434 274	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	0	0	0	0	0	0	0	0	0	0	0	0
		4110	General expenses	5 867 696	19 792 827	8 327 906	6 283 201	3 969 779	21 938 110	1 936 084	2 333 868	29 831 023	2 191 161	0	0
		4120	Cash Payments by Type	47 144 824	33 726 597	33 744 517	33 860 424	23 595 696	49 911 056	19 626 128	18 817 107	44 137 900	15 755 756	0	0
		4130	Other Cash Flows/Payments by Type												
		4140	Capital assets	26 700 597	2 217 721	2 369 459	3 583 544	0	6 570 179	614 177	3 167 411	3 547 346	3 102 319	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	73 845 421	35 944 318	36 113 976	37 443 968	23 595 696	56 481 235	20 240 305	21 984 518	47 685 246	18 858 075	0	0
		4180	Net Increase/(Decrease) in Cash Held	1 983 869	45 814	9 874 074	-10 589 229	-1 957 789	2 433 127	-1 421 425	-1 247 787	4 577 292	-3 039 633	0	0
		4190	Cash/cash equivalents at the month/year begin:	1 182 399	3 146 268	3 192 082	13 066 156	2 476 927	519 138	2 952 265	1 530 840	283 054	4 860 346	1 820 713	1 820 713
		4200	Cash/cash equivalents at the month/year end:	3 146 268	3 192 082	13 066 156	2 476 927	519 138	2 952 265	1 530 840	283 054	4 860 346	1 820 713	1 820 713	

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
Aug-19	220 332	223 486	3 154	1,41
Sep-19	216 530	175 176	-41 354	-23,61
Oct-19	223 019	207 824	-15 195	-7,31
Nov-19	230 461	203 174	-27 287	-13,43
Dec-19	199 921	213 322	13 401	6,28
Jan-20	221 497	217 952	-3 545	-1,63
Feb-20	203 642	196 460	-7 182	-3,66
Mar-20	168 381	196 760	28 379	14,42
Apr-20	149 028	187 010	-37 982	-20,31
Sub Total	2 059 428	2 040 195	-95 197	-4,67

Electricity Statistics Jansenville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	438 824	579 200	140 376	24,24
Aug-19	439 956	594 700	154 744	26,02
Sep-19	395 086	543 350	148 264	27,29
Oct-19	438 824	578 350	139 526	24,12
Nov-19	467 183	569 650	102 467	17,99
Dec-19	446 686	584 550	137 864	23,58
Jan-20	493 750	581 700	87 950	15,12
Feb-20	421 038	543 350	122 312	22,51
Mar-20	420 181	555 600	135 419	24,37
Apr-20	427 527	520 300	92 773	17,83
Sub Total	4 389 055	5 650 750	1 261 695	22,33

Electricity Statistics Willowmore

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	568 791	591 252	22 461	3,80
Aug-19	586 829	637 462	50 633	7,94
Sep-19	448 480	469 949	21 469	4,57
Oct-19	546 594	569 187	22 593	3,97
Nov-19	474 876	542 131	67 255	12,41
Dec-19	521 036	550 538	29 502	5,36
Jan-20	502 557	570 695	68 138	11,94
Feb-20	437 687	518 219	80 532	15,54
Mar-20	490 060	532 758	42 698	8,01
Apr-20	397 060	498 412	101 352	20,33
Sub Total	4 973 970	5 480 603	506 633	9,24

Electricity Statistics Aberdeen

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-19	448 472	478 262	29 790	6,23
Aug-19	488 669	499 051	10 382	2,08
Sep-19	401 404	375 556	-25 848	-6,88
Oct-19	414 860	437 160	22 300	5,10
Nov-19	402 843	435 383	32 540	7,47
Dec-19	406 074	462 012	55 938	12,11
Jan-20	441 802	458 397	16 595	3,62
Feb-20	428 815	423 360	-5 455	-1,29
Mar-20	418 389	433 269	14 880	3,43
Apr-20	471 832	422 386	-49 446	-11,71
Sub Total	4 323 160	4 424 836	101 676	2,30

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
Aug-19	4 501 993	5 742 137	1 240 144	21,60
Sep-19	4 068 844	4 476 627	407 783	9,11
Oct-19	4 481 167	5 438 284	957 117	17,60
Nov-19	3 847 692	5 499 963	1 652 271	30,04
Dec-19	3 091 701	5 283 611	2 191 910	41,49
Jan-20	5 380 911	5 321 533	-59 378	-1,12
Feb-20	4 047 019	4 785 981	738 962	15,44
Mar-20	3 965 840	4 877 856	912 016	18,70
Apr-20	5 076 467	4 312 801	-763 666	-17,71
Sub Total	42 639 635	51 140 869	8 501 234	16,62

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
Aug-19	6 237 779	7 696 836	1 459 057	18,96
Sep-19	5 570 742	5 865 482	294 740	5,02
Oct-19	6 104 464	7 230 805	1 126 341	15,58
Nov-19	5 423 055	7 250 301	1 827 246	25,20
Dec-19	4 665 418	7 094 033	2 428 615	34,23
Jan-20	7 040 517	7 150 277	109 760	1,54
Feb-20	5 538 201	6 467 370	929 169	14,37
Mar-20	5 462 851	6 596 243	1 133 392	17,18
Apr-20	6 521 914	5 940 909	-581 005	-9,78
Total	58 425 646,00	68 562 076,88	10 136 431	14,78

ANNEXURE A: WATER LOSSES

ANNEXURE A

Water Statistics Steytlerville

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-19	20 234	20 034	200	0,99
Aug-19	22 216	14 903	7 313	32,92
Sep-19	24 196	17 506	6 690	27,65
Oct-19	35 990	18 890	17 100	47,51
Nov-19	21 720	23 574	-1 854	-8,54
Dec-19	20 974	17 064	3 910	18,64
Jan-20				
Feb-20				
Sub Total	145 330	111 971	33 359	22,95

Water Statistics Klipplaat

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
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Jul-19	12 631	-	12 631	100,00
Aug-19	13 885	-	13 885	100,00
Sep-19	13 247	-	13 247	100,00
Oct-19	13 816	-	13 816	100,00
Nov-19	14 234	-	14 234	100,00
Dec-19	14 981	-	14 981	100,00
Jan-20				
Feb-20				
Sub Total	82 794		82 794	100,00

Water Statistics Willowmore

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-19	24 935	18 259	6 676	26,77
Aug-19	23 390	16 262	7 128	30,47
Sep-19	23 390	16 728	6 662	28,48
Oct-19	26 194	23 311	2 883	11,01
Nov-19	29 048	21 803	7 245	24,94
Dec-19	28 649	19 911	8 738	30,50
Jan-20				
Feb-20				
Sub Total	155 606	116 274	39 332	25,28

Water Statistics Graaff-Reinet

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-19	140 000	139 738	262	0,19
Aug-19	140 000	159 816	-19 816	-14,15
Sep-19	123 000	224 410	-101 410	-82,45
Oct-19	151 910	128 913	22 997	15,14
Nov-19	148 760	116 082	32 678	21,97
Dec-19	142 240	135 076	7 164	5,04
Jan-20				
Feb-20				
Sub Total	845 910	904 035	-58 125	-6,87

Water Statistics Rietbron

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-19	5 838	4 438	1 400	23,98
Aug-19	6 894	4 232	2 662	38,61
Sep-19	7 729	5 568	2 161	27,96
Oct-19	8 946	5 270	3 676	41,09
Nov-19	8 858	7 197	1 661	18,75
Dec-19	10 218	7 145	3 073	30,07
Jan-20				
Feb-20				
Sub Total	48 483	33 850	14 633	30,18

Water Statistics Aberdeen

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-19	76 503	33 059	43 444	56,79
Aug-19	73 912	30 323	43 589	58,97
Sep-19	59 766	32 711	27 055	45,27
Oct-19	61 954	34 310	27 644	44,62
Nov-19	56 103	37 302	18 801	33,51
Dec-19	48 909	32 524	16 385	33,50
Jan-20				
Feb-20				
Sub Total	377 147	200 229	176 918	46,91

Water Statistics Nieu-Bethesda

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-19	5 445	3 144	2 301	42,26
Aug-19	6 967	6 226	741	10,64
Sep-19	7 357	9 331	-1 974	-26,83
Oct-19	7 298	5 523	1 775	24,32
Nov-19	7 250	5 176	2 074	28,61
Dec-19	8 181	5 931	2 250	27,50
Sub Total	42 498	35 331	7 167	16,86

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-19	342 289	223 618	118 671	34,67

Jul-19	342 289	223 618	118 671	34,67
Sep-19	311 349	309 369	1 980	0,64
Oct-19	357 477	219 624	137 853	38,56
Nov-19	342 055	214 604	127 451	37,26
Dec-19	332 505	226 274	106 231	31,95
Total	2 028 427	1 430 582	597 845	29,47

Water Statistics Jansenville

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-19	56 703	4 946	51 757	91,28
Aug-19	55 490	5 331	50 159	90,39
Sep-19	52 664	3 115	49 549	94,09
Oct-19	51 369	3 407	47 962	93,37
Nov-19	56 082	3 470	52 612	93,81
Dec-19	58 353	5 623	52 730	90,36
Jan-20				
Feb-20				
Sub Total	330 661	25 892	304 769	92,17

ANNEXURE B



RE : MONTHLY SCM REPORT: APRIL 2020

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 advertising of critical positions is much needed for long term stability within the department, in order for clear functions and reporting lines. There has been a delay in the placement process due to a Nationwide Lockdown as a result of COVID 19.

Order Processing

The electronic order process is ongoing. The requisitions are now being captured by the PA's in the respective departments and approved by the relevant HOD.

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 (Land Survey Services)
- Telkom/Business Connexion

Contracts that have been extended

- Sky Metro (Tender 66/2018) has been extended until 30 June 2020.

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.

APRIL					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
No tenders of ITQs awarded due to the Nationwide lockdown as a result of the COVID 19.					

PENDING TENDERS FOR THE PERIOD			
TENDER	DESCRIPTION	STATUS	FUNDING
16/2020	Upgrading and extension of Steytlerville solid waste disposal site - Installation only of Clear-VU fencing	Tenders closed 31/03/2020, unable to open tender box due to Nationwide lockdown. Closing date extended	Grant funded (MIG)
17/2020	Drilling and quipping of additional boreholes in Northern Well Field located just outside Graaff-Reinet	Tenders closed 31/03/2020, unable to open tender box due to Nationwide lockdown. Closing date extended	Grant funded (WSIG)

E-Tender

The officials trained to upload the e-tenders are currently placed at the Assets Section and further training should be conducted on the SCM based practitioners. Management is awaiting the Eastern Cape Provincial Treasury team to provide training on uploading e-tenders to the rest of the SCM staff.

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 (SCM) Signature.....

Reviewed by: R Jegels (Acting Manager SCM) Signature.....

ANNEXURE C

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

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										
<u>Financial Performance</u>										
Property rates	30 162	40 993	41 892	-	34 880	34 885	(5)	-0%	41 892	
Service charges	149 627	197 281	210 384	16 057	159 717	185 060	(25 344)	-14%	210 384	
Investment revenue	634	3 268	3 268	20	408	2 723	(2 315)	-85%	3 268	
Transfers and subsidies	120 686	102 332	109 194	-	107 705	90 495	17 210	19%	109 194	
Other own revenue	16 418	15 520	26 060	(228)	10 965	21 725	(10 761)	-50%	26 060	
Total Revenue (excluding capital transfers and contributions)	317 527	359 394	390 797	15 849	313 674	334 888	(21 215)	-6%	390 797	
Employee costs	159 348	156 807	158 101	12 344	133 305	131 757	1 548	1%	158 101	
Remuneration of Councillors	9 370	9 915	9 464	787	7 880	7 887	(6)	-0%	9 464	
Depreciation & asset impairment	55 907	65 849	46 094	-	27 938	38 412	(10 473)	-27%	46 094	
Finance charges	6 988	3 488	4 214	2 370	5 702	3 511	2 191	62%	4 214	
Materials and bulk purchases	89 282	91 652	101 375	20 006	86 145	84 479	1 666	2%	101 375	
Transfers and subsidies	-	1 286	20	-	328	485	(157)	-32%	20	
Other expenditure	123 778	63 663	79 080	7 529	68 234	75 149	(6 915)	-9%	79 080	
Total Expenditure	444 673	392 660	398 348	43 035	329 534	341 680	(12 146)	-4%	398 348	
Surplus/(Deficit)	(127 146)	(33 266)	(7 551)	(27 187)	(15 860)	(6 792)	(9 068)	134%	(7 551)	
Transfers and subsidies - capital (monetary alloc)	25 800	33 818	76 319	-	32 469	64 099	(31 630)	-49%	76 319	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(101 346)	552	68 768	(27 187)	16 608	57 307	(40 698)	-71%	68 768	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(101 346)	552	68 768	(27 187)	16 608	57 307	(40 698)	-71%	68 768	
<u>Capital expenditure & funds sources</u>										
Capital expenditure	34 215	32 447	78 387	8 112	36 230	65 322	(29 092)	-45%	78 387	
Capital transfers recognised	34 215	32 447	78 037	8 112	36 230	65 030	(28 800)	-44%	78 037	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	350	-	-	292	(292)	-100%	350	
Total sources of capital funds	34 215	32 447	78 387	8 112	36 230	65 322	(29 092)	-45%	78 387	
<u>Financial position</u>										
Total current assets	67 523	105 912	(1 853)	-	89 618	-	-	-	(1 853)	
Total non current assets	1 162 647	1 151 189	1 197 128	-	1 154 690	-	-	-	1 197 128	
Total current liabilities	228 979	85 239	85 239	-	247 075	-	-	-	85 239	
Total non current liabilities	82 918	97 410	97 410	-	62 510	-	-	-	97 410	
Community wealth/Equity	918 273	1 073 900	1 012 626	-	934 723	-	-	-	1 012 626	
<u>Cash flows</u>										
Net cash from (used) operating	36 500	60 712	41 522	(43 873)	(416 395)	(83 764)	332 631	-397%	41 522	
Net cash from (used) investing	(34 215)	(32 447)	(78 387)	-	-	(65 322)	(65 322)	100%	(78 387)	
Net cash from (used) financing	20 000	57 259	57 259	-	(4 355)	(2 566)	1 789	-70%	57 259	
Cash/cash equivalents at the month/year end	24 313	88 400	23 271	-	(418 891)	(148 775)	270 116	-182%	22 253	
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total	
<u>Debtors Age Analysis</u>										
Total By Income Source	14 168	6 802	5 166	4 813	4 400	4 215	3 972	80 137	123 672	
<u>Creditors Age Analysis</u>										
Total Creditors	17 405	32 728	18 520	30 515	50 648	2 219	-	-	152 033	

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

Description R thousands	Ref 1	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
Revenue - Functional										
Governance and administration		137 384	64 209	63 797	72	54 013	67 861	(13 848)	-20%	63 797
Executive and council		1 136	7 017	7 017	-	6 927	5 848	1 080	18%	7 017
Finance and administration		136 248	57 192	56 780	72	47 086	62 013	(14 928)	-24%	56 780
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 469	18 826	18 698	0	16 471	15 590	881	6%	18 698
Community and social services		3 079	15 338	15 189	-	15 153	12 666	2 486	20%	15 189
Sport and recreation		74	15	15	-	15	13	3	22%	15
Public safety		5 133	2 010	2 030	-	346	1 692	(1 345)	-80%	2 030
Housing		4	12	12	0	3	10	(7)	-69%	12
Health		2 179	1 451	1 451	-	953	1 209	(256)	-21%	1 451
Economic and environmental services		8 277	18 631	18 627	(281)	17 819	15 522	2 297	15%	18 627
Planning and development		1 250	3 002	2 998	-	2 721	2 498	222	9%	2 998
Road transport		7 027	15 629	15 629	(281)	15 099	13 024	2 075	16%	15 629
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		186 820	291 148	365 597	16 058	259 868	299 682	(39 814)	-13%	365 597
Energy sources		107 465	145 976	141 592	10 936	102 587	117 994	(15 406)	-13%	141 592
Water management		46 899	70 223	128 346	2 078	78 446	101 982	(23 536)	-23%	128 346
Waste water management		20 603	34 225	49 186	1 344	38 304	40 980	(2 676)	-7%	49 186
Waste management		11 852	40 724	46 473	1 699	40 531	38 727	1 804	5%	46 473
Other	4	377	398	398	-	(2 029)	332	(2 361)	-711%	398
Total Revenue - Functional	2	343 327	393 212	467 116	15 849	346 142	398 987	(52 845)	-13%	467 116
Expenditure - Functional										
Governance and administration		128 660	98 663	112 916	11 905	116 032	103 932	12 100	12%	112 916
Executive and council		30 682	27 041	28 083	2 361	22 362	23 403	(1 040)	-4%	28 083
Finance and administration		97 978	70 697	83 931	9 478	92 923	79 778	13 145	16%	83 931
Internal audit		-	925	902	66	747	752	(5)	-1%	902
Community and public safety		38 685	35 070	32 593	2 535	26 383	27 049	(667)	-2%	32 593
Community and social services		5 797	6 442	5 140	351	4 198	4 284	(85)	-2%	5 140
Sport and recreation		16 302	17 095	16 459	1 316	13 487	13 604	(118)	-1%	16 459
Public safety		12 483	7 270	6 871	592	5 727	5 726	2	0%	6 871
Housing		-	10	10	-	-	8	(8)	-100%	10
Health		4 103	4 253	4 114	276	2 971	3 428	(458)	-13%	4 114
Economic and environmental services		38 241	45 655	38 998	2 661	27 467	32 499	(5 031)	-15%	38 998
Planning and development		3 339	16 654	15 531	1 415	13 117	12 942	175	1%	15 531
Road transport		34 902	29 001	23 467	1 246	14 350	19 556	(5 206)	-27%	23 467
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		236 928	211 421	211 947	25 867	158 416	176 623	(18 207)	-10%	211 947
Energy sources		119 105	114 535	123 689	21 106	101 694	103 074	(1 380)	-1%	123 689
Water management		90 856	52 756	46 855	2 736	34 723	39 046	(4 323)	-11%	46 855
Waste water management		12 723	28 194	24 096	883	9 695	20 080	(10 385)	-52%	24 096
Waste management		14 243	15 936	17 307	1 143	12 304	14 423	(2 119)	-15%	17 307
Other		2 160	1 850	1 893	67	1 236	1 577	(342)	-22%	1 893
Total Expenditure - Functional	3	444 673	392 660	398 348	43 035	329 534	341 680	(12 146)	-4%	398 348
Surplus/ (Deficit) for the year		(101 346)	552	68 768	(27 187)	16 608	57 307	(40 698)	-71%	68 768

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

Vote Description R thousands	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
Revenue by Vote	1									
Vote 1 - COUNCIL (10: E)		-	51	51	-	31	43	(11)	-26,6%	51
Vote 2 - MUNICIPAL MANAGER (11: E)		-	20	20	-	-	17	(17)	-100,0%	20
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: E)		-	23 100	23 271	13	22 710	19 134	3 576	18,7%	23 271
Vote 4 - CORPORATE SERVICES: COMM SERV (13: E)		-	48 161	48 724	1 718	41 870	40 603	1 266	3,1%	48 724
Vote 5 - CORPORATE SERVICES: PROTECTION (14: E)		-	7 335	7 046	(281)	3 053	6 129	(3 077)	-50,2%	7 046
Vote 6 - FINANCIAL SERVICES (16: E)		-	38 335	55 589	(663)	39 882	56 048	(16 166)	-28,8%	55 589
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: E)		-	130 234	190 823	4 127	136 170	159 019	(22 849)	-14,4%	190 823
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: E)		-	145 976	141 592	10 936	102 587	117 994	(15 406)	-13,1%	141 592
Total Revenue by Vote	2	-	393 212	467 116	15 849	346 303	398 987	(52 684)	-13,2%	467 116
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: E)		-	12 901	13 029	1 399	10 062	10 858	(796)	-7,3%	13 029
Vote 2 - MUNICIPAL MANAGER (11: E)		-	17 846	18 649	1 336	15 076	15 541	(465)	-3,0%	18 649
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: E)		-	31 757	28 573	2 233	36 260	23 811	12 449	52,3%	28 573
Vote 4 - CORPORATE SERVICES: COMM SERV (13: E)		-	39 546	40 027	2 810	30 222	33 413	(3 191)	-9,5%	40 027
Vote 5 - CORPORATE SERVICES: PROTECTION (14: E)		-	13 014	12 203	983	10 252	10 169	83	0,8%	12 203
Vote 6 - FINANCIAL SERVICES (16: E)		-	44 070	72 992	7 421	60 113	59 440	672	1,1%	72 992
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: E)		-	118 992	89 186	5 747	65 654	85 373	(19 719)	-23,1%	89 186
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: E)		-	114 535	123 689	21 106	101 694	103 074	(1 380)	-1,3%	123 689
Total Expenditure by Vote	2	-	392 660	398 348	43 035	329 333	341 680	(12 348)	-3,6%	398 348
Surplus/ (Deficit) for the year	2	-	552	68 768	(27 187)	16 971	57 307	(40 336)	-70,4%	68 768

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

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		30 162	40 993	41 892	—	34 880	34 885	(5)	0%	41 892
Service charges - electricity revenue		101 938	130 358	125 974	10 936	87 177	104 979	(17 801)	-17%	125 974
Service charges - water revenue		25 699	27 626	36 102	2 077	29 326	30 085	(759)	-3%	36 102
Service charges - sanitation revenue		10 422	16 390	26 167	1 344	20 499	26 118	(5 618)	-22%	26 167
Service charges - refuse revenue		11 568	22 907	22 141	1 699	22 713	23 879	(1 165)	-5%	22 141
Rental of facilities and equipment		855	929	929	29	644	775	(130)	-17%	929
Interest earned - external investments		634	3 268	3 268	20	408	2 723	(2 315)	-85%	3 268
Interest earned - outstanding debtors		5 416	7 217	7 645	(0)	5 706	6 371	(664)	-10%	7 645
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		21	11	31	—	31	26	5	17%	31
Licences and permits		1 066	1 652	1 652	(7)	719	1 377	(657)	-48%	1 652
Agency services		1 874	3 668	3 668	(274)	1 980	3 057	(1 077)	-35%	3 668
Transfers and subsidies		120 686	102 332	109 194	—	107 705	90 495	17 210	19%	109 194
Other revenue		6 603	2 042	2 135	24	1 092	1 787	(695)	-39%	2 135
Gains on disposal of PPE		583	0	10 000	—	792	8 333	(7 541)	-90%	10 000
Total Revenue (excluding capital transfers and contributions)		317 527	359 394	390 797	15 849	313 674	334 888	(21 215)	-6%	390 797
Expenditure By Type										
Employee related costs		159 348	156 807	158 101	12 344	133 305	131 757	1 548	1%	158 101
Remuneration of councillors		9 370	9 915	9 464	787	7 880	7 887	(6)	0%	9 464
Debt impairment		37 495	3 894	10 146	—	58	8 455	(8 397)	-99%	10 146
Depreciation & asset impairment		55 907	65 849	46 094	—	27 938	38 412	(10 473)	-27%	46 094
Finance charges		6 988	3 488	4 214	2 370	5 702	3 511	2 191	62%	4 214
Bulk purchases		89 282	90 605	100 948	19 733	85 391	84 123	1 267	2%	100 948
Other materials		—	1 047	427	274	755	356	399	112%	427
Contracted services		15 090	15 571	6 669	434	11 082	11 532	(450)	-4%	6 669
Transfers and subsidies		—	1 286	20	—	328	485	(157)	-32%	20
Other expenditure		71 193	44 199	62 265	7 095	57 095	55 162	1 933	4%	62 265
Total Expenditure		444 673	392 660	398 348	43 035	329 534	341 680	(12 146)	-4%	398 348
Surplus/(Deficit)		(127 146)	(33 266)	(7 551)	(27 187)	(15 860)	(6 792)	(9 068)	0	(7 551)
Transfers and subsidies - Capital (monetary allocations) (National / Provincial and District)		25 800	33 818	76 319	—	32 469	64 099	(31 630)	(0)	76 319
(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		(101 346)	552	68 768	(27 187)	16 608	57 307			68 768
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		(101 346)	552	68 768	(27 187)	16 608	57 307			68 768
Attributable to minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		(101 346)	552	68 768	(27 187)	16 608	57 307			68 768
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		(101 346)	552	68 768	(27 187)	16 608	57 307			68 768

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

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

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		1 185	1 558	(106 208)	1 859	(106 208)
Call investment deposits		23 128	1 000	1 000	999	1 000
Consumer debtors		16 296	89 854	89 854	241 921	89 854
Other debtors		7 538	7 200	7 200	(161 405)	7 200
Current portion of long-term receivables		13 685	—	—	—	—
Inventory		5 692	6 300	6 300	6 245	6 300
Total current assets		67 523	105 912	(1 853)	89 618	(1 853)
Non current assets						
Long-term receivables		—	—	—	51 550	—
Investments		—	2 648	2 648	—	2 648
Investment property		67 783	67 783	67 783	—	67 783
Investments in Associate		—	—	—	—	—
Property, plant and equipment		1 081 322	1 067 052	1 112 991	1 089 326	1 112 991
Biological		—	—	—	—	—
Intangible		88	253	253	363	253
Other non-current assets		13 453	13 453	13 453	13 453	13 453
Total non current assets		1 162 647	1 151 189	1 197 128	1 154 690	1 197 128
TOTAL ASSETS		1 230 170	1 257 102	1 195 275	1 244 309	1 195 275
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	18 000	18 000	—	18 000
Consumer deposits		3 317	3 079	3 079	4 355	3 079
Trade and other payables		225 128	55 050	55 050	214 693	55 050
Provisions		535	9 110	9 110	28 028	9 110
Total current liabilities		228 979	85 239	85 239	247 075	85 239
Non current liabilities						
Borrowing		—	33 000	33 000	(2 499)	33 000
Provisions		82 918	64 410	64 410	65 009	64 410
Total non current liabilities		82 918	97 410	97 410	62 510	97 410
TOTAL LIABILITIES		311 897	182 649	182 649	309 586	182 649
NET ASSETS	2	918 273	1 074 452	1 012 626	934 723	1 012 626
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		918 273	1 073 900	1 012 626	934 723	1 012 626
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	918 273	1 073 900	1 012 626	934 723	1 012 626

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

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		30 162	38 943	38 943	-	(0)	32 453	(32 453)	-100%	38 943
Service charges		108 645	190 109	190 109	(827)	(6 663)	158 424	(165 087)	-104%	190 109
Other revenue		10 571	8 303	8 303	(2)	(51)	3 863	(3 913)	-101%	8 303
Government - operating		136 849	102 332	102 332	(9)	(96)	80 535	(80 631)	-100%	102 332
Government - capital		25 800	33 818	33 818	-	(478)	17 348	(17 826)	-103%	33 818
Interest		6 050	10 124	10 124	-	(192)	8 437	(8 629)	-102%	10 124
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(274 589)	(318 143)	(337 874)	(40 666)	(295 508)	(290 817)	4 691	-2%	(337 874)
Finance charges		(6 988)	(3 488)	(4 214)	(2 370)	(5 702)	(3 511)	2 191	-62%	(4 214)
Transfers and Grants		-	(1 286)	(20)	-	(107 705)	(90 495)	17 210	-19%	(20)
NET CASH FROM/(USED) OPERATING ACTIVITIES		36 500	60 712	41 522	(43 873)	(416 395)	(83 764)	332 631	-397%	41 522
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		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(34 215)	(32 447)	(78 387)	-	-	(65 322)	(65 322)	100%	(78 387)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34 215)	(32 447)	(78 387)	-	-	(65 322)	(65 322)	100%	(78 387)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	72 180	72 180	-	-	-	-	-	72 180
Increase (decrease) in consumer deposits		20 000	3 079	3 079	-	(4 355)	(2 566)	(1 789)	70%	3 079
Payments										
Repayment of borrowing		-	(18 000)	(18 000)	-	-	-	-	-	(18 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20 000	57 259	57 259	-	(4 355)	(2 566)	1 789	-70%	57 259
NET INCREASE/ (DECREASE) IN CASH HELD		22 285	85 524	20 394	(43 873)	(420 750)	(151 652)			20 394
Cash/cash equivalents at beginning:		2 028	2 877	2 877		1 859	2 877			1 859
Cash/cash equivalents at month/year end:		24 313	88 400	23 271		(418 891)	(148 775)			22 253