

Dr. Beyers Naudé Local Municipality

SECTION 71 MONTHLY REPORT OCTOBER 2018

INTRODUCTION

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

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

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

LEGISLATIVE FRAMEWORK

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

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

1. SUMMARY OF MONTHLY BUDGET STATEMENT – OCTOBER 2018

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M04 October

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	29 579	29 579	(9)	30 212	9 860	20 352	206%	29 579
Service charges	-	152 796	152 796	11 617	58 724	50 932	7 792	15%	152 796
Investment revenue	-	2 015	2 015	15	188	672	(483)	-72%	2 015
Transfers and subsidies	-	97 441	97 441	524	43 276	32 480	10 796	33%	97 441
Other own revenue	-	15 970	15 970	440	2 829	5 323	(2 494)	-47%	15 970
Total Revenue (excluding capital transfers and contributions)	-	297 802	297 802	12 587	135 231	99 267	35 963	36%	297 802
Employee costs	-	136 618	136 618	11 690	52 358	45 539	6 819	15%	136 618
Remuneration of Councillors	-	9 884	9 884	700	2 799	3 295	(496)	-15%	9 884
Depreciation & asset impairment	-	35 453	35 453	-	0	11 818	(11 818)	-100%	35 453
Finance charges	-	5 576	5 576	1 511	1 511	1 859	(348)	-19%	5 576
Materials and bulk purchases	-	82 368	82 368	6 386	35 089	27 456	7 633	28%	82 368
Transfers and subsidies	-	239	239	-	5	80	(75)	-94%	239
Other expenditure	-	95 914	95 914	6 164	23 493	31 971	(8 479)	-27%	95 914
Total Expenditure	-	366 051	366 051	26 450	115 253	122 017	(6 764)	-6%	366 051
Surplus/(Deficit)	-	(68 249)	(68 249)	(13 863)	19 977	(22 750)	42 727	-188%	(68 249)
Transfers and subsidies - capital (monetary alloc	-	44 517	44 517	2 500	9 354	14 839	(5 485)	-37%	44 517
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	37 242	-471%	(23 732)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	37 242	-471%	(23 732)
Capital expenditure & funds sources									
Capital expenditure	-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Capital transfers recognised	-	43 562	43 562	163	1 245	14 521	(13 275)	-91%	43 562
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 321	1 321	-	4	440	(436)	-99%	1 321
Total sources of capital funds	-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Financial position									
Total current assets	-	62 027	62 027		100 819				62 027
Total non current assets	-	1 199 188	1 199 188		1 183 587				1 199 188
Total current liabilities	-	102 468	102 468		160 674				102 468
Total non current liabilities	-	62 410	62 410		60 901				62 410
Community wealth/Equity	-	1 096 338	1 096 338		1 062 830				1 096 338
Cash flows									
Net cash from (used) operating	-	27 774	27 774	(10 099)	(35 181)	9 258	44 439	480%	27 774
Net cash from (used) investing	-	(31 817)	(31 817)	9 046	32 653	(10 606)	(43 269)	408%	(31 817)
Net cash from (used) financing	-	100	100	-	-	33	33	100%	100
Cash/cash equivalents at the month/year end	-	1 822	1 822	-	3 247	4 450	1 203	27%	1 822
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 467	4 587	8 843	2 531	1 979	1 802	28 713	10 013	64 934
Creditors Age Analysis									
Total Creditors	11 897	13 216	13 812	8 054	57 176	-	-	-	104 155

1.1 Original Budget Performance for the period ending 31 OCTOBER 2018

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 366 051 099	R 366 051 099	R 26 450 367	R 115 253 378	R 122 017 033	R -6 763 655	-6%
REVENUE	R 342 318 905	R 342 318 905	R 15 087 082	R 144 584 430	R 114 106 302	R 30 478 128	27%
SURPLUS (DEFICIT)	R -23 732 194	R -23 732 194	R -11 363 285	R 29 331 052	R -7 910 731	R 37 241 783	-471%

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 million) or 4.4 % of the total operating revenue budget of R342 million while the year to date amounts to R 144 million or 42 % of the operating revenue budget.

The performance of the individual items are as follows with reasons for major variances:

- **Property Rates:** The total budget amounts to R29.5 million, while the year to date revenue generated amounts to R30.2 million or 100 per cent of the budget. The high recording this early in the year is due to the annual debit raising of rates in July. This will even out during the course of the year.
- **Service Charges:** The total budget amounts to R152 million, the year to date revenue recognition amounts to R59 million or 38.4 per cent of the budget. Annual debit raising on certain service charges e.g. sanitation and refuse during July. This will even out during the course of the year.
- **Investment revenue:** The total budget amounts to R2 million, the year to date receipts were recorded at R188 thousand or 9.3 per cent of the budget. Investments did not yield required interest as investment are held for shorter periods.
- **Transfers recognised:** The total budget amounts to R141 million, the year to date receipts stands at R52.6 million or 37.3 per cent of the original budget. Full annual Finance Management grant were received during first quarter.
- **Other revenue:** The total budget amounts to R 15.9 million, the year to date revenue generated amounts to R 2.8 million or 17.7 per cent of the original budget. Interest charged on debtors less than anticipated – increase in collection rate. Bulk contributions less than anticipated.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 26.4 million or 7.2% per cent of the total expenditure budget of R 366 million. The following factors should be taken into consideration:

- Depreciation not calculated on monthly basis
 - There is still no integration between the asset management system and the financial system. This has been discussed on a number of occasions with the service provider. Finance department will implement procedures to calculate depreciation on quarterly basis and record as such

The performances of the individual items are as follows and explanation on major variances:

- **Employee Related Costs:** The original budget amounts to R136.6 million, while the expenditure to date amounts to R52.3 million or 38.3 per cent of the original budget. An over expenditure on the year to date budget has been recorded and is a result of the last payment made on equalisation during July 2018. Adjustment budget will be needed.
- **Remuneration of Councillors:** The original budget amounts to R9.8million, while the expenditure to date amounts to R2.8 million or 28.3 per cent of the original budget.
- **Debt impairment:** The original budget amounts to R3.5 million, while year to date expenditure amounts to R5.1 million or 145.8 per cent of the budget. The indigent write offs went through this account instead of the statement of financial position's provision. This will be corrected.
- **Depreciation:** The original budget amounts to R 35.4 million, while the year to date expenditure amounts to R0. The underspending is due to calculation being done quarterly. Integration with the asset register is problematic and the service provider has been informed of this. A meeting was also held between Provincial Treasury, National treasury, the municipality and the service provider to discuss all other mSCOA related problems.
- **Bulk Purchases:** The original budget amounts to R 82.3 million, while the year to date expenditure amounts to R35 million or 42.6 per cent of the budget. This expenditure is seasonal where the winter months are normally higher. This should even out during the course of the year
- **Other expenditure:** The original budget amounts to R95.9 million, while the year to date expenditure amounts to R23.4 million or 24.49 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 OCTOBER 2018

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 13 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	50	50	8	16	17	(1)	-4%	50
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE SERVICES		-	38 884	38 884	131	699	12 961	(12 262)	-95%	38 884
Vote 13 - COMMUNITY SERVICES		-	5 950	5 950	23	535	1 983	(1 449)	-73%	5 950
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Total Capital Expenditure		-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	50	50	12	16	17	(1)	-4%	50
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	9	9	4	6	3	4	125%	9
Internal audit		-	41	41	8	10	14	(4)	-30%	41
<i>Community and public safety</i>		-	2 486	2 486	18	533	829	(296)	-36%	2 486
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	2 486	2 486	18	533	829	(296)	-36%	2 486
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9 169	9 169	-	70	3 056	(2 987)	-98%	9 169
Planning and development		-	18	18	-	-	6	(6)	-100%	18
Road transport		-	9 151	9 151	-	70	3 050	(2 981)	-98%	9 151
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	33 179	33 179	133	632	11 060	(10 428)	-94%	33 179
Energy sources		-	5 103	5 103	94	112	1 701	(1 589)	-93%	5 103
Water management		-	24 048	24 048	-	72	8 016	(7 944)	-99%	24 048
Waste water management		-	565	565	38	445	188	257	137%	565
Waste management		-	3 464	3 464	2	2	1 155	(1 152)	-100%	3 464
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Funded by:										
National Government		-	33 812	33 812	163	1 245	11 271	(10 025)	-89%	33 812
Provincial Government		-	9 750	9 750	-	-	3 250	(3 250)	-100%	9 750
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	43 562	43 562	163	1 245	14 521	(13 275)	-91%	43 562
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds	6	-	1 321	1 321	-	4	440	(436)	-99%	1 321
Total Capital Funding		-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884

2.1 Capital Funding Source and Expenditure

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

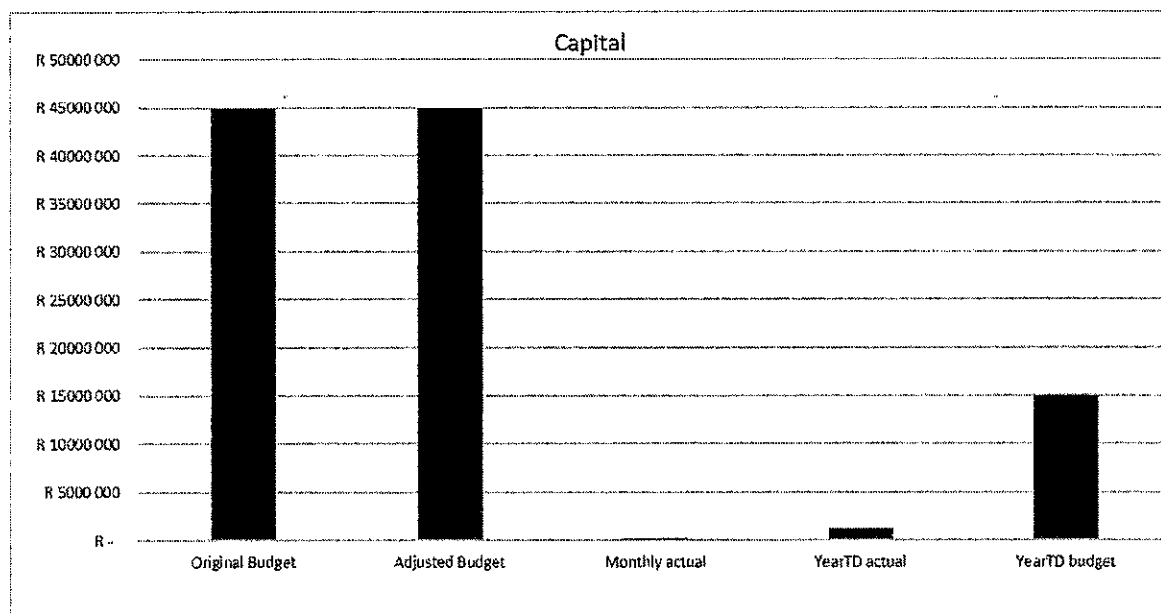
Capital Budget performance for the period ending 31 October 2018							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 44 883 600	R 44 883 600	R 163 024	R 1 249 851	R 14 961 200	R -13 711 349	-92%

Capital Revenue: Sources of Finance

Capital revenue represents the sources of finances utilised to fund capital expenditure. There are a number of sources from which capital revenue is sourced; the major source of capital financing is from Government Grants and Subsidies since the municipality has a small revenue base.

The performances of the individual items are as follows:

- **Governance and administration:** reflect total original budget of R50 thousand, while the year to date expenditure amounts to R16 thousand or 32 percent of the original budget.
- **Community and Public Safety:** reflects total original budget of R2.4 million while the year to date expenditure amounts to R533 thousand or 21.4 per cent of the budget.
- **Economic and environmental services:** reflects total original budget of R9.1 million, while the year to date expenditure amounts to R70 thousand or 1 percent of the original budget.
- **Trading services:** reflects total original budget of R33.1 million, while the year to date expenditure amounts to R632 thousand 2 percent of the original budget.



Capital expenditure has been slow during the four months and all effort is made to ensure procurement processes are expedited and procurement plans adhered to.

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

Table: Key Treasury Information as at 31 OCTOBER 2018

	OPENING BALANCE 01/10/2018	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31/10/2018
CURRENT ACCOUNTS	4 299 726	-1 053 038	3 246 688
CURRENT ACCOUNT - FNB	2 733 796	386 518	3 120 314
Current Account Aberdeen- ABSA	151 192	-150 420	772
Current Account Ikwezi- STD Bank	243 264	-236 602	6 662
Current Account Baviaans- ABSA	300 626	-223 783	76 843
Current Account Baviaans –STD Bank	870 847	-828 750	42 097
INVESTMENTS	7 263 760	-5 992 394	1 271 366
Money Market - Absa	4 124,64	139,35	4 263,99
Call Account - FNB	273 070,22	-62 172,00	210 898,22
7 Day Interest Plus - FNB	87 914,30	5 156,10	93 070,40
Investec	2 938,00	-0,02	2 937,98
FMG CALL ACCOUNT	4 988 871,23	-4 963 155,87	25 715,36
MIG CALL ACCOUNT	1 906 841,48	-972 361,34	934 480,14

3.1 Cash management

The cash flow is managed on a daily basis and the CFO the MM is advised on a weekly basis of the projected cash flow requirement. The municipality is facing severe cash flow constraints and does not have any cash backed reserves that could assist in the relief of monthly cash flow constraints. Cost containment measures has been implemented and a revised financial recovery plan approved by Council.

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

3.2 Investments

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

The report must contain at least:

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

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

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 October 2018.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for October 2018

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
October 2018	14 235	18 728	131.57%	73.00%

The collection rate for the month of October 2018 was recorded as 131.57% (refer to annexure). Average collection rate for the year to date is 73%. Annual rates were levied in July 2018 and was due on 30 September 2018.

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

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

Chart: Average Collection rate

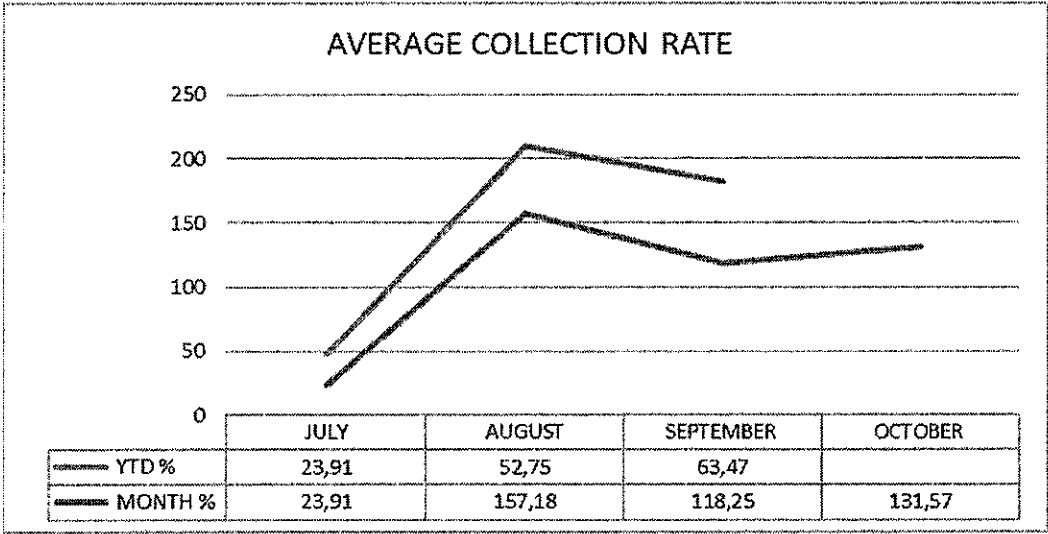
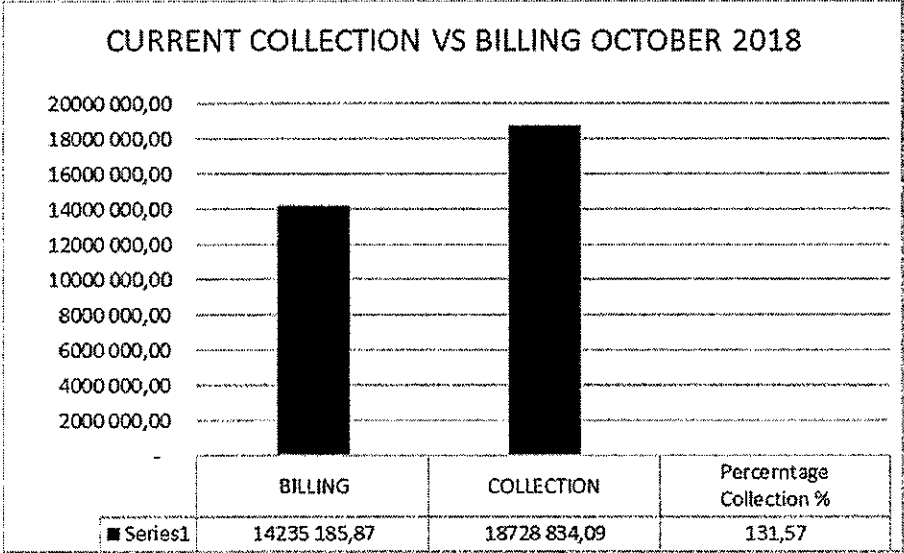


Chart: Collection vs Billing



5. Debtors

The total outstanding debtor's book of the municipality as at end of October 2018 amounts to R64 934 million.

EC101 Dr. Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October											
Description	NT Code	Budget Year 2018/19									
R thousands		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	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	306	2 226	1 107	1 188	672	766	8 560	1 410	16 435	12 796
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 336	892	499	162	153	114	1 682	453	9 290	2 564
Receivables from Non-exchange Transactions - Property Rates	1400	(244)	311	5 241	210	226	186	8 608	3 172	17 710	12 402
Receivables from Exchange Transactions - Waste Water Management	1500	564	447	907	355	317	321	3 878	2 410	9 200	7 282
Receivables from Exchange Transactions - Waste Management	1600	659	659	1 031	579	377	372	4 168	1 762	9 806	7 257
Receivables from Exchange Transactions - Property Rental Debtors	1700	(355)	52	58	37	34	43	1 817	805	2 492	2 736
Interest on Arrear Debtor Accounts	1810									-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-
Other	1900									-	-
Total By Income Source	2000	6 467	4 587	8 843	2 531	1 979	1 802	28 713	10 013	64 934	45 037
2017/18 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	310	630	2 712	90	101	83	1 674	780	6 381	2 728
Commercial	2300	3 428	512	1 550	236	200	168	7 224	2 095	15 412	9 922
Households	2400	2 734	3 445	4 580	2 204	1 677	1 551	19 550	7 135	42 877	32 118
Other	2500	(5)	0	0	0	0	0	264	3	265	269
Total By Customer Group	2600	6 467	4 587	8 843	2 531	1 979	1 802	28 713	10 013	64 934	45 037

Debtors owing between 0-30 days amounts to R6.4 million, 31-60 days constitute R4.5 million. Debtors owing over 1 year constitute R10 million or 15.4 per cent, while the debt over 90 days constitute R45 million or 69.3 per cent which is alarming and has an adverse effect on cash flow.

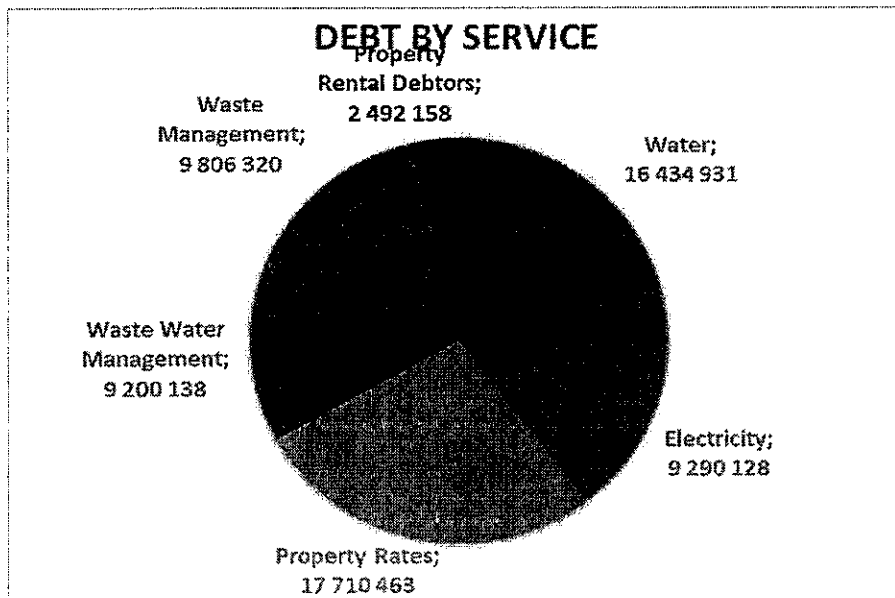


Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (Excluding Indigents and Municipal accounts)	Water	160 384,39	620 296,07	485 341,73	581 173,11	389 078,06	419 073,62	4 238 207,08	740 067,38	7 633 621,44
	Elec	1 081 850,11	95 741,28	27 227,55	16 935,38	12 481,93	6 090,31	246 265,78	55 030,72	1 541 623,06
	Rates	314 614,35	185 039,43	1 986 171,76	99 239,11	108 186,32	92 443,34	3 346 185,81	1 501 116,76	7 632 996,88
	Sewerage	423 495,84	307 538,57	466 655,34	266 535,51	238 638,27	243 919,14	2 422 473,30	1 777 632,33	6 146 888,30
	Refuse	667 910,65	508 138,29	719 831,15	454 843,55	299 277,99	296 594,05	2 914 905,93	1 351 112,05	7 212 613,66
	Other	-132 423,80	34 722,04	35 241,12	31 359,97	24 662,37	29 122,59	1 200 140,37	540 976,88	1 763 801,34
	TOTAL	2 515 831,54	1 751 475,68	3 720 468,65	1 450 086,63	1 072 324,94	1 087 243,05	14 368 178,27	5 965 936,12	31 931 544,88
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	146 795,04	407 304,12	304 417,02	297 818,65	255 821,61	309 554,44	2 814 746,69	485 874,95	5 022 332,52
	Elec	55 685,96	8 701,45	3 596,86	7 337,34	1 520,84	1 234,93	8 181,82	4 969,71	91 228,91
	Rates	-81 066,24	8 903,90	13 159,85	4 892,36	5 491,22	4 772,87	48 811,21	52 953,17	57 918,34
	Sewerage	12 531,98	49 224,22	48 572,92	43 551,42	39 377,86	38 484,13	220 657,90	126 076,87	578 477,30
	Refuse	33 568,35	50 241,42	46 170,62	43 395,14	27 792,19	26 449,77	334 453,64	204 030,29	766 101,42
	Other	2 698,90	6 349,08	4 883,94	978,74	850,16	809,64	8 512,45	23 109,55	48 192,46
	TOTAL	170 213,99	530 724,19	420 801,21	397 973,65	330 853,88	381 305,78	3 435 363,71	897 014,54	6 564 250,95
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	553,04	1 059 949,34	239 955,75	262 161,94	189 468,54	763,52	48 584,24	1 710,94	1 803 147,31
	Elec	1 382,85	14 569,55	11 532,10	10 619,45	6 791,73	7 291,87	211 746,06	3 403,69	267 337,30
	Rates	199,15	176,65	30 689,12	176,96	193,22	193,22	85 828,96	3 847,06	121 304,34
	Sewerage	134,28	130,86	130,86	130,86	123,45	123,45	2 147,99	0,00	2 921,75
	Refuse	643,69	476,20	549,19	549,19	130,06	130,06	3 267,81	44,96	5 791,16
	Other	-427,76	1 718,27	2 272,18	767,20	1 483,20	214,96	504,67	0,00	6 532,72
	TOTAL	2 485,25	1 077 020,87	285 129,20	274 405,60	198 190,20	8 717,08	352 079,73	9 006,65	2 207 034,58

6. Creditors

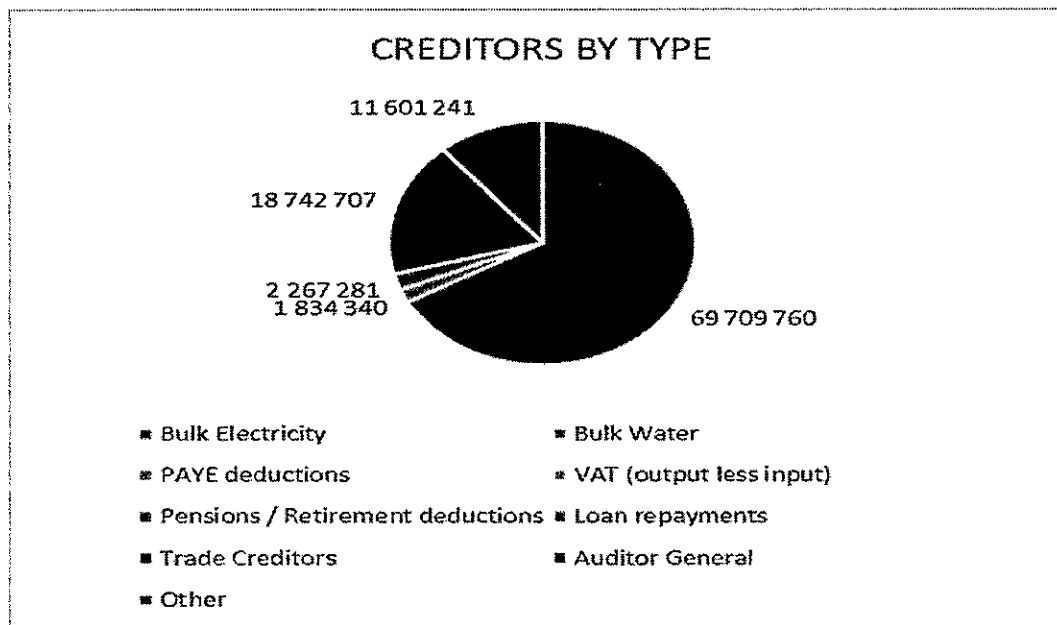
The total accounts payable as at 31 October 2018 amounts to R 104 million.

EC101 Dr. Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	NT Code	Budget Year 2018/19									Prior year
		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	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	4 946	11 607	13 031	-	40 127				69 710	
Bulk Water	0200	-	-	-	-	-				-	
PAYE deductions	0300	1 834	-	-	-	-				1 834	
VAT (output less input)	0400	-	-	-	-	-				-	
Pensions / Retirement deductions	0500	2 267	-	-	-	-				2 267	
Loan repayments	0600	-	-	-	-	-				-	
Trade Creditors	0700	1 139	988	781	8 007	7 827				18 743	
Auditor General	0800	1 710	621		47	9 222				11 601	
Other	0900	-	-	-	-	-				-	
Total By Customer Type	1000	11 897	13 216	13 812	8 054	57 176	-	-	-	104 155	-

Creditors owed between 0-30 day's amounts to R 11.8 million, 31-60 day's amounts to R 13.2 million, 61-90 day's amounts to R 13.8 million, 91-120 day's amounts to R8 million and 121-150 days amounts to R57 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, Department of Transport and SALGA.



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

Grants received and expenditure on grant funding

Grant @31 October 2018	Amount gazetted	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
RBIG	10 000 000	247 486	247 486	0	100,00%
INEP	4 500 000	2 500 000	107 922	2 392 078	4,32%
EPWP	1 032 000	258 000	138 518	119 482	53,69%
FMG	6 085 000	6 085 000	1 711 213	4 373 787	28,12%
Equitable Share	83 278 000	34 699 000	34 699 000	0	100,00%
Dept of Public Service	1 106 000	0	0	0	0,00%
Fire Grant	1 961 530	0	0	0	0,00%
Seta Grant	296 800	0	0	0	0,00%
MIG	20 267 000	7 867 000	1 988 505	5 878 495	25,28%
Health	1 280 000	899 150	440 820	458 330	49,03%
Library Grant	2 308 000	0	0	0	0,00%
Dept of Human Settlements	93 780	0	0	0	0,00%
Office of the Premier	9 750 000	0	0	0	0,00%
	141 958 110	52 555 636	39 333 464	13 222 172	74,84%

8. CASH FLOW POSITION AS AT 31 October 2018

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

CASH BALANCE B/F FROM 1 OCTOBER 2018	R 4 299 726
CASH RECEIVED FOR THE PERIOD	R 28 372 935
CASH PAYMENTS MADE THE FOR PERIOD	R 29 425 973
CASH BALANCE AS AT 31 OCTOBER 2018	R 3 246 688

The bank balance ended on R 3 246 688 as at 31 October 2018.

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 October 2018.

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water Statistics Dr Beyers Naude				
Month	Water pump to Town	Water sold to Town	Loss KI	Loss %
Jul-18	423 881	229 247	194 634	45,92
Aug-18	420 536	214 287	206 249	49,04
Sep-18	393 910	225 066	168 844	42,86
Oct-18	426 054	227 797	198 257	46,53
Sub Total	1 664 381	896 397	767 984	46,14

Water losses for Sept 2018 were calculated at 42.86% and for Oct 2018 at 46.53%

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-18	6 161 180	7 359 741	1 198 561	16.29
Aug-18	6 495 608	7 662 271	1 166 663	15.23
Total	12 656 788.00	15 022 012.00	2 365 224	15.75

Electricity losses for Aug 2018 were calculated at 15.23%. Electricity losses for September and October 2018 were not available at time of report due to problems experienced with reports being generated from the prepaid system. A meeting is scheduled with the service provider for 29 November 2018 where this issue will be addressed.

11. SUPPLY CHAIN MANAGEMENT REPORT

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

12. C-SCHEDULES

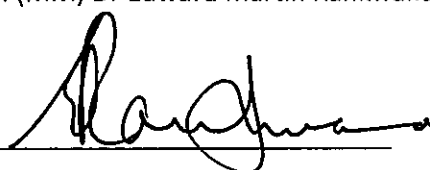
Attached as Annexure C are the C-Schedules for the period ending 31 October 2018

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr Edward Martin Rankwana Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the S71 report and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, and that the S71 report and supporting documents are consistent with the annual budget and Integrated Development Plan of the Municipality.

Dr Beyers Naude Local Municipality EC101

Print Name: (MM) Dr Edward Martin Rankwana

Signature: 

Print Name: (CFO) Mrs Heleen Kok

Signature: 

Date: 23 November 2018

ANNEXURE A

ANNEXURE A										
Debt by Type										
Municipality Name: Dr Beyers Naudé Local Municipality										
Month:		Oct-18								
Provincial Departments										
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	-22 439,78	27 502,38	22 029,80	2 911,84	5 016,11	6 216,58	30 981,83	16 628,15	88 846,91
	Elec	95 584,14	105 867,53	42 802,47	9 898,54	13 220,94	9 645,99	45 508,96	39 418,92	361 947,49
	Rates	0,00	0,00	260 114,55	0,00	7,16	0,00	15 506,61	8 401,16	284 029,48
	Sewerage	85 922,04	52 497,80	13 909,79	13 074,65	11 466,89	11 466,89	171 052,26	60 754,19	420 144,51
	Refuse	33 034,05	9 155,56	1 485,84	1 350,44	564,32	498,14	2 088,17	1 204,20	49 380,72
	Other	1 180,08	774,63	0,00	0,00	0,00	0,00	0,00	9,40	1 964,11
	TOTAL	193 280,53	195 797,90	340 342,45	27 235,47	30 275,42	27 827,60	265 137,83	126 416,02	1 206 313,22
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	1 226,53	781,97	1 034,76	0,00	0,00	0,00	0,00	276,44	3 319,70
	Elec	80 524,84	103 671,71	126 816,78	0,00	0,00	0,00	0,00	36 913,29	347 926,62
	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	968,63	968,63
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	38,64	38,64
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	81 751,37	104 453,68	127 851,54	0,00	0,00	0,00	0,00	38 197,00	352 253,59
		275 031,90	300 251,58	468 193,99	27 235,47	30 275,42	27 827,60	265 137,83	164 613,02	1 558 566,81
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	-7 987,49	10 867,89	6 229,14	6 370,24	139,53	144,33	2 240,96	4 079,15	22 083,75
	Elec	279 373,27	107 083,95	58 218,35	20 840,81	17 135,51	15 053,37	70 821,80	43 866,99	612 394,05
	Rates	3,37	3,37	2 291,92	3,41	3,18	3,18	31,88	24,57	2 364,88
	Sewerage	13 607,17	421,07	36 515,46	62,57	71,19	71,19	21 800,71	3 318,92	75 868,28
	Refuse	8 268,49	1 309,97	9 891,54	747,80	367,53	216,08	1 719,11	481,35	23 001,87
	Other	-4 629,17	0,00	260,00	0,00	0,00	0,00	0,00	64,35	-4 304,82
	TOTAL	288 635,64	119 686,25	113 406,41	28 024,83	17 716,94	15 488,15	96 614,46	51 835,33	731 408,01

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	-1 011,17	2 922,02	1 700,29	445,90	287,32	356,58	29 947,56	3 747,38	38 395,88
	Elec	57 881,47	57 615,82	35 668,90	947,72	885,73	885,73	18 863,78	22 264,68	195 013,83
	Rates	-119 842,88	0,00	861 684,39	0,00	0,00	0,00	369 993,17	156 914,84	1 268 749,52
	Sewerage	-33 834,88	75,46	208 204,66	75,46	71,19	71,19	76 543,00	27 118,99	278 325,07
	Refuse	-26 697,49	476,20	67 373,05	476,20	396,99	317,55	42 840,14	15 768,23	100 950,87
	Other	-0,01	260,00	0,00	0,00	0,00	0,00	695,00	38,97	993,96
	TOTAL	-123 504,96	61 349,50	1 174 631,29	1 945,28	1 641,23	1 631,05	538 882,65	225 853,09	1 882 429,13
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	-10 084,86	497,75	458,74	1 012,28	64,58	0,00	0,00	337,45	-7 714,06
	Elec	24 249,81	7 959,57	3 323,80	0,00	0,00	0,00	0,00	4 362,05	39 895,23
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	421,07	421,07	421,07	417,35	0,00	0,00	0,00	30,80	1 711,36
	Refuse	304,74	304,74	304,74	302,59	0,00	0,00	0,00	21,19	1 238,00
	Other	0,00	0,00	0,00	0,00	2 322,52	2 322,52	52 996,06	17 091,89	74 732,99
	TOTAL	14 890,76	9 183,13	4 508,35	1 732,22	2 387,10	2 322,52	52 996,06	21 843,38	109 863,52
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	129,47	189,21	302,53	199,21	0,00	0,00	0,00	63,99	894,41
	Elec	1 220,03	2 574,92	7 803,78	877,46	0,00	0,00	0,00	1 077,38	13 553,57
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	1 145,89	0,00	0,00	0,00	0,00	10,50	1 156,39
	Refuse	0,00	0,00	1 142,89	0,00	0,00	0,00	0,00	10,48	1 153,37
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	1 349,50	2 764,13	10 395,09	1 076,67	0,00	0,00	0,00	1 162,35	16 747,74

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	160 384,39	620 296,07	485 341,73	581 173,11	389 078,06	419 073,62	4 238 207,08	740 067,38	7 633 621,44
	Elec	1 081 850,11	95 741,28	27 227,55	16 935,38	12 481,93	6 090,31	246 265,78	55 030,72	1 541 623,06
	Rates	314 614,35	185 039,43	1 986 171,76	99 239,11	108 186,32	92 443,34	3 346 185,81	1 501 116,76	7 632 996,88
	Sewerage	423 495,84	307 538,57	466 655,34	266 535,51	238 638,27	243 919,14	2 422 473,30	1 777 632,33	6 146 888,30
	Refuse	667 910,65	508 138,29	719 831,15	454 843,55	299 277,99	296 594,05	2 914 905,93	1 351 112,05	7 212 613,66
	Other	-132 423,80	34 722,04	35 241,12	31 359,97	24 662,37	29 122,59	1 200 140,37	540 976,88	1 763 801,54
	TOTAL	2 515 831,54	1 751 475,68	3 720 468,65	1 450 086,63	1 072 324,94	1 087 243,05	14 368 178,27	5 965 936,12	31 931 544,88
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	146 795,04	407 304,12	304 417,02	297 818,65	255 821,61	309 554,44	2 814 746,69	485 874,95	5 022 332,52
	Elec	55 685,96	8 701,45	3 596,86	7 337,34	1 520,84	1 234,93	8 181,82	4 969,71	91 228,91
	Rates	-81 066,24	8 903,90	13 159,85	4 892,36	5 491,22	4 772,87	48 811,21	52 953,17	57 918,34
	Sewerage	12 531,98	49 224,22	48 572,92	43 551,42	39 377,86	38 484,13	220 657,90	126 076,87	578 477,30
	Refuse	33 568,35	50 241,42	46 170,62	43 395,14	27 792,19	26 449,77	334 453,64	204 030,29	766 101,42
	Other	2 698,90	6 349,08	4 883,94	978,74	850,16	809,64	8 512,45	23 109,55	48 192,46
	TOTAL	170 213,99	530 724,19	420 801,21	397 973,65	330 853,88	381 305,78	3 435 363,71	897 014,54	6 564 250,95
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	553,04	1 059 949,34	239 955,75	262 161,94	189 468,54	763,52	48 584,24	1 710,94	1 803 147,31
	Elec	1 382,85	14 569,55	11 532,10	10 619,45	6 791,73	7 291,87	211 746,06	3 403,69	267 337,30
	Rates	199,15	176,65	30 689,12	176,96	193,22	193,22	85 828,96	3 847,06	121 304,34
	Sewerage	134,28	130,86	130,86	130,86	123,45	123,45	2 147,99	0,00	2 921,75
	Refuse	643,69	476,20	549,19	549,19	130,06	130,06	3 267,81	44,96	5 791,16
	Other	-427,76	1 718,27	2 272,18	767,20	1 483,20	214,96	504,67	0,00	6 532,72
	TOTAL	2 485,25	1 077 020,87	285 129,20	274 405,60	198 190,20	8 717,08	352 079,73	9 006,65	2 207 034,58

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	-96 269,03	1 539,48	1 161,58	1 125,82	744,01	2 340,72	52 971,24	4 615,29	-31 770,89
	Elec	336 806,05	91 142,22	23 925,89	26 663,27	45 608,32	19 168,23	561 041,70	93 157,86	1 197 513,54
	Rates	-38 783,74	39 269,87	514 859,39	38 224,10	26 315,50	23 204,95	1 649 220,31	326 130,15	2 578 440,53
	Sewerage	35,38	35,38	35,38	35,38	33,38	33,38	648,17	147,58	1 004,03
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	-143 845,77	0,00	0,00	0,00	0,00	0,00	28 723,23	7 194,59	-107 927,96
	TOTAL	57 942,89	131 986,95	539 982,24	66 048,57	72 701,21	44 747,28	2 292 604,65	431 245,46	3 637 259,25
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	-10 199,83	1 276,67	817,36	619,56	566,27	768,19	2 775,33	789,72	-2 586,73
	Elec	-7 092,04	434,58	0,00	0,00	0,00	0,00	0,00	115,46	-6 542,00
	Rates	-6 605,69	147,18	306,98	147,26	158,29	158,29	1 263,94	994,84	-3 428,91
	Sewerage	886,45	497,97	437,36	437,36	409,09	251,33	2 508,84	378,44	5 806,84
	Refuse	-856,59	666,68	531,50	476,20	366,43	277,42	2 412,17	344,73	4 218,54
	Other	-6 666,93	0,00	0,00	0,00	247,20	0,00	2 576,08	6,91	-3 836,74
	TOTAL	-30 534,63	3 023,08	2 093,20	1 680,38	1 747,28	1 455,23	11 536,36	2 630,10	-6 369,00
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	-8 254,29	7 782,72	7 288,71	7 454,91	7 162,29	6 947,12	320 360,93	34 103,67	382 856,06
	Elec	5 407,00	0,00	0,00	0,00	0,00	0,00	46 839,05	291,66	52 537,71
	Rates	-305,31	2 081,02	9 237,62	3 126,84	1 117,63	1 090,48	47 687,45	16 450,91	80 486,54
	Sewerage	3 096,94	5 413,99	5 489,67	4 967,32	4 454,94	4 303,13	92 471,61	22 898,93	143 096,53
	Refuse	9 598,39	6 934,24	7 473,53	6 669,88	3 648,46	3 346,44	123 879,81	47 272,16	208 822,91
	Other	-42 973,67	52,38	52,38	52,38	49,41	49,41	55 463,36	11 587,38	24 333,03
	TOTAL	-33 430,94	22 264,35	29 541,91	22 281,33	16 432,73	15 736,58	686 702,21	132 604,71	892 132,88

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	69 592,14	49 644,95	26 478,53	25 652,03	22 859,13	19 423,78	1 002 433,99	105 444,28	1 321 528,83
	Elec	2 930 094,57	175 124,59	112 909,31	34 909,31	26 455,39	16 163,44	329 383,47	86 345,69	3 711 385,77
	Rates	196 645,76	75 446,59	586 405,48	64 383,58	64 559,93	64 266,73	1 642 640,59	646 871,59	3 341 220,25
	Sewerage	108 969,37	30 568,10	81 615,55	25 689,79	22 780,69	22 547,03	802 308,24	325 580,52	1 420 059,29
	Refuse	138 826,59	79 327,76	157 847,70	68 279,44	43 691,46	43 330,74	755 262,59	141 469,72	1 428 036,00
	Other	-22 175,76	6 736,99	12 300,12	1 301,90	534,70	6 908,48	410 412,52	194 458,56	610 477,51
	TOTAL	3 421 952,67	416 848,98	977 556,69	220 216,05	180 881,30	172 640,20	4 942 441,40	1 500 170,36	11 832 707,65
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	83 765,68	35 794,92	9 308,58	1 130,68	616,82	691,72	16 669,05	12 007,36	159 984,81
	Elec	392 574,21	121 559,34	45 051,31	32 725,47	28 431,20	38 168,11	143 629,32	62 174,33	864 313,29
	Rates	-508 460,94	152,37	976 117,27	0,00	19 717,30	34,90	1 400 583,12	458 237,78	2 346 381,80
	Sewerage	-50 791,20	138,03	43 783,98	73,10	59,02	59,02	18 421,89	24 576,60	36 320,44
	Refuse	-5 483,09	1 850,10	18 269,50	1 447,55	771,21	770,40	33 696,51	41 039,81	92 361,99
	Other	-5 237,15	1 300,00	3 380,00	2 561,60	4 202,40	3 213,60	56 980,70	10 798,48	77 199,63
	TOTAL	-93 632,49	160 794,76	1 095 910,64	37 938,40	53 797,95	42 937,75	1 669 980,59	608 834,36	3 576 561,96
	GRAND TOTAL	6 467 231,12	4 587 373,45	8 842 618,87	2 530 645,08	1 978 950,18	1 802 052,27	28 712 517,92	10 012 749,47	64 934 138,36
UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	306 199,84	2 226 349,49	1 106 524,52	1 188 086,17	871 824,27	766 280,60	8 559 918,90	1 409 746,78	16 434 930,57
	Elec	5 335 542,27	892 046,51	498 877,10	161 754,75	152 531,59	113 701,98	1 682 281,74	453 392,43	9 290 128,37
	Rates	-243 602,17	311 220,38	5 241 038,33	210 193,62	225 749,75	186 167,96	8 607 753,05	3 171 942,80	17 710 463,72
	Sewerage	564 474,44	446 962,52	906 917,93	355 050,77	317 485,97	321 329,88	3 877 620,06	2 410 296,03	9 200 137,60
	Refuse	859 117,78	658 881,16	1 030 871,25	578 537,98	377 006,64	371 930,65	4 167 939,73	1 762 034,48	9 806 319,67
	Other	-354 501,04	51 913,39	58 389,74	37 021,79	34 351,96	42 641,20	1 817 004,44	805 336,95	2 492 158,43
	TOTAL	6 467 231,12	4 587 373,45	8 842 618,87	2 530 645,08	1 978 950,18	1 802 052,27	28 712 517,92	10 012 749,47	64 934 138,36
		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

ANNEXURE "A"			
NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY			
COLLECTION LEVELS : OCTOBER 2018			
SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	151 281,41	2 692 989,44	1780,12
Services			
Billed Electricity	6 354 305,62	6 557 364,30	103,20
Prepaid Electricity	3 109 262,07	3 109 262,07	100,00
Refuse Removal	745 183,91	837 938,86	112,45
Sewerage / Sanitation	464 231,36	991 355,70	213,55
Water	2 164 057,09	3 320 487,25	153,44
Other (Specify) e.g			
Housing Rental	1 119,34	13 762,65	1229,53
Rental of Facilities & Equipment	26 985,12	26 985,12	100,00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	774,57	774,57	100,00
Licences and permits	128 217,91	128 217,91	100,00
Fuel levy	N/A	N/A	
Service connections and reconnections	17 386,92	17 386,92	100,00
Application : Town planning	N/A	N/A	
Plan approval fees	14 399,82	14 399,82	100,00
Sub division fees / Rezoning fees	N/A	N/A	
Cemetery fees	11 600,12	11 600,12	100,00
Tender receipts	5 196,48	5 196,48	100,00
Dog tax and penalties	N/A	N/A	
Fire brigade	N/A	N/A	
Fire levy charges	N/A	N/A	
Grazing fees	N/A	N/A	
Library fees	6 262,59	6 262,59	100,00
Administration fees	N/A	N/A	
Admission fees	N/A	N/A	
Private works	3 945,61	3 945,61	100,00
Sale of wood	N/A	N/A	
Levy replacement grant	N/A	N/A	
Sundries	192 468,54	152 397,29	79,18
Agency services	823 063,55	823 063,55	100,00
Interest earned - external investments	15 443,84	15 443,84	100,00
Interest earned - outstanding debtors	N/A	N/A	
	14 235 185,87	18 728 834,09	131,57

ANNEXURE A															
CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)															
Save File as : Muncde CFA ccyy Mm.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 (Mm) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)															
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S															
Year /Month	End	Mun	Item /Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2019	Oct	EC101	3000 :Cash Receipts by Source												
			3010 Property rates	1 850 977	9 489 636	3 157 121	2 692 989	0	0	0	0	0	0	0	0
			3020 Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0
			3030 Service charges - electricity revenue	5 186 053	6 626 554	6 655 979	6 557 364	0	0	0	0	0	0	0	0
			3040 Service charges - water revenue	1 168 560	1 451 722	1 857 252	3 320 487	0	0	0	0	0	0	0	0
			3050 Service charges - sanitation revenue	891 240	1 961 022	914 801	991 356	0	0	0	0	0	0	0	0
			3060 Service charges - refuse revenue	655 556	1 454 224	871 383	837 939	0	0	0	0	0	0	0	0
			3070 Service charges - other	87 484	143 559	94 445	166 180	0	0	0	0	0	0	0	0
			3080 Rental of facilities and equipment	17 478	28 523	27 158	26 965	0	0	0	0	0	0	0	0
			3090 Interest earned - external investments	36 257	2 496	21 496	15 443	0	0	0	0	0	0	0	0
			3100 Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110 Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120 Fines	1 250	1 367	0	775	0	0	0	0	0	0	0	0
			3130 Licences and permits	133 484	140 315	82 741	128 218	0	0	0	0	0	0	0	0
			3140 Agency services	696 275	776 762	657 441	823 064	0	0	0	0	0	0	0	0
			3150 Transfer receipts - operational	34 699 000	6 751 575	0	0	0	0	0	0	0	0	0	0
			3160 Other revenue	1 032 975	2 166 154	990 469	1 102 989	0	0	0	0	0	0	0	0
			3170 Cash Receipts by Source	46 456 589	30 994 209	15 320 438	16 663 789	0	0	0	0	0	0	0	0
			3180 Other Cash Flows/Receipts by Source												
			3190 Transfer receipts - capital	8 114 486	41 000	0	2 500 000	0	0	0	0	0	0	0	0
			Contributions recognised - capital & Contributed												
			3200 assets	0	0	0	0	0	0	0	0	0	0	0	0
			3210 Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220 Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230 Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240 Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0
			3250 Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260 Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0
			3270 Decrease (increase) in non-current investments	850 000	1 490 000	22 192 232	9 209 196	0	0	0	0	0	0	0	0
			3280 Total Cash Receipts by Source	55 421 075	32 525 209	37 512 640	28 372 935	0	0	0	0	0	0	0	0
			4000 Cash Payments by Type												
			4010 Employee related costs	10 422 620	18 497 940	11 747 090	11 689 983	0	0	0	0	0	0	0	0
			4020 Remuneration of councillors	827 508	699 708	699 708	699 708	0	0	0	0	0	0	0	0
			4030 Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040 Interest paid	10 637	220 968	1 017 522	261 907	0	0	0	0	0	0	0	0
			4050 Bulk purchases - Electricity	11 964 145	0	0	3 000 000	0	0	0	0	0	0	0	0
			4060 Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070 Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080 Contracted services	529 899	673 498	1 496 369	339 513	0	0	0	0	0	0	0	0
			4090 Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100 Grants and subsidies paid - other	1 500	1 500	1 500	0	0	0	0	0	0	0	0	0
			4110 General expenses	33 467 594	10 055 967	23 672 633	13 271 858	0	0	0	0	0	0	0	0
			4120 Cash Payments by Type	57 224 103	39 149 431	39 634 822	29 262 949	0	0	0	0	0	0	0	0
			4130 Other Cash Flows/Payments by Type												
			4140 Capital assets	0	342 519	572 533	163 024	0	0	0	0	0	0	0	0
			4150 Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0
			4160 Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170 Total Cash Payments by Type	57 224 103	39 492 000	39 207 355	29 425 973	0	0	0	0	0	0	0	0
			4180 Net Increase/(Decrease) in Cash Held	-1 803 028	2 033 209	-1 694 715	-1 053 038	0	0	0	0	0	0	0	0
			4190 Cash/cash equivalents at the month/year begin:	5 764 260	3 961 232	5 994 441	4 299 726	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688
			4200 Cash/cash equivalents at the month/year end:	3 961 232	5 994 441	4 299 726	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688	3 246 688

ANNEXURE A:				
INVESTMENT OCTOBER 2018				
FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance as at 31 October 2018
MONEY MARKET	9257114251	ABSA BANK	629889415100	4 263,99
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	210 898,22
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	93 070,40
FMG CALL ACCOUNT	588476692/00	STANDARD BANK	629889418200	25 715,36
MIG CALL ACCOUNT	588476692/00	STANDARD BANK	629889418100	934 480,14
TOTAL				1 268 428,11

ANNEXURE A**OVERTIME REPORT OCTOBER 2018**

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
OVERTIME REPORT OCTOBER 2018				
102 010 210 243	COUNCIL	0	0	0
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	2 905	7 357	0
112 220 210 243	EXECUTIVE SUPPORT	1 059	3 337	25 000
112 290 210 243	INFORMATION TECHNOLOGY	0	117	0
113 000 210 243	PMS/STRATEGIC MANAGEMENT	1 535	16 066	0
122 290 210 243	INFORMATION TECHNOLOGY	2 657	2 657	18 000
122 410 210 243	DIRECTOR CORPORATE SERVICES	823	11 359	45 000
122 420 210 243	OFFICE OF POLITICAL OFFICE BEARER	0	0	19 674
132 710 210 243	PARKS & RECREATION GROUNDS	4 057	48 553	430 000
132 750 210 243	REFUSE REM & WASTE MANAGEMENT	36 280	96 269	490 000
132 760 210 243	CEMETERIES	0	0	0
132 770 210 243	AIRPORT	0	13 964	13 540
142 810 210 243	FIRE BRIGADE	12 568	42 827	172 632
142 820 210 243	FIRE CACADU	0	22 844	0
142 910 210 243	TRAFFIC CONTROL	0	1 030	74 239
163 110 210 243	DIRECTOR FINANCIAL SERVICES	43 995	131 609	200 000
163 120 210 243	BUDGET, ACCOUNTING AND FINANCE	0	0	50 000
163 140 210 243	SUPPLY CHAIN MANAGEMENT	0	2 807	15 000
183 610 210 243	DIRECTOR TECHNICAL SERVICES	0	19 490	0
183 620 210 243	PUBLICWORKS STREETS	0	15 623	600 000
183 650 210 243	WORKSHOP MECHANICAL	0	0	6 548
183 660 210 243	WORKSHOP CARPENTER	0	0	809
183 670 210 243	SEWERAGE	133 161	441 861	550 000
183 680 210 243	SANITATION	0	0	0
183 690 210 243	WATER SERVICES	84 045	279 663	1 036 772
193 810 210 243	ELECTRICITY SERVICES	47 184	152 680	799 730
GRAND TOTAL		370 269	1 310 113	4 546 944

It has been noted that some departments used incorrect votes for overtime, e.g. MM office, PMS, this still needs to be corrected.

ANNEXURE A:				
EMPLOYEE RELATED COST FOR THE MONTH OF OCTOBER 2018				
ITEM	MONTH AMOUNT	YTD AMOUNT	YTD BUDGET	ANNUAL BUDGET
ALLOWANCE - HOUSING SUBSIDY	106 358	412 397	678 224	2 035 450
ALLOWANCE - TRAVELLING ALLOW	187 943	695 841	583 380	1 750 842
ALLOWANCE - UNIFORMS / OVERALL	0	9 472	236 812	710 721
BARGAINING COUNCIL: Senior Management	18	35	36	106
BONUSES	37 308	89 906	2 456 644	7 372 866
CONTRIBUTIONS - MEDICAL AID FD	480 923	1 894 497	1 932 596	5 800 107
CONTRIBUTIONS - PENSION FUND	1 530 025	5 968 028	4 747 500	14 248 224
INSURANCE: GROUP LIFE	1 264	5 054	12 280	36 866
INSURANCE: UIF	69 427	273 137	302 976	909 263
LEVY - BARGAINING[IND] COUNCIL	4 853	19 003	19 568	58 747
OVERTIME	370 269	1 310 113	1 515 648	4 546 944
SALARIES & WAGES	8 733 583	41 008 320	32 402 262	97 206 785
SALARIES: Senior Management - Basic sala	167 994	671 976	257 240	772 020
WORKMAN'S COMPENSATION	0	0	389 368	1 168 561
ALLOWANCE COUNCILLORS	699 708	2 798 833	3 294 586	9 883 760
Grant Total	12 389 673	55 156 612	48 829 120	146 501 262

ANNEXURE A				
REPAIRS AND MAINTENANCE - OCTOBER 2018				
REPAIRS AND MAINTENANCE OCTOBER 2018				
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ANNUAL BUDGET
	OTHER MATERIAL			
112 221 810 511	GENERAL MAINTENANCE	0	0	0
122 511 811 501	MATERIALS, STORES & REQUIREMENTS	0	0	120 000
132 711 810 511	GENERAL MAINTENANCE	0	742	120 000
132 711 810 640	REPAIRS - FENCING	0	0	50 000
132 751 810 511	GENERAL MAINTENANCE	0	0	50 000
132 771 810 511	GENERAL MAINTENANCE	0	0	12 000
163 111 811 327	OPEX INCURRED FROM GRANTS RECEIVED	0	0	0
183 621 810 635	REPAIRS - ASPHALT SURFACES	11 339	43 726	1 000 000
183 621 810 650	REPAIRS - KURBING	0	768	148 400
183 631 810 616	REPAIRS: STORMWATER	0	0	110 000
183 631 810 617	STREETS	0	0	0
183 631 810 655	REPAIRS - STORMWATER CHANNELS	0	0	136 782
183 631 812 999	REVIEW OF RISKMANAGEMENT & STORMWATER P	0	0	0
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	0	0	120 000
183 671 810 601	RETICULATION NETWORK - SEWERAGE	17 037	212 453	733 180
183 671 812 988	SLUDGE AR WWWTW AB&GRT	1 696	1 696	367 000
183 671 812 989	REPAIRS ABERDEEN	0	0	174 943
183 691 810 511	GENERAL MAINTENANCE	84 937	149 365	380 000
183 691 810 603	RETICULATION NETWORK - WATER	16 246	-4 974	1 000 000
183 691 810 612	VALVES AND HYDRANTS	160 035	160 035	577 231
183 691 810 613	AGEING ON BREE STREET	0	0	341 533
183 691 812 991	FLUSHING RESERVOIRS	0	1 463	169 600
193 811 810 471	ELECTR DISTRIBUTION NETWORK	4 645	50 000	418 600
193 811 810 491	REPAIRS - FENCING	0	1 166	15 000
193 811 810 511	GENERAL MAINTENANCE	3 602	40 555	580 000
193 811 810 547	METERS - CONSUMERS	6 331	14 345	375 000
193 811 810 619	STREET LIGHTS	664	14 709	230 000
193 811 812 993	IGG METER REPLACEMENT	87	969	180 000
193 811 818 027	TRENCH EXCAVATION	0	0	200 000
193 811 818 028	TOOLS & EQUIPMENT : ELECTRICAL	0	0	276 235
193 821 810 619	STREET LIGHTS	0	0	400 476
193 821 813 004	TV Network	0	0	22 469
193 821 813 005	Radio Network repeater station & mobile	0	0	2 119
193 821 818 026	FESTIVE LIGHTS	19 200	19 200	68 000
		325 819	706 218	8 378 568
	CONTRACTED SERVICES			
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 435	1 435	0
112 221 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 472
112 231 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	1 000
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 541	3 239	25 000
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	170	511	13 078
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	0	0	0
122 291 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	17 972	20 000
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	480	107 304
122 421 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 636	11 089	45 426
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	85	23 787	30 000
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	28 435	85 578	250 000
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	24 908	76 839	500 000
132 761 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	5 000
132 771 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	15 000
142 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 609	1 999	45 500
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	5 912	16 312	60 000
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	2 242	26 641
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 506	4 721	25 071
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	64 895	193 009	480 000
183 641 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	6 368
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 453	1 453	61 663
183 661 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	540
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	45 714	48 646	55 000
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	14 162	33 293	0
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	10 030	17 816	230 791
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	43 265	53 422	80 000
		249 756	593 843	2 089 854

	OTHER EXPENDITURE			
122 291 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	0
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	76 243	178 840
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	1 068	0
163 121 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	51 485	468 269	0
183 611 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	34 000
132 611 810 645	REPAIRS - FURNITURE AND EQUIPMENT	0	0	2 000
122 441 810 441	REPAIR AND MAINTANANCE OF BUILDINGS	0	0	42 080
122 471 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	0
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	2 388	151 047	200 000
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	724	7 285	130 000
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	87	6 022	50 500
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 793	14 449	130 000
132 741 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	0
132 751 810 441	REPAIR AND MAINTENANCE OF BUIL	0	8 511	50 000
132 771 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	0
142 911 810 441	REPAIR AND MAINTENANCE OF BUIL	0	207	50 000
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	9 710	18 718	134 846
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	6 347	20 000
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	3 252	3 519	94 690
		69 439	761 685	1 116 956
GRAND TOTAL		645 014	2 061 746	11 585 378

ANNEXURE A			
DETAIL OF OTHER REVENUE			
	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	849 025	70 939	378 087
Interest earned outstanding debtors	9 713 309	288 374	787 143
Fines, penalties and forfeits	120 893	775	3 392
Licences and permits	1 500 972	128 219	458 056
Agency services	2 681 642	-129 012	934 107
Other Revenue	1 103 959	80 634	268 598
TOTAL	15 969 800	439 929	2 829 383
OTHER REVENUE			
DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	
TOURISM FEES BAVIAANS	20 000	0	
SUNDRY / UNFORESEEN INCOME	6 314	0	
INSURANCE REFUND	13 299	5 232	
SUNDRY / UNFORESEEN INCOME	1 085	0	
SUNDRY / UNFORESEEN INCOME	447	0	
COMMISSION VAT APPLICABLE	46 424	77 015	
SUNDRY / UNFORESEEN INCOME	5 443	14 987	
TENDER DOCUMENT	72 618	34 460	
SURPLUS CASH: GRF RNT	1 223	1 103	
SURPLUS CASH: ABERDEEN	417	1 054	
SURPLUS CASH: WM		100	
SURPLUS CASH: JV		117	
SUNDRY / UNFORESEEN INCOME	81	0	
SIGNAGE INCOME	2 082	0	
WORK DONE FOR PVT PERSONS-GRNT	15 000	0	
SUNDRY / UNFORESEEN INCOME	8 525	17 424	
SUNDRY / UNFORESEEN INCOME	330	0	
WORK DONE FOR PVT PERSONS-GRNT	21 853	0	
ADMINISTRATION CHARGE - CR	17 062	0	
WORK DONE FOR PVT PERSONS-GRNT	157 853	44 974	
WORK DONE FOR PVT PERSONS-ABER	12 260	0	
BULK CONTRIBUTIONS	656 453	47 336	
WORK DONE FOR PVT PERSONS: WM	6 057	0	
WORK DONE FOR PVT PERSONS: SV	5 084	1 313	
WORK DONE FOR PVT PERSONS: JV	2 845	0	
SUNDRY / UNFORESEEN INCOME	4 600	-77	
ADMINISTRATION CHARGE - CR		14 815	
ADMIN CHARGE - CR: NIEU-BETHESDA	6 385	2 008	
ADMIN CHARGE - CR: HOUSING	20 221	6 737	
	1 103 961	268 598	

ANNEXURE A		
DETAIL OF OTHER EXPENDITURE		
Other expenditure	YTD Actuals	Annual Budget
Debt Impairment	5 105 362	3 500 000
Contracted Services	3 039 278	15 941 267
Other Expenditure	15 347 983	76 472 939
Total Expenditure	23 492 623	95 914 206
DESCRIPTION	YTD AMOUNT	ANNUAL BUDGET
REPAIRS AND MAINTENANCE	2 061 746	11 585 378
AUDIT COMMITTEE	0	97 627
AUDIT FEES - EXTERNAL	-55 521	7 500 000
BANK CHARGES	174 391	697 000
POSTAGE	377 871	983 907
ADVERTS, PRINTING & STATIONARY	315 857	1 309 381
RUNNING COSTS OF VEHICLES	1 953 201	9 570 266
TELEPHONES	1 001 985	2 670 590
TRAVELLING & SUBSISTENCE	959 289	2 637 901
TRAINING COURSES	110 600	920 312
MATERIALS, STORES & REQUIREMENTS	165 669	1 222 943
AFFILIATIONS & SUBSCRIPTIONS	7 852	576 887
LEGAL COSTS & LITIGATION	404 300	2 500 000
INSURANCE - GENERAL	1 212 616	1 239 812
OFFICE TEA & REQUIREMENTS	7 436	22 914
CHEMICALS	765 278	2 760 000
COPIERS & FAXES LEASE PAYMENTS	461 733	1 432 550
COPIERS MAINTENANCE CONTRACTS	287 721	1 430 791
ENTERTAINMENT - PUBLIC / VISITORS	4 283	330 840
INTEREST- LATE PAYMENT CREDITR	1 511 033	5 575 600
PREPAID COMMISSION	170 636	916 179
WORK DONE FOR PRIVATE PERSONS	121 376	554 763
TESTING - BIOLOGICAL SAMPLES	0	1 194 060
LEVY - SETA SKILLS DEVELOPMENT	498 889	1 137 459
LEVY - WATER RESEARCH FUND: DWAF	40 740	73 083
REVIEW OF REZONING SCHEMES	0	140 000
REVIEW OF SDF	0	350 000
REVIEW OF RISK MANAGEMENT & ABATEMENT PL	0	224 744
CONSUMABLES	1 760	311 939
COMPUTER MAINTENANCE AND EXPENDITURE	15 054	268 000
EPWP SUPPORT EXPENDITURE	0	51 600
EPWP Project Expenditure	138 926	1 030 400
GENERAL EXPENDITURE	2 633 262	14 825 173
OTHER EXPENDITURE	15 347 983	76 142 099
CONTRACTED SERVICES	3 039 277	15 941 267
SECURITY SERVICES	1 198 686	4 261 623
CONSULTANCY SERVICES	1 202 213	1 181 000
VALUATION SERVICES	261 950	2 690 000
ACCOUNTING SERVICES	376 428	5 180 000
TRACING AGENTS AND DEBT COLLECTORS	0	2 595 000
IDP REVIEW	0	33 644

ANNEXURE A: WATER LOSSES - OCTOBER 2018				
ANNEXURE A				
Water Statistics Steytlerville				
Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-18	21 581	18 092	3 489	16,17
Aug-18	25 170	20 031	5 139	20,42
Sep-18	21 860	19 210	2 650	12,12
Oct-18	30 290	16 450	13 840	45,69
Sub Total	98 901	73 783	25 118	25,40

Water Statistics Willowmore				
Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-18	20 491	13 824	6 667	32,54
Aug-18	22 338	13 180	9 158	41,00
Sep-18	21 256	17 368	3 888	18,29
Oct-18	20 636	12 311	8 325	40,34
Sub Total	84 721	56 683	28 038	33,09

Water Statistics Rietbron				
Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-18	5 948	4 299	1 649	28
Aug-18	6 974	4 319	2 655	38
Sep-18	6 760	5 421	1 339	20
Oct-18	8 419	6 434	1 985	24
Sub Total	28 101	20 473	7 628	27,14

Water Statistics Klipplaat

Month	Water pump to Town	Water sold to Town	Loss Kl	Loss %
Jul-18	16 184	-	16 184	100
Aug-18	16 626	-	16 626	100
Sep-18	12 360	-	12 360	100
Oct-18	17 425	-	17 425	100
Sub Total	62 595	-	62 595	100,00

Water Statistics Graaff-Reinet

Month	Water pump to Town	Water sold/ to Town	Loss Kl	Loss %
Jul-18	215 050	140 832	74 218	34,51
Aug-18	212 412	134 500	77 912	36,68
Sep-18	202 526	145 406	57 120	28,20
Oct-18	194 554	153 290	41 264	21,21
Sub Total	824 542	574 028	250 514	30,38

Water Statistics Aberdeen

Month	Water pump to Town	Water sold to Town	Loss Kl	Loss %
Jul-18	92 264	28 062	64 202	70
Aug-18	83 259	30 056	53 203	64
Sep-18	78 314	28 976	49 338	63
Oct-18	89 007	30 472	58 535	66
Sub Total	342 844	117 566	225 278	65,71

Water Statistics Nieu-Bethesda

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-18	6 080	4 583	1 497	25
Aug-18	6 620	4 220	2 400	36
Sep-18	7 434	4 613	2 821	38
Oct-18	8 406	4 886	3 520	42
Sub Total	28 540	18 302	10 238	35,87

Water Statistics Jansenville

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-18	46 283	19 555	26 728	57,75
Aug-18	47 137	7 981	39 156	83,07
Sep-18	43 400	4 072	39 328	90,62
Oct-18	57 317	3 954	53 363	93,10
Sub Total	194 137	35 562	158 575	81,68

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-18	423 881	229 247	194 634	45,92
Aug-18	420 536	214 287	206 249	49,04
Sep-18	393 910	225 066	168 844	42,86
Oct-18	426 054	227 797	198 257	46,53
Sub Total	1 664 381	896 397	767 984	46,14

ANNEXURE B



Dr. Beyers Naudé

MUNICIPALITY - MUNISIPALITEIT - UMASIPALA

Rising together for Development

RE : MONTHLY SCM REPORT: OCTOBER 2018

Purpose

This report is intended to project the implementation of the SCM Policy in conducting procurement related activities for the period as outlined above. This would enable the MM to report to the Mayor / council on the implementation of the SCM Policy by DBNLM, and ultimately report to the relevant Treasury Office.

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

The current arrangement at SCM fits the current circumstances but finalization of the organogram processes up to placement is more needed for long term purposes, in order for clear functions and reporting lines. In terms of compliance under amalgamation and known as DR Beyers Naudé Local Municipality SCM is compliant on issues ranging from segregation including isolation of responsibility.

Order Processing

Ms. Adoré Slavers as the starting point at SCM Unit for requisition capturing experienced huge challenges with Officials that expected her to operate just-in-time when processing orders. The officials' expectation was that they must hand deliver the requisition and immediately walk out with an approved order slip. The clerk has other commitments forming part of her daily duties that all officials must respect. Thus, the turnaround time for capturing and approving an order has been discussed and approved to be 2 days from the day of receiving the requisition duly authorized by the relevant Head of Department. This would reduce unnecessary pressure and allow our SCM Official to efficiently and effectively execute their duties.

DBNLM Municipal Supplier Database

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

Contracts on the Contract Register

The following contracts are on a month to month basis:

- Setplan
- Syntell Networks
- Internet Generation

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

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are fairly satisfied. The challenge currently experienced is re-scheduling of meetings due to inability of members to attend planned meetings for various reasons.

Procurement Plan

The plan for 2018/19 has been finalized and implemented.

Procurement above R30K Vat Inclusive

The SCM regulations, including PPPFA plus DBNLM SCM Policy prescribe the process that should be followed in case of procurement in excess of R30K including procurement above R200K vat inclusive. Thus, all the prescribed requirements are currently met or properly deviated from when circumstances warrant and only with the final approval of the Accounting Officer and reported to the Municipal Council.

Tenders / RFQs Awarded Finally for the Period

TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE	DATE	FUNDED
BEY-SCM 185	Supply and Delivery of Coldmix	Servipix 72 CC	R199 975.00 (incl vat)	08/10/2018	Own Resources
BEY-SCM 187	Supply and Delivery of Photostat paper	Servipix 72 CC	R127 425.00 (incl vat)	08/10/2018	Own Resources
69-2018	Consulting Engineers: GRT upgrading of streets	SRK Consulting	R421 966.51 subject to 14-day dispute period	24/10/2018	Grant funded (MIG)
71-2018	Consulting Engineering Services for the project: Steytlerville, solid waste disposal site: Extension & Upgrading	BVI Consulting Engineers	R352 682.00 subject to 14-day dispute period	24/10/2018	Grant funded (MIG)
67-2018	Supply and delivery of bundle conductor, Cable	Actom Electrical	R373 585.55 subject to 14-day dispute period	31/10/2018	Own Resources

Pending Tenders for the Period

TENDER	DESCRIPTION	STATUS	FUNDING
70-2018	Provision of Telephone System	To be cancelled	Own Resources
74-2018	Construction of 2 new wilgekloof boreholes	Adjudication Committee	Grant funded (OTP)
78-2018	Water/Waste water treatment Hach reagent including supplying, maintenance, service and calibration of Hach instruments	Advertised	Own Resources
79-2018	Supply of Jet A1 fuel and Avgas (2-year period)	Advertised	Own Resources
83-2018	Construction Upgrading of roads and storm water infrastructure in Steytlerville	Advertised	Grant funded (MIG)
84-2018	Upgrading Aberdeen bulk water supply: Phase 2	Advertised	Grant funded (MIG)
85-2018	Construction upgrading of roads and storm water infrastructure in Jansenville and Klipplaat	Advertised	Grant funded (MIG)

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.....

Accepted by: R Deysel (ASCM Manager) Signature.....

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

ANNEXURE C

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M04 October

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	29 579	29 579	(9)	30 212	9 860	20 352	206%	29 579
Service charges	-	152 796	152 796	11 617	58 724	50 932	7 792	15%	152 796
Investment revenue	-	2 015	2 015	15	188	672	(483)	-72%	2 015
Transfers and subsidies	-	97 441	97 441	524	43 276	32 480	10 796	33%	97 441
Other own revenue	-	15 970	15 970	440	2 829	5 323	(2 494)	-47%	15 970
Total Revenue (excluding capital transfers and contributions)	-	297 802	297 802	12 587	135 231	99 267	35 963	36%	297 802
Employee costs	-	136 618	136 618	11 690	52 358	45 539	6 819	15%	136 618
Remuneration of Councillors	-	9 884	9 884	700	2 799	3 295	(496)	-15%	9 884
Depreciation & asset impairment	-	35 453	35 453	-	0	11 818	(11 818)	-100%	35 453
Finance charges	-	5 576	5 576	1 511	1 511	1 859	(348)	-19%	5 576
Materials and bulk purchases	-	82 368	82 368	6 386	35 089	27 456	7 633	28%	82 368
Transfers and subsidies	-	239	239	-	5	80	(75)	-94%	239
Other expenditure	-	95 914	95 914	6 164	23 493	31 971	(8 479)	-27%	95 914
Total Expenditure	-	366 051	366 051	26 450	115 253	122 017	(6 764)	-6%	366 051
Surplus/(Deficit)	-	(68 249)	(68 249)	(13 863)	19 977	(22 750)	42 727	-188%	(68 249)
Transfers and subsidies - capital (monetary alloc	-	44 517	44 517	2 500	9 354	14 839	(5 485)	-37%	44 517
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	37 242	-471%	(23 732)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	37 242	-471%	(23 732)
Capital expenditure & funds sources									
Capital expenditure	-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Capital transfers recognised	-	43 562	43 562	163	1 245	14 521	(13 275)	-91%	43 562
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 321	1 321	-	4	440	(436)	-99%	1 321
Total sources of capital funds	-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Financial position									
Total current assets	-	62 027	62 027		100 819				62 027
Total non current assets	-	1 199 188	1 199 188		1 183 587				1 199 188
Total current liabilities	-	102 468	102 468		160 674				102 468
Total non current liabilities	-	62 410	62 410		60 901				62 410
Community wealth/Equity	-	1 096 338	1 096 338		1 062 830				1 096 338
Cash flows									
Net cash from (used) operating	-	27 774	27 774	(10 099)	(35 181)	9 258	44 439	480%	27 774
Net cash from (used) investing	-	(31 817)	(31 817)	9 046	32 663	(10 606)	(43 269)	408%	(31 817)
Net cash from (used) financing	-	100	100	-	-	33	33	100%	100
Cash/cash equivalents at the month/year end	-	1 822	1 822	-	3 247	4 450	1 203	27%	1 822
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 467	4 587	8 843	2 531	1 979	1 802	28 713	10 013	64 934
Creditors Age Analysis									
Total Creditors	11 897	13 216	13 812	8 054	57 176	-	-	-	104 155

EC101 Dr. Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	67 479	67 479	703	73 625	22 493	51 132	227%	67 479
Executive and council		-	5 600	5 600	8	15	1 867	(1 852)	-99%	5 600
Finance and administration		-	61 879	61 879	695	73 610	20 626	52 984	257%	61 879
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	18 511	18 511	496	977	6 170	(5 194)	-84%	18 511
Community and social services		-	12 670	12 670	44	71	4 223	(4 152)	-98%	12 670
Sport and recreation		-	2 498	2 498	1	5	833	(828)	-99%	2 498
Public safety		-	1 966	1 966	0	0	655	(655)	-100%	1 966
Housing		-	98	98	0	1	33	(31)	-96%	98
Health		-	1 280	1 280	450	899	427	472	111%	1 280
<i>Economic and environmental services</i>		-	15 839	15 839	(0)	9 732	5 280	4 452	84%	15 839
Planning and development		-	2 364	2 364	-	1 312	788	524	66%	2 364
Road transport		-	13 475	13 475	(0)	8 420	4 492	3 928	87%	13 475
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	239 905	239 905	13 860	60 133	79 968	(19 836)	-25%	239 905
Energy sources		-	119 090	119 090	11 186	36 845	39 697	(2 852)	-7%	119 090
Water management		-	69 328	69 328	1 664	8 735	23 109	(14 374)	-62%	69 328
Waste water management		-	25 064	25 064	400	7 384	8 355	(971)	-12%	25 064
Waste management		-	26 423	26 423	609	7 169	8 808	(1 639)	-19%	26 423
<i>Other</i>	4	-	585	585	29	119	195	(76)	-39%	585
Total Revenue - Functional	2	-	342 319	342 319	15 087	144 584	114 106	30 478	27%	342 319
Expenditure - Functional										
<i>Governance and administration</i>		-	103 407	103 407	6 984	28 978	34 469	(5 491)	-16%	103 407
Executive and council		-	21 080	21 080	1 711	8 307	7 027	1 280	18%	21 080
Finance and administration		-	80 644	80 644	5 196	20 410	26 881	(6 471)	-24%	80 644
Internal audit		-	1 683	1 683	77	262	561	(299)	-53%	1 683
<i>Community and public safety</i>		-	29 461	29 461	2 368	11 040	9 820	1 220	12%	29 461
Community and social services		-	6 294	6 294	468	2 210	2 098	112	5%	6 294
Sport and recreation		-	16 384	16 384	1 036	5 079	5 461	(383)	-7%	16 384
Public safety		-	3 890	3 890	525	2 291	1 297	995	77%	3 890
Housing		-	1 336	1 336	-	-	445	(445)	-100%	1 336
Health		-	1 556	1 556	339	1 460	519	941	181%	1 556
<i>Economic and environmental services</i>		-	43 062	43 062	2 864	11 554	14 354	(2 800)	-20%	43 062
Planning and development		-	12 263	12 263	1 381	5 223	4 088	1 135	28%	12 263
Road transport		-	30 799	30 799	1 483	6 331	10 266	(3 935)	-38%	30 799
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	187 320	187 320	14 171	62 838	62 440	397	1%	187 320
Energy sources		-	105 513	105 513	7 907	41 836	35 171	6 666	19%	105 513
Water management		-	44 178	44 178	3 713	10 900	14 726	(3 826)	-26%	44 178
Waste water management		-	21 939	21 939	1 277	5 053	7 313	(2 260)	-31%	21 939
Waste management		-	15 691	15 691	1 274	5 048	5 230	(182)	-3%	15 691
<i>Other</i>		-	2 800	2 800	64	843	933	(90)	-10%	2 800
Total Expenditure - Functional	3	-	366 051	366 051	26 450	115 253	122 017	(6 764)	-6%	366 051
Surplus/ (Deficit) for the year		-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	37 242	-471%	(23 732)

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-		-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-		-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-		-
Vote 8 - COUNCIL		-	-	-	-	-	-	-		-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	20	20	-	-	7	(7)	-100,0%	20
Vote 10 - FINANCIAL SERVICES		-	60 808	60 808	587	73 188	20 269	52 918	261,1%	60 808
Vote 11 - CORPORATE SERVICES		-	16 681	16 681	148	460	5 560	(5 100)	-91,7%	16 681
Vote 12 - INFRASTRUCTURE SERVICES		-	225 012	225 012	13 250	61 129	75 004	(13 875)	-18,5%	225 012
Vote 13 - COMMUNITY SERVICES		-	39 798	39 798	1 102	9 807	13 266	(3 459)	-26,1%	39 798
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	342 319	342 319	15 087	144 584	114 106	30 478	26,7%	342 319
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-		-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-		-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-		-
Vote 8 - COUNCIL		-	-	-	-	-	-	-		-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	10 932	10 932	1 099	4 859	3 644	1 215	33,3%	10 932
Vote 10 - FINANCIAL SERVICES		-	55 055	55 055	3 712	13 154	18 352	(5 198)	-28,3%	55 055
Vote 11 - CORPORATE SERVICES		-	43 358	43 358	2 630	12 182	14 453	(2 270)	-15,7%	43 358
Vote 12 - INFRASTRUCTURE SERVICES		-	205 521	205 521	15 028	66 928	68 507	(1 579)	-2,3%	205 521
Vote 13 - COMMUNITY SERVICES		-	51 186	51 186	3 981	18 131	17 062	1 069	6,3%	51 186
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	366 051	366 051	26 450	115 253	122 017	(6 764)	-5,5%	366 051
Surplus/ (Deficit) for the year	2	-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	37 242	-470,8%	(23 732)

EC101 Dr. Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			29 579	29 579	(9)	30 212	9 860	20 352	206%	29 579
Service charges - electricity revenue			101 549	101 549	8 644	34 251	33 850	402	1%	101 549
Service charges - water revenue			25 470	25 470	1 651	8 473	8 490	(17)	0%	25 470
Service charges - sanitation revenue			10 301	10 301	399	7 366	3 434	3 933	115%	10 301
Service charges - refuse revenue			11 463	11 463	609	7 169	3 821	3 348	88%	11 463
Service charges - other			4 013	4 013	313	1 465	1 338	127	10%	4 013
Rental of facilities and equipment			849	849	71	378	283	95	34%	849
Interest earned - external investments			2 015	2 015	15	188	672	(483)	-72%	2 015
Interest earned - outstanding debtors			9 713	9 713	288	787	3 238	(2 451)	-76%	9 713
Dividends received			-	-	-	-	-	-		-
Fines, penalties and forfeits			121	121	1	3	40	(37)	-92%	121
Licences and permits			1 501	1 501	128	458	500	(42)	-8%	1 501
Agency services			2 682	2 682	(129)	934	894	40	5%	2 682
Transfers and subsidies			97 441	97 441	524	43 276	32 480	10 796	33%	97 441
Other revenue			1 104	1 104	81	269	368	(99)	-27%	1 104
Gains on disposal of PPE			-	-	0	0	-	0	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		-	297 802	297 802	12 587	135 231	99 267	35 963	36%	297 802
Expenditure By Type										
Employee related costs			136 618	136 618	11 690	52 358	45 539	6 819	15%	136 618
Remuneration of councillors			9 884	9 884	700	2 799	3 295	(496)	-15%	9 884
Debt impairment			3 500	3 500	2 524	5 105	1 167	3 939	338%	3 500
Depreciation & asset impairment			35 453	35 453	-	0	11 818	(11 818)	-100%	35 453
Finance charges			5 576	5 576	1 511	1 511	1 859	(348)	-19%	5 576
Bulk purchases			82 368	82 368	6 386	35 089	27 456	7 633	28%	82 368
Other materials			-	-	-	-	-	-		-
Contracted services			15 941	15 941	340	3 039	5 314	(2 274)	-43%	15 941
Transfers and subsidies			239	239	-	5	80	(75)	-94%	239
Other expenditure			76 473	76 473	3 301	15 348	25 491	(10 143)	-40%	76 473
Loss on disposal of PPE			-	-	-	-	-	-		-
Total Expenditure		-	366 051	366 051	26 450	115 253	122 017	(6 764)	-6%	366 051
Surplus/(Deficit)		-	(68 249)	(68 249)	(13 863)	19 977	(22 750)	42 727	(0)	(68 249)
Transfers and subsidies - capital (grants, subsidies, (National / Provincial and District)			44 517	44 517	2 500	9 354	14 839	(5 485)	(0)	44 517
(National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	-	-	(23 732)
Taxation			-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	-	-	(23 732)
Attributable to minorities			-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	-	-	(23 732)
Share of surplus/ (deficit) of associate			-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		-	(23 732)	(23 732)	(11 363)	29 331	(7 911)	-	-	(23 732)

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04
October

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 13 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	50	50	8	16	17	(1)	-4%	50
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE SERVICES		-	38 884	38 884	131	699	12 961	(12 262)	-95%	38 884
Vote 13 - COMMUNITY SERVICES		-	5 950	5 950	23	535	1 983	(1 449)	-73%	5 950
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Total Capital Expenditure		-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	50	50	12	16	17	(1)	-4%	50
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	9	9	4	6	3	4	125%	9
Internal audit		-	41	41	8	10	14	(4)	-30%	41
<i>Community and public safety</i>		-	2 486	2 486	18	533	829	(296)	-36%	2 486
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	2 486	2 486	18	533	829	(296)	-36%	2 486
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9 169	9 169	-	70	3 056	(2 987)	-98%	9 169
Planning and development		-	18	18	-	-	6	(6)	-100%	18
Road transport		-	9 151	9 151	-	70	3 050	(2 981)	-98%	9 151
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	33 179	33 179	133	632	11 060	(10 428)	-94%	33 179
Energy sources		-	5 103	5 103	94	112	1 701	(1 589)	-93%	5 103
Water management		-	24 048	24 048	-	72	9 016	(7 944)	-99%	24 048
Waste water management		-	565	565	38	445	188	257	137%	565
Waste management		-	3 464	3 464	2	2	1 155	(1 152)	-100%	3 464
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884
Funded by:										
National Government		-	33 812	33 812	163	1 245	11 271	(10 025)	-89%	33 812
Provincial Government		-	9 750	9 750	-	-	3 250	(3 250)	-100%	9 750
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	43 562	43 562	163	1 245	14 521	(13 275)	-91%	43 562
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 321	1 321	-	4	440	(436)	-99%	1 321
Total Capital Funding		-	44 884	44 884	163	1 250	14 961	(13 711)	-92%	44 884

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			27 509	27 509	2 693	17 191	9 170	8 021	87%	27 509
Service charges			142 101	142 101	11 873	41 893	47 367	(5 474)	-12%	142 101
Other revenue			6 256	6 256	2 082	8 824	2 085	6 739	323%	6 256
Government - operating			97 441	97 441	-	41 451	32 480	8 970	28%	97 441
Government - capital			44 517	44 517	2 500	10 655	14 839	(4 184)	-28%	44 517
Interest			11 049	11 049	15	76	3 683	(3 607)	-98%	11 049
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees			(295 284)	(295 284)	(29 001)	(153 756)	(98 428)	55 328	-56%	(295 284)
Finance charges			(5 576)	(5 576)	(262)	(1 511)	(1 859)	(347)	19%	(5 576)
Transfers and Grants			(239)	(239)	-	(5)	(80)	(75)	94%	(239)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	27 774	27 774	(10 099)	(35 181)	9 258	44 439	480%	27 774
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (Increase) other non-current receivables								-		
Decrease (Increase) in non-current investments					9 209	33 741		33 741	#DIV/0!	
Payments										
Capital assets			(31 817)	(31 817)	(163)	(1 078)	(10 606)	(9 528)	90%	(31 817)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(31 817)	(31 817)	9 046	32 663	(10 606)	(43 269)	408%	(31 817)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits			100	100	-	-	33	(33)	-100%	100
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	100	100	-	-	33	33	100%	100
NET INCREASE/ (DECREASE) IN CASH HELD		-	(3 943)	(3 943)	(1 053)	(2 518)	(1 314)			(3 943)
Cash/cash equivalents at beginning:			5 764	5 764		5 764	5 764			5 764
Cash/cash equivalents at monthly year end:		-	1 822	1 822		3 247	4 450			1 822

