


Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

AUGUST 2019



THE MUNICIPAL MANAGER
DR BEYERS NAUDÉ
LOCAL MUNICIPALITY
P O BOX 71
GRAAFF-REINET
6280

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INTRODUCTION

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

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

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

LEGISLATIVE FRAMEWORK

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

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

1. SUMMARY OF MONTHLY BUDGET STATEMENT – AUGUST 2019

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	259	40 993	40 993	(10)	35 604	10 248	25 356	247%	40 993
Service charges	9 341	197 281	197 281	16 459	42 193	49 320	(7 128)	-14%	197 281
Investment revenue	43	3 268	3 268	79	150	817	(667)	-82%	3 268
Transfers and subsidies	557	102 332	102 332	6 621	44 486	25 583	18 903	74%	102 332
Other own revenue	4 472	15 520	15 520	1 812	4 087	3 880	207	5%	15 520
Total Revenue (excluding capital transfers and contributions)	14 672	359 394	359 394	24 960	126 520	89 849	36 671	41%	359 394
Employee costs	30 293	156 807	156 807	12 496	24 411	39 202	(14 791)	-38%	156 807
Remuneration of Councillors	755	9 915	9 915	805	1 580	2 479	(899)	-36%	9 915
Depreciation & asset impairment	56 681	65 849	65 849	-	2	16 462	(16 460)	-100%	65 849
Finance charges	-	3 788	3 788	855	855	947	(92)	-10%	3 788
Materials and bulk purchases	15 957	91 652	91 652	10 329	10 406	22 913	(12 507)	-55%	91 652
Transfers and subsidies	71	1 286	1 286	59	71	322	(250)	-78%	1 286
Other expenditure	16 267	63 363	63 363	6 375	10 366	15 841	(5 475)	-35%	63 363
Total Expenditure	120 023	392 660	392 660	30 919	47 691	98 165	(50 474)	-51%	392 660
Surplus/(Deficit)	(105 351)	(33 266)	(33 266)	(5 958)	78 828	(8 316)	87 145	-1048%	(33 266)
Transfers and subsidies - capital (monetary alloc	2 304	33 818	33 818	1 304	9 545	8 455	1 090	13%	33 818
Contributions & Contributed assets	(18 144)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(121 191)	552	552	(4 654)	88 373	138	88 235	63884%	552
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(121 191)	552	552	(4 654)	88 373	138	88 235	63884%	552
Capital expenditure & funds sources									
Capital expenditure	-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Capital transfers recognised	-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Financial position									
Total current assets	73 893	105 912	105 912		52 258				105 912
Total non current assets	1 047 130	1 183 672	1 183 672		3 060				1 183 672
Total current liabilities	146 013	85 239	85 239		(33 055)				85 239
Total non current liabilities	4 108	97 410	97 410		-				97 410
Community wealth/Equity	905 289	1 106 383	1 106 383		88 373				1 106 383
Cash flows									
Net cash from (used) operating	535	(322 917)	(322 917)	(31 530)	(48 399)	(80 729)	(32 330)	40%	(321 666)
Net cash from (used) investing	-	(70 720)	(70 720)	-	11 787	(17 680)	(29 467)	167%	(70 720)
Net cash from (used) financing	-	(18 000)	(18 000)	16	(541)	(3 731)	(3 190)	85%	(18 000)
Cash/cash equivalents at the month/year end	1 717	(410 079)	(410 079)	-	(35 144)	(100 582)	(65 439)	65%	(408 376)
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	33 982	5 545	2 873	4 005	2 778	2 154	43 287	11 951	106 575
Creditors Age Analysis									
Total Creditors	37 113	(4 577)	3 009	3 036	76 807	-	-	-	115 389

1.1 Original Budget Performance for the period ending 31 AUGUST 2019

Operating Original Budget performance for the period ending 31 AUGUST 2019

Operating Budget performance for the period ending 31 August 2019

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 392 659 856	R 392 659 856	R 30 918 777	R 47 691 420	R 98 164 974	R -50 473 554	-51%
REVENUE	R 393 212 329	R 393 212 329	R 26 264 690	R 136 064 705	R 98 303 091	R 37 761 614	38%
SURPLUS (DEFICIT)	R 552 473	R 552 473	R -4 654 087	R 88 373 285	R 138 117	R 88 235 168	63884%

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 (R26.2 million) or 6.7 % of the total operating revenue budget of R393 million.

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R40.9 million, while the year to date revenue generated amounts to R35.6 million or 87 per cent of the budget. Annual debit raising was done in July 2019.
- **Service Charges:** The total budget amounts to R197 million, the year to date revenue recognition amounts to R42 million or 21 per cent of the budget. Annual debit raising on certain service charges e.g. sanitation and refuse
- **Investment revenue:** The total budget amounts to R3 million, the year to date receipts were recorded at R150 thousand or 4.58 per cent of the budget.
- **Transfers recognised:** The total budget amounts to R102 million, the year to date receipts stands at R37.8 million or 37 per cent of the original budget.
- **Other revenue:** The total budget amounts to R 15.5 million, the year to date revenue generated amounts to R 4 million or 26.3 per cent of the original budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 30.9 million or 7.87 % per cent of the total expenditure budget of R 392 million. The following factors should be taken into consideration:

- Depreciation not calculated on monthly basis
 - There is still no integration between the asset management system and the financial system. This has been discussed on several occasions with the service provider and is becoming a real concern. True mSCOA compliance cannot be obtained unless all systems seamlessly integrate to the financial system. Various meetings with the service provider and provincial treasury was held already to try and resolve this issue. The service provider has provided the municipality with a project plan to implement the asset register on the financial system. The project will start in September 2019.

The performances of the individual items are as follows:

- **Employee Related Costs:** The original budget amounts to R156 million, while the expenditure to date amounts to R24.4 million or 15.56 per cent of the original budget.
- **Remuneration of Councillors:** The original budget amounts to R9.9million, while the expenditure to date amounts to R1.5 million or 15.9 per cent of the original budget.
- **Debt impairment:** The original budget amounts to R3.8 million, while year to date expenditure amounts to R0. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The original budget amounts to R 65.8 million, while the year to date expenditure amounts to R2 thousands. The underspending is due to calculation being done quarterly.
- **Bulk Purchases:** The original budget amounts to R 90.6 million, while the year to date expenditure amounts to R10.3 million or 11.3 percent of the original budget.
- **Other expenditure:** The original budget amounts to R63.6 million, while the year to date expenditure amounts to R10.3 million or 16.35 per cent of the original budget. The municipality is still struggling financially and the cash flow is currently under severe pressure. Cost containment measures have been implemented and a revised financial recovery plan approved by Council.

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

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - Landfill sites & transfer stations		-	-	-	-	-	-	-	-	-
Vote 8 - 19 (19: IE)		-	-	-	-	-	-	-	-	-
Vote 9 - 30 (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - 31 (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - 32 (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - 33 (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - 34 (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - 36 (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - 38 (38: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	2 896	2 896	1 232	1 283	483	800	166%	2 896
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - Landfill sites & transfer stations		-	29 551	29 551	697	1 778	4 925	(3 148)	-64%	29 551
Vote 8 - 19 (19: IE)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Total Capital Expenditure		-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	10 300	10 300	697	1 214	1 717	(502)	-29%	10 300
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	10 300	10 300	697	1 214	1 717	(502)	-29%	10 300
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	22 147	22 147	1 232	1 846	3 691	(1 846)	-50%	22 147
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	19 251	19 251	-	563	3 208	(2 645)	-82%	19 251
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2 896	2 896	1 232	1 283	483	800	166%	2 896
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Funded by:										
National Government		-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447

2.1 Capital Funding Source and Expenditure

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

Capital Budget performance for the period ending 31 August 2019

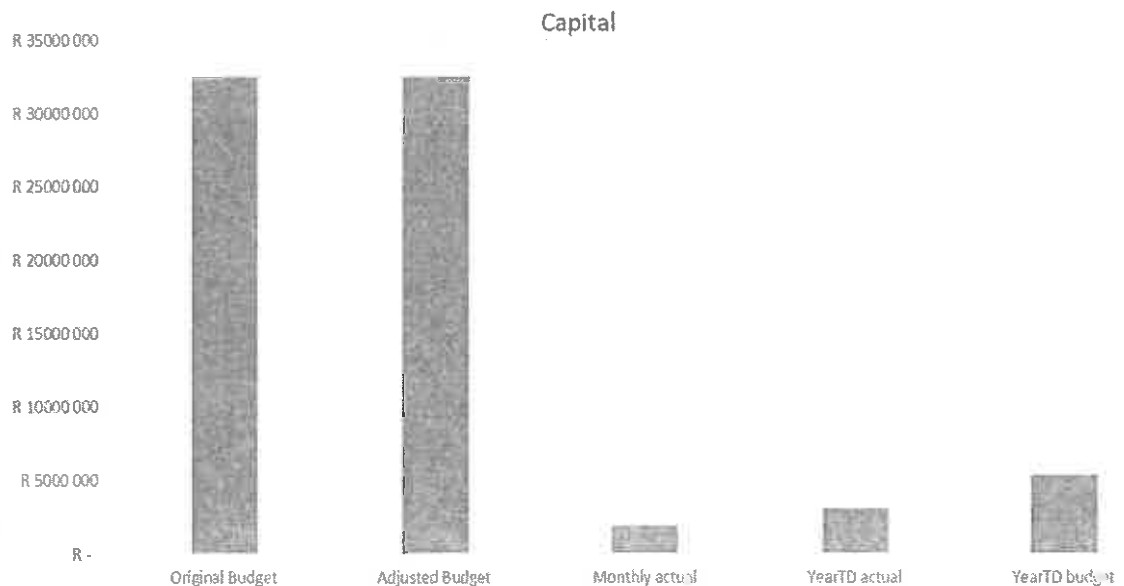
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 32 447 438	R 32 447 438	R 1 928 456	R 3 060 200	R 5 407 906	R -2 347 706	-43%

Capital Revenue: Sources of Finance

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

The performances of the individual items are as follows:

- **Economic and environmental services:** reflects total original budget of R10.3 million, while the year to date expenditure amounts to R1.2 million or 11.7 per cent of the original budget.
- **Trading services:** reflects total original budget of R22.1 million, while the year to date expenditure amounts to R1.8 million or 8.33 per cent of the original budget.



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

Table: Key Treasury Information as at 31 AUGUST 2019

	OPENING BALANCE 01/08/2019	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31/08/2019
CURRENT ACCOUNTS	3 281 315	-208 680	3 072 635
CURRENT ACCOUNT - FNB	1 997 182	1 014 540	3 011 723
Current Account Ikwezi- STD Bank	572 273	-557 992	14 280
Current Account Baviaans- ABSA	526 315	-486 362	39 953
Current Account Baviaans –STD Bank	185 545	-178 866	6 678

INVESTMENTS	14 458 422	65 190	14 523 612
Money Market - Absa	25 611	155	25 767
Call Account - FNB	13 478 168	59 916	13 538 084
7 Day Interest Plus - FNB	940 225	5 090	945 315
FMG CALL ACCOUNT	2 925	5	2 930
MIG CALL ACCOUNT	11 492	24	11 516

3.1 Cash management

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

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

3.2 Investments

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

The report must contain at least:

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

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

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

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for August 2019

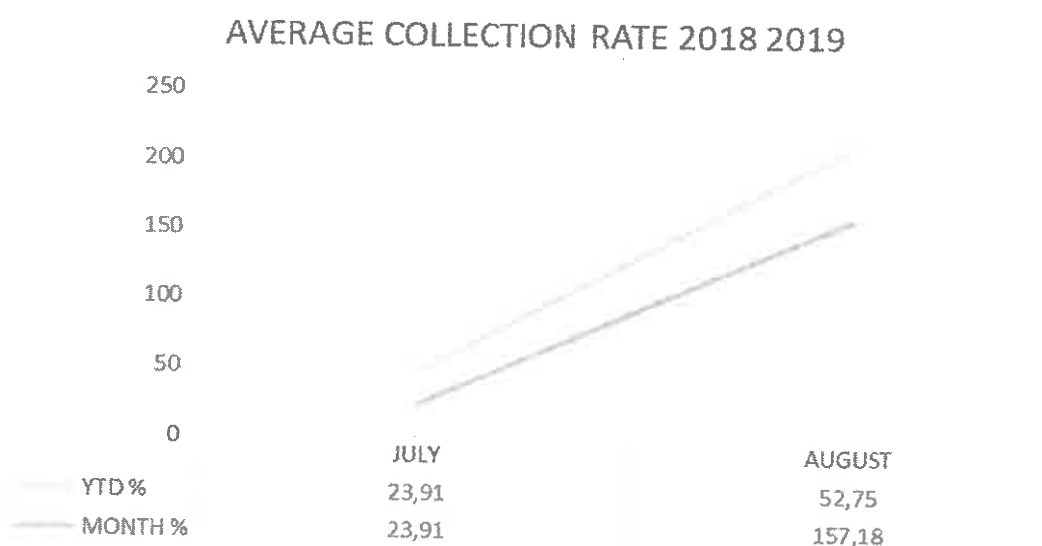
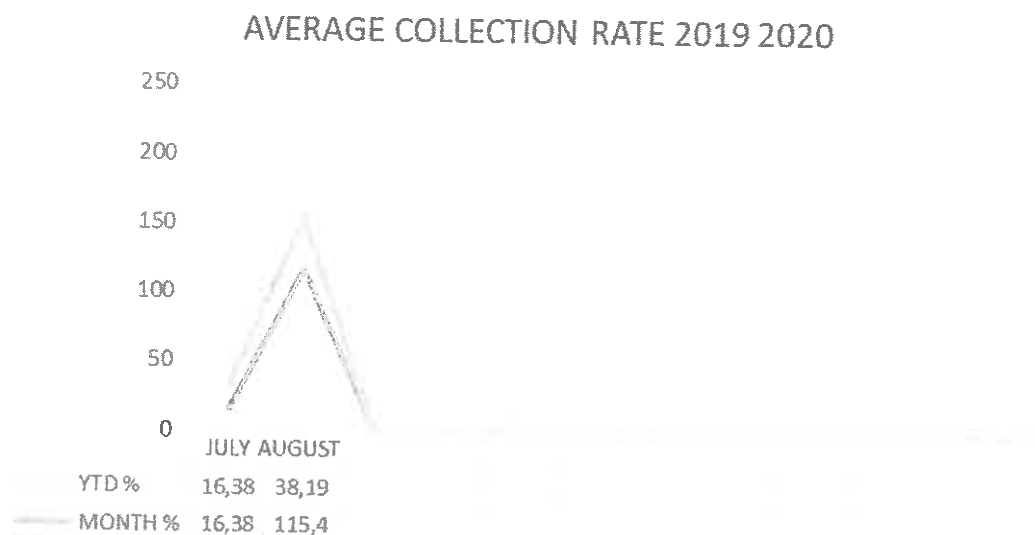
MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
August 2019	17 934	20 709	115.48%	38.19%

The collection rate for the month of Aug 2019 was recorded as 115.48% (refer to annexure). Average collection rate for the year to date is 38.19%. 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.

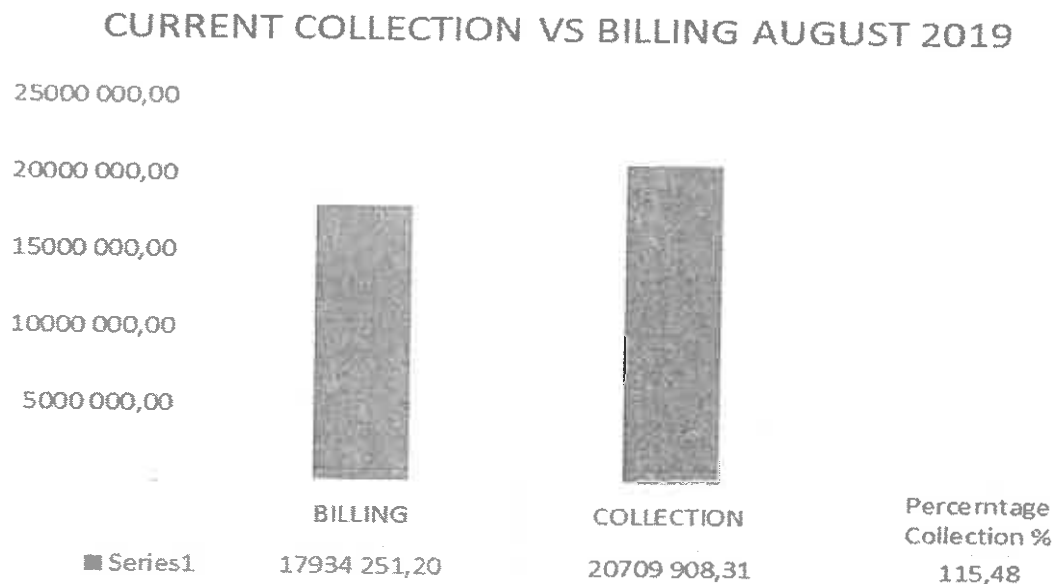
There is continuous interaction with government departments to ensure they pay their outstanding accounts. The municipality attends quarterly meetings on government debt.

Chart: Average Collection rate



As can be seen from the two charts above, the average collection rate has decreased in comparison with previous financial year at the same time. This is a huge concern and all efforts will have to be implemented to ensure that debt collection percentage increases during the financial year. Due to debt collection being performed inhouse and placement still being finalised, two contract workers have been appointed on a 3-month contract to assist with debt collection function.

Chart: Collection vs Billing

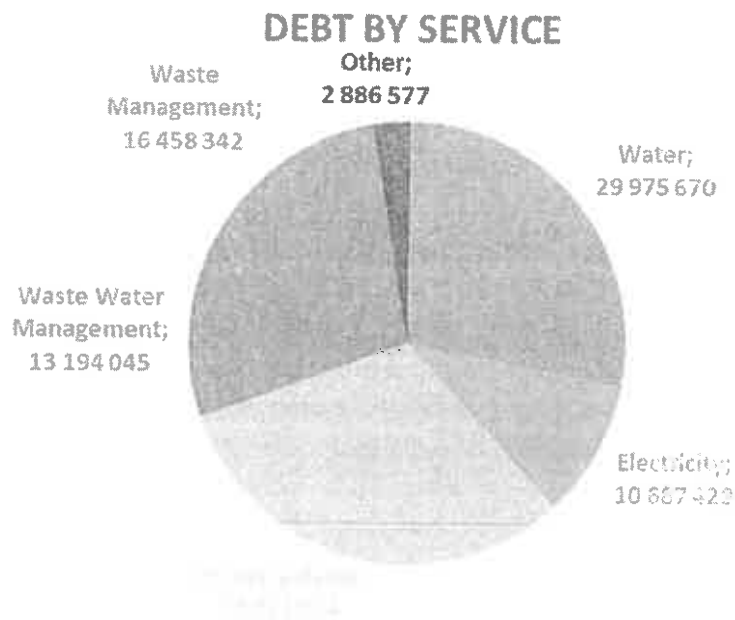


5. Debtors

The total outstanding debtor's book of the municipality as at end of August 2019 amounts to R106 million.

Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Water	4 236 416,64	2 217 969,84	917 715,01	2 416 076,04	1 302 840,93	787 456,56	15 901 543,01	2 195 651,91	29 975 669,94
Elec	6 180 661,54	1 112 699,63	615 658,24	371 287,95	298 227,30	128 104,86	1 692 430,51	288 357,74	10 687 427,77
Rates	18 216 262,26	446 814,49	275 166,76	208 262,19	206 325,28	218 066,84	10 214 288,62	3 587 717,93	33 372 904,37
Sewerage	2 549 452,56	722 640,30	409 567,07	371 372,95	359 358,50	396 944,99	5 720 744,97	2 663 963,84	13 194 045,18
Refuse	2 658 913,65	967 189,85	599 641,23	573 189,18	560 301,26	561 241,33	8 229 707,37	2 308 158,10	16 458 341,97
Other	140 048,84	77 726,18	55 284,06	64 503,21	51 019,33	62 618,43	1 528 448,46	906 928,80	2 886 577,31
TOTAL	33 981 755,49	5 545 040,29	2 873 032,37	4 004 691,52	2 778 072,60	2 154 433,01	43 287 162,94	11 950 778,32	106 574 966,54

Debtors owing between 0-30 days amounts to R33.9 million, 31-60 days constitute R5.5 million. Debtors owing over 1 year constitute R11.9 million or 11.2 per cent, while the debt over 90 days constitute R64 million or 60.2 per cent which is alarming and has an adverse effect on cash flow.



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

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	2 001 561,24	753 646,16	440 774,87	482 775,10	454 072,32	395 861,89	7 149 298,46	1 151 048,32	12 829 038,36
	Elec	1 197 087,69	125 582,30	27 156,97	19 578,84	95 233,02	22 355,43	276 270,87	78 697,32	1 841 962,44
	Rates	4 816 411,54	248 049,91	125 664,92	107 578,57	109 025,80	121 650,90	4 658 496,56	1 874 261,53	12 061 139,73
	Sewerage	1 355 227,44	516 892,06	298 131,79	288 554,56	283 670,78	322 533,40	4 159 964,21	2 036 876,65	9 261 850,89
	Refuse	1 674 249,35	736 663,02	462 016,86	449 732,35	441 919,23	442 591,35	6 490 682,94	1 929 595,84	12 627 450,94
	Other	82 211,23	38 417,58	26 164,65	29 728,87	25 606,64	24 040,32	1 081 929,35	621 918,94	1 930 017,58
	TOTAL	11 126 748,49	2 419 251,03	1 379 910,06	1 377 948,29	1 409 527,79	1 329 033,29	23 816 642,39	7 692 398,60	50 551 459,94
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	1 244 009,35	787 246,47	399 549,17	489 383,79	477 960,83	353 112,72	5 322 693,07	870 842,02	9 944 797,42
	Elec	107 008,79	15 309,44	3 042,08	1 798,35	1 162,62	919,66	18 378,02	6 293,23	153 912,19
	Rates	23 553,12	11 066,83	12 036,13	8 155,23	7 581,64	6 757,76	14 758,31	51 667,38	135 576,40
	Sewerage	87 588,08	72 339,76	46 716,72	43 521,37	42 391,19	41 677,54	560 978,25	242 444,35	1 137 657,26
	Refuse	92 219,52	72 483,86	46 938,76	43 547,21	41 645,76	40 664,08	449 947,97	161 983,93	949 431,09
	Other	15 013,13	13 421,37	6 769,29	6 659,02	2 190,97	918,72	7 569,98	21 009,54	73 552,02
	TOTAL	1 569 391,99	971 867,73	515 052,15	593 064,97	572 933,01	444 050,48	6 374 325,60	1 354 240,45	12 394 926,38
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	4 102,02	522 245,60	3 618,28	1 384 279,52	332 017,02	4 107,43	2 195 311,87	4 068,81	4 449 750,55
	Elec	25 445,84	104 502,43	1 745,10	66 878,88	14 861,00	1 402,68	134 801,77	0,00	349 637,70
	Rates	149 265,63	1 065,98	1 955,05	1 955,05	1 955,05	1 955,05	279 578,74	32 306,56	470 037,11
	Sewerage	1 197,72	1 064,64	533,47	533,47	533,47	533,47	4 915,98	210,45	9 522,67
	Refuse	54 015,82	53 854,31	37 829,23	37 829,23	37 829,23	37 829,23	666 396,98	46 103,72	971 687,75
	Other	826,80	775,25	2 675,98	452,18	746,09	226,09	8 314,32	0,00	14 016,71
	TOTAL	234 853,83	683 508,21	48 357,11	1 491 928,33	387 941,86	46 053,95	3 289 319,66	- 82 689,54	6 264 652,49

6. Creditors

The total accounts payable as at 31 August 2019 amounts to R 115 million.

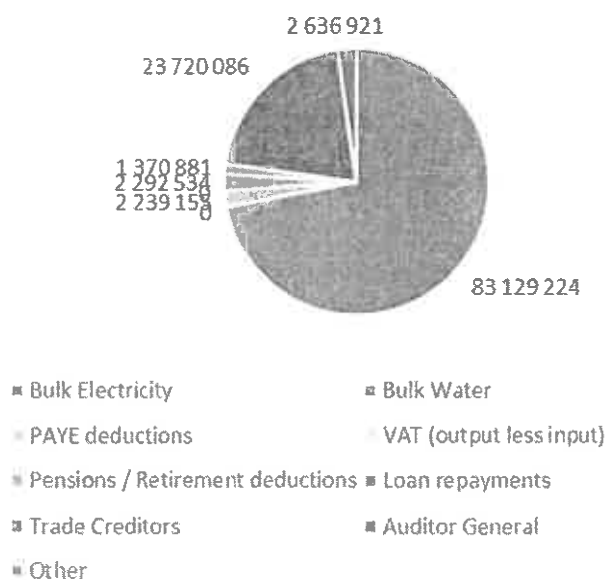
EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description		NT Code	Budget Year 2019/20							
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	26 172	(12 000)	-	-	68 957	-	-	-	83 129
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	2 239	-	-	-	-	-	-	-	2 239
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	2 293	-	-	-	-	-	-	-	2 293
Loan repayments	0600	1 371	-	-	-	-	-	-	-	1 371
Trade Creditors	0700	4 288	7 393	2 845	2 361	6 832	-	-	-	23 720
Auditor General	0800	751	30	164	674	1 018	-	-	-	2 637
Other	0900									-
Total By Customer Type		1000	37 113	(4 577)	3 009	3 036	76 807	-	-	115 389

Creditors owed between 0-30 day's amounts to R 37 million, 61-90 day's amounts to R 3 million, 91-120 day's amounts to R3 million, 121 – 150 day's amounts to R 76 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days. The municipality has reviewed its Financial Recovery plan to ensure improved financial health and is currently busy with developing a revenue enhancement strategy.

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

CREDITORS BY TYPE



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

Grants received and expenditure on grant funding

Grant @31 August 2019	Amount gazetted	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
RBIG	6 000 000	81 754		81 754	
EPWP	1 251 000	313 000	39 379	273 621	12,58%
FMG	4 000 000	4 000 000	788 083	3 211 917	19,70%
Equitable Share	90 876 000	37 865 000	37 865 000	0	100,00%
Fire Grant	1 451 273	0	401 513	-401 513	
Seta Grant	314 608	0		0	
MIG	20 608 000	8 243 000	1 377 122	6 865 878	16,71%
Health	1 992 694	0	221 554	-221 554	
Library Grant	2 446 480	2 308 000	572 935	1 735 065	24,82%
Office of the Premier	210 000	0	0	0	
Water service infrastructure grant	7 000 000	1 500 000	0	1 500 000	
	136 150 055	54 310 754	41 265 587	13 045 167	75,98%
ROLL OVER GRANT 2018 2019					
		Amount			
DROUGHT RELIEF GRANT		28 850 454	0	28 850 454	0,00%

8. CASH FLOW POSITION AS AT 31 August 2019

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

CASH BALANCE B/F FROM 1 AUGUST 2019	R 3 146 258
CASH RECEIVED FOR THE PERIOD	R 35 990 132
CASH PAYMENTS MADE THE FOR PERIOD	R 35 944 308
CASH BALANCE AS AT 31 AUGUST 2019	R 3 192 082

The bank balance ended on R 3 192 082 as at 31 August 2019. The following grants were received during August 2019:

- EPWP R 313 000
- WSIG R 1 500 000
- FMG R 4 000 000

9. STAFF BENEFITS

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

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

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

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

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

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

10.1.2 ELECTRICITY LOSSES

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-19	5 860 705	7 269 821	1 409 116	19,38
Aug-19	6 237 779	7 696 836	1 459 057	18,96
Total	12 098 483,80	14 966 656,88	2 868 173	19,16

Electricity losses for July 2019 were calculated at 19.38% and for Aug 2019 at 18.96%.

11. SUPPLY CHAIN MANAGEMENT REPORT

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

12. C-SCHEDULES

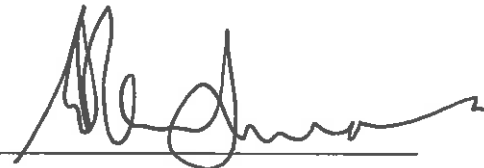
Attached as Annexure C are the C-Schedules for the period ending 31 August 2019

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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

Dr Beyers Naude Local Municipality EC101

Print Name: (MM) Dr Edward Martin Rankwana

Signature: 

Print Name: (CFO) Mrs Heleen Kok

Signature: 

Date: 04-10-2019



ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Aug-19

Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	115 872,11	15 649,08	10 823,66	9 071,55	8 034,22	4 086,70	-39 481,04	581,93	124 638,21
	Elec	124 711,12	34 817,95	47 480,20	26 818,95	8 297,39	6 954,78	1 004,18	0,00	250 084,57
	Rates	312 026,84	0,00	0,00	0,00	0,00	0,00	145 589,20	0,00	457 616,04
	Sewerage	102 611,84	82 699,90	31 345,91	8 952,79	3 483,47	3 483,47	131 178,50	886,82	364 642,70
	Refuse	40 938,88	34 336,77	7 802,21	1 330,12	1 218,95	1 218,95	3 271,28	39,78	90 156,94
	Other	4 960,80	520,00	0,00	0,00	0,00	0,00	-379,92	0,00	5 100,88
	TOTAL	701 121,59	168 023,70	97 451,98	46 173,41	21 034,03	15 743,90	241 182,20	1 508,53	1 292 239,34

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	0,00	0,00	0,00	0,00	0,00	0,00	-17 261,66	0,00	-17 261,66
	Elec	102 283,05	130 248,44	86 151,91	72 431,30	18 233,36	0,00	0,00	0,00	409 348,06
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	113 392,26	0,00	0,00	0,00	0,00	0,00	0,00	0,00	113 392,26
	Refuse	5 814,56	0,00	0,00	0,00	0,00	0,00	0,00	0,00	5 814,56
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	221 489,87	130 248,44	86 151,91	72 431,30	18 233,36	0,00	-17 261,66	0,00	511 293,22
		922 611,46	298 272,14	183 603,89	118 604,71	39 267,39	15 743,90	223 920,54	1 508,53	1 803 532,56

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	43 683,93	20 101,63	24 646,04	6 374,49	2 984,92	1 991,73	-12 577,97	130,59	87 335,36
	Elec	367 201,17	306 451,69	327 983,92	106 818,30	92 775,31	47 097,30	102 940,83	4 117,24	1 355 385,76
	Rates	19 643,76	173,15	3,37	3,37	3,37	3,37	64 892,01	314,71	85 037,11
	Sewerage	133 647,93	266,16	421,07	421,07	421,07	421,07	8 586,30	0,00	144 184,67
	Refuse	101 651,08	1 565,44	1 409,43	1 409,43	1 409,43	1 208,66	10 466,03	14,05	119 133,55
	Other	7 992,40	11 169,60	5 200,00	9 100,00	2 211,49	0,00	-8 727,20	7,15	26 953,44
	TOTAL	673 820,27	339 727,67	359 663,83	124 126,66	99 805,59	50 722,13	165 580,00	4 583,74	1 818 029,89

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	6 215,47	453,72	428,95	230,88	520,65	0,00	-10 200,95	0,00	-2 351,28
	Elec	70 099,97	660,47	218,62	0,00	0,00	0,00	-2 022,66	0,00	68 956,40
	Rates	5 299 980,63	0,00	0,00	0,00	0,00	0,00	-46 085,99	66,72	5 253 961,36
	Sewerage	245 996,22	0,00	0,00	0,00	0,00	0,00	-33 526,25	0,00	212 469,97
	Refuse	231 046,80	1 055,81	895,20	895,20	895,20	0,00	-25 161,47	0,00	209 626,74
	Other	0,00	0,00	0,00	0,00	0,00	0,00	-31,82	0,00	-31,82
	TOTAL	5 853 339,09	2 170,00	1 542,77	1 126,08	1 415,85	0,00	-117 029,14	66,72	5 742 631,37

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	1 877,43	498,10	395,29	1 390,63	275,11	51,02	508,45	0,00	4 996,03
	Elec	23 159,35	13 880,20	18 340,71	13 410,48	305,14	0,00	0,00	0,00	69 095,88
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	266,16	195,65	358,50	358,50	358,50	131,82	0,00	0,00	1 669,13
	Refuse	323,02	313,88	152,37	143,23	0,00	0,00	0,00	0,00	932,50
	Other	2 554,77	2 554,77	2 554,77	2 554,77	2 554,77	22 063,93	57 641,10	0,00	92 478,88
	TOTAL	28 180,73	17 442,60	21 801,64	17 857,61	3 493,52	22 246,77	58 149,55	0,00	169 172,42

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	1 640,62	167,93	146,91	164,34	164,34	120,76	-2 244,19	97,21	257,92
	Elec	10 770,69	6 607,99	466,04	8 353,26	7 206,95	5 950,31	31 678,80	6 484,06	77 518,10
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	452,68	0,00	0,00	0,00	0,00	0,00	0,00	0,00	452,68
	Refuse	452,81	0,00	0,00	0,00	0,00	0,00	0,00	0,00	452,81
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	13 316,80	6 775,92	612,95	8 517,60	7 371,29	6 071,07	29 434,61	6 581,27	78 681,51

		7 494 268,55	5 949 883,35	5 672 255,00	7 789 232,66	152 353,64	94 783,87	360 055,56	12 740,26	16 172 047,75
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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 Indigenis and Municipal accounts)	Water	2 001 561,24	753 646,16	440 774,87	482 775,10	454 072,32	395 861,89	7 149 298,46	1 151 048,32	12 829 038,36
	Elec	1 197 087,69	125 582,30	27 156,97	19 578,84	95 233,02	22 355,43	276 270,87	78 697,32	1 841 962,44
	Rates	4 816 411,54	248 049,91	125 664,92	107 578,57	109 025,80	121 650,90	4 658 496,56	1 874 261,53	12 061 139,73
	Sewerage	1 355 227,44	516 892,06	298 131,79	288 554,56	283 670,78	322 533,40	4 159 964,21	2 036 876,65	9 261 850,89
	Refuse	1 674 249,35	736 663,02	462 016,86	449 732,35	441 919,23	442 591,35	6 490 682,94	1 929 595,84	12 627 450,94
	Other	82 211,23	38 417,58	26 164,65	29 728,87	25 606,64	24 040,32	1 081 929,35	621 918,94	1 930 017,58
	TOTAL	11 126 748,49	2 419 251,03	1 379 910,06	1 377 948,29	1 409 527,79	1 329 033,29	23 816 642,39	7 692 398,60	50 551 459,94

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	1 244 009,35	787 246,47	399 549,17	489 383,79	477 960,83	353 112,72	5 322 693,07	870 842,02	9 944 797,42
	Elec	107 008,79	15 309,44	3 042,08	1 798,35	1 162,62	919,66	18 378,02	6 293,23	153 912,19
	Rates	23 553,12	11 066,83	12 036,13	8 155,23	7 581,64	6 757,76	14 758,31	51 667,38	135 576,40
	Sewerage	87 588,08	72 339,76	46 716,72	43 521,37	42 391,19	41 677,54	560 978,25	242 444,35	1 137 657,26
	Refuse	92 219,52	72 483,86	46 938,76	43 547,21	41 645,76	40 664,08	449 947,97	161 983,93	949 431,09
	Other	15 013,13	13 421,37	6 769,29	6 659,02	2 190,97	918,72	7 569,98	21 009,54	73 552,02
	TOTAL	1 569 391,99	971 867,73	515 052,15	593 064,97	572 933,01	444 050,48	6 374 325,60	1 354 240,45	12 394 926,38

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	4 102,02	522 245,60	3 618,28	1 384 279,52	332 017,02	4 107,43	2 195 311,87	4 068,81	4 449 750,55
	Elec	25 445,84	104 502,43	1 745,10	66 878,88	14 861,00	1 402,68	134 801,77	0,00	349 637,70
	Rates	149 265,63	1 065,98	1 955,05	1 955,05	1 955,05	1 955,05	279 578,74	32 306,56	470 037,11
	Sewerage	1 197,72	1 064,64	533,47	533,47	533,47	533,47	4 915,98	210,45	9 522,67
	Refuse	54 015,82	53 854,31	37 829,23	37 829,23	37 829,23	37 829,23	666 396,98	46 103,72	971 687,75
	Other	826,80	775,25	2 675,98	452,18	746,09	226,09	8 314,32	0,00	14 016,71
	TOTAL	234 853,83	683 508,21	48 357,11	1 491 928,33	387 941,86	46 053,95	3 289 319,66	82 689,54	6 264 652,49

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	14 306,05	4 315,56	414,98	1 452,08	734,31	319,53	27 260,03	5 573,71	54 376,25
	Elec	361 049,65	44 763,97	17 998,13	1 566,98	1 566,98	1 566,98	669 613,09	84 547,61	1 182 673,39
	Rates	2 589 181,26	70 334,32	29 621,52	26 559,67	26 434,77	25 721,55	1 953 661,41	483 945,69	5 205 460,19
	Sewerage	133,08	133,08	35,38	35,38	35,38	35,38	581,85	226,98	1 216,51
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	-0,25	0,00	-0,25
	Other	0,00	0,00	0,00	0,00	0,00	0,00	-125 786,88	10 019,01	-115 767,87
	TOTAL	2 964 670,04	119 546,93	48 070,01	29 614,11	28 771,44	27 643,44	2 525 329,25	584 313,00	6 327 958,22

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	1 895,24	803,28	705,38	563,26	573,02	621,32	-2 340,64	1 136,59	3 957,45
	Elec	0,00	0,00	0,00	0,00	0,00	0,00	-9 382,16	0,00	-9 382,16
	Rates	626,49	347,10	147,18	147,18	147,18	147,18	-11 282,02	240,09	-9 479,62
	Sewerage	1 094,27	798,48	527,38	437,36	437,36	437,36	4 553,69	773,86	9 059,76
	Refuse	1 365,90	1 092,72	757,00	666,68	666,68	1 964,92	3 345,51	1 191,19	11 050,60
	Other	18,50	18,50	17,46	17,46	17,46	17,46	-12 521,61	7,20	-12 407,57
	TOTAL	5 000,40	3 060,08	2 154,40	1 831,94	1 841,70	3 188,24	-27 627,23	3 348,93	-7 201,54

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	22 207,01	11 839,13	8 346,85	10 440,17	6 162,26	11 710,40	330 797,82	40 808,53	442 312,17
	Elec	5 058,70	0,00	0,00	0,00	0,00	0,00	31 023,72	607,22	36 689,64
	Rates	17 228,70	2 701,37	1 255,03	1 255,03	1 241,68	1 907,52	46 552,20	20 072,26	92 213,79
	Sewerage	12 608,83	7 570,84	5 163,61	4 999,64	4 910,21	4 647,18	127 333,67	57 651,97	224 885,95
	Refuse	17 593,04	8 927,03	5 965,97	5 639,10	5 433,95	6 851,70	109 870,89	31 293,22	191 574,90
	Other	2 990,00	37,00	34,92	34,92	34,92	34,92	18 595,15	14 859,33	36 621,16
	TOTAL	77 686,28	31 075,37	20 766,38	22 368,86	17 783,02	25 151,72	664 173,45	165 292,53	1 024 297,61

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	489 717,94	64 676,39	27 076,67	29 080,08	18 478,86	13 925,11	948 165,68	121 231,31	1 712 352,04
	Elec	3 303 220,78	269 338,00	61 596,71	26 343,60	36 754,75	25 407,70	229 534,49	98 368,06	4 050 564,09
	Rates	1 813 097,45	112 225,83	67 987,39	62 608,09	59 935,79	59 923,51	1 650 207,83	752 537,08	4 578 522,97
	Sewerage	405 666,89	40 546,65	25 029,43	23 496,24	23 054,50	22 981,73	777 590,54	324 892,76	1 643 258,74
	Refuse	406 136,89	54 729,71	33 062,26	30 491,95	27 778,15	27 559,57	524 288,31	137 934,79	1 241 981,63
	Other	18 796,01	9 189,71	8 816,99	10 755,99	10 116,99	10 116,99	434 899,60	236 715,34	739 407,62
	TOTAL	6 436 635,96	550 706,29	223 569,45	182 775,95	176 119,04	159 914,61	4 564 686,45	1 671 679,34	13 966 087,09

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	289 328,23	36 326,79	787,96	870,15	863,07	1 547,95	11 614,08	132,89	341 471,12
	Elec	483 564,74	60 536,75	23 477,85	27 289,01	21 830,78	16 450,02	208 589,56	9 242,94	850 981,65
	Rates	3 175 246,84	850,00	36 496,17	0,00	0,00	0,00	1 457 920,37	372 305,91	5 042 819,29
	Sewerage	89 569,16	133,08	1 303,81	62,57	62,57	62,57	-21 411,67	0,00	69 782,09
	Refuse	33 105,98	2 167,30	2 811,94	1 504,68	1 504,68	1 352,87	-3 400,92	1,58	39 048,11
	Other	4 685,20	1 622,40	3 050,00	5 200,00	7 540,00	5 200,00	66 946,39	2 392,35	96 636,34
	TOTAL	4 075 500,15	101 636,32	67 927,73	34 926,41	31 801,10	24 613,41	1 720 257,81	384 075,67	6 440 738,60

GRAND TOTAL 33 981 755,49 5 545 040,29 2 873 032,37 4 004 691,52 2 778 072,60 2 154 433,01 43 287 162,94 11 950 778,32 106 574 966,54

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	4 236 416,64	2 217 969,84	917 715,01	2 416 076,04	1 302 840,93	787 456,56	15 901 543,01	2 195 651,91	29 975 669,94
	Elec	6 180 661,54	1 112 699,63	615 658,24	371 287,95	298 227,30	128 104,86	1 682 430,51	288 357,74	10 687 427,77
	Rates	18 216 262,26	446 814,49	275 166,76	208 262,19	206 325,28	218 066,84	10 214 288,62	3 587 717,93	33 372 904,37
	Sewerage	2 549 452,56	722 640,30	409 567,07	371 372,95	359 358,50	396 944,99	5 720 744,97	2 663 963,84	13 194 045,18
	Refuse	2 658 913,65	967 189,85	599 641,23	573 189,18	560 301,26	561 241,33	8 229 707,37	2 308 158,10	16 458 341,97
	Other	140 048,84	77 726,18	55 284,06	64 503,21	51 019,33	62 618,43	1 528 448,46	906 928,80	2 886 577,31
	TOTAL	33 981 755,49	5 545 040,29	2 873 032,37	4 004 691,52	2 778 072,60	2 154 433,01	43 287 162,94	11 950 778,32	106 574 966,54

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : AUGUST 2019

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	25 254,24	4 440 402,96	17582,80
Services			
Billed Electricity	6 340 361,99	6 111 917,30	96,40
Prepaid Electricity	3 497 814,40	3 497 814,40	100,00
Refuse Removal	1 082 451,32	1 590 584,13	146,94
Sewerage / Sanitation	665 002,84	1 899 247,88	285,60
Water	4 845 389,28	1 736 552,07	35,84
Other (Specify) e.g			
Housing Rental	883,00	875,91	99,20
Rental of Facilities & Equipment	19 865,66	19 865,66	100,00
Fines	995,00	995,00	100,00
Licences and permits	148 132,28	148 132,28	100,00
Service connections and reconnections	48 261,46	48 261,46	100,00
Plan approval fees	6 034,80	6 034,80	100,00
Cemetery fees	14 066,24	14 066,24	100,00
Tender receipts	20 584,38	20 584,38	0,00
Library fees	2 241,76	2 241,76	100,00
Private works	33 760,82	33 760,82	100,00
Sundries	171 833,51	127 253,04	74,06
Agency services	997 384,60	997 384,60	100,00
Interest earned - external investments	13 933,62	13 933,62	100,00
	17 934 251,20	20 709 908,31	115,48

ANNEXURE A:

INVESTMENT AUGUST 2019

INVESTMENT RECONCILIATION - AUGUST 2019

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance @ 31/07/2019	Interest Received	Deposits	Withdrawals	Bank Charges	Balance per Promun	Balance per statements @31 August 2019	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	25 611,33	155,39	0,00	0,00	0,00	25 766,72	25 766,72	0,00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	13 478 168,49	59 915,61	0,00	0,00	0,00	13 538 084,10	13 538 084,10	0,00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	940 224,87	5 090,10	0,00	0,00	0,00	945 314,97	945 314,97	0,00
FMG CALL ACCOUNT	88476692/003	STANDARD BANK	629889418200	2 924,90	5,22	0,00	0,00	0,00	2 930,12	2 930,12	0,00
MIG CALL ACCOUNT	88476692/002	STANDARD BANK	629889418100	11 495,23	20,50	0,00	0,00	0,00	11 515,73	11 515,73	0,00
TOTAL				14 458 424,82	65 186,82	0,00	0,00	0,00	14 523 611,64	14 523 611,64	0,00

ANNEXURE A

OVERTIME REPORT FOR AUGUST 2019

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
OVERTIME REPORT AUGUST 2019				
102 010 210 243	COUNCIL	0	0	12 580
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	0	0	31 964
112 220 210 243	EXECUTIVE SUPPORT	0	0	10 000
112 290 210 243	INFORMATION TECHNOLOGY	0	0	18 658
113 000 210 243	PMS/STRATEGIC MANAGEMENT	0	0	58 364
122 290 210 243	INFORMATION TECHNOLOGY	0	0	7 200
122 410 210 243	DIRECTOR CORPORATE SERVICES	4 974	6 144	22 500
132 710 210 243	PARKS & RECREATION GROUNDS	6 949	12 436	138 014
132 750 210 243	REFUSE REM & WASTE MANAGEMENT	59 721	80 516	272 829
132 760 210 243	CEMETERIES	0	0	6 118
132 770 210 243	AIRPORT	0	0	14 387
142 810 210 243	FIRE BRIGADE	13 293	17 589	172 632
142 820 210 243	FIRE CACADU	0	0	96 483
142 910 210 243	TRAFFIC CONTROL	0	0	7 424
163 110 210 243	DIRECTOR FINANCIAL SERVICES	61 776	70 126	229 807
163 140 210 243	SUPPLY CHAIN MANAGEMENT	0	0	18 000
183 610 210 243	DIRECTOR TECHNICAL SERVICES	0	0	44 430
183 620 210 243	PUBLICWORKS STREETS	0	0	38 764
183 670 210 243	SEWERAGE	161 482	223 555	1 063 162
183 680 210 243	SANITATION	0	0	115 618
183 690 210 243	WATER SERVICES	150 326	200 564	560 392
193 810 210 243	ELECTRICITY SERVICES	87 741	87 741	399 865
GRAND TOTAL		546 262	698 671	3 339 191

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

ITEM	MONTH AMOUNT	YTD AMOUNT	YTD BUDGET	ANNUAL BUDGET
ALLOWANCE - HOUSING SUBSIDY	53 527	98 682	223 295	1 339 773
ALLOWANCE - TRAVELLING ALLOW	196 577	393 076	391 636	2 349 814
BARGAINING COUNCIL: Senior Management	18	38	327	1 960
BONUSES	33 221	33 221	1 858 170	11 149 017
CONTRIBUTIONS - MEDICAL AID FD	516 856	1 023 661	1 070 211	6 421 268
CONTRIBUTIONS - PENSION FUND	1 633 637	3 262 316	3 120 197	18 721 183
INSURANCE: GROUP LIFE	1 373	2 745	2 691	16 149
INSURANCE: UIF	70 836	140 991	141 045	846 272
LEVY - BARGAINING[IND] COUNCIL	4 921	9 862	87 057	522 340
OVERTIME	546 262	698 671	521 687	3 130 120
SALARIES & WAGES	9 249 753	18 369 175	18 271 419	109 628 514
SALARIES: Senior Management - Basic sala	176 845	353 690	376 131	2 256 787
WIL GRANT EXP: OFFICE MANAGEMENT	10 000	20 000	21 300	127 800
WIL GRANT EXP: SECRETARIAT	2 500	5 000	5 325	31 950
PROVISION FOR LEAVE PAY	0	0	29 023	174 139
Fund:Operational:Revenue:General Revenue:Service Charges:Water:Operational:Municipal Running Cost	19	38	327	1 960
ALLOWANCE COUNCILLORS	1 000	2 000	2 130	12 780
ALLOWANCE COUNCILLORS	804 637	1 578 217	1 652 483	9 914 897
Grant Total	13 301 982	25 991 383	27 774 454	166 646 722

ANNEXURE A

REPAIRS AND MAINTENANCE - AUGUST 2019

REPAIRS AND MAINTENANCE AUGUST 2019				
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ANNUAL BUDGET
	OTHER MATERIAL			
112 221 810 511	GENERAL MAINTENANCE	0	0	0
112 282 811 501	MATERIALS, STORES & REQUIREMENTS			
122 511 811 501	MATERIALS, STORES & REQUIREMENTS			96 000
132 691 812 987	FALLEN HOUSES : REBUILD	0	0	1
132 711 810 511	GENERAL MAINTENANCE	0	0	0
132 711 810 640	REPAIRS - FENCING	0	0	40 000
132 751 810 511	GENERAL MAINTENANCE	0	0	0
132 771 810 511	GENERAL MAINTENANCE	0	907	9 600
163 111 811 327	OPEX INCURRED FROM GRANTS RECEIVED	0	0	1 778 872
183 621 810 635	REPAIRS - ASPHALT SURFACES	11 936	35 160	141 427
183 621 810 650	REPAIRS - KURBING	0	0	118 720
183 631 810 616	REPAIRS: STORMWATER	0	0	0
183 631 810 617	STREETS	0	0	145 498
183 631 810 655	REPAIRS - STORMWATER CHANNELS	0	0	109 426
183 631 813 000	REVIEW & AUDIT OF DEVELOPM & SAFETY PLAN	0	0	222 807
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	0	0	0
183 671 810 601	RETICULATION NETWORK - SEWERAGE	1 180	1 180	1 173 088
183 671 812 988	SLUDGE AR WWW/TW AB&GRT	91 110	91 110	587 200
183 671 812 989	REPAIRS ABERDEEN	0	0	0
183 691 810 511	GENERAL MAINTENANCE	15 271	15 694	748 195
183 691 810 603	RETICULATION NETWORK - WATER	162	4 386	160 000
183 691 810 612	VALVES AND HYDRANTS	0	0	461 785
183 691 810 613	AGEING ON BREE STREET	0	0	0
183 691 812 991	FLUSHING RESERVOIRS	0	0	135 680
193 811 810 471	ELECTR DISTRIBUTION NETWORK	14 880	16 648	334 880
193 811 810 491	REPAIRS - FENCING	0	0	12 000
193 811 810 511	GENERAL MAINTENANCE	0	28 460	544 000
193 811 810 547	METERS - CONSUMERS	6 829	9 398	300 000
193 811 810 619	STREET LIGHTS	0	19 499	184 000
193 811 812 993	IGG METER REPLACEMENT	0	0	144 000
193 811 818 027	TRENCH EXCAVATION	0	0	0
193 811 818 028	TOOLS & EQUIPMENT : ELECTRICAL	0	0	0
193 821 810 619	STREET LIGHTS	0	0	0
193 821 813 004	TV Network	0	0	0
193 821 813 005	Radio Network repeater station & mobile	0	0	0
193 821 818 026	FESTIVE LIGHTS	0	0	54 400
		141 368	222 442	7 501 579
	CONTRACTED SERVICES			
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	7 063
112 211 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 979
112 221 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	0
112 231 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	0
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	20 000
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	0	0	11 281
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	0	0	4 592
122 291 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	38 400
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	75 744
122 421 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	36 341
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	491	491	57 600
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	400 000
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	51 088	75 912	800 000
132 761 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	0
132 771 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	0
142 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	152 000
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	4 362	20 975	640 000
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	140	140	21 313
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	323	323	40 114
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	768 000
183 641 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	0
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	743	49 330
183 661 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	0
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	489	1 158	105 600
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	288 521
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	21 059	45 818	184 633
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	626	13 830	129 520
		78 578	159 390	3 837 031

	OTHER EXPENDITURE			
122 291 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	20 967	44 115
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	286 144
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	3 399 726
163 121 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	5 082	350 169	623 722
183 611 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	24 000
132 611 810 645	REPAIRS - FURNITURE AND EQUIPMENT	0	0	0
122 441 810 441	REPAIR AND MAINTANANCE OF BUILDINGS	0	0	0
122 471 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	1 539
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	250	250	320 000
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	104 000
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	34 236	35 110	40 400
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 503	51 535	104 000
132 741 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	125 115
132 751 810 441	REPAIR AND MAINTENANCE OF BUIL	0	0	0
132 771 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	13 273
142 911 810 441	REPAIR AND MAINTENANCE OF BUIL	0	0	0
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	107 877
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	16 000
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	75 752
		41 071	458 031	5 285 663
GRAND TOTAL		261 017	839 863	16 624 273

ANNEXURE A
DETAIL OF OTHER REVENUE

	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	929 460	53 393	284 681
Interest earned outstanding debtors	7 216 735	534 321	962 506
Fines, penalties and forfeits	11 350	16 567	17 067
Licences and permits	1 652 189	118 348	212 660
Agency services	3 668 140	888 634	1 512 264
Gains on disposal of PPE	100	0	792 107
Other Revenue	2 042 294	200 305	305 717
TOTAL	15 520 268	1 811 568	4 087 002

OTHER REVENUE

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT
ADMIN CHARGES	80 224	18 216
ADMISSION FEE	1 000	0
BUILDING PLAN FEES	378 181	42 921
BULK CONTRIBUTIONS	98 964	39 565
COMMISSION VAT APPLICABLE	238 050	41 013
FIRE BRIGADE FEES	6 339	0
GRAVE PLOTS	83 824	32 622
INSURANCE REFUND	15 700	4 161
LANDING FEES	81 625	16 268
LIBRARY FEES	53 470	7 560
POSTERS	5 300	176
SALES AVGAS	292 240	0
SALES PARAFFIN	4 240	0
SIGNAGE INCOME	2 082	0
STREET LIGHTS	4 600	0
SUNDRY INCOME	77 500	813
SURPLUS CASH	7 710	294
TOURISM	20 000	0
TOWN FEES	340	0
VALUATION CERTIFICATES	243 261	65 203
WORK DONE FOR PVT PERSONS	347 644	36 906
	2 042 294	305 717

ANNEXURE A
DETAIL OF OTHER EXPENDITURE

Other expenditure	YTD Actuals	Annual Budget
Debt Impairment	0	3 894 326
Contracted Services	1 433 971	15 790 570
Other Expenditure	8 932 229	44 929 560
Total Expenditure	10 366 200	64 614 456

DESCRIPTION	YTD AMOUNT	ANNUAL BUDGET
RUNNING COSTS OF VEHICLES	1 132 286	7 544 657
COMMISSION PAID	0	358 090
REPAIRS AND MAINTENANCE	839 863	9 346 655
AUDIT FEES - EXTERNAL	6 968	4 183 576
TELEPHONES	388 594	2 891 971
CHEMICALS	109 880	2 300 000
TRAVELLING & SUBSISTENCE	722 818	1 280 577
WARD COMMITTEE	0	1 413 838
LEGAL COSTS & LITIGATION	273 867	1 000 727
POSTAGE	162 103	696 798
COPIERS & FAXES LEASE PAYMENTS	16 220	1 885 133
ADVERTS, PRINTING & STATIONARY	36 324	574 011
MATERIALS, STORES & REQUIREMENTS	94 414	550 767
BANK CHARGES	121 607	348 500
TRAINING COURSES	27 255	682 594
AFFILIATIONS & SUBSCRIPTIONS	7 649	299 376
INSURANCE CLAIMS	0	1 541 948
AUDIT COMMITTEE	0	58 576
GENERAL EXPENDITURE	4 992 381	7 971 767
OTHER EXPENDITURE	8 932 229	44 929 560

	YTD Actuals	Annual Budget
CONTRACTED SERVICES	1 433 971	15 790 570
SECURITY SERV - ACCESS CONTROL	414 196	4 083 419
CONSULTANCY SERVICES	437 238	2 000 000
CONTRACTED SERVICES	582 537	9 707 152

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
Sub Total	446 949	442 517	-4 432	-1,00

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
Sub Total	1 155 620	1 228 714	73 094	5,95

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
Sub Total	8 679 994	11 144 213	2 464 219	22,11

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
Sub Total	878 780	1 173 900	295 120	25,14

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
Sub Total	937 141	977 313	40 172	4,11

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
Total	12 098 483,80	14 966 656,88	2 868 173	19,16

ANNEXURE B

RE : MONTHLY SCM REPORT: AUGUST 2019

Purpose

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

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

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

Order Processing

The electronic order process is ongoing. The requisitions are still a problem as Adore is still capturing for the various departments as their PA's have not yet been fully set up.

DBNLM Municipal Supplier Database

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

Contracts on the Contract Register

The following contracts are on a month to month basis:

- Setplan
- Internet Generation

The Internet Generation contract has expired and has thus reverted to a month-to-month basis until contract is renewed.

Bid Committees

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

Procurement Plan

The plan for 2019/20 has been finalized and implemented.

Procurement above R30K Vat Inclusive

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

TENDERS/RFQs AWARDED FOR THE PERIOD					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE	DATE	FUNDED
58/2019	Graaff-Reinet: Upgrading of streets	Nontembiso Projects	R5 662 263.91 (Vat Incl)	2019/08/02	Grant Funded (MIG)

PENDING TENDERS FOR THE PERIOD			
TENDER	DESCRIPTION	STATUS	FUNDING
82/2019	Sale of residential erven	Evaluation	
73/2019	Consulting Engineers: Graaff-Reinet bulk water supply: Phase 2	Evaluation	Grant Funded (MIG)
83/2019	Sale of remainder of erf 1864 for middle income residential housing	Evaluation (Only two tenders received)	
88/2019	Supply, installation, commissioning and servicing of ultra-fine bubble aerator	Evaluation (Only one tender received)	Own Resources
89/2019	Repair and maintenance of municipal own vehicles for a period of 18 months	Advertised Closes 2019/09/17	Own Resources
90/2019	Repair and maintenance of pumps for a period of 18 months	Advertised Closes 2019/09/17	Own Resources
91/2019	Provision of cash-in- transit services for a period of 24 months	Advertised Closes 2019/09/17	Own Resources

E-Tender

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

Training

Training remains outstanding and needs to be addressed as soon as possible. Training on the following is needed:

- Contract Law for SCM Official executing contract management related functions, including evaluation of tenders, availability of training dates from suitable providers within the Eastern Cape have been received, bookings to be confirmed.

Compiled by: B Jack (Contract Management) Signature.....

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

ANNEXURE C

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	259	40 993	40 993	(10)	35 604	10 248	25 356	247%	40 993
Service charges	9 341	197 281	197 281	16 459	42 193	49 320	(7 128)	-14%	197 281
Investment revenue	43	3 268	3 268	79	150	817	(667)	-82%	3 268
Transfers and subsidies	557	102 332	102 332	6 621	44 486	25 583	18 903	74%	102 332
Other own revenue	4 472	15 520	15 520	1 812	4 087	3 880	207	5%	15 520
Total Revenue (excluding capital transfers and contributions)	14 672	359 394	359 394	24 960	126 520	89 849	36 671	41%	359 394
Employee costs	30 293	156 807	156 807	12 496	24 411	39 202	(14 791)	-38%	156 807
Remuneration of Councillors	755	9 915	9 915	805	1 580	2 479	(899)	-36%	9 915
Depreciation & asset impairment	56 681	65 849	65 849	—	2	16 462	(16 460)	-100%	65 849
Finance charges	—	3 788	3 788	855	855	947	(92)	-10%	3 788
Materials and bulk purchases	15 957	91 652	91 652	10 329	10 406	22 913	(12 507)	-55%	91 652
Transfers and subsidies	71	1 286	1 286	59	71	322	(250)	-78%	1 286
Other expenditure	16 267	63 363	63 363	6 375	10 366	15 841	(5 475)	-35%	63 363
Total Expenditure	120 023	392 660	392 660	30 919	47 691	98 165	(50 474)	-51%	392 660
Surplus/(Deficit)	(105 351)	(33 266)	(33 266)	(5 958)	78 828	(8 316)	87 145	-1048%	(33 266)
Transfers and subsidies - capital (monetary alloc	2 304	33 818	33 818	1 304	9 545	8 455	1 090	13%	33 818
Contributions & Contributed assets	(18 144)	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(121 191)	552	552	(4 654)	88 373	138	88 235	63884%	552
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(121 191)	552	552	(4 654)	88 373	138	88 235	63884%	552
Capital expenditure & funds sources									
Capital expenditure	—	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Capital transfers recognised	—	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	—	—	—	—	—	—	—	—
Total sources of capital funds	—	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Financial position									
Total current assets	73 893	105 912	105 912		52 258				105 912
Total non current assets	1 047 130	1 183 672	1 183 672		3 060				1 183 672
Total current liabilities	146 013	85 239	85 239		(33 055)				85 239
Total non current liabilities	4 108	97 410	97 410		—				97 410
Community wealth/Equity	905 289	1 106 383	1 106 383		88 373				1 106 383
Cash flows									
Net cash from (used) operating	535	(322 917)	(322 917)	(31 530)	(48 399)	(80 729)	(32 330)	40%	(321 666)
Net cash from (used) investing	—	(70 720)	(70 720)	—	11 787	(17 680)	(29 467)	167%	(70 720)
Net cash from (used) financing	—	(18 000)	(18 000)	16	(541)	(3 731)	(3 190)	85%	(18 000)
Cash/cash equivalents at the month/year end	1 717	(410 079)	(410 079)	—	(35 144)	(100 582)	(65 439)	65%	(408 376)
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	33 982	5 545	2 873	4 005	2 778	2 154	43 287	11 951	106 575
Creditors Age Analysis									
Total Creditors	37 113	(4 577)	3 009	3 036	76 807	—	—	—	115 389

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		(21 172)	64 209	64 209	4 717	44 935	16 052	28 883	180%	64 209
Executive and council		(1 769)	7 017	7 017	3	3 041	1 754	1 286	73%	7 017
Finance and administration		(19 403)	57 192	57 192	4 714	41 894	14 298	27 596	193%	57 192
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 332	18 826	18 826	2 354	7 304	4 707	2 598	55%	18 826
Community and social services		71	15 338	15 338	2 336	7 284	3 834	3 450	90%	15 338
Sport and recreation		1	15	15	1	2	4	(2)	-42%	15
Public safety		2 259	2 010	2 010	17	17	502	(485)	-97%	2 010
Housing		0	12	12	0	1	3	(2)	-79%	12
Health		-	1 451	1 451	-	-	363	(363)	-100%	1 451
<i>Economic and environmental services</i>		(81)	18 631	18 631	1 420	6 494	4 658	1 836	39%	18 631
Planning and development		(81)	3 002	3 002	319	910	750	160	21%	3 002
Road transport		-	15 629	15 629	1 101	5 583	3 907	1 676	43%	15 629
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		17 583	291 148	291 148	17 864	77 060	72 787	4 273	6%	291 148
Energy sources		7 664	145 976	145 976	9 660	23 035	36 494	(13 460)	-37%	145 976
Water management		7 925	70 223	70 223	5 140	20 214	17 556	2 659	15%	70 223
Waste water management		998	34 225	34 225	1 379	17 383	8 556	8 826	103%	34 225
Waste management		996	40 724	40 724	1 686	16 429	10 181	6 248	61%	40 724
<i>Other</i>	4	170	398	398	(90)	271	100	172	172%	398
Total Revenue - Functional	2	(1 168)	393 212	393 212	26 265	136 065	98 303	37 762	38%	393 212
Expenditure - Functional										
<i>Governance and administration</i>		96 445	98 583	98 583	9 820	17 798	24 646	(6 847)	-28%	98 583
Executive and council		1 860	27 041	27 041	2 230	4 379	6 760	(2 381)	-35%	27 041
Finance and administration		94 533	70 617	70 617	7 522	13 280	17 654	(4 375)	-25%	70 617
Internal audit		52	925	925	69	140	231	(92)	-40%	925
<i>Community and public safety</i>		2 469	35 070	35 070	2 592	4 818	8 768	(3 950)	-45%	35 070
Community and social services		655	6 442	6 442	379	785	1 611	(826)	-51%	6 442
Sport and recreation		554	17 095	17 095	1 280	2 354	4 274	(1 919)	-45%	17 095
Public safety		1 044	7 270	7 270	532	1 003	1 817	(814)	-45%	7 270
Housing		-	10	10	-	-	2	(2)	-100%	10
Health		216	4 253	4 253	401	675	1 063	(388)	-37%	4 253
<i>Economic and environmental services</i>		2 360	45 515	45 515	2 558	4 964	11 379	(6 415)	-56%	45 515
Planning and development		1 168	16 634	16 634	1 241	2 407	4 159	(1 751)	-42%	16 634
Road transport		1 192	28 881	28 881	1 317	2 556	7 220	(4 664)	-65%	28 881
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		18 327	211 421	211 421	15 864	19 957	52 855	(32 898)	-62%	211 421
Energy sources		16 751	114 535	114 535	12 021	13 370	28 634	(15 263)	-53%	114 535
Water management		505	52 756	52 756	1 780	2 868	13 189	(10 321)	-78%	52 756
Waste water management		480	28 194	28 194	913	1 597	7 049	(5 451)	-77%	28 194
Waste management		590	15 936	15 936	1 150	2 121	3 984	(1 863)	-47%	15 936
<i>Other</i>		422	2 070	2 070	85	155	518	(363)	-70%	2 070
Total Expenditure - Functional	3	120 023	392 660	392 660	30 919	47 691	98 165	(50 474)	-51%	392 660
Surplus/ (Deficit) for the year		(121 191)	552	552	(4 654)	88 373	138	88 235	63884%	552

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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		259	40 993	40 993	(10)	35 604	10 248	25 356	247%	40 993
Service charges - electricity revenue		7 077	130 358	130 358	9 559	16 494	32 590	(16 096)	-49%	130 358
Service charges - water revenue		135	27 626	27 626	3 835	6 673	6 907	(234)	-3%	27 626
Service charges - sanitation revenue		993	16 390	16 390	1 379	9 810	4 098	5 712	139%	16 390
Service charges - refuse revenue		1 136	22 907	22 907	1 686	9 216	5 727	3 490	61%	22 907
Rental of facilities and equipment		53	929	929	53	285	232	52	23%	929
Interest earned - external investments		43	3 268	3 268	79	150	817	(667)	-82%	3 268
Interest earned - outstanding debtors		181	7 217	7 217	534	963	1 804	(842)	-47%	7 217
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	11	11	17	17	3	14	501%	11
Licences and permits		143	1 652	1 652	118	213	413	(200)	-49%	1 652
Agency services		629	3 668	3 668	889	1 512	917	595	65%	3 668
Transfers and subsidies		557	102 332	102 332	6 621	44 486	25 583	18 903	74%	102 332
Other revenue		3 384	2 042	2 042	200	306	511	(205)	-40%	2 042
Gains on disposal of PPE		81	0	0	-	792	0	792	#####	0
Total Revenue (excluding capital transfers and contributions)		14 672	359 394	359 394	24 960	126 520	89 849	36 671	41%	359 394
Expenditure By Type										
Employee related costs		30 293	156 807	156 807	12 496	24 411	39 202	(14 791)	-38%	156 807
Remuneration of councillors		755	9 915	9 915	805	1 580	2 479	(899)	-36%	9 915
Debt impairment		483	3 894	3 894			974	(974)	-100%	3 894
Depreciation & asset impairment		56 681	65 849	65 849		2	16 462	(16 460)	-100%	65 849
Finance charges		-	3 788	3 788	855	855	947	(92)	-10%	3 788
Bulk purchases		14 576	90 605	90 605	10 311	10 311	22 651	(12 341)	-54%	90 605
Other materials		1 381	1 047	1 047	19	95	262	(166)	-64%	1 047
Contracted services		470	15 791	15 791	1 227	1 434	3 948	(2 514)	-64%	15 791
Transfers and subsidies		71	1 286	1 286	59	71	322	(250)	-78%	1 286
Other expenditure		15 314	43 679	43 679	5 148	8 932	10 920	(1 987)	-18%	43 679
Loss on disposal of PPE		-					-	-		-
Total Expenditure		120 023	392 660	392 660	30 919	47 691	98 165	(50 474)	-51%	392 660
Surplus/(Deficit)		(105 351)	(33 266)	(33 266)	(5 958)	78 828	(8 316)	87 145	(0)	(33 266)
(National / Provincial and District)		2 304	33 818	33 818	1 304	9 545	8 455	1 090	0	33 818
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		(18 144)	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(121 191)	552	552	(4 654)	88 373	138			552
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		(121 191)	552	552	(4 654)	88 373	138			552
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(121 191)	552	552	(4 654)	88 373	138			552
Share of surplus/ (deficit) of associate_		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(121 191)	552	552	(4 654)	88 373	138			552

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02
August

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - Landfill sites & transfer stations		-	-	-	-	-	-	-	-	-
Vote 8 - 19 (19: IE)		-	-	-	-	-	-	-	-	-
Vote 9 - 30 (30: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - 31 (31: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - 32 (32: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - 33 (33: CS)		-	-	-	-	-	-	-	-	-
Vote 13 - 34 (34: CS)		-	-	-	-	-	-	-	-	-
Vote 14 - 36 (36: CS)		-	-	-	-	-	-	-	-	-
Vote 15 - 38 (38: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	2 896	2 896	1 232	1 283	483	800	166%	2 896
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - Landfill sites & transfer stations		-	29 551	29 551	697	1 778	4 925	(3 148)	-64%	29 551
Vote 8 - 19 (19: IE)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Total Capital Expenditure		-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	10 300	10 300	697	1 214	1 717	(502)	-29%	10 300
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	10 300	10 300	697	1 214	1 717	(502)	-29%	10 300
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	22 147	22 147	1 232	1 846	3 691	(1 846)	-50%	22 147
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	19 251	19 251	-	563	3 208	(2 645)	-82%	19 251
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2 896	2 896	1 232	1 283	483	800	166%	2 896
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Funded by:										
National Government		-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	32 447	32 447	1 928	3 060	5 408	(2 348)	-43%	32 447

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M02 August

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		1 182	1 558	1 558	2 010	1 558
Call investment deposits		23 106	1 000	1 000	(74)	1 000
Consumer debtors		143 177	89 854	89 854	62 463	89 854
Other debtors		(97 514)	7 200	7 200	(12 142)	7 200
Current portion of long-term receivables		-	-	-	-	-
Inventory		3 941	6 300	6 300	1	6 300
Total current assets		73 893	105 912	105 912	52 258	105 912
Non current assets						
Long-term receivables		49 561	81 489	81 489	-	81 489
Investments		-	2 684	2 684	-	2 684
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		997 569	1 099 499	1 099 499	3 060	1 099 499
Biological		-	-	-	-	-
Intangible		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		1 047 130	1 183 672	1 183 672	3 060	1 183 672
TOTAL ASSETS		1 121 023	1 289 584	1 289 584	55 318	1 289 584
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	18 000	18 000	-	18 000
Consumer deposits		3 291	3 079	3 079	(7)	3 079
Trade and other payables		136 755	55 050	55 050	(32 838)	55 050
Provisions		5 966	9 110	9 110	(210)	9 110
Total current liabilities		146 013	85 239	85 239	(33 055)	85 239
Non current liabilities						
Borrowing		-	33 000	33 000	-	33 000
Provisions		4 108	64 410	64 410	-	64 410
Total non current liabilities		4 108	97 410	97 410	-	97 410
TOTAL LIABILITIES		150 121	182 649	182 649	(33 055)	182 649
NET ASSETS	2	970 903	1 106 935	1 106 935	88 373	1 106 935
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		905 289	1 106 383	1 106 383	88 373	1 106 383
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	905 289	1 106 383	1 106 383	88 373	1 106 383