

**Dr. Beyers Naudé Local Municipality**

**SECTION 71  
MONTHLY  
REPORT  
AUGUST  
2018**

## INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1<sup>st</sup> August and ending 31 August 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 – AUGUST 2018

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

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	29 579	29 579	-	30 220	4 930	25 290	513%	29 579
Service charges	-	152 796	152 796	12 359	35 205	25 466	9 739	38%	152 796
Investment revenue	-	2 015	2 015	2	39	336	(297)	-88%	2 015
Transfers and subsidies	-	97 441	97 441	6 343	41 001	16 240	24 761	152%	97 441
Other own revenue	-	15 970	15 970	466	1 702	2 662	(960)	-36%	15 970
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>297 802</b>	<b>297 802</b>	<b>19 170</b>	<b>108 166</b>	<b>49 634</b>	<b>58 533</b>	<b>118%</b>	<b>297 802</b>
Employee costs	-	136 618	136 618	18 498	28 921	22 770	6 151	27%	136 618
Remuneration of Councillors	-	9 884	9 884	700	1 596	1 647	(52)	-3%	9 884
Depreciation & asset impairment	-	35 453	35 453	-	-	5 909	(5 909)	-100%	35 453
Finance charges	-	5 576	5 576	221	232	929	(698)	-75%	5 576
Materials and bulk purchases	-	82 368	82 368	-	-	13 728	(13 728)	-100%	82 368
Transfers and subsidies	-	239	239	2	3	40	(37)	-92%	239
Other expenditure	-	95 914	95 914	7 069	10 329	15 966	(5 637)	-35%	95 914
<b>Total Expenditure</b>	-	<b>366 051</b>	<b>366 051</b>	<b>26 489</b>	<b>41 080</b>	<b>61 009</b>	<b>(19 929)</b>	<b>-33%</b>	<b>366 051</b>
<b>Surplus/(Deficit)</b>	-	<b>(68 249)</b>	<b>(68 249)</b>	<b>(7 319)</b>	<b>67 087</b>	<b>(11 375)</b>	<b>78 461</b>	<b>-690%</b>	<b>(68 249)</b>
Transfers and subsidies - capital (monetary alloc	-	44 517	44 517	-	8 155	7 420	736	10%	44 517
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(23 732)</b>	<b>(23 732)</b>	<b>(7 319)</b>	<b>75 242</b>	<b>(3 955)</b>	<b>79 197</b>	<b>-2002%</b>	<b>(23 732)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>(23 732)</b>	<b>(23 732)</b>	<b>(7 319)</b>	<b>75 242</b>	<b>(3 955)</b>	<b>79 197</b>	<b>-2002%</b>	<b>(23 732)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>44 884</b>	<b>44 884</b>	<b>343</b>	<b>343</b>	<b>7 481</b>	<b>(7 138)</b>	<b>-95%</b>	<b>44 884</b>
Capital transfers recognised	-	43 562	43 562	329	329	7 260	(6 931)	-95%	43 562
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 321	1 321	13	13	220	(207)	-94%	1 321
<b>Total sources of capital funds</b>	-	<b>44 884</b>	<b>44 884</b>	<b>343</b>	<b>343</b>	<b>7 481</b>	<b>(7 138)</b>	<b>-95%</b>	<b>44 884</b>
<b>Financial position</b>									
Total current assets	-	62 027	62 027	-	122 282	-	-	-	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	-	109 245	-	-	-	102 468
Total non current liabilities	-	62 410	62 410	-	60 901	-	-	-	62 410
Community wealth/Equity	-	1 096 338	1 096 338	-	1 135 722	-	-	-	1 096 338
<b>Cash flows</b>									
Net cash from (used) operating	-	27 774	27 774	(282)	(1 767)	4 629	6 396	138%	27 774
Net cash from (used) investing	-	(31 817)	(31 817)	1 147	1 997	(5 303)	(7 300)	138%	(31 817)
Net cash from (used) financing	-	100	100	-	-	17	17	100%	100
<b>Cash/cash equivalents at the month/year end</b>	-	<b>1 822</b>	<b>1 822</b>	<b>-</b>	<b>5 994</b>	<b>5 107</b>	<b>(887)</b>	<b>-17%</b>	<b>1 822</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	18 632	3 978	2 503	2 128	1 904	1 928	27 642	9 853	68 567
<b>Creditors Age Analysis</b>									
Total Creditors	12 217	29 480	13 675	5 931	18 804	-	-	-	80 106

## 1.1 Original Budget Performance for the period ending 31 AUGUST 2018

### Operating Budget performance for the period ending 31 August 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 26 488 660	R 41 079 836	R 61 008 516	R -19 928 680	-33%
REVENUE	R 342 318 905	R 342 318 905	R 19 169 743	R 116 321 831	R 57 053 151	R 59 268 680	104%
SURPLUS (DEFICIT)	R -23 732 194	R -23 732 194	R -7 318 917	R 75 241 995	R -3 955 366	R 79 197 361	-2002%

## 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 19.1 million) or 5.5 % of the total operating revenue budget of R342 million while the year to date amounts to R 116 million or 34 % of the operating revenue budget.

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R29.5 million, while the year to date revenue generated amounts to R30 million or 100 per cent of the budget. The high collection this early in the year is due to the annual debit raising of rates.
- **Service Charges:** The total budget amounts to R152 million, the year to date revenue recognition amounts to R35 million or 23 per cent of the budget. Annual debit raising on certain service charges e.g. sanitation and refuse
- **Investment revenue:** The total budget amounts to R2 million, the year to date receipts were recorded at R39 thousand or 1.9 per cent of the budget.
- **Transfers recognised:** The total budget amounts to R141 million, the year to date receipts stands at R49.1 million or 35 per cent of the original budget.
- **Other revenue:** The total budget amounts to R 15.9 million, the year to date revenue generated amounts to R 1.7 million or 10.6 per cent of the original budget.

### 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:

- **Employee Related Costs:** The original budget amounts to R136.6 million, while the expenditure to date amounts to R28.9 million or 21 per cent of the original budget.
- **Remuneration of Councillors:** The original budget amounts to R9.8million, while the expenditure to date amounts to R1.5 million or 16.1 per cent of the original budget.
- **Debt impairment:** The original budget amounts to R3.5 million, while year to date expenditure amounts to R1.4 million or 41 per cent of the budget.
- **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.
- **Bulk Purchases:** The original budget amounts to R 82.3 million, while the year to date expenditure amounts to R0. Invoices are still being captured.
- **Other expenditure:** The original budget amounts to R95.9 million, while the year to date expenditure amounts to R10.3 million or 10.7 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 AUGUST 2018

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - EXECUTIVE & COUNCIL		--	--	--	--	--	--	--	--	--
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		--	--	--	--	--	--	--	--	--
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		--	--	--	--	--	--	--	--	--
Vote 4 - CORPORATE SERVICES - PROTECTION		--	--	--	--	--	--	--	--	--
Vote 5 - FINANCIAL SERVICES		--	--	--	--	--	--	--	--	--
Vote 6 - TECHNICAL SERVICES - ENGINEERING		--	--	--	--	--	--	--	--	--
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		--	--	--	--	--	--	--	--	--
Vote 8 - COUNCIL		--	--	--	--	--	--	--	--	--
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		--	--	--	--	--	--	--	--	--
Vote 10 - FINANCIAL SERVICES		--	--	--	--	--	--	--	--	--
Vote 11 - CORPORATE SERVICES		--	--	--	--	--	--	--	--	--
Vote 12 - INFRASTRUCTURE SERVICES		--	--	--	--	--	--	--	--	--
Vote 13 - COMMUNITY SERVICES		--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	--	--	--	--	--	--	--	--	--
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - EXECUTIVE & COUNCIL		--	--	--	--	--	--	--	--	--
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		--	--	--	--	--	--	--	--	--
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		--	--	--	--	--	--	--	--	--
Vote 4 - CORPORATE SERVICES - PROTECTION		--	--	--	--	--	--	--	--	--
Vote 5 - FINANCIAL SERVICES		--	--	--	--	--	--	--	--	--
Vote 6 - TECHNICAL SERVICES - ENGINEERING		--	--	--	--	--	--	--	--	--
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		--	--	--	--	--	--	--	--	--
Vote 8 - COUNCIL		--	--	--	--	--	--	--	--	--
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		--	50	50	--	--	8	(8)	-100%	50
Vote 10 - FINANCIAL SERVICES		--	--	--	--	--	--	--	--	--
Vote 11 - CORPORATE SERVICES		--	--	--	--	--	--	--	--	--
Vote 12 - INFRASTRUCTURE SERVICES		--	38 884	38 884	343	343	6 481	(5 138)	-95%	38 884
Vote 13 - COMMUNITY SERVICES		--	5 950	5 950	--	--	992	(992)	-100%	5 950
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
<b>Total Capital single-year expenditure</b>	<b>4</b>	--	44 884	44 884	343	343	7 481	(7 138)	-95%	44 884
<b>Total Capital Expenditure</b>		--	44 884	44 884	343	343	7 481	(7 138)	-95%	44 884
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		--	50	50	--	--	8	(8)	-100%	50
Executive and council		--	--	--	--	--	--	--	--	--
Finance and administration		--	9	9	--	--	1	(1)	-100%	9
Internal audit		--	41	41	--	--	7	(7)	-100%	41
<i>Community and public safety</i>		--	2 486	2 486	--	--	414	(414)	-100%	2 486
Community and social services		--	--	--	--	--	--	--	--	--
Sport and recreation		--	2 486	2 486	--	--	414	(414)	-100%	2 486
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	9 169	9 169	--	--	1 528	(1 528)	-100%	9 169
Planning and development		--	18	18	--	--	3	(3)	-100%	18
Road transport		--	9 151	9 151	--	--	1 525	(1 525)	-100%	9 151
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	33 179	33 179	343	343	5 530	(5 187)	-94%	33 179
Energy sources		--	5 103	5 103	4	4	850	(847)	-100%	5 103
Water management		--	24 048	24 048	--	--	4 008	(4 008)	-100%	24 048
Waste water management		--	565	565	339	339	84	245	260%	565
Waste management		--	3 464	3 464	--	--	677	(577)	-100%	3 464
<i>Other</i>		--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	--	44 884	44 884	343	343	7 481	(7 138)	-95%	44 884
<b>Funded by:</b>										
National Government			33 812	33 812	329	329	5 635	(5 306)	-94%	33 812
Provincial Government			9 750	9 750	--	--	1 625	(1 625)	-100%	9 750
District Municipality			--	--	--	--	--	--	--	--
Other transfers and grants			--	--	--	--	--	--	--	--
Transfers recognised - capital		--	43 562	43 562	329	329	7 260	(6 931)	-95%	43 562
Public contributions & donations			--	--	--	--	--	--	--	--
Borrowing			--	--	--	--	--	--	--	--
Internally generated funds			1 321	1 321	13	13	220	(207)	-94%	1 321
<b>Total Capital Funding</b>		--	44 884	44 884	343	343	7 481	(7 138)	-95%	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 August 2018

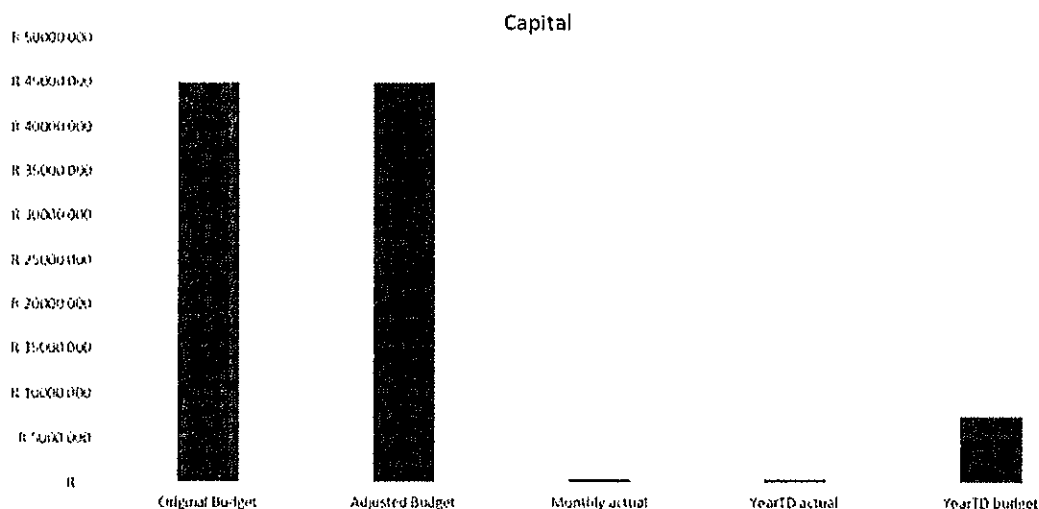
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 44 883 600	R 44 883 600	R 342 519	R 342 519	R 7 480 600	R -7 138 081	-95%

#### 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 R0.
- **Community and Public Safety:** reflects total original budget of R24 million while the year to date expenditure amounts to R0.
- **Economic and environmental services:** reflects total original budget of R9.1 million, while the year to date expenditure amounts to R0.
- **Trading services:** reflects total original budget of R33.1 million, while the year to date expenditure amounts to R343 thousand.



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

Table: Key Treasury Information as at 31 AUGUST 2018

	OPENING BALANCE 01/08/2018	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31/08/2018
<b>CURRENT ACCOUNTS</b>	<b>3 961 232</b>	<b>2 033 209</b>	<b>5 994 441</b>
CURRENT ACCOUNT - FNB	2 267 436	2 146 715	4 414 151
Current Account Aberdeen- ABSA	684 248	-427 860	256 388
Current Account Ikwezi- STD Bank	9 434	557 328	566 762
Current Account Baviaans- ABSA	968 606	-538 951	429 655
Current Account Baviaans –STD Bank	31 508	295 976	327 485
<b>INVESTMENTS</b>	<b>8 871 123</b>	<b>5 300 432</b>	<b>14 171 555</b>
Money Market - Absa	23 841	142	23 982
Call Account - FNB	7 867 000	5 295 019	13 162 019
7 Day Interest Plus - FNB	977 344	5 271	982 615
Investec	2 938	0	2 938

#### 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 August 2018



### 3.3 Borrowings

The municipality does not have borrowings.

## 4. PERFORMANCE ON REVENUE COLLECTION

**Table: Collection Rate for August 2018**

MONTH	AMOUNTS BILLED R'000	CASH RECEIVED R'000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
August 2018	15 819	24 866	157.18%	52.75%

The collection rate for the month of August 2018 was recorded as 157.18 % (refer to annexure). Average collection rate for the year to date is 52.75 %. Annual rates were levied in July 2018 and is 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.

Outstanding arrears of officials and Councillors will be deducted from salaries.

**Chart: Average Collection rate**

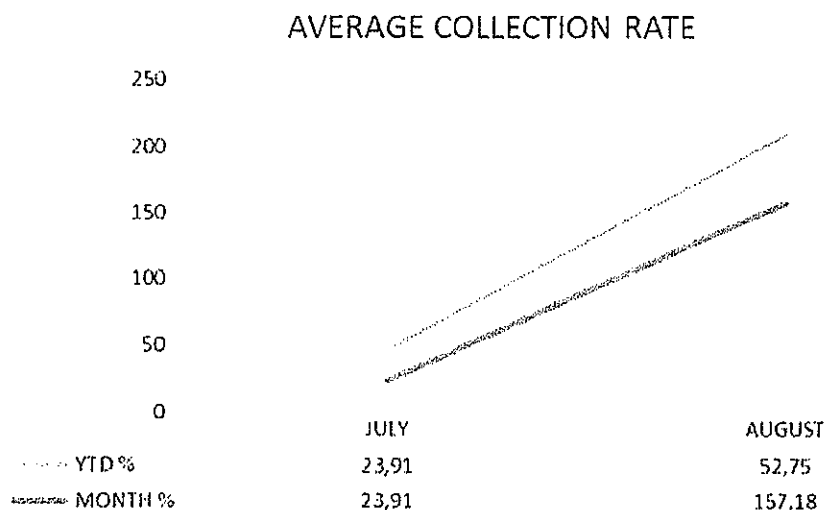
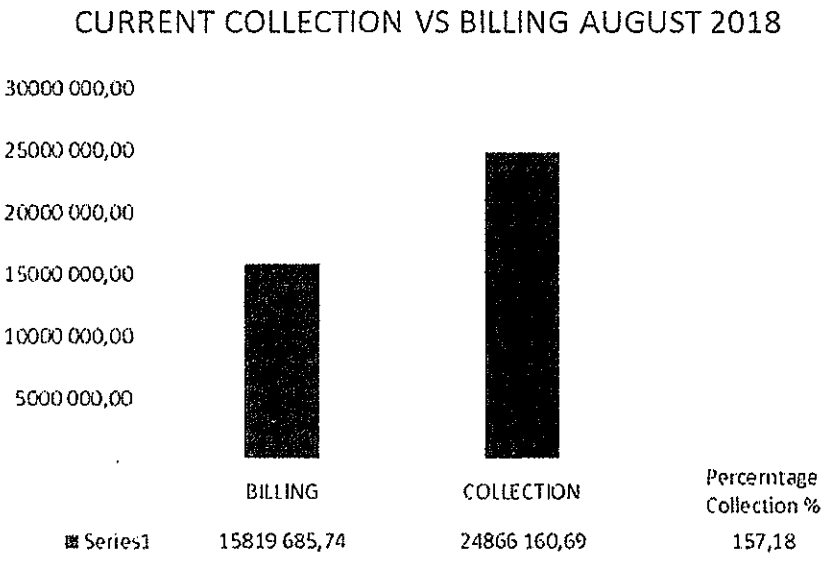


Chart: Collection vs Billing



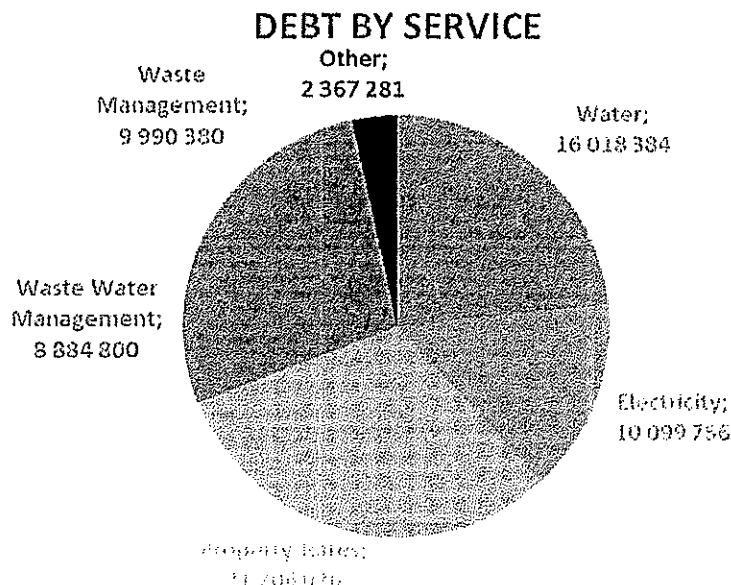
## 5. Debtors

The total outstanding debtor's book of the municipality as at end of August 2018 amounts to R68 567 million.

EC101 Dr. Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	HT Code	Budget Year 2018/19									
		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
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	760	1 526	1 085	967	836	855	8 524	1 465	16 018	12 648
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 310	1 015	350	148	114	146	1 615	402	10 100	2 424
Receivables from Non-exchange Transactions - Property Rates	1400	8 548	278	252	207	205	161	8 519	3 015	21 206	12 127
Receivables from Exchange Transactions - Waste Water Management	1500	1 660	439	358	357	337	322	3 534	2 436	9 443	6 986
Receivables from Exchange Transactions - Waste Management	1600	1 790	662	413	401	384	371	3 678	1 733	9 432	6 568
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(437)	58	45	48	26	52	1 773	802	2 367	2 701
Total By Income Source	2000	18 632	3 978	2 503	2 128	1 904	1 928	27 642	9 853	68 567	43 454
2017/18 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	3 901	647	201	92	75	58	2 401	896	8 262	3 513
Commercial	2300	5 476	414	205	140	125	111	3 871	1 309	11 650	5 555
Households	2400	9 258	2 917	2 096	1 905	1 703	1 758	21 103	7 645	48 386	34 115
Other	2500	(4)	0	0	0	0	0	267	3	268	271
Total By Customer Group	2600	18 632	3 978	2 503	2 128	1 904	1 928	27 642	9 853	68 567	43 454

Debtors owing between 0-30 days amounts to R18.6 million, 31-60 days constitute R3.9 million. Debtors owing over 1 year constitute R9.8 million or 14.3 per cent, while the debt over 90 days constitute R43 million or 63 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	214 392,53	711 943,28	469 010,73	493 480,22	437 254,14	474 451,90	3 869 950,96	710 128,26	7 380 612,02
	Elec	1 503 973,87	153 499,29	40 839,85	27 336,72	25 321,21	25 570,14	517 338,58	78 706,63	2 372 586,29
	Rates	4 027 481,18	153 115,85	139 625,62	118 662,95	104 813,98	97 787,76	3 632 029,02	1 506 642,44	9 780 158,80
	Sewerage	896 093,42	318 581,75	274 546,53	276 029,91	260 474,09	247 354,87	2 185 200,19	1 771 985,12	6 230 265,88
	Refuse	1 271 041,21	554 484,50	357 242,04	350 264,72	335 986,06	325 039,55	2 920 848,30	1 433 772,52	7 548 678,90
	Other	-202 390,40	44 617,15	33 798,44	33 904,32	18 928,11	42 405,26	1 162 329,67	537 977,77	1 671 570,32
	<b>TOTAL</b>	<b>7 710 591,81</b>	<b>1 936 241,82</b>	<b>1 315 063,21</b>	<b>1 299 678,84</b>	<b>1 182 777,59</b>	<b>1 212 609,48</b>	<b>14 287 696,72</b>	<b>6 039 212,74</b>	<b>34 983 872,21</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	217 708,89	429 719,79	378 348,06	442 200,11	371 622,45	354 595,09	3 299 631,45	592 684,22	6 086 510,06
	Elec	55 501,42	12 363,59	2 134,59	1 403,48	2 277,04	1 223,90	6 671,61	3 900,87	85 476,50
	Rates	-12 321,78	7 905,83	8 193,84	7 343,86	5 999,93	5 465,76	49 301,03	66 583,29	138 471,76
	Sewerage	42 001,34	56 082,95	48 866,00	47 433,46	44 886,86	43 731,13	327 155,95	239 080,36	849 238,05
	Refuse	50 816,74	56 481,10	34 553,04	32 446,29	30 538,74	29 620,19	219 265,33	149 964,41	603 685,84
	Other	4 064,98	6 539,80	1 163,09	1 053,17	842,17	775,18	8 907,95	27 084,73	50 431,07
	<b>TOTAL</b>	<b>357 771,59</b>	<b>569 093,06</b>	<b>473 258,62</b>	<b>531 880,37</b>	<b>456 167,19</b>	<b>435 411,25</b>	<b>3 910 933,32</b>	<b>1 079 297,88</b>	<b>7 813 813,28</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	239 687,07	261 880,65	189 080,86	288,53	309,95	342,97	36 640,02	1 395,00	729 625,05
	Elec	11 483,65	10 619,45	6 791,73	7 372,40	757,45	1 456,83	65 263,43	0,00	103 744,94
	Rates	24 557,44	71,99	94,28	94,28	94,28	94,28	73 923,67	3 510,36	102 440,58
	Sewerage	-31,96	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-31,96
	Refuse	357,97	380,96	0,00	0,00	0,00	0,00	0,00	0,00	738,93
	Other	44,58	767,20	1 236,00	214,96	245,00	0,00	0,00	0,00	2 507,74
	<b>TOTAL</b>	<b>276 098,75</b>	<b>273 720,25</b>	<b>197 202,87</b>	<b>7 970,17</b>	<b>1 406,68</b>	<b>1 894,08</b>	<b>175 827,12</b>	<b>4 905,36</b>	<b>939 025,28</b>

## 6. Creditors

The total accounts payable as at 31 August 2018 amounts to R 80 million.

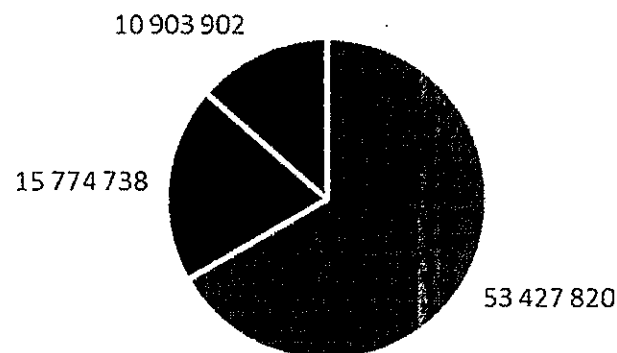
EC101 Dr. Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2018/19								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	13 031	28 375	9 351	2 669	-				53 428
Bulk Water	0200	-	-	-	-	-				-
PAYE deductions	0300	-	-	-	-	-				-
VAT (output less input)	0400	-	-	-	-	-				-
Pensions / Retirement deductions	0500	-	-	-	-	-				-
Loan repayments	0600	-	-	-	-	-				-
Trade Creditors	0700	56	946	3 760	3 028	7 984				15 775
Auditor General	0800	(870)	157	564	234	10 820				10 904
Other	0900	-	-	-	-	-				-
Total By Customer Type	1000	12 217	29 480	13 675	5 931	18 804	-	-	-	80 106

Creditors owed between 0-30 day's amounts to R 12.2 million, 31-60 day's amounts to R 29.4 million, 61-90 day's amounts to R 13.6 million, 91-120 day's amounts to R 5.9 million, 121 – 150 day's amounts to R 18.8 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, Auditor General, Department of Transport and SALGA.

### CREDITORS BY TYPE



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

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

### Grants received and expenditure on grant funding

Grant @31 August 2018	Amount gazetted	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
RBIG	10 000 000	247 486	247 486	0	2.47%
INEP	4 500 000	0	0	0	0.00%
EPWP	1 032 000	258 000	0	258 000	0.00%
FMG	6 085 000	6 085 000	754 002	5 330 998	12.39%
Equitable Share	83 278 000	34 699 000	34 699 000	0	41.67%
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	528 351	7 338 649	2.61%
Environmental Health	1 280 000	449 575	183 301	266 274	14.32%
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	49 606 061	36 412 140	13 193 921	25.65%

## 8. CASH FLOW POSITION AS AT 31 August 2018

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

CASH BALANCE B/F FROM 1 AUGUST 2018	R 3 961 232
CASH RECEIVED FOR THE PERIOD	R 32 525 209
CASH PAYMENTS MADE THE FOR PERIOD	R 30 492 000
CASH BALANCE AS AT 31 AUGUST 2018	R 5 994 441

The bank balance ended on R 5 994 441 as at 31 August 2018. The following grants were received during August 2018:

- FMG – R 6 085 000
- EPWP – R 258 000
- ENVIRONMENTAL HEALTH GRANT SBDM – R 449 575

## **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 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 Kl.	Loss %
Jul-18	423 881	229 247	194 634	45,92
Aug-18	420 536	234 429	186 107	44,25
<b>Sub Total</b>	<b>844 417</b>	<b>463 676</b>	<b>380 741</b>	<b>45,09</b>

Water losses for July 2018 were calculated at 45.92% and for August 2018 at 44.25%

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
<b>Total</b>	<b>12 656 788.00</b>	<b>15 022 012.00</b>	<b>2 365 224</b>	<b>15.75</b>

Electricity losses for July 2018 were calculated at 16.29% and for August 2018 at 15.23%

## 11. SUPPLY CHAIN MANAGEMENT REPORT

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

## 12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 31 August 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: 21 September 2018

## **ANNEXURE A**

**ANNEXURE A**

**Debt by Type**

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

**Month:** Aug-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	51 014,81	24 647,20	11 452,05	388,03	117,90	487,87	1 617,29	11 096,64	100 821,79
	Elec	102 777,99	100 130,22	47 136,52	6 988,53	0,00	0,00	0,00	27 507,20	284 540,46
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	77 972,85	28 761,65	5 914,89	5 914,89	5 029,35	4 961,64	343,36	728,86	129 627,49
	Refuse	35 149,69	4 020,68	661,35	661,35	261,63	171,68	10 322,09	5 502,97	56 751,44
	Other	920,08	0,00	249,82	0,00	0,00	0,00	0,00	6,95	1 176,85
	<b>TOTAL</b>	<b>267 835,42</b>	<b>157 559,75</b>	<b>65 414,63</b>	<b>13 952,80</b>	<b>5 408,88</b>	<b>5 621,19</b>	<b>12 282,74</b>	<b>44 842,62</b>	<b>572 918,03</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	1 034,76	947,59	334,72	104,98	0,00	0,00	0,00	148,36	2 570,41
	Elec	126 816,78	138 644,43	0,00	0,00	0,00	0,00	0,00	22 436,07	287 897,28
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	108 246,64	0,00	0,00	0,00	0,00	0,00	0,00	1 937,26	110 183,90
	Refuse	5 485,43	0,00	0,00	0,00	0,00	0,00	2 060,31	231,08	7 776,82
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>	<b>241 583,61</b>	<b>139 592,02</b>	<b>334,72</b>	<b>104,98</b>	<b>0,00</b>	<b>0,00</b>	<b>2 060,31</b>	<b>24 752,77</b>	<b>408 428,41</b>
		509 419,03	297 151,77	65 749,35	14 057,78	5 408,88	5 621,19	14 343,05	69 595,39	981 346,44

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	-27 644,30	7 377,54	294,56	274,68	389,20	185,22	1 911,53	2 643,62	-14 567,95
	Elec	345 838,29	114 295,87	67 809,56	19 540,82	19 061,53	16 828,76	52 977,37	40 005,66	676 357,86
	Rates	2 291,92	3,41	3,18	3,18	3,18	3,18	25,52	2,73	2 336,30
	Sewerage	36 869,95	62,57	71,19	71,19	45,97	0,00	21 754,74	2 447,57	61 323,18
	Refuse	10 352,94	1 009,61	409,36	216,08	216,08	214,69	1 288,34	247,15	13 954,25
	Other	-1 447,20	0,00	247,20	0,00	0,00	0,00	0,00	344,82	-855,18
	<b>TOTAL</b>	<b>366 261,60</b>	<b>122 749,00</b>	<b>68 835,05</b>	<b>20 105,95</b>	<b>19 715,96</b>	<b>17 231,85</b>	<b>77 957,50</b>	<b>45 691,55</b>	<b>738 548,46</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Roads & Public Works	Water	-7 561,40	2 302,76	417,44	386,54	343,81	326,54	30 877,46	3 416,99	30 510,14
	Elec	66 640,36	65 149,95	1 107,32	885,73	885,73	878,03	28 619,24	14 255,90	178 422,26
	Rates	1 293 071,15	0,00	7,16	0,00	15 506,61	0,00	393 586,92	148 319,30	1 850 491,14
	Sewerage	180 240,40	75,46	71,19	71,19	71,19	70,57	77 893,91	23 763,39	282 257,30
	Refuse	38 987,89	628,57	482,86	337,24	251,01	248,81	43 353,37	14 329,31	98 619,06
	Other	-0,01	0,00	0,00	0,00	0,00	695,00	0,00	26,08	721,07
	<b>TOTAL</b>	<b>1 571 378,39</b>	<b>68 156,74</b>	<b>2 085,97</b>	<b>1 680,70</b>	<b>17 058,35</b>	<b>2 218,95</b>	<b>574 330,90</b>	<b>204 110,97</b>	<b>2 441 020,97</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	-10 333,21	1 254,33	64,58	0,00	0,00	0,00	0,00	240,74	-8 773,36
	Elec	23 134,79	12 901,64	2 647,03	0,00	0,00	0,00	0,00	2 255,33	40 938,79
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	421,07	417,35	0,00	0,00	0,00	0,00	0,00	11,39	849,81
	Refuse	304,74	302,59	0,00	0,00	0,00	0,00	0,00	7,14	614,47
	Other	0,00	0,00	2 322,52	2 322,52	2 322,52	2 302,32	48 371,22	16 023,12	73 664,22
	<b>TOTAL</b>	<b>13 527,39</b>	<b>14 875,91</b>	<b>5 034,13</b>	<b>2 322,52</b>	<b>2 322,52</b>	<b>2 302,32</b>	<b>48 371,22</b>	<b>18 537,72</b>	<b>107 293,73</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	302,53	199,21	0,00	0,00	0,00	0,00	0,00	19,92	521,66
	Elec	7 803,78	5 376,14	0,00	0,00	0,00	0,00	0,00	537,61	13 717,53
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	14 331,99	0,00	0,00	0,00	0,00	0,00	0,00	0,00	14 331,99
	Refuse	7 944,82	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 944,82
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>	<b>30 383,12</b>	<b>5 575,35</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>557,53</b>	<b>36 516,00</b>

<b>S06 Total Provincial Departments</b>		<b>2 590 661,53</b>	<b>508 156,77</b>	<b>111 724,50</b>	<b>38 166,35</b>	<b>21 915,01</b>	<b>22 717,51</b>	<b>71 502,57</b>	<b>36 169,45</b>	<b>4 411 725,60</b>
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Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (Excluding Indigents and Municipal accounts)	Water	214 392,53	711 943,28	469 010,73	493 480,22	437 254,14	474 451,90	3 869 950,96	710 128,26	7 380 612,02
	Elec	1 503 973,87	153 499,29	40 839,85	27 336,72	25 321,21	25 570,14	517 338,58	78 706,63	2 372 586,29
	Rates	4 027 481,18	153 115,85	139 625,62	118 662,95	104 813,98	97 787,76	3 632 029,02	1 506 642,44	9 780 158,80
	Sewerage	896 093,42	318 581,75	274 546,53	276 029,91	260 474,09	247 354,87	2 185 200,19	1 771 985,12	6 230 265,88
	Refuse	1 271 041,21	554 484,50	357 242,04	350 264,72	335 986,06	325 039,55	2 920 848,30	1 433 772,52	7 548 678,90
	Other	-202 390,40	44 617,15	33 798,44	33 904,32	18 928,11	42 405,26	1 162 329,67	537 977,77	1 671 570,32
	TOTAL	7 710 591,81	1 936 241,82	1 315 063,11	1 299 678,84	1 182 777,59	1 212 609,48	14 287 636,72	6 039 212,74	34 983 872,21

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	217 708,89	429 719,79	378 348,06	442 200,11	371 622,45	354 595,09	3 299 631,45	592 684,22	6 086 510,06
	Elec	55 501,42	12 363,59	2 134,59	1 403,48	2 277,04	1 223,90	6 671,61	3 900,87	85 476,50
	Rates	-12 321,78	7 905,83	8 193,84	7 343,86	5 999,93	5 465,76	49 301,03	66 583,29	138 471,76
	Sewerage	42 001,34	56 082,95	48 866,00	47 433,46	44 886,86	43 731,13	327 155,95	239 080,36	849 238,05
	Refuse	50 816,74	56 481,10	34 553,04	32 446,29	30 538,74	29 620,19	219 265,33	149 964,41	603 685,84
	Other	4 064,98	6 539,80	1 163,09	1 053,17	842,17	775,18	8 907,95	27 084,73	50 431,07
	TOTAL	357 771,59	569 093,06	473 258,62	531 880,37	456 167,19	435 411,25	3 910 933,32	1 079 297,88	7 813 813,28

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	239 687,07	261 880,65	189 080,86	288,53	309,95	342,97	36 640,02	1 395,00	729 625,05
	Elec	11 483,65	10 619,45	6 791,73	7 372,40	757,45	1 456,83	65 263,43	0,00	103 744,94
	Rates	24 557,44	71,99	94,28	94,28	94,28	94,28	73 923,67	3 510,36	102 440,58
	Sewerage	-31,96	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-31,96
	Refuse	357,97	380,96	0,00	0,00	0,00	0,00	0,00	0,00	738,93
	Other	44,58	767,20	1 236,00	214,96	245,00	0,00	0,00	0,00	2 507,74
	TOTAL	276 098,75	273 720,25	197 202,87	7 970,17	1 406,68	1 894,08	175 827,12	4 905,36	939 025,28

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	-51 007,86	2 204,85	1 598,17	2 442,16	1 834,17	1 501,11	54 632,91	4 651,98	17 857,49
	Elec	369 788,19	65 438,56	60 451,69	19 168,23	19 758,63	62 982,48	545 806,32	86 112,77	1 229 506,87
	Rates	813 081,66	42 502,83	28 956,36	25 901,90	23 991,75	27 242,08	1 677 169,96	296 762,65	2 935 609,19
	Sewerage	35,38	35,38	33,38	33,38	33,38	33,09	652,46	132,36	988,81
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	-171 325,17	0,00	0,00	0,00	0,00	0,00	34 194,92	6 991,44	-130 138,81
	<b>TOTAL</b>	<b>960 572,20</b>	<b>110 181,62</b>	<b>91 039,60</b>	<b>47 545,67</b>	<b>45 617,93</b>	<b>91 758,76</b>	<b>2 312 456,57</b>	<b>394 651,20</b>	<b>4 053 823,55</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	-5 181,60	656,78	707,13	904,24	445,89	319,73	2 304,76	634,76	791,69
	Elec	-9 350,66	857,91	0,00	0,00	0,00	0,00	0,00	157,79	-8 334,96
	Rates	-5 277,37	147,26	158,29	158,29	158,29	158,29	1 063,91	956,36	-2 476,68
	Sewerage	-368,61	552,27	416,52	251,33	251,33	249,15	2 089,73	269,30	3 711,02
	Refuse	399,56	666,68	435,08	277,42	277,42	275,00	2 149,61	299,29	4 780,06
	Other	-6 206,54	0,00	247,20	0,00	0,00	0,00	3 771,08	2,32	-2 185,94
	<b>TOTAL</b>	<b>-25 985,22</b>	<b>2 880,90</b>	<b>1 964,22</b>	<b>1 591,24</b>	<b>1 132,93</b>	<b>1 002,17</b>	<b>11 379,09</b>	<b>2 319,82</b>	<b>-3 714,81</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	-12 370,30	8 225,42	7 566,38	7 492,62	7 614,48	7 015,34	312 154,07	33 172,11	370 870,12
	Elec	7 231,63	0,00	0,00	0,00	0,00	0,00	46 839,05	197,11	54 267,79
	Rates	9 426,66	4 149,09	2 122,02	1 694,34	1 628,55	1 571,05	47 608,42	15 895,09	84 090,22
	Sewerage	-711,16	5 314,93	4 830,26	4 572,72	4 135,66	3 806,65	120 249,95	44 604,64	186 803,65
	Refuse	9 776,88	7 205,46	3 861,50	3 504,03	3 192,40	2 919,35	88 622,35	20 858,58	139 940,55
	Other	-38 332,81	52,38	49,41	49,41	49,41	360,81	55 758,24	13 148,61	31 135,46
	<b>TOTAL</b>	<b>-24 979,10</b>	<b>24 947,28</b>	<b>18 429,57</b>	<b>17 313,12</b>	<b>16 620,50</b>	<b>15 673,20</b>	<b>671 227,08</b>	<b>127 876,14</b>	<b>867 107,79</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	62 381,06	36 995,89	20 391,30	18 111,97	16 886,93	14 962,21	898 217,42	96 072,68	1 164 019,46
	Elec	3 231 056,20	239 336,37	92 229,61	26 360,31	19 521,73	12 726,00	182 715,50	73 794,17	3 877 739,89
	Rates	1 538 553,64	70 576,54	53 507,56	52 925,86	52 793,33	48 526,46	1 244 049,95	553 259,95	3 614 193,29
	Sewerage	312 344,53	29 392,98	23 035,19	22 469,67	22 335,02	21 863,35	754 503,42	306 288,31	1 492 232,47
	Refuse	348 111,33	34 569,41	14 062,64	12 765,17	12 507,92	12 142,21	381 135,33	88 632,21	903 926,22
	Other	-16 000,82	3 389,53	1 595,13	6 932,31	1 029,10	530,00	409 994,38	190 735,30	598 204,93
	TOTAL	5 476 445,94	414 260,72	204 821,43	139 565,29	125 074,03	110 750,23	3 870 616,00	1 308 782,62	11 650 316,26

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	87 191,45	37 347,95	5 380,04	695,38	873,23	1 001,44	15 909,27	8 618,41	157 017,17
	Elec	467 253,31	96 531,17	29 339,83	39 020,64	26 173,30	24 058,38	168 415,65	52 102,53	902 894,81
	Rates	857 478,44	0,00	19 717,30	34,90	34,90	34,90	1 400 513,32	422 897,69	2 700 711,45
	Sewerage	-7 145,19	138,03	69,45	59,02	59,02	58,51	33 704,12	40 005,73	66 948,69
	Refuse	11 109,63	1 754,84	928,04	856,27	856,27	798,83	18 590,66	24 143,72	59 038,26
	Other	-5 872,15	2 561,60	4 202,40	3 213,60	2 953,20	5 145,00	49 251,32	9 592,43	71 047,40
	TOTAL	1 410 015,49	138 333,59	59 637,06	43 879,81	30 949,92	31 097,06	1 686 384,34	557 360,51	3 957 657,78

GRAND TOTAL 18 631 500,99 3 978 168,01 2 503 121,08 2 127 591,50 1 904 252,48 1 927 570,54 27 641 522,91 9 852 899,43 68 566 626,94

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	759 614,43	1 525 703,24	1 084 646,02	966 769,46	837 692,15	855 189,42	8 523 847,14	1 464 923,69	16 018 385,55
	Elec	6 309 949,60	1 015 144,59	350 487,73	148 076,86	113 756,62	145 724,52	1 614 646,75	401 969,64	10 099 756,31
	Rates	8 548 342,94	278 472,80	252 385,61	206 819,56	205 024,80	180 883,76	8 519 266,72	3 014 829,86	21 206 026,05
	Sewerage	1 660 300,65	439 415,32	357 854,60	356 906,76	337 321,87	322 128,96	3 677 656,96	1 733 214,27	8 884 799,39
	Refuse	1 789 838,83	661 504,40	412 635,91	401 328,57	384 087,53	371 430,31	3 533 526,56	2 436 028,40	9 990 380,51
	Other	-436 545,46	57 927,66	45 111,21	47 690,29	26 369,51	52 213,57	1 772 578,78	801 933,57	2 367 279,13
	TOTAL	18 631 500,99	3 978 168,01	2 503 121,08	2 127 591,50	1 904 252,48	1 927 570,54	27 641 522,91	9 852 899,43	68 566 626,94

# ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : AUGUST 2018

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	1 275 697,98	9 489 936,03	743,90
Services			
Billed Electricity	7 380 573,91	6 626 554,30	89,78
Prepaid Electricity	2 718 783,79	2 718 783,79	100,00
Refuse Removal	715 960,61	1 454 223,87	203,12
Sewerage / Sanitation	161 063,53	1 961 021,55	1217,55
Water	2 388 989,60	1 451 721,69	60,77
Other (Specify) e.g			
Housing Rental	686,06	1 593,63	232,29
Rental of Facilities & Equipment	28 523,43	28 523,43	100,00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	1 367,00	1 367,00	100,00
Licences and permits	140 315,55	140 315,55	100,00
Fuel levy	N/A	N/A	
Service connections and reconnections	23 816,94	23 816,94	100,00
Application : Town planning	N/A	N/A	
Plan approval fees	9 133,08	9 133,08	100,00
Sub division fees / Rezoning fees	N/A	N/A	
Cemetery fees	10 005,32	10 005,32	100,00
Tender receipts	17 391,20	17 391,20	0,00
Dog tax and penalties	N/A	N/A	
Fire brigade	N/A	N/A	
Fire levy charges	N/A	N/A	
Grazing fees	N/A	N/A	
Library fees	2 985,79	2 985,79	100,00
Administration fees	N/A	N/A	
Admission fees	N/A	N/A	
Private works	7 564,37	7 564,37	100,00
Sale of wood	N/A	N/A	
Levy replacement grant	N/A	N/A	
Sundries	157 570,12	141 965,69	90,10
Agency services	776 761,57	776 761,57	100,00
Interest earned - external investments	2 495,89	2 495,89	100,00
Interest earned - outstanding debtors	N/A	N/A	
	15 819 685,74	24 866 160,69	157,18



# **ANNEXURE A**

CFA - CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)

Save File as: *Municipal\_CFA copy\_Mun.xls* (e.g. GT411\_CFA\_2005\_A10)

Change Municipality to your own municipal code (e.g. GT411) and Year End (ccyy1) to Financial Year End (e.g. 2005 for year 2004/2005).

Change Month End (Mnn) to Active Month (M1)=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		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12		
End	End	Mun	Item	Detail	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
M02																
2019	Aug	EC101	3000	Cash Receipts by Source												
			3010	Property rates	1 850 977	9 489 936	0	0	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	0	0	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	1 168 560	1 451 722	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	691 240	1 961 022	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	655 656	1 454 224	0	0	0	0	0	0	0	0	0	0
			3070	Service charges - other	87 484	143 559	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	17 478	28 523	0	0	0	0	0	0	0	0	0	0
			3090	Interest earned - external investments	36 257	2 436	0	0	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	0	0	0	0	0	0	0	0	0
			3130	Licences and permits	133 484	140 315	0	0	0	0	0	0	0	0	0	0
			3140	Agency services	696 275	776 762	0	0	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	0	0	0	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	46 456 599	30 994 269	0	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Receipts by Source												
			4190	Transfer receipts - capital	8 114 486	41 000	0	0	0	0	0	0	0	0	0	0
			4190	Contributions recognised - capital & Contributed												
			3200	assets	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/financing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0
			3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	850 000	1 450 000	0	0	0	0	0	0	0	0	0	0
			4200	Total Cash Receipts by Source	55 421 075	32 525 269	0	0	0	0	0	0	0	0	0	0
			4300	Cash Payments by Type												
			4010	Employee related costs	10 422 820	18 497 940	0	0	0	0	0	0	0	0	0	0
			4020	Remuneration of councillors	827 508	699 708	0	0	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	0	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	11 964 145	0	0	0	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	0	0	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	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	33 467 594	10 055 867	0	0	0	0	0	0	0	0	0	0
			4120	Cash Payments by Type	57 224 103	30 149 451	0	0	0	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	0	342 519	0	0	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	30 492 000	0	0	0	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	-1 803 028	2 033 209	0	0	0	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin	5 764 260	3 981 232	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441
			4200	Cash/cash equivalents at the month/year end	3 961 232	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441	5 994 441

**ANNEXURE A:**

**INVESTMENT RECONCILIATION - AUGUST 2018**

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance per Promun	Balance per statements	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	23 982,30	23 982,30	0,00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	13 162 019,41	13 162 019,41	0,00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	982 614,91	982 614,91	0,00
<b>TOTAL</b>				<b>14 168 616,62</b>	<b>14 168 616,62</b>	<b>0,00</b>

**ANNEXURE A**

**OVERTIME REPORT AUGUST 2018**

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
<b>OVERTIME REPORT AUGUST 2018</b>				
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	0	1 446	1 446 000
112 220 210 243	EXECUTIVE SUPPORT	1 341	1 341	25 000
122 290 210 243	INFORMATION TECHNOLOGY	117	117	18 000
122 410 210 243	DIRECTOR CORPORATE SERVICES	0	0	45 000
122 420 210 243	OFFICE OF POLITICAL OFFICE BEARER	0	0	19 674
132 710 210 243	PARKS & RECREATION GROUNDS	1 127	12 631	1430 000
132 750 210 243	REFUSE REM & WASTE MANAGEMENT	4 869	17 595	490 000
132 770 210 243	AIRPORT	2 604	3 866	13 540
142 810 210 243	FIRE BRIGADE	4 332	11 044	172 632
142 820 210 243	FIRE CACADU	870	3 482	0
142 910 210 243	TRAFFIC CONTROL	58	58	74 239
163 110 210 243	DIRECTOR FINANCIAL SERVICES	35 493	40 286	200 000
163 120 210 243	BUDGET, ACCOUNTING AND FINANCE	0	0	50 000
163 140 210 243	SUPPLY CHAIN MANAGEMENT	0	0	15 000
183 610 210 243	DIRECTOR TECHNICAL SERVICES	3 006	11 972	0
183 620 210 243	PUBLICWORKS STREETS	1 258	5 385	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	85 691	130 710	550 000
183 690 210 243	WATER SERVICES	57 913	95 037	1 036 772
193 810 210 243	ELECTRICITY SERVICES	26 484	53 727	799 730
<b>GRAND TOTAL</b>		<b>225 163</b>	<b>388 697</b>	<b>4 546 944</b>

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

ITEM	MONTH AMOUNT	YTD AMOUNT	YTD BUDGET	ANNUAL BUDGET
ALLOWANCE - HOUSING SUBSIDY	160 087	198 977	339 112	2 035 450
ALLOWANCE - TRAVELLING ALLOW	160 337	322 182	291 690	1 750 842
ALLOWANCE - UNIFORMS / OVERALL	0	0	118 406	710 721
BARGAINING COUNCIL: Senior Management	18	36	18	106
BONUSES	11 908	39 448	1 228 322	7 372 866
CONTRIBUTIONS - MEDICAL AID FD	452 962	936 202	966 298	5 800 107
CONTRIBUTIONS - PENSION FUND	1 556 058	2 787 026	2 373 750	14 248 224
CONTR-PENSION & GRAT:RET STAFF	21 412	139 989	0	0
INSURANCE: GROUP LIFE	1 369	2 528	6 140	36 866
INSURANCE: UIF	70 578	134 985	151 488	909 263
LEVY - BARGAINING[IND] COUNCIL	4 906	9 416	9 784	58 747
OVERTIME	225 163	388 697	764 586	4 589 344
SALARIES	7 111 444	10 580 838	15 872 568	95 273 460
SALARIES: Senior Management - Basic sala	90 418	180 836	0	0
SALARIES: Senior Management - Basic sala	77 576	155 152	128 620	772 020
WAGES	8 553 704	13 044 445	623 648	3 743 357
WORKMAN'S COMPENSATION			194 684	1 168 561
ALLOWANCE COUNCILLORS	699 708	1 595 716	1 648 234	9 893 360
<b>Grant Total</b>	<b>19 197 648</b>	<b>30 516 473</b>	<b>24 717 348</b>	<b>148 363 294</b>

**ANNEXURE A**
**REPAIRS AND MAINTENANCE -AUGUST 2018**

REPAIRS AND MAINTENANCE AUGUST 2018				
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ANNUAL BUDGET
	<b>OTHER MATERIAL</b>			
122 511 811 501	MATERIALS, STORES & REQUIREMENTS	0	0	120 000
132 711 810 511	GENERAL MAINTENANCE	0	0	120 000
132 711 810 640	REPAIRS - FENCING	0	4 577	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
183 621 810 635	REPAIRS - ASPHALT SURFACES	12 511	21 048	1 000 000
183 621 810 650	REPAIRS - KURBING	0	0	148 400
183 631 810 616	REPAIRS: STORMWATER	0	0	110 000
183 631 810 617	STREETS	0		0
183 631 810 655	REPAIRS - STORMWATER CHANNELS	0	0	136 782
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	0	0	120 000
183 671 810 601	RETICULATION NETWORK - SEWERAGE	1 423	1 853	733 180
183 671 812 988	SLUDGE AR WWWTW AB&GRT	0	0	367 000
183 671 812 989	REPAIRS ABERDEEN	0	0	174 943
183 691 810 511	GENERAL MAINTENANCE	34 894	62 002	380 000
183 691 810 603	RETICULATION NETWORK - WATER	12 395	29 223	1 000 000
183 691 810 612	VALVES AND HYDRANTS	0	0	577 231
183 691 810 613	AGEING ON BREE STREET	0	0	341 533
183 691 812 991	FLUSHING RESERVOIRS	0	0	169 600
193 811 810 471	ELECTR DISTRIBUTION NETWORK	6 186	19 896	418 600
193 811 810 491	REPAIRS - FENCING	1 166	1 166	15 000
193 811 810 511	GENERAL MAINTENANCE	12 748	23 279	580 000
193 811 810 547	METERS - CONSUMERS	501	5 853	375 000
193 811 810 619	STREET LIGHTS	2 007	13 938	230 000
193 811 812 993	IGG METER REPLACEMENT	882	882	180 000
193 811 818 027	TRENCH EXCAVATION	0	0	200 000
193 811 818 028	TOOLS & EQUIPMENT : ELECTRICAL	0	0	276 235
193 821 810 619	STREET LIGHTS	0	0	400 476
193 821 813 004	TV Network	0	0	22 469
193 821 813 005	Radio Network repeater station & mobile	0	0	2 119
193 821 818 026	FESTIVE LIGHTS	0	0	68 000
		<b>84 713</b>	<b>183 717</b>	<b>8 378 568</b>
	<b>CONTRACTED SERVICES</b>			
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0		0
112 221 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 472
112 231 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	1 000
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	25 000
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	341	341	13 078
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	0		0
122 291 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	17 972	17 972	20 000
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	210	210	107 304
122 421 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	8 452	8 452	45 426
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	30 000
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	257	8 147	250 000
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	16 658	29 931	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	74	74	45 500
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	1 461	60 000
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	252	322	26 641
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	620	25 071
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	80 862	89 140	480 000
183 641 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	8 368
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	61 663
183 661 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	540
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 640	2 740	55 000
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	294	0
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 540	2 640	230 791
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	3 695	6 139	80 000
		<b>133 953</b>	<b>168 483</b>	<b>2 089 854</b>

	<b>OTHER EXPENDITURE</b>			
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	38 122	178 840
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	1 068	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
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 700	148 379	200 000
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	2 429	3 785	130 000
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 034	3 521	50 500
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 673	11 506	130 000
132 741 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0		0
132 751 810 441	REPAIR AND MAINTENANCE OF BUIL	0	0	50 000
132 771 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0		0
142 911 810 441	REPAIR AND MAINTENANCE OF BUIL	0	207	50 000
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	7 270	7 270	134 846
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	2 951	6 347	20 000
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	94 690
		17 057	220 205	1 116 956
<b>GRAND TOTAL</b>		<b>235 723</b>	<b>572 405</b>	<b>11 585 378</b>

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

	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	849 025	60 670	257 701
Interest earned outstanding debtors	9 713 309	56 820	273 618
Fines, penalties and forfeits	120 893	1 367	2 617
Licences and permits	1 500 972	123 329	247 097
Agency services	2 681 642	151 500	781 753
Other Revenue	1 103 959	71 898	138 959
<b>TOTAL</b>	<b>15 969 800</b>	<b>465 584</b>	<b>1 701 745</b>

**OTHER REVENUE**

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT
TOURISM FEES BAVIAANS	20 000	0
SUNDRY / UNFORESEEN INCOME	6 314	0
INSURANCE REFUND	13 299	2 616
SUNDRY / UNFORESEEN INCOME	1 085	0
SUNDRY / UNFORESEEN INCOME	447	0
COMMISSION VAT APPLICABLE	46 424	38 284
SUNDRY / UNFORESEEN INCOME	5 443	9 496
TENDER DOCUMENT		17 391
SURPLUS CASH: GRF RNT	1 223	1 343
SURPLUS CASH: ABERDEEN	417	120
SURPLUS CASH: WM		100
SURPLUS CASH: JV		80
TENDER DOCUMENT	72 618	0
SUNDRY / UNFORESEEN INCOME	81	0
SIGNAGE INCOME	2 082	0
WORK DONE FOR PVT PERSONS-GRNT	15 000	0
SUNDRY / UNFORESEEN INCOME	8 525	11 437
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	41 029
WORK DONE FOR PVT PERSONS-ABER	12 260	0
BULK CONTRIBUTIONS	656 453	9 468
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		1 986
ADMIN CHARGE - CR: NIEU-BETHESDA	6 385	1 004
ADMIN CHARGE - CR: HOUSING	20 221	3 369
	<b>1 103 961</b>	<b>138 959</b>

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

<b>Other expenditure</b>	<b>YTD Actuals</b>	<b>Annual Budget</b>
Debt Impairment	1 427 339	3 500 000
Contracted Services	1 203 396	15 941 267
<b>Other Expenditure</b>	<b>7 698 024</b>	<b>76 472 939</b>
<b>Total Expenditure</b>	<b>10 328 759</b>	<b>95 914 206</b>

<b>DESCRIPTION</b>	<b>YTD AMOUNT</b>	<b>ANNUAL BUDGET</b>
REPAIRS AND MAINTENANCE	572 405	13 297 900
AUDIT COMMITTEE	0	97 627
AUDIT FEES - EXTERNAL	0	7 500 000
BANK CHARGES	0	697 000
POSTAGE	0	983 907
ADVERTS, PRINTING & STATIONARY	0	1 309 381
RUNNING COSTS OF VEHICLES	787 619	9 570 266
TELEPHONES	0	2 670 590
TRAVELLING & SUBSISTENCE	0	2 637 901
TRAINING COURSES	0	920 312
MATERIALS, STORES & REQUIREMENTS	0	1 222 943
AFFILIATIONS & SUBSCRIPTIONS	3 404	576 887
ENTERTAINMENT - PUBLIC / VISITORS	2 603	330 840
LEGAL COSTS & LITIGATION	54 951	2 500 000
INSURANCE - GENERAL	1 212 616	1 239 812
OFFICE TEA & REQUIREMENTS	891	22 914
<b>GENERAL EXPENDITURE</b>	<b>5 063 535</b>	<b>30 894 659</b>
<b>OTHER EXPENDITURE</b>	<b>7 698 024</b>	<b>76 472 939</b>

**ANNEXURE A: WATER LOSSES - AUGUST 2018****ANNEXURE A****Water Statistics Steytleville**

Month	Water pump	Water sold/	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	21 581	18 092	3 489	16,17
Aug-18	25 170	40 173	-15 003	-59,61
<b>Sub Total</b>	<b>46 751</b>	<b>58 265</b>	<b>-11 514</b>	<b>-24,63</b>

**Water Statistics Willowmore**

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	20 491	13 824	6 667	32,54
Aug-18	22 338	13 180	9 158	41,00
<b>Sub Total</b>	<b>42 829</b>	<b>27 004</b>	<b>15 825</b>	<b>36,95</b>

**Water Statistics Rietbron**

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	5 948	4 299	1 649	28
Aug-18	6 974	4 319	2 655	38
<b>Sub Total</b>	<b>12 922</b>	<b>8 618</b>	<b>4 304</b>	<b>33,31</b>



### 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
Sub Total	12 700	8 803	3 897	30,69

### 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
Sub Total	93 420	27 536	65 884	70,52

### 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
Sub Total	32 810	-	32 810	100,00

### Water Statistics Graaff-Reinet

Month	Water pump	Water sold/	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	215 050	140 832	74 218	34,51
Aug-18	212 412	134 500	77 912	36,68
<b>Sub Total</b>	<b>427 462</b>	<b>275 332</b>	<b>152 130</b>	<b>35,59</b>

### Water Statistics Aberdeen

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	92 264	28 062	64 202	70
Aug-18	83 259	30 056	53 203	64
<b>Sub Total</b>	<b>175 523</b>	<b>58 118</b>	<b>117 405</b>	<b>66,89</b>

### Water Statistics Dr Beyers Naude

Month	Water pump	Water sold	Loss	Loss
	to Town	to Town	Kl.	%
Jul-18	423 881	229 247	194 634	45,92
Aug-18	420 536	234 429	186 107	44,25
<b>Sub Total</b>	<b>844 417</b>	<b>463 676</b>	<b>380 741</b>	<b>45,09</b>

**DR BEYERS NAUDE MUNICIPALITY****Electricity Statistics Steytlerville**

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-18	167 525	215 216	47 691	22.16
Aug-18	160 696	228 830	68 134	29.77
<b>Sub Total</b>	<b>328 221</b>	<b>444 046</b>	<b>115 825</b>	<b>26.08</b>

**Electricity Statistics Willowmore**

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-18	488 498	581 750	93 252	16.03
Aug-18	520 323	609 584	89 261	14.64
<b>Sub Total</b>	<b>1 008 821</b>	<b>1 191 334</b>	<b>182 513</b>	<b>15.32</b>

**Electricity Statistics Graaff-Reinet**

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-18	4 760 135	5 499 047	738 912	13.44
Aug-18	5 027 236	5 712 411	685 175	11.99
<b>Sub Total</b>	<b>9 787 371</b>	<b>11 211 458</b>	<b>1 424 087</b>	<b>12.72</b>

**Electricity Statistics Jansenville**

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-18	336 888	581 750	244 862	42,09
Aug-18	396 741	608 100	211 359	34,76
<b>Sub Total</b>	<b>733 629</b>	<b>1 189 850</b>	<b>456 221</b>	<b>36,94</b>

**Electricity Statistics Aberdeen**

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-18	408 134	481 978	73 844	15,32
Aug-18	390 612	503 346	112 734	22,40
<b>Sub Total</b>	<b>798 746</b>	<b>985 324</b>	<b>186 578</b>	<b>18,86</b>

# **Electricity Statistics Dr Beyers Naude Municipality**

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-18	6 726 540	7 359 741	633 201	8,60
Aug-18	6 495 608	7 662 271	1 166 663	15,23
<b>Total</b>	<b>13 222 148,00</b>	<b>15 022 012,00</b>	<b>1 799 864</b>	<b>11,98</b>

## **ANNEXURE B**



# Dr. Beyers Naudé

MUNICIPALITY - MUNISIPALITEIT - UMASIPALA

*Rising together for Development*

**RE : MONTHLY SCM REPORT: AUGUST 2018**

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## **Purpose**

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

## **Legislative Framework**

Municipal SCM Regulation 6(3)

## **SCM Structure**

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

## **Order Processing**

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

## **DBNLM Municipal Supplier Database**

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

## Contracts on the Contract Register

The following contracts are on a month to month basis:

- Setplan
- Syntell Networks

Syntell Networks was extended for a further 6 months due to some old meters that are still making use of the services provider.

## 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 is partially implemented as SCM experiences challenges with the compilation of the 2018/19 procurement plan and the plan will only be finalized by the end of the quarter.

## 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	FUNDED
12-2018	Procurement of Audit Management System	Wolters Kluwer Tax and Accounting	R360 589.40 Year 1. Rates provided for two outer years – subjects to 14-day dispute period	Grant funded (FMG)
55-2018	Upgrading of MV Infrastructure – Graaff-Reinet (Asherville)	Core facts	R5 038 170.63 subject to 14-day dispute period	Grant Funded (DOE)
66-2018	Supply and delivery of new lease vehicles	Sky Metro	R495 000 per month subject to 14-day dispute period	Own Resources
BEY-SCM 170	Supply and Delivery of Cement	Rovidet Trading	R35 200.00 (excl vat)	Own Resources
BEY-SCM 173	Supply and Delivery of Water Meters	Premier Pipe Supply	R188 082.50 (incl vat)	Own Resources
BEY-SCM 174	Supply and Delivery of Cleaning Materials	Rovidet Trading	R62 977.19 (excl vat)	Own Resources
BEY-SCM 176	Supply and Delivery of Steel Supply	Servipix 72 CC	R28 051.38 (incl vat)	Own Resources



BEY-SCM 177	Supply and Delivery of Oil	Piston Power	R135 297.50 (incl vat)	Own Resources
BEY-SCM 178	Calculation and rehabilitation of Landfill Sites	JG Afrika	R106 288.75	Own Resources
BEY-SCM 179	Consultants: Investigation, Assessment and recommendation on GRT sewer lines and sewage pump stations	Bosch Projects	R152 165.00	Own Resources

### Pending Tenders for the Period

TENDER	DESCRIPTION	STATUS	FUNDED
67-2018	Supply and delivery of bundle conductor, Cable & Accessories	Evaluation Committee	Own Resources
69-2018	Consulting Engineers: GRT upgrading of streets	Advertised	Grant funded (MIG)
70-2018	Provision of Telephone System	Advertised	Own Resources
74-2018	Construction of 2 new wilgekloof boreholes	To be advertised	Grant funded (OTP)

### 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:

- MFMP Training which has been finalized and commenced the 5<sup>th</sup> February 2018 and ongoing for a week every month thereafter until September 2018.
- 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: Buhle 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 - M02 August

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	29 579	29 579	-	30 220	4 930	25 290	513%	29 579
Service charges	-	152 796	152 796	12 359	35 205	25 466	9 739	38%	152 796
Investment revenue	-	2 015	2 015	2	39	336	(297)	-88%	2 015
Transfers and subsidies	-	97 441	97 441	6 343	41 001	16 240	24 761	152%	97 441
Other own revenue	-	15 970	15 970	466	1 702	2 662	(960)	-36%	15 970
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>297 802</b>	<b>297 802</b>	<b>19 170</b>	<b>108 166</b>	<b>49 634</b>	<b>58 533</b>	<b>118%</b>	<b>297 802</b>
Employee costs	-	136 618	136 618	18 498	28 921	22 770	6 151	27%	136 618
Remuneration of Councillors	-	9 884	9 884	700	1 596	1 647	(52)	-3%	9 884
Depreciation & asset impairment	-	35 453	35 453	-	-	5 909	(5 909)	-100%	35 453
Finance charges	-	5 576	5 576	221	232	929	(698)	-75%	5 576
Materials and bulk purchases	-	82 368	82 368	-	-	13 728	(13 728)	-100%	82 368
Transfers and subsidies	-	239	239	2	3	40	(37)	-92%	239
Other expenditure	-	95 914	95 914	7 069	10 329	15 986	(5 657)	-35%	95 914
<b>Total Expenditure</b>	-	<b>366 051</b>	<b>366 051</b>	<b>26 489</b>	<b>41 080</b>	<b>61 009</b>	<b>(19 929)</b>	<b>-33%</b>	<b>366 051</b>
<b>Surplus/(Deficit)</b>	-	<b>(68 249)</b>	<b>(68 249)</b>	<b>(7 319)</b>	<b>67 087</b>	<b>(11 375)</b>	<b>78 461</b>	<b>-690%</b>	<b>(68 249)</b>
Transfers and subsidies - capital (monetary alloc	-	44 517	44 517	-	8 155	7 420	736	10%	44 517
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(23 732)</b>	<b>(23 732)</b>	<b>(7 319)</b>	<b>75 242</b>	<b>(3 955)</b>	<b>79 197</b>	<b>-2002%</b>	<b>(23 732)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>(23 732)</b>	<b>(23 732)</b>	<b>(7 319)</b>	<b>75 242</b>	<b>(3 955)</b>	<b>79 197</b>	<b>-2002%</b>	<b>(23 732)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>44 884</b>	<b>44 884</b>	<b>343</b>	<b>343</b>	<b>7 481</b>	<b>(7 138)</b>	<b>-95%</b>	<b>44 884</b>
Capital transfers recognised	-	43 562	43 562	329	329	7 260	(6 931)	-95%	43 562
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 321	1 321	13	13	220	(207)	-94%	1 321
<b>Total sources of capital funds</b>	-	<b>44 884</b>	<b>44 884</b>	<b>343</b>	<b>343</b>	<b>7 481</b>	<b>(7 138)</b>	<b>-95%</b>	<b>44 884</b>
<b>Financial position</b>									
Total current assets	-	62 027	62 027		122 282				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		109 245				102 468
Total non current liabilities	-	62 410	62 410		60 901				62 410
Community wealth/Equity	-	1 096 338	1 096 338		1 135 722				1 096 338
<b>Cash flows</b>									
Net cash from (used) operating	-	27 774	27 774	(282)	(1 767)	4 629	6 396	138%	27 774
Net cash from (used) investing	-	(31 817)	(31 817)	1 147	1 997	(5 303)	(7 300)	138%	(31 817)
Net cash from (used) financing	-	100	100	-	-	17	17	100%	100
<b>Cash/cash equivalents at the month/year end</b>	-	<b>1 822</b>	<b>1 822</b>	<b>-</b>	<b>5 994</b>	<b>5 107</b>	<b>(887)</b>	<b>-17%</b>	<b>1 822</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	18 632	3 978	2 503	2 128	1 904	1 928	27 642	9 853	68 567
<b>Creditors Age Analysis</b>									
Total Creditors	12 217	29 480	13 675	5 931	18 804	-	-	-	80 106

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	67 479	67 479	6 518	72 142	11 246	60 895	541%	67 479
Executive and council		-	5 600	5 600	2	2	933	(931)	-100%	5 600
Finance and administration		-	61 879	61 879	6 516	72 140	10 313	61 827	599%	61 879
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	18 511	18 511	23	35	3 085	(3 050)	-99%	18 511
Community and social services		-	12 670	12 670	19	30	2 112	(2 081)	-99%	12 670
Sport and recreation		-	2 498	2 498	3	4	416	(412)	-99%	2 498
Public safety		-	1 966	1 966	-	-	328	(328)	-100%	1 966
Housing		-	98	98	0	1	16	(16)	-96%	98
Health		-	1 280	1 280	-	-	213	(213)	-100%	1 280
<i>Economic and environmental services</i>		-	15 839	15 839	543	9 172	2 640	6 532	247%	15 839
Planning and development		-	2 364	2 364	267	1 286	394	892	227%	2 364
Road transport		-	13 475	13 475	276	7 885	2 246	5 639	251%	13 475
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	239 905	239 905	12 040	34 895	39 984	(5 089)	-13%	239 905
Energy sources		-	119 090	119 090	9 099	18 183	19 848	(1 665)	-8%	119 090
Water management		-	69 328	69 328	1 871	4 202	11 555	(7 353)	-84%	69 328
Waste water management		-	25 064	25 064	429	6 574	4 177	2 397	57%	25 064
Waste management		-	26 423	26 423	641	5 937	4 404	1 533	35%	26 423
<i>Other</i>	4	-	585	585	46	78	98	(19)	-20%	585
<b>Total Revenue - Functional</b>	2	-	342 319	342 319	19 170	116 322	57 053	59 269	104%	342 319
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	103 407	103 407	9 813	15 323	17 235	(1 912)	-11%	103 407
Executive and council		-	21 080	21 080	2 031	3 966	3 513	452	13%	21 080
Finance and administration		-	80 644	80 644	7 722	11 248	13 441	(2 193)	-16%	80 644
Internal audit		-	1 683	1 683	60	109	281	(172)	-61%	1 683
<i>Community and public safety</i>		-	29 461	29 461	3 834	6 040	4 910	1 129	23%	29 461
Community and social services		-	6 294	6 294	839	1 270	1 049	221	21%	6 294
Sport and recreation		-	16 384	16 384	1 760	2 739	2 731	9	0%	16 384
Public safety		-	3 890	3 890	902	1 258	548	610	94%	3 890
Housing		-	1 336	1 336	-	-	223	(223)	-100%	1 336
Health		-	1 556	1 556	333	772	259	513	198%	1 556
<i>Economic and environmental services</i>		-	43 062	43 062	3 591	5 962	7 177	(1 215)	-17%	43 062
Planning and development		-	12 263	12 263	1 473	2 584	2 044	540	26%	12 263
Road transport		-	30 799	30 799	2 118	3 378	5 133	(1 755)	-34%	30 799
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	187 320	187 320	8 905	13 319	31 220	(17 901)	-57%	187 320
Energy sources		-	105 513	105 513	2 280	3 634	17 585	(13 951)	-79%	105 513
Water management		-	44 178	44 178	2 890	4 606	7 363	(2 757)	-37%	44 178
Waste water management		-	21 939	21 939	2 005	2 557	3 656	(1 100)	-30%	21 939
Waste management		-	15 691	15 691	1 730	2 522	2 615	(93)	-4%	15 691
<i>Other</i>		-	2 800	2 800	347	436	467	(31)	-7%	2 800
<b>Total Expenditure - Functional</b>	3	-	366 051	366 051	26 489	41 080	61 009	(19 929)	-33%	366 051
<b>Surplus/ (Deficit) for the year</b>		-	(23 732)	(23 732)	(7 319)	75 242	(3 955)	79 197	-2002%	(23 732)

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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	-	-	3	(3)	-100,0%	20
Vote 10 - FINANCIAL SERVICES		-	60 808	60 808	6 461	71 891	10 135	61 756	609,4%	60 808
Vote 11 - CORPORATE SERVICES		-	16 681	16 681	63	260	2 780	(2 520)	-90,6%	16 681
Vote 12 - INFRASTRUCTURE SERVICES		-	225 012	225 012	11 942	37 099	37 502	(403)	-1,1%	225 012
Vote 13 - COMMUNITY SERVICES		-	39 798	39 798	703	7 071	6 633	439	6,6%	39 798
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	342 319	342 319	19 170	116 322	57 053	59 269	103,9%	342 319
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	10 932	10 932	1 563	2 788	1 822	966	53,0%	10 932
Vote 10 - FINANCIAL SERVICES		-	55 055	55 055	5 290	7 167	9 176	(2 009)	-21,9%	55 055
Vote 11 - CORPORATE SERVICES		-	43 358	43 358	3 599	6 373	7 226	(853)	-11,8%	43 358
Vote 12 - INFRASTRUCTURE SERVICES		-	205 521	205 521	10 036	15 485	34 253	(18 768)	-54,8%	205 521
Vote 13 - COMMUNITY SERVICES		-	51 186	51 186	6 002	9 266	8 531	735	8,6%	51 186
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	366 051	366 051	26 489	41 080	61 009	(19 929)	-32,7%	366 051
Surplus/ (Deficit) for the year	2	-	(23 732)	(23 732)	(7 319)	75 242	(3 955)	79 197	-2002,3%	(23 732)

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

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	-	30 220	4 930	25 290	513%	29 579
Service charges - electricity revenue			101 549	101 549	9 092	18 131	16 925	1 206	7%	101 549
Service charges - water revenue			25 470	25 470	1 871	3 953	4 245	(292)	-7%	25 470
Service charges - sanitation revenue			10 301	10 301	421	6 563	1 717	4 846	282%	10 301
Service charges - refuse revenue			11 463	11 463	641	5 937	1 911	4 026	211%	11 463
Service charges - other			4 013	4 013	334	622	669	(47)	-7%	4 013
Rental of facilities and equipment			849	849	61	258	142	116	82%	849
Interest earned - external investments			2 015	2 015	2	39	336	(297)	-88%	2 015
Interest earned - outstanding debtors			9 713	9 713	57	274	1 619	(1 345)	-83%	9 713
Dividends received			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			121	121	1	3	20	(18)	-87%	121
Licences and permits			1 501	1 501	123	247	250	(3)	-1%	1 501
Agency services			2 682	2 682	152	782	447	335	75%	2 682
Transfers and subsidies			97 441	97 441	6 343	41 001	16 240	24 761	152%	97 441
Other revenue			1 104	1 104	72	139	184	(45)	-24%	1 104
Gains on disposal of PPE			-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	297 802	297 802	19 170	108 166	49 634	58 633	118%	297 802
Expenditure By Type										
Employee related costs			136 618	136 618	18 498	28 921	22 770	6 151	27%	136 618
Remuneration of councillors			9 884	9 884	700	1 596	1 647	(52)	-3%	9 884
Debt impairment			3 500	3 500	1 427	1 427	583	844	145%	3 500
Depreciation & asset impairment			35 453	35 453	-	-	5 909	(5 909)	-100%	35 453
Finance charges			5 576	5 576	221	232	929	(698)	-75%	5 576
Bulk purchases			82 368	82 368	-	-	13 728	(13 728)	-100%	82 368
Other materials			-	-	-	-	-	-	-	-
Contracted services			15 941	15 941	673	1 203	2 657	(1 453)	-55%	15 941
Transfers and subsidies			239	239	2	3	40	(37)	-92%	239
Other expenditure			76 473	76 473	4 968	7 698	12 745	(5 047)	-40%	76 473
Loss on disposal of PPE			-	-	-	-	-	-	-	-
Total Expenditure		-	366 051	366 051	26 489	41 080	61 009	(19 929)	-33%	366 051
Surplus/(Deficit)		-	(68 249)	(68 249)	(7 319)	67 087	(11 375)	78 461	(0)	(68 249)
Transfers and subsidies - capital (in-kind - all) (National / Provincial and District)			44 517	44 517	-	8 155	7 420	736	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)	(7 319)	75 242	(3 955)			(23 732)
Taxation			-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	(23 732)	(23 732)	(7 319)	75 242	(3 955)			(23 732)
Attributable to minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	(23 732)	(23 732)	(7 319)	75 242	(3 955)			(23 732)
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	(23 732)	(23 732)	(7 319)	75 242	(3 955)			(23 732)

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-		-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-		-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-		-
Vote 8 - COUNCIL		-	-	-	-	-	-	-		-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 12 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-		-
Vote 13 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-		-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-		-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-		-
Vote 8 - COUNCIL		-	-	-	-	-	-	-		-
Vote 9 - OFFICE OF THE MUNICIPAL MANAGER		-	50	50	-	-	8	(8)	-100%	50
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 12 - INFRASTRUCTURE SERVICES		-	38 884	38 884	343	343	6 481	(6 138)	-95%	38 884
Vote 13 - COMMUNITY SERVICES		-	5 950	5 950	-	-	992	(992)	-100%	5 950
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	-	44 884	44 884	343	343	7 481	(7 138)	-95%	44 884
<b>Total Capital Expenditure</b>		-	44 884	44 884	343	343	7 481	(7 138)	-95%	44 884
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	50	50	-	-	8	(8)	-100%	50
Executive and council							-	-		
Finance and administration			9	9			1	(1)	-100%	9
Internal audit			41	41			7	(7)	-100%	41
<i>Community and public safety</i>		-	2 486	2 486	-	-	414	(414)	-100%	2 486
Community and social services							-	-		
Sport and recreation			2 486	2 486			414	(414)	-100%	2 486
Public safety							-	-		
Housing							-	-		
Health							-	-		
<i>Economic and environmental services</i>		-	9 169	9 169	-	-	1 528	(1 528)	-100%	9 169
Planning and development			18	18			3	(3)	-100%	18
Road transport			9 151	9 151			1 525	(1 525)	-100%	9 151
Environmental protection							-	-		
<i>Trading services</i>		-	33 179	33 179	343	343	5 530	(5 187)	-94%	33 179
Energy sources			5 103	5 103	4	4	850	(847)	-100%	5 103
Water management			24 048	24 048			4 008	(4 008)	-100%	24 048
Waste water management			565	565	339	339	94	245	260%	565
Waste management			3 464	3 464			577	(577)	-100%	3 464
<i>Other</i>							-	-		
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	44 884	44 884	343	343	7 481	(7 138)	-95%	44 884
<b>Funded by:</b>										
National Government			33 812	33 812	329	329	5 635	(5 305)	-94%	33 812
Provincial Government			9 750	9 750			1 825	(1 625)	-100%	9 750
District Municipality							-	-		
Other transfers and grants							-	-		
<b>Transfers recognised - capital</b>		-	43 562	43 562	329	329	7 260	(5 931)	-95%	43 562
Public contributions & donations	5						-	-		
Borrowing	6						-	-		
Internally generated funds			1 321	1 321	13	13	220	(207)	-94%	1 321
<b>Total Capital Funding</b>		-	44 884	44 884	343	343	7 481	(7 138)	-95%	44 884

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

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash			1 822	1 822	5 994	1 822
Call investment deposits			1 050	1 050	14 172	1 050
Consumer debtors			35 154	35 154	24 329	35 154
Other debtors			17 167	17 167	71 086	17 167
Current portion of long-term receivables						
Inventory			6 834	6 834	6 701	6 834
<b>Total current assets</b>		-	62 027	62 027	122 282	62 027
<b>Non current assets</b>						
Long-term receivables						
Investments			2 648	2 648		2 648
Investment property			67 783	67 783	67 783	67 783
Investments in Associate						
Property, plant and equipment			1 115 051	1 115 051	1 113 273	1 115 051
Agricultural						
Biological						
Intangible			253	253		253
Other non-current assets			13 453	13 453	2 531	13 453
<b>Total non current assets</b>		-	1 199 188	1 199 188	1 183 587	1 199 188
<b>TOTAL ASSETS</b>		-	1 261 215	1 261 215	1 305 869	1 261 215
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing			-	-		-
Consumer deposits			3 079	3 079	3 026	3 079
Trade and other payables			90 279	90 279	93 213	90 279
Provisions			9 110	9 110	13 007	9 110
<b>Total current liabilities</b>		-	102 468	102 468	109 245	102 468
<b>Non current liabilities</b>						
Borrowing						
Provisions			62 410	62 410	60 901	62 410
<b>Total non current liabilities</b>		-	62 410	62 410	60 901	62 410
<b>TOTAL LIABILITIES</b>		-	164 877	164 877	170 147	164 877
<b>NET ASSETS</b>	2	-	1 096 338	1 096 338	1 135 722	1 096 338
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)			1 083 296	1 083 296	1 125 213	1 083 296
Reserves			13 042	13 042	10 509	13 042
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	1 096 338	1 096 338	1 135 722	1 096 338

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates			27 509	27 509	9 490	11 341	4 585	6 756	147%	27 509
Service charges			142 101	142 101	11 637	19 626	23 683	(4 057)	-17%	142 101
Other revenue			6 256	6 256	2 166	4 995	1 043	3 952	379%	6 256
Government - operating			97 441	97 441	6 752	41 451	16 240	25 210	155%	97 441
Government - capital			44 517	44 517	41	8 155	7 420	736	10%	44 517
Interest			11 049	11 049	2	39	1 841	(1 803)	-98%	11 049
Dividends			-	-			-	-		-
Payments										
Suppliers and employees			(295 284)	(295 284)	(30 148)	(87 139)	(49 214)	37 925	-77%	(295 284)
Finance charges			(5 576)	(5 576)	(221)	(232)	(929)	(698)	75%	(5 576)
Transfers and Grants			(239)	(239)	(2)	(3)	(40)	(37)	92%	(239)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	27 774	27 774	(282)	(1 767)	4 629	6 396	138%	27 774
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments					1 490	2 340		2 340	#DIV/0!	
Payments										
Capital assets			(31 817)	(31 817)	(343)	(343)	(5 303)	(4 960)	94%	(31 817)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(31 817)	(31 817)	1 147	1 997	(5 303)	(7 300)	138%	(31 817)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits			100	100	-	-	17	(17)	-100%	100
Payments										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	100	100	-	-	17	17	100%	100
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	(3 943)	(3 943)	865	230	(657)			(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		5 994	5 107			1 822



