

Dr. Beyers Naudé Local Municipality

**SECTION 71
MONTHLY
REPORT
NOVEMBER
2017**

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1st November and ending on 30 November 2017.

The consolidated statement assesses the in-year financial performance of the municipality against the budgeted revenue and expenditure. The assessment of the in-year financial performance will be based on the s71 returns which include capital and operating 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 – NOVEMBER 2017

1.1 Operating Budget Performance for the period ending 30 November 2017

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M05 November

Description	2016/17	Budget Year 2017/18							
	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	21,626	43,595	43,595	572	35,447	18,165	17,282	95%	43,595
Service charges	117,962	147,286	147,286	12,858	71,275	61,369	9,907	16%	147,286
Investment revenue	1,696	1,377	1,377	26	1,040	574	467	81%	1,377
Transfers and subsidies	101,847	107,439	107,439	841	50,895	44,766	6,129	14%	107,439
Other own revenue	15,222	17,224	17,224	657	3,723	7,177	(3,453)	-48%	17,224
Total Revenue (excluding capital transfers and contributions)	258,353	316,921	316,921	14,953	162,381	132,050	30,330	23%	316,921
Employee costs	100,826	126,434	126,434	14,054	52,738	52,681	57	0%	126,434
Remuneration of Councillors	7,377	9,195	9,195	709	3,447	3,831	(384)	-10%	9,195
Depreciation & asset impairment	65,157	71,165	71,165	-	1	29,652	(29,651)	-100%	71,165
Finance charges	-	328	328	-	-	137	(137)	-100%	328
Materials and bulk purchases	69,019	61,837	61,837	628	30,588	25,765	4,822	19%	61,837
Transfers and subsidies	14	67	67	2	8	28	(20)	-73%	67
Other expenditure	123,699	128,908	128,908	6,895	39,220	53,712	(14,492)	-27%	128,908
Total Expenditure	366,091	397,934	397,934	22,287	126,001	165,806	(39,805)	-24%	397,934
Surplus/(Deficit)	(107,737)	(81,013)	(81,013)	(7,334)	36,380	(33,755)	70,135	-208%	(81,013)
Transfers and subsidies - capital (monetary alloc	66,239	64,760	64,760	3,334	17,378	26,984	(9,606)	-36%	64,760
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(41,498)	(16,252)	(16,252)	(4,000)	53,758	(6,772)	60,529	-894%	(16,252)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(41,498)	(16,252)	(16,252)	(4,000)	53,758	(6,772)	60,529	-894%	(16,252)
Capital expenditure & funds sources									
Capital expenditure	23,727	64,760	64,760	3,642	21,072	26,984	(5,912)	-22%	64,760
Capital transfers recognised	23,727	64,460	64,460	3,642	21,072	26,859	(5,787)	-22%	64,460
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	300	300	-	-	125	(125)	-100%	300
Total sources of capital funds	23,727	64,760	64,760	3,642	21,072	26,984	(5,912)	-22%	64,760
Financial position									
Total current assets	76,347	71,665	71,665	-	88,492	-	-	-	71,665
Total non current assets	1,188,515	1,258,321	1,258,321	-	1,207,888	-	-	-	1,258,321
Total current liabilities	150,384	79,646	79,646	-	110,653	-	-	-	79,646
Total non current liabilities	58,797	55,556	55,556	-	62,626	-	-	-	55,556
Community wealth/Equity	1,055,680	1,194,784	1,194,784	-	1,123,102	-	-	-	1,194,784
Cash flows									
Net cash from (used) operating	94,107	(22,808)	(22,808)	(8,987)	(35,046)	(9,503)	25,543	-269%	(22,808)
Net cash from (used) investing	(58,806)	(58,167)	(58,167)	7,464	35,254	(24,236)	(59,490)	245%	(58,167)
Net cash from (used) financing	-	2,138	2,138	-	-	891	891	100%	2,138
Cash/cash equivalents at the month/year end	38,271	(78,280)	(78,280)	-	208	(32,292)	(32,499)	101%	(78,837)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6,483	3,208	2,862	9,286	2,702	2,020	92,307	23,071	141,938
Creditors Age Analysis									
Total Creditors	5,196	2,533	1,081	472	42,634	-	-	-	51,916

Operating Budget performance for the period ending 30 November 2017

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 397,933,595	R 397,933,595	R 22,287,474	R 126,001,108	R 165,805,665	R -39,804,557	-24%
REVENUE	R 381,681,547	R 381,681,547	R 18,287,282	R 179,758,623	R 159,033,978	R 20,724,645	13%
SURPLUS (DEFICIT)	R -16,252,048	R -16,252,048	R -4,000,192	R 53,757,515	R -6,771,687	R 60,529,202	-894%

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 R14.9 million (YTD: R 162.3 million) or 4.7 per cent (YTD: 51.2%) of the total operating revenue budget of R316 million.

The performance of the individual items are as follows:

- **Property Rates:** The total budget amounts to R43.5 million, while the year to date revenue generated amounts to R35.4 million or 81 per cent of the budget. Annual debit raising was done in July 2017
- **Service Charges:** The total budget amounts to R147.2 million, the year to date revenue recognition amounts to R71.2 million or 48 per cent of the budget. Annual debit raising on certain service charges e.g. sanitation and refuse
- **Investment revenue:** The total budget amounts to R1.3 million, the year to date receipts were recorded at R1 million or 75.5 per cent of the budget. Investments kept for longer periods than anticipated.
- **Transfers recognised:** The total budget amounts to R107 million, the year to date receipts stands at R50.8 million or 47.3 per cent of the budget.
- **Other revenue:** The total budget amounts to R 17.2 million, the year to date revenue generated amounts to R 3.7 million or 21.6 per cent of the budget. This revenue source is currently much lower than anticipated and will have to be monitored. Items included in this category which are currently not yielding the revenue as anticipated are Licenses and permits which has yielded only 27% of the budgeted revenue and Gains on disposal of PPE which has yielded less than 1% of the budgeted revenue.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 22.2 million (YTD: R 126 million) or 5.6 % per cent (YTD: 31.6%) of the total expenditure budget of R 397.9 million. The following factors should be taken into consideration:

- Depreciation not calculated on monthly basis
- Debt impairment not calculated on monthly basis

The performances of the individual items are as follows:

- **Employee Related Costs:** The budget amounts to R126.4 million, while the expenditure to date amounts to R52.7 million or 41.7 per cent of the budget.
- **Remuneration of Councillors:** The budget amounts to R9.1 million, while the expenditure to date amounts to R3.7 million or 37.4 per cent of the budget.
- **Debt impairment:** The budget amounts to R8.8 million, while the year to date expenditure reflects R0. The underspending is due to impairment calculation being done annually.
- **Depreciation:** The budget amounts to R 71.1 million, while the year to date expenditure amounts to R0. The underspending is due to calculation being done annually.
- **Bulk Purchases:** The budget amounts to R 61.8 million, while the year to date expenditure amounts to R30.5 million or 49.4 per cent of the budget.
- **Other expenditure:** The budget amounts to R128.9 million, while the year to date expenditure amounts to R39.2 million or 30.4 per cent of the budget. Items which were not spent on as anticipated are: Repairs & Maintenance – expenditure to date is only at 20% of budgeted amount, Audit fees –expenditure is only at 23% of budgeted amount, Adverts/Printing/Stationery – expenditure is only at 15% of budgeted amount, whilst Running cost of vehicles is only at 22% of budgeted amount. The municipality is currently experiencing cash flow constraints.

2. Capital Budget performance for the period ending 30 November 2017

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		22	-	-	266	307	-	307	#DIV/0!	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		158	-	-	-	5,014	-	5,014	#DIV/0!	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4,094	4,094	-	-	1,706	(1,706)	-100%	4,094
Vote 5 - FINANCIAL SERVICES		349	1,510	1,510	13	142	629	(487)	-77%	1,510
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21,624	51,857	51,857	3,228	12,076	21,607	(9,531)	-44%	51,857
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1,529	7,300	7,300	135	3,533	3,042	491	16%	7,300
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	23,727	64,760	64,760	3,642	21,072	26,984	(5,912)	-22%	64,760
Total Capital Expenditure		23,727	64,760	64,760	3,642	21,072	26,984	(5,912)	-22%	64,760
Capital Expenditure - Functional Classification										
Governance and administration		393	1,510	1,510	13	142	629	(487)	-77%	1,510
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		393	1,510	1,510	13	142	629	(487)	-77%	1,510
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		158	4,094	4,094	-	1,319	1,706	(387)	-23%	4,094
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		158	-	-	-	1,319	-	1,319	#DIV/0!	-
Public safety		-	4,094	4,094	-	-	1,706	(1,706)	-100%	4,094
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4,563	2,320	2,320	1,257	7,630	967	6,663	689%	2,320
Planning and development		22	-	-	266	307	-	307	#DIV/0!	-
Road transport		4,541	2,320	2,320	990	7,323	967	6,356	657%	2,320
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18,612	56,836	56,836	2,372	11,981	23,682	(11,701)	-49%	56,836
Energy sources		1,529	7,300	7,300	135	3,533	3,042	491	16%	7,300
Water management		4,984	43,306	43,306	859	2,759	18,044	(15,285)	-85%	43,306
Waste water management		12,099	6,231	6,231	1,379	1,994	2,596	(602)	-23%	6,231
Waste management		-	-	-	-	3,695	-	3,695	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	23,727	64,760	64,760	3,642	21,072	26,984	(5,912)	-22%	64,760
Funded by:										
National Government		23,727	64,460	64,460	3,642	21,072	26,859	(5,787)	-22%	64,460
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		23,727	64,460	64,460	3,642	21,072	26,859	(5,787)	-22%	64,460
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	300	300	-	-	125	(125)	-100%	300
Total Capital Funding		23,727	64,760	64,760	3,642	21,072	26,984	(5,912)	-22%	64,760

2.1 Capital Funding Source and Expenditure

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

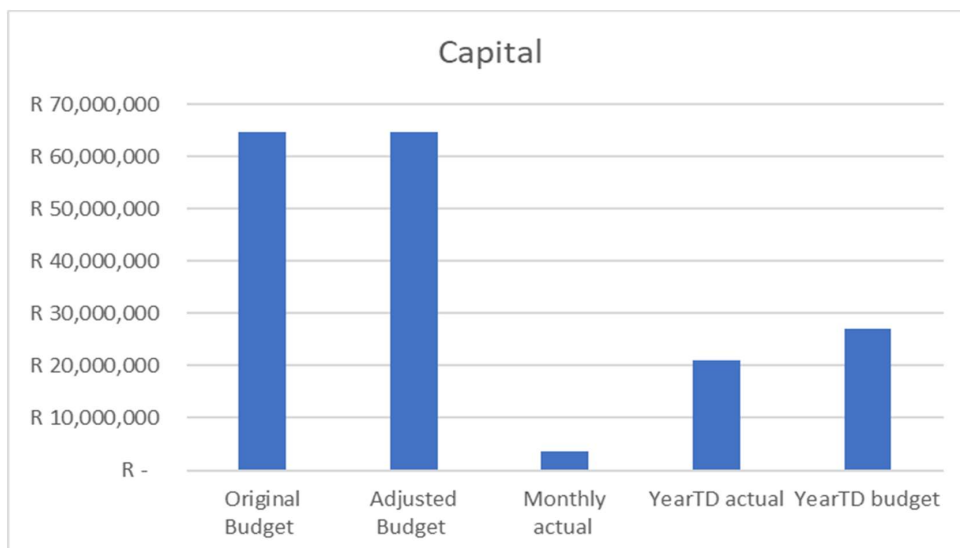
Capital Budget performance for the period ending 30 November 2017							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 64,760,430	R 64,760,430	R 3,641,754	R 21,071,896	R 26,983,513	R -5,911,617	-22%

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:** reflects total budget of R1.5 million, while the expenditure to date amounts to R142 thousand or 9.4 per cent of the budget.
- **Community and Public Safety:** reflects total budget of R4 million while the expenditure to date amounts to R 1.3 million or 32.2 per cent of the budget.
- **Economic and environmental services:** reflects total budget of R2.3 million, while the expenditure to date amounts to R 7.6 million or 328 per cent of the budget. This reflects expenditure on roll-over grants which will have to be included in adjustment budget.
- **Trading services:** reflects a budget of R56.8 million, while the expenditure to date amounts to R 11.9 million or 21 per cent of the budget.



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

Table: Key Treasury Information as at 30 November 2017

	OPENING BALANCE 01/11/2017	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30/11/2017
CURRENT ACCOUNTS	7,446,085.19	-1,037,819.81	6,408,265.38
CURRENT ACCOUNT - FNB	4,805,031.46	-1,523,177.37	3,281,854.09
Current Account Aberdeen- ABSA	30,728.39	522,361.74	553,090.13
Current Account Ikwezi- ABSA	51,824.15	-51,824.15	-
Current Account Ikwezi- STD Bank	145,720.03	474,619.48	620,339.51
Current Account Baviaans- ABSA	-53,212.76	1,241,843.12	1,188,630.36
Current Account Baviaans –STD Bank	2,465,993.92	-1,701,642.63	764,351.29
INVESTMENTS	31,838,535.00	-5,378,710.37	26,459,824.63
Money Market - Absa	22,612.10	138.25	22,750.35
Call Account - FNB	30,799,052.76	-5,384,425.76	25,414,627.00
7 Day Interest Plus - FNB	931,086.17	5,219.18	936,305.35
Standard bank Trust fund	-	-	
Investec	2,938.00	-	2,938.00
Standard bank Trust fund - Ikwezi	1,470.51	-	1,470.51
Standard bank Trust fund - Ikwezi	4,334.48	-	4,334.48
Standard bank Trust fund - Ikwezi	1,298.60	-	1,298.60
Standard bank Trust fund - Ikwezi	25,597.78	120.98	25,718.76
Standard bank Trust fund - Ikwezi	50,144.60	236.98	50,381.58

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.

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

3.2 Investments

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

The report must contain at least:

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

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

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 30 November 2017

3.3 Borrowings

The municipality does not have borrowings.

4. **PERFORMANCE ON REVENUE COLLECTION**

Table: Collection Rate for November 2017

MONTH	AMOUNTS BILLED	CASH RECEIVED	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
	R'000	R'000		
November 2017	14 033	14 649	104.39%	79,08%

The collection rate for the month of November 2017 was recorded as 104.39% (refer to annexure). Average collection rate for the year to date is 79.08%. Annual rates were levied in July 2017 and was due on 30 September 2017.

The credit control policy is being implemented and electricity is disconnected or blocked on a monthly basis when accounts are in arrears. All indigents approved by Council are receiving their subsidies.

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

Letters have been issued to officials and councillors who are in arrears with their municipal service accounts. Officials and Councillors are urged to make the necessary arrangements with the CFO to pay their outstanding accounts.

Chart: Average Collection rate

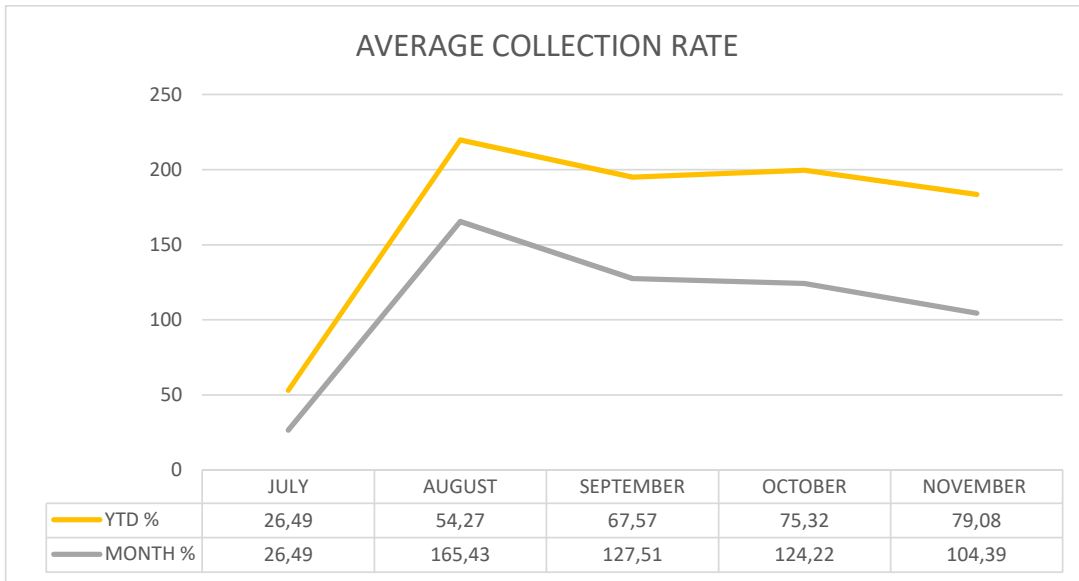
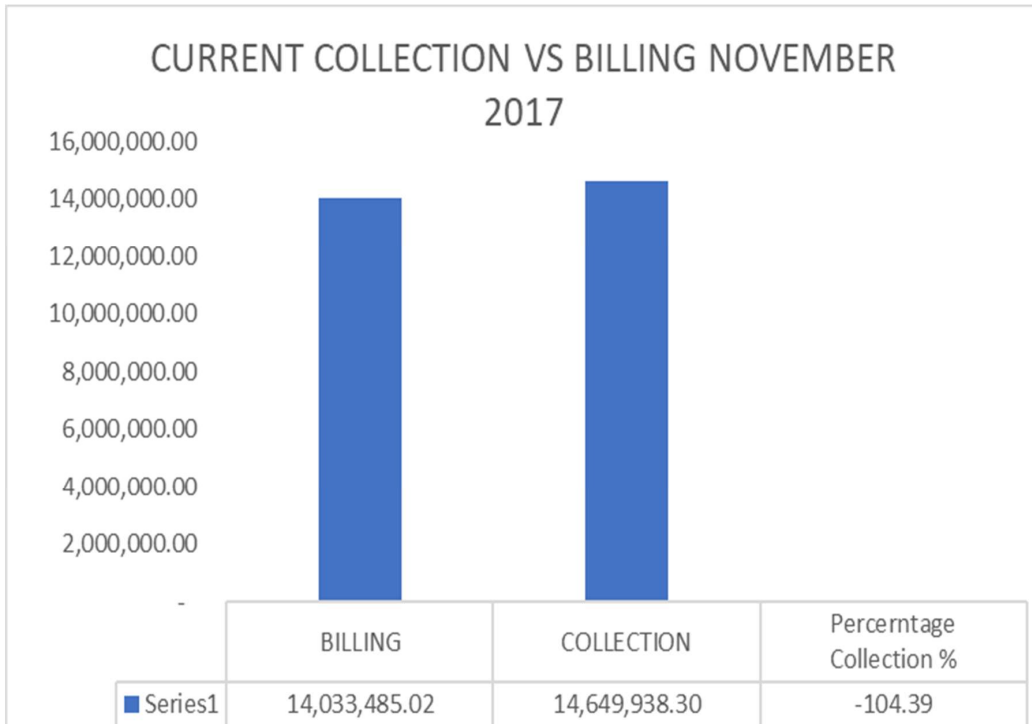


Chart: Collection vs Billing



5. Debtors

The total outstanding debtor's book of the municipality as at end of November 2017 amounts to R141.9 million.

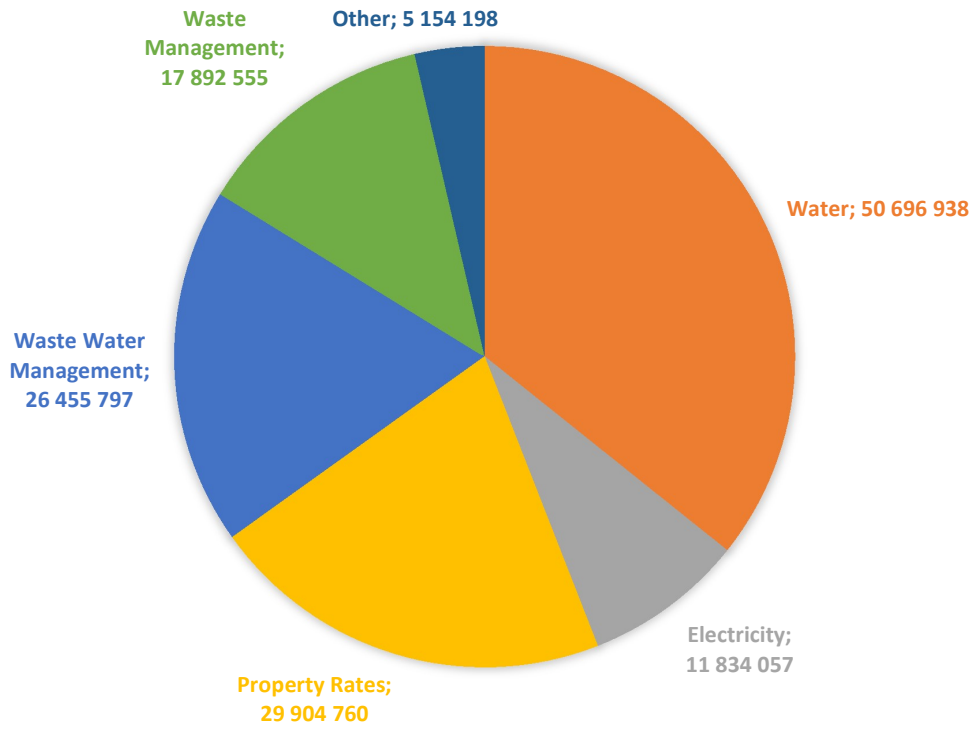
EC101 Dr. Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November										
Description	Budget Year 2017/18									Total over 90 days
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	795	1 251	1 363	908	1 008	945	39 936	4 491	50 697	47 287
Trade and Other Receivables from Exchange Transactions - Electricity	5 186	529	245	217	205	154	4 934	365	11 834	5 874
Receivables from Non-exchange Transactions - Property Rates	289	360	327	6 595	431	160	14 893	6 849	29 905	28 928
Receivables from Exchange Transactions - Waste Water Management	499	469	404	854	422	327	17 148	6 333	26 456	25 084
Receivables from Exchange Transactions - Waste Management	555	488	461	653	585	393	12 081	2 677	17 893	16 389
Receivables from Exchange Transactions - Property Rental Debtors									-	-
Interest on Arrear Debtor Accounts									-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-
Other	(842)	110	62	59	52	41	3 315	2 356	5 154	5 823
Total By Income Source	6 483	3 208	2 862	9 286	2 702	2 020	92 307	23 071	141 938	129 385
2016/17 - totals only									-	-
Debtors Age Analysis By Customer Group										
Organs of State	420	293	237	4 414	140	92	3 033	909	9 537	8 588
Commercial	3 063	500	254	958	219	119	5 737	1 138	11 989	8 171
Households	2 999	2 413	2 370	3 913	2 342	1 809	83 262	21 020	120 128	112 347
Other	1	1	1	1	0	0	274	3	283	280
Total By Customer Group	6 483	3 208	2 862	9 286	2 702	2 020	92 307	23 071	141 938	129 385

Debtors owing between 0-30 days amounts to R6.4 million, 31-60 days constitute R3.2 million. Debtors owing over 1 year constitute R23 million or 16.25 per cent, while the debt over 90 days constitute R129 million or 91 per cent which is alarming and has an adverse effect on cash flow. The municipality should consider an incentive to aid collection of outstanding debt.

Table: Household debt

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	Water	496,808.38	708,102.24	712,099.47	491,259.92	536,027.57	493,440.68	20,190,654.87	1,882,886.72	25,511,279.85
	Elec	899,106.59	115,738.70	55,221.40	45,609.77	52,563.95	48,966.54	3,772,317.93	106,482.53	5,096,007.41
	Rates	480,681.33	209,757.41	178,285.88	1,919,208.01	326,193.64	108,453.73	9,179,652.65	4,970,133.58	17,372,366.23
	Sewerage	458,650.88	326,437.34	307,483.83	411,839.97	344,020.80	260,810.16	13,989,692.80	4,775,994.78	20,874,930.56
	Refuse	491,812.64	407,781.83	390,099.56	456,936.32	491,627.08	342,308.64	10,171,677.83	2,121,811.62	14,874,055.52
	Other	-169,137.10	47,078.74	27,288.89	31,940.54	30,738.68	22,026.89	2,653,815.18	1,821,767.19	4,465,519.01
	TOTAL	2,657,922.72	1,814,896.26	1,670,479.03	3,356,794.53	1,781,171.72	1,276,006.64	59,957,811.26	15,679,076.42	88,194,158.58
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	303,013.35	440,892.89	564,998.01	369,224.40	428,345.38	417,113.70	18,603,269.17	2,483,804.40	23,610,661.30
	Elec	37,333.17	11,450.63	1,866.23	3,662.47	1,358.91	855.54	49,644.40	6,330.62	112,501.97
	Rates	-12,069.20	6,958.27	8,117.26	31,513.71	5,924.40	8,556.30	661,804.83	676,480.95	1,387,286.52
	Sewerage	50,031.42	54,572.64	51,707.60	52,293.59	48,267.29	45,647.75	1,945,780.96	1,225,748.14	3,474,049.39
	Refuse	32028.98	40284.77	37615.2	36473.46	35278.96	33550.77	1,252,923.10	421,100.61	1,889,255.85
	Other	3070.46	5823.8	1617.99	2633.26	5124.98	1129.96	261,725.56	417,152.94	698,278.95
	TOTAL	413,408.18	559,983.00	665,922.29	495,800.89	524,299.92	506,854.02	22,775,148.02	5,230,617.66	31,172,033.98

DEBT BY SERVICE



6. Creditors

The total accounts payable as at 30 November 2017 amounts to R51.9 million

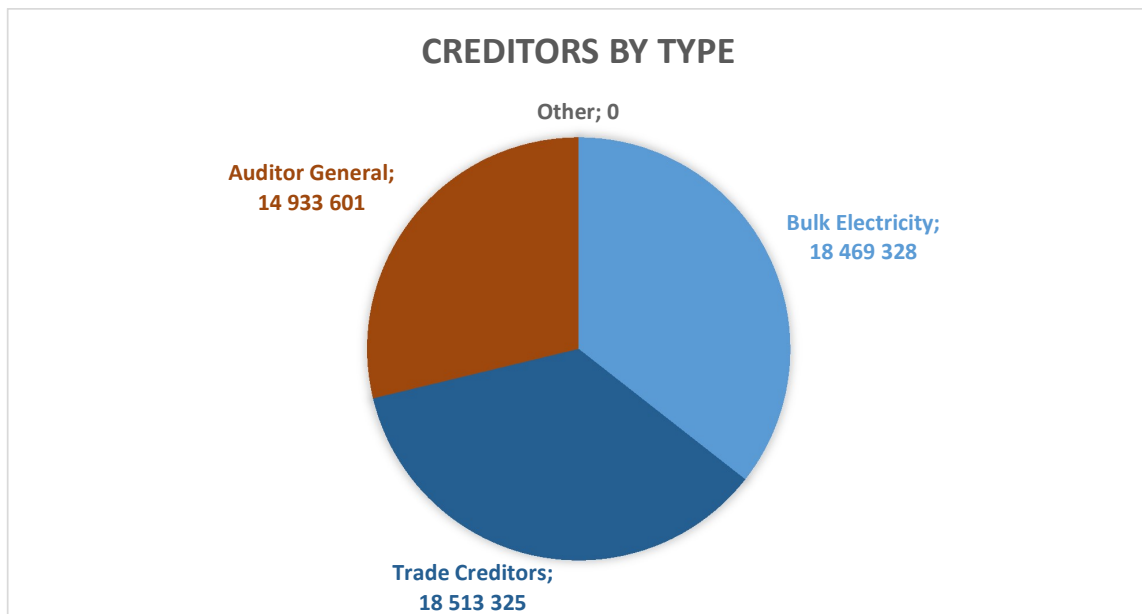
EC101 Dr. Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2017/18								Total
		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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	39			336	18,095				18,469
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	4,787	1,910	1,081	136	10,600				18,513
Auditor General	0800	371	624			13,939				14,934
Other	0900									-
Total By Customer Type	1000	5,196	2,533	1,081	472	42,634	-	-	-	51,916

Creditors owed between 0-30 day's amounts to R 5.1 million, 31-60 day's amounts to R2.5 million, 61-90 day's amounts to R 1 million, 91-120 day's amounts to R472 thousand, 121 – 150 day's amounts to R 42.6 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 and Department of Transport whilst a revised payment arrangement has been forwarded to SALGA.

Litigation cost inherited from the amalgamation is continuing to put additional strain on the municipality which we can ill afford.



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

Grants received and expenditure on grant funding

Grant	Amount gazetted	Amount Received	Expenditure YTD	% spent on allocation received
EPWP	1,383,000	968,000	336,323	35.05%
FMG	5,945,000	5,945,000	721,908	12.14%
MIG	19,856,900	3,862,000	3,575,059	92.57%
INEP	7,000,000	3,500,000	189,488	5.41%
MDTG	10,846,999	4,565,000	382,153	8.37%
EEDG	2,339,000	0	0	0.00%
Transitional Grant EC-Cogta	4,000,000	4,000,000	0	0.00%
Municipal Financial Management Support Grant	1,085,000	1,085,000	0	0.00%
RBIG	32,000,000	14,940,433	14,940,433	100.00%
DEPT ENVIRONMENTAL AFFAIRS	2,554,000	1,789,000	540,305	30.20%
Cacadu - LED	150,000	200,000	129,213	64.61%
Cacadu - Fire subsidy	4,067,800	0	0	0.00%
FONTEINBOS PROJECT		2,000,000	1,294,735	64.74%

The biggest portion of Finance Management grant is set aside to upgrade the ITC infrastructure and financial management systems. This expenditure will commence during the second quarter. The procurement processes have been finalised for the Financial Management Support grant and expenditure is expected during December 2017. The focus on MIG expenditure for the first quarter was mainly on the roll-over amount. R14.9 million of the R15.6 million roll-over amount has been spent thus far.

Concern is however that the current year's allocation for especially infrastructure grants are extremely low and the municipality might be facing a situation where an application for roll over will have to be made again. Management should ensure that plans are in place to expedite the expenditure on infrastructure grants and that procurement plans are adhered to.

GRANT ROLL OVER EXPENDITURE 201617			
GRANT	ROLL OVER APPROVED	YTD EXP	AVAILABLE
MIG	15 662 193	-15 244 810	417 383
INEP	2 463 165	-1 955 980	507 185
EPWP	0	-683 225	-683 225
EEDG	1 387 825	-1 387 300	525
TOTAL	19 513 183	-19 271 315	241 868

8. CASH FLOW POSITION AS AT 30 NOVEMBER 2017

Table: Summary of Cash flow position (Primary Bank Account) as at 30 NOVEMBER 2017

CASH BALANCE B/F FROM 1 NOVEMBER 2017	R 4 805 031
CASH RECEIVED FOR THE PERIOD	R 29 239 794
CASH PAYMENTS MADE THE FOR PERIOD	R 30 762 971
CASH BALANCE AS AT 30 NOVEMBER 2017	R 3 281 854

The bank balance ended on R3 281 854 as at 30 November 2017. The following grants were received during November 2017

- EPWP - R 622 000
- SETA GRANT - R 18 991.76
- RBIG – R2 183 973
- DEPT OF ENVIRONMENTAL AFFAIRS - R 1 150 000

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 November 2017

10. OTHER ANALYSIS

10.1 WATER AND ELECTRICITY ANALYSIS (Distribution losses)

10.1.1 WATER LOSSES

Water Statistics Dr Beyers Naude				
Month	Water pump to Town	Water sold to Town	Loss KI.	Loss %
Nov-17	452 411	41 065	19 037	4

Water losses for November 2017 were calculated at 4% (YTD average: 19.19%)

Billing seems to be problematic due to incorrect readings – in some areas billing are far more than water production/usage. An investigation is ongoing for the Aberdeen area to understand what the reasons could be for such high readings.

Some areas are not billed for water due to no meters installed (straight connections)

10.1.2 ELECTRICITY LOSSES

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Oct-17	5 486 958	6 840 198	1 353 240	19,78

Electricity losses for November 2017 was not available at time of report due to problems experienced with prepaid sales servers and therefore reports could not be provided. The electricity losses up to October 2017 were calculated at 19,78% (YTD average: 23,31%)

The municipality must embark on an investigation to identify straight connections and/or broken meters. Finance department must also ensure that all households are billed for consumption of services.

Please refer to annexure A for detail calculations.

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the supply chain management report for the period ending 30 November 2017

12. C-SCHEDULES

Attached as Annexure C are the C-Schedules for the period ending 30 November 2017

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 Beyer Naudé Local Municipality (EC101)

Print Name: (MM) Dr Edward Martin Rankwana

Signature: 

Print Name: (CFO) Ms Heleen Nagel

Signature: 

Date: 13 December 2017

ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Nov-17

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	3 184,28	24 332,78	25 618,29	9 553,82	7 241,99	7 932,75	4 794,46	9 851,56	92 509,93
	Elec	-2 967,52	34 722,64	50 060,03	19 754,40	31 965,65	24 180,82	15 570,74	19 805,58	193 092,34
	Rates	12 043,69	12 043,69	12 043,69	141 748,85	13,86	0,00	0,00	3 749,69	181 643,47
	Sewerage	-84 248,62	55 806,80	15 561,84	70,57	70,57	66,33	0,00	3 620,12	-9 052,39
	Refuse	-19 349,63	12 166,52	10 608,42	8 770,65	4 667,13	526,92	398,01	1 558,00	19 346,02
	Other	231,75	0,00	0,00	0,00	0,00	0,00	0,00	0,00	231,75
	TOTAL		-91 106,05	139 072,43	113 892,27	179 898,29	43 959,20	32 706,82	20 763,21	38 584,95

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	-6 719,90	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-6 719,90
	Elec	60 533,92	0,00	0,00	0,00	0,00	0,00	0,00	0,00	60 533,92
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	103 320,28	0,00	0,00	0,00	1 937,43	105 257,71
	Refuse	0,00	0,00	0,00	2 060,31	0,00	0,00	0,00	57,20	2 117,51
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL		53 814,02	0,00	0,00	105 380,59	0,00	0,00	0,00	1 994,63
		-37 292,03	139 072,43	113 892,27	285 278,88	43 959,20	32 706,82	20 763,21	40 579,58	638 960,36

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	-32 196,67	5 240,83	2 045,79	4 571,53	203,73	152,41	8 527,27	2 181,87	-9 273,24
	Elec	276 017,98	60 049,55	42 991,60	40 977,21	40 768,28	19 267,16	42 371,30	45 996,33	568 439,41
	Rates	3,18	3,18	3,18	3,18	3,26	0,00	0,00	0,30	16,28
	Sewerage	812,91	298,23	199,65	39 279,08	129,08	121,32	5 073,39	2 260,71	48 174,37
	Refuse	874,58	646,51	580,08	2 432,34	242,59	228,00	762,44	232,61	5 999,15
	Other	-3 747,02	6 370,00	9 310,00	3 582,04	0,00	0,00	0,00	201,95	15 716,97
	TOTAL		241 764,96	72 608,30	55 130,30	90 845,38	41 346,94	19 768,89	56 734,40	50 873,77

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Roads & Public Works	Water	1 711,91	649,53	574,82	554,24	9 039,89	384,55	17 704,53	2 906,78	33 526,25
	Elec	137 606,49	17 205,38	14 140,90	3 672,46	1 228,03	861,83	20 454,34	9 794,22	204 963,65
	Rates	-311 766,56	0,00	9 162,79	1 595 654,90	0,00	0,00	579 037,86	170 479,25	2 042 568,24
	Sewerage	626,57	70,57	70,57	174 701,50	70,57	66,33	384 298,69	81 560,59	641 465,39
	Refuse	393,51	393,51	393,51	98 440,43	393,51	369,84	250 456,79	51 707,19	402 548,29
	Other	-0,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-0,01
	TOTAL		-171 428,09	18 318,99	24 342,59	1 873 023,53	10 732,00	1 682,55	1 251 952,21	316 448,03

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	608,42	2 513,89	1 332,90	23,83	0,00	0,00	0,00	673,23	5 152,27
	Elec	12 001,82	0,00	0,00	0,00	0,00	0,00	0,00	3 353,48	15 355,30
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	393,77	226,46	58,51	58,51	13,03	0,00	0,00	15,48	765,76
	Refuse	196,00	0,00	0,00	0,00	0,00	0,00	0,00	2,34	198,34
	Other	1 902,72	1 902,74	1 902,74	1 902,74	1 902,74	1 902,74	51 309,80	11 288,51	74 014,73
TOTAL		15 102,73	4 643,09	3 294,15	1 985,08	1 915,77	1 902,74	51 309,80	15 333,04	95 486,40

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	234,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	234,00
	Elec	-1 838,93	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-1 838,93
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL		-1 604,93	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-1 604,93

Sub total Provincial Departments		46 542,64	234 642,81	196 659,31	2 251 132,87	97 953,91	56 061,00	1 380 759,62	423 234,42	4 686 986,58
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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	496 808,38	708 102,24	712 099,47	491 259,92	536 027,57	493 440,68	20 190 654,87	1 882 886,72	25 511 279,85
	Elec	899 106,59	115 738,70	55 221,40	45 609,77	52 563,95	48 966,54	3 772 317,93	106 482,53	5 096 007,41
	Rates	480 681,33	209 757,41	178 285,88	1 919 208,01	326 193,64	108 453,73	9 179 652,65	4 970 133,58	17 372 366,23
	Sewerage	458 650,88	326 437,34	307 483,83	411 839,97	344 020,80	260 810,16	13 989 692,80	4 775 994,78	20 874 930,56
	Refuse	491 812,64	407 781,83	390 099,56	456 936,32	491 627,08	342 308,64	10 171 677,83	2 121 811,62	14 874 055,52
	Other	-169 137,10	47 078,74	27 288,89	31 940,54	30 738,68	22 026,89	2 653 815,18	1 821 767,19	4 465 519,01
TOTAL		2 657 922,72	1 814 896,26	1 670 479,03	3 356 794,53	1 781 171,72	1 276 006,64	59 957 811,26	15 679 076,42	88 194 158,58

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	303 013,35	440 892,89	564 998,01	369 224,40	428 345,38	417 113,70	18 603 269,17	2 483 804,40	23 610 661,30
	Elec	37 333,17	11 450,63	1 866,23	3 662,47	1 358,91	855,54	49 644,40	6 330,62	112 501,97
	Rates	-12 069,20	6 958,27	8 117,26	31 513,71	5 924,40	8 556,30	661 804,83	676 480,95	1 387 286,52
	Sewerage	50 031,42	54 572,64	51 707,60	52 293,59	48 267,29	45 647,75	1 945 780,96	1 225 748,14	3 474 049,39
	Refuse	32028,98	40284,77	37615,2	36473,46	35278,96	33550,77	1 252 923,10	421 100,61	1 889 255,85
	Other	3070,46	5823,8	1617,99	2633,26	5124,98	1129,96	261 725,56	417 152,94	698 278,95
TOTAL		413 408,18	559 983,00	665 922,29	495 800,89	524 299,92	506 854,02	22 775 148,02	5 230 617,66	31 172 033,98

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	-309,15	539,99	165,55	82,85	401,24	201,26	29 852,86	1 188,35	32 122,95
	Elec	6276,91	3850,88	5549,72	3278,55	2516,73	2982,22	54 295,05	0,00	78 750,06
	Rates	0	0	219,39	22351,1	2944,2	0	45 284,05	2 840,87	73 639,61
	Sewerage	-31,96	0	0	0	0	0	0,00	0,00	-31,96
	Refuse	-22,99	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-22,99
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL		5 912,81	4 390,87	5 934,66	25 712,50	5 862,17	3 183,48	129 431,96	4 029,22

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	-8 063,73	452,52	432,25	381,16	487,43	196,99	1 630,63	1 954,57	-2 528,18
	Elec	-8 972,05	0,00	0,00	0,00	0,00	0,00	0,00	7,67	-8 964,38
	Rates	-3 527,63	128,04	128,04	128,04	273,04	120,92	380,55	2 095,67	-273,33
	Sewerage	695,05	516,47	516,47	448,67	415,48	151,38	725,46	269,65	3 738,63
	Refuse	647,94	420,44	360,40	306,02	306,02	108,46	248,76	80,34	2 478,38
	Other	-148,89	0,00	0,00	0,00	0,00	0,00	9 441,08	0,00	9 292,19
	TOTAL		-19 369,31	1 517,47	1 437,16	1 263,89	1 481,97	577,75	12 426,48	4 407,90

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	-30 331,12	9 771,62	8 351,05	7 141,65	6 717,04	7 184,11	295 404,26	28 102,46	332 341,07
	Elec	3 217,10	2 410,10	0,00	0,00	0,00	0,00	62 900,67	686,70	69 214,57
	Rates	1 325,72	2 494,77	2 242,66	14 532,14	2 279,87	1 959,67	48 261,39	13 464,46	86 560,68
	Sewerage	-4 316,75	5 186,16	4 737,75	4 654,21	10 223,12	3 991,44	127 900,75	37 616,73	189 993,41
	Refuse	3 679,80	4 425,45	4 100,30	4 109,73	7 675,37	3 350,89	90 772,52	15 710,66	133 824,72
	Other	-31 643,00	9 554,39	7 808,81	4 397,83	3 213,57	6 095,40	36 242,10	9 531,13	45 200,23
	TOTAL		-58 068,25	33 842,49	27 240,57	34 835,56	30 108,97	22 581,51	661 481,69	105 112,14

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	-6 863,56	40 898,47	46 855,88	24 053,82	17 650,90	17 444,64	768 268,84	71 970,85	980 279,84
	Elec	3 410 946,74	250 816,84	50 267,52	65 240,46	40 064,06	25 886,19	760 763,02	143 401,68	4 747 386,51
	Rates	172 220,32	127 022,59	109 075,03	785 798,04	91 438,16	41 342,36	3 086 323,18	619 036,40	5 032 256,08
	Sewerage	76 745,41	26 241,23	23 126,10	42 495,79	18 410,09	16 206,39	601 664,08	169 107,10	973 996,19
	Refuse	44 575,69	21 091,90	16 322,26	27 215,21	43 622,51	11 569,55	253 936,59	42 983,15	461 316,86
	Other	-634 208,39	34 288,62	8 794,65	13 258,59	7 804,89	6 603,29	266 276,72	91 412,33	-205 769,30
TOTAL		3 063 416,21	500 359,65	254 441,44	958 061,91	218 990,61	119 052,42	5 737 232,43	1 137 911,51	11 989 466,18

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	74 108,18	17 748,84	983,35	1 274,16	1 576,76	1 096,46	15 532,47	5 032,01	117 352,23
	Elec	356 941,26	32 581,19	24 908,21	34 773,35	34 286,24	30 749,14	155 532,38	28 843,48	698 615,25
	Rates	-49 453,05	1 797,52	7 817,54	2 083 635,20	1 861,40	0,00	1 292 565,12	390 472,20	3 728 695,93
	Sewerage	-558,80	58,51	58,51	24 706,09	58,51	54,99	93 052,54	35 078,77	152 509,12
	Refuse	-96,64	993,58	867,84	16 487,15	688,20	634,12	59 955,01	21 907,71	101 436,97
	Other	-7 846,96	5 145,00	5 635,00	1 715,00	3 362,00	2 964,00	35 939,36	4 801,08	51 714,48
TOTAL		373 093,99	58 324,64	40 270,45	2 162 590,95	41 833,11	35 498,71	1 652 576,88	486 135,25	4 850 323,98

GRAND TOTAL **6 482 858,99** **3 207 957,19** **2 862 384,91** **9 286 193,10** **2 701 702,38** **2 019 815,53** **92 306 868,34** **23 070 524,52** **141 938 304,96**

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
	Water	795 184,39	1 251 143,60	1 363 457,36	908 121,38	1 007 691,93	945 147,55	39 935 639,36	4 490 552,80	50 696 938,37
	Elec	5 186 203,48	528 825,91	245 005,61	216 968,67	204 751,85	153 749,44	4 933 849,83	364 702,29	11 834 057,08
	Rates	289 457,80	360 205,47	327 095,46	6 594 573,93	430 931,83	160 432,98	14 893 309,63	6 848 753,39	29 904 760,49
	Sewerage	498 799,88	469 414,41	403 520,83	853 868,26	421 678,54	327 116,09	17 148 188,67	6 333 209,50	26 455 796,18
	Refuse	554 739,88	488 204,51	460 947,57	653 231,62	584 501,37	392 647,19	12 081 131,05	2 677 151,43	17 892 554,62
	Other	-841 526,44	110 163,29	62 358,08	59 429,24	52 146,86	40 722,28	3 314 749,80	2 356 155,11	5 154 198,22
	TOTAL	6 482 858,99	3 207 957,19	2 862 384,91	9 286 193,10	2 701 702,38	2 019 815,53	92 306 868,34	23 070 524,52	141 938 304,96
		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : NOVEMBER 2017

SOURCE OF INCOME	BILLING	COLLECTION	Percentage Collection %
Rates	220 726,62	-1 410 538,12	639,04
Services			
Billed Electricity	6 318 344,57	-6 411 628,57	101,48
Prepaid Electricity	2 788 709,11	-2 788 709,11	100,00
Refuse Removal	653 373,41	-417 650,37	63,92
Sewerage / Sanitation	587 943,91	-630 583,32	107,25
Water	2 262 071,15	-1 831 666,69	80,97
Other (Specify) e.g			
Housing Rental	8 736,63	-3 186,61	36,47
Rental of Facilities & Equipment	20 779,89	-20 779,89	100,00
Vehicle registrations	N/A	N/A	
Vehicle testing fees	N/A	N/A	
Fines	9 120,48	-9 120,48	100,00
Licences and permits	862 574,01	-862 574,01	100,00
Fuel levy	N/A	N/A	0,00
Service connections and reconnections	31 931,41	-31 931,41	100,00
Application : Town planning	N/A	N/A	0,00
Plan approval fees	28 689,54	-28 689,54	100,00
Sub division fees / Rezoning fees	N/A	N/A	0,00
Cemetery fees	1 886,07	-1 886,07	100,00
Tender receipts	-6 609,70	-6 609,70	0,00
Dog tax and penalties	N/A	N/A	0,00
Fire brigade			
Fire levy charges	N/A	N/A	0,00
Grazing fees	N/A	N/A	0,00
Library fees	2 025,87	-2 025,87	100,00
Adminitration fees	N/A	N/A	0,00
Admission fees	N/A	N/A	0,00
Private works	36 773,34	-36 773,34	100,00
Sale of wood	N/A	N/A	0,00
Levy replacement grant	N/A	N/A	0,00
Sundries	180 116,67	-129 292,56	71,78
Agency services	N/A	N/A	0,00
Interest earned - external investments	26 292,64	-26 292,64	100,00
Interest earned - outstanding debtors	N/A	N/A	0,00
			0,00
	14 033 485,62	-14 649 938,30	104,39

ANNEXURE A

CFA : CASH FLOW STATEMENT ACTUALS

Year	Month	Month	Item	Detail	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			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
2018	Nov	EC101	3000	Cash Receipts by Source												
			3010	Property rates	1 101 592	6 654 146	5 671 165	2 112 939	1 410 538	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	5 957 136	5 983 650	5 762 420	6 942 582	6 411 629	0	0	0	0	0	0	0
			3040	Service charges - water revenue	1 196 092	1 271 558	2 091 276	2 030 714	1 831 667	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	527 294	1 299 093	962 997	873 192	630 583	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	327 744	657 220	636 093	424 465	417 650	0	0	0	0	0	0	0
			3070	Service charges - other	132 768	694 854	200 141	146 558	132 479	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	23 540	29 706	18 334	27 059	20 780	0	0	0	0	0	0	0
			3090	Interest earned - external investments	17 436	32 349	29 100	26 768	26 293	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	83	8 673	10 776	3 207	9 120	0	0	0	0	0	0	0
			3130	Licences and permits	921 681	901 920	791 268	724 157	862 574	0	0	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	45 157 000	1 431 000	233 910	0	640 992	0	0	0	0	0	0	0
			3160	Other revenue	0	53 434	26 001	1 138 382	2 406 011	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	55 362 366	19 017 603	16 433 481	14 450 023	14 800 316	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	5 404 599	2 297 753	7 387 367	2 069 004	3 333 973	0	0	0	0	0	0	0
				Contributions recognised - capital & Contributed												
			3200	assets	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	15 000	0	0	0	100	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	23 405 944	9 729 831	12 069 440	11 105 405	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	60 781 965	44 721 300	33 550 679	28 588 467	29 239 794	0	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	9 379 143	9 662 760	9 802 176	9 690 672	14 053 723	0	0	0	0	0	0	0
			4020	Remuneration of councillors	684 303	683 303	683 303	683 303	708 803	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	0	0	0	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	834 846	6 000 000	11 297 979	5 386 471	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	364 078	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	207 644	745 560	328 624	329 445	667 708	0	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	1 500	1 500	1 500	1 500	1 500	0	0	0	0	0	0	0
			4110	General expenses	50 783 293	23 631 978	10 460 608	2 222 554	6 303 012	0	0	0	0	0	0	0
			4120	Cash Payments by Type	61 419 961	35 559 947	27 276 211	24 225 453	27 121 217	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	0	7 811 152	5 807 084	3 811 906	3 641 754	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	61 419 961	43 371 099	33 083 295	28 037 359	30 762 971	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	-637 996	1 350 200	467 384	551 108	-1 523 177	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	3 074 334	2 436 339	3 786 539	4 253 923	4 805 031	3 281 854	3 281 854	3 281 854	3 281 854	3 281 854	3 281 854	3 281 854
			4200	Cash/cash equivalents at the month/year end:	2 436 339	3 786 539	4 253 923	4 805 031	3 281 854	3 281 854	3 281 854	3 281 854	3 281 854	3 281 854	3 281 854	3 281 854

ANNEXURE A:

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 181 Days 180 Days	182 Days - 1 Year	Over 1 Year	Total -
2018	M05	Nov	EC101	0100 Bulk Electricity	38 678	0	0	335 652	18 094 998	0	0	0	18 469 328
				0200 Bulk Water	0	0	0	0	0	0	0	0	0
				0300 PAYE deductions	0	0	0	0	0	0	0	0	0
				0400 VAT (output less input)	0	0	0	0	0	0	0	0	0
				0500 Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
				0600 Loan repayments	0	0	0	0	0	0	0	0	0
				0700 Trade Creditors	4 786 569	1 909 722	1 080 968	136 004	10 600 062	0	0	0	18 513 325
				0800 Auditor General	370 723	623 724	0	0	13 939 154	0	0	0	14 933 601
				0900 Other	0	0	0	0	0	0	0	0	0
				1000 Total	5 195 970	2 533 446	1 080 968	471 656	42 634 214	0	0	0	51 916 254
				TP01 ESKOM HOLDINGS LTD.	38 678	0	0	335 652	18 094 998	0	0	0	18 469 328
				TP02 AUDITOR GENERAL	370 723	623 724	0	0	13 939 154	0	0	0	14 933 601
				TP03 SALGA	0	0	0	0	5 526 571	0	0	0	5 526 571
				TP04 DIREKTE ORDER	1 695 627	1 148 998	294 377	120 816	0	0	0	0	3 259 818
				TP05 Department of Transport	0	0	0	0	1 382 705	0	0	0	1 382 705
				TP06 MTN	0	0	0	0	1 263 700	0	0	0	1 263 700
				TP07 DATACENTRIX	788 494	0	0	0	0	0	0	0	788 494
				TP08 SERVIPIX 72 CC	335 392	386 136	0	0	0	0	0	0	721 528
				TP09 BYTES	0	0	0	0	482 691	0	0	0	482 691
				TP10 BNM ARCHITECTS	0	0	0	0	473 250	0	0	0	473 250
				TOT Total	3 228 914	2 158 858	294 377	456 468	41 163 069	0	0	0	47 301 686

ANNEXURE A:

INVESTMENT RECONCILIATION -NOVEMBER 2017

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance per Promun	Balance per statements	Difference
MONEY MARKET	9257114251	ABSA BANK	629889415100	22 750,35	22 750,35	0,00
CALL ACCOUNT	62374218503	FIRST NATIONAL BANK	629889415200	25 414 627,00	25 414 627,00	0,00
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	936 305,35	936 305,35	0,00
TOTAL				26 373 682,70	26 373 682,70	0,00

ANNEXURE A**OVERTIME RPORT FOR NOVEMBER 2017**

GL VOTE NUMBER	GL VOTE DESCRIPTION	CURRENT YEAR MONTH DEBIT	YTD TOTAL	TOTAL BUDGET
102 010 210 243	COUNCIL	1 303	7 603	11 060
112 210 210 243	OFFICE OF THE MUNICIPAL MANAGER	0	13 927	10 845
112 290 210 243	OFFICE OF THE MM:INFORMATION TECHNOLOGY	4 831	4 831	16 199
122 410 210 243	DIRECTOR CORPORATE SERVICES : ADMIN	5 327	21 245	71 974
122 510 210 243	MUNICIPAL BUILDINGS & OFFICES	19 841	54 955	0
132 710 210 243	PARKS & RECREATION SERVICES	25 233	188 606	287 497
132 750 210 243	REFUSE REMOVAL & WASTE MANAGEMENT	84 514	349 786	493 192
132 760 210 243	CEMETERIES	0	0	5 379
132 770 210 243	AIRPORT	0	5 300	6 274
142 810 210 243	PROTECTION SERVICES : FIRE BRIGADE	12 800	50 051	136 130
142 820 210 243	PROTECTION SERVICES: FIRE CACADU	5 716	19 200	38 681
142 910 210 243	PROTECTION SERVICES: TRAFFIC DEPT	2 515	26 696	130 037
163 110 210 243	BUDGET AND TREASURY OFFICE / FINANCIAL SERVICES	3 453	104 233	235 471
183 610 210 243	DIRECTOR TECHNICAL SERVICES	19 015	91 982	0
183 620 210 243	TECHNICAL SERVICES : PUBLICWORKS STREETS	2 013	17 611	100 754
183 650 210 243	TECHNICAL SERVICES : WORKSHOP MECHANICAL	0	1 941	9 177
183 660 210 243	TECHNICAL SERVICES: WORKSHOP CARPENTER	0	0	2 263
183 670 210 243	TECHNICAL SERVICES: SEWERAGE	64 149	387 868	817 395
183 680 210 243	TECHNICAL SERVICES: SANITATION	0	0	101 649
183 690 210 243	TECHNICAL SERVICES: WATER	73 137	411 893	1 148 087
193 810 210 243	TECHNICAL SERVICES: ELECTRICITY	74 676	314 104	434 462
GRAND TOTAL		398 523	2 071 832	4 056 526

ANNEXURE A:**EMPLOYEE RELATED COST FOR THE MONTH OF NOVEMBER 2017**

ITEM	ANNUAL BUDGET	YTD BUDGET	MONTH AMOUNT	YTD AMOUNT
ALLOWANCE - HOUSING SUBSIDY	1 247 770	519 705	97 737	491 670
ALLOWANCE - TRAVELLING ALLOW	2 192 548	913 325	138 987	645 129
ALLOWANCE - UNIFORMS / OVERALL	615 567	256 380	7 124	9 664
BONUSES	5 182 953	2 159 480	4 510 616	4 621 377
CONTRIBUTIONS - MEDICAL AID FD	5 302 792	2 208 725	440 397	2 182 751
CONTRIBUTIONS - PENSION FUND	14 452 269	6 019 595	1 161 122	5 867 283
INSURANCE: GROUP LIFE	453 340	188 825	1 052	3 157
INSURANCE: UIF	843 470	351 310	72 079	332 116
LEVY - BARGAINING(IND) COUNCIL	71 065	29 605	4 373	21 830
OVERTIME	4 056 526	1 689 565	398 523	2 071 832
SALARIES & WAGES	91 307 041	40 234 231	7 221 695	39 490 944
WORKMAN'S COMPENSATION	708 744	295 185	17	66
REMUNERATION OF COUNCILLORS	8 208 001	3 418 630	708 802	3 447 015
REMUNERATION OF WARD COMMITTEE	987 325	3 830 000	0	0
Grant Total	135 629 411	62 114 561	14 762 525	59 184 834

ANNEXURE A

REPAIRS AND MAINTENANCE - NOVEMBER 2017

REPAIRS AND MAINTENANCE NOVEMBER 2017				
ACCOUNT NO	DESCRIPTION	MONTH AMOUNT	YTD AMOUNT	ANNUAL BUDGET
	OTHER MATERIAL			
132 691 812 987	FALLEN HOUSES: REBUILD	0	0	1
132 711 810 511	GENERAL MAINTENANCE	29 843	29 942	119 309
132 711 810 640	REPAIRS - FENCING	3 231	3 231	17 291
132 751 810 511	GENERAL MAINTENANCE	0	0	1 929
132 771 810 511	GENERAL MAINTENANCE	1 342	4 938	6 392
163 111 811 327	OPEX INCURRED FROM GRANTS RECEIVED	0	0	1 563 951
183 621 810 635	REPAIRS - ASPHALT SURFACES	76 041	189 431	2 536 159
183 621 810 650	REPAIRS - KURBING	25 853	67 684	115 279
183 631 810 616	REPAIRS: STORMWATER	0	6 899	57 639
183 631 810 617	STREETS	0	0	127 919
183 631 810 655	REPAIRS - STORMWATER CHANNELS	3 668	7 833	121 735
183 631 813 000	REVIEW & AUDIT OF DEVELOPM & SAFETY PLAN	0	0	195 888
183 641 810 610	REPAIRS: SIDEWALK PAVING SLABS	7 777	17 948	69 167
183 671 810 601	RETICULATION NETWORK - SEWERAGE	116 934	349 458	691 679
183 671 812 988	SLUDGE AR WWTW AB&GRT	0	170 566	345 839
183 671 812 989	REPAIRS ABERDEEN	0	0	259 379
183 691 810 511	GENERAL MAINTENANCE	53 234	242 630	288 201
183 691 810 603	RETICULATION NETWORK - WATER	58 970	194 407	1 087 562
183 691 810 612	VALVES AND HYDRANTS	0	228 457	288 199
183 691 810 613	AGEING ON BREE STREET	0	0	605 221
183 691 812 991	FLUSHING RESERVOIRS	0	80 000	259 381
193 811 810 471	ELECTR DISTRIBUTION NETWORK	105 105	229 287	44 262
193 811 810 491	REPAIRS - FENCING	0	0	284 975
193 811 810 511	GENERAL MAINTENANCE	6 865	48 752	139 884
193 811 810 547	METERS - CONSUMERS	4 743	27 890	25 952
193 811 810 619	STREET LIGHTS	2 733	65 911	60 113
193 811 812 993	IGG METER REPLACEMENT	0	2 255	16 234
193 821 810 619	STREET LIGHTS	4 190	18 089	182 619
193 821 813 004	TV Network	0		36 197
193 821 813 005	Radio Network repeater station & mobile	0		21 999
		500 529	1 985 608	9 570 355

CONTRACTED SERVICES				
102 011 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	25 043	3 183
112 211 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	6 137
112 271 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	3 338	248 134
112 281 810 541	MACHINERY & EQUIPMENT REPAIRS	813	1 550	12 684
112 291 810 541	MACHINERY & EQUIPMENT REPAIRS	0	0	4 038
122 411 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	5 810	17 881	95 944
132 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	509	24 063	79 447
132 711 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	13 151	69 115	489 954
132 751 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	62 221	287 979	1 200 618
132 761 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	1 598
132 771 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	26 990
142 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	225	7 019	295 193
142 911 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	1 418	18 897	62 876
163 111 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	635	14 037	45 326
183 611 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	2 598	13 809	16 833
183 621 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	127 260	322 891	971 058
183 641 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	6 055
183 651 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	5 375	42 137
183 661 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	0	12 511
183 671 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	4 967	14 313	120 326
183 681 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	0	9 951	183 414
183 691 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	14 514	39 652	217 731
193 811 810 541	MACHINERY & EQUIPMENT REPAIRS AND EXPEND	12 185	83 377	79 877
		246 306	958 290	4 222 064
OTHER EXPENDITURE				
122 411 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	17 328	69 312	193 561
163 111 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	6 261	281 612	2 985 971
183 611 810 447	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	12 784
132 611 810 645	REPAIRS - FURNITURE AND EQUIPMENT	0	215	1 534
122 471 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	17 538	17 643	1 353
122 511 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	62 991	87 637	411 337
122 531 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	1 571	134 243
132 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 015	4 884	24 208
132 711 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	1 839	11 825	28 819
132 741 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	109 999
132 751 810 441	REPAIR AND MAINTENANCE OF BUIL	0	6 224	24 208
132 771 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	1 909	11 670
142 911 810 441	REPAIR AND MAINTENANCE OF BUIL	0	306	28 555
163 111 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	2 977	52 318	58 181
183 611 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	2 088	44 847	34 583
193 811 810 441	REPAIR AND MAINTENANCE OF BUILDINGS	0	2 798	136
		112 037	583 101	4 061 142
GRAND TOTAL		858 872	3 526 999	17 853 561

ANNEXURE A
DETAIL OF OTHER REVENUE

	Annual Budget	Month Amount	YTD Actuals
Rental of facilities and equipment	1 074 282	56 703	430 717
Interest earned - outstanding debtors	1 866 893	228 599	1 258 833
Fines, penalties and forfeits	100 248	9 120	31 860
Licences and permits	6 305 954	292 528	1 733 769
Other revenue	1 284 030	69 784	253 159
Gains on disposal of PPE	6 593 075	0	15 100
TOTAL	17 224 482	656 734	3 723 438

OTHER REVENUE	DESCRIPTION	BUDGET	YTD AMOUNT
94 - INTERNAL RECOVERIES	ADMINISTRATION CHARGE - CR	24 607	4 979
84 - OTHER REVENUE	TOURISM FEES BAVIAANS	38 706	0
84 - OTHER REVENUE	SUB-DIVISION FEES BAVIAANS	4 252	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	5 956	0
84 - OTHER REVENUE	INSURANCE REFUND	12 548	6 166
94 - INTERNAL RECOVERIES	ADMIN CHARGE - CR: NIEU-BETHESDA	5 697	2 510
94 - INTERNAL RECOVERIES	ADMIN CHARGE - CR: HOUSING	16 893	7 949
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	431	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	10 063	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	2 672	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	2 126	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	421	0
84 - OTHER REVENUE	COMMISSION IKWEZI VAT APPLICABLE	21 268	0
84 - OTHER REVENUE	COMMISSION BAVIAANS VAT APPLICABLE	23 394	0
84 - OTHER REVENUE	COMMISSION VAT APPLICABLE	145 164	81 848
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	5 134	1 728
84 - OTHER REVENUE	TENDER DOCUMENT	68 507	24 448
84 - OTHER REVENUE	SURPLUS CASH: GRF RNT	1 153	8 303
84 - OTHER REVENUE	SURPLUS CASH: ABERDEEN	393	0
84 - OTHER REVENUE	SURPLUS CASH: WM	15	2
84 - OTHER REVENUE	SURPLUS CASH: SV	1	2
84 - OTHER REVENUE	SURPLUS CASH: JV	158	54
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	75	0
84 - OTHER REVENUE	SIGNAGE INCOME	1 963	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	68 440	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	2 755	15 079
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: RB	148	0
86 - PUBL CONTR & DONATED P P E	DONATIONS	65 040	0
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	8 041	5 974
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	310	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	-20 617	4 482
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-GRNT	143 503	69 677
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS-ABER	11 144	4 822
84 - OTHER REVENUE	BULK CONTRIBUTIONS	596 776	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: WM	5 505	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: SV	4 621	0
84 - OTHER REVENUE	WORK DONE FOR PVT PERSONS: JV	2 586	15 136
84 - OTHER REVENUE	SUNDRY / UNFORESEEN INCOME	4 181	0
TOTAL		1 284 030	253 159

ANNEXURE A
DETAIL OF OTHER EXPENDITURE

Other expenditure	YTD Actuals	Annual Budget
Debt impairment	0	8 859 709
Contracted services	2 312 171	3 563 170
Other expenditure	36 907 630	116 447 412
Loss on disposal of PPE	0	37 310
Total Expenditure	39 219 801	128 907 601

DESCRIPTION	YTD AMOUNT	ANNUAL BUDGET
REPAIRS AND MAINTENANCE	3 526 999	17 853 561
AUDIT COMMITTEE	37 217	92 801
AUDIT FEES - EXTERNAL	1 895 806	8 304 250
POSTAGE	383 217	730 740
ADVERTS, PRINTING & STATIONARY	247 539	1 659 510
RUNNING COSTS OF VEHICLES	1 536 225	6 897 810
TELEPHONES	1 084 371	2 606 432
TRAVELLING & SUBSISTENCE	1 105 265	2 747 382
TRAINING COURSES	209 829	789 349
MATERIALS, STORES & REQUIREMENTS	233 423	893 075
GENERAL EXPENDITURE	26 647 740	73 872 502
TOTAL EXPENDITURE	36 907 630	116 447 412

GENERAL EXPENDITURE	YTD AMOUNT	ANNUAL BUDGET
AFFILIATIONS & SUBSCRIPTIONS	211 158	1 831 595
AUDIT SERVICES - INTERNAL AUDIT	0	481 683
BANK CHARGES	290 768	1 118 290
CACADU GRANT TOURISM BAVIAANS	0	252 904
CELEBRATION OF NATIONAL DAYS	71 369	130 168
CELEBRATION OF NATIONAL DAYS - DSRAC	0	299 991
CHEMICALS	1 539 287	2 446 173
COMMUNITY ASSISTANCE BAVIAANS	5 600	19 189
COMMUNITY OUTREACH: BAVIAANS	1 695	18 656
CONSUMABLES	28 961	196 917
COPIERS & FAXES LEASE PAYMENTS	539 802	215 830
COPIERS MAINTENANCE CONTRACTS	586 438	791 654
ENTERTAINMENT - PUBLIC / VISITORS	27 059	113 856
EPWP SUPPORT EXPENDITURE	15 610	23 053
EPWP Project Expenditure	452 291	23 055
EQUITABLE CONTRA - RATES	1 235 579	1
EQUITABLE CONTRA - ELECTRICITY	1 173 160	3 771 454
EQUITABLE CONTRA - WATER	2 627 067	5 570 294
EQUITABLE CONTRA - REFUSE	1 708 003	4 997 017
EQUITABLE CONTRA - SANITATION	2 379 598	6 230 921
FMG OPEX	68 874	4 435 002
GRANT EXP: TRANSITIONAL GRANT	342 113	6 847 001
GRANTS RECEIVED UTILIZED	0	165 001
INSURANCE - GENERAL	997 642	2 805 560
INUSANCE CLAIMS	0	1 181 752
INTEREST- LATE PAYMENT CREDITR	52 724	277 161
LED Project - General support for SMME's	5 364	535 123
LED Project - General support for SMME's	9 500	36 730
LED Project - General support for SMME's	0	36 730
LEGAL COSTS & LITIGATION	2 568 225	180 198
LEVY - SETA SKILLS DEVELOPMENT	460 175	1 055 211
LEVY - WATER RESEARCH FUND: DWAF	17 667	131 446
MARKETING PLAN	0	33 514
MPAC COSTS	0	4 999
NETWORK BAVIAANS	0	53 299
OFFICE TEA & REQUIREMENTS	8 241	19 916
PAUPER BURIALS - COUNCIL	3 400	6 390
PMU EXPENDITURE	444 416	1 045 095
PREPAID COMMISSION	362 871	662 743
PUBLICITY	120 000	176 686
RATES-REBATE IGG	1 073 006	2 176 462
RATES REBATE - PENSIONERS/SOCIAL GRANTS	1 385 365	341 118
RDP: JOJO TANKS	0	469 864
RENTAL OF EQUIPMENT	0	38 564
RENTAL OF EQUIPMENT BAVIAANS	0	852 799
SERV CHGE MUN - ELECTRICITY	3 163 752	11 982 484
SERV CHGE MUN - SEWERAGE & SAN	4885,19	0
SERV CHGE MUN - STREET LIGHTS	767 846	3 092 423
SERV CHGE MUN - WATER	1 592 707	5 604 528
SPU Project	28 416	103 643
SPU Project	223	18 363
SPU PROJECT	4 132	34 863
STIPPENDS WARD COMMITTEE	0	95 385
TESTING - BIOLOGICAL SAMPLES	0	70 399
TESTING - BIOLOGICAL SAMPLES	0	85 593
TESTING - BIOLOGICAL SAMPLES	36 297	184 011
UMNYAMA PARK: SUB-DIV AND REZONING	0	5 763
VEHICLES, PLANT & EQUIPMENT	0	879
WORK DONE FOR PRIVATE PERSONS	236 456	487 774
YOUTH DEVELOPMENT PROJECT BAVIAANS	0	5 329
TOTAL GENERAL EXPENDITURE	26 647 740	73 872 502

DR BEYERS NAUDE MUNICIPALITY

Electricity Statistics Steytlerville

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-17	125 901	198 984	73 083	36,73
Aug-17	141 060	200 943	59 883	29,80
Sep-17	127 768	198 954	71 186	35,78
Oct-17	119 249	182 820	63 571	34,77
Nov-17	-	-	-	0,00
Dec-17	-	-	-	0,00
Jan-18	-	-	-	0,00
Feb-18	-	-	-	0,00
Mar-18	-	-	-	0,00
Apr-18	-	-	-	0,00
May-18	-	-	-	0,00
Jun-18	-	-	-	0,00
Sub Total	513 978	781 701	267 723	34,25

Electricity Statistics Willowmore

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-17	365 948	580 557	214 609	36,97
Aug-17	491 390	597 109	105 719	17,71
Sep-17	376 935	591 516	214 581	36,28
Oct-17	391 106	520 467	129 361	24,85
Nov-17	-	-	-	0,00
Dec-17	-	-	-	0,00
Jan-18	-	-	-	0,00
Feb-18	-	-	-	0,00
Mar-18	-	-	-	0,00
Apr-18	-	-	-	0,00
May-18	-	-	-	0,00
Jun-18	-	-	-	0,00
Sub Total	1 625 379	2 289 649	664 270	29,01

Electricity Statistics Graaff-Reinet

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-17	4 425 618	5 377 507	951 889	17,70
Aug-17	3 970 398	5 757 429	1 787 031	31,04
Sep-17	4 736 268	5 653 036	916 768	16,22
Oct-17	4 276 843	5 189 861	913 018	17,59
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18			-	#DIV/0!

Electricity Statistics Jansenville

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	339 803	579 700	239 897	41,38
Aug-17	353 386	602 350	248 964	41,33
Sep-17	320 051	584 150	264 099	45,21
Oct-17	310 540	521 400	210 860	40,44
Nov-17	-	-	-	0,00
Dec-17	-	-	-	0,00
Jan-18	-	-	-	0,00
Feb-18	-	-	-	0,00
Mar-18	-	-	-	0,00
Apr-18	-	-	-	0,00
May-18	-	-	-	0,00
Jun-18	-	-	-	0,00
Sub Total	1 323 780	2 287 600	963 820	42,13

Electricity Statistics Aberdeen

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	371 998	449 695	77 697	17,28
Aug-17	330 521	477 426	146 905	30,77
Sep-17	390 300	459 689	69 389	15,09
Oct-17	389 220	425 650	36 430	8,56
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18	-	-	-	#DIV/0!
Feb-18	-	-	-	#DIV/0!
Mar-18	-	-	-	#DIV/0!
Apr-18	-	-	-	#DIV/0!
May-18	-	-	-	#DIV/0!
Jun-18	-	-	-	#DIV/0!

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-17	5 629 268	7 186 443	1 557 175	21,67
Aug-17	5 286 755	7 635 257	2 348 502	30,76
Sep-17	5 951 322	7 487 345	1 536 023	20,51
Oct-17	5 486 958	6 840 198	1 353 240	19,78
Nov-17	-	-	-	#DIV/0!
Dec-17	-	-	-	#DIV/0!
Jan-18	-	-	-	#DIV/0!
Feb-18	-	-	-	#DIV/0!
Mar-18	-	-	-	#DIV/0!
Apr-18	-	-	-	#DIV/0!
May-18	-	-	-	#DIV/0!
Jun-18	-	-	-	#DIV/0!
Total	22 354 303,00	29 149 243,00	6 794 940	23,31

ANNEXURE A**Water Statistics Steytlerville**

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-17	23 490	17 952	5 538	23,58
Aug-17	22 120	17 540	4 580	20,71
Sep-17	23 600	19 733	3 867	16,39
Oct-17	25 258	15 109	10 149	40,18
Nov-17	26 600	18 722	7 878	29,62
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18				#DIV/0!
Sub Total	121 068	89 056	32 012	26,44

Water Statistics Willowmore

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	30 536	15 728	14 808	48,49
Aug-17	33 784	19 270	14 514	42,96
Sep-17	25 038	19 205	5 833	23,30
Oct-17	22 564	16 208	6 356	28
Nov-17	25 063	16 792	8 271	33
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	136 985	87 203	49 782	36,34

Water Statistics Rietbron

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	4 996	3 420	1 576	32
Aug-17	5 988	3 919	2 069	35
Sep-17	6 952	4 523	2 429	35
Oct-17	8 379	4 620	3 759	45
Nov-17	8 439	5 551	2 888	34
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18			-	#DIV/0!
Sub Total	34 754	22 033	12 721	36,60

Water Statistics Nieu-Bethesda

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	7 025	4 656	2 369	34
Aug-17	6 655	4 084	2 571	39
Sep-17	8 188	4 558	3 630	44
Oct-17	7 395	4 991	2 404	33
Nov-17	8 641	5 313	3 328	39
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18			-	#DIV/0!
Sub Total	37 904	23 602	14 302	37,73

Water Statistics Jansenville

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	55 725	18 771	36 954	66,31
Aug-17	55 341	6 263	49 078	88,68
Sep-17	46 003	7 317	38 686	84,09
Oct-17	49 832	8 345	41 487	83
Nov-17	48 614	17 653	30 961	64
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18			-	#DIV/0!
Sub Total	255 515	58 349	197 166	77,16

Water Statistics Klipplaat

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	19 652	-	19 652	100
Aug-17	19 672	-	19 672	100
Sep-17	14 345	-	14 345	100
Oct-17	20 153	-	20 153	100
Nov-17	19 511	-	19 511	100
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	93 333	-	93 333	100,00

Water Statistics Graaff-Reinet

Month	Water pump to Town	Water sold/ to Town	Loss Kl.	Loss %
Jul-17	235 923	99 027	136 896	58,03
Aug-17	227 226	123 794	103 432	45,52
Sep-17	232 305	175 577	56 728	24,42
Oct-17	229 375	155 256	74 119	32,31
Nov-17	230 172	144 761	85 411	37,11
Dec-17			-	#DIV/0!
Jan-18			-	#DIV/0!
Feb-18			-	#DIV/0!
Mar-18			-	#DIV/0!
Apr-18			-	#DIV/0!
May-18			-	#DIV/0!
Jun-18				#DIV/0!
Sub Total	1 155 001	698 415	456 586	39,53

Water Statistics Aberdeen

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	85 639	118 910	-33 271	-39
Aug-17	91 552	102 372	-10 820	-12
Sep-17	89 965	186 742	-96 777	-108
Oct-17	93 166	132 221	-39 055	-42
Nov-17	85 371	84 581	790	1
Dec-17			-	#DIV/0!
Jan-18				#DIV/0!
Feb-18				#DIV/0!
Mar-18				#DIV/0!
Apr-18				#DIV/0!
May-18				#DIV/0!
Jun-18				#DIV/0!
Sub Total	445 693	624 826	-179 133	-40,19

Water Statistics Dr Beyers Naude

Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-17	462 986	278 464	184 522	39,85
Aug-17	462 338	277 242	185 096	40,03
Sep-17	446 396	417 655	28 741	6,44
Oct-17	456 122	35 937	20 264	4
Nov-17	452 411	41 065	19 037	4
Dec-17	-	-	-	#DIV/0!
Jan-18	-	-	-	#DIV/0!
Feb-18	-	-	-	#DIV/0!
Mar-18	-	-	-	#DIV/0!
Apr-18	-	-	-	#DIV/0!
May-18	-	-	-	#DIV/0!
Jun-18	-	-	-	#DIV/0!
	2 280 253	1 050 363	437 660	19,19

ANNEXURE B



RE : MONTHLY SCM REPORT: NOVEMBER 2017

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.

SCM Resignations

The employee responsible for contract management has resigned with his last working day being 31 December 2017. This will leave a very critical position vacant. For the interim an intern has been trained on contract management and will be supervised closely by the Manager of the department. The filling of this position will need urgent attention.

Order Processing

The SCM department has been experiencing challenges with the processing of orders. Too many “urgent” and “emergency” requisitions are issued and it is expected that orders be processed immediately. This puts officials under pressure and quality and compliance might be jeopardized. It should be noted that the turnaround time for capturing and approving an order is normally 2 days from the day of receiving the requisition duly authorized by the relevant Head of Department.

DBNLM Municipal Supplier Database

The Municipality currently utilises 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.

Central supplier database, ETender and CIDB registration

Dr Beyers Naude has been registered on the Central Supplier database, but is currently experiencing problems with a tax status of “non-compliant”. Various correspondence and telephone calls to CSD has been made to determine exactly why the non-compliant status, without any success. All VAT returns and PAYE returns are up to date and paid and the reason for non-compliant tax status is unsure.

The municipality has also been struggling to register on ETender website and CIDB. Provincial Treasury has been approached to assist the municipality as we are not receiving any assistance from National Treasury with regards to ETender registration.

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 2017/18 is developed and being implemented, although SCM experiences challenges with regards to the time frames in the procurement plan. Departments have been requested to adhere to the time frames.

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 warrants and only with the final approval of the Accounting Officer and reported to the Municipal Council.

Approved Deviations by Accounting Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R224 801.09 inclusive of all costs**. **“SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE MONTH”**. Noting that there were no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

Tenders / RFQs Awarded Finally for the Period

TD / RFQ#	DESCRIPTION	SUCCESSFUL	VALUE
TD 61 of 2017	Repairs & Maintenance of Pumps & Motors	Intelligent irrigation CC	R300 ex vat / hour
TD 69 of 2017	Supply & delivery of Fuel & Oil in Willowmore for 3yrs	Zaaaÿmans Garage Bk	Petrol Rates

NOTING: TD 68 of 2017 (Supply and delivery of borehole pumps) previously reported to have been awarded to Intelligent Irrigation cc is incorrect because it is rightfully awarded to **Qhawe Protection (Pty) Ltd.**

Pending Tenders for the Period

1. TD 76 of 2017 Prepaid Vending Points @ BEC
2. TD 81 of 2017 Selling of DBNLM properties: Industrial Area Plots @ BEC
3. TD 82 of 2017 Selling of DBNLM properties: Residential Area Plots @ BEC
4. TD 85 of 2017 Upgrading of existing MV and LV infrastructure – Kroonvale (Graaff-Reinet & Jansenville) @ BEC
5. TD 86 of 2017 The Construction and refurbishment of stormwater infrastructure in Umasizakhe and Kroonvale residential areas: DBNLM @ Open Advert
6. TD 87 of 2017 Supply and Delivery of Water Treatment Chemicals & Gasses for DBNLM @ Open Advert
7. TD 88 of 2017 Consulting Engineers: Water Conservation / Demand Management Phase 2 @ Open Advert

Tenders to Be Re-Advertised

- TD 70 of 2017 Supply of fuel & oil in Steytlerville: Respondents all non-responsive
-

Tenders to be cancelled

- TD 75 of 2017 Leasing of Vehicles

Training

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

- Promun System: Awaiting dates from R-Data
- Further training on Infrastructure Procurement as per National Treasury Circular 77
- Contract Law for SCM Official executing contract management related functions, including evaluation of tenders
- Municipal Finance Management Programme

Conclusion

The SCM policy needs to be revised urgently to incorporate Circular 77 – infrastructure procurement. Standard operating procedures for Supply chain is currently being developed.

ANNEXURE C

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M05 November

Description	2016/17	Budget Year 2017/18							
	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	21 626	43 595	43 595	572	35 447	18 165	17 282	95%	43 595
Service charges	117 962	147 286	147 286	12 858	71 275	61 369	9 907	16%	147 286
Investment revenue	1 696	1 377	1 377	26	1 040	574	467	81%	1 377
Transfers and subsidies	101 847	107 439	107 439	841	50 895	44 766	6 129	14%	107 439
Other own revenue	15 222	17 224	17 224	657	3 723	7 177	(3 453)	-48%	17 224
Total Revenue (excluding capital transfers and contributions)	258 353	316 921	316 921	14 953	162 381	132 050	30 330	23%	316 921
Employee costs	100 826	126 434	126 434	14 054	52 738	52 681	57	0%	126 434
Remuneration of Councillors	7 377	9 195	9 195	709	3 447	3 831	(384)	-10%	9 195
Depreciation & asset impairment	65 157	71 165	71 165	-	1	29 652	(29 651)	-100%	71 165
Finance charges	-	328	328	-	-	137	(137)	-100%	328
Materials and bulk purchases	69 019	61 837	61 837	628	30 588	25 765	4 822	19%	61 837
Transfers and subsidies	14	67	67	2	8	28	(20)	-73%	67
Other expenditure	123 699	128 908	128 908	6 895	39 220	53 712	(14 492)	-27%	128 908
Total Expenditure	366 091	397 934	397 934	22 287	126 001	165 806	(39 805)	-24%	397 934
Surplus/(Deficit)	(107 737)	(81 013)	(81 013)	(7 334)	36 380	(33 755)	70 135	-208%	(81 013)
Transfers and subsidies - capital (monetary allocations)	66 239	64 760	64 760	3 334	17 378	26 984	(9 606)	-36%	64 760
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(41 498)	(16 252)	(16 252)	(4 000)	53 758	(6 772)	60 529	-894%	(16 252)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(41 498)	(16 252)	(16 252)	(4 000)	53 758	(6 772)	60 529	-894%	(16 252)
Capital expenditure & funds sources									
Capital expenditure	23 727	64 760	64 760	3 642	21 072	26 984	(5 912)	-22%	64 760
Capital transfers recognised	23 727	64 460	64 460	3 642	21 072	26 859	(5 787)	-22%	64 460
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	300	300	-	-	125	(125)	-100%	300
Total sources of capital funds	23 727	64 760	64 760	3 642	21 072	26 984	(5 912)	-22%	64 760
Financial position									
Total current assets	76 347	71 665	71 665		88 492				71 665
Total non current assets	1 188 515	1 258 321	1 258 321		1 207 888				1 258 321
Total current liabilities	150 384	79 646	79 646		110 653				79 646
Total non current liabilities	58 797	55 556	55 556		62 626				55 556
Community wealth/Equity	1 055 680	1 194 784	1 194 784		1 123 102				1 194 784
Cash flows									
Net cash from (used) operating	94 107	(22 808)	(22 808)	(8 987)	(35 046)	(9 503)	25 543	-269%	(22 808)
Net cash from (used) investing	(58 806)	(58 167)	(58 167)	7 464	35 254	(24 236)	(59 490)	245%	(58 167)
Net cash from (used) financing	-	2 138	2 138	-	-	891	891	100%	2 138
Cash/cash equivalents at the month/year end	38 271	(78 280)	(78 280)	-	208	(32 292)	(32 499)	101%	(78 837)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 483	3 208	2 862	9 286	2 702	2 020	92 307	23 071	141 938
Creditors Age Analysis									
Total Creditors	5 196	2 533	1 081	472	42 634	-	-	-	51 916

EC101 Dr. Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2016/17	Budget Year 2017/18							
		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>		134 777	153 844	153 844	1 534	87 337	64 102	23 235	36%	153 844
Executive and council		24 856	14 940	14 940	624	10 623	6 225	4 398	71%	14 940
Finance and administration		109 921	138 903	138 903	910	76 714	57 876	18 837	33%	138 903
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 296	11 058	11 058	334	1 956	4 607	(2 651)	-58%	11 058
Community and social services		2 554	334	334	25	154	139	15	10%	334
Sport and recreation		71	175	175	6	31	73	(42)	-58%	175
Public safety		5 732	10 535	10 535	302	1 770	4 390	(2 619)	-60%	10 535
Housing		731	14	14	0	2	6	(4)	-74%	14
Health		1 208	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25 884	599	599	229	343	250	94	38%	599
Planning and development		175	189	189	200	200	79	121	154%	189
Road transport		25 709	410	410	29	143	171	(28)	-16%	410
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		153 545	215 851	215 851	16 144	89 889	89 938	(49)	0%	215 851
Energy sources		89 037	105 934	105 934	8 879	45 365	44 139	1 226	3%	105 934
Water management		38 319	62 543	62 543	4 487	22 786	26 060	(3 274)	-13%	62 543
Waste water management		23 013	35 841	35 841	846	13 564	14 934	(1 369)	-9%	35 841
Waste management		3 176	11 533	11 533	1 931	8 173	4 805	3 368	70%	11 533
<i>Other</i>	4	91	330	330	48	234	138	96	70%	330
Total Revenue - Functional	2	324 592	381 682	381 682	18 287	179 759	159 034	20 725	13%	381 682
Expenditure - Functional										
<i>Governance and administration</i>		120 694	127 780	127 780	9 385	43 288	53 242	(9 953)	-19%	127 780
Executive and council		28 212	36 173	36 173	2 465	12 192	15 072	(2 880)	-19%	36 173
Finance and administration		92 482	91 518	91 518	6 920	31 096	38 132	(7 036)	-18%	91 518
Internal audit		-	89	89	-	-	37	(37)	-100%	89
<i>Community and public safety</i>		26 809	34 193	34 193	3 231	13 162	14 247	(1 085)	-8%	34 193
Community and social services		3 665	4 817	4 817	475	1 953	2 007	(53)	-3%	4 817
Sport and recreation		13 429	15 597	15 597	1 473	6 232	6 499	(266)	-4%	15 597
Public safety		7 030	9 488	9 488	930	3 493	3 953	(460)	-12%	9 488
Housing		377	11	11	-	-	4	(4)	-100%	11
Health		2 307	4 282	4 282	353	1 484	1 784	(301)	-17%	4 282
<i>Economic and environmental services</i>		20 649	44 682	44 682	2 903	11 209	18 617	(7 408)	-40%	44 682
Planning and development		2 590	6 572	6 572	199	938	2 738	(1 800)	-66%	6 572
Road transport		18 059	38 110	38 110	2 704	10 271	15 879	(5 608)	-35%	38 110
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		195 886	189 136	189 136	6 634	57 578	78 807	(21 229)	-27%	189 136
Energy sources		93 702	88 250	88 250	2 494	38 680	36 771	1 909	5%	88 250
Water management		47 410	43 131	43 131	1 794	8 985	17 971	(8 986)	-50%	43 131
Waste water management		42 173	41 170	41 170	891	3 721	17 154	(13 433)	-78%	41 170
Waste management		12 601	16 585	16 585	1 455	6 191	6 910	(719)	-10%	16 585
<i>Other</i>		2 053	2 143	2 143	136	764	893	(129)	-14%	2 143
Total Expenditure - Functional	3	366 091	397 934	397 934	22 287	126 001	165 806	(39 805)	-24%	397 934
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	(4 000)	53 758	(6 772)	60 529	-894%	(16 252)

EC101 Dr. Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE & COUNCIL	1	25 030	15 129	15 129	824	10 823	6 304	4 519	71,7%	15 129
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		2 797	661	661	60	579	275	304	110,4%	661
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		5 484	12 282	12 282	2 002	8 545	5 118	3 428	67,0%	12 282
Vote 4 - CORPORATE SERVICES - PROTECTION		5 732	10 535	10 535	302	1 770	4 390	(2 619)	-59,7%	10 535
Vote 5 - FINANCIAL SERVICES		109 471	138 347	138 347	859	76 182	57 644	18 538	32,2%	138 347
Vote 6 - TECHNICAL SERVICES - ENGINEERING		87 041	98 795	98 795	5 362	36 494	41 164	(4 671)	-11,3%	98 795
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		89 037	105 934	105 934	8 879	45 365	44 139	1 226	2,8%	105 934
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	324 592	381 682	381 682	18 287	179 759	159 034	20 725	13,0%	381 682
Expenditure by Vote										
Vote 1 - EXECUTIVE & COUNCIL	1	32 256	44 179	44 179	2 777	13 481	18 408	(4 926)	-26,8%	44 179
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		19 485	26 370	26 370	2 272	8 840	10 988	(2 148)	-19,5%	26 370
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		30 029	38 271	38 271	3 417	14 671	15 946	(1 276)	-8,0%	38 271
Vote 4 - CORPORATE SERVICES - PROTECTION		7 030	9 488	9 488	930	3 493	3 953	(460)	-11,6%	9 488
Vote 5 - FINANCIAL SERVICES		75 947	68 965	68 965	5 009	23 859	28 735	(4 877)	-17,0%	68 965
Vote 6 - TECHNICAL SERVICES - ENGINEERING		107 643	122 411	122 411	5 389	22 978	51 005	(28 027)	-55,0%	122 411
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		93 702	88 250	88 250	2 494	38 680	36 771	1 909	5,2%	88 250
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	366 091	397 934	397 934	22 287	126 001	165 806	(39 805)	-24,0%	397 934
Surplus/ (Deficit) for the year	2	(41 498)	(16 252)	(16 252)	(4 000)	53 758	(6 772)	60 529	-893,9%	(16 252)

EC101 Dr. Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	Budget Year 2017/18								
		2016/17 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		21 626	43 595	43 595	572	35 447	18 165	17 282	95%	43 595
Service charges - electricity revenue		86 523	92 106	92 106	8 846	41 812	38 377	3 435	9%	92 106
Service charges - water revenue		24 280	30 538	30 538	2 298	12 908	12 724	184	1%	30 538
Service charges - sanitation revenue		3 116	14 866	14 866	844	9 685	6 194	3 491	56%	14 866
Service charges - refuse revenue		3 176	8 889	8 889	781	6 384	3 704	2 681	72%	8 889
Service charges - other		867	888	888	89	485	370	116	31%	888
Rental of facilities and equipment		592	1 074	1 074	57	431	448	(17)	-4%	1 074
Interest earned - external investments		1 696	1 377	1 377	26	1 040	574	467	81%	1 377
Interest earned - outstanding debtors		5 859	1 867	1 867	229	1 259	778	481	62%	1 867
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		77	100	100	9	32	42	(10)	-24%	100
Licences and permits		4 125	5 972	5 972	293	1 789	2 488	(699)	-28%	5 972
Agency services		329	334	334	-	(56)	139	(195)	-140%	334
Transfers and subsidies		101 847	107 439	107 439	841	50 895	44 766	6 129	14%	107 439
Other revenue		691	1 284	1 284	70	253	535	(282)	-53%	1 284
Gains on disposal of PPE		3 550	6 593	6 593	0	15	2 747	(2 732)	-99%	6 593
Total Revenue (excluding capital transfers and contributions)		258 353	316 921	316 921	14 953	162 381	132 050	30 330	23%	316 921
Expenditure By Type										
Employee related costs		100 826	126 434	126 434	14 054	52 738	52 681	57	0%	126 434
Remuneration of councillors		7 377	9 195	9 195	709	3 447	3 831	(384)	-10%	9 195
Debt impairment		32 833	8 860	8 860	-	-	3 692	(3 692)	-100%	8 860
Depreciation & asset impairment		65 157	71 165	71 165	1	29 652	(29 651)	(1)	-100%	71 165
Finance charges		328	328	328	-	-	137	(137)	-100%	328
Bulk purchases		69 019	61 837	61 837	628	30 588	25 765	4 822	19%	61 837
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 417	3 563	3 563	668	2 312	1 485	828	56%	3 563
Transfers and subsidies		14	67	67	2	8	28	(20)	-73%	67
Other expenditure		87 296	116 447	116 447	6 227	36 908	48 520	(11 612)	-24%	116 447
Loss on disposal of PPE		152	37	37	-	-	16	(16)	-100%	37
Total Expenditure		366 091	397 934	397 934	22 287	126 001	165 806	(39 805)	-24%	397 934
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(107 737)	(81 013)	(81 013)	(7 334)	36 380	(33 755)	70 135	(0)	(81 013)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		66 239	64 760	64 760	3 334	17 378	26 984	(9 606)	(0)	64 760
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(41 498)	(16 252)	(16 252)	(4 000)	53 758	(6 772)			(16 252)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(41 498)	(16 252)	(16 252)	(4 000)	53 758	(6 772)			(16 252)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(41 498)	(16 252)	(16 252)	(4 000)	53 758	(6 772)			(16 252)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(41 498)	(16 252)	(16 252)	(4 000)	53 758	(6 772)			(16 252)

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-	-	-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		22	-	-	266	307	-	307	#DIV/0!	-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		44	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICES		158	-	-	-	5 014	-	5 014	#DIV/0!	-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	4 094	4 094	-	-	1 706	(1 706)	-100%	4 094
Vote 5 - FINANCIAL SERVICES		349	1 510	1 510	13	142	629	(487)	-77%	1 510
Vote 6 - TECHNICAL SERVICES - ENGINEERING		21 624	51 857	51 857	3 228	12 076	21 607	(9 531)	-44%	51 857
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		1 529	7 300	7 300	135	3 533	3 042	491	16%	7 300
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	23 727	64 760	64 760	3 642	21 072	26 984	(5 912)	-22%	64 760
Total Capital Expenditure		23 727	64 760	64 760	3 642	21 072	26 984	(5 912)	-22%	64 760
Capital Expenditure - Functional Classification										
Governance and administration		393	1 510	1 510	13	142	629	(487)	-77%	1 510
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		393	1 510	1 510	13	142	629	(487)	-77%	1 510
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		158	4 094	4 094	-	1 319	1 706	(387)	-23%	4 094
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		158	-	-	-	1 319	-	1 319	#DIV/0!	-
Public safety		-	4 094	4 094	-	-	1 706	(1 706)	-100%	4 094
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4 563	2 320	2 320	1 257	7 630	967	6 663	889%	2 320
Planning and development		22	-	-	266	307	-	307	#DIV/0!	-
Road transport		4 541	2 320	2 320	990	7 323	967	6 356	657%	2 320
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18 612	56 836	56 836	2 372	11 981	23 682	(11 701)	-49%	56 836
Energy sources		1 529	7 300	7 300	135	3 533	3 042	491	16%	7 300
Water management		4 984	43 306	43 306	859	2 759	18 044	(15 285)	-85%	43 306
Waste water management		12 099	6 231	6 231	1 379	1 994	2 596	(602)	-23%	6 231
Waste management		-	-	-	-	3 695	-	3 695	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	23 727	64 760	64 760	3 642	21 072	26 984	(5 912)	-22%	64 760
Funded by:										
National Government		23 727	64 460	64 460	3 642	21 072	26 859	(5 787)	-22%	64 460
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		23 727	64 460	64 460	3 642	21 072	26 859	(5 787)	-22%	64 460
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	300	300	-	-	125	(125)	-100%	300
Total Capital Funding		23 727	64 760	64 760	3 642	21 072	26 984	(5 912)	-22%	64 760

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

EC101 Dr. Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		5 617	6 880	6 880	1 244	6 880
Call investment deposits		32 654	-	-	35 999	-
Consumer debtors		19 518	34 769	34 769	29 215	34 769
Other debtors		12 136	26 804	26 804	15 141	26 804
Current portion of long-term receivables			-	-	-	-
Inventory		6 421	3 212	3 212	6 894	3 212
Total current assets		76 347	71 665	71 665	88 492	71 665
Non current assets						
Long-term receivables			-	-	-	-
Investments			-	-	-	-
Investment property		67 783	92 819	92 819	67 783	92 819
Investments in Associate			-	-	-	-
Property, plant and equipment		1 107 025	1 161 816	1 161 816	1 125 359	1 161 816
Agricultural			-	-	-	-
Biological assets			701	701	-	701
Intangible assets		253	139	139	1 293	139
Other non-current assets		13 453	2 845	2 845	13 453	2 845
Total non current assets		1 188 515	1 258 321	1 258 321	1 207 888	1 258 321
TOTAL ASSETS		1 264 861	1 329 985	1 329 985	1 296 381	1 329 985
LIABILITIES						
Current liabilities						
Bank overdraft			1 583	1 583	-	1 583
Borrowing			828	828	-	828
Consumer deposits		2 885	3 683	3 683	2 957	3 683
Trade and other payables		145 447	67 027	67 027	98 586	67 027
Provisions		2 052	6 525	6 525	9 110	6 525
Total current liabilities		150 384	79 646	79 646	110 653	79 646
Non current liabilities						
Borrowing			10 709	10 709		10 709
Provisions		58 797	44 847	44 847	62 626	44 847
Total non current liabilities		58 797	55 556	55 556	62 626	55 556
TOTAL LIABILITIES		209 181	135 201	135 201	173 279	135 201
NET ASSETS	2	1 055 680	1 194 784	1 194 784	1 123 102	1 194 784
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		10 509	1 181 980	1 181 980	1 110 060	1 181 980
Reserves		1 045 171	12 804	12 804	13 042	12 804
TOTAL COMMUNITY WEALTH/EQUITY	2	1 055 680	1 194 784	1 194 784	1 123 102	1 194 784

EC101 Dr. Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		21 626	43 595	43 595	1 411	16 950	18 165	(1 214)	-7%	43 595
Service charges		122 179	147 286	147 286	9 424	47 542	61 369	(13 827)	-23%	147 286
Other revenue		5 736	8 765	8 765	3 298	7 977	3 652	4 325	118%	8 765
Government - operating		75 886	107 439	107 439	641	47 463	44 766	2 697	6%	107 439
Government - capital		76 353	64 760	64 760	3 334	20 493	26 984	(6 491)	-24%	64 760
Interest		7 556	3 243	3 243	26	132	1 351	(1 219)	-90%	3 243
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(213 723)	(397 501)	(397 501)	(27 120)	(175 595)	(165 625)	9 970	-6%	(397 501)
Finance charges		(1 492)	(328)	(328)	-	-	(137)	(137)	100%	(328)
Transfers and Grants		(14)	(67)	(67)	(2)	(8)	(28)	(20)	73%	(67)
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 107	(22 808)	(22 808)	(8 987)	(35 046)	(9 503)	25 543	-269%	(22 808)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 590	6 593	6 593	0	15	2 747	(2 732)	-99%	6 593
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	11 105	56 311	-	56 311	#DIV/0!	-
Payments										
Capital assets		(62 396)	(64 760)	(64 760)	(3 642)	(21 072)	(26 984)	(5 912)	22%	(64 760)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(58 806)	(58 167)	(58 167)	7 464	35 254	(24 236)	(59 490)	245%	(58 167)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		2 138	2 138	2 138	-	-	891	(891)	-100%	2 138
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2 138	2 138	-	-	891	891	100%	2 138
NET INCREASE/ (DECREASE) IN CASH HELD		35 301	(78 837)	(78 837)	(1 523)	208	(32 849)			(78 837)
Cash/cash equivalents at beginning:		2 970	557	557	-	-	557			-
Cash/cash equivalents at month/year end:		38 271	(78 280)	(78 280)	-	208	(32 292)			(78 837)