



# SUNDAYS RIVER VALLEY MUNICIPALITY



## **In- year monitoring for the Municipality**

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

## **MONTHLY BUDGET STATEMENT**

**August 2019**

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## Legislative framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Section 71,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements. 28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

### **S71 Report – Accounting Officer's Report to the Executive Mayor**

In accordance with Section 71(1) of the Municipal Finance Management Act, the Accounting Officer submits the required statement on the state of Sundays River Valley Municipality's budget reflecting the particulars up until the end of July 2019.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.



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## Recommendations

(a) That Finance and Administrative Committee notes the contents of the monthly S71 budget statement report and supporting documentations for August 2019.

(b) That the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and that spending of funds and that revenue collection proceeds in accordance with the budget.



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## Part 1: In-year budget statements tables

### 1.1 Table C1: s71 Monthly Budget Statement Summary

EC106 Sundays River Valley - Table C1 Monthly Budget Statement Summary - M02 August

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	42 154	-	2 078	18 424	7 026	11 398	162%	42 154
Service charges	-	51 883	-	4 093	8 116	8 647	(531)	-6%	51 883
Investment revenue	-	1 360	-	223	439	227	212	94%	1 360
Transfers and subsidies	-	86 565	-	293	33 613	14 428	19 185	133%	86 565
Other own revenue	-	20 060	-	625	1 630	3 343	(1 713)	-51%	20 060
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>202 022</b>	-	<b>7 311</b>	<b>62 221</b>	<b>33 670</b>	<b>28 551</b>	<b>85%</b>	<b>202 022</b>
Employee costs	-	81 843	-	6 260	12 588	13 641	(1 053)	-8%	81 843
Remuneration of Councillors	-	7 441	-	549	1 098	1 240	(142)	-11%	7 441
Depreciation & asset impairment	-	26 366	-	-	-	4 394	(4 394)	-100%	26 366
Finance charges	-	2 830	-	-	45	472	(427)	-91%	2 830
Materials and bulk purchases	-	37 604	-	128	2 606	6 267	(3 661)	-58%	37 604
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	87 705	-	2 299	5 094	14 618	(9 523)	-65%	87 705
<b>Total Expenditure</b>	-	<b>243 790</b>	-	<b>9 235</b>	<b>21 431</b>	<b>40 632</b>	<b>(19 200)</b>	<b>-47%</b>	<b>243 790</b>
<b>Surplus/(Deficit)</b>	-	<b>(41 768)</b>	-	<b>(1 925)</b>	<b>40 789</b>	<b>(6 961)</b>	<b>47 751</b>	<b>-686%</b>	<b>(41 768)</b>
Transfers and subsidies - capital (monetary alloc	-	68 420	-	7 689	13 275	11 403	1 871	16%	68 420
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>26 652</b>	-	<b>5 764</b>	<b>54 064</b>	<b>4 442</b>	<b>49 622</b>	<b>1117%</b>	<b>26 652</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>26 652</b>	-	<b>5 764</b>	<b>54 064</b>	<b>4 442</b>	<b>49 622</b>	<b>1117%</b>	<b>26 652</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>85 020</b>	-	<b>12 090</b>	<b>16 180</b>	<b>14 170</b>	<b>2 010</b>	<b>14%</b>	<b>85 020</b>
Capital transfers recognised	-	67 139	-	10 210	13 234	11 190	2 044	18%	67 139
Borrowing	-	8 950	-	-	-	1 492	(1 492)	-100%	8 950
Internally generated funds	-	8 930	-	1 880	2 946	1 488	1 458	98%	8 930
<b>Total sources of capital funds</b>	-	<b>85 020</b>	-	<b>12 090</b>	<b>16 180</b>	<b>14 170</b>	<b>2 010</b>	<b>14%</b>	<b>85 020</b>
<b>Financial position</b>									
Total current assets	-	93 047	-	-	78 551	-	-	-	93 047
Total non current assets	-	741 339	-	-	726 387	-	-	-	741 339
Total current liabilities	-	39 772	-	-	87 907	-	-	-	39 772
Total non current liabilities	-	33 178	-	-	5 187	-	-	-	33 178
Community wealth/Equity	-	761 436	-	-	711 845	-	-	-	761 436
<b>Cash flows</b>									
Net cash from (used) operating	-	92 373	-	4 326	15 699	15 395	(303)	-2%	92 373
Net cash from (used) investing	-	(84 290)	-	(12 090)	(15 116)	(14 048)	1 067	-8%	(84 290)
Net cash from (used) financing	-	(4 459)	-	(110)	(110)	(743)	(633)	85%	(4 459)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>7 763</b>	-	<b>-</b>	<b>677</b>	<b>4 743</b>	<b>4 066</b>	<b>86%</b>	<b>3 829</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6 154	11 118	4 840	2 407	2 607	2 383	77 059	-	106 568
<b>Creditors Age Analysis</b>									
Total Creditors	7 305	4 255	755	-	14	249	-	-	12 580



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## **Explanatory Notes: Table C1: s71 Monthly Budget Statement Summary**

The summary statement of financial performance shows monthly actual operating revenue of R 15 million and monthly actual operating expenditure of R 9.2 Million.

The municipality had a net surplus of R 5.8 Million for the month ended on August 2019.

Actual capital expenditure for the month ended August 2019, is R 12.1 Million.

Cash and cash equivalents – Bank amounted to R 677 Thousand as at 31 August 2019.

Outstanding debtors and creditors amounted to R 106.6 Million and R 12.6 Million respectively as at 31 August 2019.

The municipality's financial health although a surplus is shown in the financial performance remains a concern. Financial sustainability if not monitored can negatively impact on service delivery.



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## 1.2 Table C2: Financial Performance (standard classification)

EC106 Sundays River Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	75 796	-	2 553	34 355	12 633	21 722	172%	75 796
Executive and council		-	16 547	-	-	3 477	2 758	719	26%	16 547
Finance and administration		-	59 249	-	2 553	30 878	9 875	21 003	213%	59 249
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	18 488	-	453	4 920	3 081	1 839	60%	18 488
Community and social services		-	10 338	-	5	3 918	1 723	2 195	127%	10 338
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	8 150	-	447	1 002	1 358	(356)	-26%	8 150
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	34 100	-	64	5 985	5 683	302	5%	34 100
Planning and development		-	1 441	-	23	2 003	240	1 763	734%	1 441
Road transport		-	32 659	-	41	3 982	5 443	(1 461)	-27%	32 659
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	140 603	-	11 930	30 235	23 434	6 801	29%	140 603
Energy sources		-	59 720	-	10 420	17 391	9 953	7 437	75%	59 720
Water management		-	39 799	-	971	3 808	6 633	(2 825)	-43%	39 799
Waste water management		-	21 730	-	197	3 316	3 622	(305)	-8%	21 730
Waste management		-	19 354	-	342	5 719	3 226	2 494	77%	19 354
<i><b>Other</b></i>	4	-	1 455	-	-	-	243	(243)	-100%	1 455
<b>Total Revenue - Functional</b>	2	-	270 442	-	14 999	75 495	45 074	30 422	67%	270 442
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	86 003	-	4 638	11 689	14 334	(2 645)	-18%	86 003
Executive and council		-	16 133	-	1 195	5 429	2 689	2 740	102%	16 133
Finance and administration		-	69 870	-	3 443	6 260	11 645	(5 385)	-46%	69 870
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	37 660	-	2 061	4 152	6 277	(2 125)	-34%	37 660
Community and social services		-	17 844	-	884	1 947	2 974	(1 027)	-35%	17 844
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	18 481	-	975	1 908	3 080	(1 172)	-38%	18 481
Housing		-	1 335	-	201	297	222	75	34%	1 335
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	14 955	-	568	1 576	2 492	(917)	-37%	14 955
Planning and development		-	8 934	-	329	736	1 489	(753)	-51%	8 934
Road transport		-	6 021	-	239	840	1 003	(164)	-16%	6 021
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	103 510	-	1 894	3 865	17 252	(13 387)	-78%	103 510
Energy sources		-	37 131	-	223	3 233	6 188	(2 955)	-48%	37 131
Water management		-	33 357	-	783	1 478	5 560	(4 081)	-73%	33 357
Waste water management		-	15 063	-	665	(1 913)	2 511	(4 423)	-176%	15 063
Waste management		-	17 959	-	223	1 066	2 993	(1 927)	-64%	17 959
<i><b>Other</b></i>		-	1 663	-	74	151	277	(126)	-46%	1 663
<b>Total Expenditure - Functional</b>	3	-	243 790	-	9 235	21 431	40 632	(19 200)	-47%	243 790
<b>Surplus/ (Deficit) for the year</b>		-	26 652	-	5 764	54 064	4 442	49 622	1117%	26 652

### Explanatory Notes: Table C2: Financial Performance (standard classification)

Table above provides a summary of financial performance by standard classification.



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### 1.3 Table C3: Financial Performance (revenue and expenditure by municipal vote)

EC106 Sundays River Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Mayor and Council	1	-	7 520	-	-	1 526	1 253	272	21.7%	7 520
Vote 2 - Municipal Manager		-	9 026	-	-	3 902	1 504	2 398	159.4%	9 026
Vote 3 - Finance		-	49 973	-	2 553	26 976	4 164	22 811	547.8%	49 973
Vote 4 - Corporate Service		-	9 276	-	-	3 902	1 546	2 356	152.4%	9 276
Vote 5 - Community Services		-	39 298	-	795	10 640	6 550	4 090	62.4%	39 298
Vote 6 - Technical Service		-	155 348	-	11 652	28 549	25 891	2 658	10.3%	155 348
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>270 442</b>	<b>-</b>	<b>14 999</b>	<b>75 495</b>	<b>40 909</b>	<b>34 586</b>	<b>84.5%</b>	<b>270 442</b>
<b>Expenditure by Vote</b>										
Vote 1 - Mayor and Council	1	-	9 754	-	693	1 433	1 626	(193)	-11.8%	9 754
Vote 2 - Municipal Manager		-	11 074	-	761	4 580	1 846	2 735	148.2%	11 074
Vote 3 - Finance		-	49 655	-	1 420	2 802	8 276	(5 474)	-66.1%	49 655
Vote 4 - Corporate Service		-	20 215	-	2 023	3 458	3 369	89	2.6%	20 215
Vote 5 - Community Services		-	55 947	-	2 157	5 071	9 324	(4 253)	-45.6%	55 947
Vote 6 - Technical Service		-	97 146	-	2 182	4 087	16 191	(12 103)	-74.8%	97 146
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>243 790</b>	<b>-</b>	<b>9 235</b>	<b>21 431</b>	<b>40 632</b>	<b>(19 200)</b>	<b>-47.3%</b>	<b>243 790</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>26 652</b>	<b>-</b>	<b>5 764</b>	<b>54 064</b>	<b>278</b>	<b>53 786</b>	<b>19379.3%</b>	<b>26 652</b>

#### Explanatory Notes: Table C3: Financial Performance (revenue and expenditure by municipal vote)

Table above indicates the statement of financial performance by vote.



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## 1.4 Table C4: Financial Performance (revenue and expenditure)

EC106 Sundays River Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates			42 154			2 078	18 424	7 026	11 398	162%	42 154
Service charges - electricity revenue			26 755			2 710	5 444	4 459	985	22%	26 755
Service charges - water revenue			16 523			900	1 693	2 754	(1 060)	-39%	16 523
Service charges - sanitation revenue			2 894			179	369	482	(114)	-24%	2 894
Service charges - refuse revenue			5 711			305	609	952	(342)	-36%	5 711
Rental of facilities and equipment			58			0	5	10	(5)	-47%	58
Interest earned - external investments			1 360			223	439	227	212	94%	1 360
Interest earned - outstanding debtors			11 238			147	534	1 873	(1 339)	-71%	11 238
Dividends received			-			-	-	-	-	-	-
Fines, penalties and forfeits			3 328			87	220	555	(335)	-60%	3 328
Licences and permits			1 831			147	323	305	18	6%	1 831
Agency services			3 007			213	459	501	(42)	-8%	3 007
Transfers and subsidies			86 565			293	33 613	14 428	19 185	133%	86 565
Other revenue			597			30	89	100	(11)	-11%	597
Gains on disposal of PPE			-			-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	202 022	-	7 311	62 221	33 670	28 551	85%	202 022
<b>Expenditure By Type</b>											
Employee related costs			81 843			6 260	12 588	13 641	(1 053)	-8%	81 843
Remuneration of councillors			7 441			549	1 098	1 240	(142)	-11%	7 441
Debt impairment			13 454			-	-	2 242	(2 242)	-100%	13 454
Depreciation & asset impairment			26 366			-	-	4 394	(4 394)	-100%	26 366
Finance charges			2 830			-	45	472	(427)	-91%	2 830
Bulk purchases			29 523			-	2 286	4 920	(2 634)	-54%	29 523
Other materials			8 082			128	320	1 347	(1 027)	-76%	8 082
Contracted services			40 771			1 750	2 911	6 795	(3 884)	-57%	40 771
Transfers and subsidies			-			-	-	-	-	-	-
Other expenditure			33 480			549	2 183	5 580	(3 397)	-61%	33 480
Loss on disposal of PPE			-			-	-	-	-	-	-
<b>Total Expenditure</b>			-	243 790	-	9 235	21 431	40 632	(19 200)	-47%	243 790
<b>Surplus/(Deficit)</b>			-	(41 768)	-	(1 925)	40 789	(6 961)	47 751	(0)	(41 768)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				68 420		7 689	13 275	11 403	1 871	0	68 420
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)				-		-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	26 652	-	5 764	54 064	4 442	-	-	26 652
Taxation				-		-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			-	26 652	-	5 764	54 064	4 442	-	-	26 652
Attributable to minorities				-		-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			-	26 652	-	5 764	54 064	4 442	-	-	26 652
Share of surplus/ (deficit) of associate				-		-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>			-	26 652	-	5 764	54 064	4 442	-	-	26 652



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## Notes

Actual Surplus for the month is R 5.8 Million and the year to date surplus is R 54.1 Million.

Variances above 10% in the financial performance budget statement (above table C4) are explained below:

### Revenue

- Property rates- a variance of R 11.4 Million is a result of annual billing performed in July 2019 whereas the budget is spread evenly throughout the year.
- Service charges- a variance of R 536 Thousand is attributable to consumption variations.
- Interest earned- external investment: lower interest received than expected due to minimal short-term deposits.
- Interest earned- outstanding debtors: decreased due to debtors written-off during the financial year end.
- Fines, penalties and forfeits- no recording of accrued financial transactions on the system for the period reported.
- Transfer and subsidies- Variance of R 19.2 Million is attributable to recognition of equitable share received, not forgetting actual spending pattern.

### Expenditure

- Debt impairment- variances of R 2.2 Million results from no impairment nor debt writ-offs performed for the period.
- Depreciation- No depreciation accounted for.
- Finance charges- variances is attributed to interest on unwinding assets which will be recorded at year end.
- Bulk purchases- Invoice for the month of August has not been received resulting in a difference of R 2.6 Million.
- Other expenditure (inventory consumed, contracted services and general expenditure)- a variance of R 8.3 Million exists due to projects not yet implemented.

A cause for concern is warranted for the following income statement items:

- Depreciation- should be recorded every month as per updated assets register. CFO to ensure financial records are complete moving forward.
- Fines- should be recorded every month as per fines issued. CFO and Community Service Director to ensure billing is recorded timeously in the financial system.



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## 1.5 Table C5: Capital Expenditure (municipal vote, standard classification and funding)

EC106 Sundays River Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Service		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Service		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Mayor and Council		-	600	-	-	-	100	(100)	-100%	600
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	200	-	-	33	(33)	-100%	200	
Vote 4 - Corporate Service		-	1 840	-	91	1 157	307	850	277%	1 840
Vote 5 - Community Services		-	5 710	-	1 773	1 773	952	821	86%	5 710
Vote 6 - Technical Service		-	76 670	-	10 227	13 251	12 778	472	4%	76 670
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	85 020	-	12 090	16 180	14 170	2 010	14%	85 020
<b>Total Capital Expenditure</b>		-	85 020	-	12 090	16 180	14 170	2 010	14%	85 020
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	2 640	-	91	1 157	440	717	163%	2 640
Executive and council		-	600	-	-	-	100	(100)	-100%	600
Finance and administration		-	2 040	-	91	1 157	340	817	240%	2 040
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	4 750	-	1 773	1 773	1 402	371	26%	4 750
Community and social services		-	2 050	-	1 773	1 773	952	821	86%	2 050
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	2 700	-	-	-	450	(450)	-100%	2 700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	27 446	-	3 158	4 455	4 574	(119)	-3%	27 446
Planning and development		-	200	-	17	17	33	(16)	-49%	200
Road transport		-	27 246	-	3 141	4 438	4 541	(103)	-2%	27 246
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	50 184	-	7 069	8 795	8 364	431	5%	50 184
Energy sources		-	25 550	-	5 218	5 218	4 258	959	23%	25 550
Water management		-	8 447	-	1 071	1 649	1 408	241	17%	8 447
Waste water management		-	15 227	-	780	1 929	2 538	(609)	-24%	15 227
Waste management		-	960	-	-	-	160	(160)	-100%	960
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	85 020	-	12 090	16 180	14 170	1 400	9%	85 020
<b>Funded by:</b>										
National Government		-	49 331	-	7 069	8 795	8 222	573	7%	49 331
Provincial Government		-	17 808	-	3 141	4 438	2 968	1 470	50%	17 808
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	67 139	-	10 210	13 234	11 190	2 044	18%	67 139
<b>Borrowing</b>	6	-	8 950	-	-	-	1 492	(1 492)	-100%	8 950
<b>Internally generated funds</b>		-	8 930	-	1 880	2 946	1 488	1 458	98%	8 930
<b>Total Capital Funding</b>		-	85 020	-	12 090	16 180	14 170	2 010	14%	85 020

### Explanatory Notes: Table C5: Capital Expenditure (municipal vote, standard classification and funding)

Table above depicts capital assets acquired during the period. Over expenditure of R 2 Million can be noted currently, however this will neutralise itself as the year progresses and warrants no remedial action.



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## 1.6 Table C6: Financial Position

EC106 Sundays River Valley - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			7 763		11 203	7 763	
Call investment deposits							
Consumer debtors			85 068		67 039	85 068	
Other debtors							
Current portion of long-term receivables							
Inv entry			216		309	216	
<b>Total current assets</b>			-	93 047	-	78 551	93 047
<b>Non current assets</b>							
Long-term receivables							
Investments							
Investment property			29 250		20 716	29 250	
Investments in Associate							
Property, plant and equipment			705 623		699 815	705 623	
Biological							
Intangible			6 144		5 534	6 144	
Other non-current assets			322		322	322	
<b>Total non current assets</b>			-	741 339	-	726 387	741 339
<b>TOTAL ASSETS</b>			-	834 386	-	804 938	834 386
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft							
Borrowing			3 478		845	3 478	
Consumer deposits			56		62	56	
Trade and other payables			36 237		58 139	36 237	
Provisions				-	4 778		
<b>Total current liabilities</b>			-	39 772	-	63 824	39 772
<b>Non current liabilities</b>							
Borrowing			6 956		408	6 956	
Provisions			26 222		28 861	26 222	
<b>Total non current liabilities</b>			-	33 178	-	29 270	33 178
<b>TOTAL LIABILITIES</b>			-	72 950	-	93 094	72 950
<b>NET ASSETS</b>	2		-	761 436	-	711 845	761 436
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			761 436		711 845	761 436	
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	761 436	-	711 845	761 436



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## **Explanatory Notes: Table C6: Financial Position**

Community wealth/equity is at R 711.8 Million.

Based on the current assets versus current liability analysis, The municipality may struggle to meet its short term financial obligations. Better liquidity management strategies need to be employed by the municipality.

Based on net debtor days analysis, The municipality's ability to convert It's billing to revenue is above the norm of 30 days. This implies that the is no improvement in the collection rate and credit control policy implementation. Better debtor management techniques are required and a financial recovery plan must be developed to improve the situation.

The municipality fails to adhere to legislative requirement of paying creditors within 30 days. This is a results of cash flow problems and late receipt of invoices from suppliers.



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## 1.7 Table C7: Cash Flow

EC106 Sundays River Valley - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates			36 123		8 275	8 346	6 020	2 326	39%	36 123
Service charges			44 460		2 998	3 079	7 410	(4 331)	-58%	44 460
Other revenue			5 493		14 038	33 912	916	32 997	3604%	5 493
Government - operating			86 565		3 135	36 375	14 428	21 947	152%	86 565
Government - capital			68 420		1 857	20 102	11 403	8 698	76%	68 420
Interest			1 360		-	-	227	(227)	-100%	1 360
Dividends					-	-	-	-		
<b>Payments</b>										
Suppliers and employees			(149 549)		(25 921)	(86 045)	(24 925)	61 120	-245%	(149 549)
Finance charges			(500)		(52)	(67)	(83)	(17)	20%	(500)
Transfers and Grants										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>- 92 373</b>		<b>- 4 330</b>	<b>15 702</b>	<b>15 395</b>	<b>(307)</b>	<b>-2%</b>	<b>92 373</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets			(84 290)		(12 090)	(15 116)	(14 048)	1 067	-8%	(84 290)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>- (84 290)</b>		<b>- (12 090)</b>	<b>(15 116)</b>	<b>(14 048)</b>	<b>1 067</b>	<b>-8%</b>	<b>(84 290)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing			(4 459)		(110)	(110)	(743)	(633)	85%	(4 459)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>- (4 459)</b>		<b>- (110)</b>	<b>(110)</b>	<b>(743)</b>	<b>(633)</b>	<b>85%</b>	<b>(4 459)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>- 3 625</b>		<b>- (7 871)</b>	<b>477</b>	<b>604</b>			<b>3 625</b>
Cash/cash equivalents at beginning:			4 138			204	4 138			204
Cash/cash equivalents at month/year end:			7 763			681	4 743			3 829

### Explanatory Notes: Table C7: Cash Flow

Net increase in cash held is R 477 Thousand for the main bank. The difference between the bank statement and cash book amount relates to outstanding payments for Department of Transport not yet paid.

Cash and cash balances as per cash book amount to R 11.2 Million and per bank statement amount to R 13.4 Million. Fifty percent of funds available for short term deposit are committed as they relate to conditional grants receipts.



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## 1.8 Supporting documentation

### 1.8.1 SC3: Debtors' Age Analysis

EC106 Sundays River Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-		
Receivables from Non-exchange Transactions - Property Rates	1400										-	-		
Receivables from Exchange Transactions - Waste Water Management	1500										-	-		
Receivables from Exchange Transactions - Waste Management	1600										-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-		
Interest on Arrear Debtor Accounts	1810										-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900	6 154	11 118	4 840	2 407	2 607	2 383	77 059		106 568	84 456			
<b>Total By Income Source</b>	<b>2000</b>	<b>6 154</b>	<b>11 118</b>	<b>4 840</b>	<b>2 407</b>	<b>2 607</b>	<b>2 383</b>	<b>77 059</b>	<b>-</b>	<b>106 568</b>	<b>84 456</b>	<b>-</b>	<b>-</b>	
<b>2018/19 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500	6 154	11 118	4 840	2 407	2 607	2 383	77 059	-	106 568	84 456			
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 154</b>	<b>11 118</b>	<b>4 840</b>	<b>2 407</b>	<b>2 607</b>	<b>2 383</b>	<b>77 059</b>	<b>-</b>	<b>106 568</b>	<b>84 456</b>	<b>-</b>	<b>-</b>	



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## 1.8.2 SC4: Creditors Age Analysis

The creditor's age analysis only includes those creditors that fall due within the next 30 days.

**EC106 Sundays River Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August**

Description R thousands	NT Code	Budget Year 2019/20								Total	Prior year totals for chart (same period)	
		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			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	3 005	2 647								5 652	
Bulk Water	0200			725							725	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	3 844	1 535	30		14	249				5 672	
Auditor General	0800	456	73								529	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 305</b>	<b>4 255</b>	<b>755</b>	<b>-</b>	<b>14</b>	<b>249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 580</b>	<b>-</b>



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### 1.8.3.1 SC7(1): Transfers and grants expenditure

EC106 Sundays River Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	83 676	-	293	33 403	13 946	19 457	139.5%	83 676
Local Government Equitable Share			79 777		-	33 240	13 296	19 944	150.0%	79 777
EPWP Incentive			1 019		41	81	170	(89)	-52.1%	1 019
Finance Management			2 880		251	81	480	(399)	-83.1%	2 880
Municipal Systems Improvement							-	-	-	
Municipal Drought Relief										
Provincial Government:		-	1 200	-	-	-	200	(200)	-100.0%	1 200
Audit Improvement and Library			1 200				200	(200)	-100.0%	1 200
District Municipality:		-	1 439	-	-	-	240	(240)	-100.0%	1 439
Environmental Services			1 439				240	(240)	-100.0%	1 439
Other grant providers:		-	250	-	-	-	42	(42)	-100.0%	250
LGSETA			250				42	(42)	-100.0%	250
<b>Total operating expenditure of Transfers and Grants:</b>		<b>-</b>	<b>86 565</b>	<b>-</b>	<b>293</b>	<b>33 403</b>	<b>14 428</b>	<b>18 975</b>	<b>131.5%</b>	<b>86 565</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	50 612	-	7 689	9 374	8 435	939	11.1%	25 612
Municipal Infrastructure Grant (MIG)			25 612		1 688	3 374	4 269	(895)	-21.0%	25 612
INEP			25 000		6 000	6 000	4 167	1 834	44.0%	
Provincial Government:		-	17 808	-	-	4 830	2 968	1 862	62.7%	17 808
			17 808			4 830	2 968	1 862	62.7%	17 808
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>68 420</b>	<b>-</b>	<b>7 689</b>	<b>14 204</b>	<b>11 403</b>	<b>2 800</b>	<b>24.6%</b>	<b>43 420</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>-</b>	<b>154 985</b>	<b>-</b>	<b>7 981</b>	<b>47 606</b>	<b>25 831</b>	<b>21 775</b>	<b>84.3%</b>	<b>129 985</b>



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## 1.8.4 SC8: Councillor and staff benefits

EC106 Sundays River Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			6 267		464	928	1 045	(116)	-11%	6 267
Pension and UIF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance										
Cellphone Allowance			653		51	102	109	(7)	-6%	653
Housing Allowances			96		8	15	16	(1)	-6%	96
Other benefits and allowances			425		27	53	71	(18)	-25%	425
<b>Sub Total - Councillors</b>			<b>7 441</b>		<b>549</b>	<b>1 098</b>	<b>1 240</b>	<b>(142)</b>	<b>-11%</b>	<b>7 441</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			4 096		306	603	683	(80)	-12%	4 096
Pension and UIF Contributions			9		16	32	1	30	2048%	9
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance			613		58	116	102	14	13%	613
Cellphone Allowance			128		10	18	21	(3)	-15%	128
Housing Allowances			511		40	80	85	(5)	-6%	511
Other benefits and allowances			184		7	16	31	(15)	-49%	184
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>			<b>5 542</b>		<b>436</b>	<b>864</b>	<b>924</b>	<b>(59)</b>	<b>-6%</b>	<b>5 542</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			49 465		4 238	8 457	8 244	213	3%	49 465
Pension and UIF Contributions			7 659		576	1 152	1 276	(124)	-10%	7 659
Medical Aid Contributions			4 396		257	509	733	(223)	-30%	4 396
Overtime			4 328		213	534	721	(187)	-26%	4 328
Performance Bonus										
Motor Vehicle Allowance			3 559		324	637	593	44	7%	3 559
Cellphone Allowance			646		45	91	108	(17)	-15%	646
Housing Allowances			325		28	56	54	2	4%	325
Other benefits and allowances			5 925		141	285	987	(702)	-71%	5 925
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Municipal Staff</b>			<b>76 302</b>		<b>5 821</b>	<b>11 723</b>	<b>12 717</b>	<b>(994)</b>	<b>-8%</b>	<b>76 302</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>			<b>89 285</b>		<b>6 807</b>	<b>13 686</b>	<b>14 881</b>	<b>(1 195)</b>	<b>-8%</b>	<b>89 285</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>										
% increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Entities</b>										
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Staff of Entities</b>										
% increase	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>89 285</b>		<b>6 807</b>	<b>13 686</b>	<b>14 881</b>	<b>(1 195)</b>	<b>-8%</b>	<b>89 285</b>
% increase	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			<b>81 843</b>		<b>6 258</b>	<b>12 588</b>	<b>13 641</b>	<b>(1 053)</b>	<b>-8%</b>	<b>81 843</b>



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## 1.8.5 SC9: Monthly targets for cash receipts and payments

EC106 Sundays River Valley - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		71	8 275										27 777	36 123	38 089	40 179
Service charges - electricity revenue		45	2 412										24 219	26 676	29 229	32 082
Service charges - water revenue		23	292										10 801	11 115	12 179	13 368
Service charges - sanitation revenue		6	183										4 257	4 446	4 872	5 347
Service charges - refuse		9	110										2 104	2 223	2 436	2 674
Rental of facilities and equipment		2	2										53	58	61	65
Interest earned - external investments													1 251	1 251	1 376	1 514
Interest earned - outstanding debtors		1	12										96	109	120	132
Dividends received													-	-	-	-
Fines, penalties and forfeits		132	130										404	666	702	739
Licences and permits		176	148										1 507	1 831	1 930	2 034
Agency services		246	160										2 356	2 762	2 924	3 096
Transfer receipts - operating		33 240	3 135										50 190	86 565	92 860	100 932
Other revenue		19 317	13 587										(32 727)	177	173	169
<b>Cash Receipts by Source</b>		<b>53 267</b>	<b>28 446</b>	-	-	-	-	-	-	-	-	-	<b>92 289</b>	<b>174 002</b>	<b>186 951</b>	<b>202 330</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		18 245	1 857										48 318	68 420	38 621	34 646
Contributions & Contributed assets													-	-	-	-
Proceeds on disposal of PPE													-	-	-	-
Short term loans													-	-	-	-
Borrowing long term/refinancing													-	-	-	-
Increase in consumer deposits													-	-	-	-
Receipt of non-current debtors													-	-	-	-
Receipt of non-current receivables													-	-	-	-
Change in non-current investments													-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>71 512</b>	<b>30 302</b>	-	-	-	-	-	-	-	-	-	<b>140 607</b>	<b>242 422</b>	<b>225 572</b>	<b>236 976</b>
<b>Cash Payments by Type</b>																
Employee related costs		3	5 787										76 054	81 843	87 150	92 728
Remuneration of councillors			574										6 867	7 441	7 918	8 424
Interest paid		15	52										433	500	527	555
Bulk purchases - Electricity			1 800										16 853	18 654	23 552	25 315
Bulk purchases - Water & Sewer													6 869	6 869	7 348	7 853
Other materials		147	48										4 386	4 582	4 930	5 030
Contracted services		464	753										15 054	16 271	20 574	23 405
Grants and subsidies paid - other municipalities													-	-	-	-
Grants and subsidies paid - other													-	-	-	-
General expenses		59 509	16 962										(62 583)	13 888	30 249	30 709
<b>Cash Payments by Type</b>		<b>60 139</b>	<b>25 977</b>	-	-	-	-	-	-	-	-	-	<b>63 933</b>	<b>150 049</b>	<b>182 248</b>	<b>194 018</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		3 026	12 090										69 174	84 290	37 278	33 214
Repayment of borrowing			110										4 348	4 459	5 018	5 288
Other Cash Flows/Payments													-	-	-	-
<b>Total Cash Payments by Type</b>		<b>63 165</b>	<b>38 177</b>	-	-	-	-	-	-	-	-	-	<b>137 455</b>	<b>238 797</b>	<b>224 543</b>	<b>232 520</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>8 347</b>	<b>(7 874)</b>	-	-	-	-	-	-	-	-	-	<b>3 152</b>	<b>3 625</b>	<b>1 029</b>	<b>4 456</b>
Cash/cash equivalents at the month/year beginning:		204	8 551	677	677	677	677	677	677	677	677	677	677	204	3 829	4 858
Cash/cash equivalents at the month/year end:		8 551	677	677	677	677	677	677	677	677	677	677	3 829	3 829	4 858	9 314



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**Quality certificate**

I, Mr SS Fadi, the Municipal Manager of Sundays River Valley Municipality, hereby certify that the monthly Budget Statement for the month ending August 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Printed Name: .....

Municipal Manager: Sundays River Valley Municipality (EC106)

Signature: .....

Date: .....



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