

WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager / Munisipale Bestuurder

VAN / FROM: Director: Finance / Direkteur: Finansies

DATUM / DATE: 31 August 2017 / 31 Augustus 2017

VERW. / REF.: 09/1/2/2

FINANCE MONTHLY REPORT – AUGUST 2017

A MAYOR'S REPORT

Credit control for various reasons remains a challenge for the municipality.

B RECOMMENDATION

It is recommended that Council takes cognisance of the monthly budget statement and supporting documentation for August 2017.

C EXECUTIVE SUMMARY

The municipality has read 93% of its consumption meters of which 99% was read correctly the first time. The monthly billing was also done as scheduled and during this process 16 877 accounts amounting to R 31.7 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 3.8 million. The indigent cost to the municipality for the month amounts to R 1.1 million.

The accumulated debtor's collection target for the year is 71%, but the actual accumulated year to date debtor's collection is 85%.

The municipality issued orders to the value of R 32.5 million of which R 0.7 million was in terms of deviations.

The municipality currently has R 123 million in its primary bank account.

FINANSIES MAANDELIKSE VERSLAG – AUGUSTUS 2017

A BURGEMEESTERS VERSLAG

Kredietbeheer bly 'n uitdaging vir die munisipaliteit as gevolg verskillende redes.

B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Augustus 2017.

C OPSOMMING

Die munisipaliteit het 93% van die meters geles, waarvan 99% die eerste keer korrek geles is. Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 16 877 rekeninge ten bedrae van R 31.7 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 3.8 miljoen. Die deernis subsidies vir die maand beloop R 1.1 miljoen.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 71%, maar die werklike jaar tot op datum invordering is 85%.

Bestellings ter waarde van R 32.5 miljoen uitgereik, waarvan R 0.7 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 123 miljoen in die primêre bankrekening en geen korttermyn beleggings.

D REPORT

1. PURPOSE

The purpose of this report is to prepare a **section 71 report** and other reporting requirements for consideration and discussion.

2. LEGAL FRAMEWORK

The following is the reporting requirements in terms of the MFMA:

2.1 WITHDRAWALS FROM BANK ACCOUNTS

In terms of section 11 (4) (a), the Accounting Officer must prepare a quarterly report regarding expenditure that has been authorised in terms of section 11(1) (b) to (j). Section 11(1) read as follow:

"11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only—

- (a) to defray expenditure appropriated in terms of an approved budget;
- (b) to defray expenditure authorised in terms of section 26(4);
- (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);
- (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;
- (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including—
 - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or
 - (ii) any insurance or other payments received by the municipality for that person or organ of state;
- (f) to refund money incorrectly paid into a bank account;
- (g) to refund guarantees, sureties and security deposits;
- (h) for cash management and investment purposes in accordance with section 13;
- (i) to defray increased expenditure in terms of section 31; or
- (j) for such other purposes as may be prescribed."

2.2 Expenditure on staff benefits

In terms of Section 66 of the MFMA the Accounting Officer must prepare a report on all expenditure incurred with relation to staff benefits.

Section 66 reads as follow:

"66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the

D REPORT

1. DOEL

Die doel van hierdie verslag is om 'n **artikel 71-verslag** en ander verslagdoening vereistes vir oorweging en bespreking voor te lê vir bespreking.

2. WETLIKE RAAMWERK

Die volgende is die rapportering vereistes in terme van die MFMA:

2.1 ONTTREKKINGS UIT BANKREKENINGE

In terme van artikel 11 (4) (a), moet die rekenpligtige beamppte 'n kwartaallikse verslag ten opsigte van uitgawes wat in terme van artikel 11 (1) (b) tot (j) gemagtig is om voor te berei. Artikel 11 (1) lees soos volg:

"11. (1) Slegs die rekenpligtige beamppte of die hoof finansiële beamppte van 'n munisipaliteit, of enige ander senior finansiële beamppte van die munisipaliteit wat op die skriftelike magtiging van die rekenpligtige beamppte, kan onttrek geld of magtig om die onttrekking van geld uit enige van die munisipaliteit se bank rekeninge, en kan dit doen net-

- (a) uitgawes wat in terme van 'n goedgekeurde begroting bewillig is, te dek;
- (b) in terme van artikel 26 (4) gemagtig uitgawes te bestry;
- (c) onvoorsiene en onvermydelike uitgawes in terme van artikel 29 (1) te bestry;
- (d) in die geval van 'n bankrekening geopen ingevolge artikel 12, betalings te maak van die rekening in ooreenstemming met subartikel (4) van daardie artikel;
- (e) oor te betaal aan 'n persoon of orgaan van die staat geld wat deur die munisipaliteit op namens daardie persoon of orgaan van die staat ontvang, insluitende-
 - (i) geld wat ingesamel is deur die munisipaliteit namens daardie persoon of orgaan van die staat deur 'n ooreenkoms;
 - (ii) 'n versekering of ander betalings wat deur die munisipaliteit vir daardie persoon of orgaan van die staat ontvang;
- (f) om geld wat verkeerdelik in 'n bankrekening betaal is terug te betaal;
- (g) om waarborge, borge en sekuriteite terug te betaal;
- (h) vir kontant bestuur en belegging in ooreenstemming met artikel 13;
- (i) verhoogde uitgawes te dek in terme van artikel 31;
- (j) vir enige ander doeleindes soos voorgeskryf mag word."

2.2 Besteding aan personeel voordele

In terme van Artikel 66 van die MFMA die Rekenpligtige Beamppte moet 'n verslag oor al die uitgawes aangegaan met betrekking tot personeelvoordele voor te berei. Artikel 66 lees soos volg:

"66. Die rekenpligtige beamppte van 'n munisipaliteit moet, in 'n formaat en vir tydperke as wat voorgeskryf mag word, aan die

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 allowances;
- (e) overtime payments;
- (f) loans and advances; and
- (g) any other type of benefit or allowance related to staff."

2.3 Monthly budget statements

In terms of Section 71 of the MFMA the accounting officer must prepare monthly budget statements that comply with this section.

This section read as follows:

"71. (1) 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 treasury 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 expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations 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 variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include—

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

Raad rapporteer op alle uitgawes wat aangegaan is deur die munisipaliteit op die personeel se salarisse, lone, toelaes en voordele, op 'n wyse wat sodanige uitgawes per tipe openbaar, naamlik-

- (a) salarisse en lone;
- (b) bydraes vir pensioene en mediese fonds;
- (c) reis, motor-, verblyf-, verblyf-en ander toelaes;
- (d) behuising voordele en toelaes;
- (e) oortydbetalings;
- (f) lenings en voorskotte, en
- (g) enige ander soort van voordeel of vergoeding aan personeel. "

2.3 Maandelikse begroting state

In terme van Artikel 71 van die MFMA die rekenpligtige beampte moet 'n maandelikse begroting state wat voldoen aan hierdie artikel. Hierdie artikel lees soos volg:

"71. (1) Die rekenpligtige beampte van 'n munisipaliteit moet nie later as 10 werk dae na die einde van elke maand aan die burgemeester van die munisipaliteit en die betrokke Provinsiale Tesourie 1 verklaring in die voorgeskrewe formaat oor die toestand van die munisipaliteit se begroting wat die volgende besonderhede vir die maand en vir die finansiële jaar tot die einde van die maand:

- (a) werklike inkomste per bron van inkomste;
- (b) werklike lenings;
- (c) die werklike uitgawes per stem;
- (d) die werklike kapitaalbesteding, per stem;
- (e) die bedrag van enige toekennings ontvang;
- (f) die werklike uitgawes op daardie toekennings, uitgesluit besteding op
 - (i) sy deel van die plaaslike regering billike deel;
 - (ii) toekennings vrygestel is by die jaarlikse Verdeling van Inkomste van die nakoming van hierdie paragraaf, en
- (g) wanneer dit nodig is, 'n verduideliking van-
 - (i) enige wesenslike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;
 - (ii) enige wesenslike afwykings van die dienslewering en begrotings implementeringsplan;
 - (iii) enige remediërende of korrektiewe stappe geneem is of geneem word om te verseker dat die geprojekteerde inkomste en uitgawes in die munisipaliteit se goedgekeurde begroting bly.

(2) Die staat moet die volgende insluit-

- (a) 'n projeksie van die betrokke munisipaliteit se inkomste en uitgawes vir die res van die finansiële jaar, en enige wysigings van die aanvanklike projeksies, en
- (b) die voorgeskrewe inligting met betrekking tot die toestand van die begroting van elke munisipale entiteit wat aan die munisipaliteit in terme van artikel 87 (10).

(3) die bedrae wat in die verklaring moet in elke geval in vergelyking met die ooreenstemmende bedrae begroot vir die munisipaliteit se goedgekeurde begroting.

(4) Die verklaring aan die provinsiale tesourie moet in die

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter."

formaat van 'n getekende dokument en in elektroniese formaat.

(5) Die rekenpligtige beampte van 'n munisipaliteit wat 'n toekenning bedoel in subartikel (1)(e) gedurende 'n bepaalde maand ontvang het, moet nie later nie as 10 werksdae na die einde van die maand, moet daardie deel van die verklaring wat die besonderhede bedoel in subartikel (1)(e) en (f) om die nasionale of provinsiale orgaan van die staat of munisipaliteit wat die toekenning oorgedra

(6) Die Provinsiale Tesourie moet nie later nie as 22 werksdae na die einde van elke maand aan die Nasionale Tesourie 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van die munisipaliteite se begrotings, per munisipaliteit en per munisipale entiteit.

(7) Die Provinsiale Tesourie moet, binne 30 dae na die einde van elke kwartaal, openbaar te maak as wat voorgeskryf mag word, 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van munisipaliteite se begrotings per munisipaliteit en per munisipale entiteit. Die LUR vir finansies moet so 'n gekonsolideerde staat nie later nie as 45 dae na die einde van elke kwartaal aan die provinsiale wetgewer dien."

2.4 Other Policy Requirements

The rest of the report is informed by policies requirements as well as the service delivery and budget implementation plan (SDBIP).

3. DISCUSSION

The discussion of the information is based on the 3 key performance areas of Finance, namely:

- o Revenue
- o Supply Chain Management
- o Financial Administration

2.4 Ander Beleid Vereistes

Die res van die verslag word bepaal deur die beleid sowel as dienslewering en die Begrotings Implementering Plan (SDBIP).

3. BESPREKING

Die bespreking van die inligting is gebaseer op die 3 sleutel prestasie-areas van Finansies, naamlik:

- o Inkomste
- o Voorsieningskanaal Bestuur
- o Finansiële Administrasie

3.1 REVENUE

3.1.1 Accounts and Meter readings

The important comparative statistics in relation to accounts is shown in the table below:

3.1 INKOMSTE

3.1.1 Rekeninge en meterlesings

Die belangrike vergelykende statistiek met betrekking tot rekeninge word getoon in die tabel hieronder:

Activities	Jun-17	Jul-17	Aug-17
Meter readings:			
No. of meter readings by meter readers	13 258	13 234	13 378
No. of readings estimated	1 014	1 066	968
No. of readings by owners	413	416	408
Metering online	70	70	70
Total number of meters	14 755	14 786	14 824
Completion date of meter readings	15/06/2017	14/07/2017	14/08/2017
No. of re-readings performed	228	242	235
No. of changes after re-readings	59	80	74
% of meters read correctly first time	99.55%	99.40%	99.45%
Faulty meters to technical dept.	0	117	94
Zero Consumption to tech dept	0	136	121
Faulty meters replaced	13	23	8
New water Connections	3	3	3
New Sewerage Connections	3	3	3
% of meters estimated	6.87%	7.21%	6.53%

Note Estimates - Meter readings	Jun-17	Jul-17	Aug-17
Meter locked	36	47	40
Gate locked	429	462	368
Under Ground	62	85	59
Beneath rubble	40	32	35
Under water	38	38	48
Dogs	116	104	116
Meter unreadable	25	26	27
Can't find meter	252	264	266
Vehicles parked on meter	16	8	9
Unread	0	0	0
	1014	1066	968

Explanation:

1 Meter Reader post vacant
Estimations: Water 756; Electricity 212

Verduideliking:

1 Meterleser pos vakant.
Skattings: Water 756; Elektriesiteit 212

Rates clearance certificates	Jun-17	Jul-17	Aug-17
Plots subdivided	0	0	0
Application for clearance certificates	20	34	28
Clearance certificates issued	57	83	77
Deeds registrations	41	25	84
Consolidations	0	0	0

3.1.1.1 Billing dates

3.1.1.1 Heffingsdatums

Billing:	Jun-17	Jul-17	Aug-17
Debt raising date	20/06/2017	20/07/2017	22/08/2017
Date of account postage	23/06/2017	24/07/2017	25/08/2017
Debtor reconciliation (Debtors/Votes/Age analysis)	03/07/2017	01/08/2017	01/09/2017
Electricity Pre paid Reconciliation	03/07/2017	01/08/2017	01/09/2017

3.1.1.2 Number of informal households with access to basic services without accounts

3.1.1.2 Aantal informele huishoudings met toegang tot basiese dienste sonder rekeninge

Number of informal households with access to basic services without accounts	Jun-17	Jul-17	Aug-17
- N'duli (Polo cross)	1 096	1 096	1 096
- Tulbagh (Chris Hani)	537	537	812
- Wolseley (Pine Valley)	312	312	338
Total	1 945	1 945	2 246

3.1.1.3 Number of consumers with services

Number of customers with services	Jun-17	Jul-17	Aug-17
Electricity - Conventional	2 881	2 893	2 788
Electricity - Prepaid	10 177	10 186	10 189
Property rates	14 322	14 336	14 335
Refuse removal	12 140	15 143	15 118
Sewerage	12 603	15 094	15 069
Water	12 553	15 058	15 163
Other	10 944	694	810
Total number of accounts printed	13 581	14 282	13 584
Total number accounts emailed	3 025	3 656	3 293

Debiteure heffing vir die maand is soos volg / Debtor levies for the month are as follows:

Service Description	Jun-17	Jul-17	Aug-17
Assessment Rates (Monthly)	2 882 579.13	24 143 479.90	3 844 298.93
Assessment Rates (SV)			
Electricity	21 297 491.01	19 737 888.20	20 908 151.38
Refuse Removal	2 529 942.76	2 632 335.95	2 616 223.25
Sewerage	2 360 821.97	4 858 272.46	2 166 385.84
Water Levies	4 020 360.69	3 101 114.72	3 201 347.43
Rental	25 586.05	67 391.11	77 488.13
Indigent subsidy	-1 107 070.63	-1 146 946.36	-1 133 509.67
Sundries	272 467.50	15 275.11	18 498.90
Total	32 282 178.48	53 408 811.09	31 698 884.19

Explanation:

Water restriction tariffs applied to Tulbagh.

Verduideliking:

Water beperking tariewe van toepassing op Tulbagh.

3.1.4 Pre-paid Electricity Sales

3.1.4 Vooruitbetaalde Elektrisiteit Verkope

	Jun-17	Jul-17	Aug-17
Total Pre Paid Meters	10 177	10 186	10 189
Total Free units(Indigents)	110 250	111 350	106 550
Cost of free Units	R95 918	R122 485	R117 205
Units sold	2 715 925	2 862 101	2 682 423
Cost of units sold	R3 246 872	R3 261 540	R3 246 932
Vat Amount	R454 600	R456 660	R471 028
Axillary Amount	R1 864	R2 095	R2 073
Total Amount Pre Paid	R3 812 682	R3 859 927	R3 837 238

3.1.5 Indigent Households

3.1.5 Behoeftige Huishoudings

Indigent households	Jun-17	Jul-17	Aug-17
Deferments	3 980 338.09	3 881 847.8	3 825 676.43
Current	438 880.63	861 609.51	761 607.03
30 days	420 408.93	322 814.46	639 023.77
60 days	341 639.09	373 746.16	293 004.18
90 days	341 974.05	306 990.13	345 258.36
> 90 days	10 411 726.33	10 238 209.54	9 751 420.65
Total	R15 934 967.12	R15 985 217.60	R15 615 990.42

Mechanisms	Jun-17	Jul-17	Aug-17
Approved Indigent households:			
No. of households at beginning of the month:	2 543	2 521	2 482
Additions during the month	243	253	202
Cancellations during the month	221	214	229
No. of households at end of the month:	2 521	2 482	2 455
Cost of Indigent to Council	R 969 224.26	R1 146 946.36	R1 133 509.67

Explanation:

Indigent households decreased from 2 482 to 2 455

Verduideliking:

Deernis huishoudings verminder vanaf 2 482 tot 2 455

3.1.7 Outstanding Debtors

The important comparative statistics in relation to accounts is shown in the table below. The table below provides an age analysis of the debtors as at 31 August 2017:

3.1.7 Uitstaande Debiteure

Die belangrike vergelykende statistiek met betrekking tot rekeninge word getoon in die tabel hieronder. Die tabel hieronder voorsien 'n ouderdomsanalises van Debiteure soos op 31 August 2017:

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	%
Debtors Age Analysis By Income Source										
Water	4 331 208	1 072 580	1 056 529	871 346	967 990	703 530	4 656 403	39 663 209	53 322 795	27.64%
Electricity	14 935 885	312 702	254 172	204 063	205 269	149 570	545 859	2 283 378	18 890 898	9.79%
Property Rates	18 721 517	204 646	285 442	165 186	143 316	139 056	2 252 492	12 618 670	34 530 325	17.90%
Waste Water Management	2 775 568	509 093	489 935	463 791	448 460	472 125	2 561 544	17 615 878	25 336 394	13.13%
Waste Management	3 262 430	573 561	461 848	474 956	410 772	407 776	2 360 144	21 959 318	29 910 806	15.50%
Property Rental Debtors	45 377	17 503	17 420	17 378	16 695	15 940	94 253	952 176	1 176 743	0.61%
Interest on Arrear Debtor Accounts	56 867	44 267	79 468	74 138	92 783	100 902	1 101 396	29 177 988	30 727 809	15.93%
Other	-2 460 428	107 644	31 649	35 483	27 685	22 975	182 942	1 086 776	-965 273	-0.50%
Total By Income Source	41 668 425	2 841 996	2 676 464	2 306 342	2 312 971	2 011 874	13 755 032	125 357 393	192 930 496	100%
%	21.60%	1.47%	1.39%	1.20%	1.20%	1.04%	7.13%	64.98%	100.00%	
Debtors Age Analysis By Customer Group										
Organs of State	8 693 637	193 062	86 817	47 387	70 137	39 221	514 386	2 128 748	11 773 397	6.10%
Commercial	17 844 450	327 590	298 230	269 940	172 332	172 384	1 066 602	7 047 214	27 198 743	14.10%
Households	12 232 090	2 133 494	2 038 447	1 806 573	1 890 576	1 626 558	10 756 217	109 638 955	142 122 911	73.67%
Other	2 898 247	187 850	252 970	182 441	179 924	173 710	1 417 827	6 542 476	11 835 446	6.13%
Total By Customer Group	41 668 424	2 841 996	2 676 464	2 306 342	2 312 971	2 011 874	13 755 032	125 357 393	192 930 497	100%
%	21.60%	1.47%	1.39%	1.20%	1.20%	1.04%	7.13%	64.98%	100.00%	

Explanation:

The increase in outstanding debt can be attributed to:

- Yearly rates, payable by 30 September 2017
- No credit control mechanism for PA Hamlet, Op-die-Berg and Indigents.

Verduideliking:

Die styging in debiteure is as gevolg van:

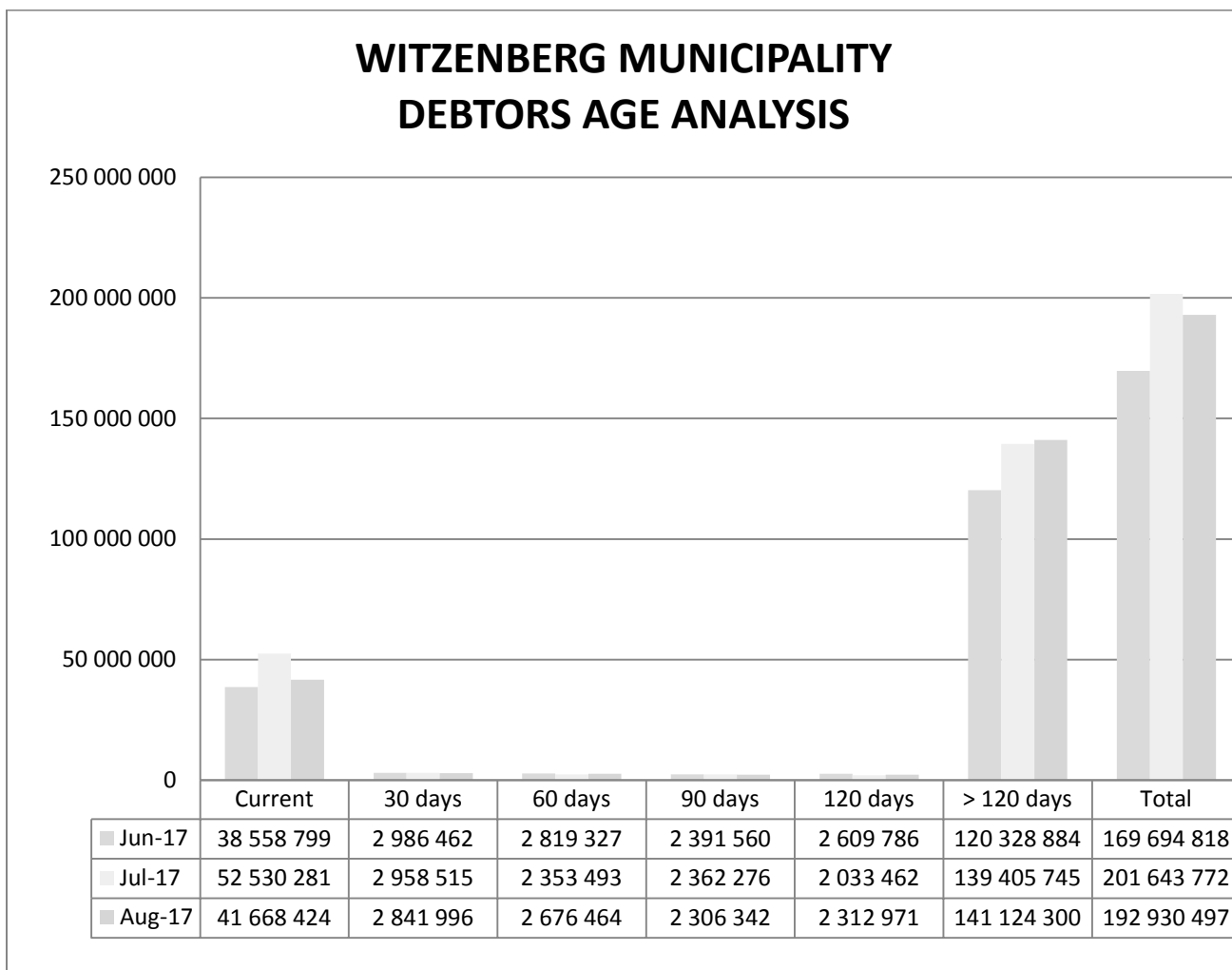
- Jaarlikse belasting betaalbaar 30 September 2017.
- Geen kredietbeheer meganisme vir PA Hamlet. Op-die-Berg en Deernis gevalle nie.

3.1.8 DEBITEURE OUDERDOMSANALISE

The graph below shows a comparison of the age analysis of this month to the previous month:

3.1.8 VERGELYKING

Die grafiek hieronder vergelyk die ouderdomsanalises van hierdie maand met die vorige maand:



Explanation:

The increase in outstanding debt can be attributed to:

- Yearly rates, payable by 30 September 2017
- No credit control mechanism for PA Hamlet, Op-die-Berg and Indigents.

Verduideliking:

Die styging in debiteure is as gevolg van:

- Jaarlikse belasting betaalbaar 30 September 2017.
- Geen kredietbeheer megansime vir PA Hamlet. Op-die-Berg en Deernis gevalle nie.

3.1.9 RECEIPTING

The table below indicates the cash flow:

3.1.9 ERKENNING VAN ONTVANGS

Die onderstaande tabel dui die kontantvloei aan:

CASH FLOW FROM OPERATING ACTIVITIES	July	August
Receipts	R	R
Rates	3,345,177	214,792
Sales of goods and services	28,315,114	41,738,879
Residential - Pre Paid meters		
Connection fees		
Trade Licences		
Vehicle Licensing & Testing	20,600	-
Motor Vehicle Licensing		
Transgressions Roadworthy Certificates		
Rental of Facilities	66,124	32,352
Traffic Fines	6,095	13,104
Building Plan Fees		
Bulk Service Levy		
Other Income	7,692	50,631,506
Government Grants - Capital	-	12,613,291
Government Grants	-	29,339,000
Equitable share		
Interest	10,135	1,066,096
Payments		
Employee costs	(8,967,448)	(9,064,402)
Suppliers	(19,841,195)	(48,759,274)
Grant Expenditure		
Finance charges		
Transfers and Grants	(203,415)	-
Cash generated by operations	2,758,879	77,825,344
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(33,234,253)	(990,077)
Purchase of Property, Plant and Equipment funded by Grants		
Net Cash from Investing Activities	(33,234,253)	(990,077)
CASH FLOW FROM FINANCING ACTIVITIES		
<i>Consumer Deposits</i>	(24,077)	(54,051)
Net Cash from Financing Activities	(24,077)	(54,051)
Other Cash Flow Transactions		
NET INCREASE/(DECREASE IN CASH AND CASH EQUIVALE	(30,499,451)	76,781,216
Cash the beginning of the month	76,374,877	45,875,426
Cash the end of the month	45,875,426	122,656,642

Explanation:

The increase in cash is due to grant received.

Verduideliking:

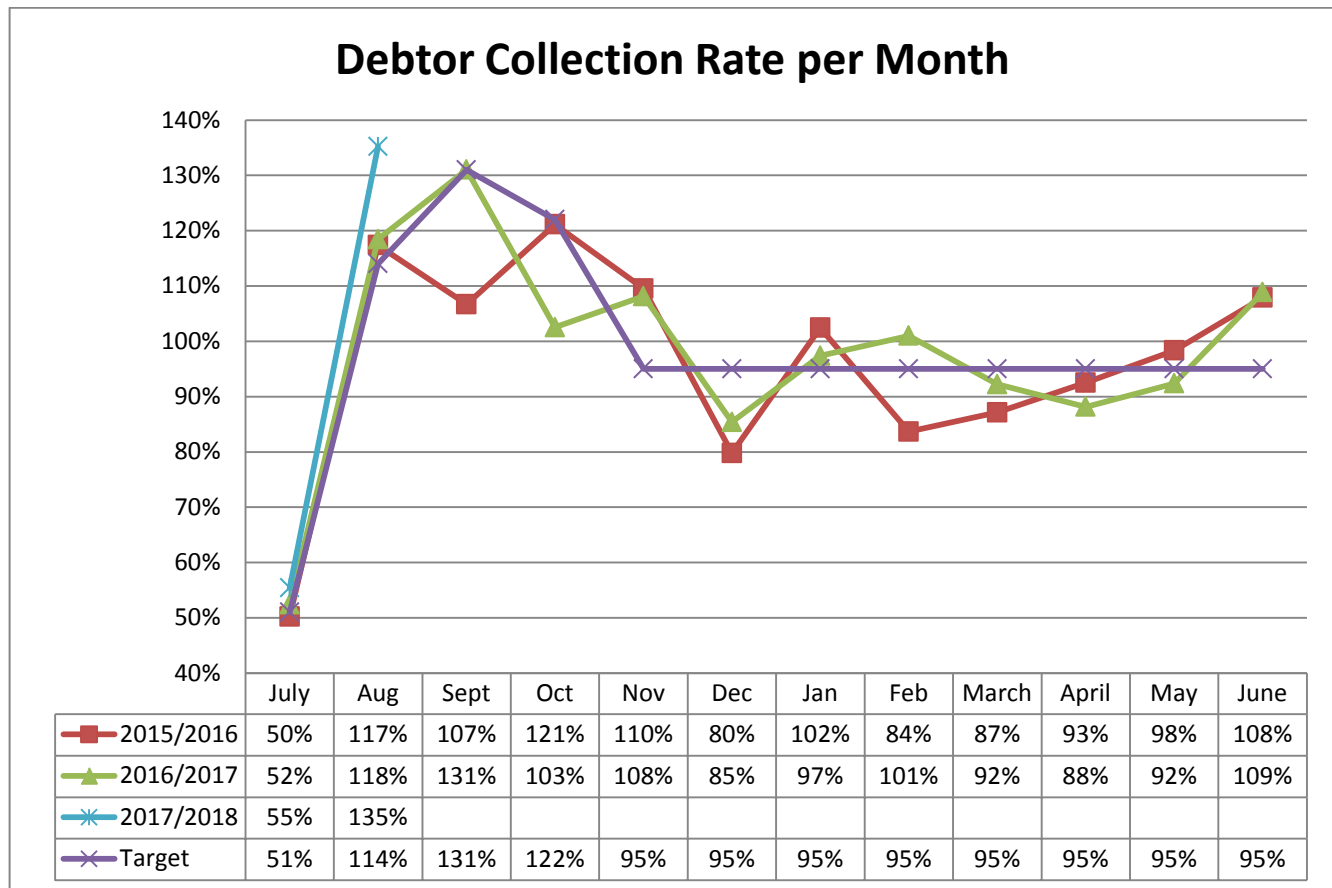
Die styging in kontant is as gevolg van toekennings ontvang.

3.1.9.1 Receipting

3.1.9.1 Erkenning van Ontvangste

Cashiers:	Jun-17	Jul-17	Aug-17
Average of all Cashiers			
Number of transactions	4 211	5 814	7 899
Number of days operational	189	168	176
Number of receipts cancelled	16	24	27
Amount receipted	R 61 093 102.00	R 85 581 129.00	R 68 548 889.00
Value of variances in end of days - Surplus/(Shortage)			
Average number of transactions per day	22.28	34.61	44.88
Percentage cancelled receipts	0.38%	0.41%	0.34%
Percentage variances in end of days	0.00%	0.00%	0.00%

3.1.10 DEBTOR COLLECTIONS RATE PER MONTH



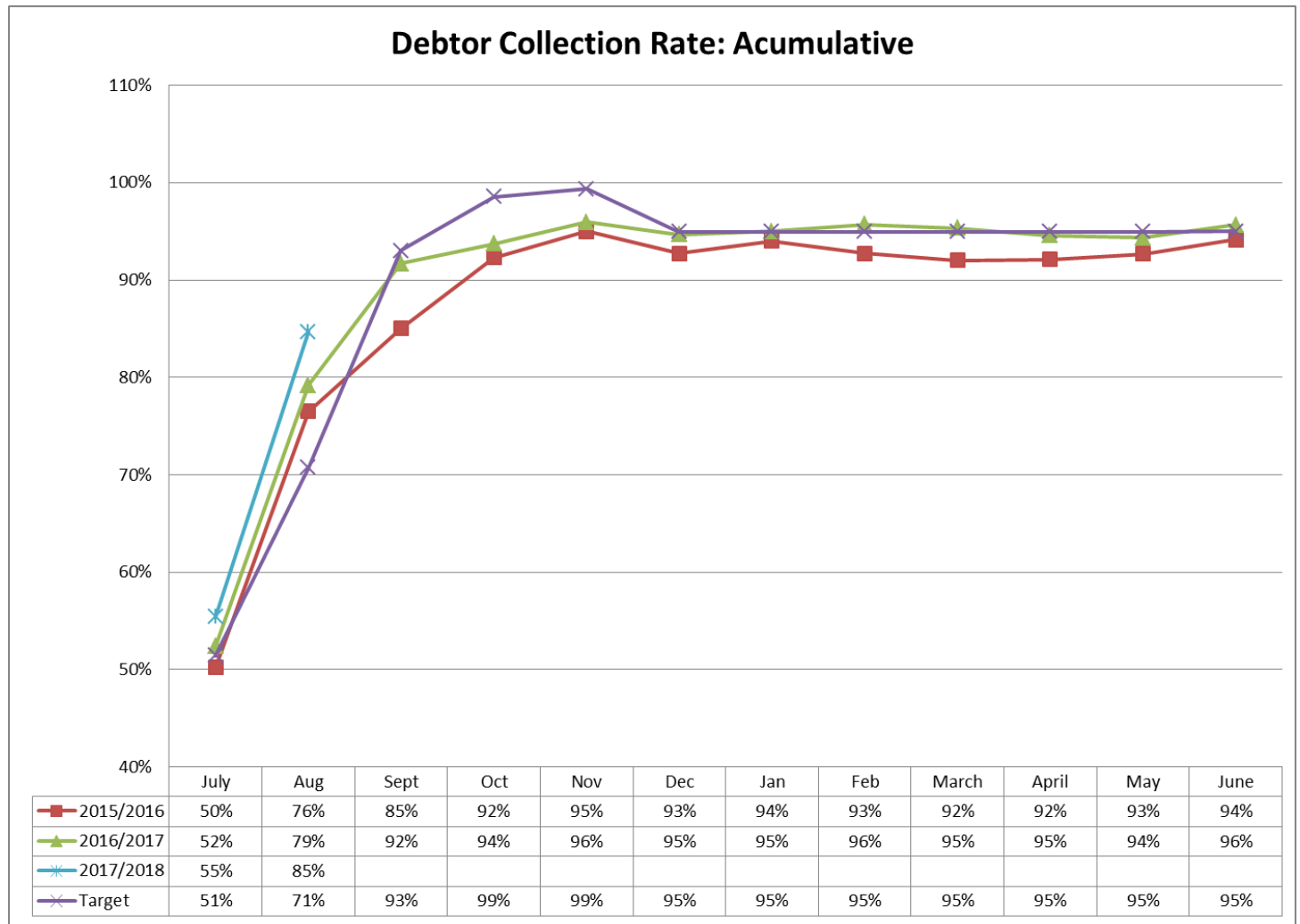
Explanation:

The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 114% while the actual figure for august 2017 amounts to 135% which in comparison to the previous year 118%.

Verduideliking:

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 114%, terwyl die syfer vir Augustus 2017 - 135% beloop in vergelyking met die vorige jaar 118%.

3.1.11 DEBTOR COLLECTION RATE ACCUMALATIVE



Explanation:

The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 71% while the actual figure is 85%.

Verduideliking:

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 71%, terwyl die werklike syfer 85% beloop.

3.1.12 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

	Jun-17	Jul-17	Aug-17
Councillors:			
Deferments	-16 645.9	-4 008	509.09
Current	14 931.66	19 144.58	22 214.22
30 days	7 876.06	5 404.08	9 458.24
60 days	4 829.10	4 427.95	4 656.64
90 days	3 631.56	2 197.92	4 515.01
> 90 days	116 162.80	66 131.05	66 387.12
Total	130 785.28	93 297.58	107 740.32
Employees:			
Deferments	118 574.46	133 921.2	129 050.16
Current	58 056.45	69 166.67	83 633.55
30 days	13 478.95	14 510.14	8 445.23
60 days	4 164.52	5 529.39	6 837.92
90 days	1 639.71	2 935.84	3 712.96
> 90 days	27 326.42	28 790.96	31 526.61
Total	223 240.51	254 854.20	263 206.43
Government Departments:			
Current	1 160 034.00	9 003 106.00	8 693 637.38
30 days	340 330.00	129 791.00	193 061.65
60 days	219 410.00	49 768.00	86 817.30
90 days	159 221.00	78 091.00	47 387.46
> 90 days	2 656 457.00	2 666 569.00	2 752 493.00
Total	4 535 452.00	11 927 325.00	11 773 396.79
Schools & Hostels:			
Deferment	-13 128	-3 378.88	-1 010.92
Current	222 701.10	498 293.11	343 212.54
30 days	68 225.15	87 917.33	246 359.53
60 days	1 431.68	42 547.93	65 286.94
90 days	791.38	1 443.50	36 778.75
> 90 days	39 999.95	41 035.25	40 469.66
Total	320 021.26	667 858.24	731 096.50

3.1.12.1 50 Highest Business and Government Accounts

Attached as Annexure M

3.1.12.1 50 Hoogste besigheid- en regering rekeninge:

Aangeheg as Bylae M

3.1.13 Credit Control Mechanisms

The table below indicates the number of mechanisms instituted:

3.1.13 Kredietbeheer meganismes

Die tabel hieronder toon die aantal meganismes ingestel:

Disconnection of services:	Jun-17	Jul-17	Aug-17
No. of customers on the disconnections lists	1 587	1 146	2 298
No. already block	1 586	1 177	1 176
No. of tampering's	383	383	370
No. of new disconnections for the month:			
- Prepaid	621	314	592
- Conventional	77	19	69
Number reconnected:			
- Prepaid	68	200	400
- Conventional	58	13	78
Reconnected: new Indigent households	243	253	202
No. of customers still disconnected	1 177	1 176	1 374
% of disconnections executed	100%	50%	100%

3.2 SUPPLY CHAIN MANAGEMENT

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverterings fase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/15/09	Monitoring, quality control and process advisory services at Water care plants in the Witzenberg area	20-Sep-2017
08/2/15/10	Monitoring of drinking water quality in the Witzenberg area	20-Sep-2017
08/2/15/12	Rendering of Legal services for the transfer of municipal rental houses in Witzenberg	19-Sep-2017
08/2/15/22	Translation services from English to Isixhosa and vice versa for Witzenberg Municipality	12-Sep-2017
08/2/15/23	Supply of banking services to Witzenberg Municipality	13-Oct-2017
08/2/15/24	Short term insurance (one year contract)	12-Sep-2017

The following formal written price quotations are currently in the advertisement stage:

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/15/19	Supply, delivery and installation of diamond mesh fencing for Tulbagh landfill site	14-Sep-2017

3.2.1.2 Evaluation stage

3.2.1.2 Evaluering stadium:

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/14/34	Construction of a Driver's license test track facility Ceres (Re - advertisement)	31-May-2017	28-Aug-2017	E Lintnaar
08/2/14/49	Rental and refilling of oxygen, acetylene and nitrogen containers (Re-advertisement)	24-Jul-2017	Awaiting	P van den Heever
08/2/14/50	Supply and delivery of a high molecular weight polyelectrolyte for a period of 24 months (Re-advertisement)	25-Jul-2017	18-Aug-2017	N Jacobs
08/2/14/70	Supply and delivery of disposable bags for refuse removal	26-May-2017	31-Aug-2017	J Jacobs
08/2/14/76	Hygienic services for Witzenberg Municipality	28-Jul-2017	22-Aug-2017	C Wessels
08/2/14/79	Supply, printing and mailing of municipal accounts	27-Jul-2017	29-Aug-2017	A Human
08/2/14/80	Printing, supply and delivery of a Corporate newsletter to Witzenberg municipality	28-Jul-2017	23-Aug-2017 Referred back	A Radjoo
08/2/14/82	Road markings in the Witzenberg municipal area	26-Jul-2017	08-Aug-2017	E Lintnaar

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08/2/15/03	Transport of waste (screenings) from sewer pump stations and treatment works to the PAH and Tulbagh dumping sites for a period of 12 months	10-Aug-2017	Awaiting	N Jacobs
08/2/15/07	Supply and delivery of two new 1 ton light delivery vehicles	22-Aug-2017	1-Sep-2017	E Lintnaar
08/2/15/13	Supply and delivery of HDG streetlight poles	11-Aug-2017	18-Aug-2017	P van den Heever

The following formal written price quotations are currently in the evaluation stage:

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/15/06	Supply, delivery and installation of new stage curtains, Bella Vista community hall	18-Aug-2017	30-Aug-2017	H Truter
08/2/15/11	Service provider for training of municipal officials (Health and Safety)	07-Aug-2017	06-Sep-2017	I Swartbooi
08/2/15/14	Lease of the Café building in Pine Forest holiday resort	18-Aug-2017	Awaiting	J Samuel
08/2/15/15	Lease of the Café buildings at N'duli and PAH Swimming pools	18-Aug-2017	Awaiting	J Samuel
08/2/15/18	Supply and delivery of two (2) new heavy duty 4 blade Slashers & one (1) New blower mower with grass bag frame	23-Aug-2017	Awaiting	H Truter

3.2.1.3 Adjudication stage

No competitive bid is currently in the adjudication stage.

No formal written price quotations are currently in the adjudication stage.

3.2.1.4 Bids awarded

Paragraph 5(3) of Council's Supply Chain Management Policy states that, "An official or bid adjudication committee to which the power to make final awards has been sub delegated in accordance with subparagraph 5(2) must within five days of the end of each month submit to the official referred to in subparagraph 5(4) a written report containing particulars of each final award made by such official or committee during that month, including-

- (a) the amount of the award;
- (b) The name of person to whom the award was made; and
- (c) The reason why the award was made to that person."

Paragraph 5(4) (a) further states that the written report referred to above, must be submitted to the accounting officer.

3.2.1.3 Toekenningsfase:

Geen mededingende tenders is tans in die toekenningsfase nie.

Geen formele geskrewe prys kwotasie is tans in die Toekenningsfase nie.

3.2.1.4 Tenders toegeken

Paragraaf 5 (3) van die Raad se Voorsieningskanaal Beleid state wat, "n beampte of Bodtoekenningskomitee aan wat finale toekennings te maak het is sub gedelegeer in ooreenstemming met subparagraaf 5 (2) moet binne 5 dae van die einde van elke maand aan die beampte bedoel in subparagraaf 5 (4) 'n skriftelike verslag wat besonderhede bevat van elke finale toekenning wat deur so 'n beampte of komitee gedurende die maand, insluitend-

- (a) die bedrag van die toekenning;
- (b) Die naam van die persoon aan wie die toekenning gemaak is, en
- (c) Die rede waarom die toekenning gemaak is aan daardie persoon."

Paragraaf 5 (4) (a) bepaal verder dat die geskrewe verslag waarna hierbo verwys word, moet voorgelê word aan die rekenpligtige beampte.

No bid was awarded by the Accounting Officer during the month of August 2017.

Geen tender was toegeken deur die Rekenpligtige Beampte gedurende Augustus 2017 nie.

The following competitive bids was awarded by the Bid Adjudication Committee during the month of August 2017:

Die volgende mededingende tenders was toegeken deur die Tender Toekenningskomitee gedurende Augustus 2017:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/14/39	04-Aug-2017	Sakhikhaya Suppliers	Supply and delivery of Smart water meters	Only responsive bidder	Based on the rates with an estimated value of R2 868 513.60 (Incl. VAT)
08/2/14/66	04-Aug-2017	Arch Actuarial Consulting CC	Actuarial valuation of employee benefits in terms of GRAP 25	Bidder scored the highest points	R 37 620.00 (Incl. VAT)
08/2/14/68	04-Aug-2017	Shine the Way 496 CC	Supply and delivery of crushed stone aggregate and sand	Only responsive bidder	Based on the rates with an estimated value of R1 670 087.89 (Incl. VAT)
08/2/14/72	04-Aug-2017	Cluster 1: Ithuba Industries	Supply and delivery of polymer concrete manhole covers and frames, ductile iron manhole covers and frames, kerbing and channeling, concrete slabs, bricks and pavers and concrete bollards	Bidder scored the highest points	Based on the rates with an estimated value of R451 260.00 (Incl. VAT)
		Cluster 2: Ithuba Industries		Bidder scored the highest points	Based on the rates with an estimated value of R186 780.00 (Incl. VAT)
		Cluster 3: Lategans Cement Works (Pty) Ltd		Only responsive bidder	Based on the rates with an estimated value of R403 759.30 (Incl. VAT)
		Cluster 4: Lategans Cement Works (Pty) Ltd		Bidder scored the highest points	Based on the rates with an estimated value of R242 663.80 (Incl. VAT)
		Cluster 5: No award		No award	No award
08/2/14/77	04-Aug-2017	Park Avenue Stationers	Supply and delivery of Copy paper	Bidder scored the highest points	Based on the rates with an estimated value of R 233 010.30 (Incl. VAT)

3.2.1.5 Paragraph 13 (1): Cancellation and re-invitation of tenders

Paragraph 13 (1) of the Preferential Procurement Regulations of 2017 states the following:

An organ of state may, prior to the award of a tender, cancel a tender invitation if-

- (a) due to changed circumstances, there is no longer need for the goods or services specified in the invitation; or*
- (b) funds are no longer available to cover the total envisaged expenditure; or*
- (c) no acceptable tender is received; or*
- (d) there is a material irregularity in the tender process.*

3.2.1.5 Paragraaf 13 (1): Kansellasië en her-uitnodiging van tenders

Paragraaf 13 (1) van die Voorkeur Verkrygings Regulasies van 2017 bepaal die volgende:

'n Staats instansie mag, voor die toekenning van 'n tender, 'n tender uitnodiging kanselleer indien-

- (a) weens veranderde omstandighede, daar nie meer 'n behoefte vir die goedere of dienste soos gespesifiseer in die uitnodiging is nie; of*
- (b) fondse is nie meer beskikbaar om die totale voorsiene uitgawe te dek nie; of*
- (c) geen aanvaarbare tender ontvang is nie; of*
- (d) daar materiële ongerymdhede in die tender proses is.*

The following formal written price quotation or competitive bid was cancelled during the month of August 2017:

Die volgende formele geskrewe prys kwotasie of mededingende tender was gekanselleer gedurende Augustus 2017:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/14/73	25-Aug-2017	Appointment of a service provider for incapacity investigations	No acceptable bids received

3.2.1.6 Paragraph 19 (1) I and 19 (2): Formal written price quotations

Paragraph 19(1) I of Council's Supply Chain Management Policy states that: *"if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the chief financial officer or an official designated by the chief financial officer"*

Paragraph 19(2) of Council's Supply Chain Management Policy states that: *"A designated official referred to in subparagraph 19(1) I must within three days of the end of each month report to the chief financial officer on any approvals given during that month by that official in terms of that subparagraph."*

3.2.1.6 Paragraaf 19 (1) (c) en 19 (2): Formele geskrewe kwotasies

Paragraaf 19 (1) (c) van die Raad se Voorsieningskanaal Beleid meld dat: *"As dit nie moontlik is om ten minste drie kwotasies te bekom nie, moet die redes aangeteken en goedgekeur word deur die hoof finansiële beampte of 'n beampte aangewys deur die hoof finansiële beampte"* Paragraaf 19 (2) van die Raad se Voorsieningskanaal Bestuur Beleid meld dat: *"n aangewese beampte waarna in subparagraaf 19 (1) verwys (c) moet binne 3 dae van die einde van elke maand verslag aan die hoof finansiële beampte op enige goedkeurings gegee tydens daardie maand deur daardie beampte in terme van daardie subparagraaf."*

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o. sub delegation
148147	04-Aug-2017	JB Trucks (Pty) Ltd	The Service and Repair of CT16641	Lowest responsive quotation	R 17 828.70 (Incl. VAT)	Chief Financial Officer
148144	04-Aug-2017	Ultimate Recruitment Solutions	Advertisement: Bid 08/2/15/07	Lowest responsive quotation	R 7 065.23 (Incl. VAT)	Chief Financial Officer
148254	10-Aug-2017	Emergency Extreme	Supply and Delivery of 12w Dash flash blue lights for patrol vehicles	Lowest responsive quotation	R 4 047.00 (Incl. VAT)	Chief Financial Officer
148255	10-Aug-2017	Geniprint (Pty) Ltd	The replacement and installation of a new sensor for the Tally 6180 printer	Lowest responsive quotation	R 5 141.74 (Incl. VAT)	Chief Financial Officer
148260	11-Aug-2017	Ultimate Recruitment Solutions	Advertisement of post: Manager Fleet & Mechanical Workshop (Ref: EL 3)	Lowest responsive quotation	R 7 619.58 (Incl. VAT)	Chief Financial Officer
148326	15-Aug-2017	R van der Ross Transport	Transport of 14 Youth members on 16 and 17 August 2017	Only responsive quotation	R 3 550.00 (Non-VAT)	Chief Financial Officer
148352	16-Aug-2017	Ceres Spar (Ablaze Trading 248)	Supply and Delivery of Newspapers for September 2017	Only responsive quotation	R 4 457.00 (Incl. VAT)	Chief Financial Officer

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148499	22-Aug-2017	Logo Clothing	Supply and Delivery of Green Overalls (EPWP)	Only responsive quotation	R 21 416.72 (Incl. VAT)	Chief Financial Officer
148650	28-Aug-2017	Parow Arms and Ammo	Supply and Delivery of a 6 Rifle Safe	Lowest responsive quotation	R 5 100.00 (Incl. VAT)	Chief Financial Officer
148663	28-Aug-2017	Quenets Firearm Training	Supply and Delivery of 500 rounds of ammunition	Lowest responsive quotation	R 6 598.00 (Incl. VAT)	Chief Financial Officer
148686	30-Aug-2017	Saville Own Business (Pty) Ltd	Catering of Farewell Function on 31/08/2017 – L Rasmus	Lowest responsive quotation	R 3 810.00 (Non-VAT)	Chief Financial Officer

3.2.1.7 Paragraph 20 (d): Policy Compliance

Paragraph 20(d) of Council's Supply Chain Management Policy states that: *The procedure for the procurement of goods or services through written quotations or formal written price quotations is as follows: the accounting officer or chief financial officer must on a monthly basis be notified in writing of all written quotations and formal written price quotations accepted by an official acting in terms of a sub delegation.*

For the purpose of this report, only the formal written price quotations will be reported on.

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of August 2017:

3.2.1.7 Paragraaf 20 (d): Beleids voldoening

Paragraaf 20 (d) van die Raad se Voorsieningskanaal Beleid bepaal dat: *“Vir die verkryging van goedere of dienste deur middel van geskrewe kwotasies of formele geskrewe kwotasies proses is soos volg: die rekenpligtige beampte of hoof finansiële beampte moet op 'n maandelikse basis in kennis gestel word in skriftelik van alle geskrewe kwotasies en formele geskrewe kwotasies aanvaar deur 'n amptenaar wat in terme van 'n sub-afvaardiging.”*

Vir die doel van hierdie verslag, sal slegs die formele geskrewe kwotasies gerapporteer word.

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Augustus 2017:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/15/01	17-Aug-2017	CVC Gear Corporation 100 CC	Supply and Delivery of Play Park Equipment in Ceres	Bidder scored the highest points	R 70 485.16 (incl. VAT)	Director: Community Services
08/2/15/04	16-Aug-2017	Ian Dickie & Co (PTY) Ltd	Supply, delivery and registration of two (2) carry all sewer rod trailers	Only responsive bidder	R 130 612.64 (incl. VAT)	Director: Technical Services
08/2/15/05	16-Aug-2017	IT Naledi Solutions (PTY) Ltd	Supply and delivery of Trend Micro Enterprise Security Suite	Bidder scored the highest points	R 76 234.08 (incl. VAT)	Director: Corporate Services
08/2/15/08	17-Aug-2017	S & R Trading (Pty) Ltd	Supply and Delivery of one new Self-Propelled Irrigator	Only responsive bidder	R 78 375.00 (incl. VAT)	Director: Community Services

3.2.1.8 Appeals

The following appeals were lodged and is being dealt with by the Accounting Officer:

3.2.1.8 Appèlle

Die volgende appèlle is ontvang en word hanteer deur die Rekenpligtige beampte:

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Outcome
08/2/13/82	Provision of security services	20 March 2017	Venus Security Solutions	BBBEE status and verification	Appeal was dismissed by the Accounting officer
08/2/13/82	Provision of security services	27 March 2017	Bizstorm 51 CC T/A Global Force	Non-compliance of pre-qualification criteria	Matter is under review with the Accounting officer
08/2/13/82	Provision of security services	28 March 2017	Isivile Security services (PTY) Ltd	Award to company in Western Cape	Appeal was dismissed by the Accounting officer
08/2/13/82	Provision of security services	28 March 2017	Secunet Security Services	Company awarded to has no infrastructure in Witzenberg	Appeal was dismissed by the Accounting officer
08/2/13/82	Provision of security services	23 March 2017	Star Security Services	Claim previous experience submitted was sufficient	Appeal was dismissed by the Accounting officer

3.2.1.9 Deviations

Paragraph 44(3) of Council's Supply Chain Management Policy states that: *The accounting officer must record the reasons for any deviations in terms of subparagraphs (1) (a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.*

The following table contains the approved deviations by the Accounting Officer for the month of August 2017 which totals R 681 959.89:

3.2.1.9 Afwykings

Paragraaf 44 (3) van die Raad se Voorsieningskanaal Beleid meld dat: *"Die rekenpligtige beampte moet teken die redes vir enige afwykings in terme van subparagrafe (1) (a) en (b) van hierdie beleid en rapporteer dit aan die volgende vergadering van die raad en sluit as 'n nota tot die jaarlikse finansiële state."*

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Augustus 2017 wat beloop op die totaal van R 681 959.89:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
20-Jul-17	Inside data (PTY) Ltd	Supply, printing & Mailing of municipal accounts	Impractical	147833	68 400.00
01-Aug-17	Repo Wild 34 (Pty) Ltd t/a Worcester Nissan	Supply and Fit Air conditioner Bid 08/2/14/58	Impractical	148041	11 400.00
03-Aug-17	Worcester Nissan	Replace clutch of Nissan X-Trail	Emergency	148142	39 324.97
04-Aug-17	Bytes Universal Systems	Set up of mSCOA server and access of year-end data	Impractical	148157	55 512.00
11-Aug-17	Bytes Universal Systems	HR Leave Training (SAMRAS)	Impractical	148279	36 084.00

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Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
15-Aug-17	Multi choice	DSTV Subscription: July 2017	Single supplier	148328	375.20
15-Aug-17	Multi choice	DSTV Subscription: August 2017	Single supplier	148330	1 815.50
17-Aug-17	Witzenberg Herald	Publish notice: Special council meeting	Impractical	148396	2 624.00
21-Aug-17	HSM Amanzi	Supply and Delivery of Robot Pumps	Single supplier	148445	228 000.00
21-Aug-17	Institute of Traffic	Membership - Registration Fees	Single supplier	148447	4 000.00
21-Aug-17	Johan Bezuidenhout Attorneys	Legal services: Illegal occupiers Pine Valley	Impractical	148456	73 442.42
21-Aug-17	Red Ant Security relocation & eviction services	Demolish & remove illegal structures	Impractical	148478	25 920.18
22-Aug-17	Pitney Bowes Batsumi Enterprise	Postage on franking machine	Impractical	148503	9 600.00
23-Aug-17	Waco Africa (PTY) Ltd T/A Sanitech	Provision of hygienic services: July, Aug, Sep 2017	Impractical	148542	52 953.00
23-Aug-17	Witzenberg Herald	Publish notice: Adjustment budget and 18/19 Process Plan	Impractical	148552	2 624.00
23-Aug-17	Witzenberg Herald	Publish notice: Draft Property Rates by Law	Impractical	148553	2 050.00
23-Aug-17	Witzenberg Herald	Publish notice: Unsolicited Bid	Impractical	148554	1 599.00
25-Aug-17	Witzenberg Herald	Publish Notice: Michells pass half marathon	Single supplier	148607	3 280.00
28-Aug-17	Giovannis	Food Parcels: Emergency Workers	Emergency	148624	169.50
28-Aug-17	Giovannis	Food Parcels: Emergency Workers	Emergency	148625	423.00
28-Aug-17	Giovannis	Food Parcels: Emergency Workers	Emergency	148626	465.00
29-Aug-17	Macsteel Fluid control	Inspect PRV valves in Ceres	Single supplier	148667	5 710.94
25-Aug-17	AAD Truck & Bus	Supply new PTO pump: CT 14536	Impractical	148683	42 750.00
31-Aug-17	Uni Cape (PTY) Ltd	Supply and fit PTO pump	Emergency	148740	13 437.18

Logistics

Logistieke

The table below contains a high level summary of information regarding the stores section:

Die tabel hieronder bevat 'n hoë vlak opsomming van inligting rakende die magasyn (stoor):

	30 June 2017	31 July 2017	31 August 2017
Value of inventory at hand	R8 166 220.98	R 7 216 840	R8 103 995
Turnover rate of total value of inventory (Norm 1,5 times for the third quarter)	1.73 times	1.87 times	1.61 times
Turnover rate excluding Chinese meters	1.74 times	1.88 times	1.62 times
Date of latest stores reconciliation	13 July 2017		
Date of last stock count	28 June 2017		
Date of next stock count	28 September 2017		

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
June 2017	R 631 876.93	R16 383 454.02	3.86%
July 2017	R 487 230.74	R11 272 016.17	4.33%
August 2017	R 681 959.89	R32 549 068.17	2.10%

EXPENDITURE

UITGAWES

3.2.3.1 Salaries section

3.2.3.1 Salaris afdeling

The high level information with regard to the salary is contained in the table below:

Die hoë vlak van inligting met betrekking tot die salarisse is vervat in die tabel hieronder:

	June 2017	July 2017	Aug 2017
Salaries – Cost to company	R10 140 713	R11 703 351	R11 642 357
Provisions for salaries	R104,109	R967,352.24	R 1 178 417.41
Number of Employees and Councillors included in run	563	565	561
Number of Ward members receiving allowance	119	119	119
Balancing amount	R755 175	R0	R0

3.2.3.2 Creditors Section

3.2.3.2 Krediteure afdeling

An age analysis of the creditors with comparative figures for the previous months is as shown in the table below:

'n Ouderdomsontleding van die Krediteure met vergelykende syfers vir die vorige maande word in die tabel hieronder aangedui:

Period	< 30 days	< 60 days	< 90 Days	< 120 days	< 150 days	< 180 days	< 365 days	> 365 days	Total
June 2017	5 479 681	1 548 505	0	0	0	0	365 595	0	R7 393 781
July 2017	2 191 789	787 340	1 136	0	0	0	179 974	0	R3 160 239
Aug 2017	4 956 636	1 009 455	376 227	1 136	0	0	120669	144386	R6 608 509

The table below indicates the highest creditors outstanding longer than 30 days:

Name of creditor	July 2017 Amount	Aug 2017 Amount	Description	Reason
ACTOM ELECTRICAL PRODUCTS		R952 717.00	RING MAIN UNIT	UNRESOLVED QUIRIES ON INVOICES
AAD& TRUCK AND BUS		R3 990.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
AON SOUTH AFRICA		R17 450.00	INSURANCE COVER DIRECTORS	DID NOT APPEAR ON STATEMENT
AUTOZONE HOLDINGS		R2 590.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CERES BUILD IT		R6 120.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
BYTES UNIVERSAL SYSTEMS	R598 506.00	R309 180.00	VARIOUS GOODS DELIVERED	UNRESOLVED QUIRIES ON INVOICES
CAPRICHEM		R5 732.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
INCLEDON CAPE		R3 792.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
KARSTEN HARDWARE		R344.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JC SERVICES		R2 131.00	HIRING OF DIGGER LOADERS	DID NOT APPEAR ON STATEMENT
LITHOTECH		R12 299.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
KAAP AGRI		R1 829.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
UBUNTU TECHNOLOGY	R332 102.00	R332 102.00		UNRESOLVED QUIRIES ON INVOICES
BELL EQUIPMENT	R731.00		ENGINE OIL	DID NOT APPEAR ON STATEMENT
CHP GROUP	R1 330.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
DU PLESSIS AUTO	R3 590.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
PVR SERVICES AND SUPPLIES	R456.00		INSTALLATION SUNDRIES	DID NOT APPEAR ON STATEMENT
SPARKS & ELLIS	R23 281.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
UBUNTU TECHNOLOGY			VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT

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Name of creditor	July 2017 Amount	Aug 2017 Amount	Description	Reason
WCC CABLES	R2 124.00		JOINTS	DID NOT APPEAR ON STATEMENT

The high level information with regard to the creditor section is contained in the table below:

	June 2017	July 2017	Aug 2017
Total value of creditors paid	R58,437,833	R 54,376,289.22	R 34 728 801
Date of creditor reconciliation	06/07/2017	01/08/2017	01/09/2017

The table below contains the 10 highest creditor values outstanding:

Die tabel hieronder bevat die 10 hoogste uitstaande skuldeiser waardes:

Name of creditor	July 2017 Amounts Outstanding	Aug 2017 Amounts Outstanding	Description of goods/ services
ULTIMATE RECRUITMENT SOLUTIONS		R22 456.00	ADVERTISING
NAMIB HOLDINGS		R24 248.00	VARIOUS GOODS DELIVERED
AUTOZONE HOLDINGS		R28 323.00	VARIOUS GOODS DELIVERED
INCLEDON CAPE		R26 356.00	VARIOUS GOODS DELIVERED
UNIVERSAL TRADING	R55 734.00	R29 911.00	VARIOUS GOODS DELIVERED
PLUMSTEAD ELECTRICAL		R52 821.00	VARIOUS GOODS DELIVERED
KARSTEN HARDWARE	R38 251.00	R51 467.00	VARIOUS GOODS DELIVERED
WCC CABLES	R29 640.00	R52 855.00	VARIOUS GOODS DELIVERED
CHLORCAPE		R72 467.00	LIME HYDRATED PREMIER WHITE
SIYAPHAMBILI ELECTRICAL SUPPLIES		R136 977.00	VARIOUS GOODS DELIVERED
INCLEDON CAPE	R26 080.00		VARIOUS GOODS DELIVERED
CONLOG	R48 802.00		PREPAID METRES
JC SERVICES	R75 564.00		VARIOUS GOODS DELIVERED
TOURVEST TRAVEL	R113 280.00		TRAVEL AND ACCOMODATION
DELNIET CONSTRUCTION	R188 400.00		VARIOUS GOODS DELIVERED
ARB ELECTRICAL WHOLESALERS	R225 272.00		VARIOUS GOODS DELIVERED
ACTOM ELECTRICAL SUPPLIES	R952 717.00		RING MAIN UNIT

The table below contains the 10 highest value creditors paid for the month:

Die tabel hieronder bevat die 10 hoogste waarde krediteure uitbetaal vir die maand:

Name of creditor	July 2017 Amounts Outstanding	Aug 2017 Amounts Outstanding	Description of goods/ services
JVZ CONSTRUCTION		R1 498 319.23	CONSTRUCTION OF A NEW RESERVOIR
VENUS SECURITY SERVICES		R1 194 238.64	SECURITY SERVICES
ASLA CONSTRUCTION		R555 407.27	VREDEBES, CERES NEW ACCESS STORMWATER
RUWACON		R428 688.50	CONSTRUCTION OF NDULI RESERVOIR
BYTES UNIVERSAL SYSTEMS		R296 505.66	VARIOUS GOODS DELIVERED
KISHUGU		R233 943.27	CONTRACT FEES
ACTOM ELECTRICAL PRODUCTS	R952 717.85		RING MAIN UNIT

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AON SOUTH AFRICA	R356 245.20		INSURANCE
AWV PROJECT MANAGEMENT	R311 940.00	R420 660.00	BLACK REFUSE BAGS
TRICOM AFRICA	R299 066.77		DIFFERENT DEPARTMENTS PUMP STATIONS
H S M	R296 992.80		REPAIR AND REPLACEMENT OF VANADALISED PUMPS
MULTIPART PETROL	R250 854.67	R298 953.56	PETROL/DIESEL
PC BERNING	R243 896.16		REPAIR GRADER
DELNIET CONSTRUCTION	R214 948.28	R255 944.92	VARIOUS GOODS DELIVERED
ESKOM	R24 002 545.69	R501 371.02	ELEC
JOCASTRO	R1 552 242.46		MINI SUBSTATION

3.2.3.3 Petty Cash:

3.2.3.3 Kleinkas

Tipe Transaksie	July 2017		Aug 2017	
Type of transaction	Total	%	Total	%
Condolences, well wish cards, bouquets, flowers and keys for offices	R 500.00	19.00%	R 498.50	8.69%
Refreshments and caterings	R 5 066.35	192.48%	R 1 933.50	33.72%
Rent (Halls etc.);	R 0.00		R 0.00	
Refunds (Library book fees)	R 0.00	0.00%	R 0.00	0.00%
Payment of clients without bank accounts	R 0.00	0.00%	R 0.00	0.00%
Temporary vehicle licensing fees and public driver permits	R 0.00	0.00%	R 596.75	10.41%
Tollgate fees when an employee is driving with an official vehicle registered in the name of council	R 168.10	6.39%	R 0.00	0.00%
Approved in terms of 5 (b) (vi) of Petty Cash policy	R 529.00	20.10%	R 2 706.00	47.19%
GRAND TOTAL	R 6 263.45		R 5 734.75	

Petty cash: Cash at hand reconciliation

Kleinkas:

Kontant voorhande opsomming

DESCRIPTION / BESKRYWING	June 2017	July 2017	Aug 2017
Opening cash balance	R5 000	R5 000	R5 000
Less total vouchers	(R7 970.40)	(R6 263.45)	(R5 734.75)
Replenishment during month	R5 602.60	R3 999.25	R3 967.45
Cash at hand before month-end replenishment	R2 632.20	R2 735.80	R3 232.70
Replenishment at month end	R2 367.80	R2 264.20	R1 767.30
Closing cash balance at month end	R5 000	R5 000	R5 000

3.3 FINANCIAL ADMINISTRATION

3.3 FINANSIËLE ADMINISTRASIE

3.3.1 Cash and Investments

3.3.1 Kontant en Beleggings

The information with regard to the cash and investment is contained in the tables below:

Die inligting met betrekking tot die kontant en beleggings is vervat in die tabelle hieronder:

Cash:

Kontant:

Bank accounts Bank rekeninge	Institution Instansie	Acc. Numbers	July 2017		Aug 2017	
			Bank balance	Cashbook Balance	Bank balance	Cashbook Balance
Primary Bank Acc.	STANDARD BANK	203 241 819	R 114,059,793	R 45,822,314	R 137,585,046	R 123,137,262

Investments:

Beleggings:

Institution / Instansie	June 2017		July 2017		Aug 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
ABSA Bank Ltd Investec Bank Ltd Nedbank Ltd Standard Bank of SA Ltd	R0	0	R0		R0	
Total	R0	0	R0		R0	

	June 2017		July 2017		Aug 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
Unutilised government grants Capital Replacement Reserve (CRR) Provisions	R0		R0		R0	
Total	R0		R0		R0	

The detail movements of the investments are shown in **Annexure A**.

Die gedetailleerde bewegings van die beleggings word getoon in **Bylae A**.

The balance of the unutilised funding account is indicated in the table below:

Die balans van die onbenutte befondsing rekening word in die tabel hieronder aangedui:

Unutilised Project funding: Onbenutte Projek befondsing:	June 2017	July 2017	Aug 2017
Balances	0	0	0

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The table below shows the dates when the reconciliation is completed:

Die tabel hieronder dui die datums wanneer die rekonsiliasies voltooi is:

Reconciliations Rekonsiliasies	June 2017	July 2017	Aug 2017
Primary bank account	05/06/2017	11/07/2017	04/08/2017
Investment reconciliation	02/06/2017	13/07/2017	14/08/2017
Long term Liabilities	01/06/2017	13/07/2017	14/08/2017
Grant Register	01/06/2017	13/07/2017	

The table below indicates the outstanding bank reconciliation number of items and amounts:

Die tabel hieronder dui die uitstaande bankrekonsiliasie aantal items en bedrae:

Description / Beskrywing	July 2017		Aug 2017	
	Number of items	Amount	Number of items	Amount
Uncleared ACB	254	R12,978,847	172	R6,914,769
Outstanding cheques	81	R37,700	70	R30,534
Transactions not in cash book	204	R16,410,717	1470	R66,392,224
Receipts not cleared on Bank statement	120	R1,297,847	755	R5,044,311
Outstanding journals	9	R49,353	13	R55,736

3.3.2 Liabilities

3.3.2 Laste

Name of Institution	Interest Rate	Opening Balance	Payment (Redemption)	Interest	Closing Balance	Payments
Naam van Instansie		Aug 2017			Aug 2017	Sept 2017
		R			R	
DBSA	10,75% - 17,45%	R4,378,602	R0	R0	R4,378,602	R0
Nedbank	13.50%	R6,260,290	R0	R0	R6,260,290	R0
Total		R10,638,893	R0	R0	R10,638,893	R0

3.3.3 Financial system reconciliations

The table below shows the status of the system reconciliations:

3.3.3 Finansiële stelsel Rekonsiliasies

Die tabel hieronder toon die status van die stelsel rekonsiliasies:

Type of reconciliation	Period reconciled	Reconciled Amount	Reconciliation Date & Signed off
Financial system	July 2017	R0	01/08/2017
Traffic : Motor Registration	July 2017	R44,050	
Traffic : RTMC Fees	July 2017	R12,241	
Direct Deposit	July 2017	R745,556	
Traffic : AARTO	July 2017	R125	
Traffic : Drivers Licence	July 2017	R14,993	
Traffic : Roadworthy	July 2017	R10,021	
Faulty Direct Deposits	July 2017	R33,859	
Traffic : Nu-Traffic	July 2017	R151,806	
VAT	Aug 2017		

3.3.4 INSURANCE

Month of Reporting: August 2017

Insurance report - ANNEXURE O

3.3.5 VERSEKERING

Maandverslag: Augustus 2017

Versekeringsverslag - BYLAE O

3.3.5 ASSETS

Month of Reporting: August 2017

Assets Report – ANNEXURE N

3.3.6 BATES

Maandverslag: Augustus 2017

Bates verslag - BYLAE N

Attached find the following management reports with regard to budget monitoring:

Aangeheg vind die volgende verslae met betrekking tot die monitering van begroting:

- **Annexure / Bylae B** - Age Analysis of Creditors / Ouderdomsontleding van Skuldeisers
- **Annexure / Bylae C** - Age Analysis of Debtors / Ouderdomsontleding van Debiteure
- **Annexure / Bylae D** - Cash Flow Statement / Kontantvloeistaat
- **Annexure / Bylae E** - Statement of Financial Performance / Staat van Finansiële Prestasie
- **Annexure / Bylae F** - Actual capital Acquisition and Sources of Finance / Die werklike Kapitaalverkryging program en Bronne van Finansies

Annexure B – F is the Section 71 report of the Municipality.

Bylae B- F is die Artikel 71-verslag van die Munisipaliteit.

Attached find the following legally required reports in terms of the MFMA:

Aangeheg vind die volgende wetlik verplig verslae soos vereis in die MFMA:

- **Annexure G** - Sect 66 / Artikel 66 - Quarterly
- **Annexure H** - Sect 11 / Artikel 11 - Quarterly
- **Annexure I** - Finance Management Grant / Finansiële Bestuur toelaag
- **Annexure J** - Municipal Infrastructure Grant / Munisipale Infrastruktuur toekenning
- **Annexure K** - Integrated National Electrification Programme Grant / Geïntegreerde Nasionale Elektrifisering Program Toekenning
- **Annexure L** - Grant register / Leningsregister

Other Annexures:

Annexure A – Investments
 Annexure M – 50 Highest Business and Government Accounts
 Annexure N – Asset report
 Annexure O – Insurance
 Annexure P – Quality Certificate

Ander Annexures:

Bylae A - Beleggings
 Bylae M – 50 Hoogste besigheid- en regering rekeninge
 Bylae N – Bates verslag
 Bylae O – Versekering
 Bylae P – Kwaliteit sertifikaat

Yours faithfully

Die uwe

H J Kritzingen
CHIEF FINANCIAL OFFICER / HOOF FINANSIËLE BEAMPTTE

WITZENBERG MUNICIPALITY											
INVESTMENT REGISTER											
Institution	Account number	Investment Purpose	Investment Type	Balance as at		Movements for the month of August					Balance as at 31 August 2017
				01 August 2017		Investments Withdrawals	Investments made	Interest capitalised	Transfers between purposes	Costs & Fees	
				R							R
				0.00		0.00	0.00	0.00	0.00	0.00	
Nedbank Ltd	03/7881032766/44	Unutilised receipts		0.00							R
ABSA Bank Ltd	2076416592	Unutilised receipts	Fixed deposit - 4 months	0.00							0.00
ABSA Bank Ltd	2076667602	Unutilised receipts		0.00							0.00
Standard Bank of SA Ltd	088779831-028	Unutilised receipts		0.00							
Investec Bank Ltd	1100-198879-450	Unutilised receipts	Fixed deposit - 3 months	0.00							0.00

A

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AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
 Save File as : Muncde_AC_cpyy_Mnn.XLS (e.g.: GT411_AC_2003_M07)
 Change Year End (cpyy) to Financial Year End (e.g.: 2003 for year 2002/2003)
 Change Month End (Mnn) to Active Month (M01=July,...M12=June)(e.g.: M07)
 Change Muncde to your own municipal code (e.g.: GT411)
 If (and only if) Creditors per function not available, list top 10 creditors by name

Year	Month	End	Month	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2018	M02	WC022			0100	Bulk Electricity	0	0	0	0	0	0	0	0	0
					0200	Bulk Water	0	0	0	0	0	0	0	0	0
					0300	PAVE 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	2 685 780	1 009 462	376 228	1 136	0	0	120 669	144 387	4 337 662
					0800	Auditor General	2 270 880	0	0	0	0	0	0	0	2 270 880
					0900	Other	0	0	0	0	0	0	0	0	0
					1000	Total	4 956 660	1 009 462	376 228	1 136	0	0	120 669	144 387	6 608 542
					TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
					TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
					TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
					TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
					TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
					TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
					TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
					TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
					TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
					TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
					TOT	Total	0	0	0	0	0	0	0	0	0

B

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AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as: Muncde,AD copy, Mm, XLS (e.g., G1411, AD, 2005, M10)
 Change Year End (copy) to Financial Year End (e.g., 2005 for year 2004/2005) and Month End (Mm) to Active Month (M01=July, M12=June)(e.g., M10)
 Change Muncde to your own municipal code (e.g., G1411)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun Code	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Liability Council Policy
2018	M02	WC022	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	4 531 206	1 072 580	1 056 520	871 346	967 990	733 530	4 656 403	39 663 209	53 322 785	0	0
			1300	Receivables from Non-exchange Transactions - Electricity	14 935 665	3 12 702	254 172	245 063	205 269	149 570	2 253 659	2 253 659	18 890 795	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	1 775 588	509 093	489 935	463 791	442 480	472 125	2 551 844	17 615 878	31 678 295	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	3 202 430	573 661	481 843	474 958	410 772	407 776	2 380 144	21 959 318	25 339 304	0	0
			1600	Receivables from Exchange Transactions - Waste Management	45 377	17 503	17 420	17 378	16 095	15 940	84 253	952 176	1 176 743	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	58 987	44 267	79 468	74 138	32 763	100 302	1 101 396	29 177 988	30 723 809	0	0
			1800	Interest on Arrear Debtor Accounts	-2 480 428	107 644	31 649	35 483	27 685	22 975	182 942	1 096 776	-965 273	0	0
			1900	Other	-41 666 425	2 841 986	2 676 464	2 306 342	2 312 071	2 011 874	13 755 032	125 357 363	162 950 496	0	0
			2000	Total By Income Source											
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	6 693 637	193 062	86 817	47 587	70 137	39 221	514 386	2 128 748	11 773 397	0	0
			2300	Commercial	17 844 450	327 990	298 230	269 940	172 332	172 384	1 068 602	7 047 214	27 198 743	0	0
			2400	Households	12 232 090	2 133 434	2 038 447	1 806 573	1 890 576	1 626 558	10 756 217	109 638 955	142 122 911	0	0
			2500	Other	2 898 247	187 850	252 970	182 441	179 924	173 710	1 417 827	6 542 476	11 835 446	0	0
			2600	Total By Customer Group	41 668 425	2 841 986	2 676 464	2 306 342	2 312 071	2 011 874	13 755 032	125 357 363	162 950 496	0	0

Notes: Properly Rental Debtors, including housing and land sale debtors
 Total By Income Source = Total by Customer Group
 The total debtors amount must balance the total amount reflected for debtors on the BSAC return.
 Bad Debts-Bad Debts written off during the month
 Impairment - Bad Debts written off during the month
 The impairment amount that is entered in this block should be the aggregated amount as per the calculation formula in the municipality
 The aim of this schedule is to ensure that the impairment contribution is done in a structured manner
 If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

C

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

Save File as : Muncde CFA_ccyy Mnn XLS (e.g.: G1411 CFA_2005_M10)

Change Muncde to your own municipal code (e.g.: G1411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)

Change Month End (Mnn) to Active Month (M01=July, M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun WC022	Item Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2018	M02		Cash Receipts by Source												
		3010	Property rates	3 345 177	10 162 239										
		3020	Property rates - penalties & collection charges	0											
		3030	Service charges - electricity revenue	18 141 508	20 502 290										
		3040	Service charges - water revenue	2 316 002	3 050 571										
		3050	Service charges - sanitation revenue	1 483 092	2 030 988										
		3060	Service charges - refuse revenue	4 299 509	2 093 873										
		3070	Service charges - other	2 075 003	4 113 710										
		3080	Rental of facilities and equipment	66 124	32 352										
		3090	Interest earned - external investments	10 135	1 052 635										
		3100	Interest earned - outstanding debtors	0	13 461										
		3110	Dividends received	0	0										
		3120	Fines	6 095	13 104										
		3130	Licences and permits	20 600	0										
		3140	Agency services	0	0										
		3150	Transfer receipts - operational	0	29 339 000										
		3160	Other revenue	7 692	50 631 506										
		3170	Cash Receipts by Source	31 770 937	123 035 729	0	0	0	0	0	0	0	0	0	0
		3180	Other Cash Flows/Receipts by Source		0										
		3190	Transfer receipts - capital	0	12 613 291										
		3200	Contributions recognised - capital & Contributed	0	0										
		3210	Proceeds on disposal of PPE	0	0										
		3220	Short term loans	0	0										
		3230	Borrowing long term/refinancing	0	0										
		3240	Increase (decrease) in consumer deposits	-24 077	-54 051										
		3250	Decrease (Increase) in non-current debtors	0	0										
		3260	Decrease (increase) other non-current	0	0										
		3270	Decrease (increase) in non-current investments	0	0										
		3280	Total Cash Receipts by Source	31 746 860	135 594 969	0	0	0	0	0	0	0	0	0	0
		4000	Cash Payments by Type												
		4010	Employee related costs	8 268 968	8 312 019										
		4020	Remuneration of councillors	698 480	752 382										
		4030	Collection costs	0	172 298										
		4040	Interest paid	0	0										
		4050	Bulk purchases - Electricity	187 310	351 388										
		4060	Bulk purchases - Water & Sewer	0	0										
		4070	Other materials	46 142	283										
		4080	Contracted services	445 571	12 666										
		4090	Grants and subsidies paid - other municipalities	203 415	0										
		4100	Grants and subsidies paid - other	0	0										
		4110	General expenses	19 162 172	34 364 464										
		4120	Cash Payments by Type	29 012 058	43 965 500	0	0	0	0	0	0	0	0	0	0
		4130	Other Cash Flows/Payments by Type		0										
		4140	Capital assets	658 132	0										
		4150	Repayment of borrowing	0	0										
		4160	Other Cash Flows/Payments	32 576 121	14 367 630										
		4170	Total Cash Payments by Type	62 246 311	58 333 130	0	0	0	0	0	0	0	0	0	0
		4180	Net Increase/(Decrease) in Cash Held	-30 499 451	77 261 839	0	0	0	0	0	0	0	0	0	0
		4190	Cash/cash equivalents at the month/year begin:	76 374 877	45 875 426	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265
		4200	Cash/cash equivalents at the month/year end:	45 875 426	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265	123 137 265

D



Save File as : Muncode_OSA_ccy_Mun.XLS (e.g.: GT411_OSA_2005_M10)

Change Year End (ccy) to Financial Year End (e.g.: 2005 for year 2004/2005)

Change Month End (Mun) to Active Month (M01=July...M12=June)(e.g.: M10)

Change Muncode to your own municipal code (e.g.: GT411)

All functions are listed below

If function is a Municipal Entity change Mun/Ent to Y next to function description column

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Funcnt on 9999	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Committed Orders Month M02	Actual Month M02
				TOTAL FOR ALL FUNCTIONS		0100	OPERATING REVENUE	0	0
				TOTAL FOR ALL FUNCTIONS		0200	Property Rates	0	3 514 608
				TOTAL FOR ALL FUNCTIONS		0300	Property Rates - Penalties And Collection Charges	0	0
				TOTAL FOR ALL FUNCTIONS		0400	Service Charges	0	25 296 686
				TOTAL FOR ALL FUNCTIONS		0700	Rent Of Facilities And Equipment	0	114 567
				TOTAL FOR ALL FUNCTIONS		0800	Interest Earned - External Investments	0	1 066 096
				TOTAL FOR ALL FUNCTIONS		1000	Interest Earned - Outstanding Debtors	0	778 491
				TOTAL FOR ALL FUNCTIONS		1100	Dividends Received	0	0
				TOTAL FOR ALL FUNCTIONS		1300	Fines	0	13 712
				TOTAL FOR ALL FUNCTIONS		1400	Licenses and Permits	0	14 747
				TOTAL FOR ALL FUNCTIONS		1500	Agency Services	0	0
				TOTAL FOR ALL FUNCTIONS		1600	Transfers Recognised - Operating	0	29 392 923
				TOTAL FOR ALL FUNCTIONS		1610	Transfers Recognised - Capital	0	395 932
				TOTAL FOR ALL FUNCTIONS		1700	Other Revenue	555	134 388
				TOTAL FOR ALL FUNCTIONS		1800	Gain On Disposal Of Property, Plant & Equipment	0	0
				TOTAL FOR ALL FUNCTIONS		1900	Total Operating Revenue Generated	555	60 722 149
				TOTAL FOR ALL FUNCTIONS		2000	Less Revenue Foregone	0	0
				TOTAL FOR ALL FUNCTIONS		2100	Total Direct Operating Revenue	555	60 722 149
				TOTAL FOR ALL FUNCTIONS		2200	INTERNAL TRANSFERS - (must net out with corresp. items under	0	0
				TOTAL FOR ALL FUNCTIONS		2300	Interest Received - Internal Loans	0	0
				TOTAL FOR ALL FUNCTIONS		2300	Internal Recoveries (Activity Based Costing Etc)	0	1 795 602
				TOTAL FOR ALL FUNCTIONS		2600	Dividends Received - Internal (From Municipal Entities)	0	0
				TOTAL FOR ALL FUNCTIONS		2700	Total Indirect Operating Revenue	0	1 795 602
				TOTAL FOR ALL FUNCTIONS		2800	OPERATING EXPENDITURE	555	62 517 751
				TOTAL FOR ALL FUNCTIONS		2900	Employee Related Costs - Wages & Salaries	-10 248	-10 884 665
				TOTAL FOR ALL FUNCTIONS		3000	Employee Related Costs - Social Contributions	0	-45 083
				TOTAL FOR ALL FUNCTIONS		3100	Less Employee Costs Capitalised	0	0
				TOTAL FOR ALL FUNCTIONS		3200	Less Employee Costs Allocated To Other Operating Items	0	0
				TOTAL FOR ALL FUNCTIONS		3300	Remuneration Of Councillors	0	-693 823
				TOTAL FOR ALL FUNCTIONS		3400	Debt Impairment	0	-1 932 418
				TOTAL FOR ALL FUNCTIONS		3500	Collection Costs	0	0
				TOTAL FOR ALL FUNCTIONS		3600	Depreciation and Asset Impairment	-1 726	-4 411
				TOTAL FOR ALL FUNCTIONS		3700	Interest Expense - External Borrowings	0	0
				TOTAL FOR ALL FUNCTIONS		3900	Redemption Payments - External Borrowings (Gamap To Remove)	0	0
				TOTAL FOR ALL FUNCTIONS		4000	Bulk Purchases	0	-352 711
				TOTAL FOR ALL FUNCTIONS		4100	Other Materials	-1 469 747	-1 148 852
				TOTAL FOR ALL FUNCTIONS		4200	Contracted Services	-3 968 697	-1 481 067
				TOTAL FOR ALL FUNCTIONS		4300	Grants and Subsidies	-5 544	-23 421
				TOTAL FOR ALL FUNCTIONS		4400	Other Expenditure	-4 615 789	-2 013 970
				TOTAL FOR ALL FUNCTIONS		4500	Loss On Disposal Of Property, Plant & Equipment	0	0
				TOTAL FOR ALL FUNCTIONS		4550	Contributions To/(From) Provisions	0	-9 711
				TOTAL FOR ALL FUNCTIONS		4600	Total Direct Operating Expenditure	-10 071 751	-18 590 132
				TOTAL FOR ALL FUNCTIONS		4700	INTERNAL TRANSFERS - (must net out with corresp. items under	0	0
				TOTAL FOR ALL FUNCTIONS		4800	Interest - Internal Borrowings	0	0
				TOTAL FOR ALL FUNCTIONS		5000	Internal Charges (Activity Based Costing Etc)	0	-1 795 602
				TOTAL FOR ALL FUNCTIONS		5010	Contributed Assets	0	0
				TOTAL FOR ALL FUNCTIONS		5100	Total Indirect Operating Expenditure	0	-1 795 602
				TOTAL FOR ALL FUNCTIONS		5200	Total Operating Expenditure	-10 071 751	-20 385 734
				TOTAL FOR ALL FUNCTIONS		5300	SURPLUS	0	0
				TOTAL FOR ALL FUNCTIONS		5400	Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-10 071 196	42 132 017
				TOTAL FOR ALL FUNCTIONS		5500	Taxation	0	0
				TOTAL FOR ALL FUNCTIONS		5600	Operating Surplus / (Deficit) - After Tax	-10 071 196	42 132 017
				TOTAL FOR ALL FUNCTIONS		5800	Cross Subsidisation	0	0
				TOTAL FOR ALL FUNCTIONS		6600	Plus Interests In Entities Not Wholly Owned	0	0
				TOTAL FOR ALL FUNCTIONS		5900	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-10 071 196	42 132 017
				TOTAL FOR ALL FUNCTIONS		6200	OTHER ADJUSTMENTS AND TRANSFERS	0	0
				TOTAL FOR ALL FUNCTIONS		5700	Dividends Paid (Municipal Entities Only)	0	0
				TOTAL FOR ALL FUNCTIONS		6210	Asset Financing Reserve (Afr)	0	0
				TOTAL FOR ALL FUNCTIONS		6220	Housing Development Fund	0	0
				TOTAL FOR ALL FUNCTIONS		6230	Depreciation Reserve Ex Afr	0	0
				TOTAL FOR ALL FUNCTIONS		6240	Depreciation Reserve Ex Govt Grants	0	0
				TOTAL FOR ALL FUNCTIONS		6250	Depreciation Reserve Ex Donations And Contributions	0	0
				TOTAL FOR ALL FUNCTIONS		6260	Self-Insurance Reserve	0	0
				TOTAL FOR ALL FUNCTIONS		6270	Revaluation Reserve	0	0
				TOTAL FOR ALL FUNCTIONS		6280	Other	0	0

OSA : STATEMENT OF FINANCIAL PERFORMANCE ACTUALS (All values in Rand. See Input Form Instructions)(Select Signing Convention: +1 or -1, Check Totals)
Save File as : Muncde_OSA_coyr_Mnn.XLS (e.g.: GT411_OSA_2005_M10)
Change Year End (coyr) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)

All functions are listed below

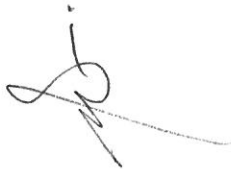
If function is a Municipal Entity change Mun/Ent to Y next to function description column
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Func on	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Change To Unappropriated Surplus / (Accumulated Deficit)	Committed Orders Month M02	Actual Month M02
				TOTAL FOR ALL FUNCTIONS		6700			-10 071 196	42 132 017

Handwritten signature and initials.

CAA : ACTUAL CAPITAL ACQUISITION AND SOURCES OF FINANCE (All values in Rand)
Save File as : Muncde_CAA_coy_Mnn.XLS (e.g.: G1411_CAA_2005_M10)
Change Year End (coy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: G1411)
All functions are listed below
If function is a Municipal Entity change Mun/Ent to Y next to function description column
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Function	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Contr Assets	New Capital	Repl Capital	Repair/Mnt Capital	Total
				TOTAL FOR ALL FUNCTIONS		0300	Roads, Pavements, Bridges & Storm Water	0	487 199	0	0	487 199
				TOTAL FOR ALL FUNCTIONS		0400	Water Reservoirs & Reticulation	0	1 690 357	0	0	1 690 357
				TOTAL FOR ALL FUNCTIONS		0500	Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0600	Electricity Reticulation	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0700	Sewerage Purification & Reticulation	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0800	Housing	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0900	Street Lighting	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1000	Refuse sites	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1100	Gas	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1200	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1300	Sub-total Infrastructure	0	2 177 556	0	0	2 177 556
				TOTAL FOR ALL FUNCTIONS		1400	COMMUNITY	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1500	Establishment of Parks & Gardens	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1600	Sportsfields	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1700	Community Halls	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1800	Libraries	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1900	Recreational Facilities	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2000	Clinics	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2100	Museums & Art Galleries	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2200	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2300	Sub-total Community	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2310	HERITAGE ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2311	Heritage Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2312	Sub-total Heritage Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2320	INVESTMENT PROPERTIES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2321	Investment Properties	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2322	Sub-total Investment Properties	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2400	OTHER ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2500	Other motor vehicles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2600	Plant & equipment	0	11 586	0	0	11 586
				TOTAL FOR ALL FUNCTIONS		2700	Office equipment	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2800	Abattoirs	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2900	Markets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3000	Airports	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3100	Security Measures	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3110	Civic Land and Buildings	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3120	Other Land and Buildings	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3200	Other	0	204 711	0	0	204 711
				TOTAL FOR ALL FUNCTIONS		3300	Sub-total Other Assets	0	216 297	0	0	216 297
				TOTAL FOR ALL FUNCTIONS		3400	SPECIALISED VEHICLES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3500	Refuse	0	955	0	0	955
				TOTAL FOR ALL FUNCTIONS		3600	Fire	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3700	Conservancy	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3800	Ambulances	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3900	Buses	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4000	Sub-total Specialised Vehicles	0	955	0	0	955
				TOTAL FOR ALL FUNCTIONS		4010	AGRICULTURAL ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4011	Agricultural Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4012	Sub-total Agricultural Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4020	BIOLOGICAL ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4021	Biological Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4022	Sub-total Biological Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4030	INTANGIBLES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4031	Intangibles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4032	Sub-total Intangibles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4100	TOTAL	0	2 394 808	0	0	2 394 808
				TOTAL FOR ALL FUNCTIONS		4200	SOURCE OF FINANCE	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4300	External Loans	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4400	Asset Financing Reserve	0	53 926	0	0	53 926
				TOTAL FOR ALL FUNCTIONS		4500	Surplus Cash	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4600	Public contributions/ donations	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4700	National Government Transfers and Grants	0	2 177 556	0	0	2 177 556
				TOTAL FOR ALL FUNCTIONS		4701	Provincial Government Transfers and Grants	0	163 326	0	0	163 326
				TOTAL FOR ALL FUNCTIONS		4702	District Municipality Transfers and Grants	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4703	Other Transfers and Grants	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4800	Leases	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		5000	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		5100	TOTAL FINANCING	0	2 394 808	0	0	2 394 808




Account number	name	Future Sep-17	Aug-17	Jul-17	Jun-17	May-17	Older than May-17	Total
17364108002		0	1838527.82	0	0	0	0	1838527.82
17497300009		0	1757794.21	0	0	0	0	1757794.21
17790000028		0	1442968.38	0	0	0	0	1442968.38
20750396040		0	13855.74	13855.74	0	0	937293.38	965004.86
10000672976		0	0	0	0	0	776943.31	776943.31
89760700012		0	0	135764.3	0	0	621978.89	757743.19
17289900008		0	610628.15	0	0	0	0	610628.15
60011060006		0	595686.76	0	0	0	0	595686.76
22502200005		0	0	476173.04	0	0	53021.91	529194.95
11258900000		0	0	442448.51	0	0	80008.63	522457.14
19002200099		0	521449.47	0.01	0	0	0	521449.48
75005720008 A&J	0.00		446.75	456.17	513.35	532.89	471637	473586.16
19610000001		0	0	423638.96	0	0	0	423638.96
20190383039 WH&HW	0		9910.04	11932.75	12036.42	15184.5	346340.64	395404.35
17610600030		0	64454.03	166202.71	37727.11	35997.45	87730.96	392112.26
10000413144 BR	0.00		0	0	0	0	389943.92	389943.92
10000678594		0	0	0	0	0	388805.69	388805.69
19001400289		0	16521.34	58682.03	69855.74	87992.37	144526.27	377577.75
27340000006		0	0	360688.65	0	0	33.58	360722.23
20803000007		0	207140.84	146875	0	0	0	354015.84
19602700005 AJ&MF	0.00		3565.15	2294.84	2687.59	2253.58	340924.5	351725.66
10000645367		0	0	0	0	0	348403.15	348403.15
70100268029		0	0	343647.5	0	0	32.02	343679.52
60009930005		0	0	304104.5	0	0	28784.19	332888.69
75008270007 H	0.00		324.46	153.45	70.39	71.01	328044.48	328663.79
24262800055		0	7006.52	7006.52	7123.04	7181.94	299434.39	327752.41
20850298012		0	19975	19975	18677.22	18854.55	238084.24	315566.01
83532400052 P	0.00		3997.7	13408.57	158466.76	2078.93	133139.05	311091.01
11132400013		0	0	279625.5	0	0	26.08	279651.58
12100800019		0	0	274918	0	0	4692.39	279610.39
60007110005		0	0	277742.5	0	0	25.92	277768.42
90731800002 J	0.00		949.1	1516.81	498.2	1992.56	272186.13	277142.8
75012290015 M	0.00		619.12	575.53	520.93	540.53	273195.12	275451.23
89568200006 ET	0.00		490.34	478.15	543.67	632.23	262486.91	264631.3
75013190028 A&SM	0.00		2236.85	2198.44	2180.86	2504.6	250932.4	260053.15
86514204655 AN	323.47		1311.97	1000.53	851.87	858.73	251101.57	255448.14
10000670974		0	0	0	0	0	239113.05	239113.05
20750182000		0	0	72540	0	0	166104.63	238644.63
75005130050		0	0	228784.5	0	0	21.35	228805.85
89584900012 EN	0.00		514.49	526.84	498.2	502.33	226567.36	228609.22
89575500009 ME	0.00		14242.56	12255.84	10514.41	11227.86	176706.92	224947.59
75012090028 K&C	0.00		2438.06	3452.64	2762.3	4903.29	210735.11	224291.4
13540600050		0	121531.67	102468.17	0	0	0	223999.84
23805200008		0	0	171729.6	0	0	49973.09	221702.69
75012100017 NS	0.00		6995.05	6598.79	7230.11	9557.21	186837.46	217218.62
75009390050 J	0.00		4696.54	4372.14	4908.3	484.31	202461.39	216922.68
88515300019 NE	0.00		3792.22	1716.9	7561.52	17379.41	185526.91	215976.96
20750187251		0	179256.54	34997.24	0	0	0	214253.78
89585000005 L	0.00		609.14	591.75	513.35	662.81	210971.21	213348.26
18007500005		0	212621.87	0	0	0	0	212621.87
17364960011		0	207935.32	0.02	0	0	0	207935.34
17364460009		0	205538.88	0.03	0	0	0	205538.91
77032900002		0	659.5	1159.91	1401.71	1734.28	200231.29	205186.69
70100408006		0	0	124278	0	0	79466.91	203744.91
10000697010		0	0	0	0	0	201541.12	201541.12
27340600008		0	0	200539.5	0	0	18.66	200558.16
19766800023 AJ&MF	0.00		2026.87	1999.28	1941.4	1966.22	191295.29	199229.06
12180300012		0	0	197715	0	0	18.42	197733.42
24262900038		0	4344.89	4496.41	4771.14	4923.35	175850.09	194385.88

N

Property Plant & Equipment

The Standard of GRAP 17 on Property, Plant and Equipment prescribe the accounting treatment for property, plant and equipment so that the users of financial statements can discern information about the municipality's investment in its property, plant and equipment and the changes in such investment. The principal issues in accounting for property, plant and equipment are the recognition of the assets, the determination of their carrying amounts and the depreciation charges and impairment losses to be recognised in relation to them.

Reconciliation of Carrying Value

	Land R	Buildings R	Infrastructure R	Community R	Lease Assets R	Other R	Total R
Carrying value at 1 July 2016	78 203 971	93 542 654	441 237 727	68 455 787	995 478	30 219 468	712 655 085
Cost	78 203 971	101 779 105	553 087 050	74 148 394	1 867 230	57 846 635	866 932 385
Accumulated Impairments	-	-	(19 801)	-	-	(551 858)	(571 659)
Accumulated Depreciation	-	(8 236 451)	(111 829 523)	(5 692 607)	(871 751)	(27 075 309)	(153 705 642)
Acquisitions	-	178 018	55 946 918	949 414	-	11 367 606	68 441 956
Capital under Construction	-	135 929	28 636 636	494 137	-	4 798 552	34 065 254
Transfers from/(to) Non-current Assets Held for Sale - Note	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Transfers from/(to) Investment Properties - Note	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-
Reversals	-	-	-	-	-	-	-
Depreciation	-	(1 109 067)	(12 522 349)	(1 592 123)	(391 955)	(4 683 681)	(20 299 175)
Normal Depreciation	-	(1 109 067)	(12 522 349)	(1 592 123)	(391 955)	(4 683 681)	(20 299 175)
Correction of error	-	-	-	-	-	-	-
Carrying value of disposals	-	-	-	-	-	-	-
Disposal Cost	-	-	-	-	-	-	-
Disposal Cost Acc Depreciation	-	-	-	-	-	-	-
Carrying value at April 2017	78 203 971	92 747 534	513 298 932	68 307 215	603 524	41 701 945	794 863 120
Cost	78 203 971	102 093 053	637 670 604	75 591 945	1 867 230	74 012 793	969 439 595
Accumulated Impairments	-	-	(19 801)	-	-	(551 858)	(571 659)
Accumulated Depreciation	-	(9 345 519)	(124 351 872)	(7 284 730)	(1 263 706)	(31 758 990)	(174 004 816)

INSURANCE REPORT: Aug 2017

Claims movement for the month

Total claims open at the beginning of the month	74
New claims for the month	5
Claims closed during the month	3
Total claims open at the end of the month	76

Old Aon claims outstanding

	R2 994 040.84
Claim: 432- Five year old Boy burned at Pump station Date Reported: 2009/10/28. Reason: Letter of rejection of claim issued / claim re-opened- New Summons Received. Meeting held with Attorneys. Awaiting further response. Still sub-judicative. Await a trial date from the plaintiff.	1 210 000.00
Claim: 378- Incident at Dennebos Date Reported: 2009/07/28 Reason: Letter of rejection of claim issued / claim re-opened bear 29/11/2015: Judgement: The municipality is ordered to pay the costs of this application on an attorney and own client scale (punitive scale). The action is set to commence in February, next year. 24/11/2016: The municipality has been ordered by the High Court to pay an amount of R780 000	1 427 600.00
Claim: 581-Truck CFA829 with trailer CFA1747 with Bomag in accident with CF143851) Date Reported: 2012/01/17 Reason: Claim denied. Only damage to trailer was not denied. Damage to Bomag Roller denied. Claim is still Sub Judice	356 440.84
Claim: 583-Gunter C Mrs (Fell on pavement after stepping into hole. Date Reported: 2012/01/23 Reason: Additional Information submitted from third party lawyers. Legal proceedings are in progress. Lion of Africa attorney served a notice of intention to defend on 4 August 2014. Attorney withdrew. Awaiting correspondence from AON regarding the appointment of new attorney Date: 22/10/2015: Internal Legal department are currently in consultation with new attorneys	585 765.80

Current progress on claims

Action Taken	Total
Additional Information Submitted to Insurance	9
Awaiting Invoice	1
Claim Reported, Awaiting Response from Insurer	9
Order Made out and given through to supplier	2
Request for Quotations Submitted	2
Claim Closed	2
Requested Department to obtain Quotation	4
Insurer Requires Additional Info2	7
Additional Information Requested from relevant department	11
Invoice received and submitted for payment/or refund to Insurers	3
Assessor appointed	4
Quotations submitted to Insurer, Awaiting Approval	5
Agreement of Loss signed and sent to Insurer	1
Agreement of Loss signed and submitted to Insurer	4
Agreement of loss received	2
Claim within excess: Memo submitted to Manager for approval	8
Awaiting Agreement of Loss	2
Grand Total	76

Age analysis of Outstanding Claims

Category	AON	INDWE	Grand Total
30 days or Less	2	-	8
More than 30 days	6	-	6
60 days or more	10	-	10
More than 120 Days	44	14	58
Grand Total	62	14	76

Note: The municipality is currently in the process of appointing a new service provider

QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that –

- The monthly in year monitoring reports for the month of August 2017

has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature :



Date:

