WITZENBERG

MUNISIPALITEIT UMASIPALA MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager / Munisipale Bestuurder

VAN / FROM: Director: Finance / Direkteur: Finansies

DATUM / DATE: 31 August 2018 / 31 Augustus 2018

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

FINANCE MONTHLY REPORT – AUGUST 2018

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 2018.

C EXECUTIVE SUMMARY

The unwillingness / unability of government departments to pay their municipal accounts is a big concern. The only response received with every enquiry from the municipality is that they need detail of the outstanding amounts. Although the information has been provided on numerous occasions the required payments have not been receive. The debt is in access of R 6 million.

The municipality has implemented the new general valuaton from the 2018/19 financial year.. The monthly billing was also done as scheduled and during this process 17 684 accounts amounting to R 31.4 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 4.3 million.

The indigent cost to the municipality for the month amounts to R 1.3 million. The number of indigent households is increasing due to the policy amendments approved by council

The accumulated debtor's collection target for the year is 94%, but the actual accumulated year to date debtor's collection is 64%. The low collection percentage is due to annual rates that has ben levied during July. This rates are payable before the end of September.

FINANSIES MAANDELIKSE VERSLAG – AUGUSTUS 2018

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 2018.

C OPSOMMING

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekenings te betaal is 'n groot bekommernis. Die enigste antwoord op navrae is dat hulle 'n uiteensetting van die uitstaande skuld benodig. Alhoewel die inligting elke keer voorsien word, bly die departemente in gebreke om die uitstaande bedrae te betaal. Die skuld beloop reeds meers as R 6 miljoen.

Die munisipaliteit het die nuwe algemene waardasie geimplementeer vanaf die 2018/19 finansiele jaar. Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 17 684 rekeninge ten bedrae van R 31.4 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 4.3 miljoen.

Die deernis subsidies vir die maand beloop R 1.3 miljoen. Die aantal goedgekeurde huishoudings is aan die toeneem as gevolg van die veranderings aan die beleid.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 94%, maar die werklike jaar tot op datum invordering is 64% Die lae invorderings persentasie is as gevolg van die heffing van die jaarlikse belasting. Die belasting is betaalbaar voor einde September.

The municipality issued orders to the value of R 49.6 million of which R 0.7 million was in terms of deviations.

The municipality currently has R 130 million in its primary bank account. The high level of available cash is due to the first instalment of the equitable share.

Bestellings ter waarde van R 49.6 miljoen uitgereik, waarvan R0.7 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 130 miljoen in die primêre bankrekening. Die hoë vlakke van kontant is as gevolg van die ontvangs van die eerste paaiement van die "equitable share".

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

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 beampte '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 beampte of die hoof finansiële beampte van 'n munisipaliteit, of enige ander senior finansiële beampte van die munisipaliteit wat op die skriftelike magtiging van die rekenpligtige beampte, 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 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 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."

Beampte moet 'n verslag oor al die uitgawes aangegaan met betrekking tot personeelvoordele voor te berei. Artikel 66 lees soos volg:

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

2.3 Ma**andelikse 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 wesenlike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;
(ii) enige wesenlike 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

case be compared with the corresponding amounts

budgeted for in the municipality's approved budget.
(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."

munisipaliteit se goedgekeurde begroting.

(4) Die verklaring aan die provinsiale tesourie moet in die 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 4 key performance areas of Finance, namely:

- Revenue
- Supply Chain Management
- Financial Administration
- Expenditure

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 4 sleutel prestasie-areas van Finansies, naamlik:

- Inkomste
- Voorsieningskanaal Bestuur
- Finansiële Administrasie
- UItgawes

3.1 REVENUE

3.1 INKOMSTE

3.1.1 Rates Clearance

3.1.1 Uitklarings

Rates clearance certificates	June 18	July 18	Aug 18
Plots subdivided	0	8	0
Application for clearance certificates	39	31	26
Clearance certificates issued	31	76	44
Deeds registrations	136	255	140
Consolidations	1	3	0

3.1.1.1 Billing dates

3.1.1.1 Heffingsdatums

Billing:	June 18	July 18	Aug 18
Debt raising date	20/06/2018	24/07/2018	20/08/2018
Date of account postage	23/06/2018	24/07/2018	27/08/2018
Debtor reconciliation (Debtors/Votes/Age analysis)	04/07/2018	01/08/2018	03/09/2018
Electricity Pre paid Reconciliation	04/07/2018	02/08/2018	04/09/2018

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-18	Jul-18	Aug-18
- N'duli (Polo cross)	1 096	1 096	1 096
- Tulbagh (Chris Hani)	812	812	812
- Wolseley (Pine Valley)	338	338	338
Total	2 246	2 246	2 246

3.1.2 Number of consumers with services

Number of consumers with services	Jun-18	Jul-18	Aug-18
Electricity - Conventional	2 307	2 307	2 307
Electricity - Prepaid	10 429	10 435	10 440
Property rates	14 476	14 476	10 953
Refuse removal	15 878	15 919	16 322
Sewerage	15 441	15 480	15 889
Water	12 167	12 219	12 223
Other	1 013	1 013	1 013
Total number of accounts printed	13 120	13 610	13 472
Total number accounts emailed	3 497	4 924	4 212

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

Service Description	Jun-18	Jul-18	Aug-18
Assessment Rates (Monthly)	3 038 885	35 229 535	3 183 395
Assessment Rates (SV)			
Electricity	19 094 209	21 842 690	21 235 05
Refuse Removal	2 386 827	2 451 487	2 319 170
Sewerage	2 095 388	2 556 579	2 731 579
Water Levies	4 108 662	4 261 568	3 289 210
Rental	25 344	25 015	24 514
Indigent subsidy	-1 098 155	-1 181 742	-1 374 101
Sundries	78 340	62 406	62 297
Total	29 729 500	65 247 535	31 471 114

<u>Explanation:</u>

- Extreme water restriction tariffs applied to Witzenberg from 2017/10. Normal tariffs is being instituted from August 2018
- Rates – Annual rates raising in July.

<u>Verduideliking:</u>

- Uiterste water besparings tariewe van toepassing in Witzenberg vanaf 2017/10. Normale tariewe is geimplementeer vanaf Augustus 2018.
- Belasting– Jaarlikse Belasting Heffings in Julie.

3.1.3 Pre-paid Electricity Sales

3.1.3 Vooruitbetaalde Elektrisiteit Verkope

	Jun-18	Jul-18	Aug-18
Total Pre Paid Meters	10 429	10 435	10 440
Total Free units(Indigents)	90 450	94 150	98 400
Cost of free Units	R 99 945	R 119 100	R 124 476
Units sold	2 855 053	2 835 123	2 831 349
Cost of units sold	R 3 503 502	R 3 689 256	R 4 271 942
Vat Amount	R 524 829	R 552 684	R 556 706
Axillary Amount	R 1 193	R 1 323	R 618
Total Amount Pre Paid	R 4 143 943	R 4 243 263	R 4 396 418

3.1.3 MONTHLY INCOME PER SERVICE

	YTD	M01	M02
		July	August
Monthly Billing	R 98 649 038	R 67 041 266	R 31 644 298
Property Rates	39 075 548	35 782 155	3 320 529
Electricity	41 899 293	21 890 738	20 010 531
Water	7 407 977	4 257 124	3 160 794
Waste Management	4 769 940	2 451 487	2 318 453
Waste Water Management	5 287 677	2 556 579	2 731 098
Housing Selling Scheme	124 702	62 405	62 297
Property Rental Debtors	49 528	25 015	24 514
Service Charges	34 374	15 764	16 082
Land Sale Debtors	-	-	-
Collections	R 67 970 341	R 29 013 839	R 33 924 639
Property Rates	13 492 001	3 856 823	8 243 926
Electricity	39 733 398	18 757 141	18 694 093
Water	6 442 390	2 995 806	2 957 293
Waste Management	4 155 731	1 797 253	1 898 778
Waste Water Management	3 947 518	1 539 924	2 015 470
Housing Selling Scheme	114 024	32 762	70 653
Property Rental Debtors	27 624	13 570	12 652
Service Charges	57 655	20 561	31 775
Land Sale Debtors	-	-	-
Collection Rate per service			
Property Rates	35%	11%	248%
Electricity	95%	86%	93%
Water	87%	70%	94%
Waste Management	87%	73%	82%
Waste Water Management	75%	60%	74%
Housing Selling Scheme	91%	52%	113%
Property Rental Debtors	56%	54%	52%
Service Charges	168%	130%	198%
Over all Collection Rate	68,9%	43%	107%
Cumulative collection rate		43%	64%

<u>Explanation:</u>

Water collection remains a challenge, because of Eskom Areas where no credit control restrictions cannot be Applied.
The above figures are VAT inclusive.
The low cummelative collection percentage is due to annual rates that has ben levied during July. This rates are payable before the end of September.

<u>Verduideliking:</u>

Invordering op water bly n uitdaging omdat geen Krediet Beheer in Eskom areas implimenteer kan word nie
Die bogenoemde syfers in BTW ingesluit.
Die opgeloopte lae invorderings persentasie is as gevolg van die heffing van die jaarlikse belasting. Die belasting is betaalbaar voor einde September.

3.1.5 Indigent Households

3.1.5 Behoeftige Huishoudings

Mechanisms	Jun-18	Jul-18	Aug-18
Approved Indigent households:			
No. of households at beginning of the month:	2 345	2 373	2 402
Additions during the month	243	243	591
Cancellations during the month	215	214	195
No. of households at end of the month:	2 373	2 402	2 798
Cost of Indigent to Council	R1 098 155.45	R 1 181 742.41	R 1 374 100.69

Indigent households	Jun-18	Jul-18	Aug-18
Deferments	-18 595.62	666 039.05	1 287 368.41
30 days	20 725.73	140 306.51	338 473.91
60 days	16 591.87	58 584.47	161 279.01
90 days	13 483.39	47 687.19	109 458.16
> 90 days	243 857.35	1 114 237.7	1 772 121.78
Total	R276 063	R2 026 855	R3 668 701

Explanation:

Indigent households increased from 2402 to 2 798
Newly approved indigents has caused the increase in debt.

Verduideliking:

Deernis huishoudings vermeerder vanaf 2 402 na 2 798
Die styging in uitstaande skuld vir deernis is as gevolg van die goedkeuring van nuwe deernis gesubsideerde huishoudings.

3.1.6 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 2018:

3.1.6 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 Augustus 2018:

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	8 530 218	1 140 596	1 436 709	1 471 161	1 509 409	1 376 821	6 203 914	24 442 660	46 111 487	25.49%
Electricity	15 084 093	775 599	583 576	532 851	440 834	436 514	872 879	1 277 200	20 003 546	11.06%
Property Rates	30 351 874	390 362	252 161	174 205	151 717	144 468	742 625	12 682 849	44 890 261	24.81%
Waste Water Management	5 802 310	667 850	615 604	596 370	578 041	558 561	3 015 496	12 398 951	24 233 184	13.40%
Waste Management	5 738 227	916 979	552 010	531 413	513 702	492 953	2 763 446	13 846 343	25 355 072	14.02%
Property Rental Debtors	170 916	15 545	15 076	14 962	14 871	14 746	86 569	494 079	826 765	0.46%
Interest on Arrear Debtor Accounts	1 610 068	83 974	106 245	129 973	144 921	158 621	1 102 664	19 344 166	22 680 633	12.54%
Other	-4 434 360	55 044	32 244	26 949	50 281	42 804	228 451	798 859	-3 199 728	12.54%
Total By Income Source	62 853 347	4 045 950	3 593 625	3 477 885	3 403 776	3 225 487	15 016 043	85 285 106	180 901 219	100%
%	34.74%	2.24%	1.99%	1.92%	1.88%	1.78%	8.30%	47.14%	100.00%	
Debtors Age Analysis By Customer Group										
Organs of State	12 053 787	650 179	635 655	620 325	580 630	518 530	380 751	2 760 231	17 820 861	9.85%
Commercial	23 381 436	582 231	307 784	249 886	225 979	214 627	887 755	5 803 453	34 151 330	18.88%
Households	24 374 020	2 514 801	2 430 050	2 392 180	2 401 154	2 283 857	12 616 718	68 409 042	116 691 841	64.51%
Other	3 044 103	298 739	220 136	215 494	196 013	208 472	1 130 819	8 312 380	14 909 101	8.24%
Total By Customer Group	62 853 347	4 045 950	3 593 625	3 477 885	3 403 776	3 225 487	15 016 043	85 285 106	180 901 219	100%
%	34.74%	2.24%	1.99%	1.92%	1.88%	1.78%	8.30%	47.14%	100.00%	

Explanation:

- Collection of debt remains a challenge.
- Increase of Indigent Households.
- The R62 .8 includes annual rates charges.

Verduideliking:

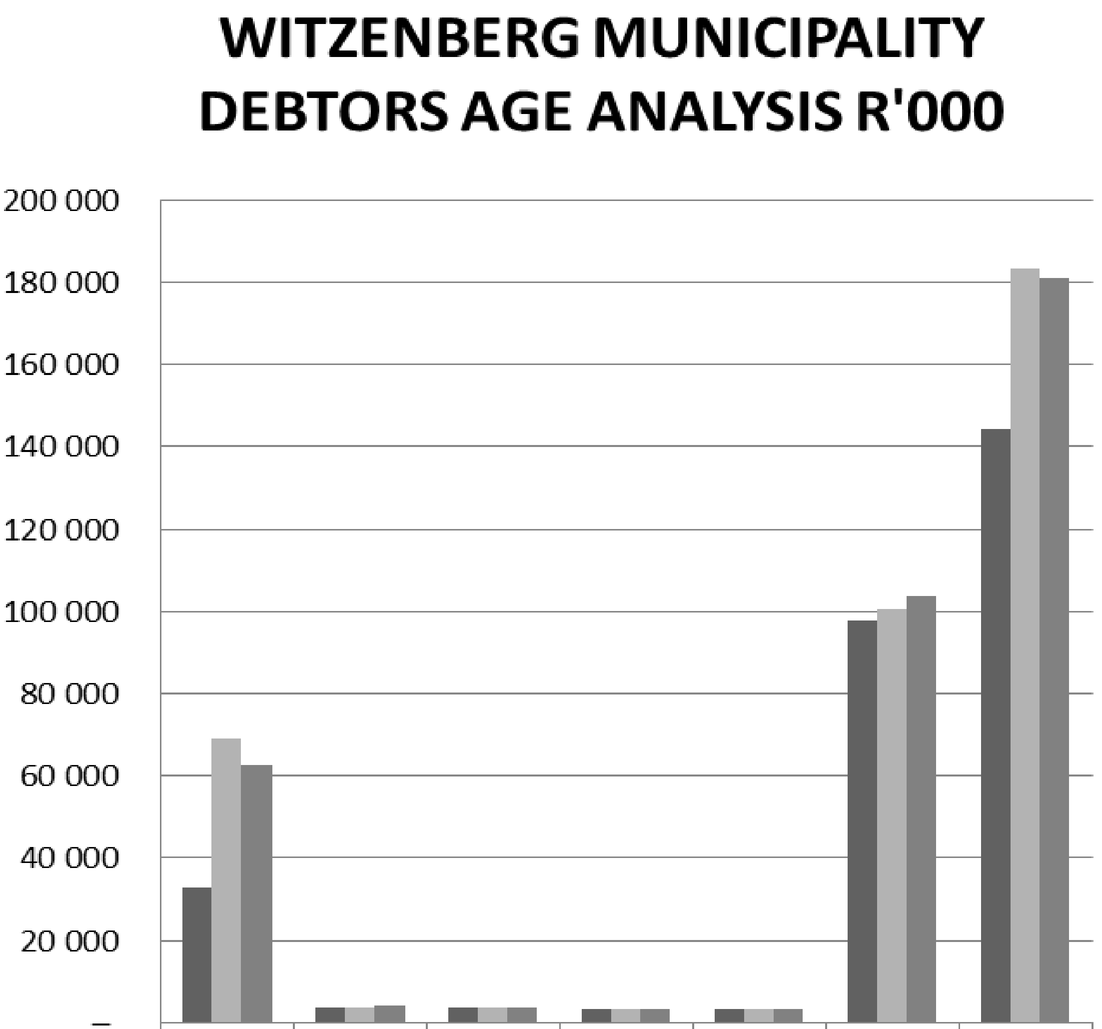
- Invordering van skulde is steeds 'n uitdaging
- Toename in Deernis gevalle.
- Die R62. 8 sluit in jaarlikse belasting heffings.

3.1.7 DEBITEURE OUDERDOMSANALISE

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

3.1.7 VERGELYKING

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



	1	2	3	4	5	6	7
Jun-18	32 770	3 791	3 577	3 345	3 117	97 837	144 43
Jul-18	68 969	3 764	3 596	3 469	3 274	100 50	183 57
Aug-18	62 853	4 046	3 594	3 478	3 404	103 52	180 90

Explanation:

- Indicates an increase in outstanding debt, month to month.
- Debt collection remains a challenge.
- Increase in bad debt of R 3.02m.
- Credit control prosesses have to implemented without interference.

Verduideliking:

- Toon toename in uitstaande skuld van maand tot maand.
- Skuld invordering steeds'n uitdaging.
- Toename in slegte skuld van R 3.02 m.
- Krediet Beheer prosedures moet toegepas word sonder inmenging.

3.1.8 CASHFLOW

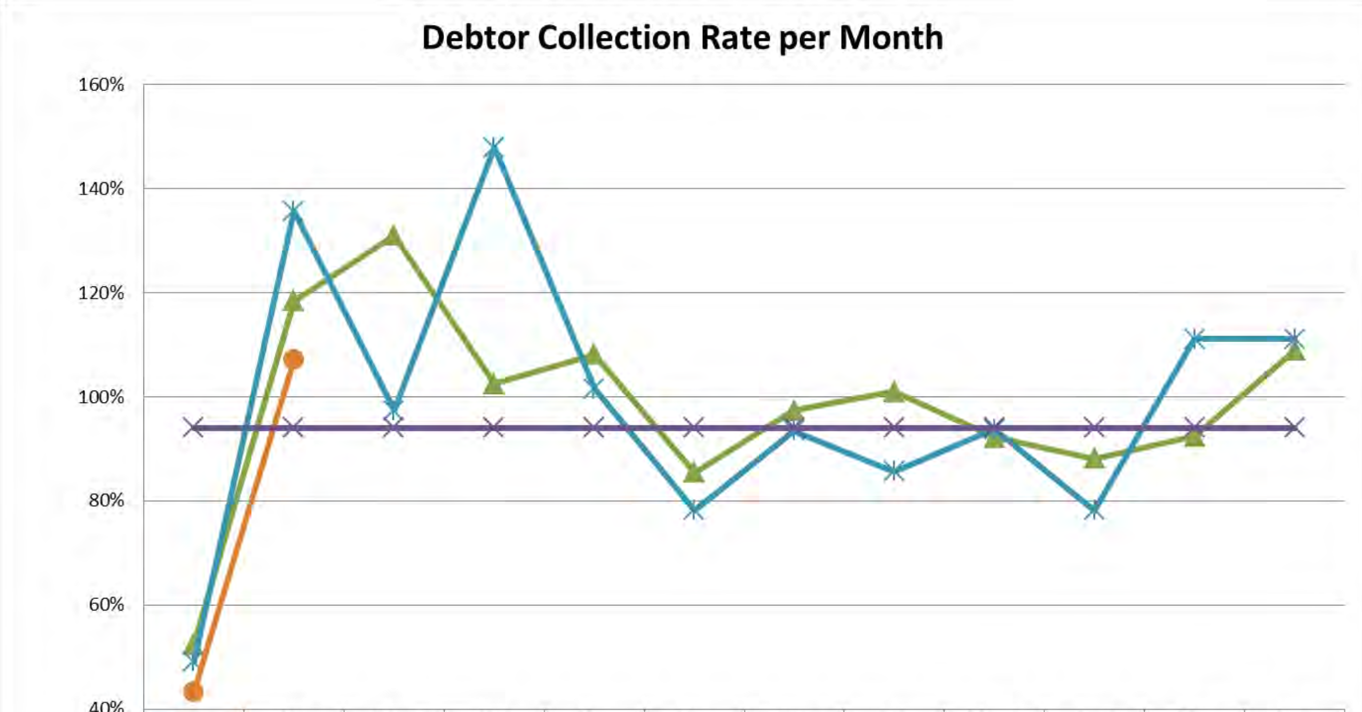
The table below indicates the cash flow:

3.1.8 KONTANTVLOEI

Die onderstaande tabel dui die kontantvloei aan:

Detail	Month 12 June	Month 01 July	Month 02 Aug
Cash Receipts by Source			
Property rates	3 723 622	3 856 823	8 243 926
Property rates - penalties & collection charges	-	-	-
Service charges - electricity revenue	23 253 659	18 757 141	18 694 093
Service charges - water revenue	3 772 011	2 995 806	2 957 293
Service charges - sanitation revenue	1 640 127	1 539 924	2 015 470
Service charges - refuse revenue	1 767 338	1 797 253	1 898 778
Service charges - other	5 449 344	3 785 104	3 980 470
Rental of facilities and equipment	137 050	210 336	225 332
Interest earned - external investments	-	371 486	538 721
Interest earned - outstanding debtors	-	-	-
Dividends received	-	-	-
Fines	287 518	198 987	110 896
Licences and permits	1 256 296	574 464	214 219
Agency services	-	-	-
Transfer receipts - operational	343 991	36 118 686	1 991 534
Other revenue	132 447	235 702	382 351
Cash Receipts by Source	41 763 402	70 441 711	41 253 082
Other Cash Flows/Receipts by Source			
Transfer receipts - capital	-	17 000 000	-
Contributions recognised - capital & Contributed assets	-	-	-
Proceeds on disposal of PPE	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	79 880	63 194	80 514
Decrease (Increase) in non-current debtors	-	-	-
Decrease (increase) other non-current receivables	-	-	-
Decrease (increase) in non-current investments	23 004 606	-	-
Total Cash Receipts by Source	64 847 889	87 504 905	41 333 596
Cash Payments by Type			
Employee related costs	11 812 968	11 218 751	13 141 159
Remuneration of councillors	819 335	875 835	874 335
Collection costs	-	-	-
Interest paid	-	-	-
Bulk purchases - Electricity	17 514 660	23 703 656	24 512 002
Bulk purchases - Water & Sewer	-	-	-
Other materials	3 850 224	862 390	428 005
Contracted services	4 010 110	2 262 817	2 211 039
Grants and subsidies paid - other municipalities	-	-	-
Grants and subsidies paid - other	163 000	200 196	154 940
General expenses	5 295 460	4 371 802	5 044 056
Cash Payments by Type	43 465 758	43 495 447	46 365 537
Other Cash Flows/Payments by Type			
Capital assets	14 510 700	1 685 601	4 061 446
Repayment of borrowing	172 381	-	-
Other Cash Flows/Payments	-4 412 069	-453 178	590 512
Total Cash Payments by Type	53 736 769	44 727 869	51 017 495
Net Increase/(Decrease) in Cash Held	11 111 119	42 777 036	-9 683 899
Cash/cash equivalents at the month/year begin:	86 391 018	97 502 137	140 279 173
Cash/cash equivalents at the month/year end:	97 502 137	140 279 173	130 595 274

3.1.9 DEBTOR COLLECTIONS RATE PER MONTH



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
16/17	52%	118%	131%	103%	108%	85%	97%	101%	92%	88%	92%	109%
17/18	49%	136%	97%	148%	102%	78%	93%	86%	94%	78%	111%	111%
18/19	43%	107%										
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

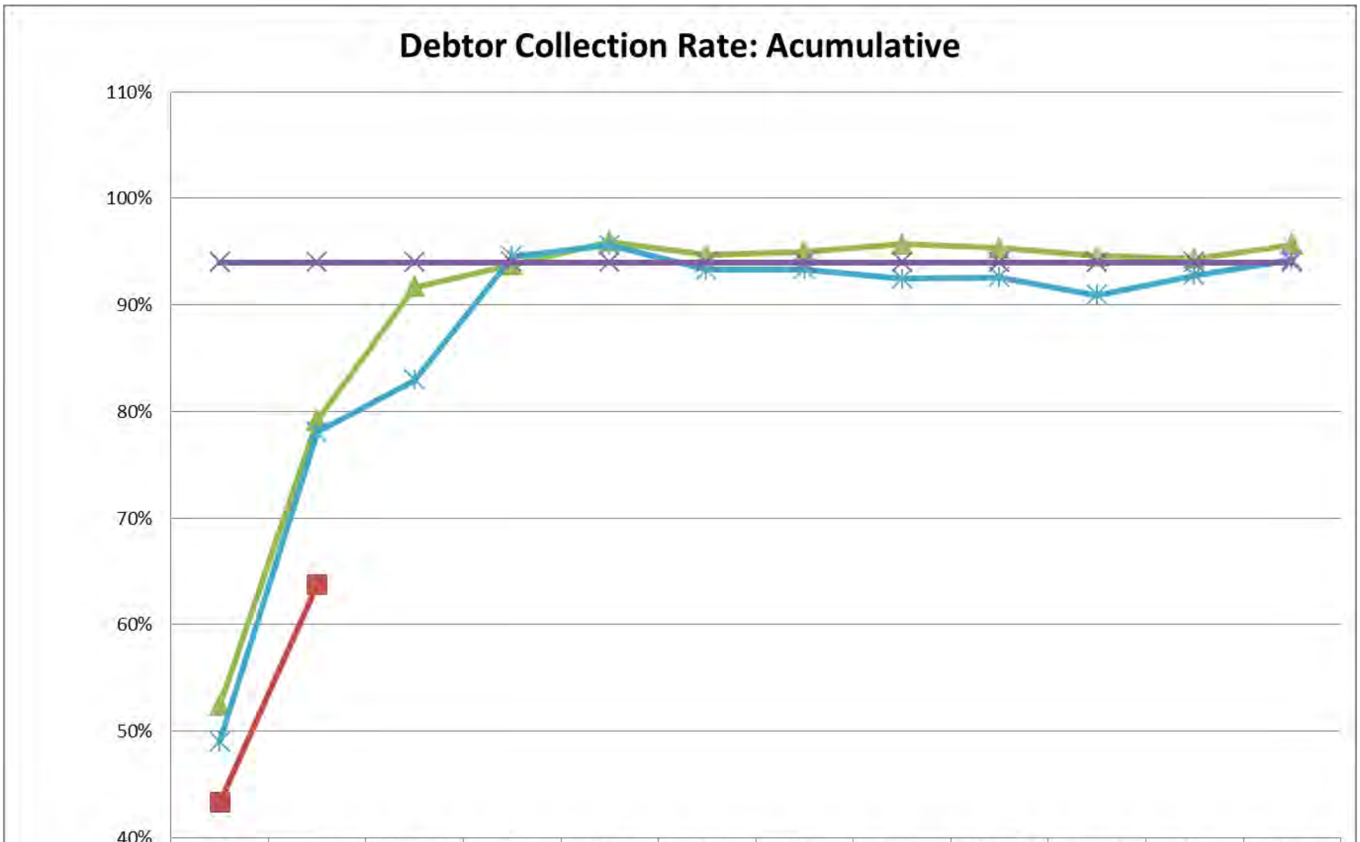
<u>Explanation:</u>

The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 94% while the actual figure for Aug 2018 amounts to 107% in comparison to the previous year 136%.

<u>Verduideliking:</u>

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 94%, terwyl die syfer vir Aug 2018 - 107% beloop in vergelyking met die vorige jaar 136%.

3.1.10 DEBTOR COLLECTION RATE ACCUMALATIVE



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
16/17	52%	79%	92%	94%	96%	95%	95%	96%	95%	95%	94%	96%
17/18	49%	78%	83%	95%	96%	93%	93%	92%	93%	91%	93%	94%
18/19	43%	64%										
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

<u>Explanation:</u>

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 94% while the actual figure is 64%.

<u>Verduideliking:</u>

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 94%, terwyl die werklike syfer 64% beloop.

3.1.11 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

	Jun-18	Jul-18	Aug-18
Councillors:	R	R	R
Deferments	30 828.62	29023.1	23148.08
30 days	3 503.68	2 655.26	6 310.78
60 days	64.55	515.05	716.72
90 days	-	9.54	-
> 90 days	-	-	-
Total	R34 397	R32 203	30 176
Employees:	R	R	R
Deferments	167 793.41	129 535.99	170 296.34
30 days	7 611.19	13 257.07	8 212.90
60 days	1 539.21	3 488.58	2 076.14
90 days	1 308.22	1 418.38	2 215.88
> 90 days	33 686.91	35 586.95	2 181.46
Total	R211 939	R183 287	R184 983
Government Departments:	R	R	R
30 days	696 103.00	654 548.00	650 179.00
60 days	616 171.00	668 110.00	635 655.00
90 days	557 062.00	590 575.00	620 325.00
> 90 days	3 525 167.00	3 940 561.00	4 240 142.00
Total	R5 394 503	R5 853 794	R6 146 301
Schools & Hostels:	R	R	R
Deferment	-54 263.74	-18 542.15	-8 468.26
30 days	29 970.99	125 807.76	49 540.28
60 days	26 331.91	8 525.97	14 392.70
90 days	19 932.95	6 533.67	6 694.06
> 90 days	153 835.35	148 282.85	156 050.45
Total	R175 807	R270 608	R218 209

Explanation:

Employees: The Credit Control department are in the process with engaging with employees to come make arrangements with regards to overdue accounts.

Government Departments: Government Departments neglects to settle arrear accounts. We are in communication with the departments , if they continue fail to make payments we will have to actions.

Schools & Hostels: Schools are being contacted via telephone about arrears on their accounts.

Verduideliking:

Personeel: Die krediete Beheer afdeling is in proses om die personeel in te roep om reëlings te tref op agterstallige rekeninge.

Staatsdepartemente: Staats Deptartemente versuim steeds om agterstrallinge rekeninge te vereffen. Ons is tans in gesperk met die departemente oor te betaling van rekeninge en sal moet optree indien hulle nie betaal.

Skole en Koshuise: Skole word telefonies gekontak insake uitstaande bedrae op hul rekeninge.

3.1.11.1 50 Highest Business and Government Accounts Attached as Annexure M

3.1.11.1 50 Hoogste besigheid- en regering rekeninge: Aangeheg as Bylae M

3.1.12 Credit Control Mechanisms

The table below indicates the number of mechanisms instituted:

3.1.12 Kredietbeheer meganismes

Die tabel hieronder toon die aantal meganismes ingestel:

Disconnection of services:	Jun-18	Jul-18	Aug-18
No. of customers on the disconnections lists	2 124	2 487	2 863
No. already block	1 397	1 397	1 324
Total no. of tamperings not connected	411	404	393
No. of new disconnections for the month:			
- Prepaid	694	656	658
- Conventional	59	38	103
Number reconnected:			
- Prepaid	639	472	436
- Conventional	40	15	35
Reconnected :due to faulty groupings and			
Indigent and poor households			
No. of customers still disconnected	1 397	1 324	1 147
% of disconnections executed	100%	100%	70%

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
08/2/16/11	Supply and delivery of two new trailer mounted cherry pickers	18-Sep-2018
08/2/16/12	Shortterm insurance	20-Sep-2018
08/2/16/17	Supply and delivery of computer equipment	18-Sep-2018
08/2/16/21	Supply, delivery and erection of security fencing at various water and sewer infrastructure	25-Sep-2018
08/2/16/22	Leasing of office space to Witzenberg municipality in Ceres	19-Sep-2018

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
08/2/16/15	Supply, delivery and installation of new stage curtains, complete with curtain track at Tulbagh town hall	06-Sep-2018
08/2/16/18	Provision of cash in transit services for the period of 6 months	13-Sep-2018
08/2/16/19	Lease of the Café building at N'duli and PA Hamlet swimming pools	21-Sep-2018
08/2/16/20	Lease of the Café building in Pine forest holiday resort	21-Sep-2018

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
08/2/15/27	The Supply and delivery of Broad Spectrum Enzymes and dosing pumps for a period of 24 months (Re-advertisement)	02-May-2018	Awaiting	N Jacobs
08/2/15/37	Supply and delivery of Fleet vehicles on lease agreement	23-Mar-2018	17-Apr-2018 Referred back	O Gatyene
08/2/15/52	Supply, delivery, installation and configuration of CCTV security solution	20-Mar-2018	11-Apr-2018 Referred back	R Rhode
08/2/15/80	Reconstruction and repair of storm damaged properties at Pine Forest resort	15-May-2018	21-Jun-2018 Referred back	J Samuel
08/2/15/91	Professional engineering services for Witzenberg municipality	21-Jun-2018	09-Jul-2018 23-Aug-2018 Referred back	D Greeff
08/2/15/92	Supply and delivery of disposable bags for refuse removal	10-Jul-2018	Awaiting	J Jacobs

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/16/01	Supply and delivery of all-weather cold mix asphalt bags in Witzenberg municipal area	24-Jul-2018	Awaiting	E Lintnaar
08/2/16/02	*Supply and delivery of bricks, pavers and readymix concrete*	11-Jul-2018	20-Jul-2018	E Lintnaar
08/2/16/05	Supply and delivery of one (1) New backhoe loader	16-Aug-2018	Awaiting	E Lintnaar
08/2/16/08	Electrification of low cost houses in Vredebes, Ceres	31-Aug-2018	Awaiting	E Lintnaar
08/2/16/10	Supply and delivery of one new 3 Ton tipper truck	16-Aug-2018	Awaiting	E Lintnaar
08/2/16/13	Supply and delivery of Hot premixed asphalt	17-Aug-2018	29-Aug-2018	E Lintnaar
08/2/16/14	Supply and delivery of one (1) – 1.3 ton light delivery vehicle (LDV) with drop sides	16-Aug-2018	Awaiting	E Lintnaar

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
08/2/15/95	Determination of replacement values of municipal vehicles and the remaining useful lives for GRAP 17 measurement and disclosure	05-Jul-2018	16-Jul-2018	WP Mars
08/2/15/96	Supply, delivery, installation and configuration of trend micro enterprise security suite	22-Aug-2018	Awaiting	R Rhode
08/2/16/09	Appointment of a service provider to assist with the recruitment and selection process of section 56 managers	26-Jul-2018	Awaiting	I Swartbooi

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitive bid is currently in the adjudication stage:

Die volgende mededingende tender is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE OF BID EVALUATION COMMITTEE MEETING	RESPONSIBLE MANAGER
08/2/15/55	Supply And Fitment Of New Tyres, Tubes And Provision Of Tyre Repair And Other Related Services	10-Jan-2018	28-Mar-2018	O Gatyene
08/2/15/83	Supply, delivery, installation and maintenance of Photocopy machines	16-May-2018	27-Jun-2018	C Wessels
08/2/15/78	The Supply, maintenance of digital speed cameras and the administration of the back office	20-Jun-2018	21-Aug-2018	M Green
08/2/15/88	Facilitation of municipal annual Medical assessments	14-Jun-2018	28-Aug-2018	I Swartbooi
08/2/15/92	Supply and delivery of disposable bags for refuse removal	10-Jul-2018	28-Aug-2018	J Jacobs
08/2/16/01	Supply and delivery of all-weather cold mix asphalt bags in Witzenberg municipal area	24-Jul-2018	28-Aug-2018	E Lintnaar

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

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

3.2.1.4 Bids awarded

The following competitive bids were awarded by the Bid Adjudication Committee during the month of August 2018:

3.2.1.4 Tenders toegeken

Die volgende mededingende tenders was toegeken deur die Tender Toekenningskomitee gedurende Augustus 2018:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/15/36	15-Aug-2018	Cellstop Fleet Tracking (Pty) Ltd	Supply, installation and monitoring of vehicle tracking system (Re-advertisement)	Bidder scored the highest points	Estimated R 950 000.00
08/2/15/72	08-Aug-2018		Sale of Residential Erven in Ceres, Bella Vista, Wolseley and Tulbagh:	Bidder offered the highest price	
		Lemarco Silver	Bella Vista 6016		R 42 699.00
		Cupido Rhode	Bella Vista 6017		R 50 000.00
		Marquin Pieterse	Bella Vista 6116		R 80 142.61
		Vernon Davids	Bella Vista 6126		R 75 000.00
		Curtis Jacobs	Bella Vista 6127		R 82 000.00
		Letitia Olivia Pietersen	Bella Vista 6128		R 68 500.00
		Derick Jacobs	Bella Vista 6131		R 65 000.00
		Marinda Muller	Bella Vista 6141		R 71 000.00
		Nicolene Damon	Bella Vista 6143		R 71 000.00
		Reginald Witbooi	Bella Vista 6349		R 38 000.00
		Esmarelda Visagie	Ceres 6163		R 120 000.00
		Samantha Aldoreth Johnson	Ceres 7648		R 150 000.00
		Hebrew Godden	Ceres 6167		R 105 000.00
		Nicole Naudé	Ceres 7653		R 150 000.00
		Gregory Speelman	Ceres 7654		R 180 000.00
		Pettra Brown	Tulbagh 1254		R 51 000.00
		Newill Dynaard	Tulbagh 1256		R 40 000.00
		Jaswell Olivier	Tulbagh 1265		R 40 000.00
		Danzaan Gabriel	Tulbagh 2280		R 14 000.00

No bid was awarded by the Accounting Officer during the month of August 2018.

Geen tender was toegeken deur die Rekenpligtige Beampte gedurende Augustus 2018 nie.

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

The following formal written price quotation or competitive bid was cancelled during the month of August 2018:

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

Die volgende formele geskrewe prys kwotasie of mededingende tender was gekanselleer gedurende Augustus 2018:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/16/04	28-Aug-2018	Provision of 12 structural fire fighters for Witzenberg municipality	Funds are no longer available to cover the total envisaged expenditure

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

The following written price quotations were approved during the month of August 2018:

3.2.1.6 Paragraaf 19 (1) (c) en 19 (2): Geskrewe Prys Kwotasies

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Augustus 2018:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o. sub delegation
155218	17-Aug-2018	Breerivier Training Development	Service Provider for Digger loader Training	Only responsive quotation	R 6 499.80 (Incl. VAT)	Chief Financial Officer
155399	28-Aug-2018	Ultimate Recruitment Solutions	Cancellation of bids: 08/2/15/75, 08/2/15/87, 08/2/15/58, 08/2/15/93, 08/2/16/04	Only responsive quotation	R 15 421.03 (Incl. VAT)	Chief Financial Officer
155462	30-Aug-2018	Gene Louw Traffic College	Service Provider for Examiner of Vehicles course	Lowest responsive quotation	R 11 573.00 (Incl. VAT)	Chief Financial Officer
155486	31-Aug-2018	Ultimate Recruitment Solutions	Advertisement of bids: 08/2/16/11, 08/2/16/12, 08/2/16/17, 08/2/16/21, 08/2/16/22	Only responsive quotation	R 18 358.37 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

No 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 2018.

3.2.1.7 Formele Geskrewe Prys Kwotasies

Geen 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 2018 nie.

3.2.1.8 Appeals

No appeals were lodged or are being dealt with by the Accounting Officer.

3.2.1.8 Appèlle

Geen appèl is ontvang of word hanteer deur die Rekenpligtige beampte nie

3.2.1.9 Deviations

The following table contains the approved deviations by the Accounting Officer for the month of August 2018 which totals R 676 184.16:

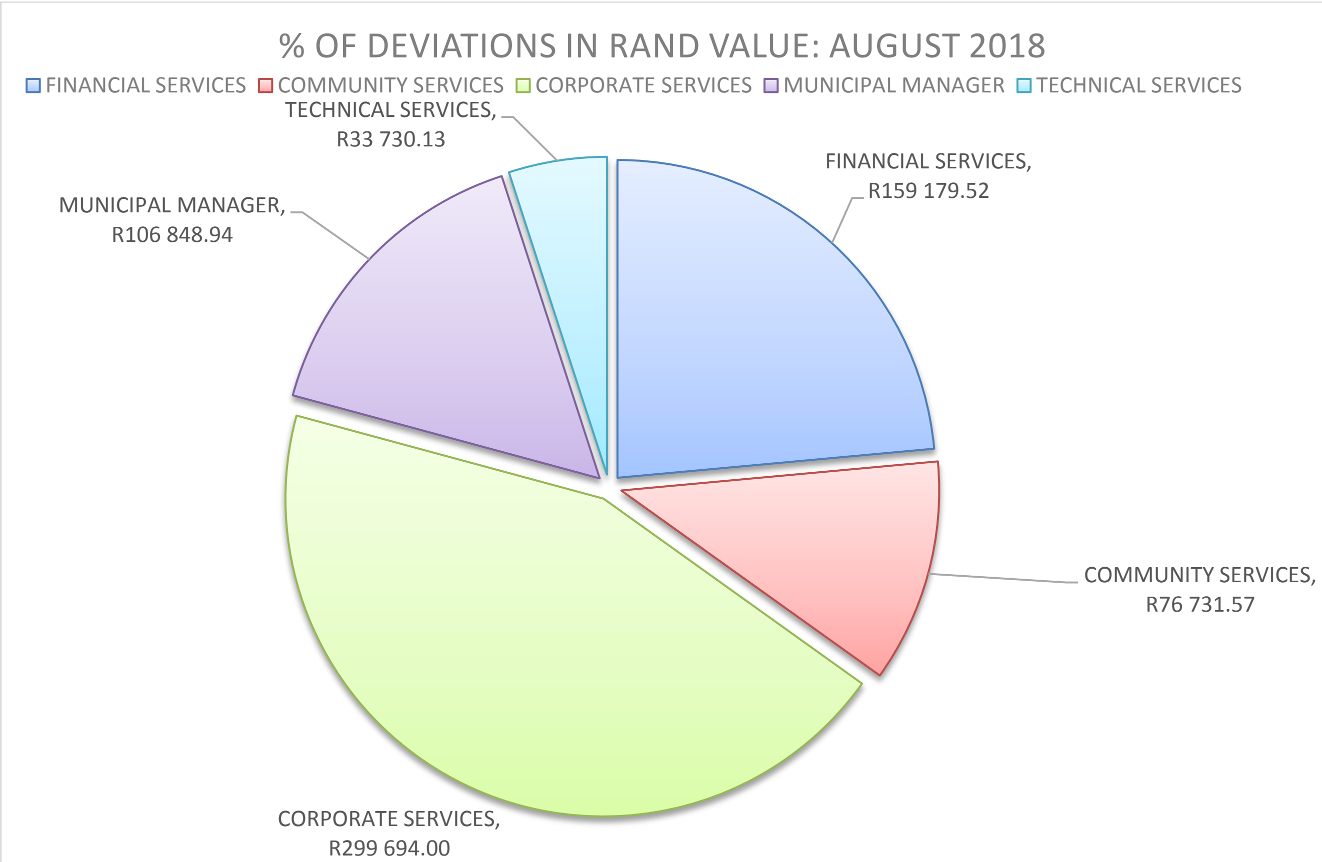
3.2.1.9 Afwykings

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Augustus 2018 wat beloop op die totaal van R 676 184.16.

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
1-Aug-18	Leadership Academy for guardians of governance	Training fees: Internal audit training program	Single supplier	154961	36,058.25
6-Aug-18	O'Neil & Visser Attorneys	Legal services: Tulbagh Dierehospitaal	Impractical	155021	2,848.69
7-Aug-18	Shearwater Property Trust	Leasing of Office Space	Impractical	155055	162,000.00
8-Aug-18	SAMRO (South African Music Rights Organisation)	Performing rights fees	Single supplier	10137898	60,556.37
14-Aug-18	Beka (Pty) Ltd	Supply and Delivery of LED Floodlights for Pine Forest Resort	Emergency	155138	156,400.00
16-Aug-18	HD Transmissions (PTY) Ltd	Repair & Service gearbox: CT 14536	Impractical	155215	33,730.13
20-Aug-18	Pitney Bowes Batsumi Enterprise	Supply of cartridges for postage machine	Impractical	155302	7,820.00
20-Aug-18	Chama General Services	Install safetygate and frame at Die Eiland - Vacant house	Emergency	155318	2,875.00
20-Aug-18	Quenet's Fire Arm Training	Supply rubber ammunition during unrests	Emergency	155264	9,996.00
21-Aug-18	Quenet's Fire Arm Training	Supply body protection equipment for Law enforcement staff	Emergency	155283	29,250.00
21-Aug-18	Quenet's Fire Arm Training	Supply rubber ammunition during unrests	Emergency	155284	19,992.00
22-Aug-18	IDI Technology Solutions (PTY) Ltd	Annual upgrade fee for Risk & Audit management system	Single supplier	155357	59,035.25
23-Aug-18	Lesvos Fisheries	Foodparcels for Personnel	Emergency	155319	5,755.20
23-Aug-18	Workshop Electronics (PTY) Ltd	Repair of brake tester - A Grade Lane	Single supplier	155338	21,588.00
23-Aug-18	Lesvos Fisheries	Supply foodparcels for essential personnel during unrest	Emergency	155337	7,992.50
23-Aug-18	Lesvos Fisheries	Supply foodparcels for essential personnel during unrest	Emergency	155336	4,997.25
23-Aug-18	Lesvos Fisheries	Supply foodparcels for essential personnel during unrest	Emergency	155342	7,545.00
24-Aug-18	Ignite Advisory Services	User subscription fees, web based compliance management system	Impractical	155357	44,965.00
30-Aug-18	Witzenberg Herald	Publish notice: Adjustment budget & Business process plan	Single supplier	155463	2,779.52

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 2018	R 1 045 966.42	R18 373 736.11	5.70%
July 2018	R 288 677.75	R27 930 227.73	1.04%
August 2018	R 676 184.16	R49 595 079.30	1.37%

DEVIATIONS PER DIRECTORATE



Logistics

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

Logistieke

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

	30 June 2018	31 July 2018	31 August 2018
Value of inventory at hand	R 10 161 287	R 9 053 573.16	R 9 049 675.74
Turnover rate of total value of inventory	1.68	1.89	1.84
Turnover rate excluding Chinese meters	1.69	1.90	1.84
Date of latest stores reconciliation	31 August 2018		
Date of last stock count	28 June 2018		
Date of next stock count	26 September 2018		

EXPENDITURE

3.2.3.1 Salaries section

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

UITGAWES

3.2.3.1 Salaris afdeling

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

	June 2018	July 2018	Aug 2018
Salaries – Cost to company (employees only)	12 890 393	12 203 531	13 141 159
Service related benefits	796 353	1 371 832	1 670 243
Provisions for employee benefits	1 634 369	1 885 683	2 823 036
Number of Employees and Councillors included in run	563	575	552
Number of Ward members receiving allowance	110	111	111
Balancing amount	R64 091.72	R19 554.91	R63 579.34

Explanation:

The escalation in the salaries paid is due to back pay with regards to to the annual salary increase.

Verduideliking:

Die toename in die salarisse betaal is ween teruggedateerde salarisse met betrekking tot die jaarlikse salaris verhogings.

	Dates	July 2018	Dates	Aug 2018
Salaries – Cost to company (EPW Weekly Payments)	06.07.2018	R242 947.92	03.08.2018	R239 859.22
Salaries – Cost to company (EPW Weekly Payments)	19.07.2018	R195 189.45	17.08.2018	R262 521.05
Salaries – Cost to company (EPW Weekly Payments)	0	0	31.08.2018	R234 295.97
Dates of Salary Run and number of Employees	06.07.2018	188	03.08.2018	187
Dates of Salary Run and number of Employees	19.07.2018	166	17.08.2018	193
Dates of Salary Run and number of Employees	0	0	31.08.2018	191

3.2.3.2 Creditors Section

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

3.2.3.2 Krediteure afdeling

'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 2018	4 077 344	0	0	0	0	0	0	0	4 077 344
July 2018	307 308	16 487	0	0	0	0	0	0	323 795
Aug 2018	576 712	153 327	303	0	0	0	0	0	730 342

The table below indicates the highest creditors outstanding longer than 60 days:

Name of creditor	Aug 2018 Amount	Description	Reason
ANDRAG AGRICO	R121.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CERES MEUBELS	R1 385.00	URN FOR PLANTATION HALL	DID NOT APPEAR ON STATEMENT
CERES SPAR	R730.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CAPRICHEM	R17 198.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CHLORCAPE	R65 872.00	CHLORINE GAS CYLINDERS	DID NOT APPEAR ON STATEMENT
CPH GROUP	R1 851.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JC SERVICES	R4 969.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
KARSTEN HARDWARE	R269.00	VARIOUS GOODS DELiVIRED	DID NOT APPEAR ON STATEMENT
LANDBOU ONDERDELE	R153.00	VARIOUS GOODS DELiVIRED	DID NOT APPEAR ON STATEMENT
SPILHAUS IRRIGATION	R58.00	BOLTON ELBOW	DID NOT APPEAR ON STATEMENT
OLCO HARDWARE	R14 134.00	VARIOUS GOODS DELIVIRED	DID NOT APPEAR ON STATEMENT
PIENAAR BROS	R17 598.00	VARIOUS GOODS DELIVIRED	DID NOT APPEAR ON STATEMENT
KAAP AGRI	R11 577.00	VARIOUS GOODS DELIVIRED	DID NOT APPEAR ON STATEMENT
SAFETY CHEMICALS	R3 402.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
TYRE CHOICE	R1 324.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
VAN DER MERWE HOUTSAERY	R1 376.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
VILKO	R1 180.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WALTONS STATIONERY	R1 943.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WESKAAP SAFETY	R8 490.00	PAPER HAND TOWELS	DID NOT APPEAR ON STATEMENT

Name of creditor	Jul 2018 Amount	Description	Reason
CERES SPAR	R 1 512.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
PIENAAR BROS	R12 560.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
TYRE CHOICE	R2 415.00	750X16	INCORRECT PAY BY DATE

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

	June 2018	July 2018	Aug 2018
Total value of creditors paid	R30 979 689	R30 947 683	31 805 976
Date of creditor reconciliation	12/07/2018	13/08/2018	11/09/2018

The tables below contains the 10 highest creditor values outstanding on 30 Days:

Die tabelle hieronder bevat die 10 hoogste uitstaande skuldeiser waardes op 30 Dae:

Name of creditor	Aug 2018 Amounts Outstanding	Description of goods/ services
WESTERN CAPE SIGNS	R10 563.00	VARIOUS GOODS DELIVERED
INCLEDON CAPE	R17 063.00	LOCK KEY
KAAP AGRI	R26 000.00	VARIOUS GOODS DELIVERED
INTELIGRO PROPRIETARY	R26 963.00	ROUND UP TURBO, ACTRIPRON
UNIVERSAL TRADING	R38 397.00	VARIOUS GOODS DELIVERED
JC SERVICES	R41 515.00	VARIOUS GOODS DELIVERED
SHINE THE WAY	R44 654.00	VARIOUS GOODS DELIVERED
SIYAPHAMBILI ELECTRICAL	R56 519.00	VARIOUS GOODS DELIVERED
A L ABOTT	R63 707.00	VARIOUS GOODS DELIVERED
BEKA	R156 400.00	VARIOUS GOODS DELIVERED

Name of creditor	July 2018 Amounts Outstanding	Description of goods/ services
SUPER AIRBRAKE & CLUTCH	R4 927.00	VARIOUS GOODS DELIVERED
PIENAAR BROS	R6 523.00	VARIOUS GOODS DELIVERED
LITHOTECH	R7 015.00	FNB CHEQUES
VILKO	R8 280.00	VARIOUS GOODS DELIVERED
THE VOICE MAIL MENTORING PROGRAM	R17 500.00	TRAINING
SIYAPHAMBILI ELECTRICAL	R18 428.00	CIRCUIT BREAKER
ESKOM	R19 926.00	ESKOM ACCOUNTS
AUTOZONE HOLDINGS	R22 291.00	VARIOUS GOODS DELIVERED
ZONART LABOUR DISTRIBUTIONS	R43 379.00	VARIOUS GOODS DELIVERED
MULTIPART PETROL	R80 207.00	PETROL/DIESEL

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

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

Name of creditor	Aug 2018 Amounts Paid	Description of goods/ services
ESKOM	R24 512 002.44	ELECTRICITY
ASLA CONSTRUCTION	R2 850 095.12	PROFESIONAL SERVICES
ENSTHA HENRA	R1 046 902.63	RECONSTRUCTION STREETS
MAFOKO SECURITY	R873 227.34	SECURITY SERVICES
JVR CONSTRUCTION	R519 794.74	SUPPLY OF REMOTE METERING
MULTIPART PETROL	R441 736.07	PETROL/DIESEL SERVICES
COALITION TRADING 606 CC	R259 505.05	ROAD MARKINGS
DELNIET CONSTRUCTION	R231 230.55	HIRING SERVICES
TRICOM AFRICA	R196 664.21	VARIOUS GOODS DELIVERED
TELKOM	R188 586.60	TELKOM ACCOUNTS

Name of creditor	July 2018 Amounts Paid	Description of goods/ services
ESKOM	R23 570 222.91	ELECTRICITY
MAFOKO SECURITY	R1 128 587.41	SECURITY SERVICES
JVR CONSTRUCTION	R804 012.76	SUPPLY OF REMOTE METERING
ENTSHA HENRA	R401 381.31	RECONSTRUCTION STREETS
DELNIET CONSTRUCTION	R379 581.68	HIRING OF DIGGER LOADER
MULTIPART PETROL	R352 565.84	PETROL/DIESEL
CUSTOM GRAPICS AND PRINT	R255 817.50	BUILDING OF SIGNAGE ELECTRICAL
TRICOM AFRICA	R250 673.32	MECHANICAL MAINTENANCE
SAKHIKHAYA SUPPLIERS	R229 685.26	WATER METERS
SHARON ROSE TRADING	R214 434.00	FENCING GRAVEYARD

3.2.3.3 Petty Cash: 3.2.3.3 Kleinkas

Tipe Transaksie Type of transaction	July 2018		Aug 2018	
	Total	%	Total	%
Condolences, well wish cards, bouquets, flowers and keys for offices	R 1 150.20	20.48%	R 980.30	9.88%
Refreshments and caterings	R 2 151.80	38.32%	R 2 515.30	25.35%
Rent (Halls etc.);	R 0.00	0.00%	R 0.00	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 96.00	1.71%	R 144.00	1.45%
Tollgate fees when an employee is driving with an official vehicle registered in the name of council	R 0.00	0.00%	R 0.00	0.00%
Approved in terms of 5 (b) (vi) of Petty Cash policy	R 2 217.70	39.49%	R 6 284.60	63.33%
GRAND TOTAL	R 5 615.70		R 9 924.20	

Petty cash: Cash at hand reconciliation Kleinkas: Kontant voorhande opsomming

DESCRIPTION / BESKRYWING	June 2018	July 2018	August 2018
Opening cash balance	R5000	R5000	R5000
Less total vouchers	(R8 537.00)	(R5 615.70)	(R9 924.20)
Replenishment during month	R4 754.30	R4 474.90	R7 417.50
Cash at hand before month-end replenishment	R1 217.30	R3 859.20	R2 493.30
Replenishment at month end	R3 782.70	R1 140.80	R2 506.70
Closing cash balance at month end	R5 000	R5 000	R5 000

3.3 FINANCIAL ADMINISTRATION

3.3.1 Cash and Investments

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

3.3 FINANSIËLE ADMINISTRASIE

3.3.1 Kontant en Beleggings

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 2018		Aug 2018	
			Bank Balance	Cashbook Balance	Bank Balance	Cashbook Balance
Primary Bank Acc.	FNB	62748215979	R140,194,343	R140,279,173	R136,665,350	R130,595,274

Investments: / Beleggings:

Institution / Instansie	Maturity Date	June 2018		July 2018		August 2018	
		R	% of available funds	R	% of available funds	R	% of available funds
ABSA Bank Ltd	18/03/2018			R0		R0	
Investec Bank Ltd	23/05/2018			R0		R0	
Nedbank Ltd	23/04/2018			R0		R0	
Standard Bank of SA Ltd	25/06/2018	R22,000,000	100%	R0		R0	
Total		R22,000,000		R0		R0	

	June 2018		July 2018		August 2018	
	R	% of available funds	R	% of available funds	R	% of available funds
Unutilised government grants	R0		R0		R0	
Capital Replacement Reserve (CRR)	R0		R0		R	
Surplus Funds	R0		R0		R	
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 2018	July 2018	August 2018
Balances	R 14 924 924	R 17 807 172	19 711 500

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 2018	July 2018	August 2018
Primary bank account	10/07/2018	03/08/2018	05/09/2018
Investment reconciliation	10/07/2018	13/08/2018	07/09/2018
Long term Liabilities	10/07/2018	13/08/2018	07/09/2018
Grant Register	10/07/2018	13/08/2018	11/09/2018

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

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

	July 2018		August 2018	
Description / Beskrywing	Number of items	Amount	Number of items	Amount
Uncleared ACB	20	R60,224	4	R3,206
Outstanding cheques	3	R1,465	20	R15,363
Transactions not in cash book	787	R4,904,165	1887	R15,153,819
Receipts not cleared on Bank statement	589	R5,079,098	743	R9,116,263
Outstanding journals	15	R13,932	32	R13,951

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 2018			Aug 2018	Sept 2018
		R			R	
DBSA	10,75% - 17,45%	R2,261,125	R0	R0	R2,261,125	R1,140,091
Nedbank	13.50%	R5,220,225	R0	R0	R5,220,225	
Total		R7,481,350	R0	R0	R7,481,350	R1,140,091

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 Traffic : Motor Registration Traffic : RTMC Fees Direct Deposit Traffic : AARTO Traffic : Drivers Licence Traffic : Roadworthy Faulty Direct Deposits Traffic : Nu-Traffic	August 2018	R0	03/09/2018 Busy with Traffic Recon
VAT	Aug 2018	R92 783.24	12.09.2018

3.3.4 INSURANCE

Month of Reporting: August 2018

Insurance report - ANNEXURE O

3.3.5 VERSEKERING

Maandverslag: Augustus 2018

Versekeringsverslag - BYLAE O

3.3.5 ASSETS

Month of Reporting: August 2018

Assets Report – ANNEXURE N

3.3.6 BATES

Maandverslag: Augustus 2018

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 Kritzinger
DIREKTEUR FINANSIES / DIRECTOR FINANCE

A

Investment Register: Witzenberg Municipality

Investment Institution	Standard Bank
Type of Investment	Call Deposits and Investments
Interest Rate	7.6
Period of Investment	4 months
Maturity Date	2018/01/11

Movement	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-

Investment Institution	Nedbank
Type of Investment	Call Deposits and Investments
Interest Rate	7.5
Period of Investment	3 months
Maturity Date	2017/12/08

Movement	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-

Investment Institution	Investec
Type of Investment	Call Deposits and Investments
Interest Rate	7.21
Period of Investment	1 month
Maturity Date	2017/10/09

Movement	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-

Investment Institution	ABSA
Type of Investment	Call Deposits and Investments
Interest Rate	7.37
Period of Investment	2 months
Maturity Date	2017/11/11

Movement	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-

Summary Per Institution	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Standard Bank	-	-	-	-	-	-	-	-	-	-	-	-
Investec	-	-	-	-	-	-	-	-	-	-	-	-
First Rand	-	-	-	-	-	-	-	-	-	-	-	-
ABSA	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn.XLS (e.g.: GT411_AC_2003_M07)
Change Year End (ccyy) 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 End	Month End	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 -
2019	M01	WC022	0100	Bulk Electricity	19 926	0	0	0	0	0	0	0	19 926
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	287 382	16 487	0	0	0	0	0	0	303 869
			0800	Auditor General	0	0	0	0	0	0	0	0	0
			0900	Other	0	0	0	0	0	0	0	0	0
			1000	Total	307 308	16 487	0	0	0	0	0	0	323 795
			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

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
2019	M01	WC022	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	9 158 092	1 494 868	1 507 180	1 547 904	1 393 037	1 298 686	5 818 742	23 726 509	45 944 999	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	15 089 877	626 371	587 447	450 941	444 126	335 428	738 242	1 230 877	19 503 309	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	35 360 946	284 228	188 766	163 325	155 474	173 844	2 836 099	10 863 282	49 825 953	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	5 588 854	644 527	611 798	586 358	566 955	557 950	2 968 862	11 969 195	23 476 188	0	0
			1600	Receivables from Exchange Transactions - Waste Management	6 101 384	579 858	545 737	823 910	508 872	495 906	2 780 177	13 405 174	24 941 018	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	176 220	15 098	14 984	14 893	14 763	14 648	86 972	480 803	817 382	0	0
			1810	Interest on Arrear Debtor Accounts	1 640 433	85 309	108 132	123 501	139 883	159 459	1 045 870	18 699 928	22 002 515	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	-4 146 951	33 613	31 495	55 855	50 640	25 389	224 763	786 964	-2 938 232	0	0
			2000	Total By Income Source	68 968 855	3 763 873	3 595 530	3 468 687	3 273 750	3 061 290	16 488 416	80 952 732	183 573 133	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	11 967 066	654 548	668 110	590 575	538 505	385 262	704 976	2 311 818	17 820 861	0	0
			2300	Commercial	26 222 636	340 038	263 908	229 743	215 616	234 744	1 346 391	5 298 254	34 151 330	0	0
			2400	Households	26 210 807	2 532 598	2 429 085	2 421 750	2 306 951	2 228 706	12 608 635	65 953 327	116 691 841	0	0
			2500	Other	4 568 347	236 688	234 446	226 619	212 678	212 577	1 828 414	7 389 333	14 909 101	0	0
			2600	Total By Customer Group	68 968 855	3 763 873	3 595 530	3 468 687	3 273 750	3 061 290	16 488 416	80 952 732	183 573 133	0	0

Notes:

Property 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 i.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner
The impairment amount that is entered in this block should be the agregated amount as per the calculation formula in the municipality
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

:FA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
ave File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
hange Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
hange 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)
o Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

ear nd	Month End	Mun	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
2019	M01	WC022	3000	Cash Receipts by Source												
			3010	Property rates	3 856 823											
			3020	Property rates - penalties & collection charges	0											
			3030	Service charges - electricity revenue	18 757 141											
			3040	Service charges - water revenue	2 995 806											
			3050	Service charges - sanitation revenue	1 539 924											
			3060	Service charges - refuse revenue	1 797 253											
			3070	Service charges - other	3 785 104											
			3080	Rental of facilities and equipment	210 336											
			3090	Interest earned - external investments	371 486											
			3100	Interest earned - outstanding debtors	0											
			3110	Dividends received	0											
			3120	Fines	198 987											
			3130	Licences and permits	574 464											
			3140	Agency services	0											
			3150	Transfer receipts - operational	36 118 686											
			3160	Other revenue	235 702											
			3170	Cash Receipts by Source	70 441 711	0	0	0	0	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	17 000 000											
			3200	Contributions recognised - capital & Contributed	0											
			3210	Proceeds on disposal of PPE	0											
			3220	Short term loans	0											
			3230	Borrowing long term/refinancing	0											
			3240	Increase (decrease) in consumer deposits	63 194											
			3250	Decrease (Increase) in non-current debtors	0											
			3260	Decrease (Increase) other non-current	0											
			3270	Decrease (Increase) in non-current investments	0											
			3280	Total Cash Receipts by Source	87 504 905	0	0	0	0	0	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	11 218 751											
			4020	Remuneration of councillors	875 835											
			4030	Collection costs	0											
			4040	Interest paid	0											
			4050	Bulk purchases - Electricity	23 703 656											
			4060	Bulk purchases - Water & Sewer	0											
			4070	Other materials	862 390											
			4080	Contracted services	2 262 817											
			4090	Grants and subsidies paid - other municipalities	0											
			4100	Grants and subsidies paid - other	200 196											
			4110	General expenses	4 371 802											
			4120	Cash Payments by Type	43 495 447	0	0	0	0	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	1 685 601											
			4150	Repayment of borrowing	0											
			4160	Other Cash Flows/Payments	-453 178											
			4170	Total Cash Payments by Type	44 727 869	0	0	0	0	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	42 777 036	0	0	0	0	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	97 502 137	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173
			4200	Cash/cash equivalents at the month/year end:	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173	140 279 173

D

SA : STATEMENT OF FINANCIAL PERFORMANCE ACTUALS (All values in Rand. See Input Form Instructions)(Select Signing Convention: +1 or -1, Check Totals) -1
ave File as : Muncde_OSA_ccyy_Mnn.XLS (e.g.: GT411_OSA_2005_M10)
hange Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
hange Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
hange Muncde to your own municipal code (e.g.: GT411)
ll functions are listed below
function is a Municipal Entity change Mun/Ent to Y next to function description column
o Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

ear End	Month End	Mun	Functi on	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Committed Orders Month M01	Actual Month M01	
			9999	TOTAL FOR ALL FUNCTIONS		0100	OPERATING REVENUE	0	0	99990100
				TOTAL FOR ALL FUNCTIONS		0200	Property Rates	0	35 813 224	99990200
				TOTAL FOR ALL FUNCTIONS		0300	Property Rates - Penalties And Collection Charges	0	0	99990300
				TOTAL FOR ALL FUNCTIONS		0400	Service Charges	0	29 067 520	99990400
				TOTAL FOR ALL FUNCTIONS		0700	Rent Of Facilities And Equipment	0	331 466	99990700
				TOTAL FOR ALL FUNCTIONS		0800	Interest Earned - External Investments	0	371 486	99990800
				TOTAL FOR ALL FUNCTIONS		1000	Interest Earned - Outstanding Debtors	0	675 170	99991000
				TOTAL FOR ALL FUNCTIONS		1100	Dividends Received	0	0	99991100
				TOTAL FOR ALL FUNCTIONS		1300	Fines	0	198 987	99991300
				TOTAL FOR ALL FUNCTIONS		1400	Licenses and Permits	0	333 872	99991400
				TOTAL FOR ALL FUNCTIONS		1500	Agency Services	0	0	99991500
				TOTAL FOR ALL FUNCTIONS		1600	Transfers Recognised - Operating	0	35 311 514	99991600
				TOTAL FOR ALL FUNCTIONS		1610	Transfers Recognised - Capital	0	0	99991610
				TOTAL FOR ALL FUNCTIONS		1700	Other Revenue	0	278 974	99991700
				TOTAL FOR ALL FUNCTIONS		1800	Gain On Disposal Of Property, Plant & Equipment	0	0	99991800
				TOTAL FOR ALL FUNCTIONS		1900	Total Operating Revenue Generated	0	102 382 211	99991900
				TOTAL FOR ALL FUNCTIONS		2000	Less Revenue Foregone	0	0	99992000
				TOTAL FOR ALL FUNCTIONS		2100	Total Direct Operating Revenue	0	102 382 211	99992100
				TOTAL FOR ALL FUNCTIONS		2200	INTERNAL TRANSFERS -- (must net out with corresp. items under	0	0	99992200
				TOTAL FOR ALL FUNCTIONS		2300	Interest Received - Internal Loans	0	0	99992300
				TOTAL FOR ALL FUNCTIONS		2500	Internal Recoveries (Activity Based Costing Etc)	0	1 496 999	99992500
				TOTAL FOR ALL FUNCTIONS		2600	Dividends Received - Internal (From Municipal Entities)	0	0	99992600
				TOTAL FOR ALL FUNCTIONS		2700	Total Indirect Operating Revenue	0	1 496 999	99992700
				TOTAL FOR ALL FUNCTIONS		2800	Total Operating Revenue	0	103 879 210	99992800
				TOTAL FOR ALL FUNCTIONS		2900	OPERATING EXPENDITURE	0	0	99992900
				TOTAL FOR ALL FUNCTIONS		3000	Employee Related Costs - Wages & Salaries	-520	-12 973 296	99993000
				TOTAL FOR ALL FUNCTIONS		3100	Employee Related Costs - Social Contributions	0	-38 223	99993100
				TOTAL FOR ALL FUNCTIONS		3200	Less Employee Costs Capitalised	0	0	99993200
				TOTAL FOR ALL FUNCTIONS		3300	Less Employee Costs Allocated To Other Operating Items	0	0	99993300
				TOTAL FOR ALL FUNCTIONS		3400	Remuneration Of Councillors	0	-764 335	99993400
				TOTAL FOR ALL FUNCTIONS		3500	Debt Impairment	0	-1 189 368	99993500
				TOTAL FOR ALL FUNCTIONS		3600	Collection Costs	0	0	99993600
				TOTAL FOR ALL FUNCTIONS		3700	Depreciation and Asset Impairment	0	-400	99993700
				TOTAL FOR ALL FUNCTIONS		3900	Interest Expense - External Borrowings	0	0	99993900
				TOTAL FOR ALL FUNCTIONS		4000	Redemption Payments - External Borrowings (Gamap To Remove)	0	0	99994000
				TOTAL FOR ALL FUNCTIONS		4100	Bulk Purchases	-4 102	-129 317	99994100
				TOTAL FOR ALL FUNCTIONS		4110	Other Materials	-709 696	-919 290	99994110
				TOTAL FOR ALL FUNCTIONS		4200	Contracted Services	-4 544 159	-930 468	99994200
				TOTAL FOR ALL FUNCTIONS		4300	Grants and Subsidies	0	-200 196	99994300
				TOTAL FOR ALL FUNCTIONS		4400	Other Expenditure	-3 358 865	-852 611	99994400
				TOTAL FOR ALL FUNCTIONS		4500	Loss On Disposal Of Property, Plant & Equipment	0	0	99994500
				TOTAL FOR ALL FUNCTIONS		4550	Contributions To/(From) Provisions	0	-5 977	99994550
				TOTAL FOR ALL FUNCTIONS		4600	Total Direct Operating Expenditure	-8 617 342	-18 003 481	99994600
				TOTAL FOR ALL FUNCTIONS		4700	INTERNAL TRANSFERS - (must net out with corresp. items under	0	0	99994700
				TOTAL FOR ALL FUNCTIONS		4800	Interest - Internal Borrowings	0	0	99994800
				TOTAL FOR ALL FUNCTIONS		5000	Internal Charges (Activity Based Costing Etc)	0	-1 496 999	99995000
				TOTAL FOR ALL FUNCTIONS		5010	Contributed Assets	0	0	99995010
				TOTAL FOR ALL FUNCTIONS		5100	Total Indirect Operating Expenditure	0	-1 496 999	99995100
				TOTAL FOR ALL FUNCTIONS		5200	Total Operating Expenditure	-8 617 342	-19 500 480	99995200
				TOTAL FOR ALL FUNCTIONS		5300	SURPLUS	0	0	99995300
				TOTAL FOR ALL FUNCTIONS		5400	Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-8 617 342	84 378 729	99995400
				TOTAL FOR ALL FUNCTIONS		5500	Taxation	0	0	99995500
				TOTAL FOR ALL FUNCTIONS		5600	Operating Surplus / (Deficit) - After Tax	-8 617 342	84 378 729	99995600
				TOTAL FOR ALL FUNCTIONS		5800	Cross Subsidisation	0	0	99995800
				TOTAL FOR ALL FUNCTIONS		6600	Plus Interests In Entities Not Wholly Owned	0	0	99996600
				TOTAL FOR ALL FUNCTIONS		5900	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-8 617 342	84 378 729	99995900
				TOTAL FOR ALL FUNCTIONS		6200	OTHER ADJUSTMENTS AND TRANSFERS	0	0	99996200
				TOTAL FOR ALL FUNCTIONS		5700	Dividends Paid (Municipal Entities Only)	0	0	99995700
				TOTAL FOR ALL FUNCTIONS		6210	Asset Financing Reserve (Afr)	0	0	99996210
				TOTAL FOR ALL FUNCTIONS		6220	Housing Development Fund	0	0	99996220
				TOTAL FOR ALL FUNCTIONS		6230	Depreciation Reserve Ex Afr	0	0	99996230
				TOTAL FOR ALL FUNCTIONS		6240	Depreciation Reserve Ex Govt Grants	0	0	99996240
				TOTAL FOR ALL FUNCTIONS		6250	Depreciation Reserve Ex Donations And Contributions	0	0	99996250
				TOTAL FOR ALL FUNCTIONS		6260	Self-Insurance Reserve	0	0	99996260
				TOTAL FOR ALL FUNCTIONS		6270	Revaluation Reserve	0	0	99996270
				TOTAL FOR ALL FUNCTIONS		6280	Other	0	0	99996280
				TOTAL FOR ALL FUNCTIONS		6700	Change To Unappropriated Surplus / (Accumulated Deficit)	-8 617 342	84 378 729	99996700

E

F

CAA : ACTUAL CAPITAL ACQUISITION AND SOURCES OF FINANCE (All values in Rand)
Save File as : Muncde_CAA_ccyy_Mnn.XLS (e.g.: GT411_CAA_2005_M10)
Change 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)
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	Function	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Actual Month M01 Jul Contr Assets	New Capital	Repl Capital	Repair/Mnt Capital	Total	
			9999	TOTAL FOR ALL FUNCTIONS		0100	INFRASTRUCTURE	0	0	0	0	0	99990100
				TOTAL FOR ALL FUNCTIONS		0300	Roads, Pavements, Bridges & Storm Water	0	0	349 027	0	349 027	99990300
				TOTAL FOR ALL FUNCTIONS		0400	Water Reservoirs & Reticulation	0	0	0	0	0	99990400
				TOTAL FOR ALL FUNCTIONS		0500	Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0	99990500
				TOTAL FOR ALL FUNCTIONS		0600	Electricity Reticulation	0	383 982	0	0	383 982	99990600
				TOTAL FOR ALL FUNCTIONS		0700	Sewerage Purification & Reticulation	0	0	0	0	0	99990700
				TOTAL FOR ALL FUNCTIONS		0800	Housing	0	0	0	0	0	99990800
				TOTAL FOR ALL FUNCTIONS		0900	Street Lighting	0	0	0	0	0	99990900
				TOTAL FOR ALL FUNCTIONS		1000	Refuse sites	0	0	0	0	0	99991000
				TOTAL FOR ALL FUNCTIONS		1100	Gas	0	0	0	0	0	99991100
				TOTAL FOR ALL FUNCTIONS		1200	Other	0	0	0	0	0	99991200
				TOTAL FOR ALL FUNCTIONS		1300	Sub-total Infrastructure	0	383 982	349 027	0	733 010	99991300
				TOTAL FOR ALL FUNCTIONS		1400	COMMUNITY	0	0	0	0	0	99991400
				TOTAL FOR ALL FUNCTIONS		1500	Establishment of Parks & Gardens	0	0	0	0	0	99991500
				TOTAL FOR ALL FUNCTIONS		1600	Sportsfields	0	0	0	0	0	99991600
				TOTAL FOR ALL FUNCTIONS		1700	Community Halls	0	0	0	0	0	99991700
				TOTAL FOR ALL FUNCTIONS		1800	Libraries	0	0	0	0	0	99991800
				TOTAL FOR ALL FUNCTIONS		1900	Recreational Facilities	0	0	0	0	0	99991900
				TOTAL FOR ALL FUNCTIONS		2000	Clinics	0	0	0	0	0	99992000
				TOTAL FOR ALL FUNCTIONS		2100	Museums & Art Galleries	0	0	0	0	0	99992100
				TOTAL FOR ALL FUNCTIONS		2200	Other	0	0	0	0	0	99992200
				TOTAL FOR ALL FUNCTIONS		2300	Sub-total Community	0	0	0	0	0	99992300
				TOTAL FOR ALL FUNCTIONS		2310	HERITAGE ASSETS	0	0	0	0	0	99992310
				TOTAL FOR ALL FUNCTIONS		2311	Heritage Assets	0	0	0	0	0	99992311
				TOTAL FOR ALL FUNCTIONS		2312	Sub-total Heritage Assets	0	0	0	0	0	99992312
				TOTAL FOR ALL FUNCTIONS		2320	INVESTMENT PROPERTIES	0	0	0	0	0	99992320
				TOTAL FOR ALL FUNCTIONS		2321	Investment Properties	0	0	0	0	0	99992321
				TOTAL FOR ALL FUNCTIONS		2322	Sub-total Investment Properties	0	0	0	0	0	99992322
				TOTAL FOR ALL FUNCTIONS		2400	OTHER ASSETS	0	0	0	0	0	99992400
				TOTAL FOR ALL FUNCTIONS		2500	Other motor vehicles	0	0	0	0	0	99992500
				TOTAL FOR ALL FUNCTIONS		2600	Plant & equipment	0	-87	0	0	-87	99992600
				TOTAL FOR ALL FUNCTIONS		2700	Office equipment	0	34 181	0	0	34 181	99992700
				TOTAL FOR ALL FUNCTIONS		2800	Abattoirs	0	0	0	0	0	99992800
				TOTAL FOR ALL FUNCTIONS		2900	Markets	0	0	0	0	0	99992900
				TOTAL FOR ALL FUNCTIONS		3000	Airports	0	0	0	0	0	99993000
				TOTAL FOR ALL FUNCTIONS		3100	Security Measures	0	0	0	0	0	99993100
				TOTAL FOR ALL FUNCTIONS		3110	Civic Land and Buildings	0	0	0	0	0	99993110
				TOTAL FOR ALL FUNCTIONS		3120	Other Land and Buildings	0	0	0	0	0	99993120
				TOTAL FOR ALL FUNCTIONS		3200	Other	0	0	0	0	0	99993200
				TOTAL FOR ALL FUNCTIONS		3300	Sub-total Other Assets	0	34 094	0	0	34 094	99993300
				TOTAL FOR ALL FUNCTIONS		3400	SPECIALISED VEHICLES	0	0	0	0	0	99993400
				TOTAL FOR ALL FUNCTIONS		3500	Refuse	0	0	0	0	0	99993500
				TOTAL FOR ALL FUNCTIONS		3600	Fire	0	0	0	0	0	99993600
				TOTAL FOR ALL FUNCTIONS		3700	Conservancy	0	0	0	0	0	99993700
				TOTAL FOR ALL FUNCTIONS		3800	Ambulances	0	0	0	0	0	99993800
				TOTAL FOR ALL FUNCTIONS		3900	Buses	0	0	0	0	0	99993900
				TOTAL FOR ALL FUNCTIONS		4000	Sub-total Specialised Vehicles	0	0	0	0	0	99994000
				TOTAL FOR ALL FUNCTIONS		4010	AGRICULTURAL ASSETS	0	0	0	0	0	99994010
				TOTAL FOR ALL FUNCTIONS		4011	Agricultural Assets	0	0	0	0	0	99994011
				TOTAL FOR ALL FUNCTIONS		4012	Sub-total Agricultural Assets	0	0	0	0	0	99994012
				TOTAL FOR ALL FUNCTIONS		4020	BIOLOGICAL ASSETS	0	0	0	0	0	99994020
				TOTAL FOR ALL FUNCTIONS		4021	Biological Assets	0	0	0	0	0	99994021
				TOTAL FOR ALL FUNCTIONS		4022	Sub-total Biological Assets	0	0	0	0	0	99994022
				TOTAL FOR ALL FUNCTIONS		4030	INTANGIBLES	0	0	0	0	0	99994030
				TOTAL FOR ALL FUNCTIONS		4031	Intangibles	0	0	0	0	0	99994031
				TOTAL FOR ALL FUNCTIONS		4032	Sub-total Intangibles	0	0	0	0	0	99994032
				TOTAL FOR ALL FUNCTIONS		4100	TOTAL	0	418 076	349 027	0	767 103	99994100
				TOTAL FOR ALL FUNCTIONS		4200	SOURCE OF FINANCE	0	0	0	0	0	99994200
				TOTAL FOR ALL FUNCTIONS		4300	External Loans	0	0	0	0	0	99994300
				TOTAL FOR ALL FUNCTIONS		4400	Asset Financing Reserve	0	418 076	349 027	0	767 103	99994400
				TOTAL FOR ALL FUNCTIONS		4500	Surplus Cash	0	0	0	0	0	99994500
				TOTAL FOR ALL FUNCTIONS		4600	Public contributions/ donations	0	0	0	0	0	99994600
				TOTAL FOR ALL FUNCTIONS		4700	National Government Transfers and Grants	0	0	0	0	0	99994700
				TOTAL FOR ALL FUNCTIONS		4701	Provincial Government Transfers and Grants	0	0	0	0	0	99994701
				TOTAL FOR ALL FUNCTIONS		4702	District Municipality Transfers and Grants	0	0	0	0	0	99994702
				TOTAL FOR ALL FUNCTIONS		4703	Other Transfers and Grants	0	0	0	0	0	99994703
				TOTAL FOR ALL FUNCTIONS		4800	Leases	0	0	0	0	0	99994800
				TOTAL FOR ALL FUNCTIONS		5000	Other	0	0	0	0	0	99995000
				TOTAL FOR ALL FUNCTIONS		5100	TOTAL FINANCING	0	418 076	349 027	0	767 103	99995100

G

WITZENBERG MUNICIPALITY

Report: Expenditure on Staff & Councillor Benefits - YTD Act Jul

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2018/2019	Amended Budget 2018/2019	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	109 764 561	109 764 561	7 171 745	6.53%
66(b)	Contributions to pension funds and medical aid	24 493 292	24 493 292	1 787 683	7.30%
66(c)	Travel, accomodation and subsistence	5 091 933	5 091 933	380 220	7.47%
66(d)	Housing benefits and allowances	1 686 048	1 686 048	75 634	4.49%
66(e)	Overtime	11 713 179	11 728 179	1 337 048	11.40%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	24 949 898	24 949 898	2 228 567	8.93%
	Sub - Total (Staff Benefits)	**R 177 698 911**	**R 177 713 911**	**R 12 980 898**	**7.30%**
Councillor Benefits					
MAY	Mayor	915 791	915 791	49 821	5.44%
DM	Deputy Mayor	681 867	681 867	46 452	6.81%
SP	Speaker	682 142	682 142	46 317	6.79%
MCM	Mayoral Committee members	2 453 677	2 453 677	172 148	7.02%
CLLR	Other Councillors	4 700 235	4 700 235	350 331	7.45%
MED	Medical aid contributions	212 480	212 480	14 495	6.82%
PEN	Pension fund contributions	1 062 928	1 062 928	84 771	7.98%
WARD	Ward Committee Allowance	1 440 000	1 440 000	111 500	7.74%
	Sub - Total (Councillors' Benefits)	**12 149 120**	**R 12 149 120.00**	**R 875 835.40**	**7.21%**
Total Councillor and Staff Benefits		**R 189 848 031**	**R 189 863 031**	**R 13 856 733**	**7.30%**

MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts
Quarter ending March 2018
Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Income	Income	Income	Expenditure	Expenditure	Expenditure				
		Income transactions July 2018	Income transactions August 2018	Income transactions September 2018	Expenditure transactions July 2018	Expenditure transactions August 2018	Expenditure transactions September 2018	Income YTD transactions Quarter 1	Expenditure YTD transactions Quarter 1	Total YTD Income	Total YTD Expenditure
		R	R	R	R	R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)							-	-	-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)							-	-	-	-
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)							-	-	-	-
11(1) (e) (i)	Money collected on behalf of organ of state:							-	-	-	-
	- VAT	-	-	-	150 816	60 961	-	-	211 776	-	211 776
	- Agency fees, for example motor registration, drivers licence, etc.	-240 592	-75 436	-	-	-	-	-316 028	-	-316 028	-
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state							-	-	-	-
11(1) (f)	Refund of money incorrectly paid into bank account							-	-	-	-
11(1) (g)	Refund of guarantees, sureties & security deposits	-136 164	-60 850	-	132 093	20 841	-	-197 015	152 934	-197 015	152 934
		-376 756	-136 286	-	282 909	81 802	-	-513 043	384 710	-513 043	384 710

MFMA Section	Item Description	Transactions July 2018	Transactions August 2018	Transactions September 2018	YTD Transactions Quarter 1
11(1) (h)	Cash management and investment purposes:				-
	- Realised	-	-	-	-
	- Made	-	-	-	-
	- Nett movement	-	-	-	-

I

Finance Management Grant
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	**WC022 Witzenberg**	**Financial Year**	**2018/19**
		Month End	**M01 July**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	0
Received This Month	0
Total FMG Funds Received	0
Spent Prior Periods (Since Inception) - See Last Months Form	0
Spent This Month	33 881
Total FMG Funds Spent	33 881
Total FMG funds Received and Not Spent	-33 881
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_FMG_ccyy_Mnn.XLS (e.g. GT411_FMG_2005_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01 ... M12

J

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	**WC022 Witzenberg**	**Financial Year**	**2018/19**
		Month End	**M01 July**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	0
Received This Month	8 000 000
Total MIG Funds Received	8 000 000
Spent Prior Periods (Since Inception) - See Last Months Form	0
Spent This Month	0
Total MIG Funds Spent	0
Total MIG funds Received and Not Spent	8 000 000
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	0
Scheduled Transfers Withheld	

Conditions:
-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed Dated

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01… M12

K

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	WC022 Witzenberg	Financial Year	2018/19
		Month End	M01 July

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	0
Received This Month	1 500 000
Total INEG Funds Received	1 500 000
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	
Total INEG Funds Spent	0
Total INEG funds Received and Not Spent	1 500 000
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	0
Scheduled Transfers Withheld	

Conditions:
•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
- Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
- Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed Dated

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Witzenberg Municipality
Grant Register

	Operational				Capital			
	Opening Balance	Receipts	Transferred to Revenue/Capital	Closing Balance	Opening Balance	Receipts	Transferred to Revenue/Capital	Closing Balance
National Government								
Municipal Infrastructure Grant	-	-	-	-	-	-8 000 000	-	-8 000 000
Municipal Water Infrastructure	-	-	-	-	-	-	-	-
Municipal Systems Improvement	-	-	-	-	-	-	-	-
Neighbourhood Development Part	-	-	-	-	-	-	-	-
Water Services Infrastructure	-	-	-	-	-	-	-	-
Expanded Public Works Programm	-	-	26 633	26 633	-	-	-	-
Local Government Financial Man	-	-	33 881	33 881	-	-	-	-
Regional Bulk Infrastructure G	-	-	-	-	-	-	-	-
Integrated National Electrific	-	-	-	-	-	-1 500 000	-	-1 500 000
Provincial Government								
Municipal Infrastructure	-	-	-	-	-	-	-	-
Human Settlement Development	-	-	-	-	-	-7 500 000	-	-7 500 000
Regional Social Econimical Pro	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-
Financial Management Support (	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT COMPLIANCE	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-
mSCOA Grant	-	-	-	-	-	-	-	-
Maintenance and Construction	-	-	-	-	-	-	-	-
Community Development Workers	-	-	-	-	-	-	-	-
Replacement Funding	-	-	-	-	-	-	-	-
Financial Assistance to Munici	-	-	-	-	-	-	-	-
Rural Development Grant	-	-	-	-	-	-	-	-
Library Service	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Financial Management	-	-	-	-	-	-	-	-
Maintenance of Main Road	-	-	-	-	-	-	-	-
Regional Social Economic Proje	-	-	-	-	-	-	-	-
District Municipalities								
Sport and Recreation	-	-	-	-	-	-	-	-
Foreign Government and Interna								
Foreign Government and Interna	-	-867 686	-	-867 686	-	-	-	-
Total Grants	-	-867 686	60 514	-807 172	-	-17 000 000	-	-17 000 000

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ANNEXURE M

Account numbe	Future/ Aug-18	Jul-18	Jun-18	May-18	Apr-18	Older than Apr-18		Total
20190370000	0	4480407.53	4607.69	4644.13	4680.57	14964.24	R	4 509 304.16
20190370015	0	304164.72	256569.25	282048.32	305896.06	891165.39	R	2 039 843.74
17497300009	0	1848758.1	0	0	0	0	R	1 848 758.10
17610600030	0	276013	120652.28	135718.74	135802.36	847757.36	R	1 515 943.74
17790000028	0	1307710.6	0	0	0	0	R	1 307 710.60
17289900008	0	964375.22	0	0	0	0	R	964 375.22
20753347014	0	213730.14	194536.68	172606.98	167832.88	202059.96	R	950 766.64
89760700012	0	115531	0	0	0	803404.03	R	918 935.03
10000672976	0	0	0	0	0	827663.35	R	827 663.35
20190383039	0	8693.83	9491.47	10815.01	11196.14	710507.08	R	750 703.53
19002200099	0	723126.1	0.03	0	0	0	R	723 126.13
60011060006	0	711039.83	0	0	0	0	R	711 039.83
20850298012	0	18059.12	5115	5115	5115	592448.57	R	625 852.69
13540600050	0	381934.28	182762.88	1878.4	0	0	R	566 575.56
75005720008	0	475.5	460.05	457.85	466.89	494300.98	R	496 161.27
19610000001	0	485170	0	0	0	0.01	R	485 170.01
20190304000	0	476011.2	0	0	0	0	R	476 011.20
20750320011	0	439890.53	4607.69	4644.13	4680.57	14956.64	R	468 779.56
22502200005	0	389421.5	0	0	0	57128.75	R	446 550.25
20753347007	0	392007.45	8293.84	8359.43	8425.02	27399.44	R	444 485.18
75000020004	0	425819.96	4162.93	0.02	0	0	R	429 982.91
89575500009	0	18677.7	13554.61	16867	14054.99	348088.04	R	411 242.34
24262800055	0	7067.98	7067.98	7067.98	7067.98	368610.85	R	396 882.77
20753780011	0	388944.6	0	0	0	0	R	388 944.60
20195960006	0	387436.38	0.02	0	0	0	R	387 436.40
20190508007	0	385661.7	0	0	0	0.03	R	385 661.73
83532400052	0	474.65	555.92	19227.17	4405.41	358942.23	R	383 605.38
20193835702	0	373726.7	0	0	0	0	R	373 726.70
17790000035	0	372549.01	0	0	0	0	R	372 549.01
20803000007	0	361795.79	0	0	0	0	R	361 795.79
20190211084	0	315744.3	0	0	0	0.1	R	315 744.40
75012100017	0	988.43	514.95	6918.64	9688.01	293242.82	R	311 352.85
75009390050	0	4353.75	4828.62	4520.39	5082.44	281718.04	R	300 503.24
20752230111	0	297411.32	0	0	0	0.03	R	297 411.35
89568200006	0	466.5	448.46	486.03	789.11	286330.41	R	288 520.51
20750182000	0	31897.5	0	0	0	251509.34	R	283 406.84
13769600019	0	279927.02	0.04	0	0	0	R	279 927.06
70100268029	0	277582.5	0	0	0	32.56	R	277 615.06
27340000006	0	275964	0	0	0	34.16	R	275 998.16
20196100009	0	69119.08	73515.45	69435.62	99.05	54673.05	R	266 842.25
82539100017	0	924.6	6585.58	39724.37	29869.86	187856.23	R	264 960.64
60009930005	0	233044.5	0	0	0	31013.41	R	264 057.91
89585000005	0	480.67	1101.98	780.64	720.14	260636.36	R	263 719.79
14770900042	0	24321.44	222166.62	0	0	0	R	246 488.06
20190383017	0	244677.28	0	0	0	0	R	244 677.28
20440505006	0	243004.65	0	0	0	0	R	243 004.65
20193830501	0	234418.8	0	0	0	0	R	234 418.80
60000700021	0	82513.34	149742.79	0	0	0	R	232 256.13
20190379001	0	230207.05	0	0	0	0	R	230 207.05
88515300019	0	466.5	486.35	489.99	493.63	222627.56	R	224 564.03
11258900000	0	193680.5	0	0	0	29960.08	R	223 640.58
24262900038	0	4969.84	5147.86	4965.89	5563.51	198239.14	R	218 886.24
60007110005	0	212842.5	0	0	0	26.36	R	212 868.86
20190201000	0	210060.49	0	0	0	0	R	210 060.49
12100800019	0	203086	0	0	0	4902.52	R	207 988.52
23805200008	0	148928	0	0	0	53845.38	R	202 773.38
19006700137	171532.39	25843.37	0	0	0	2550.36	R	199 926.12
75012090028	0	6682.85	809.56	7072.4	6326.18	177414.08	R	198 305.07
24262800000	0	0	0	0	0	195818.76	R	195 818.76
92822100008	0	1718.24	1496.99	1723.3	1670.3	188669.39	R	195 278.22
20195970005	0	193968.74	0	0	0	0	R	193 968.74
20190471000	0	192134.68	0	0	0	0	R	192 134.68

8 PROPERTY, PLANT AND EQUIPMENT

8.1 30 JUNE 2019

Reconciliation of Carrying Value	Land R	Buildings R	Infrastructure R	Community R	Lease Assets R	Other R	Total R
Carrying value at 1 July 2018	77 370 867	-	563 872 085	61 363 148	629 893	140 263 572	843 499 564
Cost	77 370 867	-	701 624 475	70 612 086	1 893 599	189 291 968	1 040 792 995
Original Cost	77 370 867	-	701 624 475	70 612 086	1 893 599	189 291 968	1 040 792 995
Accumulated Impairments	-	-	(19 803)	-	-	(601 744)	(621 546)
Original Cost	-	-	(19 803)	-	-	(601 744)	(621 546)
Accumulated Depreciation	-	-	(137 732 588)	(9 248 938)	(1 263 706)	(48 426 652)	(196 671 884)
Original Cost	-	-	(137 732 588)	(9 248 938)	(1 263 706)	(48 426 652)	(196 671 884)
Acquisitions	-	-	733 010	-	-	34 094	767 103
Capital under Construction	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Depreciation	(180 269)	-	(1 313 783)	(142 972)	(1 468)	(326 804)	(1 985 296)
Normal Depreciation for the year	(180 269)	-	(1 313 783)	(142 972)	(1 468)	(326 804)	(1 985 296)
Carrying value of disposals	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Accumulated Impairments	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Carrying value at 30 June 2019	77 190 598	-	563 291 311	61 220 176	628 426	139 970 861	842 301 372
Cost	77 370 867	-	702 357 485	70 612 086	1 893 599	189 326 062	1 041 560 098
Original Cost	77 370 867	-	702 357 485	70 612 086	1 893 599	189 326 062	1 041 560 098
Accumulated Impairments	-	-	(19 803)	-	-	(601 744)	(621 546)
Original Cost	-	-	(19 803)	-	-	(601 744)	(621 546)
Accumulated Depreciation	(180 269)	-	(139 046 371)	(9 391 910)	(1 265 174)	(48 753 457)	(198 637 180)
Original Cost	(180 269)	-	(139 046 371)	(9 391 910)	(1 265 174)	(48 753 457)	(198 637 180)

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Intangible Assets

	2019
	R
Computer Software	
Net Carrying amount at 1 July 2018	**2 580 695**
Cost	4 686 239
Accumulated Amortisation	(2 105 544)
Accumulated Impairment	-
Additions	-
Amortisation for Year	-
Impairments	
Disposals	
Net Carrying amount at 31 July 2018	**2 580 695**
Cost	4 686 239
Accumulated Amortisation	(2 105 544)
Accumulated Impairment	-

N

Heritage Assets

	2019 R
Net Carrying amount at 1 July 2018	**550 000**
Cost	550 000
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Transfers	-
Net Carrying amount at 31 July 2018	**550 000**
Cost	550 000
Accumulated Impairment	-

Capitalised Restoration Cost

	2019 R
Net Carrying amount at 1 July 2018	**9 852 703**
Cost	39 798 429
Under Construction	-
Accumulated Depreciation	(29 945 726)
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Depreciation for the year	-
Impairment	-
Transfers from Inventory	-
Transfers	-
Net Carrying amount at 31 July 2018	**9 852 703**
Cost	39 798 429
Accumulated Depreciation	(29 945 726)
Accumulated Impairment	-

N

INVESTMENT PROPERTY

Net Carrying amount at 1 July 2018	**45 537 822**
Cost	48 352 329
Accumulated Depreciation	(2 814 507)
Accumulated Impairment	-
Acquisitions	-
Correction	-
Depreciation for the year	-
Impairment	-
Transfers from Inventory	-
Transfers	-
Net Carrying amount at 31 July 2018	**45 537 822**
Cost	48 352 329
Accumulated Depreciation	(2 814 507)
Accumulated Impairment	-

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INSURANCE REPORT: July 2018

Claims movement for the month

Total claims open at the beginning of the month	45
New claims for the month	8
Claims closed during the month	
Prior month adjustment	
Total claims open at the end of the month	53

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. Date 15/05/2018: Still awaiting a trial date from the plaintiff – plaintiff to determine the pace of proceedings.	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). 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. Date: 15/05/2018: Claim has been closed.	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. Date: 15/05/2018: Trial date has been set for 4 June 2018.	585 765.80

Current progress on claims

Action Taken	Total
Additional Information Submitted to Insurance	5
Awaiting Invoice	4
Claim Reported, Awaiting Response from Insurer	13
Order Made out and given through to supplier	
Request for Quotations Submitted	
Awaiting Refund	1
Requested Department to obtain Quotation	
Insurer requires additional information	11
Additional Information Requested from relevant department	1
Invoice received and submitted for payment/or refund to Insurers	2
Assessor appointed	5
Quotations submitted to Insurer, Awaiting Approval	3
Agreement of Loss signed and submitted to Insurer	1
Agreement of loss received	
Memo submitted to Manager for approval	
Claim within excess: Memo submitted to Manager for approval	4
Awaiting Agreement of Loss	
Awaiting Settlement	1
Settlement Received	2
Claim closed	
Grand Total	**53**

Age analysis of Outstanding Claims

Category	AON	INDWE	LATERAL UNISON	Grand Total
30 days or Less	-	-	6	6
More than 30 days	-	-	13	13
60 days or more	-	-	4	4
More than 120 Days	12	14	4	30
Grand Total	**12**	**14**	**27**	**53**

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WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

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www.witzenberg.gov.za

QUALITY CERTIFICATE

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

- The monthly in year monitoring reports for the month of July 2018

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: 14/08/18