Monthly Budget Statement Report {Section 71} for December 2018

Financial data is in respect of the period 1 July 2018 to 31 December 2018

Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

CFO – Chief Financial Officer / Director: Finance

DORA – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

Glossary (Continued)

MIG – Municipal Infrastructure Grant

MPRA – Municipal Property Rates Act (No 6 of 2004).

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

RBIG – Regional Bulk Infrastructure Grant

R&M – Repairs and maintenance on property, plant and equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

TMA – Total Municipal Account

Unauthorised expenditure – Generally, **s**pending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at department level.

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

"71. (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

(a) Actual revenue, per revenue source;
(b) actual borrowings;
(c) actual expenditure, per vote;
(d) actual capital expenditure, per vote;
(e) the amount of any allocations received;
(f) actual expenditure on those allocations, excluding expenditure on—
(i) its share of the local government equitable share; and
(ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
(g) when necessary, an explanation of—
(i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
(ii) any material variances from the service delivery and budget implementation plan; and
(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

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

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts.

budgeted for in the municipality's approved budget.
(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

2.3 Maandelikse begroting state

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

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

(a) werklike inkomste per bron van inkomste;
(b) werklike lenings;
(c) die werklike uitgawes per stem;
(d) die werklike kapitaalbesteding, per stem;
(e) die bedrag van enige toekennings ontvang;
(f) die werklike uitgawes op daardie toekennings, uitgesluit besteding op
(i) sy deel van die plaaslike regering billike deel;
(ii) toekennings vrygestel is by die jaarlikse Verdeling van Inkomste van die nakoming van hierdie paragraaf, en
(g) wanneer dit nodig is, 'n verduideliking van-
(i) enige 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 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

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."

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."

A MAYOR'S REPORT

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

The unwillingness / unability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in access of R 7.6 million.

The monthly billing was also done as scheduled and during this process 16 681 accounts amounting to R 22.9 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 4.0 million.

The indigent cost to the municipality for the month amounts to R 1.8 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%, and the actual accumulated year to date debtor's collection is 93%.

The municipality issued orders to the value of R 17.6 million of which R 0.3 million was in terms of deviations.

The municipality currently has R 38.6 million in its primary bank account and a R 85 million in investments

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of December 2018 .

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

A BURGEMEESTERS VERSLAG

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

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekenings te betaal was 'n groot bekommernis. Departemente is stading besig om hul betalings te maak. Die skuld beloop tans R 7.6 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 16 681 rekeninge ten bedrae van R 22.9 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 4.0 miljoen.

Die deernis subsidies vir die maand beloop R 1.8 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%, en die werklike jaar tot op datum invordering is 93%

Bestellings ter waarde van R 17.6 miljoen uitgereik, waarvan R 0.3 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 38 miljoen in die primêre bankrekening en R 85 miljoen in beleggings

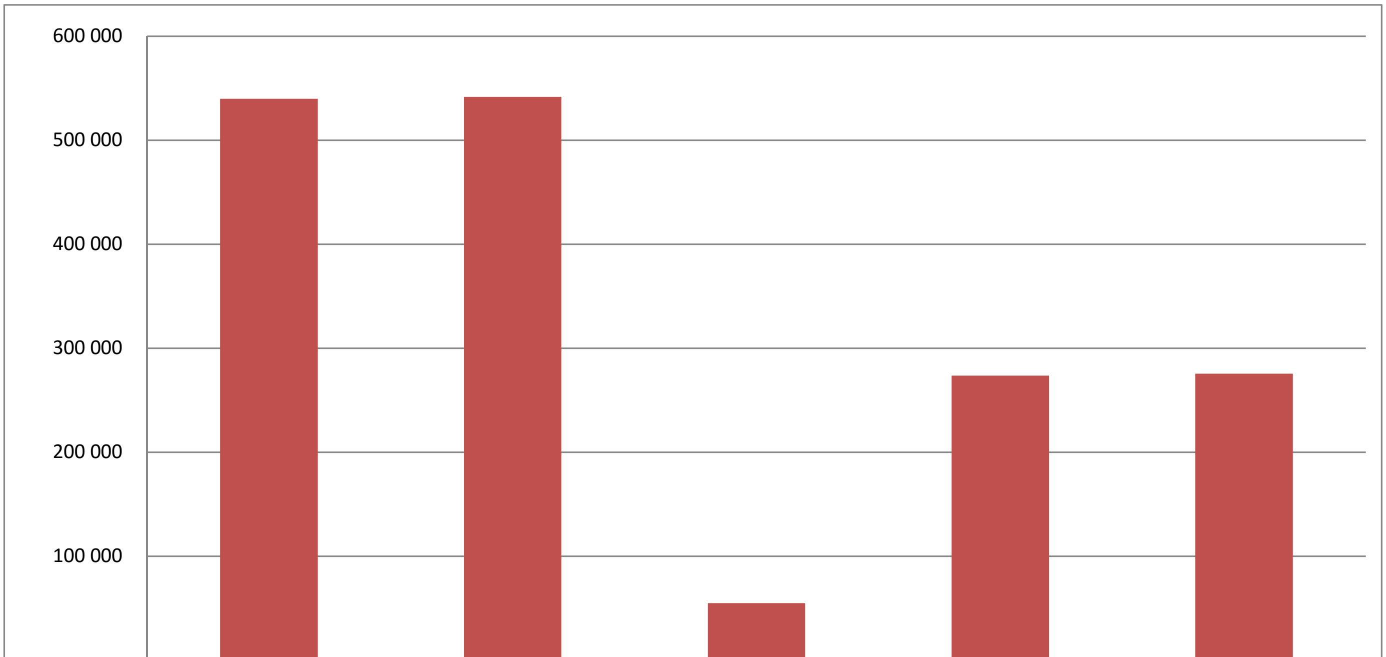
B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Desember 2018 .

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiele inligting:

TOTAL OPERATIONAL REVENUE

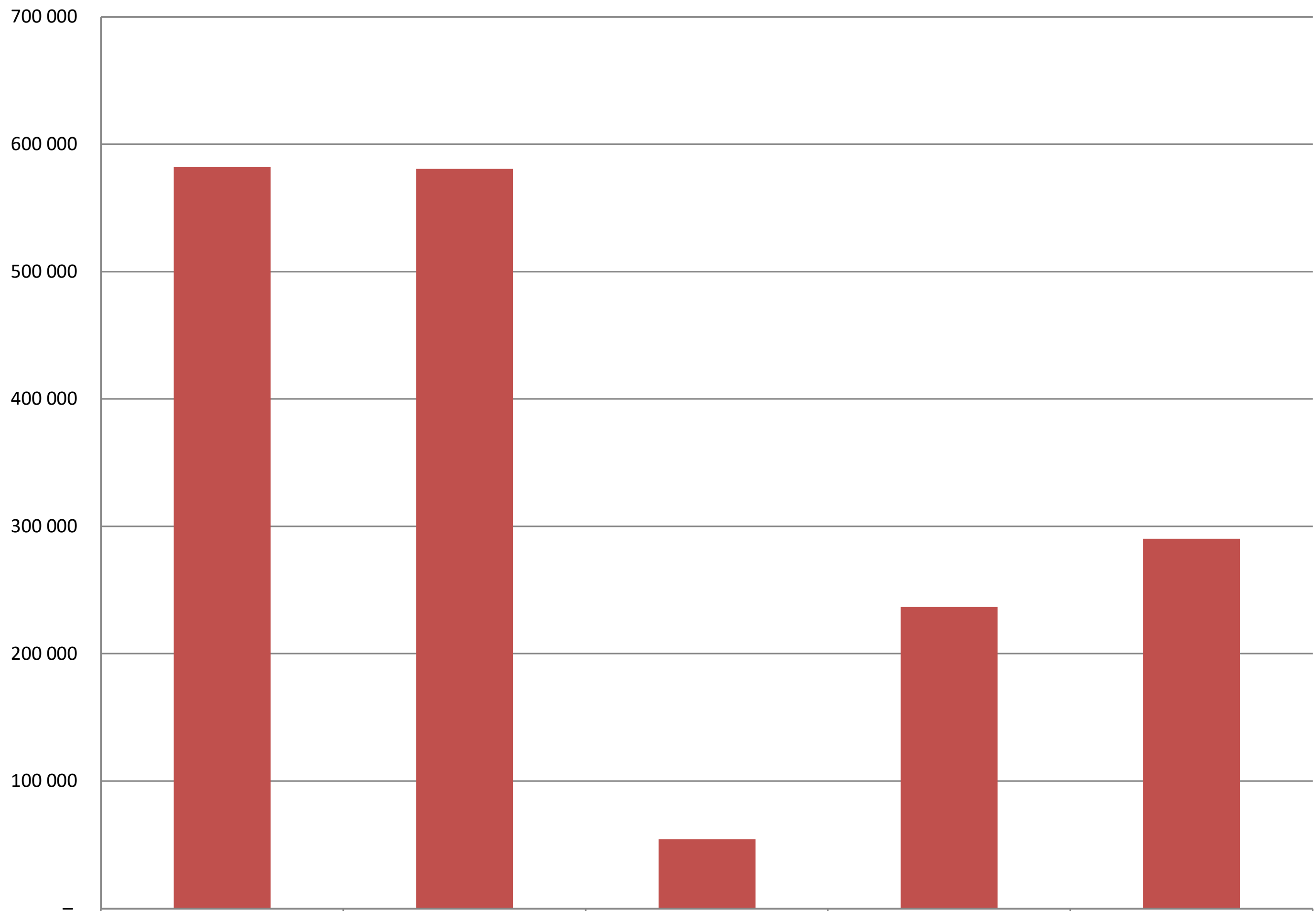


	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Series1	539 869	541 676	54 897	273 737	275 473

For the period 1 July 2018 to 31 December 2018, 50.54% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2018 to 31 Desember 2018, is 50.54% van die begrote operasionele inkomste gehef.

TOTAL OPERATIONAL EXPENDITURE

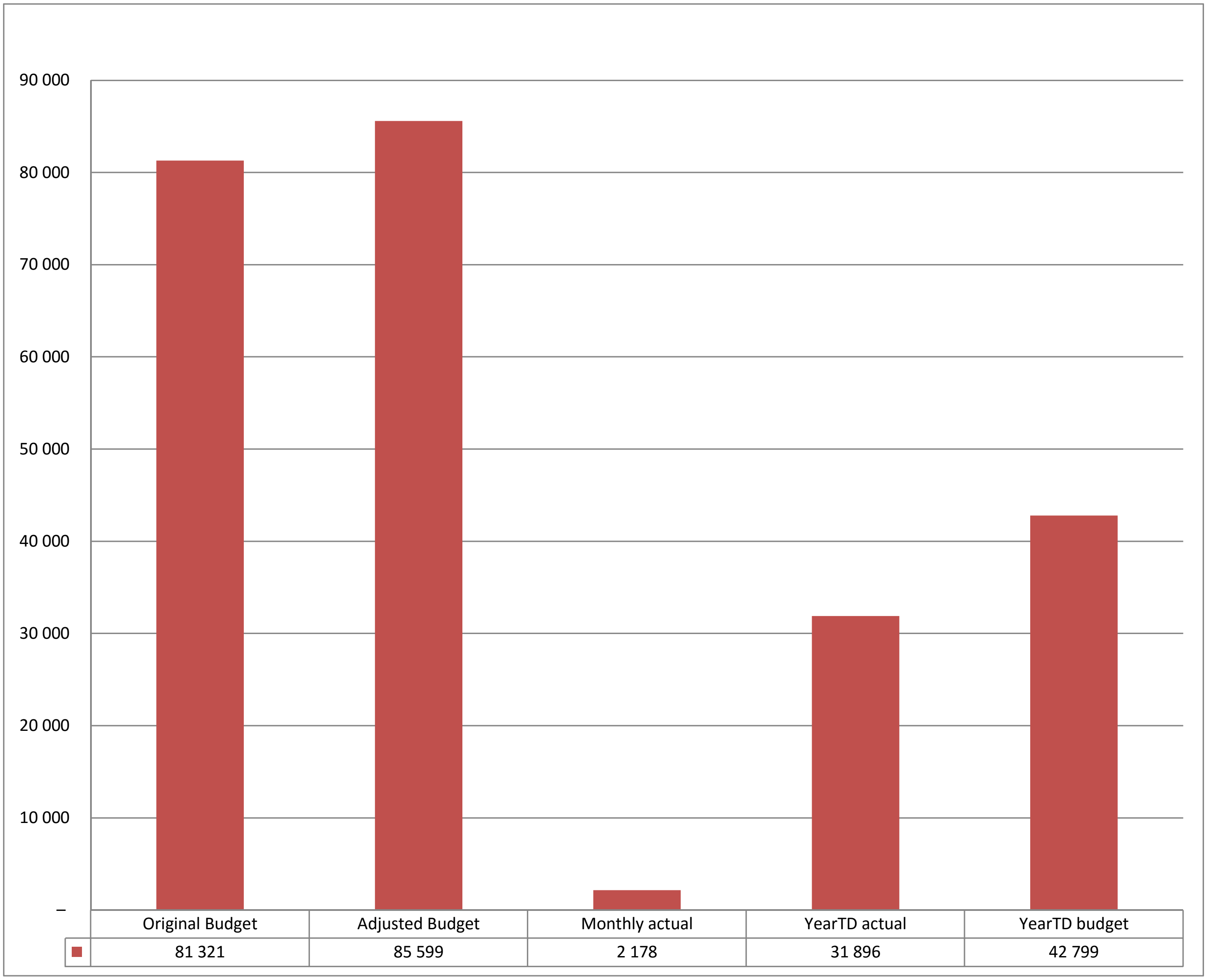


	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■	582 344	580 846	54 342	236 741	290 423

For the period 1 July 2018 to 31 December 2018, 40.76% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2018 to 31 Desember 2018, is 40.76% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

CAPITAL EXPENDITURE



For the period 1 July 2018 to 31 December 2018, 37.26% of the budgeted capital expenditure was incurred.

The main contributing factors to the low expenditure levels is the failure of the Department of Water affairs to pay over the funds as per the Division of Revenue act to enable the building of the Tulbagh raw water dam.

Vir die periode 1 Julie 2018 to 31 Desember 2018, is 37.26% van die begrote kapitale uitgawes aangegaan.

Die hoof oorsaak vir die lae spandering is die onvermoë van die departement van Waterwese om die fondse volgens die Wet op Verdeling van Inkomste vir die Tulbagh opgaardam oor te betaal.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 December 2018.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M06 December

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	63 712	70 002	70 002	3 336	49 818	35 001	14 817	42%	70 002
Service charges	306 170	316 407	316 407	20 789	142 275	158 203	(15 928)	-10%	316 407
Investment revenue	8 122	8 198	8 198	491	3 181	4 099	(919)	-22%	15 482
Transfers recognised - operational	93 967	91 069	92 875	28 493	64 905	46 438	18 468	40%	92 875
Other own revenue	57 662	54 194	54 194	1 787	13 557	31 732	(18 175)	-57%	54 194
transfers and contributions)	529 632	539 869	541 676	54 897	273 737	275 473	(1 737)	-1%	548 959
Employee costs	9 170	177 699	174 891	14 610	86 674	87 446	(771)	-1%	174 891
Remuneration of Councillors	9 170	10 709	10 709	761	4 521	5 355	(833)	-16%	10 709
Depreciation & asset impairment	28 699	43 032	44 032	12 524	12 531	22 016	(9 485)	-43%	56 492
Finance charges	8 675	3 671	3 685	57	392	1 843	(1 450)	-79%	3 685
Materials and bulk purchases	194 879	218 562	218 142	12 323	84 338	109 071	(24 733)	-23%	218 142
Transfers and grants	13 920	14 407	14 358	2	684	7 179	(6 495)	-90%	14 358
Other expenditure	251 704	114 264	115 028	14 065	47 599	57 514	(9 915)	-17%	97 755
Total Expenditure	516 217	582 344	580 846	54 342	236 741	290 423	(53 682)	-18%	576 034
Surplus/(Deficit)	13 415	(42 474)	(39 170)	555	36 996	(14 950)	51 945	-347%	(27 075)
Transfers recognised - capital	34 777	75 847	75 847	18 651	18 805	37 923	(19 118)	-50%	75 847
Contributions & Contributed assets	–	–	–	–	–	–	–		–
& contributions	48 192	33 372	36 676	19 205	55 801	22 973	32 828	143%	48 772
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	48 192	33 372	36 676	19 205	55 801	22 973	32 828	143%	48 772
Capital expenditure & funds sources									
Capital expenditure	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599
Capital transfers recognised	34 183	52 938	53 438	1 427	19 108	26 719	(7 611)	-28%	53 438
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	3 528	1 550	1 550	–	494	775	(281)	-36%	1 550
Internally generated funds	26 089	26 833	30 610	751	12 294	15 305	(3 011)	-20%	30 610
Total sources of capital funds	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599
Financial position									
Total current assets	178 612	65 801	242 104		209 168				209 168
Total non current assets	905 207	38 293	947 778		912 118				924 578
Total current liabilities	77 653	55 489	131 900		67 553				67 553
Total non current liabilities	158 745	15 233	173 993		162 971				162 971
Community wealth/Equity	847 421	33 372	883 989		903 222				903 222
Cash flows									
Net cash from (used) operating	83 978	173 205	173 205	(9 164)	60 986	86 603	(25 616)	-30%	173 205
Net cash from (used) investing	(60 010)	(83 247)	(83 247)	(37 511)	(119 084)	(41 623)	(77 460)	186%	(83 247)
Net cash from (used) financing	(2 795)	3 500	3 500	(63)	(758)	1 750	(2 508)	-143%	(758)
end	97 506	93 458	93 458	–	38 647	46 729	(8 082)	-17%	190 961
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	33 410	3 796	3 460	6 712	3 169	2 913	17 042	93 813	164 314
Creditors Age Analysis									
Total Creditors	188	93	6	–	–	–	–	–	287

The following table provides detail of revenue and expenditure according to the international standard classification framework.

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	85 944	93 204	93 304	4 442	57 007	46 652	10 355	22%	93 304
Finance and administration	85 944	93 204	93 304	4 442	57 007	46 652	10 355	22%	93 304
Community and public safety	101 163	140 845	140 845	28 677	67 650	70 423	(2 772)	-4%	140 845
Community and social services	80 916	98 728	98 728	28 430	64 651	49 364	15 287	31%	98 728
Sport and recreation	7 477	9 020	9 020	240	2 806	4 510	(1 704)	-38%	9 020
Public safety	3	6	6	0	0	3	(3)	-92%	6
Housing	12 766	33 091	33 091	7	194	16 546	(16 352)	-99%	33 091
Economic and environmental services	32 369	43 682	44 622	9 885	12 993	22 311	(9 318)	-42%	44 622
Planning and development	1 540	2 510	2 510	49	737	1 255	(519)	-41%	2 510
Road transport	30 827	41 160	41 160	9 834	12 249	20 580	(8 331)	-40%	41 160
Environmental protection	2	12	952	3	8	476	(468)	-98%	952
Trading services	344 933	337 984	338 750	30 542	154 892	169 375	(14 483)	-9%	338 750
Energy sources	209 994	240 206	240 206	14 572	103 078	120 103	(17 025)	-14%	240 206
Water management	67 545	52 679	53 179	6 271	21 157	26 590	(5 432)	-20%	53 179
Waste water management	41 431	22 399	22 399	7 703	18 071	11 200	6 871	61%	22 399
Waste management	25 962	22 700	22 966	1 996	12 586	11 483	1 103	10%	22 966
Total Revenue - Functional	564 409	615 716	617 522	73 547	292 542	308 761	(16 219)	-5%	617 522
Expenditure - Functional									
Governance and administration	88 216	115 817	116 595	11 295	53 661	58 297	(4 636)	-8%	116 595
Executive and council	22 887	27 771	27 725	2 212	11 013	13 862	(2 850)	-21%	27 725
Finance and administration	63 186	85 942	86 766	8 883	41 462	43 383	(1 921)	-4%	86 766
Internal audit	2 144	2 104	2 104	200	1 187	1 052	135	13%	2 104
Community and public safety	70 971	82 467	81 189	6 601	29 270	40 594	(11 325)	-28%	81 189
Community and social services	21 733	25 460	25 297	2 388	11 124	12 648	(1 524)	-12%	25 297
Sport and recreation	23 574	28 896	27 803	2 958	11 401	13 901	(2 500)	-18%	27 803
Public safety	9 196	8 925	8 925	927	4 601	4 463	138	3%	8 925
Housing	16 468	19 186	19 164	328	2 143	9 582	(7 439)	-78%	19 164
Economic and environmental services	62 903	65 573	66 267	6 403	25 175	33 133	(7 958)	-24%	66 267
Planning and development	8 797	10 614	10 856	766	4 090	5 428	(1 338)	-25%	10 856
Road transport	52 785	53 213	52 741	5 499	20 368	26 371	(6 003)	-23%	52 741
Environmental protection	1 321	1 747	2 669	138	717	1 335	(617)	-46%	2 669
Trading services	293 298	317 593	315 762	30 040	128 219	157 881	(29 662)	-19%	315 762
Energy sources	201 572	224 738	223 239	14 936	88 421	111 620	(23 199)	-21%	223 239
Water management	28 025	28 985	28 768	5 604	12 371	14 384	(2 013)	-14%	28 768
Waste water management	28 364	29 256	29 089	5 557	13 086	14 544	(1 458)	-10%	29 089
Waste management	35 338	34 615	34 666	3 943	14 341	17 333	(2 992)	-17%	34 666
Other	828	893	893	3	417	447	(30)	-7%	893
Total Expenditure - Functional	516 217	582 344	580 705	54 342	236 741	290 352	(53 612)	-18%	580 705
Surplus/ (Deficit) for the year	48 192	33 372	36 817	19 205	55 801	18 409	37 393		36 817

The following table provides detail of revenue and expenditure according to the international standard classification framework.

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Municipal governance and administration	85 944	93 204	93 304	4 442	57 007	46 652	10 355	22%	93 304
Finance and administration	85 944	93 204	93 304	4 442	57 007	46 652	10 355	22%	93 304
Administrative and Corporate Support	0	8	8	–	0	4	(4)	-98%	8
Budget and Treasury Office	6 882	5 442	5 442	279	1 604	2 721	(1 118)	-41%	5 442
Finance	78 169	87 149	87 149	4 163	55 226	43 575	11 652	27%	87 149
Human Resources	212	585	585	–	145	292	(148)	-51%	585
Marketing, Customer Relations, Publicity and Media	–	4	104	–	–	52	(52)	-100%	104
Supply Chain Management	682	16	16	0	32	8	24	305%	16
Community and public safety	101 163	140 845	140 845	28 677	67 650	70 423	(2 772)	-4%	140 845
Community and social services	80 916	98 728	98 728	28 430	64 651	49 364	15 287	31%	98 728
Aged Care	72 016	88 298	88 298	28 381	64 305	44 149	20 157	46%	88 298
Cemeteries, Funeral Parlours and Crematoriums	246	210	210	13	110	105	5	5%	210
Community Halls and Facilities	525	814	814	29	196	407	(211)	-52%	814
Libraries and Archives	8 130	9 406	9 406	7	39	4 703	(4 664)	-99%	9 406
Sport and recreation	7 477	9 020	9 020	240	2 806	4 510	(1 704)	-38%	9 020
Recreational Facilities	7 347	8 575	8 575	237	2 752	4 287	(1 536)	-36%	8 575
Sports Grounds and Stadiums	130	446	446	3	54	223	(169)	-76%	446

Description R thousands	2017/18 Audited Outcome	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		Full Year Forecast
Public safety	3	6	6	0	0	3	(3)	-92%	6
Fire Fighting and Protection	3	6	6	0	0	3	(3)	-92%	6
Housing	12 766	33 091	33 091	7	194	16 546	(16 352)	-99%	33 091
Housing	12 766	33 091	33 091	7	194	16 546	(16 352)	-99%	33 091
Economic and environmental services	32 369	43 682	44 622	9 885	12 993	22 311	(9 318)	-42%	44 622
Planning and development	1 540	2 510	2 510	49	737	1 255	(519)	-41%	2 510
Economic Development/Planning	295	288	288	–	–	144	(144)	-100%	288
Town Planning, Building Regulations and Enforcemen	1 233	1 691	1 691	49	737	846	(109)	-13%	1 691
Project Management Unit	11	531	531	–	–	266	(266)	-100%	531
Road transport	30 827	41 160	41 160	9 834	12 249	20 580	(8 331)	-40%	41 160
Police Forces, Traffic and Street Parking Control	26 637	26 166	26 166	284	2 692	13 083	(10 391)	-79%	26 166
Roads	4 189	14 993	14 993	9 550	9 557	7 497	2 060	27%	14 993
Environmental protection	2	12	952	3	8	476	(468)	-98%	952
Biodiversity and Landscape	2	12	952	2	8	476	(468)	-98%	952
Pollution Control	0	–	–	0	0	–	0		–
Trading services	344 933	337 984	338 750	30 542	154 892	169 375	(14 483)	-9%	338 750
Energy sources	209 994	240 206	240 206	14 572	103 078	120 103	(17 025)	-14%	240 206
Electricity	209 994	238 858	238 858	14 468	102 975	119 429	(16 454)	-14%	238 858
Street Lighting and Signal Systems	–	1 348	1 348	103	103	674	(570)	-85%	1 348
Water management	67 545	52 679	53 179	6 271	21 157	26 590	(5 432)	-20%	53 179
Water Distribution	67 545	52 679	53 179	6 271	21 157	26 590	(5 432)	-20%	53 179
Waste water management	41 431	22 399	22 399	7 703	18 071	11 200	6 871	61%	22 399
Sewerage	39 642	18 266	18 266	5 162	15 529	9 133	6 397	70%	18 266
Storm Water Management	1 789	4 133	4 133	2 541	2 541	2 067	475	23%	4 133
Waste management	25 962	22 700	22 966	1 996	12 586	11 483	1 103	10%	22 966
Solid Waste Removal	25 962	22 700	22 966	1 996	12 586	11 483	1 103	10%	22 966
Total Revenue - Functional	564 409	615 716	617 522	73 547	292 542	308 761	(16 219)	-5%	617 522

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure - Functional									
Municipal governance and administration	88 216	115 817	116 595	11 295	53 661	58 297	(4 636)	-8%	116 595
Executive and council	22 887	27 771	27 725	2 212	11 013	13 862	(2 850)	-21%	27 725
Mayor and Council	13 781	17 908	18 076	1 499	6 960	9 038	(2 078)	-23%	18 076
Municipal Manager, Town Secretary and Chief Execut	9 106	9 863	9 648	713	4 052	4 824	(772)	-16%	9 648
Finance and administration	63 186	85 942	86 766	8 883	41 462	43 383	(1 921)	-4%	86 766
Administrative and Corporate Support	8 010	6 682	9 203	1 118	4 979	4 602	377	8%	9 203
Asset Management	59	6 288	4 085	0	6	2 043	(2 036)	-100%	4 085
Budget and Treasury Office	9 631	16 913	16 524	1 380	7 450	8 262	(812)	-10%	16 524
Finance	10 169	13 476	13 486	2 032	7 460	6 743	718	11%	13 486
Fleet Management	1 756	3 122	3 109	196	1 276	1 555	(279)	-18%	3 109
Human Resources	17 485	19 167	19 185	2 064	12 585	9 592	2 993	31%	19 185
Information Technology	2 056	3 179	4 116	514	1 371	2 058	(687)	-33%	4 116
Legal Services	1 780	2 248	2 234	137	1 131	1 117	15	1%	2 234
Marketing, Customer Relations, Publicity and Media	3 055	3 580	3 656	309	1 624	1 828	(204)	-11%	3 656
Property Services	3 554	3 334	3 336	705	884	1 668	(784)	-47%	3 336
Risk Management	3	407	407	–	13	203	(190)	-93%	407
Supply Chain Management	4 869	5 844	5 723	401	2 350	2 862	(512)	-18%	5 723
Valuation Service	758	1 703	1 703	27	332	851	(520)	-61%	1 703
Internal audit	2 144	2 104	2 104	200	1 187	1 052	135	13%	2 104
Governance Function	2 144	2 104	2 104	200	1 187	1 052	135	13%	2 104
Community and public safety	70 971	82 467	81 189	6 601	29 270	40 594	(11 325)	-28%	81 189
Community and social services	21 733	25 460	25 297	2 388	11 124	12 648	(1 524)	-12%	25 297
Aged Care	4 541	4 298	4 239	490	2 266	2 119	147	7%	4 239
Cemeteries, Funeral Parlours and Crematoriums	2 581	3 272	3 247	252	1 398	1 624	(225)	-14%	3 247
Child Care Facilities	26	771	771	–	2	386	(384)	-100%	771
Community Halls and Facilities	5 441	5 903	5 957	645	2 621	2 979	(358)	-12%	5 957
Disaster Management	57	56	56	5	13	28	(14)	-52%	56
Education	8	661	661	–	4	331	(327)	-99%	661
Libraries and Archives	9 079	10 499	10 366	996	4 819	5 183	(364)	-7%	10 366
Sport and recreation	23 574	28 896	27 803	2 958	11 401	13 901	(2 500)	-18%	27 803
Community Parks (including Nurseries)	5 591	6 678	6 676	840	2 927	3 338	(412)	-12%	6 676
Recreational Facilities	13 592	17 469	16 378	1 620	6 327	8 189	(1 862)	-23%	16 378
Sports Grounds and Stadiums	4 391	4 748	4 748	498	2 148	2 374	(226)	-10%	4 748
Public safety	9 196	8 925	8 925	927	4 601	4 463	138	3%	8 925
Fire Fighting and Protection	9 196	8 925	8 925	927	4 601	4 463	138	3%	8 925
Housing	16 468	19 186	19 164	328	2 143	9 582	(7 439)	-78%	19 164
Housing	16 143	17 593	17 571	317	2 022	8 785	(6 763)	-77%	17 571
Informal Settlements	325	1 594	1 594	11	121	797	(676)	-85%	1 594

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
Economic and environmental services	62 903	65 573	66 267	6 403	25 175	33 133	(7 958)	-24%	66 267
Planning and development	8 797	10 614	10 856	766	4 090	5 428	(1 338)	-25%	10 856
Corporate Wide Strategic Planning (IDPs, LEDs)	1 761	2 308	2 304	134	781	1 152	(371)	-32%	2 304
Economic Development/Planning	1 921	2 215	2 217	158	647	1 108	(461)	-42%	2 217
Town Planning, Building Regulations and Enforcement	3 637	3 748	3 997	341	1 879	1 999	(119)	-6%	3 997
Project Management Unit	1 479	2 342	2 338	133	782	1 169	(387)	-33%	2 338
Road transport	52 785	53 213	52 741	5 499	20 368	26 371	(6 003)	-23%	52 741
Police Forces, Traffic and Street Parking Control	31 375	28 142	28 162	1 461	7 479	14 081	(6 602)	-47%	28 162
Roads	21 410	25 071	24 579	4 038	12 889	12 290	599	5%	24 579
Environmental protection	1 321	1 747	2 669	138	717	1 335	(617)	-46%	2 669
Biodiversity and Landscape	388	1 747	2 669	35	206	1 335	(1 128)	-85%	2 669
Pollution Control	934	–	–	104	511	–	511		–
Trading services	293 298	317 593	315 762	30 040	128 219	157 881	(29 662)	-19%	315 762
Energy sources	201 572	224 738	223 239	14 936	88 421	111 620	(23 199)	-21%	223 239
Electricity	199 399	222 463	220 964	14 795	86 990	110 482	(23 493)	-21%	220 964
Street Lighting and Signal Systems	2 173	2 275	2 275	141	1 431	1 137	294	26%	2 275
Water management	28 025	28 985	28 768	5 604	12 371	14 384	(2 013)	-14%	28 768
Water Treatment	34	1 458	1 458	2	12	729	(718)	-98%	1 458
Water Distribution	25 401	23 935	23 968	5 160	10 639	11 984	(1 345)	-11%	23 968
Water Storage	2 590	3 592	3 341	442	1 720	1 671	49	3%	3 341
Waste water management	28 364	29 256	29 089	5 557	13 086	14 544	(1 458)	-10%	29 089
Public Toilets	1 363	1 660	1 658	130	711	829	(118)	-14%	1 658
Sewerage	20 919	19 661	19 671	4 165	9 034	9 836	(801)	-8%	19 671
Storm Water Management	6 049	5 621	5 444	1 262	3 339	2 722	617	23%	5 444
Waste Water Treatment	33	2 315	2 315	1	2	1 158	(1 156)	-100%	2 315
Waste management	35 338	34 615	34 666	3 943	14 341	17 333	(2 992)	-17%	34 666
Solid Waste Disposal (Landfill Sites)	8 543	10 735	10 763	496	2 051	5 381	(3 330)	-62%	10 763
Solid Waste Removal	25 366	22 639	22 662	3 305	11 550	11 331	219	2%	22 662
Street Cleaning	1 429	1 241	1 241	142	740	621	119	19%	1 241
Other	828	893	893	3	417	447	(30)	-7%	893
Licensing and Regulation	60	87	87	3	14	44	(30)	-68%	87
Tourism	768	806	806	–	403	403	(0)	0%	806
Total Expenditure - Functional	516 217	582 344	580 705	54 342	236 741	290 352	(53 612)	-18%	580 705
Surplus/ (Deficit) for the year	48 192	33 372	36 817	19 205	55 801	18 409	37 393	203%	36 817

The table provides detail of revenue and expenditure according to municipal votes including capital transfers.

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	83 282	89 434	89 434	4 229	55 618	44 717	10 901	24.4%	89 434
Vote 2 - Community Services	128 355	167 972	168 912	28 990	70 541	84 456	(13 915)	-16.5%	168 912
Vote 3 - Corporate Services	212	597	697	–	145	348	(204)	-58.5%	697
Vote 4 - Technical Services	352 005	356 363	357 129	40 283	165 967	178 564	(12 598)	-7.1%	357 129
Vote 5 - Muncipal Manager	554	1 350	1 350	44	272	675	(403)	-59.7%	1 350
Total Revenue by Vote	564 409	615 716	617 522	73 547	292 542	308 761	(16 219)	-5.3%	617 522
Vote 1 - Financial Services	27 219	45 537	42 845	3 979	18 447	21 422	(2 975)	-13.9%	42 845
Vote 2 - Community Services	106 806	115 777	115 420	8 352	38 121	57 710	(19 588)	-33.9%	115 420
Vote 3 - Corporate Services	50 721	56 641	60 455	6 388	29 770	30 228	(458)	-1.5%	60 455
Vote 4 - Technical Services	321 647	351 143	349 177	34 762	145 098	174 589	(29 490)	-16.9%	349 177
Vote 5 - Muncipal Manager	9 824	13 246	13 057	860	5 304	6 529	(1 225)	-18.8%	13 057
Total Expenditure by Vote	516 217	582 344	580 954	54 342	236 741	290 477	(53 736)	-18.5%	580 954
Surplus/ (Deficit) for the year	48 192	33 372	36 568	19 205	55 801	18 284	37 517	205.2%	36 568

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	2017/18	Budget Year 2018/19							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	83 282	89 434	89 434	4 229	55 618	44 717	10 901	24%	89 434
1.1 - Assessment Rates	60 998	73 667	73 667	3 132	45 644	36 834	8 811	24%	73 667
1.2 - Treasury: Administration	22 570	19 029	19 029	1 139	10 489	9 514	974	10%	19 029
1.3 - Treasury: Debtors	(1 058)	(3 487)	(3 487)	(42)	(574)	(1 744)	1 170	-67%	(3 487)
1.4 - Treasury: Credit controle	90	210	210	0	27	105	(78)	-75%	210
1.5 - Supply Chain Management	682	16	16	0	32	8	24	305%	16
Vote 2 - Community Services	128 355	167 972	168 912	28 990	70 541	84 456	(13 915)	-16%	168 912
2.1 - Cemetries	246	210	210	13	110	105	5	5%	210
2.2 - Housing: Administration	13 006	33 612	33 612	21	295	16 806	(16 511)	-98%	33 612
2,3 - Library Services	8 130	9 406	9 406	7	39	4 703	(4 664)	-99%	9 406
2,4 - Fire Protection Sevices	3	6	6	0	0	3	(3)	-92%	6
2,5 - Pine Forest : Administration	7 346	8 573	8 573	237	2 752	4 286	(1 535)	-36%	8 573
2.7-Community Halls And Facilities	321	571	571	19	163	285	(123)	-43%	571
2.8-Licensing & Regulation	100	103	103	13	90	52	38	74%	103
2.9-Enviromental Protection	2	12	952	3	8	476	(468)	-98%	952
2.10-Parks	(2)	107	107	–	–	53	(53)	-100%	107
2.11-Traffic	26 637	21 289	21 289	284	2 692	10 644	(7 952)	-75%	21 289
2.13-Social & Welfare Services	72 016	88 298	88 298	28 381	64 305	44 149	20 157	46%	88 298
2.15-Recreational Land	130	446	446	3	54	223	(169)	-76%	446
2.16-Swimming Pools	126	175	175	10	33	88	(54)	-62%	175
2.17-Vehicle Licensing & Testing	–	4 878	4 878	–	–	2 439	(2 439)	-100%	4 878
2.18-L E D	295	288	288	–	–	144	(144)	-100%	288
Vote 3 - Corporate Services	212	597	697	–	145	348	(204)	-58%	697
3.3-Human Resources	212	585	585	–	145	292	(148)	-51%	585
3.7-Marketing & Communications	–	4	104	–	–	52	(52)	-100%	104
3.9-Administration	0	8	8	–	0	4	(4)	-98%	8
Vote 4 - Technical Services	352 005	356 363	357 129	40 283	165 967	178 564	(12 598)	-7%	357 129
4.1-Building Regulations & Enforce	690	848	848	26	526	424	102	24%	848
4.2-Electricity: Administration	211 203	240 464	240 464	14 565	103 521	120 232	(16 711)	-14%	240 464
4.3-Electricity: Street Lights	–	1 348	1 348	103	103	674	(570)	-85%	1 348
4.5-Sewerage	40 320	18 541	18 541	5 221	15 896	9 271	6 625	71%	18 541
4.7-Town Planning	303	713	713	9	79	357	(277)	-78%	713
4.8-Stormwater Management	1 789	4 133	4 133	2 541	2 541	2 067	475	23%	4 133
4.9-Roads	4 189	14 993	14 993	9 550	9 557	7 497	2 060	27%	14 993
4.10-Solid Waste (Dumping Site)	859	1 296	1 296	1	212	648	(436)	-67%	1 296
4.11-Solid Waste (Garden)	–	4	4	–	–	2	(2)	-100%	4
4.12-Solid Waste (Removal)	25 107	21 343	21 609	1 995	12 374	10 805	1 569	15%	21 609
4.14-Water Distribution	67 545	52 679	53 179	6 271	21 157	26 590	(5 432)	-20%	53 179
Vote 5 - Muncipal Manager	554	1 350	1 350	44	272	675	(403)	-60%	1 350
5.1-Property & Legal Services	543	819	819	44	272	410	(138)	-34%	819
5.3-Project Management	11	531	531	–	–	266	(266)	-100%	531
Total Revenue by Vote	564 409	615 716	617 522	73 547	292 542	308 761	(16 219)	-5%	617 522
Vote 1 - Financial Services	27 219	45 537	42 845	3 979	18 447	21 422	(2 975)	-14%	42 845
1.1 - Assessment Rates	(1 651)	870	870	1 004	1 514	435	1 079	248%	870
1.2 - Treasury: Administration	9 688	23 200	20 609	1 381	7 455	10 304	(2 849)	-28%	20 609
1.3 - Treasury: Debtors	5 136	5 977	5 891	427	2 443	2 946	(502)	-17%	5 891
1.4 - Treasury: Credit controle	7 420	7 980	8 076	625	3 822	4 038	(216)	-5%	8 076
1.5 - Supply Chain Management	4 871	5 844	5 723	401	2 350	2 862	(512)	-18%	5 723
1.6 - Director: Finance	1 755	1 665	1 676	141	863	838	25	3%	1 676
Vote 2 - Community Services	106 806	115 777	115 420	8 352	38 121	57 710	(19 588)	-34%	115 420
2.1 - Cemetries	2 581	3 272	3 247	252	1 398	1 624	(225)	-14%	3 247
2.2 - Housing: Administration	16 468	19 186	19 164	328	2 143	9 582	(7 439)	-78%	19 164
2,3 - Library Services	9 079	10 258	10 265	996	4 819	5 132	(313)	-6%	10 265
2,4 - Fire Protection Sevices	9 196	8 925	8 925	927	4 601	4 463	138	3%	8 925
2,5 - Pine Forest : Administration	10 404	10 619	10 590	1 066	4 831	5 295	(464)	-9%	10 590
2.6-Klipriver Park: Administration	867	1 258	1 256	86	446	628	(182)	-29%	1 256
2.7-Community Halls And Facilities	5 043	5 501	5 506	617	2 445	2 753	(308)	-11%	5 506
2.8-Licensing & Regulation	60	87	87	3	14	44	(30)	-68%	87
2.9-Enviromental Protection	1 321	1 747	2 686	138	717	1 343	(626)	-47%	2 686
2.10-Parks	5 578	6 904	6 902	838	2 918	3 451	(533)	-15%	6 902
2.11-Traffic	27 953	24 311	24 347	1 170	5 751	12 174	(6 423)	-53%	24 347
2.12-Disaster Management	57	56	56	5	13	28	(14)	-52%	56
2.13-Social & Welfare Services	4 575	5 731	5 671	490	2 272	2 836	(564)	-20%	5 671
2.15-Recreational Land	4 391	4 748	4 748	498	2 148	2 374	(226)	-10%	4 748

2.16-Swimming Pools	2 322	5 592	4 532	468	1 050	2 266	(1 216)	-54%	4 532
2.17-Vehicle Licensing & Testing	3 422	3 831	3 835	290	1 728	1 917	(189)	-10%	3 835
2.18-L E D	1 921	2 215	2 217	158	647	1 108	(461)	-42%	2 217
2.19-Director: Community Services	1 569	1 535	1 385	21	178	692	(514)	-74%	1 385
Vote 3 - Corporate Services	50 721	56 641	60 455	6 388	29 770	30 228	(458)	-2%	60 455
3.1-Property Administration	3 529	410	409	705	884	205	680	332%	409
3.2-Information Tecnology	2 056	3 107	4 042	510	1 350	2 021	(671)	-33%	4 042
3.3-Human Resources	17 485	19 167	19 185	2 064	12 585	9 592	2 993	31%	19 185
3.5-Council Cost	13 781	17 908	18 076	1 499	6 960	9 038	(2 078)	-23%	18 076
3.5-Town Secretary	1 200	1 298	1 298	106	644	649	(5)	-1%	1 298
3.6-Tourism	768	806	806	–	403	403	(0)	0%	806
3.7-Marketing & Communications	3 055	3 652	3 730	313	1 644	1 865	(221)	-12%	3 730
3.8-Thusong Centre	417	422	472	29	184	236	(52)	-22%	472
3.9-Administration	6 811	8 113	10 634	1 012	4 335	5 317	(982)	-18%	10 634
3.10-Director Corporate Services	1 620	1 758	1 804	150	780	902	(122)	-14%	1 804
Vote 4 - Technical Services	321 647	351 143	349 177	34 762	145 098	174 589	(29 490)	-17%	349 177
4.1-Building Regulations & Enforce	2 500	2 558	2 558	244	1 289	1 279	10	1%	2 558
4.2-Electricity: Administration	199 246	223 698	221 670	14 606	87 143	110 835	(23 693)	-21%	221 670
4.3-Electricity: Street Lights	134	–	–	67	67	–	67	#DIV/0!	–
4.4-Mechanical Workshop	1 756	3 122	3 109	196	1 276	1 555	(279)	-18%	3 109
4.4-Public Toilets	1 363	1 660	1 658	130	711	829	(118)	-14%	1 658
4.5-Sewerage	23 139	22 748	23 359	4 428	10 247	11 680	(1 433)	-12%	23 359
4.7-Town Planning	1 136	1 189	1 439	97	590	720	(129)	-18%	1 439
4.8-Stormwater Management	6 049	5 621	5 445	1 262	3 339	2 723	617	23%	5 445
4.9-Roads	21 410	25 071	24 579	4 038	12 889	12 290	599	5%	24 579
4.10-Solid Waste (Dumping Site)	8 543	10 735	10 763	496	2 051	5 381	(3 330)	-62%	10 763
4.11-Solid Waste (Garden)	13 672	12 443	12 320	1 218	5 952	6 160	(208)	-3%	12 320
4.12-Solid Waste (Removal)	13 122	11 437	11 583	2 229	6 337	5 791	546	9%	11 583
4.13-Water Storage	2 590	3 606	3 356	442	1 720	1 678	42	3%	3 356
4.14-Water Distribution	25 435	25 615	25 648	5 161	10 650	12 824	(2 174)	-17%	25 648
4.15-Director: Technical Services	1 552	1 641	1 689	147	836	844	(9)	-1%	1 689
Vote 5 - Muncipal Manager	9 824	13 246	13 057	860	5 304	6 529	(1 225)	-19%	13 057
5.1-Property & Legal Services	1 805	2 463	2 452	137	1 131	1 226	(95)	-8%	2 452
5.2-IDP	1 761	2 308	2 304	134	781	1 152	(371)	-32%	2 304
5.3-Project Management	512	1 028	1 023	48	269	512	(243)	-47%	1 023
5.4-Performance Management	967	1 314	1 314	85	513	657	(144)	-22%	1 314
5.5-Internal Audit	2 147	2 511	2 511	200	1 200	1 255	(55)	-4%	2 511
5.6-Municipal Manager	2 632	3 622	3 452	256	1 409	1 726	(317)	-18%	3 452
Total Expenditure by Vote	516 217	582 344	580 954	54 342	236 741	290 477	(53 736)	(0)	580 954
Surplus/ (Deficit) for the year	48 192	33 372	36 568	19 205	55 801	18 284	37 517	0	36 568

The table provides detail of revenue according to source and expenditure according to type.

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	63 712	70 002	70 002	3 336	49 818	35 001	14 817	42%	70 002
Service charges - electricity revenue	210 359	235 714	235 714	14 275	102 918	117 857	(14 939)	-13%	235 714
Service charges - water revenue	45 429	41 882	41 882	2 799	16 093	20 941	(4 848)	-23%	41 882
Service charges - sanitation revenue	26 997	17 387	17 387	1 913	11 759	8 693	3 066	35%	17 387
Service charges - refuse revenue	23 384	21 424	21 424	1 803	11 505	10 712	793	7%	21 424
Service charges - other	–	–	–	–	–	–	–		–
Rental of facilities and equipment	5 990	10 198	10 198	206	2 274	5 099	(2 825)	-55%	10 198
Interest earned - external investments	8 122	8 198	8 198	491	3 181	4 099	(919)	-22%	8 198
Interest earned - outstanding debtors	10 927	7 284	7 284	894	4 904	3 642	1 262	35%	7 284
Dividends received	–	4	4	–	–	2	(2)	-100%	4
Fines, penalties and forfeits	22 002	18 904	18 904	7	641	9 452	(8 811)	-93%	18 904
Licences and permits	4 751	3 655	3 655	289	2 163	1 828	336	18%	3 655
Agency services	–	4 878	4 878	–	–	2 439	(2 439)	-100%	4 878
Transfers recognised - operational	93 967	91 069	92 875	28 493	64 905	46 438	18 468	40%	92 875
Other revenue	13 993	9 271	9 271	391	3 575	9 271	(5 696)	-61%	9 271
Gains on disposal of PPE	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	529 632	539 869	541 676	54 897	273 737	275 473	(1 737)	-1%	541 676
Expenditure By Type									
Employee related costs	155 415	177 699	174 891	14 610	86 674	87 446	(771)	-1%	174 891
Remuneration of councillors	9 170	10 709	10 709	761	4 521	5 355	(833)	-16%	10 709
Debt impairment	1 108	22 203	22 203	–	–	11 101	(11 101)	-100%	(0)
Depreciation & asset impairment	28 699	43 032	44 032	12 524	12 531	22 016	(9 485)	-43%	56 492
Finance charges	8 675	3 671	3 685	57	392	1 843	(1 450)	-79%	3 685
Bulk purchases	179 705	197 541	197 541	11 474	77 153	98 770	(21 617)	-22%	197 541
Other materials	15 173	21 021	20 601	848	7 185	10 301	(3 115)	-30%	20 601
Contracted services	36 101	41 902	41 291	3 760	18 094	20 645	(2 551)	-12%	41 291
Transfers and grants	13 920	14 407	14 358	2	684	7 179	(6 495)	-90%	14 358
Other expenditure	68 250	50 159	51 535	10 305	29 505	25 767	3 738	15%	56 465
Loss on disposal of PPE	–	–	–	–	–	–	–		–
Total Expenditure	516 217	582 344	580 846	54 342	236 741	290 423	(53 682)	-18%	576 034
Surplus/(Deficit)	13 415	(42 474)	(39 170)	555	36 996	(14 950)	51 945	(0)	(34 358)
Transfers recognised - capital	34 777	75 847	75 847	18 651	18 805	37 923	(19 118)	(0)	75 847
Contributions recognised - capital	–	–	–	–	–	–	–		–
Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	48 192	33 372	36 676	19 205	55 801	22 973			41 488
Surplus/(Deficit) attributable to	48 192	33 372	36 676	19 205	55 801	22 973			41 488
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	48 192	33 372	36 676	19 205	55 801	22 973			41 488

The revenue and expenditure figures excludes internal charges.

The tables provides detail of capital expenditure according to municipal votes.

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Community Services	–	650	890	–	6	445	(439)	-99%	890
Vote 4 - Technical Services	14 570	45 777	45 777	257	15 485	22 889	(7 403)	-32%	45 777
Total Capital Multi-year expenditure	14 570	46 427	46 667	257	15 491	23 334	(7 842)	-34%	46 667
Single Year expenditure appropriation									
Vote 1 - Financial Services	215	180	180	–	5	90	(85)	-94%	180
Vote 2 - Community Services	5 950	4 282	5 569	83	212	2 784	(2 572)	-92%	5 569
Vote 3 - Corporate Services	1 257	970	1 911	123	244	955	(711)	-74%	1 911
Vote 4 - Technical Services	41 782	29 312	31 122	1 714	15 941	15 561	380	2%	31 122
Vote 5 - Muncipal Manager	27	150	150	1	1	75	(74)	-99%	150
Total Capital single-year expenditure	49 231	34 894	38 931	1 921	16 404	19 466	(3 061)	-16%	38 931
Total Capital Expenditure	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Standard Classification									
Governance and administration	1 587	1 360	3 383	130	290	1 691	(1 401)	-83%	3 383
Executive and council	290	270	1 452	7	73	726	(653)	-90%	1 452
Finance and administration	1 297	1 090	1 931	123	217	965	(748)	-78%	1 931
Community and public safety	3 586	3 402	4 693	21	88	2 346	(2 258)	-96%	4 693
Community and social services	645	1 000	1 304	–	0	652	(652)	-100%	1 304
Sport and recreation	2 034	2 402	3 389	21	88	1 694	(1 606)	-95%	3 389
Public safety	549	–	–	–	–	–	–		–
Housing	359	–	–	–	–	–	–		–
Economic and environmental services	11 549	29 768	30 109	1 030	17 743	15 055	2 688	18%	30 109
Planning and development	20	–	236	57	109	118	(9)	-7%	236
Road transport	11 529	28 268	28 373	974	17 634	14 187	3 447	24%	28 373
Environmental protection	–	1 500	1 500	–	–	750	(750)	-100%	1 500
Trading services	47 078	46 791	47 414	998	13 774	23 707	(9 933)	-42%	47 414
Energy sources	4 728	11 654	11 654	126	2 523	5 827	(3 304)	-57%	11 654
Water management	22 269	14 746	15 246	524	4 171	7 623	(3 452)	-45%	15 246
Waste water management	16 820	19 219	19 342	195	6 072	9 671	(3 599)	-37%	19 342
Waste management	3 261	1 171	1 171	154	1 008	586	422	72%	1 171
Total Capital Expenditure - Standard Cla	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599
Funded by:									
National Government	20 014	33 070	33 070	971	6 151	16 535	(10 383)	-63%	33 070
Provincial Government	14 170	19 569	19 569	–	12 500	9 784	2 716	28%	19 569
District Municipality	–	300	800	457	457	400	57	14%	800
Transfers recognised - capital	34 183	52 938	53 438	1 427	19 108	26 719	(7 611)	-28%	53 438
Borrowing	3 528	1 550	1 550	–	494	775	(281)	-36%	1 550
Internally generated funds	26 089	26 833	30 610	751	12 294	15 305	(3 011)	-20%	30 610
Total Capital Funding	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M06 December

Vote Description	2017/18	Budget Year 2018/19							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - Financial Services	–	–	–	–	–	–	–		–
1.1 - Assessment Rates	–	–	–	–	–	–	–		–
1.2 - Treasury: Administration	–	–	–	–	–	–	–		–
1.3 - Treasury: Debtors	–	–	–	–	–	–	–		–
1.4 - Treasury: Credit controle	–	–	–	–	–	–	–		–
1.5 - Supply Chain Management	–	–	–	–	–	–	–		–
1.6 - Director: Finance	–	–	–	–	–	–	–		–
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	–	–	–	–	–	–	–		–
Vote 2 - Community Services	–	350	590	–	6	295	(289)	-98%	590
2.1 - Cemetries	–	–	–	–	–	–	–		–
2.2 - Housing: Administration	–	–	–	–	–	–	–		–
2,3 - Library Services	–	–	–	–	–	–	–		–
2,4 - Fire Protection Sevices	–	–	–	–	–	–	–		–
2,5 - Pine Forest : Administration	–	–	–	–	–	–	–		–
2.6-Klipriver Park: Administration	–	–	–	–	–	–	–		–
2.7-Community Halls And Facilities	–	–	–	–	–	–	–		–
2.8-Licensing & Regulation	–	–	–	–	–	–	–		–
2.9-Enviromental Protection	–	–	–	–	–	–	–		–
2.10-Parks	–	350	590	–	6	295	(289)	-98%	590
Vote 3 - Corporate Services	–	300	300	–	–	150	(150)	-100%	300
3.1-Property Administration	–	–	–	–	–	–	–		–
3.2-Information Tecnology	–	–	–	–	–	–	–		–
3.3-Human Resources	–	–	–	–	–	–	–		–
3.5-Council Cost	–	300	300	–	–	150	(150)	-100%	300
3.5-Town Secretary	–	–	–	–	–	–	–		–
3.6-Tourism	–	–	–	–	–	–	–		–
3.7-Marketing & Communications	–	–	–	–	–	–	–		–
3.8-Thusong Centre	–	–	–	–	–	–	–		–
3.9-Administration	–	–	–	–	–	–	–		–
3.10-Director Corporate Services	–	–	–	–	–	–	–		–
Vote 4 - Technical Services	14 570	45 777	45 777	257	15 485	22 889	(4 080)	-18%	45 777
4.1-Building Regulations & Enforce	–	–	–	–	–	–	–		–
4.2-Electricity: Administration	–	9 648	9 648	–	2 020	4 824	(2 804)	-58%	9 648
4.3-Electricity: Street Lights	–	1 887	1 887	103	450	943	(493)	-52%	1 887
4.4-Mechanical Workshop	–	–	–	–	–	–	–		–
4.4-Public Toilets	–	–	–	–	–	–	–		–
4.5-Sewerage	–	4 636	4 636	–	3 125	2 318	807	35%	4 636
4.7-Town Planning	–	–	–	–	–	–	–		–
4.8-Stormwater Management	–	10 684	10 684	–	2 541	5 342	(2 801)	-52%	10 684
4.9-Roads	–	5 406	5 406	–	3 709	2 703	1 006	37%	5 406
4.10-Solid Waste (Dumping Site)	–	621	621	154	515	311	204	66%	621
4.11-Solid Waste (Garden)	–	–	–	–	–	–			–
4.12-Solid Waste (Removal)	–	–	–	–	–	–			–
4.13-Water Storage	–	–	–	–	–	–			–
4.14-Water Distribution	14 570	12 896	12 896	–	3 125	6 448			12 896
4.15-Director: Technical Services	–	–	–	–	–	–			–
Vote 5 - Muncipal Manager	–	–	–	–	–	–	–		–
5.1-Property & Legal Services	–	–	–	–	–	–	–		–
5.2-IDP	–	–	–	–	–	–	–		–
5.3-Project Management	–	–	–	–	–	–	–		–
5.4-Performance Management	–	–	–	–	–	–	–		–
5.5-Internal Audit	–	–	–	–	–	–	–		–
5.6-Municipal Manager	–	–	–	–	–	–	–		–
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Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]							–		
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Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]							–		
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Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]							–		
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Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]							–		
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Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]							–		
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Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]							–		
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Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–		–
12.1 - [Name of sub-vote]							–		
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Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–		–
13.1 - [Name of sub-vote]							–		
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Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–		
14.1 - [Name of sub-vote]							–		–
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Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]							–		
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Total multi-year capital expenditure	14 570	46 427	46 667	257	15 491	23 334	(7 842)	-34%	46 667
							–		
Capital expenditure - Municipal Vote									
Expenditue of single-year capital appropriation							–		
Vote 1 - Financial Services	215	180	180	–	5	90	(85)	-94%	180
1.1 - Assessment Rates	–	–	–	–	–	–	–		–
1.2 - Treasury: Administration	176	150	150	–	–	75	(75)	-100%	150
1.3 - Treasury: Debtors	–	–	–	–	–	–	–		–
1.4 - Treasury: Credit controle	–	–	–	–	–	–	–		–
1.5 - Supply Chain Management	–	–	–	–	–	–	–		–
1.6 - Director: Finance	39	30	30	–	5	15	(10)	-66%	30
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	–	–	–	–	–	–	–		–
Vote 2 - Community Services	14 784	46 607	5 569	83	212	2 784	(2 572)	-92%	5 569
2.1 - Cemetries	14 570	46 427	–	–	–	–	–		–
2.2 - Housing: Administration	–	–	–	–	–	–	–		–
2,3 - Library Services	–	–	400	–	–	200	(200)	-100%	400
2,4 - Fire Protection Sevices	–	–	–	–	–	–	–		–
2,5 - Pine Forest : Administration	215	180	412	–	–	206	(206)	-100%	412
2.6-Klipriver Park: Administration	–	–	–	–	–	–	–		–
2.7-Community Halls And Facilities	–	–	609	–	0	304	(304)	-100%	609
2.8-Licensing & Regulation	–	–	–	–	–	–	–		–
2.9-Enviromental Protection	–	–	1 500	–	–	750	(750)	-100%	1 500
2.10-Parks	–	–	1 985	21	82	992	(910)	-92%	1 985
2.12-Disaster Management			–	–	–	–	–		–
2.13-Social & Welfare Services			–	–	–	–	–		–
2.14-Sport Grounds			–	–	–	–	–		–
2.15-Recreational Land			–	–	–	–	–		–
2.16-Swimming Pools			102	–	–	51	(51)	-100%	102
2.17-Vehicle Licensing & Testing			–	–	–	–	–		–
2.18-L E D			531	57	109	266	(156)	-59%	531
2.19-Director: Community Services			30	6	21	15	6	38%	30
Vote 3 - Corporate Services	1 257	970	1 911	123	244	955	(711)	-74%	1 911

3.1-Property Administration	–	–	–	–	–	–	–		–
3.2-Information Tecnology	314	350	350	–	70	175	(105)	-60%	350
3.3-Human Resources	–	–	–	–	–	–	–		–
3.5-Council Cost	–	–	–	–	–	–	–		–
3.5-Town Secretary	–	–	–	–	–	–	–		–
3.6-Tourism	–	–	–	–	–	–	–		–
3.7-Marketing & Communications	661	190	258	103	127	129	(2)	-1%	258
3.8-Thusong Centre	–	–	–	–	–	–	–		–
3.9-Administration	113	400	1 173	20	20	586	(566)	-97%	1 173
3.10-Director Corporate Services	169	30	130	–	27	65	(38)	-58%	130
Vote 4 - Technical Services	41 782	29 312	31 122	1 714	15 941	15 561	380	2%	31 122
4.1-Building Regulations & Enforce	–	–	–	–	–	–	–		–
4.2-Electricity: Administration	3 794	120	120	22	52	60	(8)	-13%	120
4.3-Electricity: Street Lights	934	–	–	–	–	–	–		–
4.4-Mechanical Workshop	33	–	–	–	–	–	–		–
4.4-Public Toilets	–	500	500	–	–	250	(250)	-100%	500
4.5-Sewerage	15 031	3 100	3 223	195	406	1 611	(1 206)	-75%	3 223
4.7-Town Planning	–	–	–	–	–	–	–		–
4.8-Stormwater Management	1 789	300	300	–	–	150	(150)	-100%	300
4.9-Roads	9 211	22 862	22 967	974	13 925	11 484	2 441	21%	22 967
4.10-Solid Waste (Dumping Site)	–	–	–	–	–	–	–		–
4.11-Solid Waste (Garden)	3 261	550	550	–	494	275	219	79%	550
4.12-Solid Waste (Removal)	–	–	–	–	–	–	–		–
4.13-Water Storage	–	–	–	–	–	–	–		–
4.14-Water Distribution	7 699	1 850	2 350	524	1 046	1 175	(129)	-11%	2 350
4.15-Director: Technical Services	30	30	1 112	–	19	556	(537)	-97%	1 112
Vote 5 - Muncipal Manager	27	150	150	1	1	75	(74)	-99%	150
5.1-Property & Legal Services	–	–	–	–	–	–	–		–
5.2-IDP	–	–	–	–	–	–	–		–
5.3-Project Management	11	20	20	1	1	10	(9)	-91%	20
5.4-Performance Management	–	–	–	–	–	–	–		–
5.5-Internal Audit	–	–	–	–	–	–	–		–
5.6-Municipal Manager	15	130	130	–	–	65	(65)	-100%	130
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
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Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]							–		
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Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]							–		
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Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]							–		
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Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]							–		
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Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]							–		
							–		
							–		
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							–		
							–		
							–		
							–		
							–		
							–		
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]							–		
							–		
							–		
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							–		
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							–		
							–		
							–		
							–		
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–		–
12.1 - [Name of sub-vote]									
Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–		–
13.1 - [Name of sub-vote]							–		
							–		
							–		
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							–		
							–		
							–		
							–		
							–		
							–		
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–		–
14.1 - [Name of sub-vote]							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		

							–		
Total single-year capital expenditure	58 065	77 219	38 931	1 921	16 404	19 466	(3 061)	(0)	38 931
Total Capital Expenditure	72 635	123 646	85 599	2 178	31 896	42 799	(10 904)	(0)	85 599

The table provides detail of the municipality's financial position as at period end.

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	2017/18	Budget Year 2018/19			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	97 506	83 129	177 259	38 656	38 656
Call investment deposits	–	47	47	85 000	85 000
Consumer debtors	57 003	(33 750)	23 254	67 255	67 255
Other debtors	12 701	14 940	27 641	7 883	7 883
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 402	1 435	13 903	10 373	10 373
Total current assets	178 612	65 801	242 104	209 168	209 168
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	4	4	–	–
Investment property	45 660	(626)	45 034	45 518	45 518
Investments in Associate	–	–	–	–	–
Property, plant and equipment	856 160	38 951	899 388	863 400	875 860
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	2 837	(36)	2 802	2 650	2 650
Other non-current assets	550	–	550	550	550
Total non current assets	905 207	38 293	947 778	912 118	924 578
TOTAL ASSETS	1 083 819	104 095	1 189 882	1 121 286	1 133 746
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	6 418	–	6 418	6 722	6 722
Trade and other payables	53 808	46 998	99 564	44 405	44 405
Provisions	17 426	8 491	25 917	16 426	16 426
Total current liabilities	77 653	55 489	131 900	67 553	67 553
Non current liabilities					
Borrowing	4 175	2 200	6 389	2 573	2 573
Provisions	154 570	13 033	167 603	160 398	160 398
Total non current liabilities	158 745	15 233	173 993	162 971	162 971
TOTAL LIABILITIES	236 399	70 723	305 893	230 524	230 524
NET ASSETS	847 421	33 372	883 989	890 761	903 222
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	837 066	33 372	873 634	892 867	892 867
Reserves	10 355	–	10 355	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	847 421	33 372	883 989	903 222	903 222

The cash flows for the year to date are indicated in the following table:

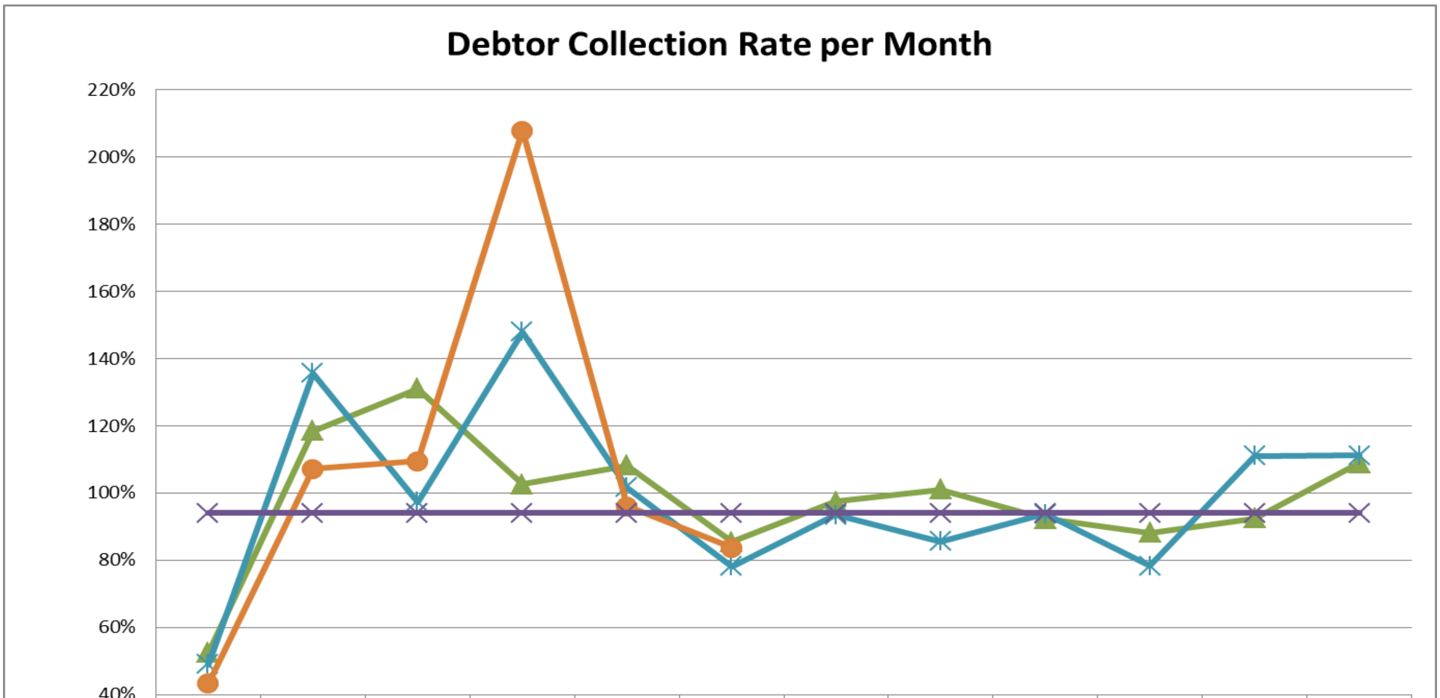
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	63 592	61 689	61 689	3 164	45 649	30 845	14 805	48%	61 689
Service charges	308 615	291 601	291 601	22 286	161 703	145 800	15 903	11%	291 601
Other revenue	–	17 246	17 246	745	10 118	8 623	1 495	17%	17 246
Government - operating	132 666	97 846	97 846	28 183	73 822	48 923	24 899	51%	97 846
Government - capital	–	63 230	63 230	7 566	33 466	31 615	1 851	6%	63 230
Interest	19 166	13 112	13 112	491	3 181	6 556	(3 375)	-51%	13 112
Dividends									
Payments									
Suppliers and employees	(424 386)	(369 994)	(369 994)	(71 540)	(266 124)	(184 997)	81 127	-44%	(369 994)
Finance charges	(15 676)	(938)	(938)	(57)	(145)	(469)	(324)	69%	(938)
Transfers and Grants	–	(587)	(587)	(2)	(684)	(294)	390	-133%	(587)
NET CASH FROM/(USED) OPERATING ACTIVITIES	83 978	173 205	173 205	(9 164)	60 986	86 603	136 770	158%	173 205
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3 790	–	–	–	–	–	–		–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	–	–	(35 000)	(85 000)	–	(85 000)		–
Payments									
Capital assets	(63 800)	(83 247)	(83 247)	(2 511)	(34 084)	(41 623)	(7 540)	18%	(83 247)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(60 010)	(83 247)	(83 247)	(37 511)	(119 084)	(41 623)	77 460	-186%	(83 247)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	3 500	3 500	–	–	1 750	(1 750)	-100%	3 500
Increase (decrease) in consumer deposits	1 023	–	–	46	409	–	409		–
Payments									–
Repayment of borrowing	(3 818)	–	–	(109)	(1 167)	–	1 167		–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 795)	3 500	3 500	(63)	(758)	1 750	2 508	143%	(758)
									–
NET INCREASE/ (DECREASE) IN CASH HELD	21 173	93 458	93 458	(46 738)	(58 855)	46 729			93 458
Cash/cash equivalents at beginning:	76 333	–	–		97 502	–			97 502
Cash/cash equivalents at month/year end:	97 506	93 458	93 458		38 647	46 729			190 961

The debtors age analysis per Income source and customer group is as follows:

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

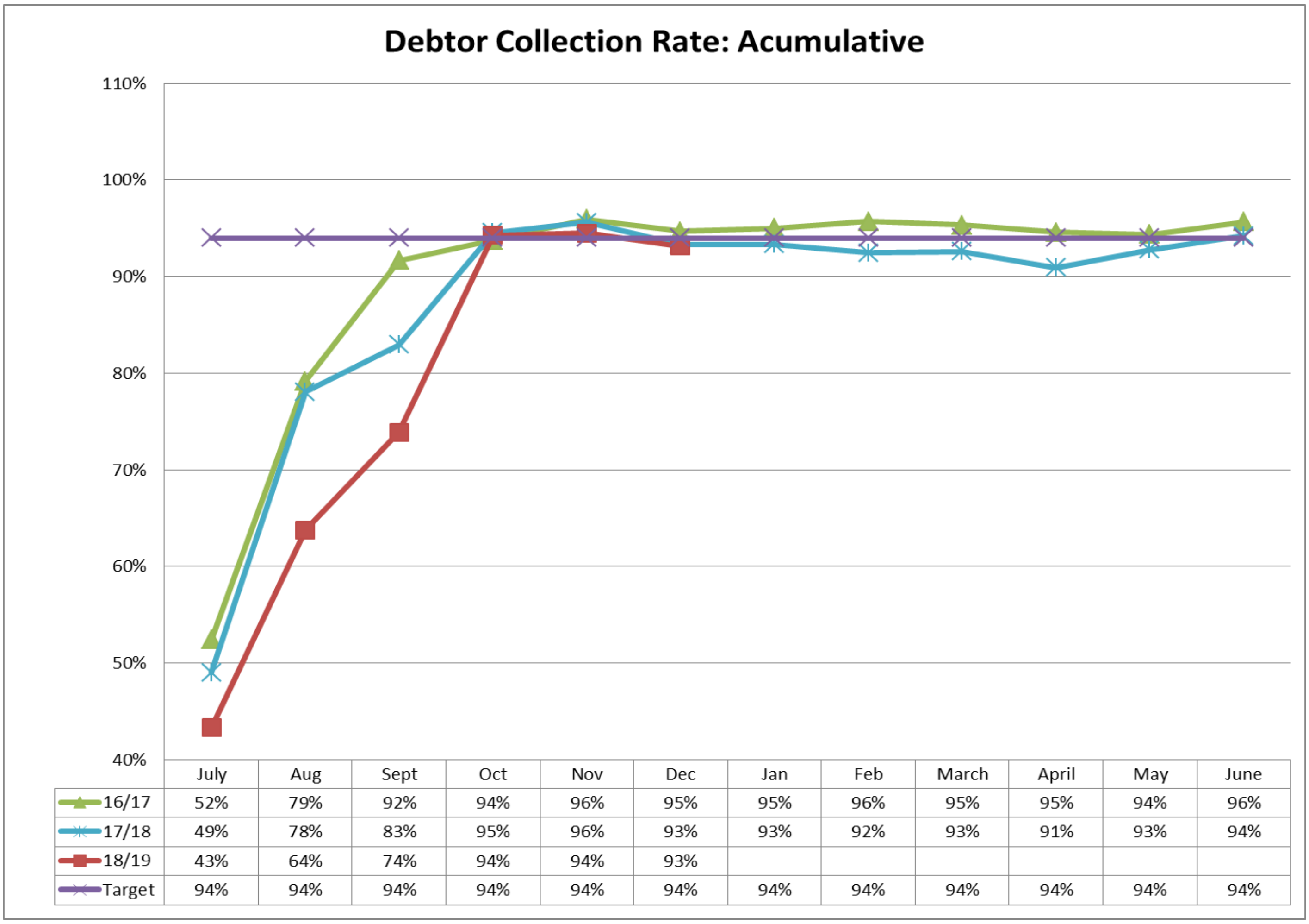
Description		Budget Year 2018/19									
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Water	1200	8 553	1 076	940	946	1 146	954	7 246	27 918	48 780	38 210
Electricity	1300	11 368	744	709	491	393	351	1 426	1 169	16 651	3 829
Property Rates	1400	4 479	416	275	3 866	200	157	791	12 176	22 358	17 189
Waste Water Management	1500	5 565	698	656	653	640	592	3 237	13 947	25 988	19 069
Waste Management	1600	5 708	725	689	597	600	646	2 815	15 386	27 166	20 044
Property Rental Debtors	1700	150	17	16	16	15	15	88	551	868	685
Interest on Arrear Accounts	1810	1 546	84	104	115	141	151	1 260	21 794	25 196	23 461
Recoverable expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 957)	35	70	28	33	46	179	873	(2 693)	1 159
Total By Income Source	2000	33 410	3 796	3 460	6 712	3 169	2 913	17 042	93 813	164 314	123 648
2017/18 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	920	782	757	1 780	337	299	1 036	2 659	8 570	6 112
Commercial	2300	10 067	417	323	1 448	301	319	1 268	6 318	20 460	9 653
Households	2400	21 095	2 379	2 193	2 946	2 345	2 094	13 546	76 427	123 025	97 359
Other	2500	1 329	218	188	538	185	202	1 191	8 408	12 259	10 524
Total By Customer Group	2600	33 410	3 796	3 460	6 712	3 169	2 913	17 042	93 813	164 314	123 648



	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%	109%	208%	96%	84%						
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 December 2018 amounts to 84% in comparison to the previous year 78 %.

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 December 2018 – 84 % beloop in vergelyking met die vorige jaar 78 %.



	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%	74%	94%	94%	93%						
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 93%.

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 93% beloop.

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2018/19								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	188	93	6	–	–	–	–	–	287
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	188	93	6	–	–	–	–	–	287

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The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
Municipality								
ABSA	–	–	–	–		–	–	20 000
Investec	–	–	–	–		–	–	25 000
Nedbank	–	–	–	–		–	–	20 000
Standard Bank	–	–	–	–		–	–	10 000
FNB	–	–	–	–		–	–	10 000
	–	–	–	–		–	–	–
TOTAL INVESTMENTS AND INTEREST				–		–	–	85 000

Operating and Capital transfers recognised as revenue are indicated in the following table:
Transfers are rcognised when the conditions are met.

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	–	88 231	88 231	28 493	64 899	44 115	20 783	47.1%	88 231
Equitable Share	–	84 602	84 602	28 183	63 461	42 301	21 160	50.0%	84 602
Local Government Financial Management Grant [Sc	–	1 550	1 550	112	600	775	(175)	-22.6%	1 550
Expanded Public Works Programme Integrated Gran	–	1 548	1 548	198	838	774	65	8.3%	1 548
Municipal Infrastructure Grant [Schedule 5B]	–	531	531	–	–	266	(266)	-100.0%	531
Provincial Government:	–	45 019	45 019	–	1 769	22 345	(20 575)	-92.1%	44 689
Housing	–	32 839	32 839	–	155	16 420	(16 265)	-99.1%	32 839
Financial Management	–	360	360	–	–	180	(180)	-100.0%	360
Financial Management Support Grant	–	330	330	–	1 608	–	1 608		–
Libraries, Archives and Museum	–	9 342	9 342	–	–	4 671	(4 671)	-100.0%	9 342
Community Development Workers	–	148	148	–	6	74	(68)	-91.4%	148
Regional Socio-economic Project/Violence Preventio	–	2 000	2 000	–	–	1 000	(1 000)	-100.0%	2 000
District Municipality:	–	–	600	–	–	300	(300)	-100.0%	100
Other grant providers:	–	576	3 488	–	–	250	(250)	-100.0%	–
Water Drought Support	–	–	500	–	–	250	(250)	-100.0%	–
Other grant providers:	–	288	1 494	–	–	–	–		–
Belguim Grant	–	288	794	–	–	–	–		–
Table Mountain Fund	–	–	700	–	–	–	–		–
Total Operating Transfers and Grants	–	133 826	136 738	28 493	66 668	66 710	(42)	-0.1%	132 920
National Government:	–	62 470	62 470	12 301	12 301	31 235	(18 934)	-60.6%	62 470
National Government:	–	31 235	31 235	6 151	6 151	15 617	(9 467)	-60.6%	31 235
Municipal Infrastructure Grant [Schedule 5B]	–	18 626	18 626	5 945	5 945	9 313	(3 368)	-36.2%	18 626
Regional Bulk Infrastructure Grant (Schedule 5B)	–	8 261	8 261	–	–	4 130	(4 130)	-100.0%	8 261
Integrated National Electrification Programme (Mun	–	4 348	4 348	205	205	2 174	(1 968)	-90.5%	4 348
Provincial Government:	–	600	600	25 000	25 000	–	25 000		–
Provincial Government:	–	300	300	12 500	12 500	–	12 500		–
Housing	–	–	–	12 500	12 500	–	12 500		–
Sport & Recreation	–	300	300	–	–	–	–		–
Total Capital Transfers and Grants	–	63 070	63 070	37 301	37 301	31 235	6 066	19.4%	62 470
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	196 896	199 808	65 794	103 969	97 945	6 024	6.2%	195 390

Operating and Capital expenditure financed from grants are indicated in the following table:

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	62 360	167 932	167 932	28 493	65 215	83 966	(18 751)	-22.3%	167 932
Equitable Share	59 438	84 602	84 602	28 183	63 461	42 301	21 160	50.0%	84 602
Local Government Financial Management Grant [S	1 161	1 550	1 550	112	600	775	(175)	-22.6%	1 550
Expanded Public Works Programme Integrated Gr	1 493	1 548	1 548	198	838	774	65	8.3%	1 548
Municipal Infrastructure Grant [Schedule 5B]	–	531	531	–	–	266	(266)	-100.0%	531
Provincial Government:	268	46 862	46 862	–	161	23 431	(23 269)	-99.3%	46 862
Housing	–	32 839	32 839	–	155	16 420	(16 265)	-99.1%	32 839
Provincial Government:	62 517	12 239	14 551	–	6	6 131	(6 125)	-99.9%	12 163
Financial Management Support Grant	120	330	330	–	–	165	(165)	-100.0%	330
Replacement Funding for most vulnerable B3 muni	38	–	–	–	–	–	–		–
Libraries, Archives and Museum	–	9 342	9 342	–	–	4 671	(4 671)	-100.0%	9 342
Community Development Workers	–	148	148	–	6	74	(68)	-91.4%	148
Maintenance of Main Roads	–	1 843	1 843	–	–	921	(921)	-100.0%	1 843
Tourism	–	–	100	–	–	50	(50)	-100.0%	–
Water Drought Support	62 360	–	500	–	–	250	(250)	-100.0%	500
Other grant providers:	–	288	1 494	–	–	–	–		–
Belguim Grant	–	288	794	–	–	–	–		–
Other capital transfers [insert description]	–	300	300	12 500	12 500	–	12 500		300
Provincial Government:	–	300	300	12 500	12 500	–	12 500		300
Total operating expenditure of Transfers and Grants	124 877	180 470	182 783	40 993	77 722	90 097	(12 376)	-13.7%	180 394
National Government:	20 002	63 070	63 070	37 301	37 301	31 235	6 066	19.4%	63 070
National Government:	19 941	31 235	31 235	6 151	6 151	15 617	(9 467)	-60.6%	31 235
Municipal Infrastructure Grant [Schedule 5B]	61	18 626	18 626	5 945	5 945	9 313	(3 368)	-36.2%	18 626
Regional Bulk Infrastructure Grant (Schedule 5B)	–	8 261	8 261	–	–	4 130	(4 130)	-100.0%	8 261
Integrated National Electrification Programme (Mun	–	4 348	4 348	205	205	2 174	(1 968)	-90.5%	4 348
Provincial Government:	–	300	300	12 500	12 500	–	12 500	#DIV/0!	300
Housing	–	–	–	12 500	12 500	–	12 500	#DIV/0!	–
Sport & Recreation		300	300	–	–	–	–		300
	20 002	–	–	–	–	–	–		–
	82 362	–	–	–	–	–	–		–
	20 002	31 535	31 535	18 651	18 651	15 617	3 033	19.4%	31 535
Total capital expenditure of Transfers and Grants	20 002	31 535	31 535	18 651	18 651	15 617	3 033	19.4%	31 535
Other grant providers:	82 362	–	–	–	–	–	–		–
	82 362	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	122 366	94 605	94 605	55 952	55 952	46 852	9 099	19.4%	94 605
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	247 243	275 075	277 387	96 945	133 673	136 950	(3 276)	-2.4%	274 999

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 213	7 213	584	3 444	3 607	(163)	-5%	7 213
Pension and UIF Contributions	1 063	1 063	82	497	531	(34)	-6%	1 063
Medical Aid Contributions	212	212	14	87	106	(19)	-18%	212
Motor Vehicle Allowance	692	692	–	–	346	(346)	-100%	692
Cellphone Allowance	1 023	1 023	78	462	511	(49)	-10%	1 023
Housing Allowances	455	455	2	31	228	(197)	-86%	455
Other benefits and allowances	50	50	–	–	25	(25)	-100%	50
Sub Total - Councillors	10 709	10 709	761	4 521	5 355	(833)	-16%	10 709
Senior Managers of the Municipality								
Basic Salaries and Wages	3 594	3 444	324	1 764	1 722	42	2%	3 444
Pension and UIF Contributions	739	739	12	96	370	(274)	-74%	739
Medical Aid Contributions	127	127	5	32	64	(31)	-49%	127
Overtime	–	–	–	–	–	–		–
Performance Bonus	840	840	55	315	420	(105)	-25%	840
Motor Vehicle Allowance	993	993	73	399	496	(98)	-20%	993
Cellphone Allowance	67	67	3	18	34	(16)	-48%	67
Housing Allowances	145	145	–	–	73	(73)	-100%	145
Other benefits and allowances	108	88	12	78	44	34	76%	88
Payments in lieu of leave	–	–	–	–	–	–		–
Long service awards	–	–	–	–	–	–		–
Post-retirement benefit obligations	–	–	–	–	–	–		–
Sub Total - Senior Managers	6 614	6 444	485	2 701	3 222	(520)	-16%	6 444
Other Municipal Staff								
Basic Salaries and Wages	108 292	105 457	8 269	47 520	52 729	(5 208)	-10%	105 457
Pension and UIF Contributions	16 388	16 377	1 306	7 698	8 189	(491)	-6%	16 377
Medical Aid Contributions	7 283	7 283	593	3 540	3 641	(101)	-3%	7 283
Overtime	11 713	11 728	1 150	8 246	5 864	2 382	41%	11 728
Performance Bonus	7 651	7 651	657	3 827	3 825	1	0%	7 651
Motor Vehicle Allowance	4 099	4 099	387	2 242	2 050	192	9%	4 099
Cellphone Allowance	378	378	42	247	189	58	31%	378
Housing Allowances	1 541	1 541	121	726	770	(44)	-6%	1 541
Other benefits and allowances	4 035	4 035	228	1 367	2 018	(651)	-32%	4 035
Payments in lieu of leave	831	831	556	3 351	415	2 936	707%	831
Long service awards	407	407	76	455	204	251	124%	407
Post-retirement benefit obligations	10 632	10 632	921	5 527	5 316	211	4%	10 632
Sub Total - Other Municipal Staff	173 251	170 419	14 307	84 745	85 210	(465)	-1%	170 419
TOTAL SALARY, ALLOWANCES &	190 573	187 572	15 552	91 968	93 786	(1 818)	-2%	187 572
% increase								
TOTAL MANAGERS AND STAFF	179 864	176 863	14 791	87 446	88 432	(985)	-1%	176 863

The monthly cash flows for the year to date are indicated in the following table:

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2018/19											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		3 345	12 935	5 490	12 707	4 868	3 463	6 297	6 297	6 297	6 297	6 297	(7 134)
Service charges - electricity revenue		18 142	20 502	15 447	17 251	14 535	12 109	18 789	18 789	18 789	18 789	18 789	27 352
Service charges - water revenue		2 316	3 051	2 526	2 851	3 597	2 663	3 883	3 883	3 883	3 883	3 883	12 185
Service charges - sanitation revenue		4 300	2 031	1 676	1 668	1 745	1 311	2 074	2 074	2 074	2 074	2 074	4 402
Service charges - refuse		1 483	2 094	1 671	1 804	1 828	1 291	2 199	2 199	2 199	2 199	2 199	4 519
Service charges - other		2 075	1 341	1 346	1 974	3 604	605	889	889	889	889	889	(13 071)
Rental of facilities and equipment		210	225	384	435	367	56	39	39	39	39	39	(1 407)
Interest earned - external investments		371	539	705	423	651	491	681	681	681	681	681	1 589
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–
Fines		199	111	251	64	259	65	339	339	339	339	339	1 424
Licences and permits		574	214	705	764	1 608	398	305	305	305	305	305	(2 132)
Agency services		–	–	–	–	–	–	406	406	406	406	406	2 845
Transfer receipts - operating		36 119	1 992	3 514	1 987	2 028	28 183	9 895	9 895	9 895	9 895	9 895	(4 559)
Other revenue		236	382	645	1 982	721	226	665	665	665	666	666	473
Cash Receipts by Source		69 370	45 417	34 360	43 909	35 813	50 861	46 461	46 462	46 462	46 462	46 462	26 488
Other Cash Flows by Source													–
Transfer receipts - capital		17 000	–	–	3 500	5 400	7 566	3 403	3 403	3 403	3 403	3 403	(9 644)
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–
Increase in consumer deposits		63	81	51	74	95	46	–	–	–	–	–	(409)
Receipt of non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–
Change in non-current investments		–	–	(100 000)	25 000	25 000	(35 000)	–	–	–	–	–	85 000
Total Cash Receipts by Source		86 433	45 497	(65 589)	72 484	66 308	23 473	49 864	49 865	49 865	49 865	49 865	101 434
Cash Payments by Type													–
Employee related costs		11 219	13 141	12 270	12 453	19 675	12 559	13 723	13 723	13 723	13 723	13 723	18 891
Remuneration of councillors		876	874	867	836	848	868	892	892	892	892	892	1 077
Interest paid		–	–	88	–	–	57	–	–	1 224	–	–	2 303
Bulk purchases - Electricity		23 704	24 512	23 657	13 718	13 545	13 196	15 113	15 113	15 113	15 113	15 113	(6 543)
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–	–	–	–
Other materials		862	428	662	2 694	1 729	2 075	1 875	1 875	1 875	1 875	1 875	4 675
Contracted services		2 263	2 211	3 840	3 679	4 259	4 041	3 600	3 600	3 600	3 600	3 600	9 793
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		200	155	121	205	–	2	1 200	1 200	1 200	1 200	1 200	7 724
General expenses		4 372	5 044	5 304	6 236	5 582	4 311	3 300	3 300	3 300	3 300	3 300	(7 741)
Cash Payments by Type		43 495	46 366	46 809	39 821	45 637	37 109	39 704	39 704	40 927	39 704	39 704	30 178
Other Cash Flows/Payments by Type													
Capital assets		12 297	6 429	3 599	2 293	2 583	5 778	2 214	2 996	8 489	9 348	8 272	19 383
Repayment of borrowing		(453)	591	(737)	3 824	(30 696)	34 490	6 636	6 636	6 636	6 636	6 636	39 431
Other Cash Flows/Payments		21 681	(300)	5 687	89 274	(4 385)	(17 494)	(47 237)	78 727	(64 560)	(18 751)	(14 902)	24 741
Total Cash Payments by Type		77 020	53 085	55 357	135 212	13 139	59 883	1 316	128 061	(8 508)	36 937	39 708	113 734
NET INCREASE/(DECREASE) IN CASH HELD		9 413	(7 587)	(120 946)	(62 728)	53 169	(36 410)	48 549	(78 197)	58 373	12 929	10 157	(12 299)
Cash/cash equivalents at the month/year beginning:		169 837	179 250	171 662	50 716	(12 012)	41 158	4 748	53 296	(24 900)	33 473	46 402	56 559
Cash/cash equivalents at the month/year end:		179 250	171 662	50 716	(12 012)	41 158	4 748	53 296	(24 900)	33 473	46 402	56 559	44 260

3.2 SUPPLY CHAIN MANAGEMENT

3.2.1 Demand and Acquisition

3.2.1.1 Advertisement stage

The following competitive bids are currently in the advertisement stage:

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Aanvraag en Verkryging

3.2.1.1 Adverteringsfase

Die volgende mededingende tenders is tans in die adverterings fase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/16/25	Supply and installation of base radio stations, mobile radio stations and portable digital radios	15-Jan-2019

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
08/2/16/41	Supply and delivery of Traffic uniforms for traffic and law enforcement officers	15-Jan-2019

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/16/16	Supply and delivery of new 3 piece lounge suites, double bunks and bedside tables	14-Nov-2018	03-Dec-2018 Referred back	J Samuel
08/2/16/21	Supply, delivery and erection of security fencing at various water and sewer infrastructure	25-Sep-2018	29-Oct-2018 Referred back	N Jacobs
08/2/16/23	Facilitation of training for municipal minimum competency levels MMCL Programme for a three year period	06-Nov-2018	29-Nov-2018	I Swartbooi
08/2/16/26	Supply and delivery of Road signs and Accessories	30-Oct-2018	14-Nov-2018	E Lintnaar
08/2/16/27	Review of Witzenberg Municipal spatial development framework	16-Oct-2018	26-Nov-2018	H Taljaard
08/2/16/32	Supply, deliver & installation of new filters for Pine forest, Die Eiland and Bella vista swimming pools	14-Nov-2018	Awaiting	J Samuel
08/2/16/33	Cutting and removing of pine trees at Pine Forest holiday resort	15-Nov-2018	Awaiting	J Samuel
08/2/16/36	Clearing of alien vegetation in Ceres nature reserve	23-Nov-2018	07-Dec-2018	H Truter
08/2/16/38	Resealing of existing streets in Witzenberg municipal area	22-Nov-2018	Awaiting	E Lintnaar
08-2-16-40	The supply, delivery and installation of process aerators / mixers for Witzenberg Municipality	07-Nov-2018	Awaiting	N Jacobs
08-2-16-42	Upgrading of John Steyn library	28-Nov-2018	14-Dec-2018	C Wessels

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
08/2/16/29	Removal of existing timber floor and casting of a new concrete floor slab in 2 classrooms at Zanokhanye Creche, station road, Tulbagh	08-Nov-2018	10-Dec-2018	R Fick
08/2/16/31	Repair and maintenance to Montana and Pine Forest swimming pools	04-Dec-2018	Awaiting	J Samuel
08/2/16/39	Supply and delivery of six shutter roller doors	08-Nov-2018	16-Nov-2018	R Fick

3.2.1.3 Adjudication stage

No competitive bid is currently in the adjudication stage.

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

3.2.1.3 Toekenningsfase:

Geen mededingende tender is tans in die toekenningsfase nie.

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

3.2.1.4 Bids awarded

The following competitive bid were awarded by the Accounting Officer during the month of December 2018:

3.2.1.4 Tenders toegeken

Die volgende mededingende tenders was toegeken deur die Rekenpligtige Beampte gedurende Desember 2018:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/15/78	18-Dec-2018	TMT Services & Supplies (Pty) Ltd t/a Traffic Management Technologies	The Supply, maintenance of digital speed cameras and the administration of the back office	Bidder scored the highest points	Based on tendered rates

No bid was awarded by the Bid Adjudication Committee r during the month of December 2018.

Geen tender was toegeken deur die Tender Toekenningskomitee gedurende Desember 2018 nie.

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

No formal written price quotation or competitive bid was cancelled during the month of December 2018.

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

Geen formele geskrewe prys kwotasie of mededingende tender was gekanselleer gedurende Desember 2018 nie.

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 December 2018:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Desember 2018:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
157381	06-Dec-2018	Conlog (Pty) Ltd	Supply and Delivery of Split Meters using PLC Communication	Lowest responsive quotation	R 12 226.62 (Incl. VAT)	Chief Financial Officer
157385	06-Dec-2018	Ceres Spar t/a Ablaze Trading 248	Supply and Delivery of Newspapers for Council and Senior Management	Only responsive quotation	R 2 891.30 (Incl. VAT)	Chief Financial Officer
157402	07-Dec-2018	Ultimate Recruitment Solutions (Pty) Ltd	Advertisement of Manager: Marketing and Communication (Ref: Cor 39)	Lowest responsive quotation	R 19 016.11 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

3.2.1.7 Formele Geskrewe Prys Kwotasies

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of December 2018:

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Desember 2018:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/16/09	03-Dec-2018	Roy Steele & Associates CC	Appointment of a service provider to assist with the recruitment and selection process of section 56 managers (Re-advertisement)	Only responsive bidder	R 72 000.00 (Incl. VAT)	Director: Corporate services

3.2.1.8 Appeals

3.2.1.8 Appèlle

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

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

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Status	Dealt by
08/2/15/80	Reconstruction and repair of storm damaged properties at Pine Forest resort	14 Nov 2018	Williams Loodgieters	Reason for non-compliance	Appeal is being dealt with by the Accounting Officer	Accounting Officer
08/2/15/91	Professional engineering services for Witzenberg municipality	06 Nov 2018	RHDHV	Reason for non-compliance		
		06 Nov 2018	EOH Industrial Technologies (Pty) Ltd	Calculation of cluster points		
		08 Nov 2018	Bigen Africa Services (PTY) Ltd	Reason for non-compliance		

3.2.1.9 Deviations

3.2.1.9 Afwykings

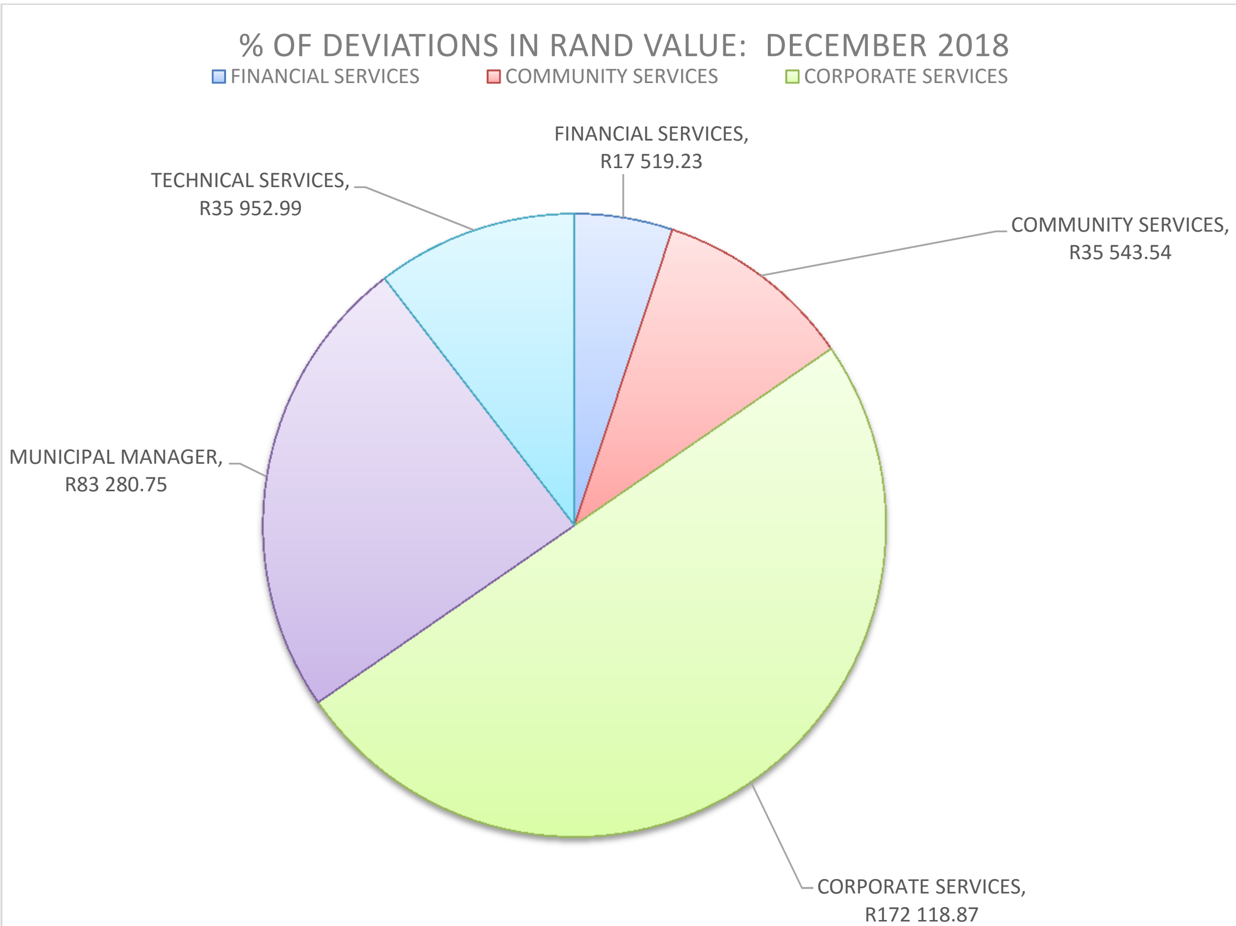
The following table contains the approved deviations by the Accounting Officer for the month of December 2018 which totals R 344 415.38:

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Desember 2018 wat beloop op die totaal van R 344 415.38:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
18-Jul-18	Compnet	Internet & Email services	Impractical	10137557	73,304.00
19-Sep-18	Altron Bytes System Integration	Assistance with rates changes 2018/08 Billing run	Impractical	155818	6,080.05
2-Oct-18	Corjarq Construction	Emergency work: N'duli Water PS and Reservoir	Emergency	156001	4,600.00
3-Oct-18	Cimso Business Solutions Afrika (PTY) Ltd	Upgrade an maintenance of Software system for Pine forest resort	Single supplier	156023	35,543.54
17-Oct-18	Witzenberg Herald	Publish notice: Mayoral message - Matric exams 2018	Single supplier	157564	5,009.60
13-Nov-18	Readers Restaurant	Provide lunch for Belgium delegation	Impractical	156832	2,500.00
20-Nov-18	Mailtronic	Courier costs for municipal accounts	Emergency	156253	3,765.24
3-Dec-18	Kings Catering	Old Age Fuction	Impractical	157289	17,345.45
10-Dec-18	Johan Bezuidenhout Prokureurs	Legal Services: Various matters	Impractical	157417	33,157.35
10-Dec-18	Witzenberg Herald	Notice: Draft Annual Report 2017/2018	Impractical	157476	3,908.70
10-Dec-18	Witzenberg Herald	Publish Notice: Festive message	Single supplier	157416	9,768.72
11-Dec-18	Total Computer Services	Traffic Contravention System: Extention of license	Single supplier	157677	42,431.94
11-Dec-18	Total Computer Services	Traffic Contravention System: Extention of license	Single supplier	157640	14,268.05
13-Dec-18	Witzenberg Herald	Publish notice: Council meeting Jan -Mar 2019	Impractical	157501	3,126.96
13-Dec-18	O'neil & Visser Attorneys	Legal Services: Various matters	Impractical	157513	31,992.40
13-Dec-18	HD Transmissions	Diagnosis and Repair of Allison Automatic transmission - CT 14536	Single supplier	157515	5,558.44
13-Dec-18	Marieke van Rooyen Attorneys	Legal Service: M Mafilika	Impractical	157519	13,631.00
14-Dec-18	PBSA Batumi	Postage on Franking machine	Impractical	157539	19,200.00
14-Dec-18	Witzenberg Herald	Publish Notice: Closure of Offices	Impractical	157564	5,009.60
14-Dec-18	Mailtronic	Courier costs for municipal accounts	Emergency	157612	3,765.24
20-Dec-18	Filander funerals	Funeral: Celton Smit	Impractical	157680	4,500.00
20-Dec-18	Spilhaus	Supply of material: After Hours	Emergency	157696	5,949.10

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
October 2018	R 1 953 524.86	R32 527 358.62	6.01%
November 2018	R 508 630.88	R37 632 542.27	1.36%
December 2018	R 344 415.38	R17 664 291.08	1.95%

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):

	31 October 2018	30 November 2018	31 December 2018
Value of inventory at hand	R 9 841 803.04	R 9 825 885.17	R 10 185 051.01
Turnover rate of total value of inventory	1.84	1.77	1.70
Turnover rate excluding Chinese meters	1.85	1.78	1.71
Date of latest stores reconciliation	31 December 2018		
Date of last stock count	12 December 2018		
Date of next stock count	27 March 2019		

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	1/11/2018

Movement	**M01**	**M02**	**M03**	**M04**	**M05**	**M06**
Opening Balance	-	-	-	25,000,000	25,000,000	-
Deposits	-	-	25,000,000	-	-	10,000,000
Withdrawals	-	-	-	-	-25,000,000	-
Interest Earned	-	-	-	-	-	-
Charges	-	-	-	-	-	-
Closing Balance	-	-	25,000,000	25,000,000	-	10,000,000

Investment Institution	Nedbank
Type of Investment	Call Deposits and Investments
Interest Rate	7.5
Period of Investment	3 months
Maturity Date	12/8/2017

Movement	**M01**	**M02**	**M03**	**M04**	**M05**	**M06**
Opening Balance	-	-	-	25,000,000	25,000,000	25,000,000
Deposits	-	-	25,000,000	-	-	20,000,000
Withdrawals	-	-	-	-	-	-25,000,000.00
Interest Earned	-	-	-	-	-	-
Charges	-	-	-	-	-	-
Closing Balance	-	-	25,000,000	25,000,000	25,000,000	20,000,000

Investment Institution	Investec
Type of Investment	Call Deposits and Investments
Interest Rate	7.21
Period of Investment	1 month
Maturity Date	10/9/2017

Movement	**M01**	**M02**	**M03**	**M04**	**M05**	**M06**
Opening Balance	-	-	-	25,000,000	25,000,000	25,000,000
Deposits	-	-	25,000,000.00	-	-	-
Withdrawals	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-
Charges	-	-	-	-	-	-
Closing Balance	-	-	25,000,000	25,000,000	25,000,000	25,000,000

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

Movement	**M01**	**M02**	**M03**	**M04**	**M05**	**M06**
Opening Balance	-	-	-	25,000,000	-	-
Deposits	-	-	25,000,000.00	-	-	20,000,000.00
Withdrawals	-	-	-	-25,000,000.00	-	-
Interest Earned	-	-	-	-	-	-
Charges	-	-	-	-	-	-
Closing Balance	-	-	25,000,000	-	-	20,000,000

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

Movement	**M01**	**M02**	**M03**	**M04**	**M05**	**M06**
Opening Balance	-	-	-	-	-	-
Deposits	-	-	-	-	-	10,000,000.00
Withdrawals	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-
Charges	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	10,000,000

Summary Per Institution

	M01	**M02**	**M03**	**M04**	**M05**	**M06**
Standard Bank	-	-	25,000,000	25,000,000	-	10,000,000
Nedbank	-	-	25,000,000	25,000,000	25,000,000	20,000,000
Investec	-	-	25,000,000	25,000,000	25,000,000	25,000,000
ABSA	-	-	25,000,000	-	-	20,000,000
FNB	-	-	-	-	-	10,000,000
	-	-	100,000,000.00	75,000,000.00	50,000,000.00	85,000,000.00

B

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	M06	WC022	0100	Bulk Electricity	0	0	0	0	0	0	0	0	0
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	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	188,238	92,657	6,343	0	0	0	0	0	287,238
			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	188,238	92,657	6,343	0	0	0	0	0	287,238
			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

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	M06	WC022	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	8,552,972	1,076,336	940,382	946,296	1,146,132	954,190	7,245,928	27,917,823	48,780,059	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	11,368,247	743,826	709,393	490,624	392,954	350,615	1,425,533	1,169,451	16,650,644	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	4,478,526	416,090	274,580	3,865,943	199,707	157,485	790,507	12,175,507	22,358,344	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	5,564,567	698,035	656,132	653,035	639,735	592,390	3,237,399	13,946,882	25,988,174	0	0
			1600	Receivables from Exchange Transactions - Waste Management	5,708,002	725,039	689,256	596,981	600,196	646,376	2,815,046	15,385,557	27,166,454	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	149,621	18,871	18,032	15,688	15,340	15,224	88,057	550,562	867,596	0	0
			1810	Interest on Arrear Debtor Accounts	1,545,599	84,498	104,477	115,277	141,110	150,815	1,260,237	21,794,042	25,196,055	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	-3,957,444	35,178	70,113	27,890	33,417	46,004	178,969	872,790	-2,693,082	0	0
			2000	Total By Income Source	33,410,291	3,795,872	3,460,364	6,711,735	3,168,591	2,913,100	17,041,678	93,812,614	164,314,245	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	919,546	781,750	757,035	1,780,275	337,221	299,255	1,036,267	2,658,648	8,569,997	0	0
			2300	Commercial	10,067,143	417,094	322,729	1,448,110	301,124	318,555	1,267,501	6,318,114	20,460,369	0	0
			2400	Households	21,094,687	2,378,817	2,193,005	2,945,779	2,345,424	2,093,734	13,546,471	76,427,409	123,025,326	0	0
			2500	Other	1,328,916	218,211	187,594	537,572	184,822	201,556	1,191,439	8,408,443	12,258,553	0	0
			2600	Total By Customer Group	33,410,291	3,795,872	3,460,364	6,711,735	3,168,591	2,913,100	17,041,678	93,812,614	164,314,245	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 formule 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

D

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	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	M06	WC022	3000	Cash Receipts by Source												
			3010	Property rates	3,856,823	8,243,926	6,776,297	19,563,274	4,044,829	3,164,127						
			3020	Property rates - penalties & collection charges	0	0	0	0	0	0						
			3030	Service charges - electricity revenue	18,757,141	18,694,093	18,582,946	18,679,039	16,970,878	12,488,576						
			3040	Service charges - water revenue	2,995,806	2,957,293	1,730,395	3,160,039	1,983,263	2,170,662						
			3050	Service charges - sanitation revenue	1,539,924	2,015,470	2,028,662	1,837,551	1,591,782	1,104,666						
			3060	Service charges - refuse revenue	1,797,253	1,898,778	1,565,720	2,281,666	1,702,295	1,627,649						
			3070	Service charges - other	3,785,104	3,980,470	6,092,189	272,884	266,587	4,894,215						
			3080	Rental of facilities and equipment	210,336	225,332	383,999	435,321	367,188	55,725						
			3090	Interest earned - external investments	371,486	538,721	704,797	423,043	651,221	491,260						
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0						
			3110	Dividends received	0	0	0	0	0	0						
			3120	Fines	198,987	110,896	251,389	63,788	259,115	65,136						
			3130	Licences and permits	574,464	214,219	704,891	764,183	1,607,933	398,329						
			3140	Agency services	0	0	0	0	0	0						
			3150	Transfer receipts - operational	36,118,686	1,991,534	3,514,001	1,986,667	2,028,333	28,183,000						
			3160	Other revenue	235,702	382,351	645,318	1,982,205	721,016	226,023						
			3170	Cash Receipts by Source	70,441,711	41,253,082	42,980,603	51,449,660	32,194,440	54,869,367	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	17,000,000	0	0	3,500,000	5,400,000	7,566,000						
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0						
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0						
			3220	Short term loans	0	0	0	0	0	0						
			3230	Borrowing long term/refinancing	0	0	0	0	0	0						
			3240	Increase (decrease) in consumer deposits	63,194	80,514	50,682	74,353	94,557	45,987						
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0						
			3260	Decrease (increase) other non-current	0	0	0	0	0	0						
			3270	Decrease (increase) in non-current investments	0	0	-100,000,000	25,000,000	25,000,000	-35,000,000						
			3280	Total Cash Receipts by Source	87,504,905	41,333,596	-56,968,716	80,024,013	62,688,996	27,481,353	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	11,218,751	13,141,159	12,270,439	12,452,941	19,674,629	12,558,724						
			4020	Remuneration of councillors	875,835	874,335	867,141	835,741	848,141	868,449						
			4030	Collection costs	0	0	0	0	0	0						
			4040	Interest paid	0	0	0	0	0	57,426						
			4050	Bulk purchases - Electricity	23,703,656	24,512,002	23,657,381	13,718,046	13,544,573	13,195,559						
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0						
			4070	Other materials	862,390	428,005	661,515	2,694,056	1,728,684	2,075,193						
			4080	Contracted services	2,262,817	2,211,039	3,839,681	3,679,415	4,258,597	4,041,186						
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0						
			4100	Grants and subsidies paid - other	200,196	154,940	121,000	205,400	0	1,682						
			4110	General expenses	4,371,802	5,044,056	5,304,105	6,235,549	5,582,333	4,310,805						
			4120	Cash Payments by Type	43,495,447	46,365,537	46,721,263	39,821,148	45,636,957	37,109,025	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	1,685,601	4,061,446	8,878,551	6,351,717	10,008,311	2,511,083						
			4150	Repayment of borrowing	0	0	1,145,785	0	0	109,001						
			4160	Other Cash Flows/Payments	-453,178	590,512	-736,719	3,824,184	-30,696,401	34,490,231						
			4170	Total Cash Payments by Type	44,727,869	51,017,495	56,008,879	49,997,049	24,948,868	74,219,339	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	42,777,036	-9,683,899	-112,977,595	30,026,963	37,740,128	-46,737,985	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	97,502,137	140,279,173	130,595,274	17,617,680	47,644,643	85,384,771	38,646,786	38,646,786	38,646,786	38,646,786	38,646,786	38,646,786
			4200	Cash/cash equivalents at the month/year end:	140,279,173	130,595,274	17,617,680	47,644,643	85,384,771	38,646,786	38,646,786	38,646,786	38,646,786	38,646,786	38,646,786	38,646,786

OSA : STATEMENT OF FINANCIAL PERFORMANCE ACTUALS (All values in Rand. See Input Form Instructions)(Select Signing Convention: +1 or -1, Check Totals) 1

Save File as : Muncde_OSA_ccyy_Mnn.XLS (e.g.: GT411_OSA_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	Committed Orders Month M06 Dec	Actual Month M06 Dec	
			9999	TOTAL FOR ALL FUNCTIONS		0100	OPERATING REVENUE	0	0	99990100
				TOTAL FOR ALL FUNCTIONS		0200	Property Rates	0	3,335,890	99990200
				TOTAL FOR ALL FUNCTIONS		0300	Property Rates - Penalties And Collection Charges	0	0	99990300
				TOTAL FOR ALL FUNCTIONS		0400	Service Charges	0	20,789,286	99990400
				TOTAL FOR ALL FUNCTIONS		0700	Rent Of Facilities And Equipment	0	205,963	99990700
				TOTAL FOR ALL FUNCTIONS		0800	Interest Earned - External Investments	0	491,260	99990800
				TOTAL FOR ALL FUNCTIONS		1000	Interest Earned - Outstanding Debtors	0	894,196	99991000
				TOTAL FOR ALL FUNCTIONS		1100	Dividends Received	0	0	99991100
				TOTAL FOR ALL FUNCTIONS		1300	Fines	0	6,964	99991300
				TOTAL FOR ALL FUNCTIONS		1400	Licenses and Permits	0	288,553	99991400
				TOTAL FOR ALL FUNCTIONS		1500	Agency Services	0	0	99991500
				TOTAL FOR ALL FUNCTIONS		1600	Transfers Recognised - Operating	0	28,493,094	99991600
				TOTAL FOR ALL FUNCTIONS		1610	Transfers Recognised - Capital	0	18,650,548	99991610
				TOTAL FOR ALL FUNCTIONS		1700	Other Revenue	0	391,352	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	73,547,106	99991900
				TOTAL FOR ALL FUNCTIONS		2000	Less Revenue Foregone	0	0	99992000
				TOTAL FOR ALL FUNCTIONS		2100	Total Direct Operating Revenue	0	73,547,106	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	0	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	0	99992700
				TOTAL FOR ALL FUNCTIONS		2800	Total Operating Revenue	0	73,547,106	99992800
				TOTAL FOR ALL FUNCTIONS		2900	OPERATING EXPENDITURE	0	0	99992900
				TOTAL FOR ALL FUNCTIONS		3000	Employee Related Costs - Wages & Salaries	-1,330	14,807,554	99993000
				TOTAL FOR ALL FUNCTIONS		3100	Employee Related Costs - Social Contributions	0	0	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	760,500	99993400
				TOTAL FOR ALL FUNCTIONS		3500	Debt Impairment	0	0	99993500
				TOTAL FOR ALL FUNCTIONS		3600	Collection Costs	0	0	99993600
				TOTAL FOR ALL FUNCTIONS		3700	Depreciation and Asset Impairment	0	12,524,254	99993700
				TOTAL FOR ALL FUNCTIONS		3900	Interest Expense - External Borrowings	0	57,426	99993900
				TOTAL FOR ALL FUNCTIONS		4000	Redemption Payments - External Borrowings (Gamap To Remove)	0	0	99994000
				TOTAL FOR ALL FUNCTIONS		4100	Bulk Purchases	0	11,474,399	99994100
				TOTAL FOR ALL FUNCTIONS		4110	Other Materials	44,626	848,269	99994110
				TOTAL FOR ALL FUNCTIONS		4200	Contracted Services	-1,269,411	3,893,833	99994200
				TOTAL FOR ALL FUNCTIONS		4300	Grants and Subsidies	0	1,682	99994300
				TOTAL FOR ALL FUNCTIONS		4400	Other Expenditure	-1,413,012	9,935,409	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	0	99994550
				TOTAL FOR ALL FUNCTIONS		4600	Total Direct Operating Expenditure	-2,638,927	54,303,328	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	0	99995000
				TOTAL FOR ALL FUNCTIONS		5010	Contributed Assets	0	0	99995010
				TOTAL FOR ALL FUNCTIONS		5100	Total Indirect Operating Expenditure	0	0	99995100
				TOTAL FOR ALL FUNCTIONS		5200	Total Operating Expenditure	-2,638,927	54,303,328	99995200
				TOTAL FOR ALL FUNCTIONS		5300	SURPLUS	0	0	99995300
				TOTAL FOR ALL FUNCTIONS		5400	Operating Surplus / (Deficit) - Total Revenue Less Total Exp	2,638,927	19,243,779	99995400
				TOTAL FOR ALL FUNCTIONS		5500	Taxation	0	0	99995500
				TOTAL FOR ALL FUNCTIONS		5600	Operating Surplus / (Deficit) - After Tax	2,638,927	19,243,779	99995600
				TOTAL FOR ALL FUNCTIONS		5800	Cross Subsidisation	0	0	99995800
				TOTAL FOR ALL FUNCTIONS		6800	Plus Interests In Entities Not Wholly Owned	0	0	99996800
				TOTAL FOR ALL FUNCTIONS		5900	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	2,638,927	19,243,779	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)	2,638,927	19,243,779	99996700

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 M06 Dec Contr Assets	New Capital	Repl Capital	Repair/Mnt Capital	Total
			9999	TOTAL FOR ALL FUNCTIONS		0100	INFRASTRUCTURE	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0300	Roads, Pavements, Bridges & Storm Water	0	866,279	107,314	0	973,593
				TOTAL FOR ALL FUNCTIONS		0400	Water Reservoirs & Reticulation	0	0	67,017	0	67,017
				TOTAL FOR ALL FUNCTIONS		0500	Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0600	Electricity Reticulation	0	103,471	0	0	103,471
				TOTAL FOR ALL FUNCTIONS		0700	Sewerage Purification & Reticulation	0	456,600	194,803	0	651,403
				TOTAL FOR ALL FUNCTIONS		0800	Housing	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0900	Street Lighting	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1000	Refuse sites	0	153,522	0	0	153,522
				TOTAL FOR ALL FUNCTIONS		1100	Gas	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1200	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1300	Sub-total Infrastructure	0	1,579,871	369,134	0	1,949,006
				TOTAL FOR ALL FUNCTIONS		1400	COMMUNITY	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1500	Establishment of Parks & Gardens	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1600	Sportsfields	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1700	Community Halls	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1800	Libraries	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1900	Recreational Facilities	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2000	Clinics	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2100	Museums & Art Galleries	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2200	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2300	Sub-total Community	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2310	HERITAGE ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2311	Heritage Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2312	Sub-total Heritage Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2320	INVESTMENT PROPERTIES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2321	Investment Properties	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2322	Sub-total Investment Properties	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2400	OTHER ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2500	Other motor vehicles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2600	Plant & equipment	0	42,867	0	0	42,867
				TOTAL FOR ALL FUNCTIONS		2700	Office equipment	0	110,281	0	0	110,281
				TOTAL FOR ALL FUNCTIONS		2800	Abattoirs	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2900	Markets	0	56,685	0	0	56,685
				TOTAL FOR ALL FUNCTIONS		3000	Airports	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3100	Security Measures	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3110	Civic Land and Buildings	0	0	19,625	0	19,625
				TOTAL FOR ALL FUNCTIONS		3120	Other Land and Buildings	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3200	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3300	Sub-total Other Assets	0	209,833	19,625	0	229,458
				TOTAL FOR ALL FUNCTIONS		3400	SPECIALISED VEHICLES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3500	Refuse	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3600	Fire	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3700	Conservancy	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3800	Ambulances	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3900	Buses	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4000	Sub-total Specialised Vehicles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4010	AGRICULTURAL ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4011	Agricultural Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4012	Sub-total Agricultural Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4020	BIOLOGICAL ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4021	Biological Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4022	Sub-total Biological Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4030	INTANGIBLES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4031	Intangibles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4032	Sub-total Intangibles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4100	TOTAL	0	1,789,705	388,759	0	2,178,464
				TOTAL FOR ALL FUNCTIONS		4200	SOURCE OF FINANCE	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4300	External Loans	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4400	Asset Financing Reserve	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4500	Surplus Cash	0	362,432	388,759	0	751,191
				TOTAL FOR ALL FUNCTIONS		4600	Public contributions/ donations	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4700	National Government Transfers and Grants	0	970,673	0	0	970,673
				TOTAL FOR ALL FUNCTIONS		4701	Provincial Government Transfers and Grants	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4702	District Municipality Transfers and Grants	0	456,600	0	0	456,600
				TOTAL FOR ALL FUNCTIONS		4703	Other Transfers and Grants	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4800	Leases	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		5000	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		5100	TOTAL FINANCING	0	1,789,705	388,759	0	2,178,464

G

WITZENBERG MUNICIPALITY

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

(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	111,885,561	108,900,728	49,284,019	45.26%
66(b)	Contributions to pension funds and medical aid	24,537,483	24,526,237	11,364,339	46.34%
66(c)	Travel, accomodation and subsistence	5,091,933	5,091,933	2,640,708	51.86%
66(d)	Housing benefits and allowances	1,686,048	1,686,048	726,069	43.06%
66(e)	Overtime	11,713,179	11,728,179	8,245,741	70.31%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	24,949,898	24,929,898	15,229,486	61.09%
	Sub - Total (Staff Benefits)	**R 179,864,102**	**R 176,863,023**	**R 87,490,362**	**49.47%**
Councillor Benefits					
MAY	Mayor	915,791	915,791	309,154	33.76%
DM	Deputy Mayor	681,867	681,867	278,714	40.88%
SP	Speaker	682,142	682,142	277,905	40.74%
MCM	Mayoral Committee members	2,453,677	2,453,677	1,032,889	42.10%
CLLR	Other Councillors	4,700,235	4,700,235	2,038,485	43.37%
MED	Medical aid contributions	212,480	212,480	86,969	40.93%
PEN	Pension fund contributions	1,062,928	1,062,928	497,254	46.78%
WARD	Ward Committee Alllowance	1,440,000	1,440,000	658,500	45.73%
	Sub - Total (Councillors' Benefits)	**12,149,120**	**R 12,149,120.00**	**R 5,179,869.66**	**42.64%**
Total Councillor and Staff Benefits		**R 192,013,222**	**R 189,012,143**	**R 92,670,232**	**49.03%**

MUNICIPALITY WITZENBERG

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

		Income	Income	Income	Expenditure	Expenditure	Expenditure				
MFMA Section	**Item Description**	**Income transactions October 2018**	**Income transactions November 2018**	**Income transactions December 2018**	**Expenditure transactions October 2018**	**Expenditure transactions November 2018**	**Expenditure transactions December 2018**	**Income YTD transactions Quarter 2**	**Expenditure YTD transactions Quarter 2**	**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	-	-	-	3,051,004	3,276,375	2,892,094	-	9,219,473	-	17,192,453
	- Agency fees, for example motor registration, drivers licence, etc.	-	-	-	-	-	-	-	-	-	-
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	-206,908	-241,112	-84,960	157,870	101,144	138,401	-532,980	397,414	-1,022,651	776,402
		-206,908	**-241,112**	**-84,960**	**3,208,874**	**3,377,519**	**3,030,495**	**-532,980**	**9,616,888**	**-1,022,651**	**17,968,855**

		Transactions October 2018	**Transactions November 2018**	**Transactions December 2018**	**YTD Transactions Quarter 2**
11(1) (h)	Cash management and investment purposes:				-
	- Realised	-25,000,000	-25,000,000	-25,000,000	-75,000,000
	- Made	-	-	60,000,000	160,000,000
	- Nett movement	**-25,000,000**	**-25,000,000**	**35,000,000**	**85,000,000**

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	M06 Dec

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	1,550,000
Received This Month	0
Total FMG Funds Received	1,550,000
Spent Prior Periods (Since Inception) - See Last Months Form	536,492
Spent This Month	122,232
Total FMG Funds Spent	658,724
Total FMG funds Received and Not Spent	891,276
Percentage of Funds Spent	42.50%
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	**M06 Dec**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	8,000,000
Received This Month	7,566,000
Total MIG Funds Received	15,566,000
Spent Prior Periods (Since Inception) - See Last Months Form	5,721,636
Spent This Month	1,115,212
Total MIG Funds Spent	6,836,848
Total MIG funds Received and Not Spent	8,729,152
Percentage of Funds Spent	43.92%
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	**M06 Dec**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,000,000
Received This Month	
Total INEG Funds Received	5,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	205,462
Spent This Month	0
Total INEG Funds Spent	205,462
Total INEG funds Received and Not Spent	4,794,538
Percentage of Funds Spent	4.11%
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				Total Grant
	Opening Balance	Receipts	Transferred to Revenue/Capital	Closing Balance	Opening Balance	Receipts	Transferred to Revenue/Capital	Closing Balance	Closing Balance
National Government	370	-2,796,000	1,530,029	-1,265,602	1,091,818	-20,566,000	7,042,310	-12,431,872	-13,697,473
Municipal Infrastructure Grant	-	-	-	-	95,671	-15,566,000	6,836,848	-8,633,481	-8,633,481
Municipal Water Infrastructure	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement	0	-	-	0	-	-	-	-	0
Neighbourhood Development Part	-	-	-	-	-321	-	-	-321	-321
Water Services Infrastructure	-	-	-	-	-	-	-	-	-
Expanded Public Works Programm	29,359	-1,246,000	871,305	-345,336	-	-	-	-	-345,336
Local Government Financial Man	-28,990	-1,550,000	658,724	-920,266	11,243	-	-	11,243	-909,024
Regional Bulk Infrastructure G	-	-	-	-	183,768	-	-	183,768	183,768
Integrated National Electrific	-	-	-	-	801,458	-5,000,000	205,462	-3,993,080	-3,993,080
Provincial Government	2,381,982	-7,040,941	161,327	-4,497,632	-5,804,708	-12,900,000	12,500,000	-6,204,708	-10,702,341
Municipal Infrastructure	-	-	-	-	1,046,497	-	-	1,046,497	1,046,497
Human Settlement Development	3,084,379	-312,940	154,940	2,926,379	-6,380,050	-12,900,000	12,500,000	-6,780,050	-3,853,671
Regional Social Econimical Pro	-	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-	-
Financial Management Support (	-329,770	-	-	-329,770	-	-	-	-	-329,770
LOCAL GOVERNMENT COMPLIANCE	-	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-	-
mSCOA Grant	-	-	-	-	-	-	-	-	-
Maintenance and Construction	-	-	-	-	-	-	-	-	-
Community Development Workers	-449,428	-	6,387	-443,041	-	-	-	-	-443,041
Replacement Funding	-	-	-	-	-	-	-	-	-
Financial Assistance to Munici	-	-	-	-	-	-	-	-	-
Rural Development Grant	-	-	-	-	-471,155	-	-	-471,155	-471,155
Library Service	-	-6,428,001	-	-6,428,001	-	-	-	-	-6,428,001
Thusong Centre	-	-	-	-	-	-	-	-	-
Financial Management	60,000	-	-	60,000	-	-	-	-	60,000
Maintenance of Main Road	16,800	-	-	16,800	-	-	-	-	16,800
Sports and Recreation	-	-300,000	-	-300,000	-	-	-	-	-300,000
Regional Social Economic Proje	-	-	-	-	-	-	-	-	-
District Municipalities	-400,000	-	-	-400,000	-500,000	-	-	-500,000	-900,000
Sport and Recreation	-300,000	-	-	-300,000	-	-	-	-	-300,000
Planning and Development	-100,000	-	-	-100,000	-	-	-	-	-100,000
Waste Water Management	-	-	-	-	-500,000	-	-	-500,000	-500,000
Foreign Government and Interna	-1,865,504	-867,686	-	-2,733,190	-	-	-	-	-2,733,190
Foreign Government and Interna	-1,865,504	-867,686	-	-2,733,190	-	-	-	-	-2,733,190
Total Grants	116,847	-10,704,627	1,691,356	-8,896,424	-5,212,890	-33,466,000	19,542,310	-19,136,580	-28,033,004

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	89,963,657	563,637,806	68,673,868	26,370	43,554,912	843,227,480
Cost	77,370,867	100,191,957	703,771,776	77,811,002	1,893,599	81,696,468	1,042,735,668
Original Cost	77,370,867	100,191,957	703,771,776	77,811,002	1,893,599	81,696,468	1,040,792,995
Accumulated Impairments	-	-	(19,803)	-	-	(615,534)	(635,337)
Original Cost	-	-	(19,803)	-	-	(615,534)	(621,546)
Accumulated Depreciation	-	(10,228,300)	(140,114,167)	(9,137,133)	(1,867,230)	(37,526,022)	(198,872,851)
Original Cost	-	(10,228,300)	(140,114,167)	(9,137,133)	(1,867,230)	(37,526,022)	(196,671,884)
Acquisitions	-	-	21,926,120	1,741,019	-	10,228,441	33,895,580
Capital under Construction	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Depreciation	1,187,784	1,381,107	8,652,871	1,054,269	405	668,648	12,945,084
Normal Depreciation for the year	1,187,784	1,381,107	8,652,871	1,054,269	405	668,648	12,945,084
Carrying value of disposals	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Accumulated Impairments	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Carrying value at 31 December 2018	78,558,651	91,344,764	594,216,797	71,469,156	26,774	54,452,001	890,068,144
Cost	77,370,867	100,191,957	725,697,896	79,552,020	1,893,599	91,924,910	1,076,631,248
Original Cost	77,370,867	100,191,957	725,697,896	79,552,020	1,893,599	91,924,910	1,076,631,248
Accumulated Impairments	-	-	(19,803)	-	-	(615,534)	(635,337)
Original Cost	-	-	(19,803)	-	-	(615,534)	(635,337)
Accumulated Depreciation	1,187,784	(8,847,193)	(131,461,296)	(8,082,864)	(1,866,825)	(36,857,374)	(185,927,768)
Original Cost	1,187,784	(8,847,193)	(131,461,296)	(8,082,864)	(1,866,825)	(36,857,374)	(185,927,768)

N

Intangible Assets

	2019 R
Computer Software	
Net Carrying amount at 1 July 2018	**2,649,406**
Cost	4,986,239
Accumulated Amortisation	(2,336,833)
Accumulated Impairment	-
Additions	187,741
Amortisation for Year	-
Impairments	
Disposals	
Net Carrying amount at 31 December 2018	**2,837,147**
Cost	5,173,980
Accumulated Amortisation	(2,336,833)
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 December 2018	**550,000**
Cost	550,000
Accumulated Impairment	-

Capitalised Restoration Cost

	2019
	R
Net Carrying amount at 1 July 2018	**13,105,029**
Cost	44,946,927
Under Construction	-
Accumulated Depreciation	(31,841,898)
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Depreciation for the year	-
Impairment	-
Transfers from Inventory	-
Transfers	-
Net Carrying amount at 31 December 2018	**13,105,029**
Cost	44,946,927
Accumulated Depreciation	(31,841,898)
Accumulated Impairment	-

N

INVESTMENT PROPERTY

Net Carrying amount at 1 July 2018	**45,659,822**	-
Cost	48,474,329	
Accumulated Depreciation	(2,814,507)	
Accumulated Impairment	-	
Acquisitions	-	
Correction	-	
Depreciation for the year	-	
Impairment	-	
Transfers from Inventory	-	
Transfers	-	
Net Carrying amount at 31 December 2018	**45,659,822**	
Cost	48,474,329	
Accumulated Depreciation	(2,814,507)	
Accumulated Impairment	-	

INSURANCE REPORT: November & December 2018

Claims movement for the month

Total claims open at the beginning of the month	**55**
New claims for the month	**11**
Claims closed during the month	**16**
Prior month adjustment	
Total claims open at the end of the month	**50**

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	4
Awaiting Invoice	3
Claim Reported, Awaiting Response from Insurer	8
Awaiting Receipt	
Insurer requires proof of excess payment	
Request for Quotations Submitted	
Awaiting Refund	3
Requested Department to obtain Quotation	
Insurer requires additional information	11
Additional Information Requested from relevant department	
Invoice received and submitted for payment/or refund to Insurers	2
Assessor appointed	7
Quotations submitted to Insurer, Awaiting Approval	4
Agreement of Loss signed and submitted to Insurer	1
Agreement of loss received	1
Memo submitted to Manager for approval	
Claim within excess: Memo submitted to Manager for approval	4
Awaiting Agreement of Loss	
Awaiting Settlement	
Settlement Received	
Claims closed	1
Insurer will contact 3rd Party	1
Grand Total	**50**

Age analysis of Outstanding Claims

Category	AON	INDWE	LATERAL UNISON	Grand Total
30 days or Less	-	-	7	7
More than 30 days	-	-	5	5
60 days or more	-	-	11	11
More than 120 Days	8	8	11	27
Grand Total	**8**	**8**	**34**	**50**

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

44, Ceres, 6835
50 Voortrekker St/ Str, Ceres, 6835
Suid Afrika/ South Africa
+27 23 316 1854
+27 23 316 1877
admin@witzenberg.gov.za
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 December 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: 14/01/19