

WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager / Munisipale Bestuurder

VAN / FROM: Director: Finance / Direkteur: Finansies

DATUM / DATE: 31 July 2017 / 31 Julie 2017

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

FINANCE MONTHLY REPORT – JULY 2017

FINANSIES MAANDELIKSE VERSLAG – JULIE 2017

A MAYOR'S REPORT

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

B RECOMMENDATION

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

C EXECUTIVE SUMMARY

The municipality has read 93% of its consumption meters of which 99% was read correctly the first time. The monthly billing was also done as scheduled and during this process 17 938 accounts amounting to R 54.5 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 3.8 million. The indigent cost to the municipality for the month amounts to R 1.1 million.

The accumulated debtor's collection target for the year is 51%, but the actual accumulated year to date debtor's collection is 49%.

The municipality issued orders to the value of R 11.2 million of which R 0.5 million was in terms of deviations.

The municipality currently has R 46 million in its primary bank account.

D REPORT

A BURGEMEESTERS VERSLAG

Kredietbeheer bly 'n uitdaging vir die munisipaliteit.

B AANBEVELING

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

C OPSOMMING

Die munisipaliteit het 93% van die meters ge lees, waarvan 99% die eerste keer korrek ge lees is. Die maandelikse rekeninge is ook geh ef soos geskeduleer en tydens hierdie proses is 17 938 rekeninge ten bedrae van R 54.5 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 3.8 miljoen. Die deernis subsidies vir die maand beloop R 1.1 miljoen.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 51%, maar die werklike jaar tot op datum invordering is 49%.

Bestellings ter waarde van R 11.2 miljoen uitgereik, waarvan R 0.5 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 46 miljoen in die primêre bankrekening en geen korttermyn beleggings.

D REPORT

1. PURPOSE

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

2. LEGAL FRAMEWORK

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

2.1 WITHDRAWALS FROM BANK ACCOUNTS

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

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

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

2.2 Expenditure on staff benefits

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

Section 66 reads as follow:

1. DOEL

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

2. WETLIKE RAAMWERK

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

2.1 ONTTREKKINGS UIT BANKREKENINGE

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

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

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

2.2 Besteding aan personeel voordele

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

"66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure,

namely—

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*
- (c) travel, motor car, accommodation, subsistence and other allowances;*
- (d) housing benefits and allowances;*
- (e) overtime payments;*
- (f) loans and advances; and*
- (g) any other type of benefit or allowance related to staff."*

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

"66. Die rekenpligtige beampte van 'n munisipaliteit moet, in 'n formaat en vir tydperke as wat voorgeskryf mag word, aan die Raad rapporteer op alle uitgawes wat aangegaan is deur die munisipaliteit op die personeel se salarisse, lone, toelaes en voordele, op 'n wyse wat sodanige uitgawes per tipe openbaar, naamlik-

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

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

case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

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

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

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

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

2.4 Other Policy Requirements

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

3. DISCUSSION

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

- Revenue
- Supply Chain Management
- Financial Administration

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 einde van die maand, moet daardie deel van die verklaring wat die besonderhede bedoel in subartikel (1)(e) en (f) om die nasionale of provinsiale orgaan van die staat of munisipaliteit wat die toekenning oorgedra

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

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

2.4 Ander Beleid Vereistes

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

3. BESPREKING

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

- Inkomste
- Voorsieningskanaal Bestuur
- Finansiële Administrasie

3.1 REVENUE

3.1.1 Accounts and Meter readings

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

3.1 INKOMSTE

3.1.1 Rekeninge en meterlesings

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

Aktiwiteite	May-17	Jun-17	Jul-17
Meter lesings:			
Aantal lesings deur meterlesers	13 157	13 258	13 234
Aantal lesings geskat	1 021	1 014	1 066
Aantal lesings deur eienaars voorsien	390	413	416
Elektroniese meterlesings	70	70	70
Totale aantal meters	14 638	14 755	14 786
Afhandeldingsdatum van meterlesings	17/05/2017	15/06/2017	14/07/2017
Aantal her-lesings uitgevoer	341	228	242
Aantal veranderinge na her-lesings	174	59	80
% meters eerste keer korrek gelees	98.68%	99.55%	99.40%
Foutiewe meters deurgegee na tegniese dept.	102	0	117
Zero verbruik na Tegnieise dept	75	0	136
Foutiewe meters vervang	9	13	23
Water Aansluitings	2	3	3
Riool Aansluitings	2	3	3
% meter geskat	6.97%	6.87%	7.21%

Nota. Skattings redes by Meterlesings	May-17	Jun-17	Jul-17
Meter gesluit	31	36	47
Hek Gesluit	409	429	462
Onder Grond	72	62	85
Onder Vullis/Bourommel	34	40	32
Onder Water	37	38	38
Honde	119	116	104
Meter onleesbaar	21	25	26
Kan nie meter vind	285	252	264
Motor op meter	12	16	8
Ongelees	1	0	0
Totaal	1021	1014	1066

Explanation:

1 Meter Reader post vacant

Verduideliking:

1 Meterleser pos vakant.

Belasting uitklaringsertifikate	May-17	Jun-17	Jul-17
Erwe ondervedeel	0	0	0
Aansoek om uitklaring	36	20	34
Uitklaringsertifikate uitgereik	67	57	83
Akte registrasies	24	41	25
Konsolidasies van erwe	0	0	0

3.1.1.1 Billing dates

3.1.1.1 Heffingsdatums

Heffings:	May-17	Jun-17	Jul-17
Heffingsdatum	22/05/2017	20/06/2017	20/07/2017
Datum rekeninge gepos	25/05/2017	23/06/2017	24/07/2017
Debiteure rekonsiliasie (Debiteure/Posnommers/Ouderdoms ontleding)	01/06/2017	03/07/2017	01/08/2017
Elektrsiteit Vooruitbetaalde Rekonsiliasie	01/06/2017	03/07/2017	01/08/2017

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

3.1.1.2 Aantal informele huishoudings met toegang tot basiese dienste sonder rekeninge

Aantal informele huishoudings met toegang tot basies dienste (sonder rekeninge)	May-17	Jun-17	Jul-17
- N'duli (Polo cross)	1 096	1 096	1 096
- Tulbagh (Chris Hani)	537	537	537
- Wolseley (Pine Valley)	312	312	312
Totaal	1 945	1 945	1 945

3.1.1.3 Number of customers with accounts

Aantal kliënte met rekeninge	May-17	Jun-17	Jul-17
Electricity - Conventional	2 896	2 881	2 893
Electricity - Prepaid	10 133	10 177	10 186
Property rates	14 327	14 322	14 336
Refuse removal	12 108	12 140	12 197
Sewerage	12 588	12 603	11 700
Water	12 559	12 553	13 466
Other	11 078	10 944	694
Aantal rekeninge gedruk	13 624	13 581	14 282
Accounts send by email	2 983	3 025	3 656

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

Service Description	May-17	Jun-17	Jul-17
Assessment Rates (Monthly)	3 056 045.16	2 882 579.13	24 143 479.90
Assessment Rates (SV)	2 660 240.09		
Electricity	21 103 457.59	21 297 491.01	19 737 888.20
Refuse Removal	2 397 563.33	2 529 942.76	2 632 335.95
Sewerage	2 369 477.82	2 360 821.97	4 858 272.46
Water Levies	4 208 323.42	4 020 360.69	3 101 114.72
Rental	25 586.05	25 586.05	67 391.11
Indigent subsidy	-1 113 383.37	-1 107 070.63	-502 113.22
Sundries	104 241.25	272 467.50	15 275.11
Total	34 811 551.34	32 282 178.48	54 053 644.23

Explanation:

Water restriction tariffs applied to Tulbagh.

Verduideliking:

Water beperking tariewe van toepassing op Tulbagh.

3.1.4 Pre-paid Electricity Sales

3.1.4 Vooruitbetaalde Elektrisiteit Verkope

	May-17	Jun-17	Jul-17
Total Pre Paid Meters	10 133	10 177	10 186
Total Free units(Indigents)	113 850	110 250	111 350
Cost of free Units	R99 050	R95 918	R122 485
Units sold	2 504 568	2 715 925	2 862 101
Cost of units sold	R2 952 658	R3 246 872	R3 261 540
Vat Amount	R427 280	R454 600	R456 660
Axillary Amount	R2 051	R1 864	R2 095
Total Amount Pre Paid	R3 481 039	R3 812 682	R3 859 927

3.1.5 Indigent Households

3.1.5 Behoeftige Huishoudings

Indigent households	May-17	Jun-17	Jul-17
Deferments	4 195 630.98	3 980 338.09	3881 847.8
Current	602 334.55	438 880.63	861 609.51
30 days	381 324.24	420 408.93	322 814.46
60 days	373 426.29	341 639.09	373 746.16
90 days	319 446.08	341 974.05	306 990.13
> 90 days	10 612 251.22	10 411 726.33	10 238 209.54
Total	R 16 484 413.36	R 15 934 967.12	R 15 985 217.60

Mechanisms	May-17	Jun-17	Jul-17
Approved Indigent households:			
No. of households at beginning of the month:	2 607	2 543	2 521
Additions during the month	92	243	253
Cancellations during the month	156	221	214
No. of households at end of the month:	2 543	2 521	2 482
Cost of Indigent to Council	R 980 708.31	R 969 224.26	R 440 415.46

Explanation:

Indigent households decreased from 2 521 to 2 482

Verduideliking:

Deernis huishoudings verminder vanaf 2521 tot 2 482

3.1.7 Outstanding Debtors

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

3.1.7 Uitstaande Debiteure

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

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	%
Debtors Age Analysis By Income Source										
Water	4 978 681	1 144 554	898 235	997 253	717 682	1 026 109	4 547 303	39 032 412	53 342 228	26.45
Electricity	16 333 399	360 126	215 103	216 782	151 140	187 018	437 139	2 290 929	20 191 636	10.01
Property Rates	28 017 227	323 225	178 417	151 421	143 371	129 700	2 229 969	12 706 017	43 879 348	21.76
Waste Water Management	2 854 692	525 815	474 816	457 561	480 109	439 738	2 571 260	17 290 708	25 094 700	12.45
Waste Management	3 084 876	496 302	484 774	418 031	414 481	402 662	2 399 214	21 640 148	29 340 490	14.55
Property Rental Debtors	45 391	17 720	17 353	17 045	16 851	16 218	95 311	941 385	1 167 273	0.58
Interest on Arrear Debtor Accounts	54 244	58 879	57 432	76 394	86 702	112 832	1 080 406	28 545 067	30 071 957	14.91
Other	0	0	0	0	0	0	0	0	0	0.00
Total By Income Source	-2 838 230	31 894	27 362	27 788	23 126	20 786	182 604	1 080 810	-1 443 859	100.
	52 530 281	2 958 515	2 353 493	2 362 276	2 033 462	2 335 063	13 543 206	123 527 476	201 643 772	
%	26.05%	1.47%	1.17%	1.17%	1.01%	1.16%	6.72%	61.26%	100.00%	
Debtors Age Analysis By Customer Group										
Organs of State	9 003 106	129 791	49 768	78 091	40 674	52 121	473 608	2 100 165	11927326	5.92
Commercial	26 370 163	338 447	265 000	175 230	171 185	153 206	985 761	7 058 905	35517896	17.61
			1 854	1 927	1 646		10 686		141 465	
Households	13 157 879	2 227 467	002	918	738	1 946 482	969	108 018 365	819	70.16
Other	3 999 133	262 811	184 723	181 037	174 864	183 253	1 396 868	6 350 041	12732730	6.31
Total By Customer Group	52 530 281	2 958 515	2 353 493	2 362 276	2 033 462	2 335 063	13 543 206	123 527 476	201643772	100%
%	26.05%	1.47%	1.17%	1.17%	1.01%	1.16%	6.72%	61.26%	100.00%	

Explanation:

The increase in outstanding debt can be attributed to:

- Extreme water tariffs Tulbagh.
- Yearly rates and taxes levied

Verduideliking:

Die styging in debiteure is as gevolg van:

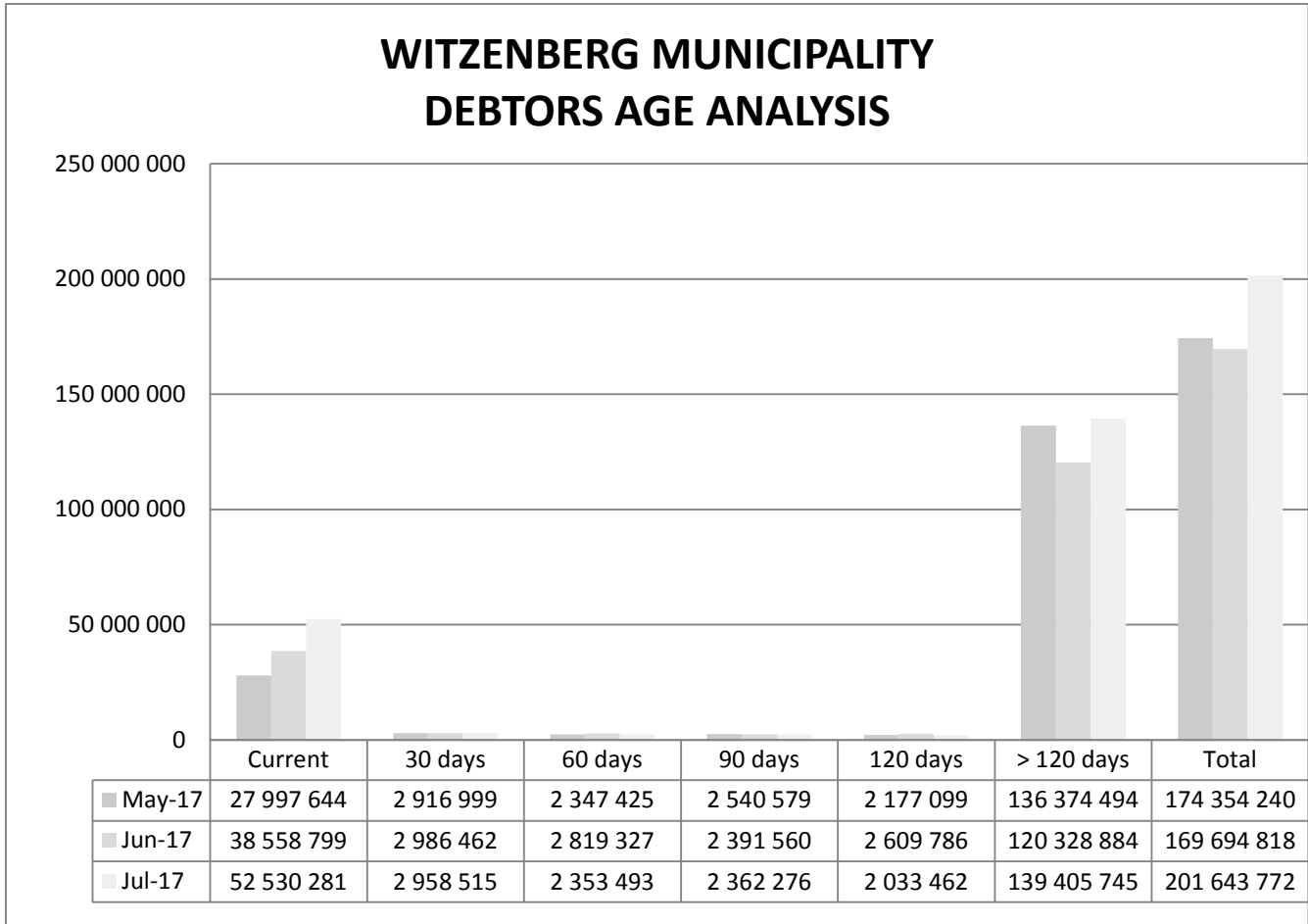
- Buitengewone water tariewe in Tulbagh.
- Jaarlikse belasting gehef

3.1.8 DEBITEURE OUDERDOMSANALISE

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

3.1.8 VERGELYKING

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



Explanation:

The high value of outstanding amounts is due to limited credit control processes in areas where ESKOM supplies electricity.

Yearly property rates levied

Verduideliking:

Die hoë waarde van uitstaande skuld is as gevolg van beperkte kredietbeheer maatreëls in gebiede waar ESKOM die elektrisiteit voorsien.

Jaarlikse eiendomsbelasting gehef

3.1.9 RECEIPTING

The table below indicates the cash flow:

3.1.9 ERKENNING VAN ONTVANGS

Die onderstaande tabel dui die kontantvloeï aan:

CASH FLOW FROM OPERATING ACTIVITIES	July
Receipts	R
Rates	65,552
Sales of goods and services	32,111,489
Vehicle Licensing & Testing	20,600
Rental of Facilities	66,124
Traffic Fines	6,095
Other Income	7,692
Interest	10,135
Payments	
Employee costs	(7,525,225)
Suppliers	(54,376,289)
Transfers and Grants	(203,415)
Cash generated by operations	-29,817,242
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of Property, Plant and Equipment	(658,132)
Net Cash from Investing Activities	(658,132)
CASH FLOW FROM FINANCING ACTIVITIES	
Consumer Deposits	(24,077)
Net Cash from Financing Activities	(24,077)
Other Cash Flow Transactions	
NET INCREASE/(DECREASE IN CASH AND CASH EQUIVALE	(30,499,451)
Cash the beginning of the month	76,374,877
Cash the end of the month	45,875,426

Explanation:

The decrease in cash is due to the payment of year end creditors.

Verduideliking:

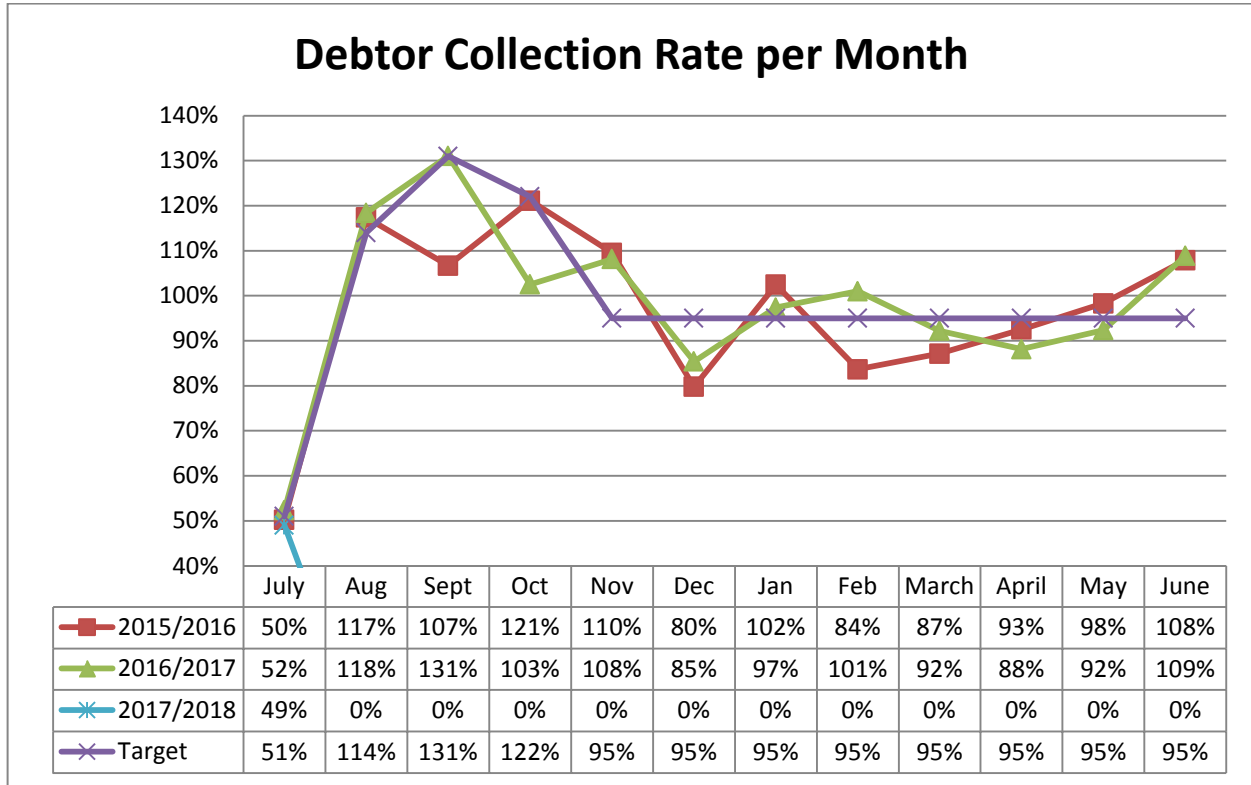
Die daling in kontant is as gevolg van die betaling van jaar end krediteure

3.1.9.1 Receipting

3.1.9.1 Erkenning van Ontvangste

Cashiers:	May-17	Jun-17	Jul-17
Average of all Cashiers			
Number of transactions	8 264	4 211	5 814
Number of days operational	198	189	168
Number of receipts cancelled	9	16	24
Amount receipted	R 61 233 680.00	R 61 093 102.00	R 25 799 511.00
Value of variances in end of days - Surplus/(Shortage)			
Average number of transactions per day	41.74	22.28	34.61
Percentage cancelled receipts	0.11%	0.38%	0.41%
Percentage variances in end of days	0.00%	0.00%	0.00%

3.1.10 DEBTOR COLLECTIONS RATE PER MONTH



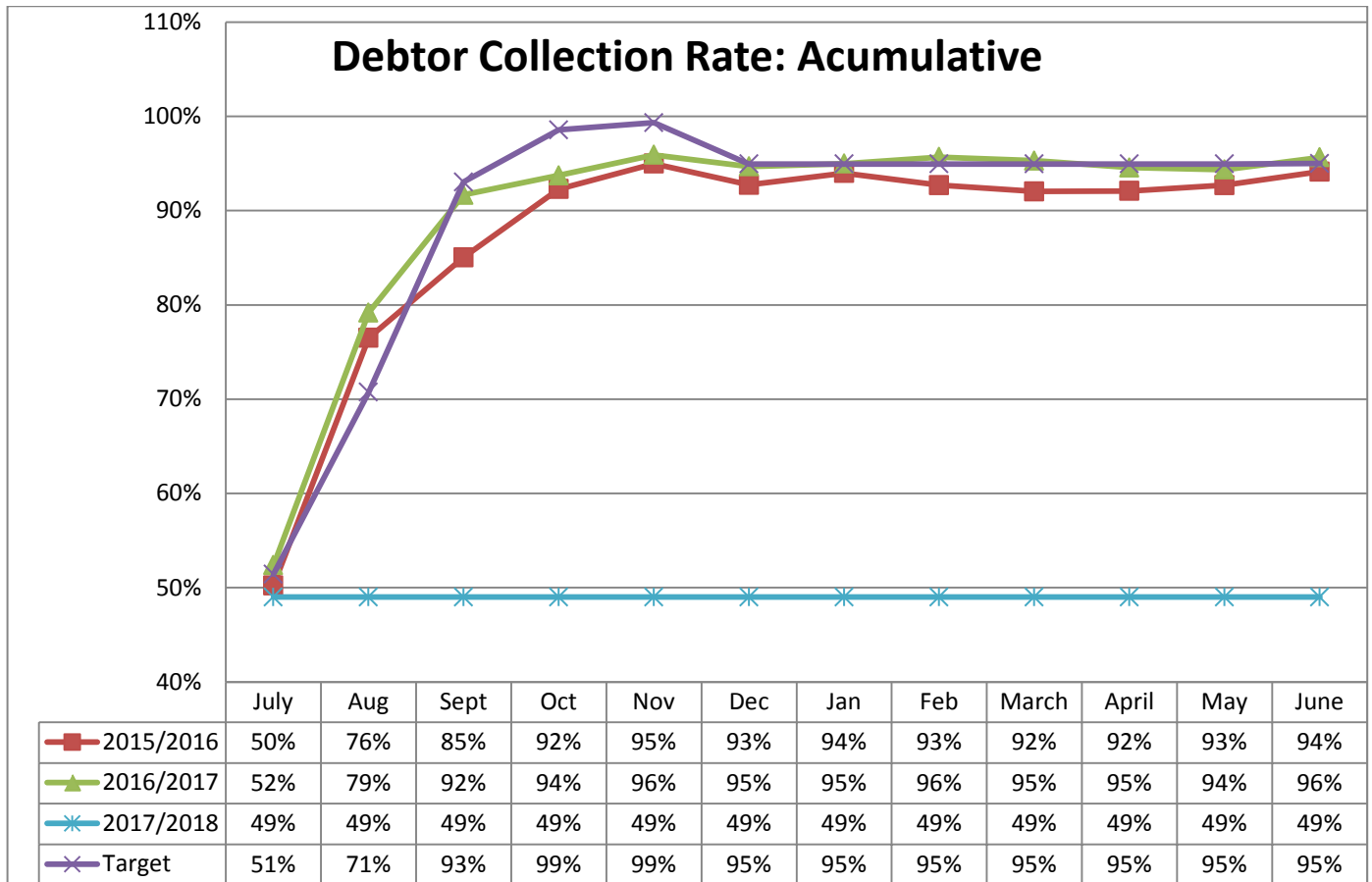
Explanation:

The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 51% while the actual figure for June 2017 amounts to 49% which in comparison to the previous year 52%.

Verduideliking:

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 51%, terwyl die syfer vir June 2017 - 49% behoort in vergelyking met die vorige jaar 52%.

3.1.11 DEBTOR COLLECTION RATE ACCUMALATIVE



Explanation:

The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 51% while the actual figure is 48%.

Verduideliking:

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 51%, terwyl die werklike syfer 49% behoop.

3.1.12 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

	May-17	Jun-17	Jul-17
Councillors:	R	R	R
Deferments	-20 144.68	-16 645.9	-4 008
Current	16 707.43	14 931.66	19 144.58
30 days	7 101.06	7 876.06	5 404.08
60 days	4 953.31	4 829.10	4 427.95
90 days	3 030.05	3 631.56	2 197.92
> 90 days	121 988.97	116 162.80	66 131.05
Total	133 636.14	130 785.28	93 297.58

	R	R	R
Employees:			
Deferments	119 914.64	118 574.46	133 921.2
Current	70 967.49	58056.45	69 166.67
30 days	20 947.16	13478.95	14 510.14
60 days	8 993.39	4164.52	5 529.39
90 days	1 406.73	1639.71	2 935.84
> 90 days	71 815.19	27326.42	28 790.96
Total	294 044.60	223 240.51	254 854.20

	R	R	R
Government Departments:			
Current	1 364 447.00	1 160 034.00	9 003 106.00
30 days	367 256.00	340 330.00	129 791.00
60 days	236 769.00	219 410.00	49 768.00
90 days	171 821.00	159 221.00	78 091.00
> 90 days	2 866 634.00	2 656 457.00	2 666 569.00
Total	5 006 927.00	4 535 452.00	11 927 325.00

Explanation:

Increase in Government Debt is due to the billing of the annual rates for the 2017/2018 financial year.

Verduideliking:

Verhoging in Staat departemente is as gevolg van die heffing van jaarlikse eiendomsbelasting vir 2017/2018.

	R	R	R
Schools & Hostels:			
Deferment	-17344.7	-13128	-3378.88
Current	362 885.90	222 701.10	498 293.11
30 days	126 907.34	68 225.15	87 917.33
60 days	36 807.86	1 431.68	42 547.93
90 days	3 645.19	791.38	1 443.50
> 90 days	48 709.74	39 999.95	41 035.25
Total	561 611.33	320 021.26	667 858.24

3.1.12.1 50 Highest Business and Government Accounts

Attached as Annexure M

3.1.12.1 50 Hoogste besigheid- en regering rekeninge:

Aangeheg as Bylae M

3.1.13 Credit Control Mechanisms

The table below indicates the number of mechanisms instituted:

3.1.13 Kredietbeheer meganismes

Die tabel hieronder toon die aantal meganismes ingestel:

Disconnection of services:	May-17	Jun-17	Jul-17
No. of customers on the disconnections lists	2 416	1 587	1 146
No. already block	1 564	1 586	1 177
No. of tamperings	387	383	383
No. of new disconnections for the month:			
- Prepaid	844	621	314
- Conventional	70	77	19
Number reconnected:			
- Prepaid	718	68	200
- Conventional	63	58	13
Reconnected :due to faulty groupings and Indigent and poor households	92	243	253
No. of customers still disconnected	1 586	1 177	1 176
% of disconnections executed	100%	100%	50%

Explanation:

The number of connections already blocked is a concern. The process to investigate possible tampering's commenced during April.

The percentage is 50% of clients with arrangements due to the implementation of mSCOA that prevented the normal electricity procedures for accounts to be disconnected.

Verduideliking:

Die aantal aansluitings wat reeds geblok is, is kommer wekkend. Die proses om moontlike onwettige aansluitings te ondersoek is in April begin.

Die afsny persentasie beloop 50% omdat slegs kliënte met afbetalings ooreenkomste se krag gesny/geblok word. Weens die implimentering van mSCOA kon die normale rekeninge se krag nie gesny/geblok word nie.

3.2 SUPPLY CHAIN MANAGEMENT

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverterings fase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/15/03	Transport of waste (screenings) from sewer pump stations and treatment works to the PAH and Tulbagh dumping sites for a period of 12 months	10-Aug-2017
08/2/15/13	Supply and delivery of HDG streetlight poles	11-Aug-2017

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

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/15/06	Supply, delivery and installation of new stage curtains, Bella Vista Community hall	18-Aug-2017
08/2/15/08	Supply and delivery of one new self-propelled Irrigator	02-Aug-2017

3.2.1.2 Evaluation stage

3.2.1.2 Evaluering stadium:

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/14/34	Construction of a Drivers license test track facility Ceres (Re - advertisement)	31-May-2017	3-Jul-2017 Referred back	E Lintnaar
08/2/14/39	Supply and delivery of Smart water meters	11-Apr-2017	Awaiting	A Human / A Raubenheimer
08/2/14/49	Rental and refilling of oxygen, acetylene and nitrogen containers (Re-advertisement)	24-Jul-2017	Awaiting	P vd Heever
08/2/14/50	Supply and delivery of a high molecular weight polyelectrolyte for a period of 24 months (Re-advertisement)	25-Jul-2017	Awaiting	N Jacobs
08/2/14/66	Actuarial valuation of employee benefits in terms of GRAP 25	20-Jun-2017	26-Jul-2017 Referred back	WP Mars
08/2/14/68	Supply and delivery of crushed stone aggregate and sand	30-May-2017	15-Jun-2017	E Lintnaar
08/2/14/70	Supply and delivery of disposable bags for refuse removal	26-May-2017	Awaiting	J Jacobs
08/2/14/72	Supply and delivery of polymer concrete manhole covers and frames, ductile iron manhole covers and frames, kerbing and channeling, concrete slabs, bricks and pavers and concrete bollards	13-Jun-2017	4-Jul-2017	E Lintnaar

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08/2/14/73	Appointment of a service provider for incapacity investigations	07-Jul-2017	Awaiting	I Swartbooi
08/2/14/76	Hygienic services for Witzenberg Municipality	28-Jul-2017	Awaiting	C Wessels
08/2/14/77	Supply and delivery of Copy paper	11-Jul-2017	27-Jul-2017	F Salmon / M Frieslaar
08/2/14/79	Supply, printing and mailing of municipal accounts	27-Jul-2017	Awaiting	A Human
08/2/14/80	Printing, supply and delivery of a Corporate newsletter to Witzenberg municipality	28-Jul-2017	Awaiting	A Radjoo
08/2/14/82	Road markings in the Witzenberg municipal area	26-Jul-2017	Awaiting	E Lintnaar
08/2/14/72	Supply and delivery of polymer concrete manhole covers and frames, ductile iron manhole covers and frames, kerbing and channeling, concrete slabs, bricks and pavers and concrete bollards	13-Jun-2017	Awaiting	E Lintnaar

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/15/01	Supply and Delivery of Play Park Equipment in Ceres	21-Jul-2017	24-Jul-2017	H Truter
08/2/15/04	Supply, delivery and registration of two (2) carry all sewer rod trailers	25-Jul-2017	Awaiting	N Jacobs
08/2/15/05	Supply and delivery of Trend Micro Enterprise Security Suite	21-Jul-2017	31-Jul-2017	R Rhode

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

No competitive bid is currently in the adjudication stage.

Geen mededingende tenders is tans in die toekenningsfase nie.

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

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

3.2.1.4 Bids awarded

3.2.1.4 Tenders toegeken

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

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

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

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

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

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

officer.

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

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

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

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/14/56	18-Jul-2017	Daleen Groenewald	Translation services from English to Afrikaans and vice versa for Witzenberg municipality	Only responsive bidder	R 65 250.00 (Incl. Vat)
08/2/14/78	28-Jul-2017	Chlorcape (Pty) Ltd	Supply and delivery of Liquid chlorine Gas cylinders (70KG)	Only responsive bidder	Based on the rates with an estimated value of R 697 132.80 (Incl. VAT)

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

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

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

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

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

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

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

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

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

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/14/57	20-Jul-2017	Translation services from English to Isixhosa and vice versa for Witzenberg municipality	No acceptable bids received
08/2/14/75	04-Jul-2017	Short-term Insurance (One-year contract)	No acceptable bids received
08/2/14/84	27-Jul-2017	Supply and installation of Clutch assembly for vehicle	No bids received
08/2/15/02	26-Jul-2017	Supply, delivery and installation of new fiberglass water filter for Pine Forest	No bids received

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

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

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

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

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

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o. sub delegation
147730	14-Jul-2017	Human Communications (Pty) Ltd	Advertisement of post: Senior Public Relations Officer (Ref: COR 40)	Only responsive quotation	R 6 814.28 (Incl. VAT)	Acting Chief Financial Officer
147786	19-Jul-2017	Ultimate Recruitment Solutions	Advertisement: Bid 08/2/15/03, 08/2/15/13. Cancellations: 08/2/14/57 and 08/2/14/75	Lowest responsive quotation	R 10 319.14 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Paragraph 20 (d): Policy Compliance

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

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

No formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of July 2017.

3.2.1.7 Paragraaf 20 (d): Beleids voldoening

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

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

Geen formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Julie 2017 nie.

3.2.1.8 Appeals

3.2.1.8 Appèlle

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

3.2.1.9 Deviations

3.2.1.9 Afwykings

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

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

The following table contains the approved deviations by the Accounting Officer for the month of July 2017 which totals R 487 230.74:

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Julie 2017 wat beloop op die totaal van R 487 230.74:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
22-Jun-17	Vox Electric CC	Hiring of cherry picker for streetlight repairs after storm damage	Emergency	147528	13 680.00
30-Jun-17	ODS Consultants CC	2016/2017 Performance Contracts scorecards	Impractical	147611	32 604.00
30-Jun-17	Les Vos Fisheries	Food Parcels: Emergency Workers	Emergency	147615	217.50
30-Jun-17	Les Vos Fisheries	Food Parcels: Emergency Workers	Emergency	147616	655.51
10-Jul-17	IDI Technology Solutions (PTY) Ltd	Annual fee for risk & Audit mgt system	Impractical	147641	54 073.62

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Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
12-Jul-17	Bytes Universal Systems	Remote assistance for mSCOA tariff implementation	Impractical	147665	41 710.00
12-Jul-17	Ignite Advisory Services	SDBIP service fee: July & August 2017	Impractical	147689	8 971.80
21-Jul-17	WC Communications	Repair of telephone Lines	Emergency	147861	4 162.14
24-Jul-17	Ceres Landbou Onderdele - Midas	Repair cylinder Head: CT 15506	Impractical	147880	5 928.00
24-Jul-17	Rosant Inc.	Legal services: Transfers	Impractical	147884	7 980.00
24-Jul-17	Roy Steele and Associates	Interviews for Manager: Electro-Technical Services	Impractical	147888	18 274.20
25-Jul-17	AL Abbott	Drinking Water Monitoring; Waste Water Monitoring	Impractical	147894	182 400.00
25-Jul-17	Giovannis	Food Parcels: Emergency Workers	Emergency	147895	2 908.00
25-Jul-17	Giovannis	Food Parcels: Emergency Workers	Emergency	147925	311.00
27-Jul-17	Regan Brown Inc	Legal Services: Bridgman N.O/ Witzenberg Municipality (Appeal)	Impractical	147977	18 392.97
28-Jul-17	Worcester Nissan	Tender 08/2/14/58 (aircon)	Impractical	147999	5 700.00
31-Jul-17	Waco Africa t/a Sanitech	Supply and Servicing og Chemical Toilets and Emptying of Septic Tanks	Impractical	148022	89 262.00

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 May 2017	30 June 2017	31 July 2017
Value of inventory at hand	R5 793 403.92	R8 166 220.98	
Turnover rate of total value of inventory (Norm 1,5 times for the third quarter)	2.02 times	1.73 times	
Turnover rate excluding Chinese meters	2.00 times	1.74 times	
Date of latest stores reconciliation	13 July 2017		
Date of last stock count	28 June 2017		
Date of next stock count	28 September 2017		

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
May 2017	R 710 745.30	R36 628 989.36	1.94%
June 2017	R 631 876.93	R16 383 454.02	3.86%
July 2017	R 487 230.74	R11 272 016.17	4.33%

EXPENDITURE

UITGAWES

3.2.3.1 Salaries section

3.2.3.1 Salaris afdeling

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

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

	May 2017	June 2017	July 2017
Salaries – Cost to company	R10 417 325	R10 140 713	12 207 365.35
Provisions included with salaries	R1,190,863	R104,109	R967,352.24
Number of Employees and Councillors included in run	585	563	565
Number of Ward members receiving allowance	119	119	119
Balancing amount	R686 497	R755 175	

Explanation:

Verduideliking:

3.2.3.2 Creditors Section

3.2.3.2 Krediteure afdeling

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

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

Period	< 30 days	< 60 days	< 90 Days	< 1 20 days	< 150 days	< 180 days	< 365 days	> 365 days	Total
May 2017	3 266 889	60 516	5 996	0	0	0	0	0	R3 333 401
June 2017	5 479 681	1 548 505	0	0	0	0	365 595	0	R7 393 781
July 2017	2 191 789	787 340	1 136	0	0	0	179 974	0	R3 160 239

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

Name of creditor	June 2017 Amount	July 2017 Amount	Description	Reason
PARKERSON THOMAS	R821.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
KAAP AGRI	R2 931.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
AUTOZONE HOLDING	R2 808.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
BOLAND SKRYFBEHOEFTE	R4 313.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CERES PLANT HIRE	R1 815.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CERES SPAR	R2 022.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JC SERVICES	R6 614.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JOCASTRO	R1 493 400		VARIOUS GOODS DELIVERED	DISPUTE ON CALCULATION OF INFLATION ADJUSTMENT
KARSTEN HARDWARE	R2 187.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
SAFETY CHEMICALS	R14 154.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
TOURVEST TRAVEL	R780.00			
VILKO/VILLIERSDORP	R1 484.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WALTONS STATIONERY	R13 375.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WITZENBERG BESPROEING	R1 801.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
BELL EQUIPMENT		R731.00	ENGINE OIL	DID NOT APPEAR ON STATEMENT
BYTES UNIVERSAL SYSTEMS		R598 506.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CHP GROUP		R1 330.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
DU PLESSIS AUTO		R3 590.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
PVR SERVICES AND SUPPLIES		R456.00	INSTALLATION SUNDRIES	DID NOT APPEAR ON STATEMENT
SPARKS & ELLIS		R23 281.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
UBUNTU TECHNOLOGY		R332 102.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WCC CABLES		R2 124.00	JOINTS	DID NOT APPEAR ON STATEMENT

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

	May 2017	June 2017	July 2017
Total value of creditors paid	R48,901,176	R58,437,833	54,376,289.22
Date of creditor reconciliation	01/06/2017	06/07/2017	

The table below contains the 10 highest creditor values outstanding:

Die tabel hieronder bevat die 10 hoogste uitstaande skuldeiser waardes:

Name of creditor	June 2017 Amounts Outstanding	July 2017 Amounts Outstanding	Description of goods/ services
INCLEDON CAPE		R26 080.00	VARIOUS GOODS DELIVERED
WCC CABLES		R29 640.00	VARIOUS GOODS DELIVERED
KARSTEN HARDWARE		R38 251.00	VARIOUS GOODS DELIVERED
CONLOG		R48 802.00	PREPAID METRES
UNIVERSAL TRADING		R55 734.00	VARIOUS GOODS DELIVERED
JC SERVICES		R75 564.00	VARIOUS GOODS DELIVERED
TOURVEST TRAVEL		R113 280.00	TRAVEL AND ACCOMODATION
DELNIET CONSTRUCTION		R188 400.00	VARIOUS GOODS DELIVERED
ARB ELECTRICAL WHOLESALERS		R225 272.00	VARIOUS GOODS DELIVERED
ACTOM ELECTRICAL SUPPLIES		R952 717.00	RING MAIN UNIT
JC SERVICES	R152 033.00		VARIOUS GOODS DELVIRED
SIYAPHABILI ELECTRICAL	R191 435.00		VARIOUS GOODS DELVIRED
MARCE PROJECTS	R196 285.00		VARIOUS GOODS DELVIRED
PVR SERVICES AND SUPPLIERS	R197 171.00		VARIOUS GOODS DELVIRED
PC BERNING	R243 896.00		VARIOUS GOODS DELVIRED
H S M	R296 992.00		VARIOUS GOODS DELIVERED
TRICOM AFRICA	R299 066.00		VARIOUS GOODS DELIVERED
UBUNTU TECHNOLOGY	R332 102.00		VARIOUS GOODS DELIVERED
ACTOM ELECTRICAL	R952 717.00		VARIOUS GOODS DELIVERED

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

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

Name of creditor	June 2017 Amounts Outstanding	July 2017 Amounts Outstanding	Description of goods/ services
ACTOM ELECTRICAL PRODUCTS		R952 717.85	RING MAIN UNIT
AON SOUTH AFRICA		R356 245.20	INSURANCE
AWV PROJECT MANAGEMENT		R311 940.00	BLACK REFUSE BAGS
TRICOM AFRICA		R299 066.77	DIFFERENT DEPARTMENTS PUMP STATIONS
H S M		R296 992.80	REPAIR AND REPLACEMENT OF VANADALISED PUMPS
MULTIPART PETROL		R250 854.67	PETROL/DIESEL
PC BERNING		R243 896.16	REPAIR GRADER
DELNIET CONSTRUCTION		R214 948.28	VARIOUS GOODS DELIVERED
SHORTS NISSAN	R3 226 565.94		SUPPLY AND DELVIRY OF NEW CHASIS AND CAB
ADENCO CONSTRUCTION	R3 017 714.90		STREET LIGHT INSTALLATION AND BULK

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			ELECTRICAL
IKAPA RETICULATION AND FLOW	R1 403 379.44		MAINTENANCE OF WATER METRES
BOSCH STEMELE	R1 184 511.53		PROVISION ENGINEERING SERVICES
GATEWAY METAL WORKS	R1 078 328.85		SUPPLY AND INSTALLATION OF PALASIDE FENCING
ESKOM	R17 483 007.69	R24 002 545.69	ELEC
ASLA CONSTRUCTION	R8 107 046.35		VARIOUS GOODS DELIVERED
EXEO KHOKELA CIVILS ENGINEERING	R1 011 317.37		AFFORDABLE HOUSING DEVELOPMENT
JOCASTRO		R1 552 242.46	MINI SUBSTATION
RUWACON	R1 486 417.50		CONSTRUCTION OF 4.5ML NDULI RESERVOIR
VENUS SECURITY	R972 862.00		SECURITY SERVICES

3.2.3.3 Petty Cash:

3.2.3.3 Kleinkas

Tipe Transaksie Type of transaction	June 2017		July 2017	
	Total	%	Total	%
Condolences, well wish cards, bouquets, flowers and keys for offices	R 2 064.05	52.19%	R 500.00	19.00%
Refreshments and caterings	R 4 897.35	123.83%	R 5 066.35	192.48%
Rent (Halls etc.);	R 0.00		R 0.00	
Refunds (Library book fees)	R 0.00	0.00%	R 0.00	0.00%
Payment of clients without bank accounts	R 0.00	0.00%	R 0.00	0.00%
Temporary vehicle licensing fees and public driver permits	R 96.00	2.43%	R 0.00	0.00%
Tollgate fees when an employee is driving with an official vehicle registered in the name of council	R 0.00	0.00%	R 168.10	6.39%
Approved in terms of 5 (b) (vi) of Petty Cash policy	R 913.00	23.09%	R 529.00	20.10%
GRAND TOTAL	R 7 970.40		R 6 263.45	

Petty cash: Cash at hand reconciliation

Kleinkas:

Kontant voorhande opsomming

DESCRIPTION / BESKRYWING	May 2017	June 2017	July 2017
Opening cash balance	R5 000	R5 000	R5 000
Less total vouchers	(R7 375.25)	(R7 970.40)	(R6 263.45)
Replenishment during month	R3 420.50	R5 602.60	R3 999.25
Cash at hand before month-end replenishment	R1 054.25	R2 632.20	R2 735.80
Replenishment at month end	R3 954.75	R2 367.80	R2 264.20
Closing cash balance at month end	R5 000	R5 000	R5 000

3.3 FINANCIAL ADMINISTRATION

3.3 FINANSIËLE ADMINISTRASIE

3.3.1 Cash and Investments

3.3.1 Kontant en Beleggings

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

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

Cash:

Kontant:

Bank accounts Bank rekeninge	Institution Instansie	Acc. Numbers	June 2017		July 2017	
			Bank balance	Cashbook Balance	Bank balance	Cashbook Balance
Primary Bank Acc.	STANDARD BANK	203 241 819	R77,449,552	R76,324,212	R114,059,793	R45,822,314

Investments:

Beleggings:

Institution / Instansie	May 2017		June 2017		July 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
ABSA Bank Ltd Investec Bank Ltd Nedbank Ltd Standard Bank of SA Ltd	R10,000,000	100%	R0	0	R0	
Total	R10,000,000	100%	R0	0	R0	

	May 2017		June 2017		July 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
Unutilised government grants Capital Replacement Reserve (CRR) Provisions	R10,000,000	100%	R0		R0	
Total	R10,000,000	100%	R0		R0	

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

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

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

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

Unutilised Project funding: Onbenutte Projek befondsing:	May 2017	June 2017	July 2017
Balances	R 44, 219,432		

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The table below shows the dates when the reconciliation is completed: Die tabel hieronder dui die datums wanneer die rekonsiliasies voltooi is:

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

The table below indicates the outstanding bank reconciliation number of items and amounts: Die tabel hieronder dui die uitstaande bankrekonsiliasie aantal items en bedrae:

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

3.3.2 Liabilities

3.3.2 Laste

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

3.3.3 Financial system reconciliations

3.3.3 Finansiële stelsel Rekonsiliasies

The table below shows the status of the system reconciliations:

Die tabel hieronder toon die status van die stelsel rekonsiliasies:

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

3.3.4 INSURANCE

3.3.5 VERSEKERING

Month of Reporting: July 2017

Maandverslag: Julie 2017

Insurance report - ANNEXURE O

Versekeringsverslag - BYLAE O

3.3.5 ASSETS

3.3.6 BATES

Month of Reporting: July 2017

Maandverslag: Julie 2017

Assets Report – ANNEXURE N

Bates verslag - BYLAE N

Attached find the following management reports with regard to budget monitoring: **Aangeheg vind die volgende verslae met betrekking tot die monitering van begroting:**

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

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

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

Attached find the following legally required reports in terms of the MFMA: **Aangeheg vind die volgende wetlik verplig verslae soos vereis in die MFMA:**

- **Annexure G** - Sect 66 for July 2017 / Artikel 66 vir Julie 2017
- **Annexure H** - Sect 11 for July 2017 / Artikel 11 vir Julie 2017
- **Annexure I** - Finance Management Grant / Finansiële Bestuur toelaag
- **Annexure J** - Municipal Infrastructure Grant / Munisipale Infrastruktuur toekenning
- **Annexure K** - Integrated National Electrification Programme Grant / Geïntegreerde Nasionale Elektrifisering Program Toekenning
- **Annexure L** - Grant register / Leningsregister

Other Annexures:

Annexure A – none - n/a
Annexure M – 50 Highest Business and Government Accounts
Annexure N – Asset report
Annexure O – Insurance
Annexure P – Quality Certificate

Ander Annexures:

Bylae A - none - n/a
Bylae M – 50 Hoogste besigheid- en regering rekeninge
Bylae N – Bates verslag
Bylae O – Versekering
Bylae P – Kwaliteit sertifikaat

Yours faithfully

Die uwe

H J Kritzinger
CHIEF FINANCIAL OFFICER / HOOF FINANSIËLE BEAMPTE

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Maroda_AD_0997_10m01.xls (e.g.: GT1411_AD_2008_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Item) to Active Month (M01=July...M12=June)(e.g.: M10)
 Change Maroda to your own municipal code (e.g.: GT1411)
 To Save File press the following keys at the same time with Caps Lock off: CN Shift S

Year End	Month End	Man	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 L10 Council Policy
2010	M01	W0022	Debtors Age Analysis By Income Source											
			1100 Trade and Other Receivables from Exchange Transactions - Water	4 078 851	1 144 654	662 285	997 293	717 852	1 026 100	4 547 303	36 032 412	53 342 225	0	0
			1200 Trade and Other Receivables from Exchange Transactions - Electricity	16 333 350	360 126	215 105	210 762	151 140	187 019	457 136	2 260 929	20 181 636	0	0
			1400 Receivables from Non-Exchange Transactions - Property Rates	28 017 227	525 225	176 417	151 421	143 371	128 700	2 239 989	12 705 017	48 979 345	0	0
			1600 Receivables from Exchange Transactions - Waste Water Management	2 604 662	628 615	474 610	467 691	460 109	438 738	2 571 260	17 260 705	26 084 700	0	0
			1700 Receivables from Exchange Transactions - Waste Management	3 048 616	495 362	464 774	418 031	414 461	402 662	2 390 214	21 640 148	29 340 460	0	0
			1800 Receivables from Exchange Transactions - Property Rates Debtors	58 304	17 350	17 350	17 350	16 851	16 215	95 311	641 393	1 187 273	0	0
			1810 Interest on Asset Pledges	54 244	68 679	67 462	75 366	66 702	112 832	1 060 408	28 548 007	30 071 957	0	0
			1820 Recoverable unauthorised, irregular or false and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900 Other	-2 838 230	31 864	27 362	27 785	25 128	20 789	183 604	1 080 010	-1 443 856	0	0
			2000 Total By Income Source	52 630 251	2 859 516	2 859 469	2 362 276	2 033 482	2 835 033	13 643 236	123 627 479	201 043 772	0	0
			2100 Debtors Age Analysis By Customer Group											
			2200 Origins of Sales	9 003 109	129 791	49 798	79 091	40 874	52 121	473 608	2 100 185	11 827 528	0	0
			2300 Commercial	29 370 183	338 447	295 000	173 263	171 185	183 208	885 781	7 003 805	39 517 888	0	0
			2400 Households	13 167 670	2 227 467	1 854 002	1 827 919	1 640 739	1 946 462	10 886 060	108 018 385	411 465 810	0	0
			2500 Other	3 960 139	232 811	184 723	161 037	174 864	183 263	1 390 893	6 350 041	12 732 730	0	0
			2600 Total By Customer Group	52 630 251	2 859 515	2 859 469	2 362 276	2 033 482	2 835 033	13 643 236	123 627 479	201 043 772	0	0

Notes:
 Property Rates Debtors including housing and land sale debtors
 Total By Income Source = Total By Customer Group
 The negative amount shown above the total amount reflected for debtors on the BSMC return.
 Bad Debts = Total Debtors minus off debtors with
 Impairment - Bad Debts L10 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 aggregated amount as per the calculation formula in the municipality
 If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy



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

Save File as : Muncde_CFA_csy_Mm.XLS (e.g.: GT411_CFA_2005_M10)

Change Muncde to your own municipal code (e.g.: GT411) and Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005)

Change Month End (Mm) 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: Ctl Shift S

Year	Month	Item	Detail	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
End	End	Mun		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
2018	M01	WC022													
			Cash Receipts by Source												
		3010	Property rates	3 545 177											
		3020	Property rates - penalties & collection charges	0											
		3030	Service charges - electricity revenue	18 141 508											
		3040	Service charges - water revenue	2 318 002											
		3050	Service charges - sanitation revenue	1 483 062											
		3060	Service charges - refuse revenue	4 299 509											
		3070	Service charges - other	2 075 003											
		3080	Rental of facilities and equipment	66 124											
		3080	Interest earned - external investments	10 135											
		3100	Interest earned - outstanding debtors	0											
		3110	Dividends received	0											
		3120	Fines	6 085											
		3130	Licences and permits	20 600											
		3140	Agency services	0											
		3150	Transfer receipts - operational	0											
		3160	Other revenue	7 892											
		3170	Cash Receipts by Source	31 770 937	0	0	0	0	0	0	0	0	0	0	0
		3180	Other Cash Flows/Receipts by Source	0											
		3190	Transfer receipts - capital	0											
		3200	Contributions recognised - capital & Contributed	0											
		3210	Proceeds on disposal of PPE	0											
		3220	Short term loans	0											
		3230	Borrowing long term/financing	0											
		3240	Increase (decrease) in consumer deposits	-24 077											
		3250	Decrease (increase) in non-current debtors	0											
		3260	Decrease (increase) other non-current	0											
		3270	Decrease (increase) in non-current investments	0											
		3280	Total Cash Receipts by Source	31 746 860	0	0	0	0	0	0	0	0	0	0	0
		4000	Cash Payments by Type	8 268 968											
		4010	Employee related costs	698 480											
		4020	Remuneration of councillors	0											
		4030	Collection costs	0											
		4040	Interest paid	0											
		4050	Bulk purchases - Electricity	187 310											
		4060	Bulk purchases - Water & Sewer	0											
		4070	Other materials	46 142											
		4080	Contracted services	445 571											
		4090	Grants and subsidies paid - other municipalities	203 415											
		4100	Grants and subsidies paid - other	0											
		4110	General expenses	19 162 172											
		4120	Cash Payments by Type	29 012 058	0	0	0	0	0	0	0	0	0	0	0
		4130	Other Cash Flows/Payments by Type	0											
		4140	Capital assets	658 132											
		4150	Repayment of borrowing	0											
		4160	Other Cash Flows/Payments	32 576 121	0	0	0	0	0	0	0	0	0	0	0
		4170	Total Cash Payments by Type	62 246 311	0	0	0	0	0	0	0	0	0	0	0
		4180	Net Increase/(Decrease) in Cash Held	-30 489 451											
		4190	Cash/cash equivalents at the month/year begin:	76 374 877	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426
		4200	Cash/cash equivalents at the month/year end:	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426	45 875 426

D

OSA : STATEMENT OF FINANCIAL PERFORMANCE ACTUALS (All values in Rand. See input from instructions)\Select Signaling Convention: +1 or -1, Check Totals)
 Save File as : Muncids_CSA copy_Min.XLS (e.g.: GT411_OSA_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005)
 Change Month End (Mmm) to Active Month (M01=July...M12=June)(e.g.: M10)
 All functions are listed below
 If function is a Municipal Entity change NumEnt 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	Fund on	Mun	Item	Detail	Committed Orders Month M01	Actual Month M01
				0200	Property Rates	0	29 417 826
				0300	Property Rates - Penalties And Collection Changes	0	0
				0400	Services Charges	0	29 845 082
				0700	Rent Of Facilities And Equipment	0	136 220
				0800	Interest Earned - External Investments	0	10 135
				1000	Interest Earned - Outstanding Debtors	0	879 950
				1100	Dividends Received	0	0
				1300	Fines	0	6 085
				1400	Licenses and Permits	0	21 285
				1500	Agency Services	0	0
				1600	Transfers Recognised - Operating	0	0
				1610	Transfers Recognised - Capital	0	83 985
				1700	Other Revenue	0	0
				1800	Gain On Disposal Of Property, Plant & Equipment	2 975	182 133
				1900	Total Operating Revenue Generated	2 975	60 384 720
				2000	Less Revenue Foregone	0	0
				2100	Total Direct Operating Revenue	2 975	60 384 720
				2200	INTERNAL TRANSFERS - (must net out with corresp. Items under	0	0
				2300	Interest Received - Internal Loans	0	0
				2500	Internal Recoveries (Activity Based Costing Etc)	0	959 822
				2600	Dividends Received - Internal (From Municipal Entities)	0	0
				2700	Total Indirect Operating Revenue	0	959 822
				2800	OPERATING EXPENDITURE	2 975	61 344 542
				3000	Employee Related Costs - Wages & Salaries	-14 364	-12 182 282
				3100	Less Employee Related Costs - Social Contributions	0	-45 083
				3200	Less Employee Costs Capitalised	0	0
				3300	Less Employee Costs Allocated To Other Operating Items	0	0
				3400	Remuneration Of Councilors	0	-686 480
				3500	Debt Impairment	0	-1 327 911
				3600	Collection Costs	0	0
				3700	Depreciation and Asset Impairment	0	0
				3800	Interest Expenses - External Borrowings	0	0
				4000	Redemption Payments - External Borrowings (Garnap To Remove)	0	0
				4100	Bulk Purchases	0	-164 442
				4200	Other Miscellaneous	-865 362	-1 285 643
				4300	Contracted Services	-3 672 838	-310 663
				4400	Grants and Subsidies	0	-203 415
				4500	Other Expenditure	-3 203 646	-1 128 492
				4600	Loss On Disposal Of Property, Plant & Equipment	0	0
				4700	Contributions To/From Provisions	0	-6 673
				4800	Total Direct Operating Expenditure	-7 888 211	-17 333 303
				4900	INTERNAL TRANSFERS - (must net out with corresp. Items under	0	0
				5000	Interest - Internal Borrowings	0	0
				5010	Interest Charges (Activity Based Costing Etc)	0	0
				5100	Contributed Assets	0	-1 805 822
				5200	Total Indirect Operating Expenditure	0	0
				5300	Total Operating Expenditure	-7 888 211	-19 139 125
				5400	Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-7 888 236	42 205 417
				5500	Taxation	0	0
				5600	Operating Surplus / (Deficit) - After Tax	-7 888 236	42 205 417
				5800	Cross Subsidisation	0	0
				5900	Plus interests in Entities Not Wholly Owned	0	0
				6000	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	0	0
				6200	OTHER ADJUSTMENTS AND TRANSFERS	-7 888 236	42 205 417
				6700	Dividends Paid (Municipal Entities Only)	0	0
				6820	Asset Financing Reserve (Afr)	0	0
				6830	Housing Development Fund	0	0
				6840	Depreciation Reserve Ex Afr	0	0
				6850	Depreciation Reserve Ex Govt Grants	0	0
				6860	Depreciation Reserve Ex Donations And Contributions	0	0
				6870	Self-insurance Reserve	0	0
				6880	Revaluation Reserve	0	0
				6890	Other	0	0
				6900	Change To Unappropriated Surplus / (Accumulated Deficit)	-7 888 236	42 205 417



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CAA - ACTUAL CAPITAL ACQUISITION AND SOURCES OF FINANCE (All values in Rand)
 Save File as: Munde_CAA_copy_Min.XLS (e.g.: GT411_CAA_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005)
 Change Month End (Mm) to Active Month (M01=July, M12=June)(e.g.: M10)
 Change Munde to your own municipal code (e.g.: GT411)
 All functions are listed below
 If function is a Municipal Entity change Mm/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

Actual Month M01

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

WITZENBERG MUNICIPALITY

Report: Expenditure on Staff & Councillor Benefits - July 2017

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2016/2017	Amended Budget 2016/2017	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	101 631 849	101 631 849	7 271 520	7.15%
66(b)	Contributions to pension funds and medical aid	22 958 330	22 958 330	1 721 002	7.50%
66(c)	Travel, accommodation and subsistence	5 037 107	5 037 107	157 742	3.13%
66(d)	Housing benefits and allowances	1 628 586	1 628 586	118 591	7.28%
66(e)	Overtime	10 974 215	10 974 215	1 293 463	11.79%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	19 642 930	19 642 930	1 235 282	6.29%
	Sub - Total (Staff Benefits)	R 161 873 017	R 161 873 017	R 11 797 600	7.29%
Councillor Benefits					
MAY	Mayor	838 861	838 861	50 281	5.99%
DM	Deputy Mayor	621 755	621 755	43 171	6.94%
SP	Speaker	622 012	622 012	43 036	6.92%
MCM	Mayoral Committee members	2 563 795	2 563 795	157 289	6.13%
CLLR	Other Councillors	4 433 254	4 433 254	327 864	7.40%
MED	Medical aid contributions	0	0	0	#DIV/0!
PEN	Pension fund contributions	1 003 257	1 003 257	76 839	7.66%
WARD	Ward Committee Allowance	720 000	720 000	59 500	8.26%
	Sub - Total (Councillors' Benefits)	10 802 934	R 10 802 934.00	R 757 980.28	7.02%
	Total Councillor and Staff Benefits	R 172 675 951	R 172 675 951	R 12 555 581	7.27%

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

I

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

Municipality	WC022 Witzenberg	Financial Year	2017/18
		Month End	M01 July

Financial Accounting for Grant Funds Received and Expended	
	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	0
Total FMG Funds Received	0
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	8 157
Total FMG Funds Spent	8 157
Total FMG funds Received and Not Spent	-8 157
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
 Save file as: Muncde_FMG_ccyy_Mnn.XLS (e.g. GT411_FMG_2006_M01.xls)
 Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

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

J

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

Municipality **WC022 Witzenberg**

Financial Year	2017/18
Month End	M01 July

Financial Accounting for Grant Funds Received and Expended

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

Conditions:

- Priority 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: Muncode_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)
 Muncode = Municipality Code, ccyy = Financial Year End, Mnn = M01... M12

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

K

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

Municipality **WC022 Witzenberg**

Financial Year	2017/18
Month End	M01 July

Financial Accounting for Grant Funds Received and Expended

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

Conditions:

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

(Print Name Below)

I, _____, _____
and that this report has been submitted electronically as required.

The Accounting Officer or Delegate certify that the above information is correct

Signed

Dated _____

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

Save file as: Muncode_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncode = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

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Account numbe	Jul-17	Jun-17	May-17	Apr-17	Older than Apr-17	Total
17364108002	1934179.67	0.03	0	0	0	1934179.7
17497300009	1866274.03	0	0	0	0	1866274.03
17790000028	1788248.52	0	0	0	0	1788248.52
20750396040	13855.74	0	0	0	931735.87	945591.61
17289900008	848203.3	0.01	0	0	0	848203.31
10000672976	0	0	0	0	772292.26	772292.26
60011060006	759576.98	0	0	0	0	759576.98
89760700012	135764.3	0	0	0	617794.09	753558.39
19002200099	639192.27	0.04	0	0	0	639192.31
22502200005	476173.04	0	0	0	52645.21	528818.25
11258900000	442448.51	0	0	0	79416.51	521865.02
18007500005	323278.42	180442.31	0	0	0	503720.73
75000020004	489998.73	117.99	0	0	0	490116.72
75005720008	452.45	509.2	528.62	464.19	469576.27	471530.73
19610000001	423638.96	0	0	0	0	423638.96
18960300007	420850.5	0	0	0	0	420850.5
10000413144	0	0	0	0	389185.36	389185.36
10000678594	0	0	0	0	386406.82	386406.82
20803000007	384200.48	0	0	0	0	384200.48
20190383039	11844.68	11937.78	15061.42	14048.68	329708.55	382601.11
27340000006	360688.65	0	0	0	33.29	360721.94
19001400289	58203.38	69290.67	87286.42	73677.31	69704.12	358161.9
19602700005	2292.5	2663.6	2233.27	2090.87	337546.39	346826.63
10000645367	0	0	0	0	346215.78	346215.78
70100268029	343647.5	0	0	0	31.75	343679.25
60009930005	304104.5	0	0	0	28579.69	332684.19
20753780011	332480.5	0	0	0	0	332480.5
13540600050	329398.55	1788.15	0	0	0	331186.7
75008270007	152.43	69.79	70.41	52.82	326689.83	327035.28
17610600030	165618.84	37421.93	35708.64	34659.34	52378.06	325786.81
24262800055	7006.52	7065.42	7124.32	7183.22	290892.53	319272.01
20750182000	72540	0	0	0	237203.64	309743.64
17790000035	308369.32	0	0	0	0	308369.32
83532400052	13299.19	157184.89	2062.24	2132.81	130055.06	304734.19
20850298012	19975	18503.75	18681.08	18858.41	217169.89	293188.13
11132400013	279625.5	0	0	0	25.86	279651.36
12100800019	274918	0	0	0	4655.36	279573.36
60007110005	277742.5	0	0	0	25.7	277768.2
20752230111	274897.03	0	0	0	0	274897.03
90731800002	1504.44	494.17	1976.58	1289.71	269290.22	274555.12
75012290015	570.83	516.72	536.2	555.91	270683.1	272862.76
89568200006	474.25	539.27	627.16	609.42	260320.85	262570.95
60000700021	97219.68	162682.25	0	0	0	259901.93
75013190028	2180.51	2163.22	2484.51	2084.65	247234.88	256147.77
86514204655	993.37	845.97	852.83	1381.7	248329.45	253046.81
10000670974	0	0	0	0	237424.84	237424.84
17364460009	235838.14	0	0	0	0	235838.14
75005130050	228784.5	0	0	0	21.17	228805.67
89584900012	522.54	494.17	498.3	517.7	225482.04	227514.75
20190366304	221654.5	0	0	0	0.04	221654.54
23805200008	171729.6	0	0	0	49618.08	221347.68

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QUALITY CERTIFICATE

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


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

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

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature :



Date:

15/08/17
