

WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager / Munisipale Bestuurder

VAN / FROM: Director: Finance / Direkteur: Finansies

DATUM / DATE: 31 December 2017 / 31 December 2017

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

FINANCE MONTHLY REPORT – DECEMBER 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 December 2017.

C EXECUTIVE SUMMARY

The municipality has read 94% of its consumption meters of which 98% was read correctly the first time. The monthly billing was also done as scheduled and during this process 16 994 accounts amounting to R 23.6 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 3.7 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 95%, but the actual accumulated year to date debtor's collection is 93%. Some consumers use council's gesture to enable them to purchase electricity although their accounts are in arrears during the holiday season as an excuse to not pay their municipal accounts due in December.

The municipality issued orders to the value of R 6.1 million of which R 0.4 million was in terms of deviations.

The municipality currently has R 88 million in its primary bank account and R 17 million on investment.

FINANSIES MAANDELIKSE VERSLAG – DESEMBER 2017

A BURGEMEESTERS VERSLAG

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

B AANBEVELING

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

C OPSOMMING

Die munisipaliteit het 94% van die meters geles, waarvan 98% die eerste keer korrek geles is. Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 16 994 rekeninge ten bedrae van R 23.6 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 3.7 miljoen. Die deernis subsidies vir die maand beloop R 1.1 miljoen.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 95%, maar die werklike jaar tot op datum invordering is 93%. Sommige verbruikers gebruik die raad se gebaar om kliënte in staat te stel om elektrisiteit te koop, hoewel hul rekeninge gedurende die vakansie seisoen agterstallig is as 'n verskoning om nie hul munisipale rekeninge verskuldig in Desember te betaal nie.

Bestellings ter waarde van R 6.1 miljoen uitgereik, waarvan R 0.4 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 88 miljoen in die primêre bankrekening en R 17 miljoen in korttermyn beleggings.

D REPORT

1. PURPOSE

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

2. LEGAL FRAMEWORK

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

2.1 WITHDRAWALS FROM BANK ACCOUNTS

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

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

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

2.2 Expenditure on staff benefits

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

Section 66 reads as follow:

"66. The accounting officer of a municipality must, in a

D REPORT

1. DOEL

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

2. WETLIKE RAAMWERK

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

2.1 ONTTREKKINGS UIT BANKREKENINGE

In terme van artikel 11 (4) (a), moet die rekenpligtige beampte 'n kwartaalike 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. Die rekenpligtige beampte van 'n munisipaliteit moet, in 'n

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 case be compared with the corresponding amounts

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 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.

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:

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

(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:

- o Inkomste
- o Voorsieningskanaal Bestuur
- o Finansiële Administrasie

3.1 REVENUE

Accounts and Meter readings

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

3.1 INKOMSTE

Rekeninge en meterlesings

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

Activities	Oct-17	Nov-17	Dec-17
Meter readings:			
No. of meter readings by meter readers	13 600	13 597	13 656
No. of readings estimated	764	783	802
No. of readings by owners	435	429	419
Metering online	70	73	73
Total number of meters	14 869	14 882	14 950
Completion date of meter readings	13/10/2017	13/11/2017	13/12/2017
No. of re-readings performed (exception list)	1 152	1 386	1 307
No. of changes - exception list	253	206	239
% of meters read correctly first time	98.14%	98.48%	98.25%
Opening balance of faulty meters to technical dept.	282	344	396
Faulty meters to technical dept.	88	98	166
Faulty meters replaced for the month	26	46	203
Closing balance at month end of faulty meters	344	396	359
% of meters estimated	5.14%	5.26%	5.36%

Nota.Skattinge redes by Meterlesings	Oct-17	Nov-17	Dec-17
Note Estimates - Meter readings			
Meter locked	37	37	33
Gate locked	281	281	337
Under Ground	33	40	39
Beneath rubble	18	18	34
Under water	32	27	19
Dogs	68	88	54
Meter unreadable	23	32	28
Can't find meter	258	250	250
Vehicles parked on meter	11	10	7
Unread	3	0	1
	764	783	802

Explanation:

Estimations: Water 600; Electricity 202.

Verduideliking:

Skattinge: Water 600; Elektriesiteit 202.

Rates clearance certificates	Oct-17	Nov-17	Dec-17
Plots subdivided	0	0	0
Application for clearance certificates	25	46	9
Clearance certificates issued	49	40	27
Deeds registrations	66	73	88
Consolidations	0	0	0

3.1.1.1 Billing dates

3.1.1.1 Heffingsdatums

Billing:	Oct-17	Nov-17	Dec-17
Debt raising date	20/10/2017	20/11/017	18/12/2017
Date of account postage	24/10/2017	22/11/2017	20/12/2017
Debtor reconciliation (Debtors/Votes/Age analysis)	01/11/2017	01/12/2017	03/01/2017
Electricity Pre paid Reconciliation	01/11/2017	01/12/2017	03/01/2017

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

3.1.1.2 Aantal informele huishoudings met toegang tot basiese dienste sonder rekeninge

Number of informal households with access to basic services without accounts	Oct-17	Nov-17	Dec-17
- N'duli (Polo cross)	1 096	1 096	1 096
- Tulbagh (Chris Hani)	812	812	812
- Wolseley (Pine Valley)	338	338	338
Total	2 246	2 246	2 246

3.1.1.3 Number of consumers with services

Number of consumers with services	Oct-17	Nov-17	Dec-17
Electricity - Conventional	2 402	2 402	2 402
Electricity - Prepaid	10 228	10 274	10 394
Property rates	14 348	14 375	14 375
Refuse removal	14 988	15 001	15 070
Sewerage	14 960	14 978	15 055
Water	15 182	15 077	15 244
Other	797	801	797
Total number of accounts printed	13 550	13 507	13 610
Total number accounts emailed	3 444	3 391	3 384

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

Service Description	Oct-17	Nov-17	Dec-17
Assessment Rates (Monthly)	3 155 099.53	3 144 457.31	3 102 354.80
Assessment Rates (SV)			
Electricity	14 384 376.45	14 259 704.54	14 105 904.51
Refuse Removal	2 280 247.40	2 208 838.90	2 330 540.52
Sewerage	2 041 186.04	2 036 913.67	2 455 065.02
Water Levies	4 442 903.77	4 782 273.25	4 755 981.60
Rental	79 009.53	79 009.53	79 009.53
Indigent subsidy	-1 064 080.84	-1 076 478.63	- 1 051 921.06
Sundries	53 214.70	9 313.81	19 873.57
Total	25 371 956.58	25 444 032.38	23 667 365.22

Explanation:

Water restriction tariffs applied to Witzenberg area.

Verduideliking:

Water beperking tariewe van toepassing in Witzenberg area.

3.1.3 Pre-paid Electricity Sales

3.1.3 Vooruitbetaalde Elektrisiteit Verkope

	Oct-17	Nov-17	Dec-17
Total Pre Paid Meters	10 228	10 274	10 394
Total Free units(Indigents)	103 500	100 300	99 200
Cost of free Units	R113 850	R110 330	R109 120
Units sold	2 484 636	2 457 794	2 633 696
Cost of units sold	R2 996 832	R2 970 411	R3 216 688
Vat Amount	R435 541	R431 352	R465 648
Axillary Amount	R1 471	R1 420	R1 728
Total Amount Pre Paid	R3 547 694	R3 513 513	R3 793 185

3.1.4 MONTHLY INCOME PER SERVICE

	YTD	M04	M05	M06
Monthly Billing	201,247,440	26,534,073	26,248,389	26,725,850
Property Rates	45,831,381	3,405,271	3,226,608	3,097,097
Electricity	100,475,140	14,344,769	13,958,917	14,085,998
Water	24,572,030	4,341,346	4,710,323	4,677,568
Waste Management	14,148,587	2,278,791	2,206,268	2,330,630
Waste Water Management	15,610,377	2,041,597	2,045,815	2,454,416
Housing Selling Scheme	315,874	58,920	54,648	45,420
Property Rental Debtors	152,425	25,424	25,424	25,349
Service Charges	141,626	37,956	20,386	9,373
Land Sale Debtors	-	-	-	-
Water and Sanitation Service A	-	-	-	-

187,728,251 39,228,500 26,660,266 20,889,678

Collections

Property Rates	42,807,504	12,706,525	4,868,189	3,463,061
Electricity	100,985,636	17,251,038	14,535,248	12,108,777
Water	17,004,096	2,851,042	3,596,801	2,663,296
Waste Management	10,171,389	1,804,150	1,828,499	1,290,809
Waste Water Management	12,729,656	1,667,600	1,745,442	1,310,567
Housing Selling Scheme	164,624	38,425	46,869	30,338
Property Rental Debtors	101,182	17,961	15,745	13,612
Service Charges	206,361	30,358	23,472	9,217
Land Sale Debtors	3,557,802	2,861,400	-	-
Water and Sanitation Service A	-	-	-	-

Collection Rate per service

Property Rates	93%	373%	151%	112%
Electricity	101%	120%	104%	86%
Water	69%	66%	76%	57%
Waste Management	72%	79%	83%	55%
Waste Water Management	82%	82%	85%	53%
Housing Selling Scheme	52%	65%	86%	67%
Property Rental Debtors	66%	71%	62%	54%
Service Charges	146%	80%	115%	98%
Over all Collection Rate	93%	148%	102%	78%

3.1.5 Indigent Households

3.1.5 Behoeftige Huishoudings

Indigent households	Oct-17	Nov-17	Dec-17
Deferments	3 209 811.82	3 197 425.79	3 281 107.14
30 days	497 992.12	537 558.92	583 773.41
60 days	425 883.29	467 536.43	507 753.87
90 days	428 426.26	407 140.58	453 986.4
> 90 days	7 176 080.7	8 318 899.7	8 882 760.23
Total	R 11 738 194.19	R 12 928 561.42	R 13 709 381.05

Mechanisms	Oct-17	Nov-17	Dec-17
Approved Indigent households:			
No. of households at beginning of the month:	2 402	2 313	2 341
Additions during the month	159	277	175
Cancellations during the month	248	249	123
No. of households at end of the month:	2 313	2 341	2 511
Cost of Indigent to Council	R 1 064 080.84	R 1 076 478.63	R 1 052 158.89

Explanation:

Indigent households decreased from 2 341 to 2 296

Verduideliking:

Deernis huishoudings vermeerder vanaf 2 341 tot 2 296

3.1.6 Outstanding Debtors

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

3.1.6 Uitstaande Debiteure

Die belangrike vergelykende statistiek met betrekking tot rekeninge word getoon in die tabel hieronder. Die tabel hieronder voorsien 'n ouderdomsanalises van Debiteure soos op 31 Desember 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	6 888 724	1 522 625	1381949	947 939	931 503	931 370	5 046 864	41 839 205	59 490 180	31.15%
Electricity	12 307 573	674 526	736 927	286 512	254 259 2 812	183 834	858 908	2 463 777	17 766 318	9.30%
Property Rates	3 683 935	216 889	179 848	155 708	182	128 612	691 619	12 817 703	20 686 497	10.83%
Waste Water Management	3 286 646	619 484	572 732	526 604	498 592	455 955	2 604 479	19 021 462	27 585 954	14.44%
Waste Management	3 319 966	810 123	674 769	675 057	632 166	456 074	2 406 608	23 251 234	32 225 996	16.87%
Property Rental Debtors	44 627	17 550	17 057	73 758	16 416	16 264	92 665	996 931	1 275 267	0.67%
Interest on Arrear Debtor Accounts	68 566	64 352	85 414	81 001	96 104	108 459	946 397	31 871 539	33 321 831	17.45%
Other	-2 973 418	72 448	41 753	44 933	25 042	104 234	168 462	1 156 857	-1 359 689	17.45%
Total By Income Source	26 626 620	3 997 996	3690448	2 791 513	5266264	2384801	12816 003	133 418 709	190992353	100%
%	218.68%	-5.33%	-3.07%	-3.30%	-1.84%	-7.67%	-12.39%	-85.08%	100.00%	
Debtors Age Analysis By Customer Group										
Organs of State	1 947 371	695 723	558 234	136 038	504 596	70 491	108 137	2 379 537	6 835 409	3.58%
Commercial	11 254 384	249 309	217 846	266 716	1083112	224 640	929 919	6 328 840	20 896 227	10.94%
Households	12 161 330	2 820 906	2678846	2 193 867	2670061	1917312	10632 088	117 084 779	146390315	76.65%
Other	1 263 535	232 058	235 523	194 892	1008497	172 357	1 145 859	7 625 554	11 459 728	6.00%
Total By Customer Group	26 626 620	3 997 996	3690448	2 791 513	5266264	2384801	12816 003	133 418 709	190992353	100%
%	13.94%	2.09%	1.93%	1.46%	2.76%	1.25%	6.71%	69.86%	100.00%	

Explanation:

The increase in outstanding debt can be attributed to:

- No credit control mechanism for PA Hamlet, Op-die-Berg and Indigents.

Verduideliking:

Die styging in debiteure is as gevolg van:

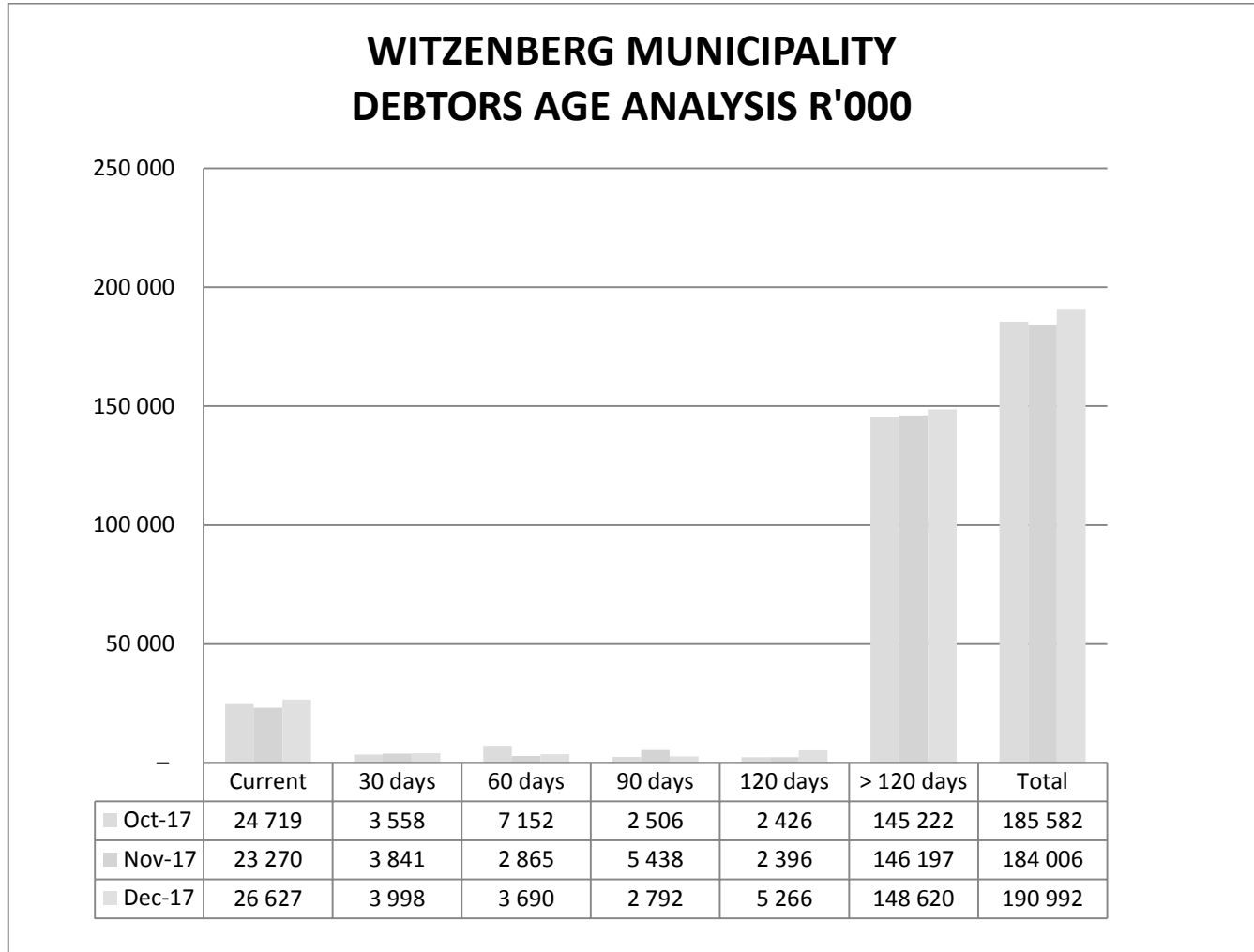
- Geen kredietbeheer megansime vir PA Hamlet, Op-die-Berg en Deernis gevalle nie.

3.1.7 DEBITEURE OUDERDOMSANALISE

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

3.1.7 VERGELYKING

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



Explanation:

The increase in outstanding debt can be attributed to:

- No credit control mechanism for PA Hamlet, Op-die-Berg and Indigents.
- Some consumers use council's gesture to enable them to purchase electricity although their accounts are in arrears during the holiday season as an excuse to not pay their municipal accounts due in December.

Verduideliking:

Die styging in debiteure is as gevolg van:

- Geen kredietbeheer meganisme vir PA Hamlet, Op-die-Berg en Deernis gevalle nie.
- Sommige verbruikers gebruik die raad se gebaar om kliënte in staat te stel om elektrisiteit te koop, hoewel hul rekeninge gedurende die vakansie seisoen agterstallig is as 'n verskoning om nie hul munisipale rekeninge verskuldig in Desember te betaal nie.

3.1.8 RECEIPTING

3.1.8 ERKENNING VAN ONTVANGS

The table below indicates the cash flow:

Die onderstaande tabel dui die kontantvloeï aan:

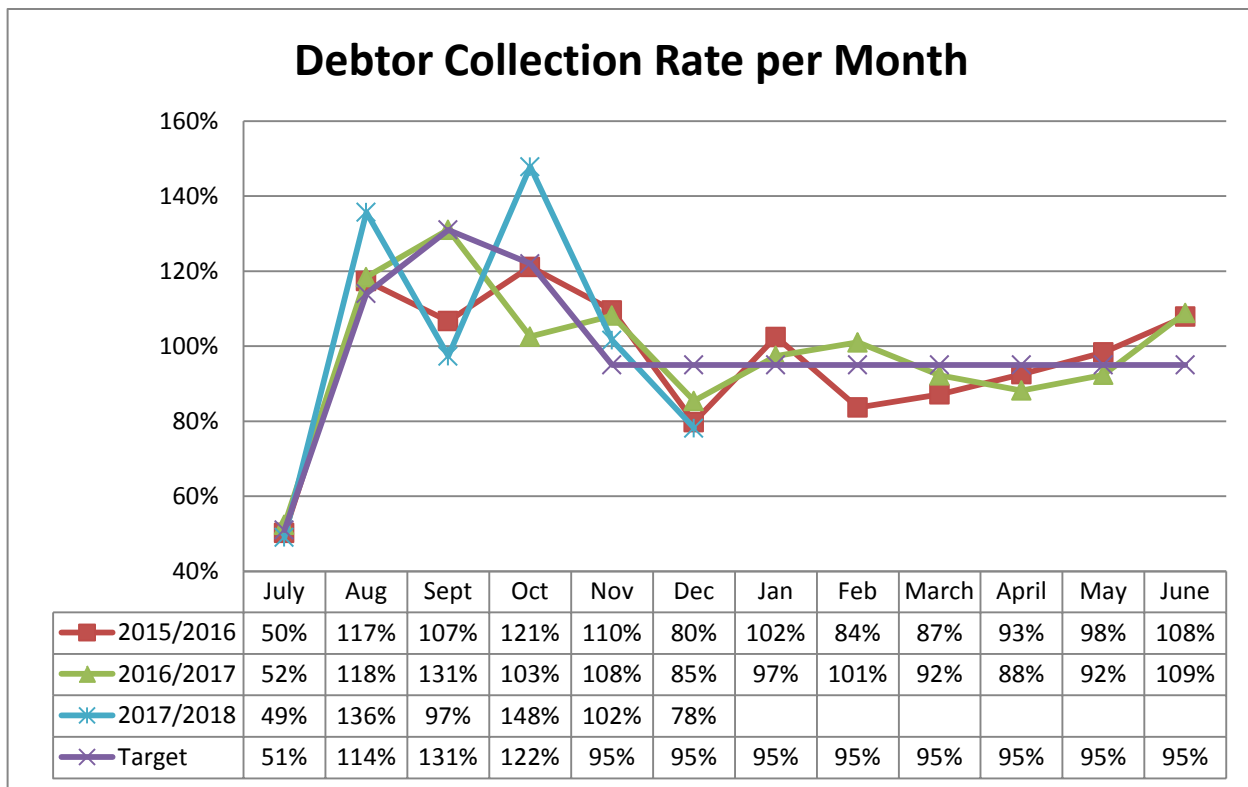
Detail	Month 4 Oct	Month 5 Nov	Month 6 Dec
Cash Receipts by Source			
Property rates	528 270	332 424	-21 830
Property rates - penalties & collection charges	-	-	-
Service charges - electricity revenue	4 848 328	4 809 158	3 032 966
Service charges - water revenue	214 362	266 244	56 164
Service charges - sanitation revenue	87 488	84 704	45 181
Service charges - refuse revenue	163 193	147 276	40 224
Service charges - other	32 412 632	24 538 780	3 992 573
Rental of facilities and equipment	144 247	206 491	122
Interest earned - external investments	1 234 451	548 836	645 169
Interest earned - outstanding debtors	-	-	-
Dividends received	-	-	-
Fines	144 002	217 134	75 115
Licences and permits	-206 189	393 523	-
Agency services	-	-	-
Transfer receipts - operational	7 046 289	20 669	24 138 000
Other revenue	3 298 231	432 358	121 893
Cash Receipts by Source	49 915 304	31 997 597	32 125 578
Other Cash Flows/Receipts by Source	-	-	-
Transfer receipts - capital	-	-	11 257 000
Contributions recognised - capital & Contributed assets	-	-	-
Proceeds on disposal of PPE	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	75 815	10 352	22 576
Decrease (Increase) in non-current debtors	-	-	-
Decrease (increase) other non-current receivables	-	-	-
Decrease (increase) in non-current investments	-	-	13 500 000
Total Cash Receipts by Source	49 991 119	32 007 949	56 905 154
Cash Payments by Type			
Employee related costs	11 416 475	18 403 447	11 284 985
Remuneration of councillors	752 382	728 043	670 422
Collection costs	-	-	155 911
Interest paid	-	-	71 325
Bulk purchases - Electricity	13 080 130	11 852 916	13 943 751
Bulk purchases - Water & Sewer	-	-	-
Other materials	2 045 293	2 077 254	423 569
Contracted services	507 065	3 924 852	6 734 803
Grants and subsidies paid - other municipalities	-	-	-
Grants and subsidies paid - other	3 120 344	6 549 857	31 500
General expenses	3 147 208	7 724 408	3 470 126
Cash Payments by Type	34 068 897	51 260 776	36 786 391
Other Cash Flows/Payments by Type	-	-	-
Capital assets	4 150 875	3 934 531	4 268 175
Repayment of borrowing	-1 623	-	109 001
Other Cash Flows/Payments	-1 352 906	30 470 582	-53 093 638
Total Cash Payments by Type	36 865 243	85 665 890	-11 930 071
Net Increase/(Decrease) in Cash Held	13 125 876	-53 657 941	68 835 225
Cash/cash equivalents at the month/year begin:	90 493 357	103 619 234	19 461 293
Cash/cash equivalents at the month/year end:	103 619 234	49 961 293	88 296 518

3.1.8.1 Receipting

3.1.8.1 Erkenning van Ontvangste

Cashiers:	Oct-17	Nov-17	Dec-17
Average of all Cashiers			
Number of transactions	7 479	7 347	5 891
Number of days operational	176	176	120
Number of receipts cancelled	7	24	7
Amount receipted	R 46 481 168.31	R 39 921 979.00	R 69 406 132
Value of variances in end of days - Surplus/(Shortage)			
Average number of transactions per day	42.49	41.74	49.09
Percentage cancelled receipts	0.09%	0.33%	0.12%
Percentage variances in end of days	0.00%	0.00%	0.00%

3.1.9 DEBTOR COLLECTIONS RATE PER MONTH



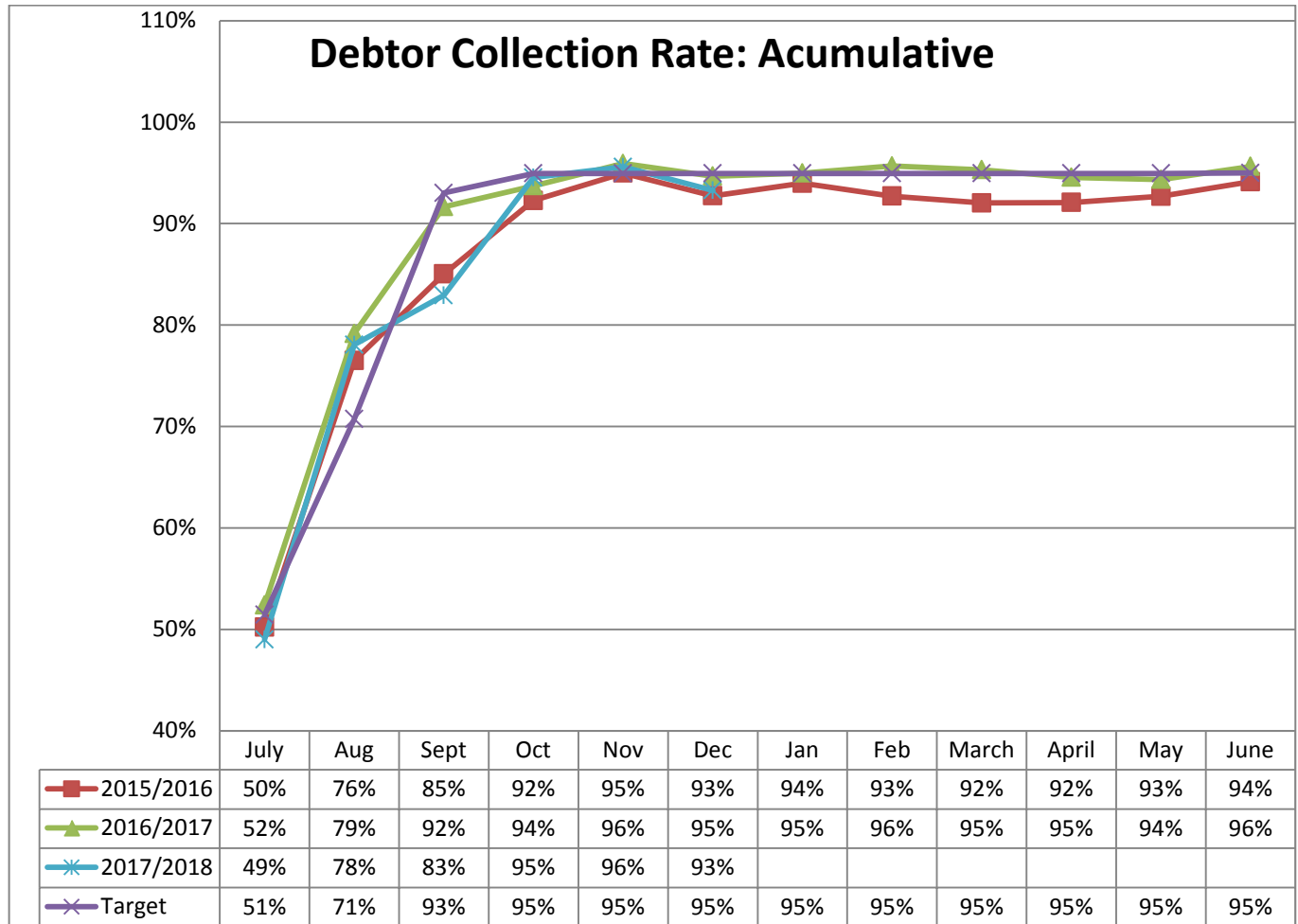
Explanation:

The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 95% while the actual figure for December 2017 amounts to 78% which in comparison to the previous year 85%.

Verduideliking:

Die doel van hierdie grafiek is om die doeltreffendheid van die verhalings van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 95%, terwyl die syfer vir Desember 2017 - 78% beloop in vergelyking met die vorige jaar 85%.

3.1.10 DEBTOR COLLECTION RATE ACCUMULATIVE

**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 95% while the actual figure is 93%.

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 95%, terwyl die werklike syfer 93% beloop.

3.1.11 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

	Oct-17	Nov-17	Dec-17
Councillors:	R	R	R
Deferments	4 080.18	2 576.94	2 576.94
30 days	5 914.51	13 996.04	14 434.90
60 days	1 553.58	3 723.94	10 509.65
90 days	2 192.79	1 564.98	3 183.95
> 90 days	59 449.99	61 598.39	63 591.49
Total	R 73 191.05	R 83 460.29	R 94 296.93
Employees:	Oct-17	Nov-17	Dec-17
Deferments	144 359.29	141 863.26	132 938.95
30 days	5 205.67	6 938.02	11 003.32
60 days	2 109.35	1 468.21	3 379.40
90 days	1 495.26	1 502.66	1 341.42
> 90 days	28 945.28	30 350.79	30 928.09
Total	R 182 114.85	R 182 122.94	R 179 591.18
Government Departments:	Oct-17	Nov-17	Dec-17
30 days	675 855.00	561 854.35	695 723.00
60 days	1 759 920.00	135 467.31	558 234.00
90 days	103 319.00	505 950.38	136 038.00
> 90 days	2 521 008.00	2 541 125.00	3 062 760.00
Total	5 060 102.00	3 744 397.04	4 452 755.00
Schools & Hostels:	Oct-17	Nov-17	Dec-17
Deferment			
30 days	111 505.13	55 265.37	252 035.90
60 days	47 177.99	7 900.44	20 653.66
90 days	42 534.07	394.13	6.93
> 90 days	68 411.22	41 166.5	41 398.78
Total	269 628.41	104 726.44	314 095.27

3.1.11.1 50 Highest Business and Government Accounts
Attached as Annexure M

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

3.1.12 Credit Control Mechanisms

The table below indicates the number of mechanisms instituted:

3.1.12 Kredietbeheer meganismes

Die tabel hieronder toon die aantal meganismes ingestel:

Disconnection of services:	Oct-17	Nov-17	Dec-17
No. of customers on the disconnections lists	2 819	2 916	633
No. already block	1 282	1 280	1 373
Total no. of tampering not connected	398	391	436
No. of new disconnections for the month:			
- Prepaid	800	785	265
- Conventional	62	53	50
Number reconnected:			
- Prepaid			
- Conventional	52	47	40
Reconnected :due to faulty groupings and Indigent and poor households	159		
No. of customers still disconnected	1 280	1 373	179
% of disconnections executed	100%	100%	50%

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
08/2/15/45	Supply Upgrade And Replacement Of Water Networks In The Witzenberg Area	22-Jan-2018
08/2/15/46	Supply Upgrade And Replacement Of Sewer Networks In The Witzenberg Area	22-Jan-2018
08/2/15/54	Supply and delivery of Electrical Equipment and cables	19-Jan-2018
08/2/15/55	Supply And Fitment Of New Tyres, Tubes And Provision Of Tyre Repair And Other Related Services	10-Jan-2018
08/2/15/57	Printing, supply and delivery of a corporate newsletter to Witzenberg municipality	05-Jan-2018
08/2/15/63	Sale Of Church Site In Pine Valley, Wolseley	05-Jan-2018

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/15/49	Supply, delivery and assemble of Office furniture and equipment	05-Jan-2018

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

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

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
08/2/15/23	Supply of banking services to Witzenberg Municipality	13-Oct-2017	27-Nov-2017 BEC held 14 - Dec-2017; Awaiting revised Technical Report	WP Mars
08/2/15/27	The Supply and delivery of Broad Spectrum Enzymes and dosing pumps for a period of 24 months	17-Oct-2017	21-Dec-2017	N Jacobs
08/2/15/28	Supply and servicing of portable chemical toilets and emptying of septic tanks in the Witzenberg area	14-Nov-2017	27-Nov-2017 BEC Held 14-Dec-2017; Awaiting feedback regarding recommendation	N Jacobs
08/2/15/29	Supply, delivery and erection of security fencing at	10-Nov-2017	27-Nov-2017;	N Jacobs

FINANCE MONTHLY REPORT DECEMBER 2017 / FINANSIES MAANDELIKSE VERSLAG – DESEMBER 2017

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
	various water and sewer Infrastructures		Awaiting revised Technical Report	
08/2/15/31	Supply and delivery of Traffic Uniforms	07-Nov-2017	28-Nov-2017 / 13 Dec 2017	M Green
08/2/15/39	Invitation for long term borrowings 2017-2018	24-Nov-2017	Awaiting	WP Mars
08/2/15/40	Supply and delivery of Protective clothing	15-Nov-2017	Awaiting	A Raubenheimer
08/2/15/42	Service provider for Training of Municipal officials on Gardening, Horticulture and Landscaping Learnerships	23-Nov-2017	13-Dec-2017	I Swartbooi
08/2/15/43	Supply, delivery and installation of Building signage	13-Dec-2017	Awaiting No Bids received	A Radjoo
08/2/15/44	Appointment of a service provider for Incapacity Investigations	17-Nov-2017	28-Nov-2017 Awaiting Revised Technical Report	I Swartbooi
08/2/15/47	Supply and delivery of Bricks and Pavers	23-Nov-2017	Awaiting	E Lintnaar
08/2/15/48	Access control for Municipal buildings	15-Dec-2017	Awaiting	A Radjoo
08/2/15/53	The Reconstruction of Piet Retief Street from Roussouw Street to Waveren Street in Tulbagh.	05-Dec-2017	Awaiting *Draft Received 18-Dec-2017	E Lintnaar
08/2/15/58	Supply, delivery and fitment of Vehicle batteries	12-Dec-2017	Awaiting; No Bids Received	J Barnard

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
08/2/15/15	Lease of the café building at N'duli and PA Hamlet swimming pools (Re-advertisement)	31-Oct-2017	15-Dec-2017	J Samuel
08/2/15/25	Service provider for training of municipal officials (SCM) Re-Advertisement	27-Nov-2017	Awaiting	I Swartbooi
08/2/15/32	Supply and delivery of 2 New 230 VOLT/ 3000 Watt Rock breakers	10-Nov-2017	18-Dec-2017	P van den Heever
08/2/15/38	Service provider for training of Municipal officials on HT & LT fault finding, cable jointing and operating regulations high voltage systems	12-Oct-2017	24-Oct-2017	I Swartbooi
08/2/15/50	Supply and installation of Three (3) Wendy houses on Vredebes	18-Oct-2017	14-Dec-2017 Request for withdrawal / cancellation	C Mackenzie
08/2/15/61	Supply, delivery and installation of vinyl flooring at Koinonia hall Buiten street, Bella Vista	08-Dec-2017	12-12-2017	H Truter
08/2/15/66	Upgrading Of Ablution Facilities The Thusong Centre, Bella Vista	21-Dec-2018	Awaiting	A Radjoo

3.2.1.3 Adjudication stage

The following competitive bid is currently in the adjudication stage:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	DATE OF BID EVALUATION
08/2/15/36	Supply, installation and monitoring of vehicle tracking system	25-Oct-2017	15-Nov-2017	28-Nov-2017 14-Dec-2017

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

3.2.1.3 Toekenningsfase:

Die volgende mededingende tender is tans in die toekenningsfase:

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

3.2.1.4 Bids awarded

The following competitive bids were awarded by the Bid Adjudication Committee during the month of December 2017:

3.2.1.4 Tenders toegeken

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/15/09	04-Dec-2017	AL Abbott and Associates	Monitoring, quality control and process advisory services at Water care plants in the Witzenberg area	Bidder scored the highest points	R1 314 104.40
08/2/15/10	04-Dec-2017	AL Abbott and Associates	Monitoring of drinking water quality in the Witzenberg area	Bidder scored the highest points	R2 030 042.00
Unsolicited Bid	11-Dec-2017	Silverdale Projects	Appointment of Project Manager to investigate and manage the establishment of an agri-processing and fresh produce hub	As per s32(2) of the Municipal Supply Chain Management Regulations	No cost to Municipality

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

Geen tender was toegeken deur die Rekenpligtige Beamppte gedurende Desember 2017 nie.

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

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

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

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/15/65	14-Dec-2017	Appointment Of A Service Provider For Disciplinary Services	No Bids Received

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

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

The following written price quotations were approved during the month of December 2017:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Desember 2017:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o. sub delegation
150909	08-Dec-2017	Ultimate Recruitment Solutions	Advertisement of bids: 08/2/15/45; 08/2/15/46; 08/2/15/55 and 08/2/15/63	Lowest responsive quotation	R 12 785.91 (Incl. VAT)	Chief Financial Officer
150992	13-Dec-2017	Gracious Catering Décor	Catering for Ward 10 Project 16/12/2017 De Eike Hall	Lowest responsive quotation	R 8 250.00 (Non-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 2017:

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 2017:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/15/20	20-Dec-2017	Leaders Meubileerders Boland Bk	Supply & delivery of new Refrigerators and new Metal double bunk beds with density chip foam mattresses	Bidder scored the highest points	R 49 600 (Inc VAT)	Acting Director Community Services
		Park Avenue Stationers			R 127 678.40	
08/2/15/56	06-Dec-2017	Eddies Sound and Lighting	Service provider for sound, lighting and stage for Christmas market event (Re-advertisement)	Bidder scored the highest points	R 65 000.00 (Non VAT)	Director Community Services
08/2/15/59	20-Dec-2017	Jakepro Building Projects and Services	Upgrading of Montana community hall, Angelier Street Wolseley 2-2017	Bidder scored the highest points	R 169 981.64 (Inc Vat & Contingencies)	Acting Director Community Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

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

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Outcome
08/2/14/75	Short-term Insurance (One year contract)	10 July 2017	Nico Swart Consultancy	Non-compliance of pre-qualification criteria	Matter is under review with the Accounting officer

3.2.1.9 Deviations

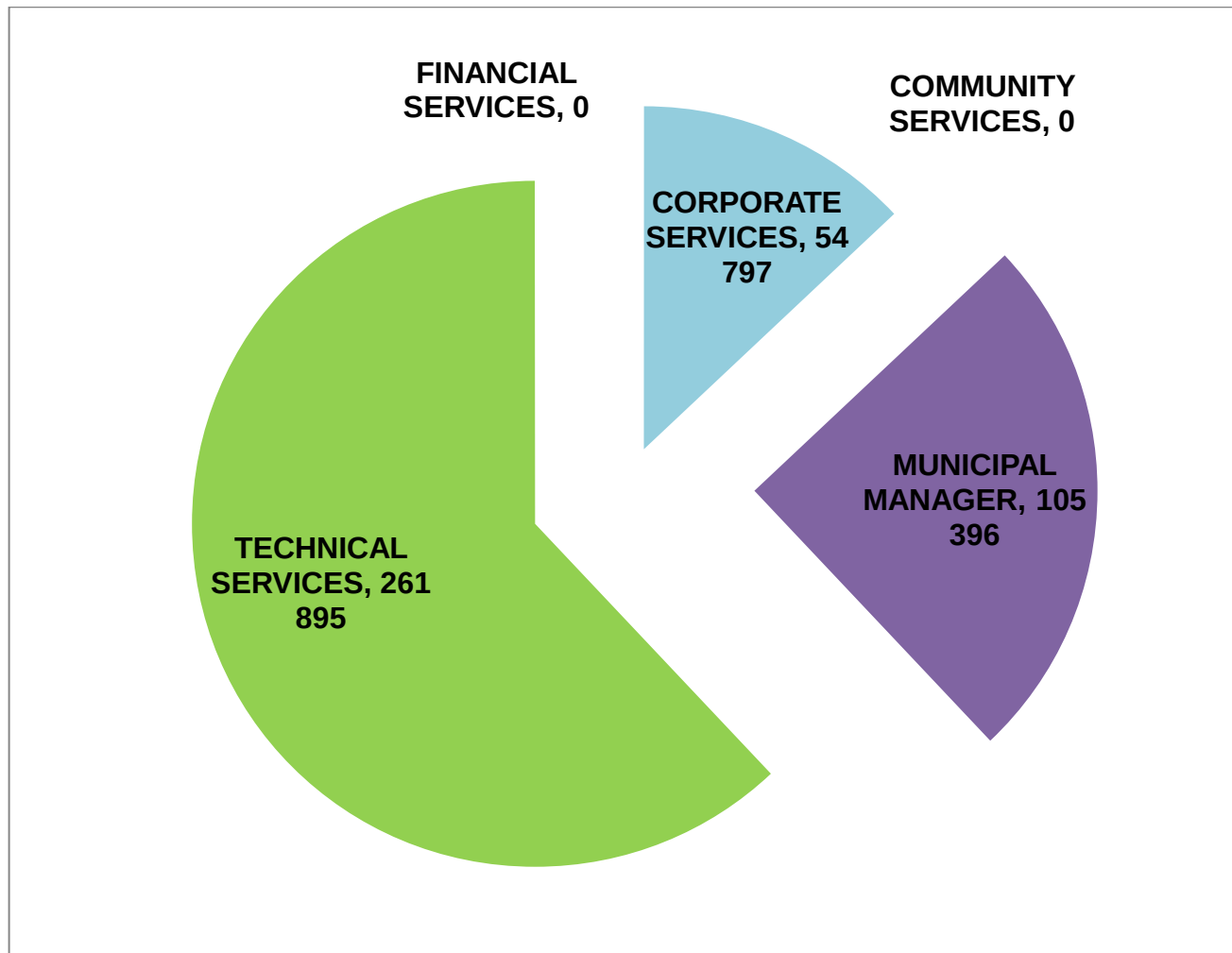
The following table contains the approved deviations by the Accounting Officer for the month of December 2017 which totals R 422 087.37:

3.2.1.9 Afwykings

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Desember 2017 wat beloop op die totaal van R 422 087.37:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
04-Dec-17	Witzenberg Herald	Publish Notice: Nominations to serve on RMC (Residents Monitoring committee)	Single supplier	150788	3 444,00
06-Dec-17	Lesvos Fisheries	Food Parcels: Emergency Workers	Emergency	150838	424,00
06-Dec-17	Witzenberg Besproeiing	Supply of new pump - PAH pump station	Emergency	150839	2 235,41
06-Dec-17	Giovanni's Fisheries	Food Parcels: Emergency Workers	Emergency	150846	465,00
06-Dec-17	The Rockets Musical Entertainment Cape CC	Entertainment: Christmas Market	Impractical	150866	14 500,00
06-Dec-17	Majestic Sound	Entertainment: Aged day	Impractical	150874	4 000,00
24-Nov-17	O'Neil & Visser Attorneys	Legal services: Various matters	Impractical	150894	53 162,24
11-Dec-17	Workshop electronics	Repair Centre Roller: Roadworthy equipment	Single supplier	150937	3 985,44
12-Dec-17	Witzenberg Herald	Publish notice: Closing of offices during festive period	Single supplier	150974	4 720,00
12-Dec-17	Witzenberg Herald	Publish Notice: Council meetings Jan & Feb 2018	Impractical	150985	2 952,00
13-Dec-17	Universal Trading	Supply and deliver of 3000m X 10mm Airdac cable	Emergency	150996	132 867,00
13-Dec-17	Sanitech	Servicing of chemical toilets	Impractical	151000	119 016,00
13-Dec-17	Witzenberg Herald	Publish Notice: Refuse removal	Single supplier	151005	3 444,00
14-Dec-17	Witzenberg Herald	Publish notice: Mayor's festive message	Single supplier	151021	9 440,00
19-Dec-17	Pitney Bowes Batsumi Enterprise	Postage on franking machine	Impractical	151127	19 200,00
21-Dec-17	O'Neil & Visser Attorneys	Legal services: Various matters	Impractical	151203	48 232,28

DEVIATIONS PER DIRECTORATE



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 2017	R 871 119.17	R27 440 889.53	3.18%
November 2017	R 453 687.61	R35 839 972.10	1.27%
December 2017	R 422 087,37	R6 085 337.77	6.94%

Logistics

Logistieke

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

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

	31 October 2017	30 November 2017	31 December 2017
Value of inventory at hand	R 7 242 617	R 7 008 933	R 8 024 817
Turnover rate of total value of inventory	1.92 times	2.07 times	1.78 times
Turnover rate excluding Chinese meters	1.93 times	2.08 times	1.79 times
Date of latest stores reconciliation	31 December 2018		
Date of last stock count	13 December 2017		
Date of next stock count	28 March 2018		

EXPENDITURE

UITGAWES

3.2.3.1 Salaries section

3.2.3.1 Salaris afdeling

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

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

	Oct 2017	Nov 2017	Dec 2017
Salaries – Cost to company	R11 736 513	R19 131 489	R11 955 407
Provisions for employee benefits	R1 410 478	R1 163 853	R2 972 079.28
Number of Employees and Councillors included in run	562	566	591
Number of Ward members receiving allowance	119	115	114
Balancing amount	R0	R0	R0

3.2.3.2 Creditors Section

3.2.3.2 Krediteure afdeling

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

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

Period	< 30 days	< 60 days	< 90 Days	< 120 days	< 150 days	< 180 days	< 365 days	> 365 days	Total
October 2017	1 518 946	32 676	30 239	952 717	0	0	0	0	2 534 578
November 2017	2 739 396	382 035	20 519	17 760	0	0	0	0	3 159 710
December 2017	2 437 588	880 673	0	0	0	0	0	0	3 318 261

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

Name of creditor	Nov 2017 Amount	Description	Reason
ARB ELECTRICAL	R9 918.00	VARIOUS GOODS DELIVIED	DID NOT APPEAR ON STATEMENT
AUTOZONE HOLDINGS	R300.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
BYTES UNIVERSAL SYSTEMS	R309 181.00	VARIOUS SERVICES DELIVERED	UNRESOLVED ISSUES ON INVOICES
CERES BUILD IT	R949.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CERES SPAR	R1 337.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
LESVOS FISHERIES	R400.00	FOOD PARCELS	DID NOT APPEAR ON STATEMENT
OLCO YSTERWARE	R1 987.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
PLUMSTEAD ELECTRICAL	R370.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
KAAP AGRI	R70.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
QUENETS FIRE ARM TRAINING	R6 598.00	25 SHOT GUN UNITRANS	WAITING FOR BANK LETTER OR CHEQUE
WORCESTER NISSAN	R836.00	CYLASSY CONCERN	DID NOT APPEAR ON STATEMENT

Name of creditor	Dec 2017 Amount	Description	Reason
ABERDARE CABLES	R1 864.00	WIRE ALLIMINIUM	UNRESOLVED QUERIES ON INVOICES (SUPPLIER UNABLE TO SUPPLY CPA)
AUTOZONE HOLDINGS	R1 370.00	VARIOUS GOODS DELIVIED	DID NOT APPEAR ON STATEMENT
BRENN O KEM	R818.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
BYTES UNIVERSAL SYSTEMS	R15 384.00	VARIOUS SERVICES DELIVERED	UNRESOLVED ISSUES ON INVOICES
CERES SPAR	R59.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
KARSTEN HARDWARE	R190.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
LESVOS FISHERIES	R400.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
NORTHMEC CERES	R1 557.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
PARKERSON THOMAS	R4 560.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
PLUMSTEAD ELECTRICAL	R1 555.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
KAAP AGRI	R22 209.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT

Name of creditor	Dec 2017 Amount	Description	Reason
RACHEL LANDSCAPING	R1 000.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
SIYAPHAMBILI ELECTRICAL	R741 509.00	VARIOUS SERVICES DELIVERED	UNRESOLVED ISSUES BETWEEN SUPPLIER AND STORES
STICK A LABEL	R321.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
CT TYRE KING	R3 770.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
TOURVEST TRAVEL SERVICES	R4 989.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
UNIVERSAL TRADING	R2 414.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
VILKO VILLIERSDORP	R22 914.00	VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT

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

	Oct 2017	Nov 2017	Dec 2017
Total value of creditors paid	R26 050 915	R36 063 818	R28 871 923
Date of creditor reconciliation	02/11/2017	05/12/2017	10/01/2018

The table below contains the 10 highest creditor values outstanding:

Die tabel hieronder bevat die 10 hoogste uitstaande skuldeiser waardes:

Name of creditor	Nov 2017 Amounts Outstanding	Description of goods/ services
VILKO	R31 689.00	VARIOUS GOODS DELIVERED
CERES BUILD IT	R37 156.00	VARIOUS GOODS DELIVERED
OLCO YSTERWARE	R38 447.00	VARIOUS GOODS DELIVERED
KAAP AGRI	R42 927.00	VARIOUS GOODS DELIVERED
PARK AVENUE STATIONERS	R57 520.00	VARIOUS GOODS DELIVERED
CHLORCAPE	R72 467.00	CHLOORGAS CILINDERS
KARSTEN HARDWARE	R72 936.00	VARIOUS GOODS DELIVERED
PLUMSTEAD ELECTRICAL	R77 571.00	VARIOUS GOODS DELIVERED
UNIVERSAL TRADING	R81 758.00	VARIOUS GOODS DELIVERED
SIYAPHABILI ELECTRICAL	R598 456.00	VARIOUS GOODS DELIVERED

Name of creditor	Dec 2017 Amounts Outstanding	Description of goods/ services
VOLTEX CAPE TOWN	R38 585.00	VARIOUS GOODS DELIVERED
VILKO VILLIERSDORP	R41 273.00	VARIOUS GOODS DELIVERED
KARSTEN HARDWARE	R60 936.00	VARIOUS GOODS DELIVERED
CONLOG	R87 862.00	PREPAID METERS
CHLORCAPE	R92 951.00	CHLORINE GAS CYLINDERS
UNIVERSAL TRADING	R144 228.00	VARIOUS GOODS DELIVERED
INDUSTRIAL POLES	R197 630.00	INDUSTRIAL POLES
BYTES UNIVERSAL TRADING	R309 181.00	UNRESOLVED ISSUES ON INVOICES
AWV PROJECT MANAGEMENT	R337 984.00	VARIOUS GOODS DELIVERED
SIYAPHAMBILI ELECTRICAL	R555 039.00	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	Nov 2017 Amounts Outstanding	Description of goods/ services
ESKOM	R11 689 413.04	ELECTRICITY ACCOUNT
ASLA CONSTRUCTION	R8 466 171.41	VARIOUS SERVICES DELIVERED
ACTOM	R1 359 327.05	VARIOUS GOODS DELIVERED
RUWACON	R1 223 387.13	CONSTRUCTION OF NDULI RESERVOIR
AUDITOR GENERAL	R970 774.05	AUDIT FEES
TRICOM AFRICA	R845 733.50	VARIOUS GOODS DELIVERED
JVR CONSTRUCTION	R826 399.07	UPGRADING OF ROADS AND STORMWATER IN WITZENBERG AREA
SSI A DHV COMPANY/ROYAL HASKONING	R798 599.33	PROFESSIONAL FEES
JVZ CONSTRUCTION	R727 454.95	CONSTRUCTION OF A NEW 2ML RESERVOIR
VENUS SECURITY	R581 664.86	SECURITY SERVICES

Name of creditor	December 2017 Amounts Outstanding	Description of goods/ services
ESKOM	R13 726 773.12	ELECTRICITY ACCOUNT
VENUS SECURITY	R2 513 994.95	SECURITY SERVICES
ASLA CONSTRUCTION	R2 166 730.10	VARIOUS SERVICES DELIVERED
RUWACON	R1 449 432.58	CONSTRUCTION OF NDULI RESERVOIR
JVR CONSTRUCTION	R1 171 217.70	UPGRADING OF ROADS AND STORMWATER IN WITZENBERG AREA
LATERAL UNISON SINSURANCE	R821 533.10	INSURANCE FEES
AUDITOR GENERAL	R626 565.43	AUDIT FEES
DELNIET CONSTRUCTION	R391 430.54	VARIOUS GOODS DELIVERED
AON SOUTH AFRICA	R325 231.77	INSURANCE FEES
MASISEBENZE WATER SYSTEMS	R294 380.21	RETENTION PAYMENT

3.2.3.3 Petty Cash:

3.2.3.3 Kleinkas

Tipe Transaksie Type of transaction	Nov 2017		Dec 2017	
	Total	%	Total	%
Condolences, well wish cards, bouquets, flowers and keys for offices	R 500.00	7.81%	R 473.90	7.82%
Refreshments and caterings	R 3 535.45	55.25%	R 2 849.15	46.99%
Rent (Halls etc.);	R 0.00	0.00%	R 250.00	100.00%
Refunds (Library book fees)	R 0.00	0.00%	R 53.60	0.88%
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 144.00	2.25%	R 192.00	3.17%
Tollgate fees when an employee is driving with an official vehicle registered in the name of council	R 71.00	1.11%	R 0.00	0.00%
Approved in terms of 5 (b) (vi) of Petty Cash policy	R 2 149.10	33.58%	R 2 244.80	37.02%
GRAND TOTAL	R 6 399.55		R 6 063.45	

Petty cash: Cash at hand reconciliation

Kleinkas:

Kontant voorhande opsomming

DESCRIPTION / BESKRYWING	Oct 2017	Nov 2017	Dec 2017
Opening cash balance	R5 000	R5 000	R5 000
Less total vouchers	(R9 064.80)	(R6 399.55)	(R6 063.45)
Replenishment during month	R7 546.50	R4 445.05	R4 134.55
Cash at hand before month-end replenishment	R3 481.70	R3 045.50	R3 071.10
Replenishment at month end	R1 518.30	R1 954.50	R1 928.90
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	Nov 2017		Dec 2017	
			Bank balance	Cashbook Balance	Bank balance	Cashbook Balance
Primary Bank Acc.	STANDARD BANK	203 241 819	R73,887,025	R19,461,292	R110,656,836	R88,294,917

Investments:

Beleggings:

Institution / Instansie	Oct 2017		Nov 2017		Dec 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
ABSA Bank Ltd	R13,000,000	29.8%	R0	0%		
Investec Bank Ltd	R0	0%	R0	0%		
Nedbank Ltd	R13,500,000	31.2%	R13,500,000	44.26%		
Standard Bank of SA Ltd	R17,000,000	39%	R17,000,000	55.74%	R17,000,000	100%
Total	R43,500,000		R30,500,000		R17,000,000	

	Oct 2017		Nov 2017		Dec 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
Unutilised government grants Capital Replacement Reserve (CRR) Provisions	R43,500,000	100%	R30,500,000	100%	R17,000,000	100%
Total	R43,500,000		R30,500,000		R17,000,000	

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:	Oct 2017	Nov 2017	Dec 2018
Balances	R13,656,311	R10,434,643	R21,126,790

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

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

Reconciliations Rekonsiliasies	Oct 2017	Nov 2017	Dec 2017
Primary bank account	03/11/2017	04/12/2017	04/01/2018
Investment reconciliation	03/11/2017	04/12/2017	04/01/2018
Long term Liabilities	03/11/2017	04/12/2017	04/01/2018
Grant Register	08/11/2017	12/12/2017	10/01/2018

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

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

Description / Beskrywing	Nov 2017		Dec 2017	
	Number of items	Amount	Number of items	Amount
Uncleared ACB	11	R23,060,246	61	R4,243,468
Outstanding cheques	72	R47,793	71	R42,713
Transactions not in cash book	4454	R39,094,532	5589	R25,689,476
Receipts not cleared on Bank statement	898	R7,829,336	428	R7,642,241
Outstanding journals	18	R52,496	8	R28,501

3.3.2 Liabilities

3.3.2 Laste

Name of Institution	Interest Rate	Opening Balance	Payment (Redemption)	Interest	Closing Balance	Payments
Naam van Instansie		Dec 2017			Dec 2017	Jan 2018
		R			R	
DBSA	10,75% - 17,45%	R3,463,700	R109,000	R71,325	R3,354,699	R0
Nedbank	13.50%	R5,754,218	R0	R0	R5,754,218	R0
Total		R9,217,918	R109,000	R71,325	R9,108,917	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 Traffic : Motor Registration Traffic : RTMC Fees Direct Deposit Traffic : AARTO Traffic : Drivers Licence Traffic : Roadworthy Faulty Direct Deposits Traffic : Nu-Traffic VAT	December 2017 December 2017	R0 -R422 213.05	02/01/2018 Backlog on Traffic End of Day's 11/01/2018

3.3.4 INSURANCE

3.3.5 VERSEKERING

Month of Reporting: December 2017

Maandverslag: Desember 2017

Insurance report - ANNEXURE O

Versekeringsverslag - BYLAE O

3.3.5 ASSETS

3.3.6 BATES

Month of Reporting: December 2017

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

Other Annexures:

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

Ander Annexures:

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

Yours faithfully

Die uwe

H J Kritzingen
 DIREKTEUR FINANSIES / DIRECTOR FINANCE

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
 Save File as : Muncde_AC_cpy_Mm.XLS (e.g.: GT411_AC_2003_M07)
 Change Year End (ccyl) 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	Detail	Item	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2018	M06	WC022	Bulk Electricity	0100	0	0	0	0	0	0	0	0	0
			Bulk Water	0200	0	0	0	0	0	0	0	0	0
			PAYE deductions	0300	0	0	0	0	0	0	0	0	0
			VAT (output less input)	0400	0	0	0	0	0	0	0	0	0
			Pensions / Retirement deductions	0500	0	0	0	0	0	0	0	0	0
			Loan repayments	0600	0	0	0	0	0	0	0	0	0
			Trade Creditors	0700	2 437 588	880 673	0	0	0	0	0	0	3 318 261
			Auditor General	0800	0	0	0	0	0	0	0	0	0
			Other	0900	0	0	0	0	0	0	0	0	0
			Total	1000	2 437 588	880 673	0	0	0	0	0	0	3 318 261
			TP01 Top 1 Creditor	TP01	0	0	0	0	0	0	0	0	0
			TP02 Top 2 Creditor	TP02	0	0	0	0	0	0	0	0	0
			TP03 Top 3 Creditor	TP03	0	0	0	0	0	0	0	0	0
			TP04 Top 4 Creditor	TP04	0	0	0	0	0	0	0	0	0
			TP05 Top 5 Creditor	TP05	0	0	0	0	0	0	0	0	0
			TP06 Top 6 Creditor	TP06	0	0	0	0	0	0	0	0	0
			TP07 Top 7 Creditor	TP07	0	0	0	0	0	0	0	0	0
			TP08 Top 8 Creditor	TP08	0	0	0	0	0	0	0	0	0
			TP09 Top 9 Creditor	TP09	0	0	0	0	0	0	0	0	0
			TP10 Top 10 Creditor	TP10	0	0	0	0	0	0	0	0	0
			TOT Total	TOT	0	0	0	0	0	0	0	0	0

B

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as : Muncde_AD_coyl_Mnn.XLS (e.g.: GT411_AD_2005_M10)

Change Year End (ccoy) 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.to Council Policy
2018	M06	WC022	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	6 888 724	1 522 625	1 381 949	947 539	931 503	931 370	5 046 864	41 839 205	59 490 180	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	12 307 573	674 526	736 927	286 512	254 259	183 834	858 908	2 463 777	17 766 318	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	3 683 335	216 889	179 848	155 708	2 812 182	128 612	691 619	12 817 703	20 686 497	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	3 286 646	619 484	572 732	526 604	498 955	455 955	2 604 479	19 021 462	27 585 954	0	0
			1600	Receivables from Exchange Transactions - Property Rental Debtors	3 319 966	810 123	674 769	675 057	632 166	456 074	2 406 608	23 251 234	32 225 996	0	0
			1700	Interest on Arrear Debtor Accounts	44 627	17 550	17 057	73 758	16 416	16 264	92 665	996 931	1 275 267	0	0
			1810	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	68 566	64 352	85 414	81 001	96 104	108 459	946 397	31 871 539	33 321 831	0	0
			1900	Other	0	0	0	0	0	0	0	0	0	0	0
			2000	Total By Income Source	-2 973 418	72 448	41 753	44 933	25 042	104 234	168 462	1 156 857	-1 359 689	0	0
			2100	Debtors Age Analysis By Customer Group	26 626 620	3 997 996	3 690 448	2 791 513	5 266 264	2 384 901	12 816 003	133 418 709	190 992 353	0	0
			2200	Organs of State	1 947 371	695 723	558 234	136 038	504 596	70 491	108 137	2 379 537	6 400 126	0	0
			2300	Commercial	11 254 384	249 309	217 846	266 716	1 083 112	224 640	929 919	6 328 840	20 554 765	0	0
			2400	Households	12 161 330	2 820 906	2 678 846	2 193 867	2 670 061	1 917 312	10 632 088	117 084 779	152 159 187	0	0
			2500	Other	1 263 535	232 058	235 523	194 892	1 008 497	172 357	1 145 859	7 625 554	11 878 276	0	0
			2600	Total By Customer Group	26 626 620	3 997 996	3 690 448	2 791 513	5 266 264	2 384 801	12 816 003	133 418 709	190 992 353	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.to 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

12/01/2018

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

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

Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccy) 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: Ctrl Shift S

Year	Month	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	Month	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
2018	Dec												
	Item	Detail											
	3000	Cash Receipts by Source											
	3010	Property rates	3 345 177	10 162 239	180 491	528 270	332 424	-21 830					
	3020	Property rates - penalties & collection charges	0	0	0	0	0	0					
	3030	Service charges - electricity revenue	18 141 508	20 502 290	3 353 559	4 848 328	4 809 158	3 032 966					
	3040	Service charges - water revenue	2 316 002	3 050 571	109 588	214 362	266 244	55 164					
	3050	Service charges - sanitation revenue	1 483 092	2 030 988	98 177	87 488	84 704	45 181					
	3060	Service charges - refuse revenue	4 299 509	2 093 873	96 399	163 193	147 276	40 224					
	3070	Service charges - other	2 075 003	4 113 710	24 317 750	32 412 632	24 538 780	3 992 573					
	3080	Rental of facilities and equipment	66 124	32 352	815 550	144 247	206 491	122					
	3090	Interest earned - external investments	10 135	1 052 635	-496	1 234 451	548 836	645 169					
	3100	Interest earned - outstanding debtors	0	13 461	0	0	0	0					
	3110	Dividends received	0	0	0	0	0	0					
	3120	Fines	6 095	13 104	18 087	144 002	217 134	75 115					
	3130	Licences and permits	20 600	0	-1 491 433	-206 189	393 523	0					
	3140	Agency services	0	0	0	0	0	0					
	3150	Transfer receipts - operational	0	29 339 000	354 301	7 046 289	20 669	24 138 000					
	3160	Other revenue	7 692	50 631 506	715 356	3 298 231	432 358	121 893					
	3170	Cash Receipts by Source	31 770 937	123 035 729	28 567 329	49 915 304	31 997 597	32 125 578	0	0	0	0	0
	3180	Other Cash Flows/Receipts by Source	0	0	0	0	0	0					
	3190	Transfer receipts - capital	0	12 613 291	0	0	0	11 257 000					
	3200	assets	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	-24 077	-54 051	60 768	75 815	10 352	22 576					
	3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0					
	3260	Decrease (increase) in non-current receivables	0	0	0	0	0	0					
	3270	Decrease (increase) in non-current investments	0	0	-56 010 537	12 500 000	13 000 000	13 500 000					
	3280	Total Cash Receipts by Source	31 746 860	135 594 969	-27 382 440	62 491 119	45 007 949	56 905 154	0	0	0	0	0
	4000	Cash Payments by Type											
	4010	Employee related costs	8 268 968	8 312 019	11 092 397	11 416 475	18 403 447	11 284 985					
	4020	Remuneration of councillors	698 480	752 382	729 422	752 382	728 043	670 422					
	4030	Collection costs	0	172 298	0	0	0	155 911					
	4040	Interest paid	0	0	230 882	0	0	71 325					
	4050	Bulk purchases - Electricity	187 310	351 388	44 687 798	13 080 130	11 852 916	13 943 751					
	4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0					
	4070	Other materials	46 142	283	919 166	2 045 293	2 077 254	423 569					
	4080	Contracted services	445 571	12 666	1 252 024	507 065	3 924 852	6 734 803					
	4090	Grants and subsidies paid - other municipalities	203 415	0	0	0	0	0					
	4100	Grants and subsidies paid - other	0	0	46 250	3 120 344	6 549 857	31 500					
	4110	General expenses	19 162 172	34 364 464	6 266 988	3 147 208	7 724 408	3 470 126					
	4120	Cash Payments by Type	29 012 058	43 965 500	65 224 927	34 068 897	51 260 776	36 786 391	0	0	0	0	0
	4130	Other Cash Flows/Payments by Type											
	4140	Capital assets	658 132	0	4 229 333	4 150 875	3 934 531	4 268 175					
	4150	Repayment of borrowing	0	0	914 903	-1 623	0	109 001					
	4160	Other Cash Flows/Payments	32 576 121	14 453 344	-9 193 409	-1 352 906	30 470 582	-53 093 638					
	4170	Total Cash Payments by Type	62 246 311	58 418 844	61 175 754	36 865 243	85 665 890	-11 930 071	0	0	0	0	0
	4180	Net Increase/(Decrease) in Cash Held	-30 499 451	77 176 125	-88 558 194	25 625 876	-40 657 941	68 835 225	0	0	0	0	0
	4190	Cash/cash equivalents at the month/year begin:	76 374 877	45 875 426	123 051 551	34 493 357	60 119 234	19 461 293	88 296 518	88 296 518	88 296 518	88 296 518	88 296 518
	4200	Cash/cash equivalents at the month/year end:	45 875 426	123 051 551	34 493 357	60 119 234	19 461 293	88 296 518	88 296 518	88 296 518	88 296 518	88 296 518	88 296 518

12/01/2016

OSA - STATEMENT OF FINANCIAL PERFORMANCE ACTUALS (All values in Rand. See Input Form Instructions)(Select Signing Convention: +1 or -1, Check Totals)
Save File as : Muncde_OSA_ccgy_Mm.XLS (e.g.: GT411_OSA_2005_M10)
Change Year End (ccgy) 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)
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	Functi on	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Committed Orders Month M06	Actual Month M06
			9999	TOTAL FOR ALL FUNCTIONS		0100	OPERATING REVENUE	0	0 99990100
				TOTAL FOR ALL FUNCTIONS		0200	Property Rates	0	2 832 911 99990200
				TOTAL FOR ALL FUNCTIONS		0300	Property Rates - Penalties And Collection Charges	0	0 99990300
				TOTAL FOR ALL FUNCTIONS		0400	Service Charges	0	22 488 558 99990400
				TOTAL FOR ALL FUNCTIONS		0700	Rent Of Facilities And Equipment	0	284 085 99990700
				TOTAL FOR ALL FUNCTIONS		0800	Interest Earned - External Investments	0	645 169 99990800
				TOTAL FOR ALL FUNCTIONS		1000	Interest Earned - Outstanding Debtors	0	903 116 99991000
				TOTAL FOR ALL FUNCTIONS		1100	Dividends Received	0	0 99991100
				TOTAL FOR ALL FUNCTIONS		1300	Fines	0	75 115 99991300
				TOTAL FOR ALL FUNCTIONS		1400	Licenses and Permits	0	105 124 99991400
				TOTAL FOR ALL FUNCTIONS		1500	Agency Services	0	0 99991500
				TOTAL FOR ALL FUNCTIONS		1600	Transfers Recognised - Operating	0	30 315 214 99991600
				TOTAL FOR ALL FUNCTIONS		1610	Transfers Recognised - Capital	0	380 929 99991610
				TOTAL FOR ALL FUNCTIONS		1700	Other Revenue	0	3 915 280 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	61 925 500 99991900
				TOTAL FOR ALL FUNCTIONS		2000	Less Revenue Foregone	0	0 99992000
				TOTAL FOR ALL FUNCTIONS		2100	Total Direct Operating Revenue	0	61 925 500 99992100
				TOTAL FOR ALL FUNCTIONS		2200	INTERNAL TRANSFERS - (must net out with corresp. items under	0	0 99992200
				TOTAL FOR ALL FUNCTIONS		2300	Interest Received - Internal Loans	0	0 99992300
				TOTAL FOR ALL FUNCTIONS		2500	Internal Recoveries (Activity Based Costing Etc)	0	1 373 881 99992500
				TOTAL FOR ALL FUNCTIONS		2600	Dividends Received - Internal (From Municipal Entities)	0	0 99992600
				TOTAL FOR ALL FUNCTIONS		2700	Total Indirect Operating Revenue	0	1 373 881 99992700
				TOTAL FOR ALL FUNCTIONS		2800	OPERATING EXPENDITURE	0	63 289 361 99992800
				TOTAL FOR ALL FUNCTIONS		2900	Employee Related Costs - Wages & Salaries	-15 968	-10 739 643 99992900
				TOTAL FOR ALL FUNCTIONS		3000	Employee Related Costs - Social Contributions	0	-34 798 99993000
				TOTAL FOR ALL FUNCTIONS		3100	Less Employee Costs Capitalised	0	0 99993100
				TOTAL FOR ALL FUNCTIONS		3200	Remuneration Of Councilors	0	0 99993200
				TOTAL FOR ALL FUNCTIONS		3300	Debt Impairment	0	-670 422 99993300
				TOTAL FOR ALL FUNCTIONS		3400	Collection Costs	0	-6 490 854 99993400
				TOTAL FOR ALL FUNCTIONS		3500	Depreciation and Asset Impairment	0	0 99993500
				TOTAL FOR ALL FUNCTIONS		3600	Interest Expense - External Borrowings	-7 059	-4 730 99993600
				TOTAL FOR ALL FUNCTIONS		3700	Bulk Purchases	0	-338 546 99993700
				TOTAL FOR ALL FUNCTIONS		3800	Other Materials	0	0 99993800
				TOTAL FOR ALL FUNCTIONS		4100	Contracted Services	-15 816	-12 231 361 99994100
				TOTAL FOR ALL FUNCTIONS		4200	Grants and Subsidies	-1 326 763	-1 144 450 99994200
				TOTAL FOR ALL FUNCTIONS		4300	Other Expenditure	-4 987 088	-6 204 050 99994300
				TOTAL FOR ALL FUNCTIONS		4400	Less On Disposal Of Property, Plant & Equipment	-5 200	-31 500 99994400
				TOTAL FOR ALL FUNCTIONS		4500	Contributions To/From Provisions	-3 199 165	-3 102 494 99994500
				TOTAL FOR ALL FUNCTIONS		4600	Total Direct Operating Expenditure	0	0 99994600
				TOTAL FOR ALL FUNCTIONS		4700	INTERNAL TRANSFERS - (must net out with corresp. items under	-9 557 058	-41 025 466 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		5100	Contributed Assets	0	0 99995100
				TOTAL FOR ALL FUNCTIONS		5200	Total Indirect Operating Expenditure	0	-1 373 881 99995200
				TOTAL FOR ALL FUNCTIONS		5300	SURPLUS	-9 557 058	-42 399 347 99995300
				TOTAL FOR ALL FUNCTIONS		5400	Operating Surplus / (Deficit) - Total Revenue Less Total Exp	0	0 99995400
				TOTAL FOR ALL FUNCTIONS		5500	Taxation	-9 557 058	20 900 034 99995500
				TOTAL FOR ALL FUNCTIONS		5600	Operating Surplus / (Deficit) - After Tax	0	0 99995600
				TOTAL FOR ALL FUNCTIONS		5800	Cross Subsidisation	0	0 99995800
				TOTAL FOR ALL FUNCTIONS		5900	Plus Interests In Entities Not Wholly Owned	0	0 99995900
				TOTAL FOR ALL FUNCTIONS		6200	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-9 557 058	20 900 034 99996200
				TOTAL FOR ALL FUNCTIONS		6210	OTHER ADJUSTMENTS AND TRANSFERS	0	0 99996210
				TOTAL FOR ALL FUNCTIONS		6220	Dividends Paid (Municipal Entities Only)	0	0 99996220
				TOTAL FOR ALL FUNCTIONS		6230	Asset Financing Reserve (Afr)	0	0 99996230
				TOTAL FOR ALL FUNCTIONS		6240	Housing Development Fund	0	0 99996240
				TOTAL FOR ALL FUNCTIONS		6250	Depreciation Reserve Ex Afr	0	0 99996250
				TOTAL FOR ALL FUNCTIONS		6260	Depreciation Reserve Ex Donations And Contributions	0	0 99996260
				TOTAL FOR ALL FUNCTIONS		6270	Self-insurance Reserve	0	0 99996270
				TOTAL FOR ALL FUNCTIONS		6280	Revaluation Reserve	0	0 99996280
				TOTAL FOR ALL FUNCTIONS		6700	Change To Unappropriated Surplus / (Accumulated Deficit)	-9 557 058	20 900 034 99996700

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12/01/2018


CAA : ACTUAL CAPITAL ACQUISITION AND SOURCES OF FINANCE (All values in Rand)
Save File as : Muncde_CAA_cpy_Mnn.XLS (e.g.: GT411_CAA_2005_M10)
Change Year End (ccy) 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

Actual Month M06 Dec

Year End	Month End	Mun on 9999	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Contr Assets	New Capital	Repl Capital	Repair/Mnt Capital	Total
			TOTAL FOR ALL FUNCTIONS		0100	INFRASTRUCTURE	0	0	0	0	0 99990100
			TOTAL FOR ALL FUNCTIONS		0300	Roads, Pavements, Bridges & Storm Water	0	92 750	0	0	92 750 99990300
			TOTAL FOR ALL FUNCTIONS		0400	Water Reservoirs & Retention	0	1 438 101	0	0	1 438 101 99990400
			TOTAL FOR ALL FUNCTIONS		0500	Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0 99990500
			TOTAL FOR ALL FUNCTIONS		0600	Electricity Retention	0	0	273 285	0	273 285 99990600
			TOTAL FOR ALL FUNCTIONS		0700	Sewerage Purification & Retention	0	1 381 961	295 592	0	1 677 553 99990700
			TOTAL FOR ALL FUNCTIONS		0800	Housing	0	0	0	0	0 99990800
			TOTAL FOR ALL FUNCTIONS		0900	Street Lighting	0	1 605	0	0	1 605 99990900
			TOTAL FOR ALL FUNCTIONS		1000	Refuse sites	0	0	0	0	0 99991000
			TOTAL FOR ALL FUNCTIONS		1100	Gas	0	0	0	0	0 99991100
			TOTAL FOR ALL FUNCTIONS		1200	Other	0	177 490	0	0	177 490 99991200
			TOTAL FOR ALL FUNCTIONS		1300	Sub-total Infrastructure	0	3 091 907	568 877	0	3 660 784 99991300
			TOTAL FOR ALL FUNCTIONS		1400	COMMUNITY	0	0	0	0	0 99991400
			TOTAL FOR ALL FUNCTIONS		1500	Establishment of Parks & Gardens	0	0	0	0	0 99991500
			TOTAL FOR ALL FUNCTIONS		1600	Sportsfields	0	10 371	0	0	10 371 99991600
			TOTAL FOR ALL FUNCTIONS		1700	Community Halls	0	109 817	0	0	109 817 99991700
			TOTAL FOR ALL FUNCTIONS		1800	Libraries	0	0	0	0	0 99991800
			TOTAL FOR ALL FUNCTIONS		1900	Recreational Facilities	0	0	71 854	0	71 854 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	120 188	71 854	0	192 042 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	86 875	15 520	0	102 395 99992500
			TOTAL FOR ALL FUNCTIONS		2600	Plant & equipment	0	0	17 763	0	17 763 99992600
			TOTAL FOR ALL FUNCTIONS		2700	Office equipment	0	0	0	0	0 99992700
			TOTAL FOR ALL FUNCTIONS		2800	Abattoirs	0	0	0	0	0 99992800
			TOTAL FOR ALL FUNCTIONS		2900	Markets	0	0	0	0	0 99992900
			TOTAL FOR ALL FUNCTIONS		3000	Airports	0	0	0	0	0 99993000
			TOTAL FOR ALL FUNCTIONS		3100	Security Measures	0	0	0	0	0 99993100
			TOTAL FOR ALL FUNCTIONS		3110	Civic Land and Buildings	0	0	0	0	0 99993110
			TOTAL FOR ALL FUNCTIONS		3120	Other Land and Buildings	0	0	0	0	0 99993120
			TOTAL FOR ALL FUNCTIONS		3200	Other	0	0	0	0	0 99993200
			TOTAL FOR ALL FUNCTIONS		3300	Sub-total Other Assets	0	86 875	33 283	0	120 158 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	40 571	0	0	40 571 99994031
			TOTAL FOR ALL FUNCTIONS		4032	Sub-total Intangibles	0	40 571	0	0	40 571 99994032
			TOTAL FOR ALL FUNCTIONS		4100	TOTAL	0	3 339 541	674 014	0	4 013 555 99994100
			TOTAL FOR ALL FUNCTIONS		4200	SOURCE OF FINANCE	0	0	0	0	0 99994200
			TOTAL FOR ALL FUNCTIONS		4300	External Loans	0	0	295 592	0	295 592 99994300
			TOTAL FOR ALL FUNCTIONS		4400	Asset Financing Reserve	0	618 617	378 422	0	997 038 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	2 675 085	0	0	2 675 085 99994700
			TOTAL FOR ALL FUNCTIONS		4701	Provincial Government Transfers and Grants	0	45 839	0	0	45 839 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	3 339 541	674 014	0	4 013 555 99995100

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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 2016/2017	Amended Budget 2016/2017	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	101 631 849	101 953 023	44 567 928	43.71%
66(b)	Contributions to pension funds and medical aid	22 958 330	22 961 542	10 430 705	45.43%
66(c)	Travel, accommodation and subsistence	5 037 107	4 923 737	1 932 841	39.26%
66(d)	Housing benefits and allowances	1 628 586	1 628 586	717 250	44.04%
66(e)	Overtime	10 974 215	10 971 215	7 210 891	65.73%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	21 397 639	21 366 639	11 843 568	55.43%
	Sub - Total (Staff Benefits)	R 163 627 726	R 163 804 742	R 76 703 183	46.83%
Councillor Benefits					
MAY	Mayor	838 861	838 861	280 129	33.39%
DM	Deputy Mayor	621 755	621 755	259 026	41.66%
SP	Speaker	622 012	622 012	259 279	41.68%
MCM	Mayoral Committee members	2 476 596	2 476 596	943 732	38.11%
CLLR	Other Councillors	4 319 456	4 319 456	1 820 664	42.15%
MED	Medical aid contributions	200 997	200 997	62 252	30.97%
PEN	Pension fund contributions	1 003 257	1 003 257	471 492	47.00%
WARD	Ward Committee Allowance	720 000	720 000	352 000	48.89%
	Sub - Total (Councillors' Benefits)	10 802 934	R 10 802 934.00	R 4 448 572.89	41.18%
	Total Councillor and Staff Benefits	R 174 430 660	R 174 607 676	R 81 151 756	46.48%

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MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts
Quarter ending December 2017

Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Income			Expenditure			Income YTD transactions Quarter 2	Expenditure YTD transactions Quarter 2	Total YTD Income	Total YTD Expenditure
		Income transactions October 2017	Income transactions November 2017	Income transactions December 2016	Expenditure transactions October 2017	Expenditure transactions November 2017	Expenditure transactions December 2016				
		R	R	R	R	R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 28(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	-107 401	-2 586	-	2 372 128	2 559 981	2 871 501	-109 987	7 803 609	-7 930 761	14 409 075
11(1) (e) (ii)	- Agency fees, for example motor registration, drivers licence, etc.	-632 092	59 516	1 360 958	1 120 374	-	-	788 383	1 120 374	1 407 677	5 789 555
11(1) (f)	Insurance received by the Municipality on behalf of organ of state							-	-	-	-
11(1) (g)	Refund of money incorrectly paid into bank account							-	-	-	-
	Refund of guarantees, sureties & security deposits	-157 724	-183 075	-142 820	143 750	169 066	109 227	-483 619	422 043	-1 207 676	820 242
		-897 217	-126 145	1 218 139	3 636 252	2 729 047	2 980 728	194 777	9 346 027	-7 730 760	21 018 872
		Transactions			Transactions			YTD			
		Transactions October 2016	Transactions November 2016	Transactions December 2016	Transactions Quarter 2						
11(1) (h)	Cash management and investment purposes:										
	- Realised	-12 500 000	-13 000 000	-13 500 000	-39 000 000						
	- Made	-	-	-	-39 000 000						
	- Nett movement	-12 500 000	-13 000 000	-13 500 000	-39 000 000						

**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
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Financial Year	2017/18
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	139 883
Spent This Month	27 200
Total FMG Funds Spent	167 084
Total FMG funds Received and Not Spent	1 382 916
Percentage of Funds Spent	10.78%
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

 12/01/2018

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	2017/18
Month End	M06 Dec

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	8 307 000
Received This Month	11 257 000
Total MIG Funds Received	19 564 000
Spent Prior Periods (Since Inception) - See Last Months Form	10 792 499
Spent This Month	2 980 174
Total MIG Funds Spent	13 772 673
Total MIG funds Received and Not Spent	5 791 327
Percentage of Funds Spent	70.40%
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, H J Kibira
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: *Muncde_MIG_ccyy_Mnn.XLS* (e.g. *GT411_MIG_2009_M01.xls*)

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

12/11/2018

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12/01/2018

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 M06 Dec

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, H J Kwaing
and that this report has been submitted electronically as required.

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

Signed



Dated

12/1/2017

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

12/1/17

**Witzenberg Municipality
Grant Register**

	Operational				Capital			
	Opening Balance	Receipts	Transferred to Revenue/Capital	Closing Balance	Opening Balance	Receipts	Transferred to Revenue/Capital	Closing Balance
National Government								
Municipal Infrastructure Grant	-	-	-	-	-	-19 564 000	9 211 683	-10 352 317
Municipal Water Infrastructure	-	-	-	-	-	-	-	-
Municipal Systems Improvement	-	-	-	-	-	-	-	-
Neighbourhood Development Part	-	-	-	-	-	-	-	-
Water Services Infrastructure	-	-	-	-	-	-	-	-
Expanded Public Works Programm	-	-1 040 000	1 011 571	-28 429	-	-	-	-
Local Government Financial Man	-	-1 550 000	167 084	-1 382 916	-	-	-	-
Regional Bulk Infrastructure G	-	-	-	-	-	-	8 525	8 525
Integrated National Electricfric	-	-	-	-	-	-	-	-
Provincial Government								
Municipal Infrastructure	-	-	-	-	-	-	-	-
Human Settlement Development	-	-7 568 749	9 459 474	1 890 725	-	-6 419 704	29 283	-6 390 421
Regional Social Econimical Pro	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-
Financial Management Support (	-	-	343 997	343 997	-	-	-	-
LOCAL GOVERNMENT COMPLIANCE	-	-	299 400	299 400	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-
mSCOA Grant	-	-	-	-	-	-	-	-
Maintenance and Construction	-	-	-	-	-	-	-	-
Community Development Workers	-	-	41 172	41 172	-	-	-	-
Replacement Funding	-	-3 633 334	-	-3 633 334	-	-	-	-
Financial Assistance to Municipi	-	-	-	-	-	-	-	-
Rural Development Grant	-	-	-	-	-	-	-	-
Library Service	-	-1 733 334	-	-1 733 334	-	-	-	-
Thusong Centre	-	-	322 000	322 000	-	-	-	-
Financial Management	-	-	180 000	180 000	-	-	-	-
Maintenance of Main Road	-	-	-	-	-	-	-	-
Regional Social Economic Proje	-	-	-	-	-	-	-	-
District Municipalities								
Sport and Recreation	-	-	-	-	-	-	-	-
Foreign Government and Interna								
Foreign Government and Interna	-	-691 858	-	-691 858	-	-	-	-
Total Grants	-	-16 217 275	11 824 698	-4 392 577	-	-25 983 704	9 249 491	-16 734 213

12/01/2018

HIGHEST DEBTOR ACCOUNTS - DECEMBER 2017

Account number	Future/ Jan-18	Dec-17	Nov-17	Oct-17	Sep-17	Older than Sep-17	Total
17364108002	0	1746406.66	0.01	0	0	0 R	1 746 406.67
18007500005	0	383308.38	363678.6	273011.49	222999.56	0 R	1 242 998.03
17497300009	0	1090722.9	8553.48	0	0	0 R	1 099 276.38
10000672976	0	0	0	0	0	795547.51 R	795 547.51
89760700012	0	0	0	0	0	774482.39 R	774 482.39
17790000028	0	726835.43	0.03	0	0	0 R	726 835.46
20750187251	0	134962.99	155202.63	157684.04	179330.6	43468.23 R	670 648.49
17610600030	0	72361.14	59567.68	59367.49	60437.79	401718.18 R	653 452.28
20190383039	0	17688	49560.64	10403.12	126547.53	407265.79 R	611 465.08
20850298012	0	5115	0	0	0	546939.54 R	552 054.54
75005720008	0	452.45	450.43	459.89	457.79	480046.76 R	481 867.32
19001400289	0	33690.08	18752.72	9693.21	17205.56	389699.27 R	469 040.84
10000678594	0	0	0	0	0	398401.17 R	398 401.17
10000413144	0	0	0	0	0	392569.39 R	392 569.39
18959700001	0	190496.83	190496.83	0.01	0	0 R	380 993.67
19602700005	0	3838.8	2620.43	2213.41	3566.46	355913.53 R	368 152.63
50000000964	0	334681.67	0	0	0	0 R	334 681.67
75008270007	0	158.13	162.07	329.32	337.6	333681.89 R	334 669.01
24262800055	0	7006.52	7006.52	7006.52	7006.52	305032 R	330 058.08
83532400052	0	449.2	452.91	4498.93	6389.9	320659.05 R	332 449.99
17364960011	0	322782.37	0.02	0	0	0 R	322 782.39
89575500009	0	28580.71	16533.48	16576.71	21524.43	231384.51 R	314 599.84
13769600019	0	307570.41	0.03	0	0	0 R	307 570.44
17790000035	0	290132.53	0.04	0	0	0 R	290 132.57
75012290015	0	980.96	907.87	776.55	778.72	282841.05 R	286 285.15
90731800002	0	443.9	510.61	596.58	556.04	283728.36 R	285 835.49
75013190028	0	4772.09	4665.27	4556.07	3599.19	266800.87 R	284 393.49
89568200006	0	490.34	510.61	531.14	543.67	270927.46 R	273 003.22
75012100017	0	12031.7	11616.37	11192.66	10255.38	223567.46 R	268 663.57
86514204655	0	517.6	944.56	531.82	853.63	260788.33 R	263 635.94
75009390050	0	9313.13	8966.19	8612.33	7592.69	223296.64 R	257 780.98
60000700021	0	81451.11	37230.5	34125.72	36763.25	65192.66 R	254 763.24
75012090028	0	4900.87	5535.81	1987.31	3240.44	230427.48 R	246 091.91
20750182000	0	0	0	0	0	243360.83 R	243 360.83
88515300019	0	478.74	482.47	486.2	489.93	222330.12 R	224 267.46
12245400198	0	112304.16	110529	0	0	0 R	222 833.16
89585000005	0	2226.87	768.21	807.1	706.31	218146.56 R	222 655.05
24262900038	0	4788.53	4689.46	4867.29	5401.36	199864.36 R	219 611.00
10000725854	0	0	0	0	0	219607.43 R	219 607.43
77032900002	0	1697.74	1646.79	1692.95	791.23	210751.93 R	216 580.64
19766800023	0	2018.09	2565.69	2426	2409.67	204643.34 R	214 062.79
13285200054	0	206198.34	0.02	0	0	0 R	206 198.36
89586800011	0	2791.45	2619.53	2837.11	2624.89	191151.9 R	202 024.88
75011320016	0	2067.83	6080.34	5702.96	5889.58	177077.97 R	196 818.68
22754700009	0	9079.29	9075.57	7695.52	11302.53	152825.99 R	189 978.90
24262800000	0	0	0	0	0	188854.46 R	188 854.46
75012160011	0	570.83	591.75	547.49	543.67	186462.85 R	188 716.59
70201165022	0	250.9	252.96	255.02	257.08	183844.05 R	184 860.01
70201435001	0	4260.33	4432.27	4312.07	4535.88	162279.81 R	179 820.36
19002200099	0	177730.62	0	0	0	0 R	177 730.62
13540600050	0	76114.97	98010.94	0	0	0 R	174 125.91
17289900008	0	170494.13	0	0	0	0 R	170 494.13
10000645257	0	0	0	0	0	167768.5 R	167 768.50
89568300003	0	1729.8	1468.13	1692.81	1879.7	160673.45 R	167 443.89
80515700066	1444.11	796.12	818.12	660.41	875.26	162449.23 R	167 043.25
70100230000	0	1354.42	1365.56	1740.33	1392.82	160610.05 R	166 463.18
89579300052	0	2389.77	1744.03	694.75	1409.6	159438.45 R	165 676.60
89572200054	0	1357.58	1384.86	1003.36	1460.83	159194.39 R	164 401.02

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

9 PROPERTY, PLANT AND EQUIPMENT

9.1 31 DECEMBER 2017

Reconciliation of Carrying Value	Land R	Buildings R	Infrastructure R	Community R	Lease Assets R	Other R	Total R
Carrying value at 1 July 2016	77 940 867	91 931 295	526 412 052	69 702 934	629 893	41 027 288	807 644 329
Cost	77 940 867	101 276 813	650 783 726	76 987 664	1 893 599	73 418 813	982 301 483
Original Cost	77 940 867	101 276 813	650 783 726	76 987 664	1 893 599	73 418 813	982 301 483
Accumulated Impairments	-	-	(19 803)	-	-	(632 535)	(652 338)
Original Cost	-	-	(19 803)	-	-	(632 535)	(652 338)
Accumulated Depreciation	-	(9 345 519)	(124 351 872)	(7 284 730)	(1 263 706)	(31 758 990)	(174 004 816)
Original Cost	-	(9 345 519)	(124 351 872)	(7 284 730)	(1 263 706)	(31 758 990)	(174 004 816)
Acquisitions			17 759 872	834 425		1 485 746	20 080 042
Transfers							
Cost	-	-	-	-	-	-	-
Impairments							
Impairment	-	-	-	-	-	-	-
Depreciation							
Normal Depreciation for the year	(740 597)	(873 534)	(5 001 984)	(662 319)	(5 985)	(389 843)	(7 674 262)
	(740 597)	(873 534)	(5 001 984)	(662 319)	(5 985)	(389 843)	(7 674 262)
Carrying value of disposals							
Cost	-	-	-	-	-	-	-
Accumulated Impairments	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Carrying value at 30 June 2017	77 200 270	91 057 760	539 169 940	69 875 039	623 908	42 123 192	820 050 109
Cost	77 940 867	101 276 813	668 543 598	77 822 089	1 893 599	74 904 559	1 002 381 525
Original Cost	77 940 867	101 276 813	668 543 598	77 822 089	1 893 599	74 904 559	1 002 381 525
Accumulated Impairments	-	-	(19 803)	-	-	(632 535)	(652 338)
Original Cost	-	-	(19 803)	-	-	(632 535)	(652 338)
Accumulated Depreciation	(740 597)	(10 219 053)	(129 353 856)	(7 947 049)	(1 269 691)	(32 148 833)	(181 679 078)
Original Cost	(740 597)	(10 219 053)	(129 353 856)	(7 947 049)	(1 269 691)	(32 148 833)	(181 679 078)

N

Intangible Assets

2017
R

Computer Software

Net Carrying amount at 1 July 2017

2 506 094

Cost

4 498 498

Accumulated Amortisation

(1 992 404)

Accumulated Impairment

-

Additions

78 290

Amortisation for Year

-

Impairments

Disposals

Net Carrying amount at 31 December 2017

2 584 384

Cost

4 576 788

Accumulated Amortisation

(1 992 404)

Accumulated Impairment

-

N

Heritage Assets

	2017 R
Net Carrying amount at 1 July	550 000
Cost	550 000
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Transfers	-
Net Carrying amount at 31 December 2017	550 000
Cost	550 000
Accumulated Impairment	-

Capitalised Restoration Cost

	2017 R
Net Carrying amount at 1 July 2017	16 075 548
Cost	45 710 691
Under Construction	-
Accumulated Depreciation	(29 635 143)
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Depreciation for the year	-
Impairment	-
Transfers from Inventory	-
Transfers	-
Net Carrying amount at 31 December 2017	16 075 548
Cost	45 710 691
Accumulated Depreciation	(29 635 143)
Accumulated Impairment	-

N

INVESTMENT PROPERTY

Net Carrying amount at 1 July 2017

47 718 986

-

Cost

50 416 329

Accumulated Depreciation

(2 697 343)

Accumulated Impairment

-

Acquisitions

-

Correction

-

Depreciation for the year

-

Impairment

-

Transfers from Inventory

-

Transfers

-

Net Carrying amount at 31 December 2017

47 718 986

Cost

50 416 329

Accumulated Depreciation

(2 697 343)

Accumulated Impairment

-

INSURANCE REPORT: December 2017

Claims movement for the month

Total claims open at the beginning of the month	44
New claims for the month	5
Claims closed during the month	0
Prior month adjustment	0
Total claims open at the end of the month	49

Old Aon claims outstanding

	R2 994 040.84
Claim: 432- Five year old Boy burned at Pump station Date Reported: 2009/10/28. Reason: Letter of rejection of claim issued / claim re-opened- New Summons Received. Meeting held with Attorneys. Awaiting further response. Still sub-judicative. Await a trial date from the plaintiff.	1 210 000.00
Claim: 378- Incident at Dennebos Date Reported: 2009/07/28 Reason: Letter of rejection of claim issued / claim re-opened bear 29/11/2015: Judgement: The municipality is ordered to pay the costs of this application on an attorney and own client scale (punitive scale). The action is set to commence in February, next year. 24/11/2016: The municipality has been ordered by the High Court to pay an amount of R780 000	1 427 600.00
Claim: 581-Truck CFA829 with trailer CFA1747 with Bomag in accident with CF143851) Date Reported: 2012/01/17 Reason: Claim denied. Only damage to trailer was not denied. Damage to Bomag Roller denied. Claim is still Sub Judice	356 440.84
Claim: 583-Gunter C Mrs (Fell on pavement after stepping into hole. Date Reported: 2012/01/23 Reason: Additional Information submitted from third party lawyers. Legal proceedings are in progress. Lion of Africa attorney served a notice of intention to defend on 4 August 2014. Attorney withdrew. Awaiting correspondence from AON regarding the appointment of new attorney Date: 22/10/2015: Internal Legal department are currently in consultation with new attorneys9	585 765.80

Current progress on claims

Action Taken	Total
Additional Information Submitted to Insurance	5
Awaiting Invoice	1
Claim Reported, Awaiting Response from Insurer	12
Order Made out and given through to supplier	
Request for Quotations Submitted	
Awaiting Refund	1
Requested Department to obtain Quotation	
Insurer Requires Additional Info	1
Additional Information Requested from relevant department	4
Invoice received and submitted for payment/or refund to Insurers	2
Assessor appointed	4
Quotations submitted to Insurer, Awaiting Approval	2
Agreement of Loss signed and sent to Insurer	
Agreement of Loss signed and submitted to Insurer	
Agreement of loss received	
Claim within excess: Memo submitted to Manager for approval	3
Awaiting Agreement of Loss	
Awaiting Settlement	1
Settlement Received	13
Grand Total	49

Age analysis of Outstanding Claims

Category	AON	INDWE	LATERAL UNISON	Grand Total
30 days or Less	2	-	4	6
More than 30 days	-	-	1	1
60 days or more	4	-	1	5
More than 120 Days	23	14	-	37
Grand Total	29	14	6	49

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 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:

