

<p>Kennis word hiermee gegee in terme van Artikel 29 van die Plaaslike Regering : Munisipale Strukture Wet, 1998 (Wet 117 van 1998) soos gewysig, dat 'n <b>gewone raadsvergadering</b> van die Munisipaliteit Witzenberg gehou sal word op <b>Woensdag, 28 Februarie 2018 om 10:00</b> in die <b>Raadsaal, Munisipale Kantore, Voortrekkerstraat 50, Ceres.</b></p>	<p>Notice is hereby given in terms of Section 29(2) of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) as amended, that an <b>ordinary council meeting</b> of the Witzenberg Municipality will be held in the <b>Council Chambers, Municipal Offices, 50 Voortrekker Street, Ceres on Wednesday, 28 February 2018 at 10:00.</b></p>
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**Raadslede en Amptenare / Councillors and officials**

Councillor TE Abrahams	Councillor K Adams (Deputy Executive Mayor)	Councillor P Daniels
Councillor TT Godden (Speaker)	Councillor P Heradien	Councillor SJ Hugo
Councillor MD Jacobs	Councillor D Kinnear	Councillor BC Klaasen (Executive Mayor)
Councillor GG Laban	Councillor C Lottering	Councillor M Mdala
Councillor TP Mgoboza	Councillor ZS Mzauziwa	Councillor N Phatsoane
Councillor JT Phungula	Alderman JW Schuurman	Councillor EM Sidego
Councillor RJ Simpson	Alderman HJ Smit	Councillor D Swart
Councillor HF Visagie	Councillor JJ Visagie	
Municipal Manager	Director: Finance	Director: Community Services
Director: Technical Services	Director: Corporate Services	Deputy Director: Finance
Head: Internal Audit	Manager: Projects and Performance	Manager: Administration
IDP Manager	Legal Advisor	Acting Principal Administrative Officer
Committee Clerk		

*A municipality that cares for its community, creating growth and opportunity!*

*'n Munisipaliteit wat omgee vir sy gemeenskap en groei en geleenthede skep!*

*Umasipala olukhathaleleyo uluntu lwakhe, odala ukukhula namathuba!*

**TER INLIGTING / FOR INFORMATION**

Volledige stukke		
Voorsitter: IMATU (Me. M Pieterse)	Wnd. Voorsitter: SAMWU (Mnr. C Appolis)	
Bella Vista Biblioteek	Emfundweni Biblioteek	John Steyn Biblioteek
Rietvallei Biblioteek	Montana Biblioteek, Wolseley	Wolseley Biblioteek
Tulbagh Biblioteek	Witzenville Biblioteek, Tulbagh	Op-die-Berg Biblioteek
Prince Alfred's Hamlet Biblioteek	Alderlady MC du Toit	

Per e-pos		
Ceres Business Initiative Mr N Bettesworth. Cell: (083) 462-8345 E-mail: <a href="mailto:manager@cerescbi.co.za">manager@cerescbi.co.za</a>		



**COUNCILLOR TT GODDEN  
SPEAKER**

21 February 2018

# AGENDA

1. OPENING AND WELCOME

2. CONSIDERATION OF APPLICATION FOR LEAVE OF ABSENCE, IF ANY  
(3/1/2/1)

3. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED

3.1 Gratitude, Congratulations and Commiseration  
(11/4/3)

Council's congratulations are conveyed to the following councillors and spouse on their birthdays:

❖	Councillor MD Jacobs	7 February
❖	Councillor E Sidego	16 February
❖	Ms A Daniels	20 February
❖	Alderman H Smit	25 February

NOTED.

3.2 Matters raised by the Speaker  
(09/1/1)

3.3 Matters raised by the Executive Mayor  
(09/1/1)

4. MINUTES

4.1 Approval of minutes  
(3/1/2/3)

The following minutes are attached:

- (a) Special council meeting, held on 21 December 2017: **Annexure 4.1(a)**.
- (b) Council meeting, held on 24 January 2018: **Annexure 4.1(b)**.

**RECOMMENDED**

*That the following minutes be approved and signed by the Speaker:*

- (i) Special council meeting, held on 21 December 2017.
- (ii) Council meeting, held on 24 January 2018.

**4.2 Outstanding matters  
(3/3/2)**

File reference	Heading, item no. and date	Directorate	Action	Progress	Target date
17/18/1	8.3.1 of 5 December 2017 Allocation of land for informal traders	Community Services	That the matter be held in abeyance.		

**RECOMMENDED**

*That notice be taken of the outstanding matter.*

**5. MOTIONS AND NOTICE OF SUGGESTIONS**

**6. INTERVIEWS WITH DELEGATIONS**

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**7. GEDELEGEERDE BEVOEGDHEDE / DELEGATED POWERS**

**7.1 Minutes: Committee meetings  
(03/3/2)**

The reports/minutes of the following meetings are attached:

- (a) Committee for Housing Matters, held on 9 November 2017: **Annexure 7.1(a)**.
- (b) Executive Mayoral Committee meeting, held on 1 December 2017: **Annexure 7.1(b)**.
- (c) Special Committee for Housing Matters, held on 13 December 2017: **Annexure 7.1(c)**.

**RECOMMENDED**

*that notice be taken of the minutes of the committee meetings and the same be accepted.*



8. GERESERVEERDE BEVOEGDHEDE / RESERVED POWERS

8.1 Direktooraat Finansies / Directorate Finance

8.1.1 Section 71 monthly reports of the Department Finance: October and November 2017 (9/1/2/2)

The following items refer:

- (a) Item 8.1 of the Performance, Risk and Audit Committee meeting, held on 15 January 2018.
- (b) Item 7.1.1 of the Executive Mayoral Committee meeting, still to be held.

The following Section 71 monthly reports of the Department Finance are attached:

- (a) October 2017: **Annexure 8.1.1(a)**
- (b) November 2017: **Annexure 8.1.1(b)**

The Director: Finance submitted the Section 71 monthly reports of the Department Finance for October and November 2017. The committee decided to focus only on the November 2017 report and highlighted the following:

- The Performance, Risk and Audit Committee enquired with regard to the re-reading of water meters and the Director: Finance explained that it is due to the average differences/discrepancies. The readers are sent back to ensure the correct readings to prevent inaccurate invoices. Devices are also used to take a photo of the readings.
- The reason for the drop in electricity from September to November is due to the higher consumption in winter time than in summer time.
- AGSA enquired with regard to the measuring of old debt separate from the current debt i.e. two collection rates of old and current debt. The Director: Finance explained the difficult administration thereof, because payment goes off against the oldest debt. The Department Finance will try to indicate payments on old debt in the monthly report of January 2018.
- that the payment to Worcester Nissan be formulated as "2 x bakkies with canopies".
- The incident at Pine Forest Resort will be handled in the Appeal Court during February 2018.
- The Municipal Manager explained the management of risks pertaining to claims and the role of the Legal Advisor who handles it.

The Performance, Risk and Audit Committee resolved on 15 January 2018:

That the Performance, Risk and Audit Committee recommends to the Executive Mayoral Committee and Council:

that notice be taken of the Section 71 monthly reports of the Department Finance for October and November 2017 and the same be accepted.

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the Section 71 monthly reports of the Department Finance for October and November 2017 and the same be accepted.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.2 Quarterly Budget Statement [Section 52(d)] Report: 1 July 2017 to 30 September 2017 (9/1/2/2)**

The following items refer:

- (a) Item 6.1 of the Performance, Risk and Audit Committee meeting, held on 22 November 2017.
- (b) Item 8.1.6 of the council meeting, held on 5 December 2017.
- (c) Item 6.1 of the Performance, Risk and Audit Committee meeting, held on 15 January 2018.
- (d) Item 7.1.2 of the Executive Mayoral Committee meeting, still to be held.

The Quarterly Budget Statement [Section 52(d)] Report for the period 1 July 2017 to 30 September 2017 is attached as **annexure 8.1.2**.

Performance, Risk and Audit Committee meeting: 22 November 2017

The Quarterly Budget Statement [Section 52(d)] Report was tabled and the following matters were highlighted:

- that the in-year budget statement tabled, wrongly refers to 30 September 2016 and should read 30 September 2017.
- that the Department Finance consults whether the budgeted figures can be adjusted for current reporting or only at the adjustment process, taking into consideration the risk of incorrect reporting for December 2017.
- the Municipal Manager requested that due to the errors with budgeted figures, the report be updated and re-tabled to Council and the Performance, Risk and Audit Committee.

The Performance, Risk and Audit Committee resolved on 22 November 2017 that the matter in respect of the Quarterly Budget Statement [Section 52(d)] Report for the period 1 July 2017 to 30 September 2017 be held in abeyance until the next meeting.

Council meeting: 5 December 2017

The Director: Finance submitted the Quarterly Budget Statement [Section 52(d)] Report for the period 1 July 2017 to 30 September 2017. The following matters were highlighted:

- The report was submitted to the Performance, Risk and Audit Committee.
- The Performance, Risk and Audit Committee expressed concern about the monthly budget figures and referred the matter to the Adjustment Budget to be corrected. Process of corrections ongoing. Can only be completed by February 2018.
- Depreciation is in process of updating until 31 December 2017.
- That the Director: Finance will in future add more explanatory notes.
- That the in-year budget statement tabled, wrongly refers to 30 September 2016 and should read 30 September 2017.
- The Performance, Risk and Audit Committee raised a question with regard to the consequences for using less water and the municipality receiving less revenue. The Municipal Manager reported that the municipality is on extreme savings and that the effect of the drought on the economy of Witzenberg is still unknown. Money has been allocated for Tulbagh, but the Department of Water Affairs has not yet signed off.
- Director: Finance in process to complete a report on the cost analysis for TASK on the current positions. Might have an impact.
- Government gazetted during December 2017 an increase for councillors. Resolution was taken to accept the highest and approval from the Minister is awaited.
- The Municipal Manager responded on an enquiry that cellular phone allowances of councillors are approved by the Minister and part of the Government Gazette. Cell phone allowances for all councillors are brought level with the Executive Mayor. Housing allowance is an option for councillors.

Council unanimously resolved on 5 December 2017 that the Quarterly Budget Statement [Section 52(d)] Report for the period 1 July 2017 to 30 September 2017 be approved and accepted.

Performance, Risk and Audit Committee meeting: 15 January 2018

The Performance, Risk and Audit Committee resolved on 15 January 2018:

- (a) that the Director: Finance corrects the monthly budget figures of the Section 52(d) Report for the period 1 July 2017 until 30 September 2017 in the Adjustment Budget.
- (b) that the Director: Finance in future adds more explanatory notes in the report.
- (c) To recommend to Council:  
  
that the Quarterly Budget Statement [Section 52(d) Report] for the period 1 July 2017 until 30 September 2017 be noted and accepted.

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

that notice be taken that the Quarterly Budget Statement [Section 52(d) Report] for the period 1 July 2017 until 30 September 2017 has been noted and accepted by the Performance, Risk and Audit Committee as well as Council.

## RECOMMENDED

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

### 8.1.3 Audit Report and Financial Statements 2016/2017 (5/14/1/14 & 5/3/1)

The following items refer:

- (a) Item 8.2 of the Performance, Risk and Audit Committee meeting, held on 22 November 2017.
- (b) Item 8.2 of the Performance, Risk and Audit Committee meeting, held on 15 January 2018.
- (c) Item 7.1.3 of the Executive Mayoral Committee still to be held.

The Municipal Finance Management Act (no. 56 of 2003) Section 166(2)(b) states that:

- "(2) An audit committee is an independent advisory body which must –
  - (b) review the annual financial statements to provide the council of the municipality with an authoritative and credible view of the financial position of the municipality, its efficiency and effectiveness and its overall level of compliance with this Act, the annual Division of Revenue Act and any other applicable legislation."

The Performance, Risk and Audit Committee resolved on 22 November 2017:

- (a) that the Performance, Risk and Audit Committee takes notice of the Annual Financial Statement for 2016/2017 (after COMAF's) and accepts the same.
- (b) that the final Audit Report and Annual Financial Statements 2016/2017 be tabled at the next Performance, Risk and Audit Committee meeting.

The following documents are attached:

- (a) Signed Audit Report 2016/2017: **Annexure 8.1.3(a)**.
- (a) Signed Annual Financial Statements for 2016/2017: **Annexure 8.1.3(b)**.
- (b) Financial ratio analysis: 2016/2017: **Annexure 8.1.3(c)**.

The Performance, Risk and Audit Committee resolved on 15 January 2018:

That the Performance, Risk and Audit Committee recommends to the Executive Mayoral Committee and Council:

that the Audit Report and Financial Statements for 2016/2017 be noted and the same be accepted.

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

that the Audit Report and Financial Statements for 2016/2017 be noted and the same be accepted.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.4 Annual confirmation of organisational independence of Internal Audit Activity  
(5/14/3)**

The following items refer:

- (a) Item 8.3 of the Performance, Risk and Audit Committee meeting, held on 15 January 2018.
- (b) Item 7.1.4 of the Executive Mayoral Committee meeting, still to be held.

A memorandum from the Head: Internal Audit, dated 12 December 2017, is attached as **annexure 8.1.4**.

The Performance, Risk and Audit Committee resolved on 15 January 2018:

That the Performance, Risk and Audit Committee recommends to the Executive Mayoral Committee and Council:

that it be concluded that the Witzenberg Internal Audit Activity is allowed to fulfil its responsibilities and that the Internal Audit Activity is independent.

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

that it be concluded that the Witzenberg Internal Audit Activity is allowed to fulfil its responsibilities and that the Internal Audit Activity is independent.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.5 Annual report and financial statements: 2016/2017  
(9/1/1 & 5/3/1)**

The following items refer:

- (a) Item 7.1 of the Municipal Public Accounts Committee meeting, held on 16 January 2018.
- (b) Item 7.1.5 of the Executive Mayoral Committee meeting, still to be held.

In terms of the MPAC Charter, approved on 10 December 2014, Council has mandated MPAC to perform an oversight function on behalf of Council.

The Municipal Public Accounts Committee thoroughly discussed and scrutinised the 2016/2017 Annual Report Oversight Checklist and resolved that the Municipal Public Accounts Committee recommends to Council:

- (a) that Council establishes a task team consisting of each political party to comply and submit a report on the debt impairment issues emphasised by the AGSA.
- (b) that Council includes 2014/2015 financial year comparative information and detailed breakdown of Municipal Infrastructure Grant and housing projects for the last three years in the Annual Report.
- (c) that Council considers the expansion of the ICT Department to ensure an effective and efficient support of IT Services within the municipality.
- (d) that Council reviews its infrastructure back logs to assess relevance with emphasis on Tulbagh roads and council assets such as Pine Forest, The Island and Klip River Park.
- (e) that Council reviews the Capital Plan during the IDP review process to ensure that back logs are addressed.
- (f) that Council takes notice of the following concerns of the Performance, Risk and Audit Committee:
  - (i) that the collection of long outstanding debts remains a concern and has a serious negative impact on the cash flow and sustainability of the municipality.
  - (ii) water losses.
  - (iii) the process of traffic fine collections.
  - (iv) the effective usage of the Performance Management System to ensure reliability of information.



The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

- (a) that Council establishes a task team consisting of each political party to comply and submit a report on the debt impairment issues emphasised by the AGSA.
- (b) that Council expands the ICT Department to ensure an effective and efficient support of IT Services within the municipality.
- (c) that Council reviews its infrastructure back logs to assess relevance with emphasis on Tulbagh roads and council assets such as Pine Forest Resort, The Island Resort and Klip River Park.
- (d) that Council reviews the Capital Plan during the IDP review process to ensure that back logs are addressed.
- (e) that Council takes notice of the following concerns of the Performance, Risk and Audit Committee:
  - (i) that the collection of long outstanding debts remains a concern and has a serious negative impact on the cash flow and sustainability of the municipality.
  - (ii) water losses.
  - (iii) the process of traffic fine collections.
  - (iv) the effective usage of the Performance Management System to ensure reliability of information.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.6 Finance: Adjustments budget: 2017/2018 to 2019/2020  
(5/1/16)**

Item 8.1.6 of the Executive Mayoral Committee meeting, still to be held, refers.

The following documents are attached:

- (a) Adjustments budget: 2017/2018 to 2019/2020: **Annexure 8.1.6(a)**.
- (b) Adjustments budget summary: **Annexure 8.1.6(b)**.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.7 Service Delivery and Budget Implementation Plan 2017/2018: Proposed revisions as per Section 54(1)(c) of MFMA (5/1/5/10)**

Item 7.1.7 of the Executive Mayoral Committee meeting, still to be held, refers.

A memorandum from the Manager: Projects and Performance, dated 19 February 2018, is attached as **annexure 8.1.7**.

The following recommendation is tabled to the Executive Mayoral Committee:

For consideration and approval.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.8 Property Rates By-Law (1/3/1/31)**

Item 7.1.8 of the Executive Mayoral Committee meeting, still to be held, refers.

The following documents are attached:

- (a) Memorandum from the Director: Finance, dated 20 February 2018: **Annexure 8.1.8(a)**.
- (b) Property Rates By-Law: **Annexure 8.1.8(b)**.

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

- (i) that the Property Rates By-Law formulated in terms of Section 3 of the Local Government: Municipal Property Rates Act (Act no. 6 of 2004), as amended, be approved and accepted.
- (ii) That the approved Property Rates By-Law be published in the official Provincial Gazette.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*



**8.1.9 Debt collection task team  
(5/12/4)**

Item 7.1.9 of the Executive Mayoral Committee meeting, still to be held, refers.

The following memorandum, dated 20 February 2018, was received from the Municipal Manager:

“1. Purpose

The purpose of this report is to submit a proposal to establish a task team consisting of each political party to compile and submit a report on the debt impairment issues reported by the AGSA in the 2016/2017 audit report.

2. Background

The Municipal Public Accounts Committee (MPAC) recommended that a task team consisting of each political party must be established to compile and submit a report on the debt impairment issues emphasised by the AGSA.

3. Legal framework

In terms of Section 96 of the Municipal Systems Act (Act 32 of 2000) a municipal council must collect all money that is due and payable to it.

4. Discussion

The AGSA emphasised the material impairment of receivables from exchange transactions amounting to R129,4 million and receivables from non-exchange transactions amounting to R54,4 million in the 2016/2017 audit report.

The oversight of the annual report was done by MPAC who recommended to Council to establish a task team consisting of each political party to compile and submit a report on the debt impairment issues emphasised by the AGSA.

The committee should compile a terms of reference for approval by the Executive Mayoral Committee. The terms of reference should include objectives and scope and the work plan.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.10 Water demand management meters  
(5/12/4)**

Item 7.1.10 of the Executive Mayoral Committee meeting, still to be held, refers.

The following memorandum, dated 20 February 2018, was received from the Director: Finance:

"1. Purpose

The purpose of this report is to submit a report to Council for consideration on the installation of water demand management meters.

2. Background

The monthly consumption of water is still above the required norms to address the drought. Eight hundred water demand management meters with prepaid functionality have been procured and must be installed.

3. Legal framework

The Drought Management Plan stipulates that flow reducing devices shall be installed where the prescribed usage limits are exceeded. Except for a registered indigent household, the offender will be charged for the cost of the installation.

4. Discussion

It is proposed that the water demand management meters be installed to identified users/areas after the customers have been informed. The perception that the water demand management meters are discriminating can be partially addressed by installing the water demand management meters to all councillors and senior officials."

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.11 Supply Chain Management: Disposal of movable capital assets in terms of Section 14(4) of Municipal Management Finance Act  
(6/1/2)**

Item 7.1.11 of the Executive Mayoral Committee meeting, still to be held, refers.

The following report, dated 20 February 2018, was received from the Director: Finance:

"1. Purpose

The purpose of this report is to submit information to Council on the disposal of assets.

2. Background

Council resolved on 26 July 2017:

- (a) that Council approves the disposal of assets as attached as annexures.
- (b) that the Supply Chain Management Unit proceeds with the disposal of assets in accordance with paragraph 49(4) of Council's Supply Chain Management Policy.
- (c) that a report in respect of the disposal of the assets be tabled to Council at the first meeting after the auction, which must include all the assets disposed of, the benefit/profit made and the remaining assets not sold.

3. Discussion

- The auction was held on 15 November 2017
- The total value of items disposed of during the auction is R661 460.00.
- The following items were withdrawn from the auction:
  - Compressor on trailer CT 4882
  - Flatbed trailer CT 7137
  - Scaffolding jacks
  - Motors x 10
  - Asbestos drill
- The following items were not sold at the auction:
  - Ceramic pipes (Lot nr. 115)
  - Cement pipes (Lot nr. 117)
  - Porcelain pipes (Lot. 144)
  - Asbestos pipes (Auctioneer not authorised to sell asbestos)"

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the disposal of movable assets.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.1.12 Banking services: First National Bank facility  
(5/9)**

Item 7.1.12 of the Executive Mayoral Committee meeting, still to be held, refers.

The following memorandum was received from the Director: Finance:

“1. Purpose

The purpose of this report is to submit a report to Council for consideration on a settlement facility with First National Bank (FNB) for debt collection.

2. Background

The tender for banking services was awarded to FNB.

3. Discussion

The collection of funds by way of electronic fund transfers is part of the banking services to be rendered by FNB.

The possibility exists that funds collected on behalf of Witzenberg Municipality might be dishonoured by the debtor. FNB requires a settlement facility to mitigate the risk that funds collected are dishonoured by the debtor that might result in the bank balance being in an *overdraft*.”

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

- (i) That Witzenberg Municipality enters into negotiations with Firststrand Bank Limited (Reg. No. 1929/001225/06) acting through its First National Bank Public Sector Banking division (“the Bank”), regarding the granting of facilities by the Bank to the Local Municipality, subject to the terms and conditions as set forth in the facility agreement with reference number LDP01/WM/2018 from the Bank and subject to the terms and conditions of the Bank. The Local Municipality furthermore authorises the execution of all additional schedules and annexures, including subordination and security agreements as the Bank may require from time to time.
- (ii) The Witzenberg Municipality may negotiate as per (i) above up to a maximum capital exposure of R1 500 000 (one million five hundred thousand Rand).
- (iii) The Witzenberg Municipality furthermore resolves that any amendment to the facility will only be effected following a resolution by the Local Municipality authorising such amendments.
- (iv) The Witzenberg Municipality further declares and states that it has complied with, in so far as it relates to the facilities referred to in paragraph (i) supra, with the relevant provisions of the Local Government: Municipal Finances Management Act of 2003.
- (v) That David Nasson and Hendrik Jacobus Kritzingier in their capacities as Municipal Manager and Director: Finance of the Witzenberg Municipality be authorised and empowered to sign all documents and do all things necessary to give effect to the above on behalf of the Witzenberg Municipality.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

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**8.2      Direktoraat Tegniese Dienste / Directorate Technical Services**

**8.2.1    Draft By-law for house shops in the Witzenberg municipal area  
(15/4/P)**

The following items refer:

- (a)      Item 7.2.6 of the Executive Mayoral Committee meeting, held on 1 December 2017.
- (b)      Item 8.2.6 of the council meeting, held on 5 December 2017.
- (c)      Item 8.2.1 of the council meeting, held on 24 January 2018.

The following documents are attached:

- (a)      Memorandum from the Municipal Manager, dated 28 November 2017: **Annexure 8.2.1(a)**.
- (b)      Draft By-law for house shops in the Witzenberg municipal area: **Annexure 8.2.1(b)**.
- (c)      Attendance register of Public Participation Process: **Annexure 8.2.1(c)**.
- (d)      Inputs from the public: **Annexure 8.2.1(d)**.

The Executive Mayoral Committee unanimously resolved on 1 December 2017:

That the Executive Mayoral Committee recommends to Council:

- (a)      that the proposals of the public be considered and incorporated as recommended by the Division Town Planning and Building Control.
- (b)      that Council provisionally adopts the by-Law for house shops in the Witzenberg municipal area.
- (c)      that the Draft By-Law be advertised for public comments for at least 30 days.
- (d)      that the Municipal Manager, as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.

The following recommendation was tabled to Council:

That the Executive Mayoral Committee recommends to Council:

- (a)      that the proposals of the public be considered and incorporated as recommended by the Division Town Planning and Building Control.

- (b) that Council provisionally adopts the by-Law for house shops in the Witzenberg municipal area.
- (c) that the Draft By-Law be advertised for public comments for at least 30 days.
- (d) that the Municipal Manager, as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.

Council resolved on 5 December 2017 that the matter in respect of the Draft By-Law for House Shops in the Witzenberg municipal area be held in abeyance.

The following recommendation was tabled to Council:

- (a) that the proposals of the public be considered and incorporated as recommended by the Division Town Planning and Building Control.
- (b) that Council provisionally adopts the by-Law for house shops in the Witzenberg municipal area.
- (c) that the Draft By-Law be advertised for public comments for at least 30 days.
- (d) that the Municipal Manager, as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.

Council unanimously resolved on 24 January 2018 that the matter in respect of the Draft By-Law for House Shops in the Witzenberg municipal area be held in abeyance until the next meeting.

**RECOMMENDED**

*For consideration.*



**8.3     Direktoraat Gemeenskapsdienste / Directorate Community Services**

**8.3.1   International relations: Working visit to Essen, Belgium: 21 to 27 April 2018  
(10/2/3)**

Item 7.3.1 of the Executive Mayoral Committee meeting, still to be held, refers.

The following memorandum, dated 21 February 2018, was received from the Director: Community Services:

"1.     Purpose

To recommend to the Executive Mayoral Committee and Council that a Witzenberg delegation consisting of four members (three officials and one political office bearer) attends a working visit in Essen Belgium from 21 until 27 April 2018.

2.     Deliberation

Witzenberg Municipality has a Twinning Agreement with Essen Municipality in Belgium which focuses on waste management and the Youth Job Placement Program. The funding of the twinning agreement between the two municipalities is covered by two separate funding sources, namely Federal and Flemish. The Federal programme runs over a period of five years and the Flemish program over three years. The purpose of the visit is to evaluate the implementation of the Federal and Flemish funding applications for the period 2017 to 2021.

Essen Municipality requests that the Portfolio Councillor or Mayoral Committee member, the Director: Community Services, Jo-Ann Krieger, and the Acting Manager: Socio-Economic Development, Riaan Fick, responsible for the Flemish Program as well as the Director: Technical Services, who is responsible for the Federal Program, attend the working visit.

The invitation letter is attached as **annexure 8.3.1**.

3.     Financial implications

The flight and accommodation costs of the delegation will be borne by the funding programme. Council will, however, be liable for the subsistence allowance of the three municipal officials and the political office bearer. Council does have a budget for international relations.

4.     Legal implications

Council must approve all overseas visits and costs incurred."

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

- (i)     That the Portfolio Councillor or Mayoral Committee member, the Director: Community Services, Jo-Ann Krieger, and the Acting Manager: Socio-Economic Development, Riaan Fick, responsible for the Flemish Program as well as the Director: Technical Services, who is responsible for the Federal Program, attend the working visit.

- (ii) That all the above-mentioned municipal representatives be paid the travel and subsistence allowance in terms of Council's policy.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.3.2 Relocation of homeless people from informal trading area, Ceres: Community engagement (17/16/R)**

Item 7.3.2 of the Executive Mayoral Committee meeting, still to be held, refers.

The following memorandum, dated 21 February 2018, was received from the Director: Community Services:

**"1. Purpose**

To inform the Executive Mayoral Committee and Council about the community engagement regarding the homeless persons in Ceres.

**2. Background**

Council resolved on 25 October 2017 that there will be an engagement with the communities in Wards 3 and 5 in respect of the relocation of homeless people from the trading area at the corner of Vos and Pretorius Streets, Ceres after the IDP meetings.

**3. Deliberation**

An advertisement was placed in the Witzenberg Herald and invites were sent out to all relevant stakeholders to a meeting held on 27 November 2017. The following stakeholders attended:

- The Haven Shelter
- Youth worker Bella Vista
- Witzenberg Herald
- Hawkers Association
- Volunteers
- Cape Winelands District Municipality
- Ceres Town Regeneration
- Ceres Business Initiative
- Ward Committee members
- Residents
- Church leaders
- Ceres Vryburgers
- Councillors
- WACC



The minutes of the public meeting held on 27 November 2017 are attached as annexure 8.3.2."

## **RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

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### **8.4      Direktoraat Korporatiewe Dienste / Directorate Corporate Services**

#### **8.4.1    LA Retirement Fund: Annual General Meeting: 25 May 2018 (12/1/1/2)**

Item 7.4.1 of the Executive Mayoral Committee meeting, still to be held, refers.

The following memorandum, dated 14 February 2018, was received from the Manager: Human Resources:

"1.      Purpose

To nominate one (1) delegate to attend the annual General Meeting for the LA Retirement Fund on Friday, 25 May 2018.

2.      For consideration by

Executive Mayoral Committee and Council.

3.      Executive summary

The Annual General Meeting will be held on Friday, 25 May 2018. Council must nominate one (1) delegate to attend the Annual General meeting in terms of the Rules of the Fund.

4.      Background and discussion

Notice has been received from the Principal Officer of the LA Retirement Fund in terms of the Rules of the Fund that the Thirty-fourth Annual General Meeting of the Fund will be held on Friday, 25 May 2017 at 09:00 in the CR Louw Lecture Hall, Sanlam Head Office, Strand Road, Bellville.

In terms of rule 16.10 of the Rules of the Fund each municipality (employer) may nominate the same number of councillor delegates and secondi as the members to attend the annual general meeting. The number of councillor delegates which the municipality is entitled to, is attached as annexure.

5.      Constitutional implications

The Rules of the LA Retirement Fund.

6. Financial implications

The applicable tariffs for the use of privately owned vehicles are prescribed by the municipality's Financial Policy.

7. Staff implication

The Council representatives cannot represent the staff members as well.

8. Annexures

Notice of Annual General Meeting 2018: **Annexure 8.4.1(a)**.  
Extract from the rules: **Annexure 8.4.1(b).**"

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

- (a) that one (1) councillor be delegated to attend the Annual General Meeting of the LA Retirement Fund on Friday, 25 May 2018.
- (b) that one (1) secondi be nominated to attend the abovementioned meeting as alternate.
- (c) that the delegated councillor provides feedback to Council after attending the meeting.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

**8.4.2 Proposed council meeting program: March until December 2018  
(3/1/2/3)**

Item 7.4.2 of the Executive Mayoral Committee meeting, still to be held, refers.

A memorandum from the Manager: Administration, dated 20 February 2018, is attached as **annexure 8.4.2**.

The following recommendation is tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

that the proposed council meeting program for March until December 2018 be approved.

**RECOMMENDED**

*For consideration of the Executive Mayoral Committee's recommendation to Council.*

- 9. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA
  
- 10. FORMAL AND STATUTORY MATTERS
- 10.1 Feedback on matters of outside bodies  
(3/R)
  
- 11. QUESTIONS and/or MATTERS RAISED by COUNCILLORS
  
- 12. ADJOURNMENT

**MINUTES OF THE SPECIAL COUNCIL MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON THURSDAY, 21 DECEMBER 2017 AT 09:00**

**PRESENT**

Councillors

TT Godden (Speaker)  
K Adams (Deputy Executive Mayor)  
TE Abrahams  
P Daniels  
P Heradien  
MD Jacobs  
D Kinnear  
GG Laban  
C Lottering  
TP Mgoboza  
EM Sidego  
RJ Simpson  
D Swart  
JJ Visagie

Aldermen

JW Schuurman  
HJ Smit

Officials

Mr D Nasson (Municipal Manager)  
Mr M Mpeluza (Director: Corporate Services)  
Mr A Raubenheimer (Deputy Director: Finance)  
Mr CG Wessels (Manager: Administration)

**1. OPENING AND WELCOME**

The Speaker welcomed everyone present and requested Councillor C Lottering to open the meeting with prayer.

**NOTED**

**2. CONSIDERATION OF APPLICATION FOR LEAVE OF ABSENCE, IF ANY  
(3/1/2/1)**

Applications for leave of absence from the meeting were received from Councillors BC Klaasen, ZS Mzauziwa (DA), M Mdala, TP Mgoboza, N Phatsoane, JT Phungula and HF Visagie (ANC).

**RESOLVED**

*that the applications for leave of absence from the meeting, received from Councillors BC Klaasen, ZS Mzauziwa (DA), M Mdala, TP Mgoboza, N Phatsoane, JT Phungula and HF Visagie (ANC), be approved and accepted.*

**3. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED**

**3.1 Matters raised by the Speaker  
(09/1/1)**

- (a) The Speaker wished all Aldermen, Councillors, the Municipal Manager and municipal staff a blessed Festive Season.
- (b) The Speaker congratulated the ANC on a successful Election Conference.

**NOTED**

**3.2 Matters raised by the Executive Mayor  
(09/1/1)**

None

**NOTED**

**4. RESERVED POWERS**

**4.1 Extending period of State of Disaster Declaration for current drought situation  
(16/2/5/1)**

The following memorandum, dated 13 December 2017, was received from the Legal Advisor:

"Purpose

That Council considers extending the period of the declaration of a local state of disaster for the current drought situation.

Background, deliberation and legal requirements

Council unanimously resolved on 27 September 2017:

- (a) that Council declares the water crisis a local state of disaster with all due processes to be followed and to publish the declaration of a local state of disaster after consideration by the Provincial Cabinet and classification and verification by the National Disaster Management Centre.

- (b) that the Provincial Disaster Management Centre be advised accordingly and requested to promote the request in terms of the relevant legal requirements and prescribed procedures to the Provincial Cabinet and National Disaster Management Centre.'

Section 55(5) of the Disaster Management Act (Act 57 of 2002) states the following:

'A Municipal State of Disaster that has been declared in terms of sub-section (1) –

- (a) lapses in 3 months after it has been so declared;
- (b) may be terminated by the Council by notice in the Provincial Gazette before it lapses in terms of paragraph (a); and
- (c) may be extended by the Council by notice in the Provincial Gazette for one month at a time before it lapses in terms of paragraph (a) or the existing extension is due to expire.'

The Declaration of Witzenberg Municipality will lapse on 27 December 2017."

**UNANIMOUSLY RESOLVED**

*that Council extends the declaration of a local state of disaster for the current drought situation and delegates the Executive Mayor to approve of the one month extension of the State of Disaster Declaration until such time as the disaster has been resolved.*

**4.2 Determination of upper limits of salaries, allowance and benefits of councillors according to Government Gazette no. 41335 (5/11/1)**

The following documents are attached

- (a) Memorandum from Chief Financial Officer, dated 19 December 2017: **Annexure 4.2(a).**
- (b) Government Gazette no. 41335, dated 15 December 2017: **Annexure 4.2(b).**
- (e) Detail of adjustment and councillor allowances: **Annexure 4.2(c).**

**UNANIMOUSLY RESOLVED**

*That in respect of the determination of upper limits of salaries, allowances and benefits of different members of municipal councils, discussed by Council at a Council meeting:*

- (i) *that Council notes the content of Government Gazette no. 41335.*
- (ii) *that sufficient funds are available to set the upward salary adjustment of councillors with effect from 1 July 2017.*
- (iii) *that Council approves the upward salary adjustment for councillors as determined in Government Gazette no. 41335.*
- (iv) *that Council approves the cell phone allowances for councillors as determined in Government Gazette no. 41335.*

- (v) *that the increase of total remuneration be approved retrospectively from 1 July 2017 subject to the concurrence of the Provincial Minister for Local Government.*
- (vi) *that the Provincial Minister for Local Government notes that Council has not implemented the latest upward salary adjustment as yet.*

## **5. OTHER MATTERS**

- (a) Alderman JW Schuurman, on behalf of the ANC, expressed gratitude for the past year and best wishes to all Aldermen, Councillors, the Municipal Manager and municipal staff for the Festive Season and new year.
- (b) Councillor P Heradien (ICOSA) lodged complaints that:
  - Municipal staff had vacated offices at 16:00 on two days during December.
  - No fulltime councillors were attending offices during part of the month December.
  - Municipal officials are arrogant when communicated with.
  - He was not informed of the Special Council meeting and claimed that he only by chance had heard about the meeting. He also did not receive the agenda on his tablet.
  - He was not aware that the Speaker had announced a recess for councillors.

The Speaker called the Councillor to order with regard to his remarks about the council recess and said that the recess was announced at the previous council meeting.

The Municipal Manager commented on the remarks in respect of the arrogance of officials and, if so, that he will attend to the matter. Furthermore that in respect of the earlier closing of offices, that it was done in goodwill during this Festive Season. However, the municipality does have emergency numbers and services available at all times.

Alderman JW Schuurman commented that he was attending the ANC Election Conference in Johannesburg and was four times telephonically informed of the meeting as well as electronically on his tablet. The Alderman kindly requested that, if needed, matters be corrected, but that an attitude "not to hurt" feelings must prevail at all times in council meetings.

- (c) Councillor DM Jacobs (EFF) reminded Council that since inauguration a spirit of respect for one another was alive and requested that it be kept at all times. The Councillor wished all Aldermen, Councillors, the Municipal Manager, Senior Management and municipal staff a blessed Festive Season.
- (d) Councillor JJ Visagie, on behalf of the DA, thanked all Aldermen, Councillors, the Municipal Manager, Senior Management and municipal staff for a successful Christmas Market and expressed appreciation for work rendered during the year and wished everyone a blessed Festive Season.

- (e) Councillor TE Abrahams (DA) expressed appreciation and thankfulness, especially towards the members of the Committee for Local Economic Development, for raising the bar of standards. The Councillor thanked the Executive Mayor, Aldermen and Councillors, members of the Committee for Local Economic Development, the Municipal Manager, Senior Management and municipal staff and wished everyone a blessed Festive Season.
- (f) Councillor RJ Simpson (ANC) referred to the shortage of water and mentioned that some businesses are still using mechanical and automatic irrigation.
- (g) Councillor GG Laban (Witzenberg Aksie Groep) thanked all Aldermen and Councillors for the inputs he could deliver during the year and learned from. The Councillor wished everyone a blessed Festive Season.

**NOTED**

**6. ADJOURNMENT**

The meeting adjourned at 09:35.

Approved on \_\_\_\_\_ with / without amendments.

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**COUNCILLOR TT GODDEN**  
**SPEAKER**

*/MJ Prins*



**MINUTES OF THE COUNCIL MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON WEDNESDAY, 24 JANUARY 2018 AT 10:00**

**PRESENT**

Councillors

TT Godden (Speaker)  
BC Klaasen (Executive Mayor)  
K Adams (Deputy Executive Mayor)  
TE Abrahams  
P Daniels  
MD Jacobs  
D Kinnear  
GG Laban  
C Lottering  
M Mdala  
TP Mgoboza  
ZS Mzauziwa  
N Phatsoane  
JT Phungula  
EM Sidego  
RJ Simpson  
D Swart  
HF Visagie  
JJ Visagie

Aldermen

JW Schuurman  
HJ Smit

Officials

Mr D Nasson (Municipal Manager)  
Mr J Barnard (Director: Technical Services)  
Ms J Krieger (Director: Community Services)  
Mr HJ Kritzingen (Director: Finance)  
Mr M Mpeluza (Director: Corporate Services)  
Mr G Louw (Head: Internal Audit)  
Ms L Nieuwenhuis (Legal Advisor)  
Mr A Hofmeester (IDP Manager)  
Mr CG Wessels (Manager: Administration)  
Mr C Titus (Committee Clerk)

**1. OPENING AND WELCOME**

The Speaker welcomed everyone and expressed best wishes towards the municipality for 2018, after which Councillor C Lottering opened the meeting with a prayer.

The Speaker read out aloud a letter of gratitude, received from Alderlady MC du Toit, in respect of the honour of Alderladyship bestowed on her by Council. The letter is attached as **annexure 1**.

**NOTED**

**2. CONSIDERATION OF APPLICATION FOR LEAVE OF ABSENCE, IF ANY  
(3/1/2/1)**

The Speaker requested that an application for leave of absence from the meeting be minuted for Councillor P Heradien due to electronic notification problems on his tablet. The Speaker requested that the ICT Administrator urgently attends to the problem and rectifies it.

**RESOLVED**

- (a) *that the application for leave of absence from the meeting, received from Councillor P Heradien, be approved and accepted.*
- (b) *that the IT Administrator urgently rectifies the electronic problems on the tablet of Councillor Heradien.*

**3. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED**

**3.1 Gratitude, Congratulations and Commiseration  
(11/4/3)**

Alderman H Smit conveyed Council's congratulations to the following councillors and spouses on their birthdays:

- |   |                       |            |
|---|-----------------------|------------|
| • | Mr M Mdishwa          | 1 January  |
| • | Councillor B Klaasen  | 8 January  |
| • | Councillor J Phungula | 15 January |
| • | Councillor H Visagie  | 18 January |
| • | Ms F Adams            | 24 January |
| • | Ms C Godden           | 25 January |

**NOTED.**

**3.2 Matters raised by the Speaker  
(09/1/1)**

- (a) The Speaker referred to the distributed document *Ward Committee meetings held by the different Ward Committees in 2017*. The Speaker urged Ward Councillors to hold committee meetings otherwise to face disciplinary action. He explained the importance of the said meetings for the development of the committees.
- (b) Councillor D Swart informed the meeting that he had arranged a meeting on 5 November 2017, but that the venue was not opened by Administration.
- (c) Alderman JW Schuurman mentioned the importance of Ward Committee meetings and said that the standard should be one meeting per month. The Ward Councillor has a responsibility to ensure that the problems of the communities be reported to the Administration.
- (d) Councillor H Visagie complained that she had held three meetings, but that only one is listed on the list of the IDP.
- (e) Alderman H Smit requested that Ward Councillors ensure that their minutes are submitted to IDP and that the document be corrected.
- (f) Councillor N Phatsoane enquired with regard to loud hailing to announce community meetings and the refusal thereof. The councillor also said that her minutes had been submitted to the IDP office and requested the Speaker to liaise with the said office.
- (g) Councillor J Phungula was of the opinion that the Office of the Speaker was not up to standard and that it causes misunderstanding.
- (h) Councillor MD Jacobs requested that PR councillors also be invited to Ward Committee meetings for observation purposes.

Alderman J Schuurman was of the opinion that it may cause party political conflict if approved.

**RESOLVED**

*that the matter with regard to the problem of not adequate Ward Committee meetings being held, be discussed by the various political parties and be finalised.*

**3.3 Matters raised by the Executive Mayor  
(09/1/1)**

The Executive Mayor cautioned all present about the challenges that the municipality is facing in 2018.

The Executive Mayor thanked all officials who were involved in the successful Christmas dinner for the elderly and Christmas market held during December 2017.

The Executive Mayor expressed appreciation that the municipality is encouraging the community to use water sparingly and requested councillors and officials to persist with that.

**NOTED**

**4. MINUTES**

**4.1 Approval of minutes  
(3/1/2/3)**

The minutes of the Council Meeting, held on 5 December 2017, are attached as **annexure 4.1**.

**UNANIMOUSLY RESOLVED**

- (a) *that resolution 8.3.1(d) of 5 December 2017 which reads “that the matter in respect of the allocation of land for informal traders be held in abeyance until the next meeting” be changed to read “that the matter in respect of the area situated at Voortrekker Street, Ceres, erf 1055, adjacent to the Traffic Department, be held in abeyance.”*
- (b) *That the minutes of the Council meeting held on 5 December 2017, as amended, be approved and signed by the Speaker.*

**4.2 Outstanding matters  
(3/3/2)**

File reference	Heading, item no. and date	Directorate	Action	Progress	Target date
17/18/1	8.3.1 of 5 December 2017 Allocation of land for informal traders	Community Services	That the matter be held in abeyance.		

**RESOLVED**

*That notice be taken of the outstanding matter.*

**5. MOTIONS AND NOTICE OF SUGGESTIONS**

None

**NOTED**

**6. INTERVIEWS WITH DELEGATIONS**

None

**NOTED**

**7. GEDELEGEERDE BEVOEGDHEDE / DELEGATED POWERS**

**7.1 Minutes: Committee meetings  
(03/3/2)**

The reports/minutes of the following meetings are attached:

- (a) Executive Mayoral Committee meeting, held on 23 October 2017: **Annexure 7.1(a).**
- (b) Municipal Public Accounts meeting, held on 26 October 2017: **Annexure 7.1(b).**
- (c) Performance, Risk and Audit Committee, held on 22 November 2017: **Annexure 7.1(c).**

**UNANIMOUSLY RESOLVED**

*that notice be taken of the minutes of the committee meetings and the same be accepted.*

**8. GERESERVEERDE BEVOEGDHEDE / RESERVED POWERS**

**8.1 Direktooraat Finansies / Directorate Finance**

**8.1.1 Witzenberg Annual Report and Oversight Report: 2016/2017  
(5/14/2 & 9/1/1)**

The following report, dated 16 January 2018, was received from the Director: Finance:

"Purpose

The purpose of this report is to submit the Annual Report and Oversight Report for 2016/2017 to Council for consideration.

Legislature framework

In terms of Section 127 (2) of the Municipal Finance Management Act (Act 56 of 2003), the Mayor of a municipality must, within seven months after the end of a financial year, table in the municipal council the annual report of the municipality and of any municipal entity under the municipality's sole or shared control.

Section 129 to 131 of the Municipal Finance Management Act (Act 56 of 2003) states as follows:

**'129. Oversight reports on annual reports.**

(1) The council of a municipality must consider the annual report of the municipality and of any municipal entity under the municipality's sole or shared control, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127, adopt an oversight report containing the council's comments on the annual report, which must include a statement whether the council—

- (a) has approved the annual report with or without reservations;
- (b) has rejected the annual report; or
- (c) has referred the annual report back for revision of those components that can be revised.

(2) The accounting officer must—

- (a) attend council and council committee meetings where the annual report is discussed, for the purpose of responding to questions concerning the report; and
- (b) submit copies of the minutes of those meetings to the Auditor-General, the relevant provincial treasury and the provincial department responsible for local government in the province.

(3) The accounting officer must in accordance with section 21A of the Municipal Systems Act make public an oversight report referred to in subsection (1) within seven days of its adoption.

(4) The National Treasury may issue guidelines on—

- (a) the manner in which municipal councils should consider annual reports and conduct public hearings; and
- (b) the functioning and composition of any public accounts or oversight committees established by the council to assist it to consider an annual report.

(5) No guidelines issued in terms of subsection (4) are binding on a municipal council unless adopted by the council.

(6) This section, with the necessary modifications as the context may require, is also applicable if only components of the annual report were tabled in terms of section 127 (3).

**130. Council meetings open to public and certain public officials.**

(1) The meetings of a municipal council at which an annual report is to be discussed or at which decisions concerning an annual report are to be taken, must be open to the public and any organs of state, and a reasonable time must be allowed—

- (a) for the discussion of any written submissions received from the local community or organs of state on the annual report; and
- (b) for members of the local community or any organs of state to address the council.

- (2) Representatives of the Auditor-General are entitled to attend, and to speak at, any council meeting referred to in subsection (1).
- (3) This section, with the necessary modifications as the context may require, is also applicable if only components of the annual report were tabled in terms of section 127 (3).

**131. Issues raised by Auditor-General in audit reports.**

- (1) A municipality must address any issues raised by the Auditor-General in an audit report. The mayor of a municipality must ensure compliance by the municipality with this subsection.
- (2) The MEC for local government in the province must—
- (a) assess all annual financial statements of municipalities in the province, the audit reports on such statements and any responses of municipalities to such audit reports, and determine whether municipalities have adequately addressed any issues raised by the Auditor-General in audit reports; and
  - (b) report to the provincial legislature any omission by a municipality to adequately address those issues within 60 days.'

**Discussion**

The Draft Annual Report for 2016/2017 was tabled to council on 5 December 2017.

Council resolved on 5 December 2017 that the Municipal Public Accounts Committee compiles a report on the Draft Annual Report as per its delegated powers.

The Annual Report for 2016/2017 is attached as **annexure 8.1.1(a)**.

The Oversight Report for 2016/2017 is attached as **annexure 8.1.1(b)**."

**UNANIMOUSLY RESOLVED**

*that having fully considered the 2016/2017 Annual Report of the Witzenberg Municipality, Council adopts the 2016/2017 Oversight Report and approves the 2016/2017 Annual Report without reservations.*

**8.1.2 Mid-year Budget Statement and Performance Assessment (Section 72 Report) for period 1 July to 31 December 2017 (9/1/1)**

Item 7.1.1 of the Executive Mayoral Committee meeting, held on 23 January 2018, refers.

The Mid-year Budget Statement and Performance Assessment (Section 72 Report) for the period 1 July to 31 December 2017 is attached as **annexure 8.1.2**.

The Executive Mayoral Committee thoroughly discussed the Mid-year Budget Statement and Performance Assessment (Section 72 Report) and highlighted the following matters:

- The Municipal Manager mentioned that two matters of capital underperformance had occurred, i.e. :
  - The approval of an amount on the budget of R15 million from the Department of Water Affairs is still awaited. The matter will be discussed due to the risks and concerns.

- Geo-technical tests were done at Vredebes in respect of the soil and more soil were needed. The cost thereof escalates to more than R10 million, which was not approved. Messrs ASLA took site despite the non-approval and the effect on the cash flow of the municipality was approximately R11 million.  
The above matters caused an underperformance on the budget.
- That the status quo of the MIG projects is very good.
- That the report of the auction will be tabled at the council meeting of February 2018 and will include the income and all items not sold.
- The economic impact of the drought on the income base is still unknown. The higher tariffs for water do have a positive influence on income. The financial approach must still be very conservative.
- The Executive Mayor mentioned that a meeting in respect of the drought is being planned for 6 February 2018.
- A meeting between the Koekedouw Irrigation Board and the municipality will be held next week in respect of the quotas of water in accordance with a council resolution.

The Executive Mayoral Committee resolved on 23 January 2018:

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the Mid-year Budget Statement and Performance Assessment (Section 72 Report) for the period 1 July to 31 December 2017 and the same be accepted.

**UNANIMOUSLY RESOLVED**

*that notice be taken of the Mid-year Budget Statement and Performance Assessment (Section 72 Report) for the period 1 July to 31 December 2017 and the same be accepted.*

**8.1.3 Quarterly Budget Statement Report [Section 52(d)] for period 1 October 2017 to 31 December 2017  
(9/1/2/2)**

Item 7.1.2 of the Executive Mayoral Committee meeting, held on 23 January 2018, refers.

The Quarterly Budget Statement Report [Section 52(d)] for the period 1 October 2017 to 31 December 2017 is attached as **annexure 8.1.3**.

The Executive Mayoral Committee resolved on 23 January 2018:

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the Quarterly Budget Statement Report [Section 52(d)] for the period 1 October 2017 to 31 December 2017 and the same be accepted.

**UNANIMOUSLY RESOLVED**

*that notice be taken of the Quarterly Budget Statement Report [Section 52(d)] for the period 1 October 2017 to 31 December 2017 and the same be accepted.*



**8.2      Direktoraat Tegniese Dienste / Directorate Technical Services**

**8.2.1    Draft By-law for house shops in the Witzenberg municipal area  
(15/4/P)**

The following items refer:

- (a)      Item 7.2.6 of the Executive Mayoral Committee meeting, held on 1 December 2017.
- (b)      Item 8.2.6 of the council meeting, held on 5 December 2017.

The following documents are attached:

- (a)      Memorandum from the Municipal Manager, dated 28 November 2017:  
**Annexure 8.2.1(a).**
- (b)      Draft By-law for house shops in the Witzenberg municipal area: **Annexure 8.2.1(b).**
- (c)      Attendance register of Public Participation Process: **Annexure 8.2.1(c).**
- (d)      Inputs from the public: **Annexure 8.2.1(d).**

The Executive Mayoral Committee unanimously resolved on 1 December 2017:

That the Executive Mayoral Committee recommends to Council:

- (a)      that the proposals of the public be considered and incorporated as recommended by the Division Town Planning and Building Control.
- (b)      that Council provisionally adopts the by-Law for house shops in the Witzenberg municipal area.
- (c)      that the Draft By-Law be advertised for public comments for at least 30 days.
- (d)      that the Municipal Manager, as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.

The following recommendation was tabled to Council:

That the Executive Mayoral Committee recommends to Council:

- (a)      that the proposals of the public be considered and incorporated as recommended by the Division Town Planning and Building Control.
- (b)      that Council provisionally adopts the by-Law for house shops in the Witzenberg municipal area.
- (c)      that the Draft By-Law be advertised for public comments for at least 30 days.

- (d) that the Municipal Manager, as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.

Council resolved on 5 December 2017 that the matter in respect of the Draft By-Law for House Shops in the Witzenberg municipal area be held in abeyance.

The following recommendation was tabled to Council:

- (a) that the proposals of the public be considered and incorporated as recommended by the Division Town Planning and Building Control.
- (b) that Council provisionally adopts the by-Law for house shops in the Witzenberg municipal area.
- (c) that the Draft By-Law be advertised for public comments for at least 30 days.
- (d) that the Municipal Manager, as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.

**UNANIMOUSLY RESOLVED**

*that the matter in respect of the Draft By-Law for House Shops in the Witzenberg municipal area be held in abeyance until the next meeting.*

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**8.3      Direktoraat Gemeenskapsdienste / Directorate Community Services**

None

**NOTED**

**8.4 Direktooraat Korporatiewe Dienste / Directorate Corporate Services**

**8.4.1 Draft Standard By-law on the Rules of Order for the meetings of the Witzenberg Council and its committees  
(1/3/1/25)**

The following items refer:

- (a) Item 7.4.1 of the Executive Mayor and Mayoral Committee meeting, held on 26 September 2017.
- (b) Item 8.4.1 of the council meeting, held on 27 September 2017.
- (c) Item 7.4.1 of the Executive Mayoral Committee, held on 23 January 2018.

Council unanimously resolved on 27 September 2017:

- (a) that Council provisionally adopts the Draft By-Law on the Rules of Order for the meetings of the Witzenberg Council and its committees.
- (b) that the Draft By-Law be advertised for public comments for at least 30 days.
- (c) that the Municipal Manager, as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.

The following memorandum, dated 17 January 2018, was received from the Senior Legal Advisor:

"Purpose

To recommend to Council to approve the final By-Law on the Rules of Order for the meetings of the Witzenberg Council, its committees and public meetings.

Background and deliberation

The draft by-law was adopted by Council on 27 September 2017. See **annexure 8.4.1(a)**.

A public participation process was followed and any written proposals for amendments, additions and deletions to the draft had to be forwarded to the office of the Municipal Manager before 8 December 2017. A copy of the advertisement that was placed in the Witzenberg Herald is attached as **annexure 8.4.1(b)**. It is recorded that no inputs and/or comments have been received. The draft by-law is attached as **annexure 8.4.1(c)**.

Legal implication

If Council approves this by-law it must be published in the Government Gazette."

The Executive Mayoral Committee resolved on 23 January 2018:

That the Executive Mayoral Committee recommends to Council:

- (i) that the Draft By-Law on the Rules of Order for the meetings of the Witzenberg Council and its committees be adopted.
- (ii) that the approved By-law be published in the Government Gazette.

**RESOLVED**

- (a) *that the Draft By-Law on the Rules of Order for the meetings of the Witzenberg Council and its committees be adopted.*
- (b) *that the approved By-law be published in the Government Gazette.*

**9. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA**

**9.1 Council's representatives on SALGA Working Groups  
(03/1/1/5)**

The following report, dated 24 January 2018, was received from the Municipal Manager:

Council appointed its representatives to the SALGA Working Committees as per **annexure 9.1(a)**. SALGA has now informed of its new structure and committees as per **annexure 9.1(b)**.

The Speaker's office has linked the KPI's of Council's Section 79 Committees to that of the various working groups and has nominated the Chairpersons of the various committees as Council representatives to the various committees. SALGA has now requested a formal council decision on Witzenberg Municipality's representatives to its committees. The matter is tabled for a resolution."

**RESOLVED**

*that the Municipal Manager finalises the matter in respect of representatives on the various SALGA Working Groups and submits at the next council meeting.*

**10. FORMAL AND STATUTORY MATTERS**

**10.1 Feedback on matters of outside bodies  
(3/R)**

- (a) Councillor D Swart reported:
  - (i) that Mr Henry Prins was appointed as the new Municipal Manager at the Cape Winelands District Municipality.
  - (ii) that Cape Winelands District Municipality held a Top Achievers Award for the 2017 matriculates and Witzenberg was in attendance.
- (b) The Speaker requested that the Manager: Administration obtains the minutes of SALGA Working Group meetings as well as the outside bodies and that the Municipal Manager submits only matters applicable to Witzenberg for Council's attention.

**NOTED**

**11. QUESTIONS and/or MATTERS RAISED by COUNCILLORS**

- (a) Councillor J Phungula referred to the issue of land raised at the previous meeting. The Municipal Manager confirmed that it will be submitted at the next meeting.
- (b) Councillor R Simpson requested that the land issue must also address religious purposes.

**NOTED**

**12. ADJOURNMENT**

The meeting adjourned at 12:05.

Approved on \_\_\_\_\_ with / without amendments.

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**COUNCILLOR TT GODDEN  
SPEAKER**

*/MJ Prins*

**MINUTES OF THE MEETING OF THE COMMITTEE FOR HOUSING MATTERS OF  
WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES,  
50 VOORTREKKER STREET, CERES ON THURSDAY, 9 NOVEMBER 2017 AT 10h00**

**PRESENT**

Councillors: Committee members

EM Sidego (Chairperson)  
Z Mzauziwa  
J Phungula

Councillors: Not Committee members

K Adams  
N Phatsoane

Officials

Ms J Krieger (Director: Community Services)  
Ms C Mackenzie (Manager: Housing)  
Mr T Plaatjies (Senior Housing Officer)  
Mr C Titus (Committee Clerk)

**1. OPENING AND WELCOME / OPENING EN VERWELKOMING**

The Chairperson welcomed everyone present and requested Senior Housing Officer to open the meeting with prayer.

**NOTED**

**2. CONSIDERATION OF APPLICATION FOR LEAVE OF ABSENCE, IF ANY / OORWEGING VAN  
AANSOEKE OM VERLOF TOT AFWESIGHEID, INDIEN ENIGE  
(3/1/2/1)**

Apologies for leave of absence from the meeting were received from the Municipal Manager and the Manager: Administration.

**RESOLVED**

*that notice be taken of the apologies for leave of absence from the meeting received from the Municipal Manager and the Manager: Administration.*

**3. NOTULES**

**3.1 Approval of minutes / Goedkeuring van notules  
(3/1/2/3)**

The minutes of the meeting of the Committee for Housing Matters, held on 12 October 2017, are attached as **annexure 3.1**.

Die notule van die vergadering van die Komitee vir Behuisingsaangeleenthede, gehou op 12 Oktober 2017, word ingebind as **bylae 3.1**.

**RESOLVED**

*that the minutes of the meeting of the Committee for Housing Matters, held on 12 October 2017, be approved and signed by the Chairperson.*

**BESLUIT**

*dat die notule van die vergadering van die Komitee vir Behuisingsaangeleenthede, gehou op 12 Oktober 2017, goedgekeur en deur die Voorsitter onderteken word.*

**3.2 Outstanding matters  
(3/3/2)**

None / Geen

**NOTED / AANGETEKEN**

**4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER**

The Chairperson informed the meeting that it is the last meeting for the Committee for Housing Matters for 2017 and thanked everyone for services rendered during 2017 especially with the housing challenges of the Bella Vista (309) Housing Project.

**NOTED / AANGETEKEN**

**5. INTERVIEWS WITH DELEGATIONS / ONDERHOUDE MET AFGEVAARDIGDES**

None / Geen

**NOTED / AANGETEKEN**

**6. GEDELEGEERDE BEVOEGDHEDE / DELEGATED POWERS**

**6.1 Monthly report of the Section Housing: October 2017 / Maandverslag van die Afdeling Behuising: Oktober 2017 (9/1/2/4)**

The monthly report of the Section Housing for October 2017, is attached as **annexure 6.1**.

Die maandverslag van die Afdeling Behuising vir Oktober 2017, word aangeheg as **bylae 6.1**.

The following matters was raised by the Executive Deputy Mayor:

- A march by backyard dwellers to his house at 853 Vredebes Street, Bella Vista on Sunday, 29 October 2017, demanding houses and serviced plots.
- The protesters requested a meeting with the municipality on Monday, 30 October 2017 to discuss the way forward pertaining to the 200 serviced plots.
- On Tuesday, 31 October 2017 they demanded a letter containing the engagement between the Witzenberg Municipality and the MEC, Mr B Madikizela for Human Settlement with regard to the 200 serviced plots.
- The protesters plan for a peaceful demonstration on Friday, 3 November 2017 in front of the municipality if the demands are not met.

Councillor J. Phungula enquired whether Councillor's property are insured against damages during protests.

The Executive Deputy Mayor reported that he was threatened on Face Book by a member of the public that his house will be burned down.

Director: Community Services informed the meeting that the municipality is spending a lot of money on the Red Ants to evict and demolished illegal structures.

The Manager: Housing reported that if complaints with regard to housing matters are reported by the public, investigations needs to be done.

Manager: Housing informed the meeting that she received sixty seven (67) title deeds of the Bella Vista (309) Housing Project which include five title deed owners not staying in their allocated houses and two who are deceased.

The Chairperson informed the Committee that a meeting will be held with the community of Bella Vista explaining to the protesters that the requested serviced plots needs to be included in the municipal housing pipeline in order to obtain funding from government for bulk infrastructure.

Councillor J. Phungula requested that the Chairperson invites her to future engagements with the backyard dwellers demanding serviced plots.



**RESOLVED**

*that the Committee for Housing Matters takes notice of the content of the monthly report of the Section Housing for October 2017 and the same be accepted.*

**BESLUIT**

*dat die Komitee vir Behuisingsaangeleenthede kennis neem van die inhoud van die maandverslag van die Afdeling Behuising vir Oktober 2017 en dat die verslag aanvaar word.*

**6.2 SDBIP-report: Section Housing: September 2017 / SDBIP-verslag: Afdeling Behuising: September 2017 (05/1/5/10)**

The SDBIP-report of the Section Housing for September 2017, is attached as **annexure 6.2**.

Die SDBIP-verslag van die Afdeling Behuising vir September 2017, word aangeheg as **bylae 6.2**.

**RESOLVED**

*that the Committee for Housing Matters takes notice of the content of the SDBIP-report of the Section Housing for September 2017 and the same be accepted.*

**BESLUIT**

*dat die Komitee vir Behuisingsaangeleenthede kennis neem van die inhoud van die SDBIP-verslag van die Afdeling Behuising vir September 2017 en dat die verslag aanvaar word.*

**6.3 Risk Management: 1<sup>st</sup> quarter 2017/2018 Risk Management Report Committee for Housing Matters (9/1/2/2)**

None / Geen

**NOTED / AANGETEKEN**

**7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE**

None / Geen

**NOTED / AANGETEKEN**

**8. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA / DRINGENDE SAKE  
NA AFSENDING VAN DIE AGENDA**

None / Geen

**NOTED / AANGETEKEN**

**9. COMMITTEE FOR HOUSING MATTERS-IN-COMMITTEE / KOMITEE VIR  
BEHUISINGSAANGELEENTHEDE-IN-KOMITEE**

**MINUTES OF THE EXECUTIVE MAYORAL COMMITTEE MEETING OF WITZENBERG MUNICIPALITY,  
HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES  
ON FRIDAY, 1 DECEMBER 2017 AT 08:00**

**PRESENT**

Councillors

BC Klaasen (Executive Mayor)  
K Adams (Deputy Executive Mayor)  
TE Abrahams  
EM Sidego  
HJ Smit  
JJ Visagie  
TT Godden (Speaker) (ex officio)

Alderman

HJ Smit

Councillors not on Executive Mayoral Committee

MD Jacobs

Officials

Mr D Nasson (Municipal Manager)  
Mr J Barnard (Director: Technical Services)  
Mr HJ Kritzing (Director: Finance)  
Mr M Mpeluza (Director: Corporate Services)  
Mr A Raubenheimer (Deputy Director: Finance)  
Mr G Louw (Head: Internal Audit)  
Mr A Hofmeester (Manager: IDP)  
Mr C Wessels (Manager: Administration)  
Mr C Titus (Committee Clerk)

Other representatives

Mr N Bettesworth (Ceres Business Initiative)

**1. OPENING AND WELCOME**

The Executive Mayor welcomed everyone present to the last meeting of 2017 and requested the Director: Corporate Services to open the meeting with a prayer.

**NOTED**

**2. CONSIDERATION OF APPLICATION FOR LEAVE OF ABSENCE, IF ANY  
(3/1/2/1)**

An apology for absence from the meeting was received from the Director: Community Services.

**RESOLVED**

*that notice be taken of the apology for absence from the meeting, received from the Director: Community Services.*

**3. MINUTES**

**3.1 Approval of minutes  
(3/1/2/3)**

The minutes of the Executive Mayoral Committee meeting, held on 23 October 2017, are attached as **annexure 3.1**.

**UNANIMOUSLY RESOLVED**

*That the minutes of the Executive Mayoral Committee meeting, held on 23 October 2017, be approved and signed by the Executive Mayor:*

**3.2 Outstanding matters  
(3/3/2)**

File reference	Heading, item no. and date	Directorate	Action	Progress	Target date
17/19/1 & 07/1/4/1	7.3.3 of 23-10-2017 Supporting LED project by leasing unregistered erf 740, Op-die-Berg to JJ & Son Honey Bee Business (Pty) Ltd	Community Services	that the matter be held in abeyance, awaiting the establishment of a co-op after which the matter will be tabled again to the Executive Mayoral Committee.		

**UNANIMOUSLY RESOLVED**

*That notice be taken of the outstanding matter.*

**4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY EXECUTIVE MAYOR  
(9/1/1)**

- (a) The Executive Mayor expressed condolences to the Minnaar family on the passing of Ms Ilinda Minnaar and also to the Krieger family on the passing of the Father-in-law of the Director: Community Services.

The meeting held a moment of silence in honour and respect for their lives.

- (b) The Executive Mayor congratulated the Director: Finance, Deputy Director: Finance and the mSCOA team for work well done to put the system in full operation and saving the municipality a lot of money for consultancy fees.
- (c) The Executive Mayor congratulated the Municipal Manager, Senior Management and the Directorate Finance for obtaining a fifth consecutive clean financial audit from the Auditor-general of South Africa.
- (d) The Executive Mayor informed the Executive Mayoral Committee that a meeting was held with all the relevant role players in respect of the homeless people matter. Few people attended the meeting, but a survey will be done before the Festive Season in order to move them to the night shelter.

**NOTED**

**5. INTERVIEWS WITH DELEGATIONS**

None

**NOTED**

**6. GEDELEGEERDE BEVOEGDHEDE / DELEGATED POWERS**

**6.1 Directorate Finance**

None

**NOTED**

**6.2      Direktoraat Tegniese Dienste / Directorate Technical Services**

**6.2.1    Appeal against decision of Municipal Planning Tribunal: Erf 1259, 18 Renonkel Street, Wolseley (15/4/1/3/52)**

The following memorandum, dated 18 October 2017, was received from the Municipal Manager:

"Purpose

To consider the appeal of Mr Oosthuizen against the decision taken by the Witzenberg Municipal Planning Tribunal on 6 June 2017.

Deliberation

Council's Municipal Planning Tribunal, which was held on 26 June 2017, took a decision not to approve of an application to allow for the sale of liquor in respect of erf 1259, more commonly known as 18 Renonkel Street, Woleley. A copy of the Town Planner's report as well as the annexures that served before the tribunal is attached as **annexure 6.2.1(a)**.

A person whose rights are affected by a decision taken by a Municipal Planning Tribunal may appeal against that decision by giving written notice of the appeal.

No appeal in respect of a decision in terms of the Spatial Planning and Land Management Act of 2013 may be lodged in terms of Section 62 of the Municipal Systems Act.

The municipality's by-law in terms of planning matters (SPLUMA) was published in the Provincial Gazette 7474, dated 21 August 2015. The procedure for the appeal determines that the authorised employee must draft a report assessing the appeal and submit it to the appeal authority. The executive authority is the appeal authority in respect of decisions made in terms of this by-law. A copy of the assessment report is attached as **annexure 6.2.1(b)**."

**RESOLVED**

*that the appeal lodged for a place for the sale of liquor at erf 1259, Wolseley, commonly known as 18 Renonkel Street, not be approved on grounds of:*

- (i)        that in terms of the By-Law erf 1259, Wolseley, commonly known as 18 Renonkel Street, is within a radius of 60 metres from a school and therefore a place for the sale of liquor is not allowed.*
- (ii)       no adequate parking is available in the street at the place of sale.*
- (iii)      the proposed venue of sale is a garage and not a proper liquor shop.*

**6.2.2 Appeal against decision of Municipal Planning Tribunal: Erf 186: 60 Van der Stel Street, Tulbagh (15/4/1/2/85)**

The following memorandum, dated 18 October 2017, was received from the Municipal Manager:

"Purpose

To consider the appeal of Mr Silberberg (objector) against the decision taken by the Witzenberg Municipal Planning Tribunal on 6 June 2017.

Deliberation

Council's Municipal Planning Tribunal, which was held on 26 June 2017, took a decision to approve of an application that allows for the sale of liquor (off-consumption) in respect of erf 186, more commonly known as 60 Van der Stel Street, Tulbagh. A copy of the Town Planner's report as well as the annexures that served before the tribunal is attached as **annexure 6.2.2(a)**.

A person whose rights are affected by a decision taken by a Municipal Planning Tribunal may appeal against that decision by giving written notice of the appeal.

No appeal in respect of a decision in terms of the Spatial Planning and Land Management Act of 2013 may be lodged in terms of Section 62 of the Municipal Systems Act.

The municipality's by-law in terms of planning matters (SPLUMA) was published in the Provincial Gazette 7474, dated 21 August 2015. The procedure for the appeal determines that the authorised employee must draft a report assessing the appeal and submit it to the appeal authority. The executive authority is the appeal authority in respect of decisions made in terms of this by-law. A copy of the assessment report is attached as **annexure 6.2.2(b)**."

**RESOLVED**

*that the matter in respect of the appeal against the decision of the Municipal Planning Tribunal with regard to erf 186, Tulbagh, commonly known as 60 Van der Stel Street, is not an issue between the municipality and Mr Silberberg, but between the two landowners. The applicable process is not within the authority of the municipality.*

**6.3 Direktooraat Gemeenskapsdienste / Directorate Community Services**

None

**NOTED**

**6.4 Direktooraat Korporatiewe Dienste / Directorate Corporate Services**

None

**NOTED**

**7. GERESERVEERDE BEVOEGDHEDE / RESERVED POWERS**

**7.1 Direkoraat Finansies / Directorate Finance**

**7.1.1 Section 71 monthly reports of the Department Finance: August and September 2017 (9/1/2/2)**

The following items refer:

- (a) Item 7.1 of the meeting of the Committee for Corporate and Financial Services, held on 16 November 2017.
- (b) Item 8.1 of the Performance, Risk and Audit Committee meeting, held on 22 November 2017.

The following Section 71 monthly reports of the Department Finance are attached:

- (a) August 2017 **Annexure 7.1.1(a)**
- (b) September 2017 **Annexure 7.1.1(b)**

The Committee for Corporate and Financial Services resolved on 16 November 2017 to recommend to the Executive Mayoral Committee and Council:

that the content of the monthly reports of the Department Finance for August and September 2017 be noted and the same be accepted.

The Performance, Risk and Audit Committee resolved on 22 November 2017 that the Performance, Risk and Audit Committee recommends to the Executive Mayoral Committee and Council:

that notice be taken of the Section 71 monthly reports of the Department Finance for August and September 2017 and the same be accepted.

The Director: Finance submitted the reports to the Executive Mayoral Committee and the following matters/remarks were highlighted:

- that in respect of outstanding monies of councillors, letters were forwarded and the matter is receiving attention.
- that government departments have responded on requests with regard to outstanding monies, but not yet satisfactorily.
- that the matter of BEE will receive attention until the relevant policy has been adopted.
- that the Municipal Manager will attend to the problem of faulty water meters and report back at the next Executive Mayoral Committee meeting.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that the content of the Section 71 monthly reports of the Department Finance for August and September 2017 be noted and the same be accepted.*



**7.1.2 Risk Based Audit Plan: 2017 – 2018**  
**(5/14/2)**

Item 6.4.7 of the Performance, Risk and Audit Committee meeting, held on 8 September 2017, refers.

The Performance, Risk and Audit Committee resolved on 8 September 2017:

- (a) that the three year Strategic Audit Plan for 2016 – 2019 remains unchanged and be reviewed in 2019.
- (b) that the Risk Based Audit Plan for 2017/2018 be finalised and tabled to Council for approval.

The Risk Based Audit Plan for 2017/2018, dated July 2017, is attached as **annexure 7.1.2**.

The Risk Based Audit Plan for 2017 – 2018 was submitted to the Executive Mayoral Committee and the following matters/remarks were highlighted:

- that the Time and Attendance Policy was workshopped by Council and is submitted to Council for approval at the next meeting.
- that a Fleet Manager was appointed.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that the Risk Based Audit Plan for 2017/2018 be approved.*

**7.1.3 Draft Witzenberg Annual Report: 2016/2017**  
**(5/14/2 & 9/1/1)**

The following memorandum, dated 28 November 2017, was received from the Director: Finance:

Purpose

The purpose of this report is to table the draft annual report for 2016/2017 to Council.

Legislature framework

In terms of Section 127 (2) of the Municipal Finance Management Act (Act 56 of 2003), the Mayor of a municipality must, within seven months after the end of a financial year, table in the municipal council the annual report of the municipality and of any municipal entity under the municipality's sole or shared control.

Discussion

The report of the Auditor-general of South Africa on the Annual Financial Statements, Predetermined Objectives, Compliance with Legislation and Internal Controls and the audited financial statements for the year ended 30 June 2017 must form part of the Draft Annual Report.

The mentioned documents must be issued by the Auditor-general not later than 30 November 2017 and will be distributed at the council meeting.

The draft annual report for 2016/2017 is attached as **annexure 7.1.3.**"

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (i) *that notice be taken of the Draft Witzenberg Municipality Annual Report for 2016/2017.*
- (ii) *that a public participation process be followed as prescribed by law.*
- (iii) *that the Municipal Public Accounts Committee compiles an oversight report on the Draft Annual Report as per its delegated powers, not later than 16 January 2018.*

**7.1.4 Supply Chain Management Policy for Infrastructure Procurement (8/1/P)**

The following items refer:

- (a) Item 7.1.6 of the Executive Mayoral Committee meeting, held on 23 October 2017.
- (b) Item 8.1.6 of the council meeting, held on 25 October 2017.

The following documents are attached:

- (a) Memorandum from the Director: Finance, dated 18 October 2017: **Annexure 7.1.4(a).**
- (b) MFMA Circular no. 77 from National Treasury: **Annexure 7.1.4(b).**
- (c) Witzenberg Supply Chain Management Policy: **Annexure 7.1.4(c).**

The following recommendation was tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

That the Witzenberg Supply Chain Management Policy for Infrastructure be approved and adopted by Council as an addendum to the Witzenberg Supply Chain Management Policy.

The Executive Mayoral Committee resolved on 23 October 2017 that the matter in respect of the Supply Chain Management Policy for Infrastructure be held in abeyance until the next meeting.

Council resolved on 25 October 2017 that the matter in respect of the Supply Chain Management Policy for Infrastructure be held in abeyance until the next meeting.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*That the Witzenberg Supply Chain Management Policy for Infrastructure be approved and adopted by Council as an addendum to the Witzenberg Supply Chain Management Policy.*

**7.1.5 Quarterly report of Mayor on implementation of budget and state of affairs of municipality / SDBIP: Section 52(d): 1 April 2017 to 30 June 2017 (9/1/2/2)**

Item 7.1 of the Municipal Public Accounts Committee meeting, held on 26 October 2017, refers.

The Quarterly Budget Statement (Section 52) Report for the period 1 April 2017 to 30 June 2017, received from the Director: Finance, is attached as **annexure 7.1.5**.

The budget of the municipality must contain measurable performance objectives for revenue from each source and for each vote in the budget, taking into account the IDP [MFMA s17(3)(b)]. The accounting officer must include these objectives in the annual report and report on performance accordingly.

Frequency: Quarterly

Councillor P. Heradien attended from 11:05.

The Municipal Public Accounts Committee discussed the Quarterly report of the Executive Mayor with regard to the SDBIP Section 52(d) report. The following was highlighted:

- TL8 and TL9 in respect of unaccounted water and electricity losses: Regularly meetings are held between the Directorates Finance and Technical Services to discuss and find solutions towards the matter.
- TL15 in respect of number of subsidised electricity connections installed: Attention is given to the matter.
- TL17 in respect of percentage of people from employment equity groups employed in the three highest levels of management: The municipality missed the performance target with only 3 %. It is a difficult target to achieve.
- TL20 in respect of outstanding service debtors: This is a difficult KPI to achieve. Currently there is plans to write off debt. Indigent people use water above the norm and their electricity cannot be cut as a method of disciplinary action. This problem need to be addressed. Furthermore properties cannot be auctioned and the controls of who is really indigent must be refined in order to ensure that the facts are correct.
- TL29 in respect of customer satisfaction survey of community facilities: The municipality spend lots of monies on municipal facilities but still a lot of complaints are received from the communities.

Councillor C. Lottering:

- Debtors need to be informed repeatedly of their responsibility towards the municipality therefore the current modus operandi / method of the municipality with regard to the recovery of debt need to be reconsidered.
- Seasonal workers receiving indigent must inform the municipality when they start working again.

Councillor G. Laban:

- Ward Councillors, as the extension between the municipality and the communities, must inform the wards regarding the recovery of outstanding debt in order to find solutions for the problem.

The Director: Finance mentioned that the Credit Control Policy contains guidelines in respect of debt recovery and that a pamphlet will be distributed in the communities again. Furthermore that arrangements to pay off debt can be done.

The Chairperson expressed concern with regard to the relevancy of Key Performance Indicator targets being achieved. For example how effective is the implementation of the Indigent Policy in terms of children who stay with their parents.

Councillor P. Heradien was of the opinion that the Indigent Policy is not applied effectively. Information provided at council meetings are also not confirmed afterwards for example that the land on which the Nduli School was built was not transferred from the municipality to the Western Cape Education Department.

The Municipal Public Accounts Committee resolved on 26 October 2017:

- (a) that the Municipal Public Accounts Committee takes notice of the various challenges facing the municipality.
- (b) To recommend to the Executive Mayoral Committee and Council:
  - (i) that the Municipal Public Accounts Committee takes notice of the Quarterly SDBIP Section 52(d) report of the Executive Mayor on implementation of budget and state of affairs of the municipality and accept it.
  - (ii) that the current modus operandi / methods to recover the outstanding municipal debt be re-thought and considered by Council.
  - (iii) that ward councillors inform the communities in the wards in respect of outstanding municipal debt and find solutions for the problem.

The following recommendation was tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

- (a) that notice be taken of the Quarterly SDBIP Section 52(d) report of the Executive Mayor on the implementation of the budget and the state of affairs of the municipality and accept the same.
- (b) that the current modus operandi / methods to recover the outstanding municipal debt be re-thought and considered by Council.
- (c) that ward councillors inform the communities in the wards in respect of outstanding municipal debt and find solutions for the problem.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that notice be taken of the Quarterly SDBIP Section 52(d) report of the Executive Mayor on the implementation of the budget and the state of affairs of the municipality and the same be accepted.*

**7.1.6 Quarterly Budget Statement [Section 52(d)] Report: 1 July 2017 to 30 September 2017 (9/1/2/2)**

The Quarterly Budget Statement [Section 52(d)] Report for the period 1 July 2017 to 30 September 2017 is attached as **annexure 7.1.6**.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that the Quarterly Budget Statement [Section 52(d)] Report for the period 1 July 2017 to 30 September 2017 be approved and accepted.*

**7.2      Direktoraat Tegniëse Dienste / Directorate Technical Services**

**7.2.1    RSEP Programme: Council approval of Witzenberg Municipality's participation (5/6/1)**

A memorandum from the Manager: Projects and Performance, dated 11 November 2017, is attached as **annexure 7.2.1**.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (i)      that Council approves the participation of Witzenberg Municipality in the RSEP Programme.*
- (ii)    that the Municipal Manager be mandated to sign the relevant agreements.*
- (iii)   that proposed projects as identified through the participation processes be submitted to Council as part of the 2018/19 budget process for approval.*
- (iv)    That the necessary own co-funding be included in the 2018/19 budget process as stated above.*

**7.2.2    Water Services Development Plan: Audit Report: 2016/2017 (16/02/3/)**

Item 7.1 of the meeting of the Committee for Technical Services, held on 15 November 2017, refers.

The following memorandum from the Manager: Water and Sewerage, dated 7 November 2017, refers:

**“Purpose**

To present to Council an audit report in terms of the implementation of the Witzenberg Water Services Development Plan.

**Discussion**

In terms of the National Water Services Act, Section 18:

- (1)      A water services authority must report on the implementation of its development plan during each financial year,*
- (2)      The report*
  - (a)      must be made within four months after the end of each financial year: and*
  - (b)      must be given to the Minister, the Minister for Provincial Affairs and Constitutional Development, the relevant Province and every organization representing municipalities having jurisdiction in the area of the water services authority.*

- (3) The water services authority must publicise a summary of its report.
- (4) A copy of the report and of its summary must be –
  - (a) available for inspection at the offices of the water services authority; and
  - (b) obtainable against payment of a nominal fee.'

A draft report regarding the Annual Water Services Development Plan Performance and Water Services Audit Report 2016/2017 is attached as **annexure 7.2.2**.

The Committee for Technical Services resolved on 15 November 2017 to recommend to the Executive Mayoral Committee and Council:

that the Draft Water Services Development Plan, Audit Report for the 2016/2017 financial year be approved by Council for submission to the Department Water Services.

#### **UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that the Draft Water Services Development Plan: Audit Report for the 2016/2017 financial year be approved by Council for submission to the Department Water Services.*

#### **7.2.3 Voorgestelde sluiting van gedeeltes van munisipale strate (stegies) (15/04/R)**

Item 7.2 van die vergadering van die Komitee vir Tegnieese Dienste, gehou op 15 November 2017, verwys.

'n Memorandum vanaf die Direkteur: Tegnieese Dienste, gedateer 31 Oktober 2017, word ingebind as **bylae 7.2.3**.

Die Komitee vir Tegnieese Dienste het op 15 November 2017 besluit om by die Uitvoerende Burgemeesterskomitee en Raad aan te beveel:

- (a) Olienhoutlaan, Prince Alfred's Hamlet
  - (i) dat dit nie noodsaaklik is om gedeelte pad aangrensend erwe 1022 en 1042, Olienhoutlaan, Prince Alfred's Hamlet te behou nie en dit dus gesluit word.
  - (ii) dat die geaffekteerde grondeienaar vir kommentaar genader word.
- (b) Skuinsbaaistraat, Prince Alfred's Hamlet
  - (i) dat die gedeelte pad aangrensend erwe 912 en 895, Skuinsbaaistraat, Prince Alfred's Hamlet permanent gesluit word en aangebied word aan die geaffekteerde eienaar.
  - (ii) dat 'n strook gelaat word vir voetgangerdeurgang.

- (c) Breëstraat, Prince Alfred's Hamlet
  - (i) dat die gedeelte pad aangrensend erwe 885 en 972 Breëstraat, Prince Alfred's Hamlet tydelik toegespan word en indien die Raad die toegang sou benodig, dit weer oopgemaak word.
  - (ii) dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.
- (d) Palmstraat, Bella Vista, Ceres
  - (i) dat die gedeelte pad aangrensend erwe 6688 en 6689 Palmstraat, Bella Vista, Ceres tydelik toegespan word en indien die Raad die toegang sou benodig, dit weer oopgemaak word.
  - (ii) dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.
- (e) Kareestraat, Bella Vista, Ceres
  - (i) dat die gedeelte pad aangrensend erf 6790, Kareestraat, Bella Vista, Ceres tydelik toegespan word op so 'n wyse dat die padoppervlak behou word en toegang tot die plaas kan voortbestaan.
  - (ii) dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.

Die volgende aanbeveling is aan die Uitvoerende Burgemeesterskomitee voorgelê:

Dat die Uitvoerende Burgemeesterskomitee by die Raad aanbeveel:

- (a) Olienhoutlaan, Prince Alfred's Hamlet
  - (i) dat dit nie noodsaaklik is om die gedeelte pad aangrensend erwe 1022 en 1042, Olienhoutlaan, Prince Alfred's Hamlet te behou nie en dit dus gesluit word.
  - (ii) dat die geaffekteerde grondeienaar vir kommentaar genader word.
- (b) Skuinsbaaistraat, Prince Alfred's Hamlet
  - (i) dat die gedeelte pad aangrensend erwe 912 en 895, Skuinsbaaistraat, Prince Alfred's Hamlet permanent gesluit word en aangebied word aan die geaffekteerde eienaar.
  - (ii) dat 'n strook gelaat word vir voetgangerdeurgang.
- (c) Breëstraat, Prince Alfred's Hamlet
  - (i) dat die gedeelte pad aangrensend erwe 885 en 972 Breëstraat, Prince Alfred's Hamlet tydelik toegespan word en indien die Raad die toegang sou benodig, dit weer oopgemaak word.



- (ii) dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.
- (d) Palmstraat, Bella Vista, Ceres
  - (i) dat die gedeelte pad aangrensend erwe 6688 en 6689 Palmstraat, Bella Vista, Ceres tydelik toegespan word en indien die Raad die toegang sou benodig, dit weer oopgemaak word.
  - (ii) dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.
- (e) Kareestraat, Bella Vista, Ceres
  - (i) dat die gedeelte pad aangrensend erf 6790, Kareestraat, Bella Vista, Ceres tydelik toegespan word op so 'n wyse dat die padoppervlak behou word en toegang tot die plaas kan voortbestaan.
  - (ii) dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.

#### **EENPARIG BESLUIT**

*Dat die Uitvoerende Burgemeesterskomitee by die Raad aanbeveel:*

- (a) *Olienhoutlaan, Prince Alfred's Hamlet*
  - (i) *dat dit nie noodsaaklik is om die gedeelte pad aangrensend erwe 1022 en 1042, Olienhoutlaan, Prince Alfred's Hamlet te behou nie en dit dus gesluit word.*
  - (ii) *dat die geaffekteerde grondeienaar vir kommentaar genader word.*
- (b) *Skuinsbaaistraat, Prince Alfred's Hamlet*
  - (i) *dat die gedeelte pad aangrensend erwe 912 en 895, Skuinsbaaistraat, Prince Alfred's Hamlet permanent gesluit word en aangebied word aan die geaffekteerde eienaar.*
  - (ii) *dat 'n strook gelaat word vir voetgangerdeurgang.*
- (c) *Breëstraat, Prince Alfred's Hamlet*
  - (i) *dat die gedeelte pad aangrensend erwe 885 en 972 Breëstraat, Prince Alfred's Hamlet tydelik toegespan word en indien die Raad die toegang sou benodig, dit weer oopgemaak word.*
  - (ii) *dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.*

- (d) *Palmstraat, Bella Vista, Ceres*
- (i) *dat die gedeelte pad aangrensend erwe 6688 en 6689 Palmstraat, Bella Vista, Ceres tydelik toegespan word en indien die Raad die toegang sou benodig, dit weer oopgemaak word.*
- (ii) *dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.*
- (e) *Kareestraat, Bella Vista, Ceres*
- (i) *dat die gedeelte pad aangrensend erf 6790, Kareestraat, Bella Vista, Ceres tydelik toegespan word op so 'n wyse dat die padoppervlak behou word en toegang tot die plaas kan voortbestaan.*
- (ii) *dat die standaard oorskrydingsooreenkoms tussen die munisipaliteit en eienaar aangegaan word om beide partye te beskerm.*
- (f) *dat die aanbevelings supra (a) tot (e) onderhewig is daaraan dat die sluitings geadverteer word vir publieke beswaar.*
- (g) *dat indien besware ontvang word, 'n Publieke Deelnameproses gevolg sal word.*

**7.2.4 Witzenberg Drought Management Plan  
(16/2/1/1/1 & 16/2/5/1)**

The following documents are attached:

- (a) Memorandum from the Director: Technical Services, dated 27 November 2017: **Annexure 7.2.4(a).**
- (b) Updated Drought Management Plan, dated 29 November 2017: **Annexure 7.2.4(b).**

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that the updated Drought Management Plan (version 2), dated 29 November 2017, be approved.*

**7.2.5 Notariële akte van serwituut en samewerkingsooreenkoms: Koekedouw Dam  
(16/2/1/1/1)**

*'n Memorandum van die Direkteur: Tegnieiese Dienste, gedateer 27 November 2017, word aangeheg as bylae 7.2.5.*

Die volgende aanbeveling is aan die Uitvoerende Burgemeesterskomitee voorgelê:

Dat die Uitvoerende Burgemeesterskomitee by die Raad aanbeveel:

- (i) Dat die Koekedouw Besproeiingsraad ingelig word dat die kwotas soos per die ooreenkoms gedateer Jullie 1996 gestand gedoen moet word, gegewe die huidige droogtesituasie en lae damvlak.
- (ii) Die kwotas is dus as volg vanaf 1 Desember 2017:

	Okt	Nov	Des	Jan	Feb	Mar	Apr	Mei	Jun	Jul	Aug	Sept	Jaarlikse
Munisipaliteit	.83	.97	1.14	1.31	1.10	1.10	.69	.62	.55	.52	.55	.62	10 m
Besproeiingsraad	.45	.45	.45	.45	.45	.45	.40	.78	.78	.78	.78	.78	7 m

- (iii) Dat die situasie hersien word gedurende Maart 2017, met inagneming van die langtermyn verdeling.

### **EENPARIG BESLUIT**

*Dat die Uitvoerende Burgemeesterskomitee by die Raad aanbeveel:*

- (i) *Dat die Koekedouw Besproeiingsraad ingelig word dat die kwotas soos per die ooreenkoms gedateer Jullie 1996 gestand gedoen moet word, gegewe die huidige droogtesituasie en lae damvlak.*
- (ii) *Die kwotas is dus as volg vanaf 1 Desember 2017:*

	Okt	Nov	Des	Jan	Feb	Mar	Apr	Mei	Jun	Jul	Aug	Sept	Jaarlikse
Munisipaliteit	.83	.97	1.14	1.31	1.10	1.10	.69	.62	.55	.52	.55	.62	10 m
Besproeiingsraad	.45	.45	.45	.45	.45	.45	.40	.78	.78	.78	.78	.78	7 m

#### **7.2.6 Draft By-law for house shops in the Witzenberg municipal area (15/4/P)**

The following documents are attached:

- (a) Memorandum from the Municipal Manager, dated 28 November 2017: **Annexure 7.2.6(a).**
- (b) Draft By-law for house shops in the Witzenberg municipal area: **Annexure 7.2.6(b).**
- (c) Attendance register of Public Participation Process: **Annexure 7.2.6(c).**
- (d) Inputs from the public: **Annexure 7.2.6(d).**

### **UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (a) *that the proposals of the public be considered and incorporated as recommended by the Division Town Planning and Building Control.*

- (b) *that Council provisionally adopts the by-Law for house shops in the Witzenberg municipal area.*
- (c) *that the Draft By-Law be advertised for public comments for at least 30 days.*
- (d) *that the Municipal Manager, as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.*

**7.3      Direktoraat Gemeenskapsdienste / Directorate Community Services**

**7.3.1    Allocation of land for informal traders  
(17/18/1)**

Item 6.6 of the meeting of the Committee for Local Economic Development and Tourism, held on 21 September 2017, refers.

A memorandum from the Director: Community Services, dated 1 September 2017, is attached as annexure 7.3.1.

The Committee for Local Economic Development and Tourism resolved on 20 September 2017 to recommend to the Executive Mayor and Mayoral Committee and Council:

- (a)      that Council takes notice of the status quo report on Informal Traders.
- (b)      that Council approves that the area situated at Voortrekker Street, Ceres, erf 1055, adjacent to the Traffic Department, be earmarked for the operation of small businesses.
- (c)      that the type of facilities for the upgrading and the new site be further investigated and an item be tabled to Council for consideration.
- (d)      that Council grants approval that the vacant municipal building, situated on erf 372 / 175, Stasieweg, Prince Alfred's Hamlet be utilised as an economic hub.

The following recommendation was tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

- (a)      that Council takes notice of the status quo report on Informal Traders.
- (b)      that Council approves that the area situated at Voortrekker Street, Ceres, erf 1055, adjacent to the Traffic Department, be earmarked for the operation of small businesses.
- (c)      that the type of facilities for the upgrading and the new site be further investigated and an item be tabled to Council for consideration.
- (d)      that Council grants approval that the vacant municipal building, situated on erf 372 / 175, Stasieweg, Prince Alfred's Hamlet be utilised as an economic hub.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (a)      *that Council takes notice of the status quo report on Informal Traders.*
- (b)      *that the type of facilities for the upgrading and the new site be further investigated and an item be tabled to Council for consideration.*
- (c)      *that Council grants approval that the vacant municipal building, situated on erf 372 / 175, Stasieweg, Prince Alfred's Hamlet be utilised as an economic hub.*
- (d)      *that the matter in respect of the area situated at Voortrekker Street, Ceres, erf 1055, adjacent to the Traffic Department, be held in abeyance.*

**7.4      Direktoraat Korporatiewe Dienste / Directorate Corporate Services**

**7.4.1    Substitution of purchaser's name and sale of portion of erf 6236, Ceres  
(15/4/1/1/61 & 7/1/4/2)**

The following items refer:

- (a)      Item 7.4.3 of the Executive Mayoral Committee meeting, held on 22 March 2017.
- (b)      Item 3.2 of the Executive Mayoral Committee meeting, held on 26 September 2017.
- (c)      Item 7.4.1 of the Executive Mayoral Committee meeting, held on 23 October 2017.
- (d)      Item 8.4.1 of the council meeting, held on 25 October 2017.

A report from the Legal Advisor, dated 8 March 2017, is attached as **annexure 7.4.1(a)**.

The Executive Mayoral Committee resolved on 22 March 2017:

- (a)      that the matter in respect of the substitution of the purchaser's name and sale of a portion of erf 6236, Ceres be held in abeyance.
- (b)      that an in loco inspection be held by the Municipal Manager, Executive Mayor and Mayoral Committee at erf 6236, Ceres.

The Municipal Manager reported at the Executive Mayoral Committee meeting of 26 September 2017 that an in loco inspection at erf 6236, Ceres is no longer necessary. The owner removed the gate and Council granted approval for the encroachment of the building lines. Access for pedestrians is not a problem.

The Executive Mayoral Committee resolved on 26 September 2017 that notice be taken that the in loco inspection at erf 6236, Ceres is no longer necessary and that all municipal regulations have been adhered to.

The Executive Mayoral Committee resolved on 23 October 2017 that the matter in respect of the substitution of the purchaser's name and sale of a portion of erf 6236, Ceres be held in abeyance until the next meeting.

Council resolved on 25 October 2017 that the matter in respect of the substitution of the purchaser's name and sale of a portion of erf 6236, Ceres be held in abeyance and referred to the Executive Mayoral Committee for a recommendation to Council.

A diagram of the relevant erven is attached as **annexure 7.4.1(b)**.

**RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (a)      *that the municipal line as per the approved subdivision and diagram, annexure 7.4.1(b), be alienated to the owners of adjacent erf 6235 for the amount of R20 209-86.*
- (b)      *that the process be advertised for public inputs.*
- (c)      *that in the case of no objections received, the Municipal Manager be authorised to sign the transfer.*
- (d)      *that all costs be for the owner of erf 6235, Ceres.*

- (e) *that the Town Planning Section of the municipality notifies the owner of erf 6235, Ceres that no more encroachment and unlawful usage and occupation of municipal land will be allowed and that they must rectify any breach with the said department within 14 days.*

**7.4.2 Request to purchase erf 3605, Ceres or a portion thereof  
(7/1/4/2)**

The following items refer:

- (a) Item 7.4.3 of the Executive Mayor and Mayoral Committee meeting, held on 26 September 2017.
- (b) Item 8.4.3 of the council meeting, held on 27 September 2017.
- (c) Item 7.4.4 of the Executive Mayoral Committee meeting, held on 23 October 2017.
- (d) Item 8.4.4 of the council meeting, held on 25 October 2017.

A memorandum from the Municipal Manager, dated 18 September 2017, is attached as **annexure 7.4.2**.

The Executive Mayoral Committee resolved on 26 September 2017 that the matter regarding the request to purchase erf 3605, Ceres or a portion thereof be held in abeyance.

Council unanimously resolved on 27 September 2017 that the matter regarding the request to purchase erf 3605, Ceres or a portion thereof be held in abeyance.

The Executive Mayoral Committee resolved on 23 October 2017 that the matter in respect of the request to purchase erf 3605, Ceres or a portion thereof, be held in abeyance until the next meeting.

Council resolved on 25 October 2017 that the matter in respect of the request to purchase erf 3605, Ceres or a portion thereof, be held in abeyance and referred to the Executive Mayoral Committee for a recommendation to Council.

**RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that the matter in respect of the request to purchase erf 3605, Ceres or a portion thereof be held in abeyance.*

**7.4.3 Request to amend By-Law on Liquor Trading Hours and Days  
(1/1/1)**

The following items refer:

- (a) Item 7.4.5 of the Executive Mayoral Committee meeting, held on 23 October 2017.
- (b) Item 8.4.5 of the council meeting, held on 25 October 2017.

A memorandum from the Legal Advisor, dated 12 October 2017, is attached as **annexure 7.4.3**.

The Executive Mayoral Committee resolved on 23 October 2017 that the matter in respect of the request to amend the By-law on Liquor Trading Hours and Days be held in abeyance until the next meeting.

Council resolved on 25 October 2017 that the matter in respect of the request to amend the By-law on Liquor Trading Hours and Days be held in abeyance and referred to the next Executive Mayoral Committee meeting for a recommendation to Council.

#### **RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that the request received from Tulbagh Spar to amend the By-Law on Liquor Trading Hours and Days not be approved.*

#### **7.4.4 Developing tourism route(s) (10/1/4)**

The following items refer:

- (a) Item 7.2 of the meeting of the Committee for Local Economic Development and Tourism, held on 18 October 2017, refers.
- (b) Item 7.4.6 of the Executive Mayoral Committee meeting, held on 23 October 2017.
- (c) Item 8.4.6 of the council meeting, held on 25 October 2017.

The following report from the Municipal Manager, dated 13 October 2017, refers:

##### "Purpose

To recommend to the Executive Mayoral Committee to establish a Tourism Route/s and embark on a process to achieve same by appointing a Service Provider to assist the municipality with such route.

##### Background

Council resolution 6.1 of 29 March 2017 has reference. A presentation was made on the advantages of Tourism Route development, the process of same and the role players involved. In the Integrated Development Framework of the Western Cape it is stated that *the identification and marketing of routes is common practice in tourism destinations worldwide, and based on the idea that a group of products providing diversity of experience is more attractive than the individual components. Routes guide travellers along carefully constructed experiences creating a sense journeying rather than merely travelling.* The main purpose of travelling routes is to introduce tourists to certain areas. The increased flow of people in turn creates opportunities to involve communities in offering products and services suited to the character of the route.



### Deliberation

The Witzenberg Spatial Development Framework acknowledges the potential of scenic and Tourism Route/s. It also provides guidelines for the development in cultural landscapes and scenic routes. A copy of an extract from the Spatial Development Framework is attached as **annexure 7.4.4**. The development and marketing of such Tourism Route/s requires assistance from expertise from within the tourism sector. Extensive market research, through public participation will have to be done.

The municipality does not have in-house expertise and will have to appoint a Service Provider to assist in the development of this Tourism Route/s.

### Legal implications

The Tourism Act of 2014 does not specifically cater for the development or registration of tourism routes. This will however be intricately link to the Provincial Integrated Tourism Strategy. The development of Tourism Route/s will have to meet the requirements of other legislation for instance the National Roads Act. The Municipal Council will also have to approve of the Tourism Route/s after the public participation process.

### Financial implication

No budget has been provided for in the 2017/18 financial year. Internal funds will have to be shifted and other donor funding will be applied for to the Cape Winelands District Municipality as well as the Provincial Department. If Council approves the project then any shortfall will have to be provided for in an adjustment budget. Any Service Provider will be appointed in terms of Council's Supply Chain process."

The Committee for Local Economic Development and Tourism resolved on 18 October 2017:

To recommend to the Executive Mayoral Committee and Council:

that Council in order to establish tourism route/s embark on a public private process to achieve same by appointing a service provider to assist the municipality with such route/s.

The following recommendation was tabled to the Executive Mayoral Committee:

That the Executive Mayoral Committee recommends to Council:

that Council in order to establish tourism route/s embark on a public private process to achieve same by appointing a service provider to assist the municipality with such route/s.

The Executive Mayoral Committee resolved on 23 October 2017 that the matter in respect of tourism in Witzenberg be held in abeyance until the next meeting.

Council resolved on 25 October 2017 that the matter in respect of tourism in Witzenberg be held in abeyance and referred to the next Executive Mayoral Committee meeting for a recommendation to Council.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

*that Council in order to establish tourism route/s embark on a public participation process to achieve same by appointing a service provider to assist the municipality with such route/s.*

**7.4.5 Substitution of lessee in lease agreement: Old Busy Bee building: Erf 1567, Tulbagh (7/1/4/1)**

The following items refer:

- (a) Item 7.2 of the meeting of the Committee for Corporate and Financial Services held on 29 June 2017.
- (b) Item 7.2 of the meeting of the Committee for Corporate and Financial Services, held on 17 August 2017.
- (c) Item 3.2 of the meeting of the Committee for Corporate and Financial Services, held on 16 November 2017.

A memorandum dated 7 June 2017, received from the Senior Officer Properties, is attached as **annexure 7.4.5**.

The Committee for Corporate and Financial Services resolved on 29 June 2017:

- (a) that the matter pertaining to the Substitution of lessee in lease agreement: Old Busy Bee building: Erf 1567, Tulbagh be held in abeyance until the next Committee meeting.
- (b) that the matter be referred to Senior Management for deliberation to make a recommendation to the Committee.

The Committee for Corporate and Financial Services unanimously resolved 17 August 2017:

- (a) that the matter pertaining to the Substitution of lessee in lease agreement: Old Busy Bee building: Erf 1567, Tulbagh be held in abeyance until the next committee meeting.
- (b) that the matter be referred to Senior Management for deliberation to make a recommendation to the Committee.

The Committee for Corporate and Financial Services resolved on 16 November 2017 to recommend to the Executive Mayoral Committee:

that the matter in respect of the substitution of lessee in the lease agreement Old Busy Bee building, erf 1567, Tulbagh be referred to the Executive Mayoral Committee for resolution and finalisation.

**RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (a) *that the lease agreement in respect of the Old Busy Bee building in Tulbagh (erf 1567), concluded with the Disabled People of South Africa (DPSA), be cancelled.*
- (b) *that the Municipal Manager notifies the Disabled People of South Africa (DPSA) to vacate the Old Busy Bee building at erf 1567, Tulbagh.*
- (c) *that no new lease agreement be concluded with DPSA or Witzenberg Association for Persons with Disabilities (WAPD).*
- (d) *that the Municipal Manager resubmits the item when the building is empty for consideration by the Executive Mayoral Committee.*

**7.4.6 Council schedule: January and February 2018  
(3/1/2/3)**

A memorandum from the Manager: Administration, dated 27 November 2017, is attached as **annexure 7.4.6**.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (i) *that Council approves the proposed council meeting program for January and February 2018.*
- (ii) *that the final proposed council meeting program for 2018 be submitted to Council for approval after being synchronised with the SALGA meeting and workshop dates.*

**8. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA**

**8.1 Reserved powers**

**8.1.1 Reconnection of electricity over the festive period  
(5/12/1/R)**

Purpose

To consider the reconnection of all electricity consumers over the festive period from 21 December 2017 to 5 January 2018.

Deliberation

It has become customary for Council to reconnect the electricity supply of defaulters over the festive period. This is in the spirit of goodwill and also to ensure that all households enjoy the festive season. In the past Council has drawn a distinction between the prepaid and the conventional consumers.

In terms of the conventional consumers they must pay a deposit of R300.00 because the electricity is supplied in advance. If the deposit is not levied Council will incur a loss.

**UNANIMOUSLY RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (a) *That the electricity of prepaid consumers be reconnected free of charge.*
- (b) *That the electricity of the suspended conventional consumers be reconnected upon payment of a deposit of R300.00.*
- (c) *That the concession of goodwill runs from 21 December 2017 until 5 January 2018.*
- (d) *That the Chief Financial Officer ensures that the public be informed of the Council decision via notices placed at all municipal pay points.*

**8.1.2 Subdivision and alienation of a portion of erf 622, Wolseley (7/1/4/2)**

Report from the Municipal Manager, dated 29 November 2017:

"Purpose

To consider the alienation of a portion of erf 622, Wolseley (approximately 2 ha in size) to the Grassroots Group for the purpose of constructing an agri-processing facility as an LED initiative for the Wolseley area.

Deliberation

The Spatial Development Framework as well as the IDP of Council has earmarked Wolseley for industrial development. The national railway line, which runs through Wolseley, is the catalyst for the Special Economic Zone Development project that Council has approved and predominantly the reason why Wolseley is preferred for industrial development. The social statistics also show that poverty within the area is high hence the high unemployment figures and other social ills that is at the order of the day. The Grassroots Group is an agri-processing company that has been supplying local and international markets with quality natural health and lifestyle products for more than 22 years. Their main business is on a farm near Gouda where they are partnering with strategic partners in the dried fruit and health industries. A profile of Universal Orchard, a division of Grassroots, is attached as **annexure 8.1.2(a)**. The Grassroots Group has grown into a market leader in the bulk supply of dried edible health snacks, dried medicinal and herbal botanicals and decorative dried botanicals, which are exported internationally. Grassroots Groups has identified Wolseley as an area where they want to invest. The requirement is land of at least 2 hectares in size where they want to erect a building at the cost of R36 million. The value of the equipment will be approximately R10 million. This facility will provide 120 permanent job opportunities and 180 seasonal opportunities, which will span over a period of ten months from February until December. Of note is that the seasonal opportunities will be over the winter months when the unemployment figures within the municipal area are exceptionally high. This business opportunity will be a joint venture between Grassroots and an international company, who is already a market leader in the biscuit industry. The company has identified a portion of erf 622, Wolseley as the most appropriate site to construct the facility. A copy of an aerial Google map as well as a site plan from Messrs WPP, the town and regional planning consultants of Grassroots, is attached as **annexure 8.1.2(b)**.

Grassroots gave an indication that if the projects is approved, they want to start with construction at the end of February 2018 so that the production of the facility can start at the end of September 2018.

Council resolved per council resolution 5.1.2 of 21 August 2017 inter alia:

- (a) that the municipal properties identified, i.e. plot 622, Wolseley and portion 8 of plot 363, Ceres, are not needed for minimum municipal services in terms of Section 14 of the Municipal Finance Management Act (Act 56 of 2003).
- (b) that the two (2) properties supra (c) be transferred for the use and benefit of the Public-Private Partnership.

Before the application for the Public Private Partnership was lodged with National Treasury the latter advised that it is essential for the application that municipal land be part of such application. The above erven identified are not sufficient for the purposes of the special economic zone and agri-port. The acquisition of private land is essential for the project. This project of Grassroots will also time perfectly with the agri-processing and special economic zone concept, because the products to be manufactured, will be destined for the international market.

Council is therefore requested to consider amending council resolution 5.1.2 of 21 August 2017 to allow for a portion of erf 622, Wolseley to be subdivided and alienated to the Grassroots Group.

#### Legal implication

Regulation 40 of the Municipal Finance Management Act allows for property to be sold at market related prices except when the public interest or the plight of the poor demands otherwise.

In terms of Section 5 of the Municipal Asset Transfer Regulations, a municipality may transfer or dispose of a non-exempted capital asset only after the Accounting Officer has conducted a public participation process to facilitate the determinations a municipal council must make in terms of Section 14(2)(a) and (b) of the Municipal Finance Management Act. This effectively means that Council's intention to alienate must be advertised to obtain public inputs in respect of Council's intention.

#### Financial implications

If the land is to be sold Council will not only generate income from the direct sale, but will also receive monthly income in respect of services and municipal rates.

Grassroots indicated that they will require 300 kWh electricity, 40 cubic metres of water per day and sewerage to service 300 workers. All the cost for the upgrading will be for the account of Grassroots, if so approved."

### **RESOLVED**

*That the Executive Mayoral Committee recommends to Council:*

- (a) *that Council grants provisional approval to alienate a portion of erf 622, Wolseley (approximately 2 ha in size) to the Grassroots Group for purpose of constructing an agri-processing facility as a Local Economic Development initiative.*
- (b) *that the Municipal Manager ensures that no problem arises with regard to a Public-Private Partnership resolution taken earlier and to avoid conflict with National Treasury regulations.*

(c) *that Council will support the Local Economic Development initiative.*

**9. FORMAL AND STATUTORY MATTERS**

None

**NOTED**

**10. EXECUTIVE MAYOR AND MAYORAL COMMITTEE-IN-COMMITTEE**

**MINUTES OF THE SPECIAL MEETING OF THE COMMITTEE FOR HOUSING MATTERS OF  
WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES,  
50 VOORTREKKER STREET, CERES ON WEDNESDAY, 13 DECEMBER 2017 AT 10h00**

**PRESENT**

Councillors

EM Sidego (Chairperson)  
Z Mzauziwa  
J Phungula

Officials

Ms C Mackenzie (Acting Director: Community Services)  
Mr T Plaatjies (Senior Housing Officer)  
Mr C Titus (Committee Clerk)

**1. OPENING AND WELCOME / OPENING EN VERWELKOMING**

The Chairperson welcomed everyone present and requested Councillor J Phungula to open the meeting with prayer.

**NOTED**

**2. CONSIDERATION OF APPLICATION FOR LEAVE OF ABSENCE, IF ANY / OORWEGING VAN  
AANSOEKE OM VERLOF TOT AFWESIGHEID, INDIEN ENIGE  
(3/1/2/1)**

None / Geen

**NOTED / AANGETEKEN**

**3. KOMITEE VIR BEHUISINGSAANGELEENTHEDE-IN-KOMITEE**

# WITZENBERG

**MUNISIPALITEIT**

**UMASIPALA**

**MUNICIPALITY**

## - MEMORANDUM -

**AAN / TO:** Municipal Manager / Munisipale Bestuurder

**VAN / FROM:** Director: Finance / Direkteur: Finansies

**DATUM / DATE:** 31 October 2017 / 31 Oktober 2017

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

### FINANCE MONTHLY REPORT – OKTOBER 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 October 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 25.3 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 3.5 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 95%.

The municipality issued orders to the value of R 27.4 million of which R 0.9 million was in terms of deviations.

The municipality currently has R 60 million in its primary bank account and 43 million on investment.

### FINANSIES MAANDELIKSE VERSLAG – OKTOBER 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 Oktober 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 25.3 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 3.5 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 95%.

Bestellings ter waarde van R 27.4 miljoen uitgereik, waarvan R 0.9 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 60 miljoen in die primêre bankrekening en R 43 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 format and for periods as may be prescribed, report to the*

**D REPORT**

**1. DOEL**

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

**2. WETLIKE RAAMWERK**

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

**2.1 ONTTREKKINGS UIT BANKREKENINGE**

In terme van artikel 11 (4) (a), moet die rekenpligtige 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 formaat en vir tydperke as wat voorgeskryf mag word, aan die*

council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

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

### 2.3 Monthly budget statements

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

This section read as follows:

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

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

(2) The statement must include—

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

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

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

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

### 2.3 Maandelikse begroting state

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

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

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

(2) Die staat moet die volgende insluit-

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

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

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

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

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

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

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

#### 2.4 Other Policy Requirements

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

### 3. DISCUSSION

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

- Revenue
- Supply Chain Management
- Financial Administration

formaat van 'n getekende dokument en in elektroniese formaat.

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

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

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

#### 2.4 Ander Beleid Vereistes

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

### 3. BESPREKING

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

- Inkomste
- Voorsieningskanaal Bestuur
- Finansiële Administrasie

3.1 REVENUE

3.1.1 Accounts and Meter readings

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

3.1 INKOMSTE

3.1.1 Rekeninge en meterlesings

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

Activities	Aug-17	Sep-17	Oct-17
<b>Meter readings:</b>			
No. of meter readings by meter readers	13 378	13 506	13 533
No. of readings estimated	968	826	764
No. of readings by owners	408	423	435
Metering online	70	70	70
Total number of meters	14 824	14 825	14 802
Completion date of meter readings	14/08/2017	14/09/2017	13/10/2017
No. of re-readings performed	235	779	1 152
No. of changes after re-readings	74	197	253
% of meters read correctly first time	99.45%	98.54%	98.13%
Faulty meters to technical dept.	94	390	88
Zero Consumption to tech,dept	121	142	132
Faulty meters replaced	8	18	26
New water Connections	3	3	4
New Sewerage Connections	3	3	4
% of meters estimated	6.53%	5.57%	5.16%

Nota.Skattinges redes by Meterlesings Note Estimates - Meter readings	Aug-17	Sep-17	Oct-17
Meter locked	40	32	37
Gate locked	368	309	281
Under Ground	59	47	33
Beneath rubble	35	28	18
Under water	48	37	32
Dogs	116	91	68
Meter unreadable	27	26	23
Can't find meter	266	249	258
Vehicles parked on meter	9	7	11
Unread	0	0	3
	<b>968</b>	<b>826</b>	<b>764</b>

Explanation:

Estimations: Water 593; Electricity 171

Verduideliking:

Skattinges: Water 593; Elektriesiteit 171

Rates clearance certificates	Aug-17	Sep-17	Oct-17
Plots subdivided	0	31	0
Application for clearance certificates	28	22	25
Clearance certificates issued	77	53	49
Deeds registrations	84	50	66
Consolidations	0	2	0

#### 3.1.1.1 Billing dates

#### 3.1.1.1 Heffingsdatums

Billing:	Aug-17	Sep-17	Oct-17
Debt raising date	22/08/2017	20/09/2017	20/10/2017
Date of account postage	25/08/2017	22/09/2017	24/10/2017
Debtor reconciliation (Debtors/Votes/Age analysis)	01/09/2017	01/10/2017	01/11/2017
Electricity Pre paid Reconciliation	01/09/2017	01/10/2017	01/11/2017

#### 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	Aug-17	Sep-17	Oct-17
- N'duli (Polo cross)	1 096	1 096	1 096
- Tulbagh (Chris Hani)	812	812	812
- Wolseley (Pine Valley)	338	338	338
<b>Total</b>	<b>2 246</b>	<b>2 246</b>	<b>2 246</b>

#### 3.1.1.3 Number of consumers with services

Number of consumers with services	Aug-17	Sep-17	Oct-17
Electricity - Conventional	2 788	2 406	2 402
Electricity - Prepaid	10 189	10 213	10 228
Property rates	14 335	14 342	14 348
Refuse removal	15 118	15 053	14 988
Sewerage	15 069	15 021	14 960
Water	15 163	15 215	15 182
Other	810	805	797
<b>Total number of accounts printed</b>	<b>13 584</b>	<b>13 656</b>	<b>13 550</b>
<b>Total number accounts emailed</b>	<b>3 293</b>	<b>3 209</b>	<b>3 444</b>

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

Service Description	Aug-17	Sep-17	Oct-17
Assessment Rates (Monthly)	3 844 298.93	3 180 230.71	3 155 099.53
Assessment Rates (SV)			
Electricity	20 908 151.38	18 935 954.08	14 384 376.45
Refuse Removal	2 616 223.25	2 200 871.24	2 280 247.40
Sewerage	2 166 385.84	2 017 557.26	2 041 186.04
Water Levies	3 201 347.43	4 298 273.33	4 442 903.77
Rental	77 488.13	79 009.54	79 009.53
Indigent subsidy	-1 133 509.67	-1 104 757.61	-1 064 080.84
Sundries	18 498.90	39 150.59	53 214.70
<b>Total</b>	<b>31 698 884.19</b>	<b>29 646 289.14</b>	<b>25 371 956.58</b>

**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**

	Aug-17	Sep-17	Oct-17
Total Pre Paid Meters	10 189	10 213	10 228
Total Free units(Indigents)	106 550	102 150	103 500
Cost of free Units	R117 205	R112 365	R113 850
Units sold	2 682 423	2 528 633	2 484 636
Cost of units sold	R3 246 932	R3 053 710	R2 996 832
Vat Amount	R471 028	R443 294	R435 541
Auxillary Amount	R2 073	R1 941	R1 471
<b>Total Amount Pre Paid</b>	<b>R3 837 238</b>	<b>R3 611 309</b>	<b>R3 547 694</b>

3.1.4 MONTHLY INCOME PER SERVICE

	YTD	M02	M03	M04
<b>Monthly Billing</b>	<b>148 273 201</b>	<b>30 514 335</b>	<b>30 712 320</b>	<b>26 534 073</b>
Property Rates	39 507 676	3 391 146	3 233 892	3 405 271
Electricity	72 430 225	19 152 292	18 890 986	14 344 769
Water	15 184 139	3 088 965	4 279 210	4 341 346
Waste Management	9 611 689	2 595 766	2 188 120	2 278 791
Waste Water Management	11 110 146	2 153 229	2 015 636	2 041 597
Housing Selling Scheme	215 806	52 086	62 813	58 920
Property Rental Debtors	101 653	25 403	25 424	25 424
Service Charges	111 868	55 451	16 239	37 956
Land Sale Debtors	-	-	-	-
Water and Sanitation Service A	-	-	-	-
<b>Collections</b>	<b>140 178 307</b>	<b>41 398 538</b>	<b>29 896 180</b>	<b>39 228 500</b>
Property Rates	34 476 254	12 934 736	5 489 816	12 706 525
Electricity	74 341 611	20 502 290	18 446 775	17 251 038
Water	10 743 999	3 050 571	2 526 385	2 851 042
Waste Management	7 052 080	2 093 873	1 670 964	1 804 150
Waste Water Management	9 673 647	2 030 988	1 675 549	1 667 600
Housing Selling Scheme	87 417	22 392	29 288	38 425
Property Rental Debtors	71 825	18 195	18 728	17 961
Service Charges	173 672	49 091	38 674	30 358
Land Sale Debtors	3 557 802	696 402	-	2 861 400
<b>Collection Rate per service</b>				
Property Rates	87%	381%	170%	373%
Electricity	103%	107%	98%	120%
Water	71%	99%	59%	66%
Waste Management	73%	81%	76%	79%
Waste Water Management	87%	94%	83%	82%
Housing Selling Scheme	41%	43%	47%	65%
Property Rental Debtors	71%	72%	74%	71%
Service Charges	155%	89%	238%	80%
<b>Over all Collection Rate</b>	<b>95%</b>	<b>136%</b>	<b>97%</b>	<b>148%</b>
Year To date collection rate				<b>95%</b>

3.1.5 Indigent Households

3.1.5 Behoeftige Huishoudings

Indigent households	Aug-17	Sep-17	Oct-17
<b>Deferments</b>	3 825 676.43	3 411 707.50	3 209 811.82
Current	761 607.03	787 785.97	675 467.68
30 days	639 023.77	543 770.39	497 992.12
60 days	293 004.18	522 273.26	425 883.29
90 days	345 258.36	256 338.89	428 426.26
> 90 days	9 751 420.65	8 559 801.49	7 176 080.70
<b>Total</b>	<b>15 615 990.42</b>	<b>14 081 677.50</b>	<b>12 413 661.87</b>

Mechanisms	Aug-17	Sep-17	Oct-17
<b>Approved Indigent households:</b>			
No. of households at beginning of the month:	2 482	2 455	2 402
Additions during the month	202	271	159
Cancellations during the month	229	324	248
No. of households at end of the month:	2 455	2 402	2 313
Cost of Indigent to Council	R1 133 509.67	R 1 104 757.61	R 1 064 080.84

Explanation:

Indigent households decreased from 2 402 to 2 313

Verduideliking:

Deernis huishoudings verminder vanaf 2 402 tot 2 313



### 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 October 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 Oktober 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 -	%
<b>Debtors Age Analysis By Income Source</b>										
Water	6 076 162	1 088 813	1 009 235	968 819	966 768	825 534	4 925 092	40 577 535	56 437 957	30.41%
Electricity	11 747 179	695 715	403 101	229 229	198 632	176 265	636 153	2 376 694	16 462 969	8.87%
Property Rates	3 534 490	236 840	4 424 589	164 359	207 349	149 097	766 370	13 847 423	23 330 518	12.57%
Waste Water Management	2 757 474	590 832	531 610	472 318	461 330	446 929	2 568 317	18 328 651	26 157 461	14.09%
Waste Management	3 138 623	818 823	677 141	471 528	433 457	441 300	2 334 030	22 614 428	30 929 330	16.67%
Property Rental Debtors	103 307	17 003	16 943	16 929	16 801	16 052	92 919	974 159	1 254 113	0.68%
Interest on Arrear Debtor Accounts	62 889	54 109	64 033	77 401	110 796	103 761	907 533	30 804 839	32 185 360	17.34%
Other	-2 701 541	55 377	25 114	105 259	31 112	27 038	181 991	1 099 620	-1 176 030	17.34%
Total By Income Source	24 718 583	3 557 511	7 151 765	2 505 842	2 426 245	2 185 976	12 412 406	130 623 350	185 581 678	100%
%	229.72%	-4.71%	-2.14%	-8.95%	-2.65%	-2.30%	-15.48%	-93.50%	100.00%	
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	1 775 307	675 855	1 759 920	103 319	27 333	23 422	113 069	2 357 184	6 835 409	3.68%
Commercial	10 051 720	346 877	1 501 606	249 142	239 099	238 754 1 741	747 391	7 521 638 113 526	20 896 227	11.26%
Households	11 551 220	2 326 437	2 864 215	1 978 542	1 914 795	804	10 487 150	151	146 390 315	78.88%
Other	1 340 336	208 343	1 026 024	174 839	245 018	181 994	1 064 796	7 218 377	11 459 728	6.18%
Total By Customer Group	24 718 583	3 557 511	7 151 765	2 505 842	2 426 245	2 185 976	12 412 406	130 623 350	185 581 678	100%
%	13.32%	1.92%	3.85%	1.35%	1.31%	1.18%	6.69%	70.39%	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:

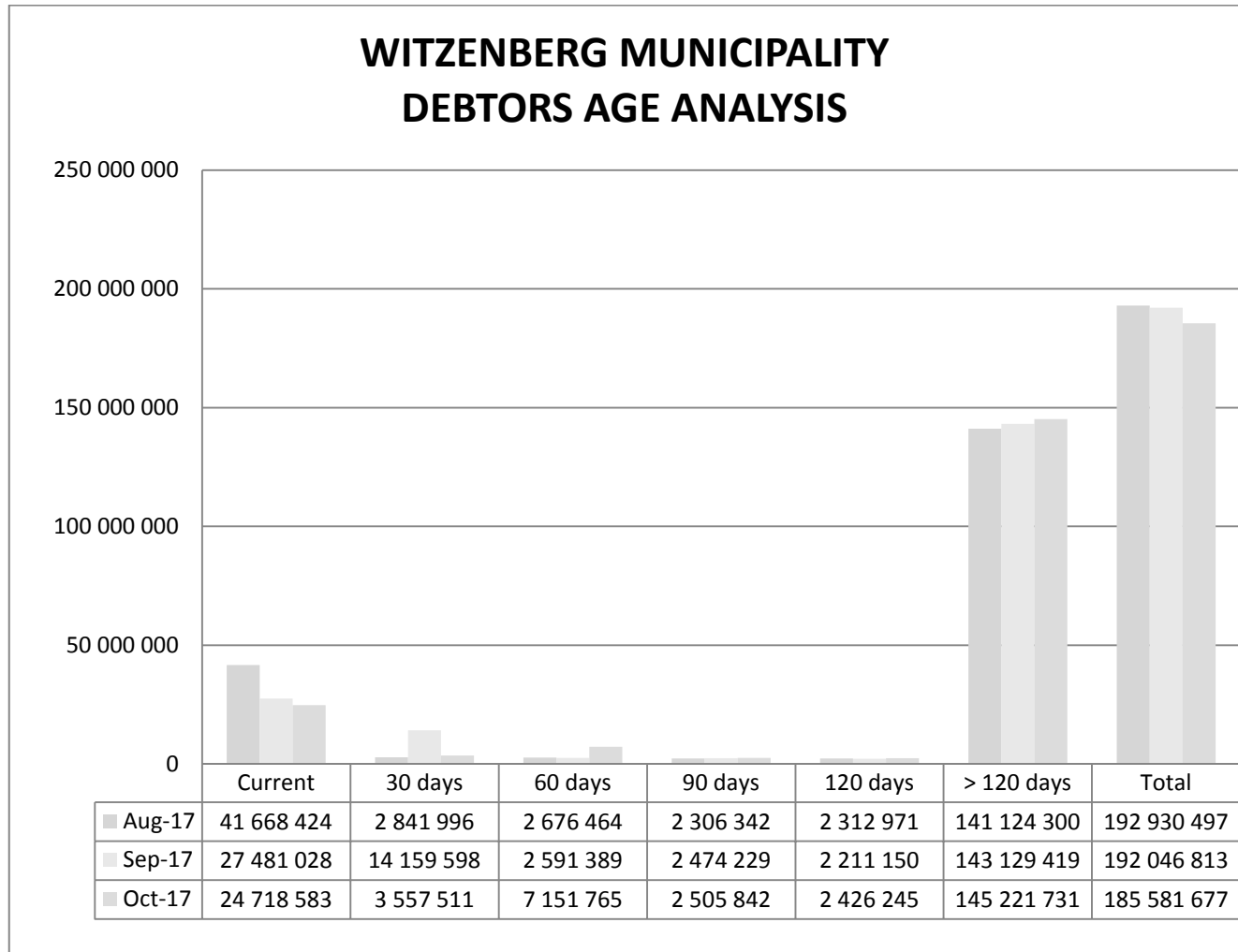
- Geen kredietbeheer meganisme vir PA Hamlet. Op-die-Berg en Deernis gevalle nie.

### 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.

#### Verduideliking:

Die styging in debiteure is as gevolg van:

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

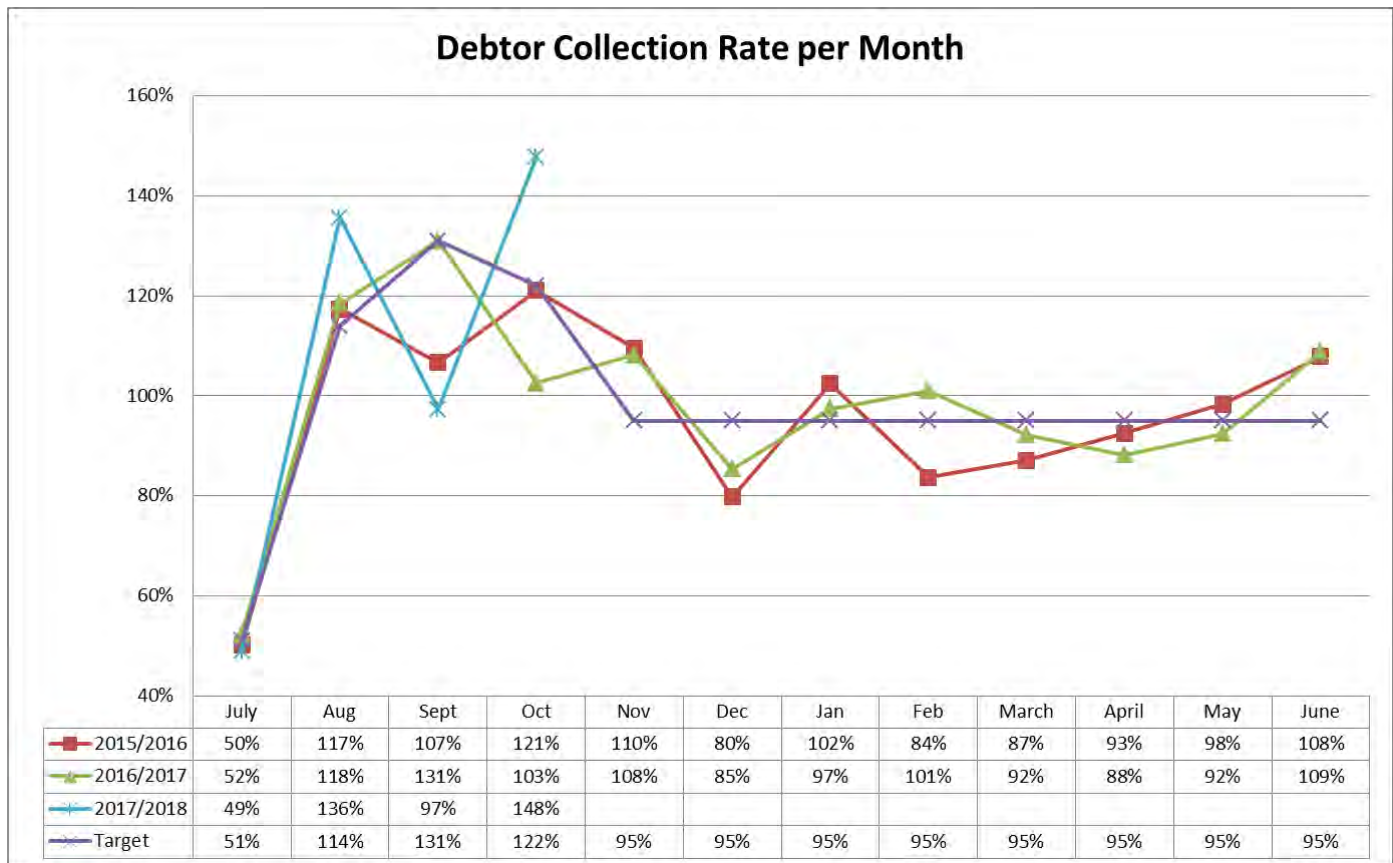
Detail	Month 2 Aug	Month 3 Sept	Month 4 Oct
Cash Receipts by Source			
Property rates	10 162 239	180 491	528 270
Property rates - penalties & collection charges		0	0
Service charges - electricity revenue	20 502 290	3 353 559	4 848 328
Service charges - water revenue	3 050 571	109 588	214 362
Service charges - sanitation revenue	2 030 988	98 177	87 488
Service charges - refuse revenue	2 093 873	96 399	163 193
Service charges - other	4 113 710	24 317 750	32 412 632
Rental of facilities and equipment	32 352	815 550	144 247
Interest earned - external investments	1 052 635	-496	1 234 451
Interest earned - outstanding debtors	13 461	0	0
Dividends received	0	0	0
Fines	13 104	18 087	144 002
Licences and permits	0	-1 491 433	-206 189
Agency services	0	0	0
Transfer receipts - operational	29 339 000	354 301	7 046 289
Other revenue	50 631 506	715 356	3 298 231
<b>Cash Receipts by Source</b>	<b>123 035 729</b>	<b>28 567 329</b>	<b>49 915 304</b>
Other Cash Flows/Receipts by Source	0	0	
Transfer receipts - capital	12 613 291	0	0
Contributions recognised - capital & Contributed assets	0	0	0
Proceeds on disposal of PPE	0	0	0
Short term loans	0	0	0
Borrowing long term/refinancing	0	0	0
Increase (decrease) in consumer deposits	-54 051	60 768	75 815
Decrease (Increase) in non-current debtors	0	0	0
Decrease (increase) other non-current receivables	0	0	0
Decrease (increase) in non-current investments	0	-10 537	0
<b>Total Cash Receipts by Source</b>	<b>135 594 969</b>	<b>28 617 560</b>	<b>49 991 119</b>
Cash Payments by Type			
Employee related costs	8 312 019	11 092 397	11 416 475
Remuneration of councillors	752 382	729 422	752 382
Collection costs	172 298	0	0
Interest paid	0	230 882	0
Bulk purchases - Electricity	351 388	44 687 798	13 080 130
Bulk purchases - Water & Sewer	0	0	0
Other materials	283	919 166	2 045 293
Contracted services	12 666	1 252 024	507 065
Grants and subsidies paid - other municipalities	0	0	0
Grants and subsidies paid - other	0	46 250	3 120 344
General expenses	34 364 464	6 266 988	3 147 208
<b>Cash Payments by Type</b>	<b>43 965 500</b>	<b>65 224 927</b>	<b>34 068 897</b>
Other Cash Flows/Payments by Type	0	0	0
Capital assets	0	4 229 333	4 150 875
Repayment of borrowing	0	914 903	-1 623
Other Cash Flows/Payments	14 453 344	-9 193 409	-1 352 906
<b>Total Cash Payments by Type</b>	<b>58 418 844</b>	<b>61 175 754</b>	<b>36 865 243</b>
<b>Net Increase/(Decrease) in Cash Held</b>	<b>77 176 125</b>	<b>-32 558 194</b>	<b>13 125 876</b>
<b>Cash/cash equivalents at the month/year begin:</b>	<b>45 875 426</b>	<b>123 051 551</b>	<b>90 493 357</b>
<b>Cash/cash equivalents at the month/year end:</b>	<b>123 051 551</b>	<b>90 493 357</b>	<b>103 619 234</b>

3.1.8.1 Receipting

3.1.8.1 Erkenning van Ontvangste

Cashiers:	Aug-17	Sep-17	Oct-17
Average of all Cashiers			
Number of transactions	7 899	7 423	7 479
Number of days operational	176	160	176
Number of receipts cancelled	27	5	7
Amount receipted	R 68 548 889.00	R 61 453 991.93	R 46 481 168.31
Value of variances in end of days - Surplus/(Shortage)			
Average number of transactions per day	44.88	46.39	42.49
Percentage cancelled receipts	0.34%	0.07%	0.09%
Percentage variances in end of days	0.00%	0.00%	0.00%

3.1.9 DEBTOR COLLECTIONS RATE PER MONTH



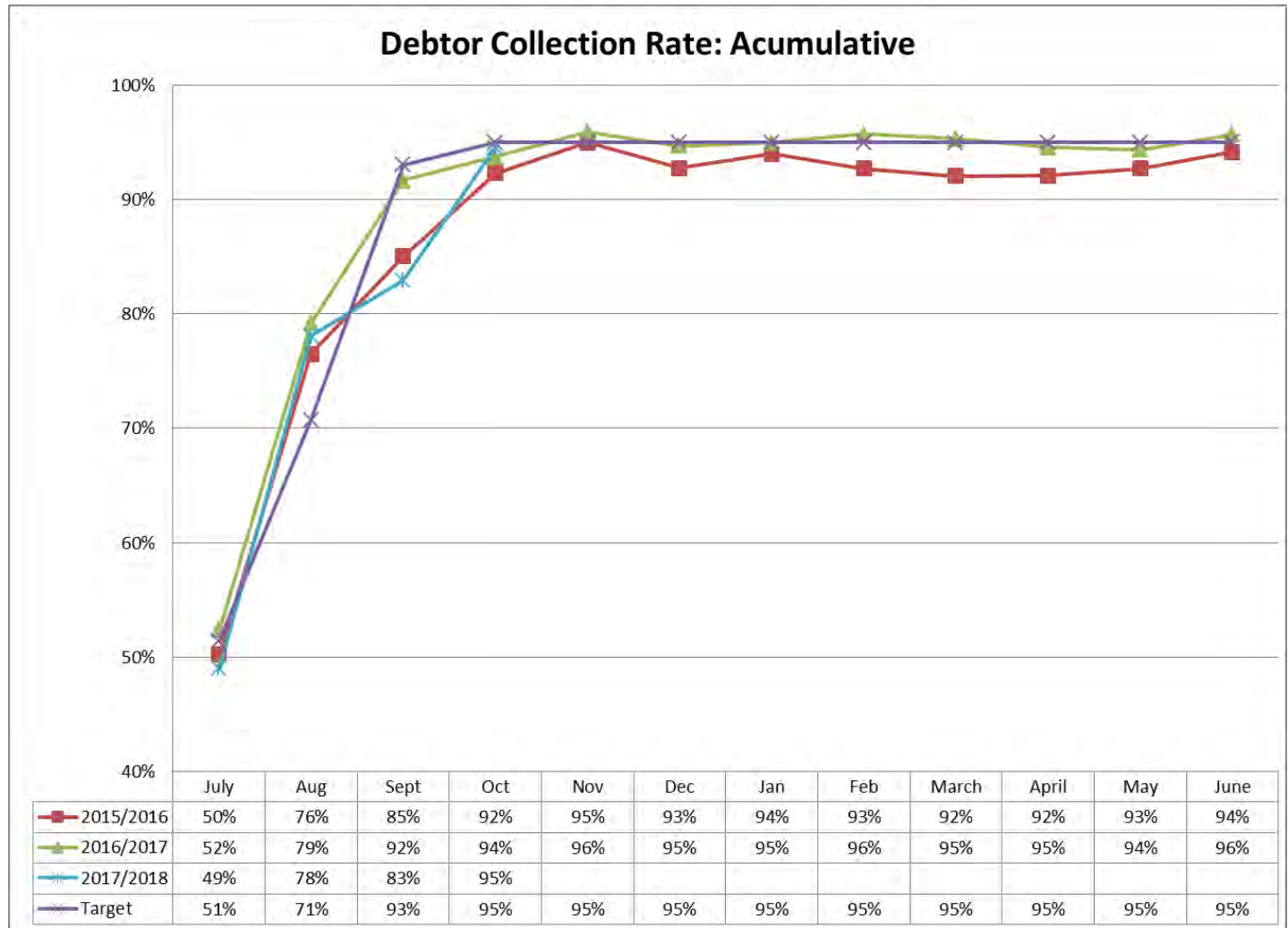
**Explanation:**

The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 131% while the actual figure for September 2017 amounts to 97% which in comparison to the previous year 131%. Income for yearly property rates was received during August 2007.

**Verduideliking:**

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 131%, terwyl die syfer vir September 2017 - 97% beloop in vergelyking met die vorige jaar 131%. Inkomste tov jaarlikse eiendomsbelasting is reeds in Augustus ontvang.

### 3.1.10 DEBTOR COLLECTION RATE ACCUMALATIVE



**Explanation:**

The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 99% while the actual figure is 83%.

**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 99%, terwyl die werklike syfer 83% beloop.

### 3.1.11 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

	Aug-17	Sep-17	Oct-17
<b>Councillors:</b>	<b>R</b>	<b>R</b>	<b>R</b>
<b>Deferments</b>	509.09	17 831.7	4 080.18
Current	22 214.22	20 373.95	22 363.35
30 days	9 458.24	2 768.24	5 914.51
60 days	4 656.64	2 613.36	1 553.58
90 days	4 515.01	2 134.24	2 192.79
> 90 days	66 387.12	60 297.95	59 449.99
<b>Total</b>	<b>107 740.32</b>	<b>106 019.44</b>	<b>95 554.40</b>
<b>Employees:</b>	<b>R</b>	<b>R</b>	<b>R</b>
<b>Deferments</b>	129 050.16	164 939.49	144 359.29
Current	83 633.55	101 616.72	57 012.97
30 days	8 445.23	32 505.52	5 205.67
60 days	6 837.92	5 778.55	2 109.35
90 days	3 712.96	4 409.76	1 495.26
> 90 days	31 526.61	33 202.67	28 945.28
<b>Total</b>	<b>263 206.43</b>	<b>342 452.71</b>	<b>239 127.82</b>
<b>Government Departments:</b>	<b>R</b>	<b>R</b>	<b>R</b>
Future		-134 406.16	
Current	8 693 637.38	910 426.33	1 775 307.00
30 days	193 061.65	626 109.62	675 855.00
60 days	86 817.30	7 344 868.91	1 759 920.00
90 days	47 387.46	25 776.11	103 319.00
> 90 days	2 752 493.00	2 525 565.96	2 521 008.00
<b>Total</b>	<b>11 773 396.79</b>	<b>11 298 340.77</b>	<b>6 835 409.00</b>
<b>Schools &amp; Hostels:</b>	<b>R</b>	<b>R</b>	<b>R</b>
<b>Deferment</b>	-1 010.92	-50 202.89	-139 117.52
Current	343 212.54	406 011.19	338 260.88
30 days	246 359.53	59 648.09	111 505.13
60 days	65 286.94	42 192.70	47 177.99
90 days	36 778.75	26 818.13	42 534.07
> 90 days	40 469.66	41 142.08	68 411.22
<b>Total</b>	<b>731 096.50</b>	<b>525 609.30</b>	<b>468 771.77</b>

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:	Aug-17	Sep-17	Oct-17
No. of customers on the disconnections lists	2 298	2 207	2 819
No. already block	1 176	1 374	1 282
No. of tampering's	370	392	398
No. of new disconnections for the month:			
- Prepaid	592	775	800
- Conventional	69	77	62
Number reconnected:			
- Prepaid	400		
- Conventional	78	73	52
Reconnected due to faulty groupings and Indigent and poor households	202	271	159
No. of customers still disconnected	1 374	1 282	1 280
% of disconnections executed	100%	100%	100%

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
08/2/15/28	Supply and servicing of portable chemical toilets and emptying of septic tanks in the Witzenberg area	14-Nov-2017
08/2/15/29	Supply, delivery and erection of security fencing at various water and sewer Infrastructures	10-Nov-2017
08/2/15/31	Supply and delivery of Traffic Uniforms	07-Nov-2017
08/2/15/39	Invitation for long term borrowings 2017-2018	24-Nov-2017
08/2/15/40	Supply and delivery of Protective clothing	15-Nov-2017
08/2/15/42	Service provider for Training of Municipal officials on Gardening, Horticulture and Landscaping Learnerships	23-Nov-2017
08/2/15/44	Appointment of a service provider for Incapacity Investigations	17-Nov-2017
08/2/15/47	Supply and delivery of Bricks and Pavers	23-Nov-2017
08/2/15/53	The Reconstruction of Piet Retief Street from Roussouw Street to Waveren Street in Tulbagh.	05-Dec-2017

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

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/15/32	Supply and delivery of 2 New 230 VOLT/ 3000 Watt Rock breakers	10-Nov-2017
08/2/15/41	Repair of a staal meester HM6300 Chipper	07-Nov-2017

### 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
08/2/15/09	Monitoring, quality control and process advisory services at Watercare plants in the Witzenberg area	20-Sep-2017	19-Oct-2017	N Jacobs
08/2/15/10	Monitoring of drinking water quality in the Witzenberg area	20-Sep-2017	19-Oct-2017	N Jacobs
08/2/15/23	Supply of banking services to Witzenberg Municipality	13-Oct-2017	Awaiting	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	Awaiting	N Jacobs
08/2/15/36	Supply, installation and monitoring of vehicle tracking system	25-Oct-2017	Awaiting	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	Awaiting	J Samuel
08/2/15/19	Supply, delivery and installation of diamond mesh fencing for Tulbagh landfill site	14-Sep-2017	09-Oct-2017	J Jacobs
08/2/15/20	Supply & delivery of new Refrigerators and new Metal double bunk beds with density chip foam mattresses	20-Sep-2017	02-Oct-2017	J Samuel
08/2/15/25	Service provider for training of municipal officials (Supply Chain Management)	27-Sep-2017	06-Oct-2017	I Swartbooi
08/2/15/26	Service provider for training of municipal officials (High Impact Leadership)	27-Sep-2017	06-Oct-2017	I Swartbooi
08/2/15/35	Supply Of Stainless Steel Tables And Sinks At Montana Community Hall, Wolseley	11-Oct-2017	19-Oct-2017	H Truter
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



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08/2/15/50	Supply and installation of Three (3) wendy houses on Vredebes	18-Oct-2017	Awaiting	C Mackenzie
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**3.2.1.3 Adjudication stage**

The following competitive bid is currently in the adjudication stage:

**3.2.1.3 Toekenningsfase:**

Die volgende mededingende tender is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	DATE OF BID EVALUATION
08/2/14/82	Road markings in the Witzenberg municipal area	26-Jul-2017	08-Aug-2017 26-Sep-2017	24-Oct-2017

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

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

**3.2.1.4 Bids awarded**

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

**3.2.1.4 Tenders toegeken**

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/15/03	06-Oct-2017	Corjarq Construction CC	Transport of waste (screenings) from sewer pump stations and treatment works to the PAH and Tulbagh dumping sites for a period of 12 months	Only responsive bidder	Based on the rates with an estimated value of R300 000.00 (Incl. VAT)
08/2/15/12	25-Oct-2017	Johan Bezuidenhout Attorneys	Rendering of Legal services for the transfer of municipal rental houses in Witzenberg	Only responsive bidder	Based on the rates with an estimated value of R 646 250.00 (Incl. VAT)
08/2/15/34	25-Oct-2017	Tetrabyte Technologies	Supply and delivery of computer equipment	Bidder scored the highest points	Based on the rates with an estimated value of R275 370.42 (Incl. VAT)

The following bid was awarded by the Accounting Officer during the month of October 2017:

Die volgende tender was toegeken deur die Rekenpligtige Beamppte gedurende Oktober 2017:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
----------------	------	------------------	-------------------------------	-----------------------	-------------------

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
CES 12/2016	31-Oct-2017	AAD Truck and Bus (Pty) Ltd	Supply and delivery of new vehicles and equipment (Refuse compactor truck)	Regulation 32 process	R 2 994 103.14 (Incl. VAT)

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

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

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

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/14/49	14-Oct-2017	Rental and refilling of oxygen, acetylene and nitrogen containers (Re-advertisement)	No acceptable bids received
08/2/15/11	02-Oct-2017	Service provider for training of municipal officials (Health and Safety)	No acceptable bids received
08/2/15/22	13-Oct-2017	Translation services from English to Isixhosa and vice versa for Witzenberg Municipality	No acceptable bids received
08/2/15/33	20-Oct-2017	Supply and delivery of Weaponry items for Traffic and Law Enforcement officers	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 October 2017:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Oktober 2017:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o. sub delegation
149274	02-Oct-2017	Autacs Signs	606 x 400mm Correx Cupboard Printing	Lowest responsive quotation	R 3 137.67 (Incl. VAT)	Chief Financial Officer
149494	11-Oct-2017	Safetech	Service provider for First Aid Level 1 - 3 Training	Lowest responsive quotation	R 26 220.00 (Incl. VAT)	Chief Financial Officer
149583	13-Oct-2017	Ultimate Recruitment Solutions	Advertisement of bids: 08/2/15/28, 08/2/15/31 and Cancellation of 08/2/14/80, 08/2/14/49	Lowest responsive quotation	R 12 075.59 (Incl. VAT)	Chief Financial Officer
149665	17-Oct-2017	Safetech	Service Provider for Health and Safety Training	Lowest responsive quotation	R 17 410.08 (Incl. VAT)	Chief Financial Officer
149698	18-Oct-2017	Britos Ceres	Supply and Delivery of Sausages for Mayoral Golf day	Lowest responsive quotation	R 2 750.00 (Incl. VAT)	Chief Financial Officer
149764	20-Oct-2017	Ultimate Recruitment Solutions	Advertisement of bids: 08/2/15/29, 08/2/15/39, 08/2/15/40, 08/2/15/42, 08/2/15/47	Lowest responsive quotation	R 13 496.20 (Incl. VAT)	Chief Financial Officer
149928	30-Oct-2017	Corjacq Construction CC	Supply and Delivery of 1 x 2.4 x 6m B-Grade Container	Lowest responsive quotation	R 29 375.25 (Incl. VAT)	Chief Financial Officer
149981	31-Oct-2017	Breederivier Training Development	Digger loader Training for 6 Employees	Lowest responsive quotation	R 9 533.82 (Incl. VAT)	Chief Financial Officer

### 3.2.1.7 Formal Written Price Quotations

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 October 2017:

### 3.2.1.7 Formele Geskrewe Prys Kwotasies

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 Oktober 2017:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/15/14	16-Oct-2017	Winston April	Lease of the Café building in Pine Forest holiday resort community hall	Bidder offered the highest price	R 24 000.00 (non. VAT)	Director: Community Services
08/2/15/18	16-Oct-2017	S & R Trading	Supply and delivery of two (2) new heavy duty 4 blade Slashers & one (1) New blower mower with grass bag frame	Bidder scored the highest points	R 126 900.00 (Incl. VAT)	Director: Community Services

### 3.2.1.8 Appeals

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

### 3.2.1.8 Appèlle

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

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Outcome
08/2/14/75	Shortterm 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 October 2017 which totals R 871 119.17:

### 3.2.1.9 Afwykings

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Oktober 2017 wat beloop op die totaal van R 871 119.17:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
19-Jul-17	Conlog (PTY) Ltd	Supply and deliver Prepaid electricity meters	Single supplier	147795	48 802.26
08-Aug-17	Pitney Bowes Batsumi Enterprise	Postage on franking machine	Impractical	148230	9 600.00
02-Oct-17	Giovannis Fisheries	Food Parcels: Emergency Workers	Emergency	149269	292.50
02-Oct-17	Giovannis Fisheries	Food Parcels: Emergency Workers	Emergency	149270	466.00
02-Oct-17	Hamlet Country Lodge	Farewell Function for Belgium delegation	Impractical	149271	7 000.00
06-Oct-17	Cigfaro (IMFO)	Registration fees: Annual conference	Impractical	149418	14 998.00
10-Oct-17	Institute of Internal Auditors (SA)	Registration fees: Annual conference	Single supplier	149468	7 280.00
10-Oct-17	Giovannis Fisheries	Food Parcels: Emergency Workers	Emergency	149469	232.00
10-Oct-17	Multichoice	DSTV Subscription: September 2017	Single supplier	149470	1 440.30
12-Oct-17	Regan Brown Attorneys	Legal services: Bridgman case	Impractical	149553	1 593.15
12-Oct-17	Meniko Records Management Services	Renewal of HP Trim Licenses	Single supplier	149555	198 508.27
13-Oct-17	Beautiful Noise Productions	Shoot and editing of video with Belgium delegation	Impractical	149596	3 600.00
16-Oct-17	IMESA	Registration fees: Annual conference	Single supplier	149600	13 200.00
16-Oct-17	Total Client Services Limited	License and Service fees: Jul 2017- Jan 2018	Single supplier	149614	49 503.95
17-Oct-17	Rosant Inc	Legal services: Erf 1472 Wolseley	Impractical	149663	4 145.00
18-Oct-17	Pitney Bowes Batsumi Enterprise	Postage on franking machine	Impractical	149683	9 600.00
19-Oct-17	Waco Africa (PTY) Ltd T/A Sanitech	Provision of hygienic services	Impractical	149716	26 476.50
19-Oct-17	Syntell (PTY) Ltd	Supplier group codes modules	Impractical	149719	29 366.40
19-Oct-17	Witzenberg Herald	Publish notice: IDP & Budget participation meetings	Single supplier	149723	10 250.00
19-Oct-17	Beauty Flowers Catering and Funeral services	3 X Pauper burials	Impractical	149725	1 933.00

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Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
19-Oct-17	Johan Bezuidenhout Attorneys	Legal services: R Julius & Illegal occupiers Pine Valley	Impractical	149726	18 069.06
19-Oct-17	Ceres Golf Club	Mayoral golf day fundraising event	Impractical	149732	37 560.00
19-Oct-17	Giovannis Fisheries	Food Parcels: Emergency Workers	Emergency	149748	534.00
19-Oct-17	ABB South Africa	Supply of 11KV Breaker at Bon Chretien Substation	Single supplier	149749	218 427.42
19-Oct-17	Witzenberg Herald	Publish notice: Matriculant message	Single supplier	149755	4 720.00
23-Oct-17	Giovannis Fisheries	Food Parcels: Emergency Workers	Emergency	149770	434.00
25-Oct-17	600Ct Manufacturing (Pty) Ltd	Repair compactor CT 6608	Impractical	149850	3 864.60
31-Oct-17	Arina Wilson	Translation services: English to Isixhosa	Impractical	149964	30 000.00
31-Oct-17	Eddie's Sound and Lighting	Live sound and recordings at Public meetings	Impractical	149970	10 200.00
31-Oct-17	AAD Truck & Bus	Supply and Fit Sub-Assembly: CT 15506	Impractical	149977	109 022.76

**Logistics**

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

**Logistieke**

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

	31 August 2017	30 September 2017	31 October 2017
Value of inventory at hand	R8 103 995	R 7 704 198	R 7 242 617
Turnover rate of total value of inventory	1.61 times	1.72 times	1.92 times
Turnover rate excluding Chinese meters	1.62 times	1.73 times	1.93 times
Date of latest stores reconciliation	31 October 2017		
Date of last stock count	28 September 2017		
Date of next stock count	14 December 2017		

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
August 2017	R 681 959.89	R32 549 068.17	2.10%
September 2017	R 269 549.31	R11 381 440.44	2.37%
October 2017	R 871 119.17	R27 440 889.53	3.18%

## 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 salarisse is vervat in die tabel hieronder:

	Aug 2017	Sept 2017	Oct 2017
Salaries – Cost to company	R11 642 357	R12 694 325	R11 736 513.76
Provisions for employee benefits	R 1 178 417.41	R2 700 007.45	R1 410 478.16
Number of Employees and Councillors included in run	561	572	562
Number of Ward members receiving allowance	119	118	119
<b>Balancing amount</b>	<b>R0</b>	<b>R0</b>	<b>R0</b>

### 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
Aug 2017	4 956 636	1 009 455	376 227	1 136	0	0	120669	144386	R6 608 509
September 2017	1 977 585	103 814	956 722	155 297	0	0	9 934	144386	R3 347 738
October	1 518 946	32 676	30 239	952 717	0	0	0	0	R2 534 578

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

Name of creditor	Sept 2017 Amount	Oct 2017 Amount	Description	Reason
ABERDARE CABLES		R15 240.00	WIRE ALLIMINIUM	UNRESOLVED QUERIES ON INVOICES (SUPPLIER UNABLE TO SUPPLY CPA)
CERES BUILD IT		R949.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CERES SPAR		R1 285.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
EXTRA COVER		R3 600	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
INTELGRO PROPRIETARY		R912.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JRT TRADERS		R1 042.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
RIBBENS OFFICE NATIONAL		R5 630.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
SHINE THE WAY		R1 023.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CT TYRE KING		R2 391.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT

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Name of creditor	Sept 2017 Amount	Oct 2017 Amount	Description	Reason
UNIVERSITY STELLENBOSCH		R1 000.00	EDUCATIONAL THEATRE	DID NOT APPEAR ON STATEMENT
TOURVEST TRAVEL SERVICE		R644.00	ACCOMODATION	DID NOT APPEAR ON STATEMENT
VILKO/MILLIERSDORP		R621.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WORCESTER NISSAN		R836.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
NORTHMEC CERES	R260.00		CABLE	DID NOT APPEAR ON STATEMENT
CT TYRE KING	R3 844.00		VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT DID NOT APPEAR ON STATEMENT
TOSAS	R21 200.00		PREMIX 200L	DID NOT APPEAR ON STATEMENT
TOURVEST TRAVEL	R13 405.00		VARIOUS SERVICES DELIVERED	DID NOT APPEAR ON STATEMENT
ACTOM ELECTRICAL PRODUCTS	R952 717.00	R952 717.00	RING MAIN UNIT	UNRESOLVED QUERIES ON INVOICES (SUPPLIER UNABLE TO SUPPLY CPA)
BYTES UNIVERSAL SYSTEMS	R309 180.00		VARIOUS GOODS DELIVERED	UNRESOLVED QUERIES ON INVOICES (2 MEETINGS HELD WITH SERVICE PROVIDER – AWAITING OUTCOME)
KARSTEN HARDWARE	R428.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JC SERVICES	R3 294.00		HIRING OF DIGGER LOADERS	DID NOT APPEAR ON STATEMENT
KAAP AGRI	R437.00		VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT

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

	Aug 2017	Sept 2017	Oct 2017
Total value of creditors paid	R 34 728 801	R57 263 066	R21 900 040
Date of creditor reconciliation	01/09/2017	02/10/2017	02/11/2017



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The table below contains the 10 highest creditor values outstanding:

Die tabel hieronder bevat die 10 hoogste uitstaande skuldeiser waardes:

Name of creditor	Sept 2017 Amounts Outstanding	Oct 2017 Amounts Outstanding	Description of goods/ services
VILKO VILLIERSDORP		R24 896.00	VARIOUS GOODS DELIVERED
INTROSTAT		R29 611.00	VARIOUS GOODS DELIVERED
ARB CABLES		R38 669.00	VARIOUS GOODS DELIVERED
RIBBENS OFFICE NATIONAL		R53 225.00	VARIOUS GOODS DELIVERED
SIYAPHAMBILI ELECTRICAL		R55 533.00	VARIOUS GOODS DELIVERED
UNIVERSAL TRADING		R66 750.00	VARIOUS GOODS DELIVERED
CHLORCAPE		R69 713.00	CHLORINE GAS CILYNDERS
JEFFARES & GREEN		R103 998.00	PROFESSIONAL FEES
BANTUBANYE SKILLS		R108 072.00	FINANCIAL YEAR 2017/2018
BYTES UNIVERSAL SYSTEMS		R309 181.00	VARIOUS SERVICES DELIVERED
PLUMSTEAD ELECTRICAL	R37 302.00		VARIOUS GOODS DELIVERED
CERES BUILD IT	R43 240.00		VARIOUS GOODS DELIVERED
ARB ELECTRICAL	R44 116.00		VARIOUS GOODS DELIVERED
PARK AVENUE STATIONERS	R47 310.00		VARIOUS GOODS DELIVERED
KARSTEN HARDWARE	R47 674.00		VARIOUS GOODS DELIVERED
UNIVERSAL TRADING	R98 492.00		VARIOUS GOODS DELIVERED
ABERDARE CABLES	R115 280.00		VARIOUS GOODS DELIVERED
S I T A	R235 821.00		EA MICROSOFT
SIYAPHAMBILI ELECTRICAL	R673 825.00		LANTERN STREETLIGHT

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	September 2017 Amounts Outstanding	October 2017 Amounts Outstanding	Description of goods/ services
JEFFARES & GREEN		R831 018.61	ENGINEERING SERVICES
CERES KOEKEDOUW BESTUURSKOMITEE		R755 679.23	FEES 2017/2018
SIYAPHAMBILI ELECTRICAL		R673 825.41	VARIOUS GOODS DELIVERED
TRICOM AFRICA		R537 072.97	VARIOUS GOODS DELIVERED
WORCESTER NISSAN		R464 157.39	2 NEW CANOPY S
UBUNTU TECHNOLOGIES	R332 102.43		VARIOUS GOODS DELIVERED
AURECON	R201 834.64		PROVISION OF ENGINEERING SERVICES
AUDITOR GENERAL	R621 122.54	R735 074.86	FEES AUDITOR GENERAL
STRATE CIVILS	R181 653.80		RETENSION
JVZ CONSTRUCTION	R952 351.48	R811 345.26	CONSTRUCTION OF A NEW RESERVOIR
VENUS SECURITY SERVICES	R530 879.26		SECURITY SERVICES
ASLA CONSTRUCTION	R1 818 776.88	R3 552 728.91	VREDEBES, CERES NEW ACCESS STORMWATER
RUWACON	R435 982.06	R951 096.06	CONSTRUCTION OF NDULI RESERVOIR
MULTIPART PETROL	R345 441.50		PETROL/DIESEL
ESKOM	R44 583 525.38	R12 905 432.01	ELECTRICITY (2 months)

3.2.3.3 Petty Cash:

3.2.3.3 Kleinkas

Tipe Transaksie	Sept 2017		Oct 2017	
Type of transaction	Total	%	Total	%
Condolences, well wish cards, bouquets, flowers and keys for offices	R 2 500.00	26.68%	R 500.00	8196.72%
Refreshments and caterings	R 3 468.10	37.02%	R 4 139.40	67859.02%
Rent (Halls etc.);	R 2 000.00	122.55%	R 950.00	
Refunds (Library book fees)	R 0.00	0.00%	R 0.00	0.00%
Payment of clients without bank accounts	R 0.00	0.00%	R 0.00	0.00%
Temporary vehicle licensing fees and public driver permits	R 0.00	0.00%	R 0.00	0.00%
Tollgate fees when an employee is driving with an official vehicle registered in the name of council	R 226.90	2.42%	R 120.90	1981.97%
Approved in terms of 5 (b) (vi) of Petty Cash policy	R 1 174.00	12.53%	R 3 354.50	54991.80%
<b>GRAND TOTAL</b>	<b>R 9 369.00</b>		<b>R9 064.80</b>	

Petty cash: Cash at hand reconciliation

Kleinkas:

Kontant voorhande opsomming

DESCRIPTION / BESKRYWING	Aug 2017	Sept 2017	Oct 2017
Opening cash balance	R5 000	R5 000	R5 000
Less total vouchers	(R5 734.75)	(R9 369.00)	(R9 064.80)
Replenishment during month	<b>R3 967.45</b>	<b>R4 375.10</b>	<b>R7 546.50</b>
Cash at hand before month-end replenishment	R3 232.70	R6.10	R3 481.70
Replenishment at month end	R1 767.30	R4 993.90	R1 518.30
Closing cash balance at month end	R5 000	R5 000	R5 000

### 3.3 FINANCIAL ADMINISTRATION

### 3.3 FINANSIële ADMINISTRASIE

#### 3.3.1 Cash and Investments

#### 3.3.1 Kontant en Beleggings

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

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

##### Cash:

##### Kontant:

Bank accounts Bank rekeninge	Institution Instansie	Acc. Numbers	Sept 2017		Oct 2017	
			Bank balance	Cashbook Balance	Bank balance	Cashbook Balance
Primary Bank Acc.	STANDARD BANK	203 241 819	R61,302,160	R34,493,157	R75,809,356	R60,119,233

##### Investments:

##### Beleggings:

Institution / Instansie	Aug 2017		Sept 2017		Oct 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
ABSA Bank Ltd	R0		R13,000,000	23%	R13,000,000	29.8%
Investec Bank Ltd			R12,500,000	22,5%	R0	
Nedbank Ltd			R13,500,000	24,5%	R13,500,000	31.2%
Standard Bank of SA Ltd			R17,000,000	30%	R17,000,000	39%
<b>Total</b>	<b>R0</b>		<b>R56,000,000</b>		<b>R43,500,000</b>	

	Aug 2017		Sept 2017		Oct 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
Unutilised government grants Capital Replacement Reserve (CRR) Provisions	R0	0	R56,000,000	100%	R43,500,000	100%
<b>Total</b>	<b>R0</b>		<b>R56,000,000</b>		<b>R43,500,000</b>	

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:	Aug 2017	Sept 2017	Oct 2017
<b>Balances</b>	R13,207,587	R13,319,231	

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

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

Reconciliations Rekonsiliasies	Aug 2017	Sept 2017	Oct 2017
Primary bank account	04/08/2017	04/10/2017	03/11/2017
Investment reconciliation	14/08/2017	10/10/2017	
Long term Liabilities	14/08/2017	10/10/2017	03/11/2017
Grant Register	14/08/2017	10/10/2017	08/11/2017

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

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

Description / Beskrywing	Oct 2017		Nov 2017	
	Number of items	Amount	Number of items	Amount
Uncleared ACB	150	R32,645,637	57	R4,231,632
Outstanding cheques	69	R30,772	71	R37,294
Transactions not in cash book	3046	R757,416	3713	R15,565,270
Receipts not cleared on Bank statement	614	R5,150,059	236	R4,163,657
Outstanding journals	13	R40,069	2	R19,584

## 3.3.2 Liabilities

## 3.3.2 Laste

Name of Institution	Interest Rate	Opening Balance	Payment (Redemption)	Interest	Closing Balance	Payments
Naam van Instansie		Oct 2017			Oct 2017	Nov 2017
		R			R	
DBSA	10,75% - 17,45%	R3,463,700	R0	R0	R3,463,700	R0
Nedbank	13.50%	R6,260,290	R0	R0	R6,260,290	R761,095
Total		R10,638,893	R0	R0	R10,683,893	R761,095

### 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	October 2017	R0	31/10/2017
	October 2017	R386 681.32	01/11/2017

### 3.3.4 INSURANCE

### 3.3.5 VERSEKERING

Month of Reporting: October 2017

Maandverslag: Oktober 2017

Insurance report - ANNEXURE O

Versekeringsverslag - BYLAE O

### 3.3.5 ASSETS

### 3.3.6 BATES

Month of Reporting: October 2017

Maandverslag: Oktober 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  
CHIEF FINANCIAL OFFICER / HOOF FINANSIËLE BEAMPTTE

WITZENBERG MUNICIPALITY												
INVESTMENT REGISTER												
Institution	Account number	Investment Purpose	Investment Type	Balance as at		Movements for the month of October					Costs & Fees	Balance as at 31 October 2017
				01 October 2017		Investments Withdrawals	Investments made	Interest capitalised	Transfers between purposes			
				R		R	R	R	R			
				56 000 000.00		12 576 544.52	0.00	76 544.52	0.00		43 500 000.00	
Nedbank Ltd	03/7881032766/45	Unutilised receipts	Fixed deposit - 3 months	13 500 000.00							13 500 000.00	
ABSA Bank Ltd	2077079313	Unutilised receipts	Fixed deposit - 2 months	13 000 000.00							13 000 000.00	
Standard Bank of SA Ltd	088779831-029	Unutilised receipts	Fixed deposit - 4 months	17 000 000.00							17 000 000.00	
Investec Bank Ltd	1100-198879-450	Unutilised receipts	Fixed deposit - 1 months	12 500 000.00		12 576 544.52		76 544.52			0.00	

A

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)  
 Save File as : Muncde\_AC\_ccyy\_Mnn.XLS (e.g.: GT411\_AC\_2003\_M07)  
 Change Year End (ccyy) to Financial Year End (e.g.: 2003 for year 2002/2003)  
 Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M07)  
 Change Muncde to your own municipal code (e.g.: GT411)

If (and only if) Creditors per function not available, list top 10 creditors by name

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2018	M04	WC022	0100	Bulk Electricity	72,703	0	0	0	0	0	0	0	-
			0200	Bulk Water	0	0	0	0	0	0	0	0	72,703
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	1,446,244	32,680	30,240	952,718	0	0	0	1,000	2,462,882
			0800	Auditor General	0	0	0	0	0	0	0	0	0
			0900	Other	0	0	0	0	0	0	0	0	0
			1000	Total	1,518,948	32,680	30,240	952,718	0	0	0	1,000	2,535,585
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

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 11/11/2018

B



AD : AGE ANALYSIS OF DEBTORS (All values in Rand)  
 Save File as : Muncde\_AD\_ccyy\_Mnn.XLS (e.g.: GT411\_AD\_2005\_M10)  
 Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)  
 Change Muncde to your own municipal code (e.g.: GT411)  
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2018	M04	WC022	1100	Debtors Age Analysis By Income Source									
			1200	Trade and Other Receivables from Exchange Transactions - Water	6,076,162	1,088,813	1,009,235	968,819	966,768	825,534	4,925,092	40,577,535	56,437,957
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	11,747,179	695,715	403,101	229,229	198,632	176,265	636,153	2,376,694	16,462,969
			1400	Receivables from Non-exchange Transactions - Property Rates	3,534,490	236,840	4,424,589	164,359	207,349	149,097	766,370	13,847,423	23,330,518
			1500	Receivables from Exchange Transactions - Waste Water Management	2,757,474	590,832	531,610	472,318	461,330	446,929	2,568,317	18,328,651	26,157,461
			1600	Receivables from Exchange Transactions - Waste Management	3,138,623	818,823	677,141	471,528	433,457	441,300	2,334,030	22,614,428	30,929,330
			1700	Receivables from Exchange Transactions - Property Rental Debtors	103,307	17,003	16,943	16,929	16,801	16,052	92,919	974,159	1,254,113
			1810	Interest on Arrear Debtor Accounts	62,889	54,109	64,033	77,401	110,796	103,761	907,533	30,804,839	32,185,360
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
			1900	Other	-2,701,541	55,377	25,114	105,259	31,112	27,038	181,991	1,099,620	-1,176,030
			2000	Total By Income Source	24,718,583	3,557,511	7,151,765	2,505,842	2,426,245	2,185,976	12,412,406	130,623,350	185,581,678
			2100	Debtors Age Analysis By Customer Group									
			2200	Organs of State	1,775,307	675,855	1,759,920	103,319	27,333	23,422	113,069	2,357,184	6,835,409
			2300	Commercial	10,051,720	346,877	1,501,606	249,142	239,099	238,754	747,391	7,521,638	20,896,227
			2400	Households	11,551,220	2,326,437	2,864,215	1,978,542	1,914,795	1,741,804	10,487,150	113,526,151	146,390,315
			2500	Other	1,340,336	208,343	1,026,024	174,839	245,018	181,994	1,064,796	7,218,377	11,459,728
			2600	Total By Customer Group	24,718,583	3,557,511	7,151,765	2,505,842	2,426,245	2,185,976	12,412,406	130,623,350	185,581,678

#### Notes:

Property Rental Debtors: including housing and land sale debtors

Total By Income Source = Total by Customer Group

The total debtors amount must balance the total amount reflected for debtors on the BSAC return.

Bad Debts=Bad Debts written off during the month

Impairment - Bad Debts i.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner

The impairment amount that is entered in this block should be the 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

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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: Muncide\_OSA\_cpy\_Mm\_XLS (e.g. GT411\_OSA\_2005\_M10)

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

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

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

All functions are listed below

If function is a Municipal Entity change Muncide 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 on	Funcit on	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Committed Orders Month M04	Actual Month M04
			9999	TOTAL FOR ALL FUNCTIONS		0100	OPERATING REVENUE		
				TOTAL FOR ALL FUNCTIONS		0200	Property Rates	0	0 99990100
				TOTAL FOR ALL FUNCTIONS		0300	Property Rates - Penalties And Collection Charges	0	3,491,015 99990200
				TOTAL FOR ALL FUNCTIONS		0400	Service Charges	0	0 99990300
				TOTAL FOR ALL FUNCTIONS		0700	Rent Of Facilities And Equipment	0	22,065,016 99990400
				TOTAL FOR ALL FUNCTIONS		0800	Interest Earned - External Investments	0	288,182 99990700
				TOTAL FOR ALL FUNCTIONS		1000	Interest Earned - Outstanding Debtors	0	1,234,451 99990800
				TOTAL FOR ALL FUNCTIONS		1100	Dividends Received	0	842,957 99991000
				TOTAL FOR ALL FUNCTIONS		1300	Fines	0	0 99991100
				TOTAL FOR ALL FUNCTIONS		1400	Licenses and Permits	0	137,582 99991300
				TOTAL FOR ALL FUNCTIONS		1500	Agency Services	0	282,094 99991400
				TOTAL FOR ALL FUNCTIONS		1600	Transfers Recognised - Operating	0	0 99991500
				TOTAL FOR ALL FUNCTIONS		1610	Transfers Recognised - Capital	0	3,125,618 99991600
				TOTAL FOR ALL FUNCTIONS		1700	Other Revenue	0	8,472,630 99991810
				TOTAL FOR ALL FUNCTIONS		1800	Gain On Disposal Of Property, Plant & Equipment	0	487,483 99991700
				TOTAL FOR ALL FUNCTIONS		1900	Total Operating Revenue Generated	0	0 99991800
				TOTAL FOR ALL FUNCTIONS		2000	Less Revenue Foregone	0	40,427,228 99991900
				TOTAL FOR ALL FUNCTIONS		2100	Total Direct Operating Revenue	0	40,427,228 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	1,413,662 99992300
				TOTAL FOR ALL FUNCTIONS		2600	Dividends Received - Internal From Municipal Entities	0	0 99992600
				TOTAL FOR ALL FUNCTIONS		2700	Total Indirect Operating Revenue	0	1,413,662 99992700
				TOTAL FOR ALL FUNCTIONS		2800	OPERATING EXPENDITURE	0	41,840,891 99992800
				TOTAL FOR ALL FUNCTIONS		3000	Employer Related Costs - Wages & Salaries	-1,766	-13,353,689 99993000
				TOTAL FOR ALL FUNCTIONS		3100	Employer Related Costs - Social Contributions	0	0 99993100
				TOTAL FOR ALL FUNCTIONS		3200	Less Employee Costs Capitalised	0	-34,788 99993200
				TOTAL FOR ALL FUNCTIONS		3300	Less Employee Costs Allocated To Other Operating Items	0	0 99993300
				TOTAL FOR ALL FUNCTIONS		3400	Revaluation Of Councilors	0	-802,882 99993400
				TOTAL FOR ALL FUNCTIONS		3500	Debt Impairment	0	5,122,903 99993500
				TOTAL FOR ALL FUNCTIONS		3600	Collection Costs	-1,354	-2,270 99993600
				TOTAL FOR ALL FUNCTIONS		3700	Depreciation and Asset Impairment	0	0 99993700
				TOTAL FOR ALL FUNCTIONS		3900	Interest Expense - External Borrowings	0	0 99993900
				TOTAL FOR ALL FUNCTIONS		4000	Redemption Payments - External Borrowings (Gap To Remove)	0	-11,537,203 99994000
				TOTAL FOR ALL FUNCTIONS		4100	Bulk Purchases	-1,154,972	-1,431,136 99994100
				TOTAL FOR ALL FUNCTIONS		4110	Other Materials	-5,058,614	-2,058,187 99994110
				TOTAL FOR ALL FUNCTIONS		4300	Grants and Subsidies	-6,433,557	-3,120,296 99994300
				TOTAL FOR ALL FUNCTIONS		4400	Contracted Services	-3,576,867	-3,357,326 99994400
				TOTAL FOR ALL FUNCTIONS		4500	Loss On Disposal Of Property, Plant & Equipment	0	0 99994500
				TOTAL FOR ALL FUNCTIONS		4600	Contributions To/From Provisions	0	25,743 99994600
				TOTAL FOR ALL FUNCTIONS		4700	INTERNAL TRANSFERS - (must net out with corresp. items under	-16,217,129	-30,441,102 99994700
				TOTAL FOR ALL FUNCTIONS		4800	Interest - Internal Borrowings	0	0 99994800
				TOTAL FOR ALL FUNCTIONS		5000	Internal Charges (Activity Based Costing Etc)	0	-1,413,662 99995000
				TOTAL FOR ALL FUNCTIONS		5100	Contributed Assets	0	0 99995100
				TOTAL FOR ALL FUNCTIONS		5200	Total Indirect Operating Expenditure	-16,217,129	-31,854,764 99995200
				TOTAL FOR ALL FUNCTIONS		5300	SURPLUS	0	0 99995300
				TOTAL FOR ALL FUNCTIONS		5400	Operating Surplus / (Deficit) - Total Revenue Less Total Exp.	-16,217,129	9,886,127 99995400
				TOTAL FOR ALL FUNCTIONS		5500	Taxation	0	0 99995500
				TOTAL FOR ALL FUNCTIONS		5600	Operating Surplus / (Deficit) - After Tax	-16,217,129	9,886,127 99995600
				TOTAL FOR ALL FUNCTIONS		5900	Cross Subsidisation	0	0 99995900
				TOTAL FOR ALL FUNCTIONS		6000	Plus Interests In Entities Not Wholly Owned	0	0 99996000
				TOTAL FOR ALL FUNCTIONS		6100	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-16,217,129	9,886,127 99996100
				TOTAL FOR ALL FUNCTIONS		6200	OTHER ADJUSTMENTS AND TRANSFERS	0	0 99996200
				TOTAL FOR ALL FUNCTIONS		6210	Dividends Paid (Municipal Entities Only)	0	0 99996210
				TOTAL FOR ALL FUNCTIONS		6220	Asset Financing Reserve (Afr)	0	0 99996220
				TOTAL FOR ALL FUNCTIONS		6230	Housing Development Fund	0	0 99996230
				TOTAL FOR ALL FUNCTIONS		6240	Depreciation Reserve Ex Govt Grants	0	0 99996240
				TOTAL FOR ALL FUNCTIONS		6250	Depreciation Reserve Ex Donations And Contributions	0	0 99996250
				TOTAL FOR ALL FUNCTIONS		6260	Self-insurance Reserve	0	0 99996260
				TOTAL FOR ALL FUNCTIONS		6270	Revaluation Reserve	0	0 99996270
				TOTAL FOR ALL FUNCTIONS		6280	Other	0	0 99996280
				TOTAL FOR ALL FUNCTIONS		6700	Change To Unappropriated Surplus / (Accumulated Deficit)	-16,217,129	9,886,127 99996700

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13/11/2017

CAA - ACTUAL CAPITAL ACQUISITION AND SOURCES OF FINANCE (All values in Rand)

Save File as: Muncde\_CAA\_coyr\_Mm.XLS (e.g. GT411, CAA, 2005, M10)

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

Change Month End (Mm) to Active Month (M01-July, M12-June) (e.g. M10)

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

All functions are listed below

If function is a Municipal Entity change MuncEnt 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 on	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Contr Assets	New Capital	Repl Capital	Repair/Mnt Capital	Total
		9999	TOTAL FOR ALL FUNCTIONS		0100	INFRASTRUCTURE	0	0	0	0	0 99990100
			TOTAL FOR ALL FUNCTIONS		0300	Roads, Pavements, Bridges & Storm Water	0	408 736	0	0	408 736 99990300
			TOTAL FOR ALL FUNCTIONS		0400	Water Reservoirs & Reticulation	0	2 170 576	0	0	2 170 576 99990400
			TOTAL FOR ALL FUNCTIONS		0500	Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0 99990500
			TOTAL FOR ALL FUNCTIONS		0600	Electricity Reticulation	0	4 864	0	0	4 864 99990600
			TOTAL FOR ALL FUNCTIONS		0700	Sewerage Purification & Reticulation	0	577 730	0	0	577 730 99990700
			TOTAL FOR ALL FUNCTIONS		0800	Housing	0	0	0	0	0 99990800
			TOTAL FOR ALL FUNCTIONS		0900	Street Lighting	0	138 646	0	0	138 646 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	-1 316	0	0	-1 316 99991200
			TOTAL FOR ALL FUNCTIONS		1300	Sub-total Infrastructure	0	3 299 237	0	0	3 299 237 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	Sportfields	0	0	0	0	0 99991600
			TOTAL FOR ALL FUNCTIONS		1700	Community Halls	0	0	0	0	0 99991700
			TOTAL FOR ALL FUNCTIONS		1800	Libraries	0	0	0	0	0 99991800
			TOTAL FOR ALL FUNCTIONS		1900	Recreational Facilities	0	0	0	0	0 99991900
			TOTAL FOR ALL FUNCTIONS		2000	Clinics	0	0	0	0	0 99992000
			TOTAL FOR ALL FUNCTIONS		2100	Museums & Art Galleries	0	56 802	0	0	56 802 99992100
			TOTAL FOR ALL FUNCTIONS		2200	Other	0	56 802	0	0	56 802 99992200
			TOTAL FOR ALL FUNCTIONS		2300	Subtotal Community	0	0	0	0	0 99992300
			TOTAL FOR ALL FUNCTIONS		3110	HERITAGE ASSETS	0	0	0	0	0 99993110
			TOTAL FOR ALL FUNCTIONS		3111	Heritage Assets	0	0	0	0	0 99993111
			TOTAL FOR ALL FUNCTIONS		3112	Subtotal Heritage Assets	0	0	0	0	0 99993112
			TOTAL FOR ALL FUNCTIONS		3320	INVESTMENT PROPERTIES	0	0	0	0	0 99993320
			TOTAL FOR ALL FUNCTIONS		3321	Investment Properties	0	0	0	0	0 99993321
			TOTAL FOR ALL FUNCTIONS		3322	Subtotal Investment Properties	0	0	0	0	0 99993322
			TOTAL FOR ALL FUNCTIONS		3400	OTHER ASSETS	0	0	0	0	0 99993400
			TOTAL FOR ALL FUNCTIONS		3500	Other motor vehicles	0	396 486	0	0	396 486 99993500
			TOTAL FOR ALL FUNCTIONS		2600	Plant & equipment	0	377 922	0	0	377 922 99992600
			TOTAL FOR ALL FUNCTIONS		2700	Office equipment	0	42 046	0	0	42 046 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	48 704	0	0	48 704 99993200
			TOTAL FOR ALL FUNCTIONS		3300	Sub-total Other Assets	0	865 157	0	0	865 157 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	Bluses	0	0	0	0	0 99993900
			TOTAL FOR ALL FUNCTIONS		4000	Sub-total Specialised Vehicles	0	0	0	0	0 99994000
			TOTAL FOR ALL FUNCTIONS		4010	AGRICULTURAL ASSETS	0	0	0	0	0 99994010
			TOTAL FOR ALL FUNCTIONS		4011	Agricultural Assets	0	0	0	0	0 99994011
			TOTAL FOR ALL FUNCTIONS		4012	Sub-total Agricultural Assets	0	0	0	0	0 99994012
			TOTAL FOR ALL FUNCTIONS		4020	BIOLOGICAL ASSETS	0	0	0	0	0 99994020
			TOTAL FOR ALL FUNCTIONS		4021	Biological Assets	0	0	0	0	0 99994021
			TOTAL FOR ALL FUNCTIONS		4022	Sub-total Biological Assets	0	0	0	0	0 99994022
			TOTAL FOR ALL FUNCTIONS		4030	INTANGIBLES	0	0	0	0	0 99994030
			TOTAL FOR ALL FUNCTIONS		4031	Intangibles	0	0	0	0	0 99994031
			TOTAL FOR ALL FUNCTIONS		4032	Sub-total Intangibles	0	37 719	0	0	37 719 99994032
			TOTAL FOR ALL FUNCTIONS		4100	TOTAL	0	37 719	0	0	37 719 99994100
			TOTAL FOR ALL FUNCTIONS		4200	SOURCE OF FINANCE	0	4 259 016	0	0	4 259 016 99994200
			TOTAL FOR ALL FUNCTIONS		4300	External Loans	0	0	0	0	0 99994300
			TOTAL FOR ALL FUNCTIONS		4400	Asset Financing Reserve	0	1 802 822	0	0	1 802 822 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	2 365 877	0	0	2 365 877 99994700
			TOTAL FOR ALL FUNCTIONS		4701	Provincial Government Transfers and Grants	0	90 316	0	0	90 316 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	4 259 016	0	0	4 259 016 99995100

12/11/2011

12/11/2011



# WITZENBERG MUNICIPALITY

## Report: Expenditure on Staff & Councillor Benefits - October 2017

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2017/2018	Amended Budget 2017/2018	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	52 276 759	52 597 933	13 049 737	24.81%
66(b)	Contributions to pension funds and medical aid	469 478	469 478	118 379	25.21%
66(c)	Travel, accommodation and subsistence	1 086 554	1 086 554	217 167	19.99%
66(d)	Housing benefits and allowances	399 265	399 265	83 245	20.85%
66(e)	Overtime	84 960	84 960	25 516	30.03%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	3 414 653	3 389 653	3 038 537	89.64%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 57 731 669</b>	<b>R 58 027 843</b>	<b>R 16 532 580</b>	<b>28.49%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	838 861	838 861	188 190	22.43%
DM	Deputy Mayor	621 755	621 755	172 684	27.77%
SP	Speaker	622 012	622 012	173 206	27.85%
MCM	Mayoral Committee members	2 476 596	2 476 596	629 155	25.40%
CLLR	Other Councillors	4 319 456	4 319 456	1 231 982	28.52%
MED	Medical aid contributions	200 997	200 997	45 022	22.40%
PEN	Pension fund contributions	1 003 257	1 003 257	315 490	31.45%
WARD	Ward Committee Allowance	720 000	720 000	240 000	33.33%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>10 802 934</b>	<b>R 10 802 934.00</b>	<b>R 2 995 728.81</b>	<b>27.73%</b>
<b>Total Councillor and Staff Benefits</b>		<b>R 68 534 603</b>	<b>R 68 830 777</b>	<b>R 19 528 309</b>	<b>28.37%</b>

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## H

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

[illegible]

**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

<b>Financial Year</b>	<b>2017/18</b>
<b>Month End</b>	<b>M04 Oct</b>

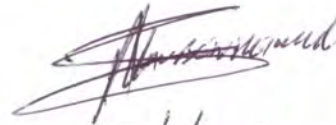
**Financial Accounting for Grant Funds Received and Expended**

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	1,550,000
Total FMG Funds Received	1,550,000
Spent Prior Periods (Since Inception) - See Last Months Form	24,734
Spent This Month	85,793
Total FMG Funds Spent	110,527
Total FMG funds Received and Not Spent	1,439,473
Percentage of Funds Spent	7.13%
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

  
13/10/2017



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

J

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

Municipality **WC022 Witzenberg**

Financial Year **2017/18**  
Month End **M04 Oct**

**Financial Accounting for Grant Funds Received and Expended**

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	8,307,000
Received This Month	0
Total MIG Funds Received	8,307,000
Spent Prior Periods (Since Inception) - See Last Months Form	5,782,507
Spent This Month	2,690,123
Total MIG Funds Spent	8,472,630
Total MIG funds Received and Not Spent	-165,630
Percentage of Funds Spent	101.99%
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, **A. Raubenheimer**

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

and that this report has been submitted electronically as required.

Signed

*A. Raubenheimer*

Dated

13/11/2017

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



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 M04 Oct

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, A. RAUBENMEYER  
and that this report has been submitted electronically as required.

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

Signed

Dated

13/11/2017

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

# WITZENBERG MUNICIPALITY - GRANT REGISTER 2017/2018

Description	Balance 1 October 2017	DORA Allocation	Grants Received	Operating Expenditure	Capital Expenditure	Balance 31 October 2017
<b>Total Grants</b>	-11 891 694.77	-	-13 465 993.68	3 228 746.94	8 472 630.45	-13 656 311.06

## National Government Grants

Finance Management Grant	-1 525 266.34		-	85 793.13	-	-1 439 473.21
Municipal Systems Improvement Grant	-		-	-	-	-
Municipal infrastructure Grant	-7 933 934.12		-	-	8 472 630.45	538 696.33
Regional Bulk Infrastructure Grant	-		-	-	-	-
Housing - Kluitjieskraal	-		-	-	-	-
Integrated National Electricity Program	-		-	-	-	-
Equitable share	-		-	-	-	-
Neighbourhood Development Plan	-		-	-	-	-
Rural Development	-		-	-	-	-
Expanded Public Works Programme	-12 050.13		-	245 036.68	-	232 986.55
Municipal Water Infrastructure	-		-	-	-	-
Water Services Infrastructure	-		-	-	-	-

## Provincial Government Grants

Library services	-866 668.00		-	-	-	-866 668.00
Library Grant - MRF	-1 816 668.00		-1 816 666.00	-	-	-3 633 334.00
Draught Relief	-		-	-	-	-
Intership Grant	-		-	-	-	-
Capacity Grant	-		-	-	-	-
CDW	13 580.24		-	3 800.00	-	17 380.24
Mainroads	-		-	-	-	-
Housing	22 865.77		-11 030 423.84	2 894 117.13	-	-8 113 440.94
Multipurpose Centre ( Thusong Centre)	-		-	-	-	-
Financial Management Supporting Grant	-		-	-	-	-
Department of Local Government	299 400.42		-	-	-	299 400.42
Municipal Infrastructure Support Grant	-		-	-	-	-

## Other Grants

Grant Water meters (China)	-		-	-	-	-
Cape Winelands	-		-	-	-	-
Essen Belgium	-72 954.61		-618 903.84	-	-	-691 858.45

7



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Account number	Future/ Nov-17	Oct-17	Sep-17	Aug-17	Jul-17	Older than Jul-17	Total
17364108002	0	1536685.64	0.03	0	0	0	1536685.67
17497300009	0	1065587.52	0	0	0	0	1065587.52
20750396040	0	13855.74	13855.74	13855.74	13855.74	946871.32	1002294.28
18007500005	0	268593.83	403951.17	216118.95	0	0	888663.95
10000672976	0	0	0	0	0	786245.41	786245.41
89760700012	0	0	0	0	135764.3	630348.49	766112.79
19001400289	0	278913.08	16929.38	16793.08	59639.33	307206.1	679480.97
17790000028	0	575176.19	0	0	0	0	575176.19
20750187251	0	155132.52	176452.1	182204.84	35572.86	0	549362.32
20190383039	0	10253.16	124534.49	10054.36	12108.89	379171.82	536122.72
17610600030	0	58406.83	59467.67	65514.15	167370.45	164030.62	514789.72
75005720008	0	452.45	450.43	454.11	463.61	475886.06	477706.66
10000678594	0	0	0	0	0	393603.43	393603.43
10000413144	0	0	0	0	0	391343.56	391343.56
18959700001	0	190496.83	190496.83	0.01	0	0	380993.67
20850298012	0	19975	19975	19975	19975	280421.77	360321.77
19602700005	0	2210.09	3541.44	3590.75	2299.52	346582.19	358223.99
10000645367	0	0	0	0	0	352777.89	352777.89
17289900008	0	341532.62	1228.38	0	0	0	342761
17790000035	0	337347.41	0	0	0	0	337347.41
75008270007	0	324.46	332.64	329.32	155.49	330847.3	331989.21
83532400052	0	4426.11	6287.3	4063.48	13627.33	298184.22	326588.44
24262800055	0	7006.52	7006.52	7006.52	7006.52	286813.3	314839.38
17364960011	0	296719.37	0.04	0	0	0	296719.41
90731800002	0	586.92	547.12	964.72	1541.55	277929.31	281569.62
75012290015	0	763.99	766.22	629.3	584.93	278185.88	280930.32
75013190028	0	4482.35	3541.41	2273.65	2234.3	258919.06	271450.77
89568200006	0	522.54	534.95	498.4	485.95	266795.03	268836.87
89575500009	0	16308.75	21179.19	14476.54	12455.78	201233.73	265653.99
86514204655	0	523.76	842.49	1330.93	1014.85	255614.16	259326.19
13769600019	0	257265.49	0.03	0	0	0	257265.52
10000670974	0	0	0	0	0	242489.47	242489.47
75012100017	0	11011.54	10090.76	7110.11	6706.43	206576.5	241495.34
20750182000	0	0	0	0	72540	168462.73	241002.73
75009390050	0	8472.99	7470.83	4773.78	4443.46	210892.42	236053.48
75012090028	0	1955.15	3188.42	2478.16	3508.96	221372.32	232503.01
89584900012	0	667.41	668.84	522.95	535.44	228729.13	231123.77
19002200099	0	230999.5	0	0	0	0	230999.5
88515300019	0	478.74	482.47	3854.18	1744.5	213554.86	220114.75
13540600050	0	104818.8	108629.66	4668.19	0	0	218116.65
89585000005	0	794.26	695.19	618.92	601.41	214538.81	217248.59
77032900002	0	1665.55	778.53	670.34	1178.83	206120.14	210413.39
24262900038	0	4788.53	5314.68	4416.35	4569.75	188139.02	207228.33
19766800023	0	2386.76	2370.99	2060.19	2031.88	197844.13	206693.95
10000697010	0	0	0	0	0	204753.94	204753.94
60000700021	0	33573.5	36173.13	74283.03	59302.43	0	203332.09
89586800011	0	2791.45	2583.01	1560.92	1541.55	185683.85	194160.78
24262800000	0	0	0	0	60256	126583.06	186839.06
75011320016	0	5610.68	5795.04	2789.04	3724.18	168134.27	186053.21
75012160011	0	538.63	534.95	462.8	560.18	182891.41	184987.97
70201165022	0	250.9	252.96	246.33	328.91	181507.75	182586.85

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

## 9 PROPERTY, PLANT AND EQUIPMENT

9.1 31 OCTOBER 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
<b>Cost</b>							
Original Cost	77 940 867	101 276 813	650 783 726	76 987 664	1 893 599	73 418 813	982 301 483
<b>Accumulated Impairments</b>							
Original Cost	-	-	(19 803)	-	-	(632 535)	(652 338)
	-	-	(19 803)	-	-	(632 535)	(652 338)
<b>Accumulated Depreciation</b>							
Original Cost	-	(9 345 519)	(124 351 872)	(7 284 730)	(1 263 706)	(31 758 990)	(174 004 816)
	-	(9 345 519)	(124 351 872)	(7 284 730)	(1 263 706)	(31 758 990)	(174 004 816)
<b>Acquisitions</b>							
		4 509 190		312 195		867 178	5 688 562
<b>Capital under Construction</b>							
		5 067 727					5 067 727
<b>Transfers</b>							
Cost	-	-	-	-	-	-	-
<b>Impairments</b>							
Impairment	-	-	-	-	-	-	-
<b>Depreciation</b>							
Normal Depreciation for the year	(493 731)	(582 356)	(3 334 656)	(441 546)	(3 990)	(259 895)	(5 116 175)
	(493 731)	(582 356)	(3 334 656)	(441 546)	(3 990)	(259 895)	(5 116 175)
<b>Carrying value of disposals</b>							
Cost	-	-	-	-	-	-	-
Accumulated Impairments	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
<b>Carrying value at 30 June 2017</b>							
<b>Cost</b>	77 447 136	91 348 938	532 654 312	69 573 583	625 903	41 634 571	813 284 443
Original Cost	77 940 867	101 276 813	660 360 643	77 299 859	1 893 599	74 285 991	993 057 772
	77 940 867	101 276 813	660 360 643	77 299 859	1 893 599	74 285 991	993 057 772
<b>Accumulated Impairments</b>							
Original Cost	-	-	(19 803)	-	-	(632 535)	(652 338)
	-	-	(19 803)	-	-	(632 535)	(652 338)
<b>Accumulated Depreciation</b>							
Original Cost	(493 731)	(9 927 875)	(127 686 528)	(7 726 276)	(1 267 696)	(32 018 885)	(179 120 991)
	(493 731)	(9 927 875)	(127 686 528)	(7 726 276)	(1 267 696)	(32 018 885)	(179 120 991)

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## Intangible Assets

	2017 R
<b>Computer Software</b>	
<b>Net Carrying amount at 1 July 2017</b>	<b>2 506 094</b>
Cost	4 498 498
Accumulated Amortisation	(1 992 404)
Accumulated Impairment	-
Additions	37 719
Amortisation for Year	-
Impairments	
Disposals	
<b>Net Carrying amount at 1 October 2017</b>	<b>2 543 813</b>
Cost	4 536 217
Accumulated Amortisation	(1 992 404)
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 October 2017

47 718 986

Cost

50 416 329

Accumulated Depreciation

(2 697 343)

Accumulated Impairment

-



N

## Heritage Assets

	2017 R
<b>Net Carri Carrying value at 1 July 2016</b>	<b>550 000</b>
Cost	550 000
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Transfers	-
<b>Net Carrying amount at 30 June</b>	<b>550 000</b>
Cost	550 000
Accumulated Impairment	-

## Capitalised Restoration Cost

	2017 R
<b>Net Carrying amount at 1 July 2017</b>	<b>16 075 548</b>
Cost	45 710 691
Under Construction	-
Accumulated Depreciation	(29 635 143)
Accumulated Impairment	-
Acquisitions	-
Under Construction - Cost	-
Disposals	-
Adjustment for the period	(438 532)
Depreciation for the year	(456 683)
<b>Net Carrying amount at 31 October 2017</b>	<b>15 180 334</b>
Cost	45 272 159
Accumulated Depreciation	(30 091 826)
Accumulated Impairment	-

## INSURANCE REPORT: October 2017

### Claims movement for the month

Total claims open at the beginning of the month	75
New claims for the month	0
Claims closed during the month	35
Total claims open at the end of the month	40

### Old Aon claims outstanding

	R2 994 040.84
<b>Claim:</b> 432- Five year old Boy burned at Pump station <b>Date Reported:</b> 2009/10/28. <b>Reason:</b> 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
<b>Claim:</b> 378- Incident at Dennebos <b>Date Reported:</b> 2009/07/28 <b>Reason:</b> 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
<b>Claim:</b> 581-Truck CFA829 with trailer CFA1747 with Bomag in accident with CF143851) <b>Date Reported:</b> 2012/01/17 <b>Reason:</b> Claim denied. Only damage to trailer was not denied. Damage to Bomag Roller denied. Claim is still Sub Judice	356 440.84
<b>Claim:</b> 583-Gunter C Mrs (Fell on pavement after stepping into hole. <b>Date Reported:</b> 2012/01/23 <b>Reason:</b> Additional Information submitted from third party lawyers. Legal proceedings are in progress. Lion of Africa attorney served a notice of intention to defend on 4 August 2014. Attorney withdrew. Awaiting correspondence from AON regarding the appointment of new attorney Date: 22/10/2015: Internal Legal department are currently in consultation with new attorneys	585 765.80



### Current progress on claims

Action Taken	Total
Additional Information Submitted to Insurance	
Awaiting Invoice	1
Claim Reported, Awaiting Response from Insurer	9
Order Made out and given through to supplier	2
Request for Quotations Submitted	2
Claim Closed	2
Requested Department to obtain Quotation	4
Insurer Requires Additional Info2	7
Additional Information Requested from relevant department	11
Invoice received and submitted for payment/or refund to Insurers	3
Assessor appointed	4
Quotations submitted to Insurer, Awaiting Approval	5
Agreement of Loss signed and sent to Insurer	1
Agreement of Loss signed and submitted to Insurer	4
Agreement of loss received	2
Claim within excess: Memo submitted to Manager for approval	8
Awaiting Agreement of Loss	2
File Missing	1
Settlement Recieved	9
<b>Grand Total</b>	<b>40</b>

### Age analysis of Outstanding Claims

Category	AON	INDWE	Grand Total
30 days or Less	1	-	1
More than 30 days	3	-	3
60 days or more	2	-	2
More than 120 Days	21	13	34
<b>Grand Total</b>	<b>27</b>	<b>13</b>	<b>40</b>

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

## QUALITY CERTIFICATE

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

- The monthly in year monitoring reports for the month of October 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:



# WITZENBERG

**MUNISIPALITEIT**

**UMASIPALA**

**MUNICIPALITY**

## - MEMORANDUM -

**AAN / TO:** Municipal Manager / Munisipale Bestuurder

**VAN / FROM:** Director: Finance / Direkteur: Finansies

**DATUM / DATE:** 30 November 2017 / 30 November 2017

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

### FINANCE MONTHLY REPORT – NOVEMBER 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 November 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 16 898 accounts amounting to R 25.4 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 3.5 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 96%.

The municipality issued orders to the value of R 35.8 million of which R 0.4 million was in terms of deviations.

The municipality currently has R 73 million in its primary bank account and R30 million on investment.

### FINANSIES MAANDELIKSE VERSLAG – NOVEMBER 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 November 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 16 898 rekeninge ten bedrae van R 25.4 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 3.5 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 96%.

Bestellings ter waarde van R 35.8 miljoen uitgereik, waarvan R 0.4 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 73 miljoen in die primêre bankrekening en R 30 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 format and for periods as may be prescribed, report to the*

**D REPORT**

**1. DOEL**

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

**2. WETLIKE RAAMWERK**

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

**2.1 ONTTREKKINGS UIT BANKREKENINGE**

In terme van artikel 11 (4) (a), moet die rekenpligtige 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 formaat en vir tydperke as wat voorgeskryf mag word, aan die*

council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

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

### 2.3 Monthly budget statements

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

This section read as follows:

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

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

(2) The statement must include—

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

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

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

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

### 2.3 Maandelikse begroting state

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

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

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

(2) Die staat moet die volgende insluit-

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

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

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

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

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

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

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

## 2.4 Other Policy Requirements

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

## 3. DISCUSSION

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

- Revenue
- Supply Chain Management
- Financial Administration

formaat van 'n getekende dokument en in elektroniese formaat.

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

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

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

## 2.4 Ander Beleid Vereistes

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

## 3. BESPREKING

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

- Inkomste
- Voorsieningskanaal Bestuur
- Finansiële Administrasie

3.1 **REVENUE**

**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:

<b>Meter readings:</b>	<b>Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>
No. of meter readings by meter readers	13 506	13 600	13 597
No. of readings estimated	826	764	783
No. of readings by owners	423	435	429
Metering online	70	70	73
Total number of meters	14 825	14 869	14 882
Completion date of meter readings	14/09/2017	13/10/2017	13/11/2017
No. of re-readings performed (exception list)	779	1 152	1 386
No. of changes - exception list	197	253	206
% of meters read correctly first time	98.54%	98.14%	98.48%
Opening balance of faulty meters to technical dept.	215	282	344
Faulty meters to technical dept.	85	88	98
Faulty meters replaced for the month	18	26	46
Closing balance at month end of faulty meters	282	344	396
% of meters estimated	5.57%	5.14%	5.26%

<b>Nota.Skattinge redes by Meterlesings</b> <b>Note Estimates - Meter readings</b>	<b>Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>
Meter locked	32	37	37
Gate locked	309	281	281
Under Ground	47	33	40
Beneath rubble	28	18	18
Under water	37	32	27
Dogs	91	68	88
Meter unreadable	26	23	32
Can't find meter	249	258	250
Vehicles parked on meter	7	11	10
Unread	0	3	0
	<b>826</b>	<b>764</b>	<b>783</b>

**Explanation:**

Estimations: Water 590; Electricity 193.

**Verduideliking:**

Skattinge: Water 590; Elektriesiteit 193.

<b>Rates clearance certificates</b>	<b>Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>
Plots subdivided	31	0	0
Application for clearance certificates	22	25	46
Clearance certificates issued	53	49	40
Deeds registrations	50	66	73
Consolidations	2	0	0

### 3.1.1.1 Billing dates

### 3.1.1.1 Heffingsdatums

<b>Billing:</b>	<b>Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>
Debt raising date	20/09/2017	20/10/2017	20/11/2017
Date of account postage	22/09/2017	24/10/2017	22/11/2017
Debtor reconciliation (Debtors/Votes/Age analysis)	01/10/2017	01/11/2017	01/12/2017
Electricity Pre paid Reconciliation	01/10/2017	01/11/2017	01/12/2017

### 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

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

### 3.1.1.3 Number of consumers with services

<b>Number of consumers with services</b>	<b>Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>
Electricity - Conventional	2 406	2 402	2 424
Electricity - Prepaid	10 213	10 228	10 274
Property rates	14 342	14 348	14 375
Refuse removal	15 053	14 988	15 001
Sewerage	15 021	14 960	14 978
Water	15 215	15 182	15 077
Other	805	797	801
<b>Total number of accounts printed</b>	<b>13 656</b>	<b>13 550</b>	<b>13 507</b>
<b>Total number accounts emailed</b>	<b>3 209</b>	<b>3 444</b>	<b>3 391</b>



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

Service Description	Sep-17	Oct-17	Nov-17
Assessment Rates (Monthly)	3 180 230.71	3 155 099.53	3 144 457.31
Assessment Rates (SV)			
Electricity	18 935 954.08	14 384 376.45	14 259 704.54
Refuse Removal	2 200 871.24	2 280 247.40	2 208 838.90
Sewerage	2 017 557.26	2 041 186.04	2 036 913.67
Water Levies	4 298 273.33	4 442 903.77	4 782 273.25
Rental	79 009.54	79 009.53	79 009.53
Indigent subsidy	-1 104 757.61	-1 064 080.84	-1 076 478.63
Sundries	39 150.59	53 214.70	9 313.81
<b>Total</b>	<b>29 646 289.14</b>	<b>25 371 956.58</b>	<b>25 444 032.38</b>

**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**

	Sep-17	Oct-17	Nov-17
Total Pre Paid Meters	10 213	10 228	10 274
Total Free units(Indigents)	102 150	103 500	100 300
Cost of free Units	R112 365	R113 850	R110 330
Units sold	2 528 633	2 484 636	2 457 794
Cost of units sold	R3 053 710	R2 996 832	R2 970 411
Vat Amount	R443 294	R435 541	R431 352
Axillary Amount	R1 941	R1 471	R1 420
<b>Total Amount Pre Paid</b>	<b>R3 611 309</b>	<b>R3 547 694</b>	<b>R3 513 513</b>

### 3.1.4 MONTHLY INCOME PER SERVICE

	YTD	M03	M04	M05
<b>Monthly Billing</b>	<b>174,592,997</b>	<b>30,712,320</b>	<b>26,534,073</b>	<b>26,248,389</b>
Property Rates	42,710,157	3,233,892	3,405,271	3,226,608
Electricity	86,390,696	18,890,986	14,344,769	13,958,917
Water	19,890,347	4,279,210	4,341,346	4,710,323
Waste Management	11,915,993	2,188,120	2,278,791	2,206,268
Waste Water Management	13,155,961	2,015,636	2,041,597	2,045,815
Housing Selling Scheme	270,455	62,813	58,920	54,648
Property Rental Debtors	127,077	5,424	5,424	25,424
Service Charges	132,312	6,239	7,956	20,386
Land Sale Debtors	-	-	-	-
Water and Sanitation Service A	-	-	-	-

<b>Collections</b>	<b>171,708,737</b>	<b>29,896,180</b>	<b>39,228,500</b>	<b>26,660,266</b>
Property Rates	40,713,966	5,489,816	2,706,525	4,868,189
Electricity	90,779,336	18,446,775	17,251,038	14,535,248
Water	14,992,594	2,526,385	2,851,042	3,596,801
Waste Management	9,376,719	1,670,964	1,804,150	1,828,499
Waste Water Management	11,838,320	1,675,549	1,667,600	1,745,442
Housing Selling Scheme	157,086	29,288	38,425	46,869
Property Rental Debtors	90,201	18,728	17,961	15,745
Service Charges	202,713	38,674	30,358	23,472
Land Sale Debtors	3,557,802	-	2,861,400	-
Water and Sanitation Service A	-	-	-	-

#### Collection Rate per service

Property Rates	95%	170%	373%	151%
Electricity	105%	98%	120%	104%
Water	75%	59%	66%	76%
Waste Management	79%	76%	79%	83%
Waste Water Management	90%	83%	82%	85%
Housing Selling Scheme	58%	47%	65%	86%
Property Rental Debtors	71%	74%	71%	62%
Service Charges	153%	238%	80%	115%
<b>Over all Collection Rate</b>	<b>98%</b>	<b>97%</b>	<b>148%</b>	<b>102%</b>

3.1.5 Indigent Households

3.1.5 Behoeftige Huishoudings

Indigent households	Sep-17	Oct-17	Nov-17
Deferments	3 411 707.5	3 209 811.82	3 197 425.79
Current	787 785.97	675 467.68	714 240.89
30 days	543 770.39	497 992.12	537 558.92
60 days	522 273.26	425 883.29	467 536.43
90 days	256 338.89	428 426.26	407 140.58
> 90 days	8 559 801.49	7 176 080.7	8 318 899.7
<b>Total</b>	<b>R 14 081 677.50</b>	<b>R 12 413 661.87</b>	<b>R 13 642 802.31</b>

Mechanisms	Sep-17	Oct-17	Nov-17
<b>Approved Indigent households:</b>			
No. of households at beginning of the month:	2 455	2 402	2 313
Additions during the month	271	159	277
Cancellations during the month	324	248	249
No. of households at end of the month:	2 402	2 313	2 341
Cost of Indigent to Council	R 1 104 757.61	R 1 064 080.84	R 1 076 478.63

Explanation:

Indigent households increased from 2 313 to 2 341

Verduideliking:

Deernis huishoudings vermeerder vanaf 2 313 tot 2 341

### 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 October 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 Oktober 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	6 241 125	1 422 685	963 629	950 449	940 937	946 199	4 812 325	41 301 466	57 578 813	31.29%
Electricity	10 992 372	751 395	303 118	319 537	185 034	192 061	735 729	2 409 532	15 888 777	8.63%
Property Rates	3 402 343	219 816	169 352	2 894 284	136 576	177 705	617 648	12 992 578	20 610 301	11.20%
Waste Water Management	2 684 892	613 039	535 393	505 223	460 617	455 389	2 582 615	18 667 347	26 504 514	14.40%
Waste Management	3 059 052	707 128	709 133	646 856	460 113	427 091	2 386 544	22 914 859	31 310 778	17.02%
Property Rental Debtors	44 520	17 155	75 375	16 905	16 460	16 283	92 968	984 548	1 264 214	0.69%
Interest on Arrear Debtor Accounts	63 673	59 382	62 843	79 503	91 345	125 744	897 190	31 129 295	32 508 975	17.67%
Other	-3 218 440	50 437	46 090	25 070	104 657	30 982	161 076	1 139 463	-1 660 664	17.67%
Total By Income Source	23 269 538	3 841 037	2 864 932	5 437 827	2 395 738	2 371 453	12 286 095	131 539 088	184 005 708	100%
%	193.80%	-3.04%	-2.78%	-1.51%	-6.30%	-1.87%	-9.70%	-68.61%	100.00%	
Debtors Age Analysis By Customer Group										
Organs of State	1 718 711	561 854	135 467	505 950	70 342	18 889	104 641	2 347 253	6 835 409	3.71%
Commercial	9 229 955	262 798	280 469	1 210 077	225 046	218 535	762 711	6 523 346	20 896 227	11.36%
Households	11 085 588	2 774 206	2 248 337	2 709 346	1 927 256	1 891 473	10 351 313	115 244 443	146 390 315	79.56%
Other	1 235 284	242 179	200 659	1 012 453	173 095	242 557	1 067 430	7 424 045	11 459 728	6.23%
Total By Customer Group	23 269 538	3 841 037	2 864 932	5 437 827	2 395 738	2 371 453	12 286 095	131 539 088	184 005 708	100%
%	12.65%	2.09%	1.56%	2.96%	1.30%	1.29%	6.68%	71.49%	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:

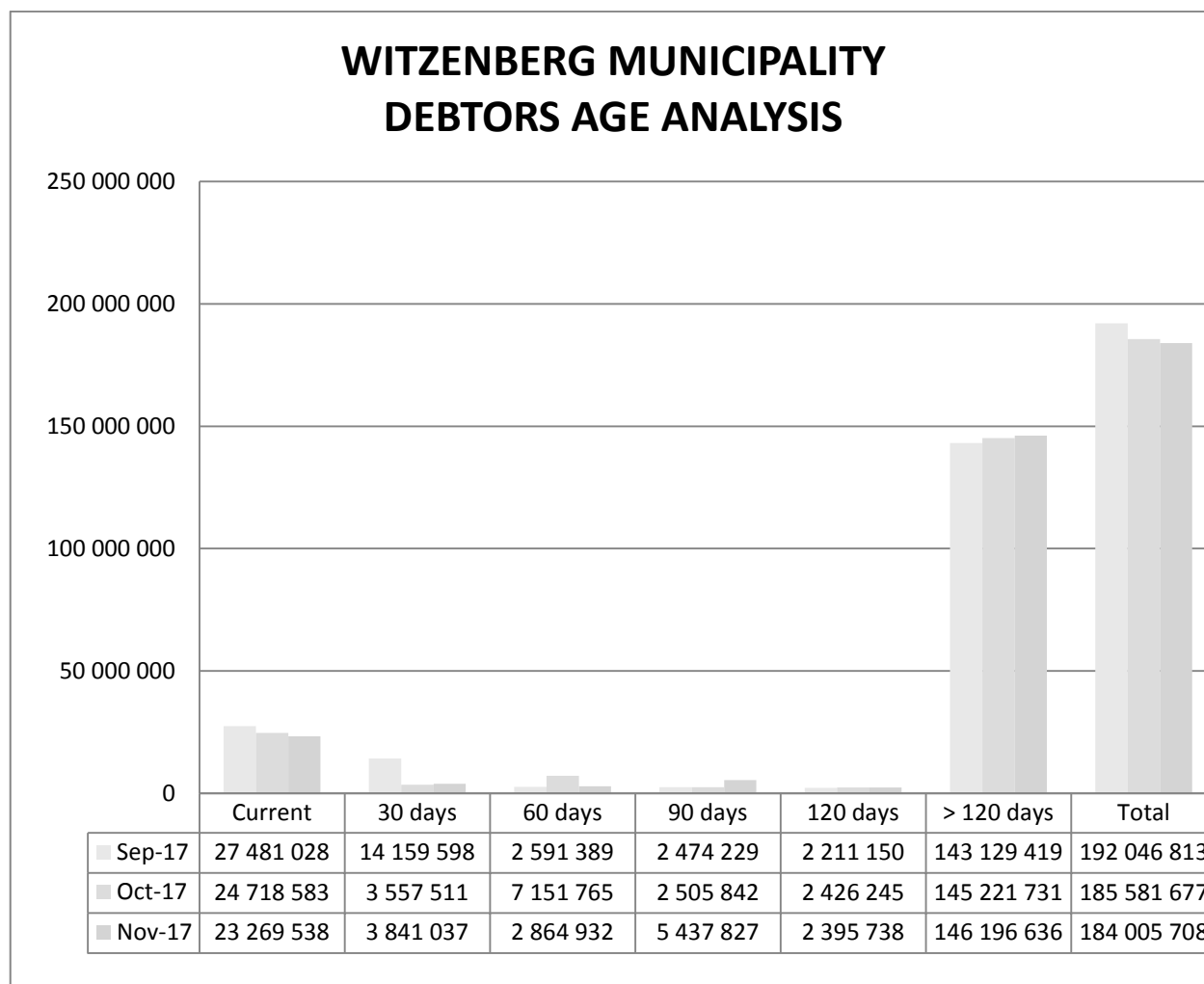
- Geen kredietbeheer megansime vir PA Hamlet. Op-die-Berg en Deernis gevalle nie.

### 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.

#### Verduideliking:

Die styging in debiteure is as gevolg van:

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

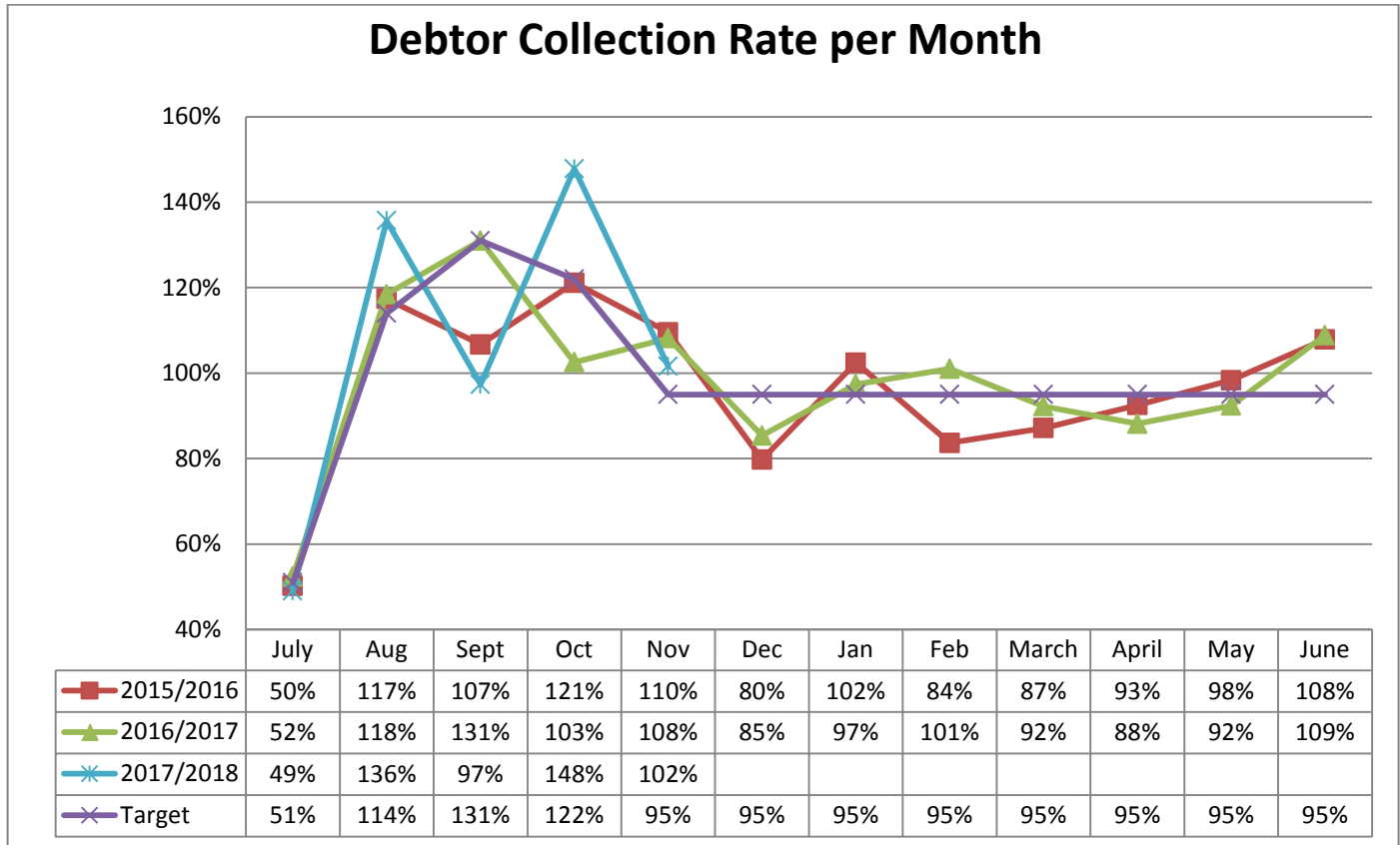
Detail	Month 3 Sept	Month 4 Oct	Month 5 Nov
Cash Receipts by Source			
Property rates	180 491	528 270	332 424
Property rates - penalties & collection charges	-	-	-
Service charges - electricity revenue	3 353 559	4 848 328	4 809 158
Service charges - water revenue	109 588	214 362	266 244
Service charges - sanitation revenue	98 177	87 488	84 704
Service charges - refuse revenue	96 399	163 193	147 276
Service charges - other	24 317 750	32 412 632	24 538 780
Rental of facilities and equipment	815 550	144 247	206 491
Interest earned - external investments	-496	1 234 451	548 836
Interest earned - outstanding debtors	-	-	-
Dividends received	-	-	-
Fines	18 087	144 002	217 134
Licences and permits	-1 491 433	-206 189	393 523
Agency services	-	-	-
Transfer receipts - operational	354 301	7 046 289	20 669
Other revenue	715 356	3 298 231	432 358
<b>Cash Receipts by Source</b>	<b>28 567 329</b>	<b>49 915 304</b>	<b>31 997 597</b>
Other Cash Flows/Receipts by Source	-	-	-
Transfer receipts - capital	-	-	-
Contributions recognised - capital & Contributed assets	-	-	-
Proceeds on disposal of PPE	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	60 768	75 815	10 352
Decrease (Increase) in non-current debtors	-	-	-
Decrease (increase) other non-current receivables	-	-	-
Decrease (increase) in non-current investments	-10 537	-	-
<b>Total Cash Receipts by Source</b>	<b>28 617 560</b>	<b>49 991 119</b>	<b>32 007 949</b>
Cash Payments by Type			
Employee related costs	11 092 397	11 416 475	18 403 447
Remuneration of councillors	729 422	752 382	728 043
Collection costs	-	-	-
Interest paid	230 882	-	-
Bulk purchases - Electricity	44 687 798	13 080 130	11 852 916
Bulk purchases - Water & Sewer	-	-	-
Other materials	919 166	2 045 293	2 077 254
Contracted services	1 252 024	507 065	3 924 852
Grants and subsidies paid - other municipalities	-	-	-
Grants and subsidies paid - other	46 250	3 120 344	6 549 857
General expenses	6 266 988	3 147 208	7 724 408
<b>Cash Payments by Type</b>	<b>65 224 927</b>	<b>34 068 897</b>	<b>51 260 776</b>
Other Cash Flows/Payments by Type	-	-	-
Capital assets	4 229 333	4 150 875	3 934 531
Repayment of borrowing	914 903	-1 623	-
Other Cash Flows/Payments	-9 193 409	-1 352 906	30 470 582
<b>Total Cash Payments by Type</b>	<b>61 175 754</b>	<b>36 865 243</b>	<b>85 665 890</b>
<b>Net Increase/(Decrease) in Cash Held</b>	<b>-32 558 194</b>	<b>13 125 876</b>	<b>-53 657 941</b>
<b>Cash/cash equivalents at the month/year begin:</b>	<b>123 051 551</b>	<b>90 493 357</b>	<b>103 619 234</b>
<b>Cash/cash equivalents at the month/year end:</b>	<b>90 493 357</b>	<b>103 619 234</b>	<b>49 961 293</b>

3.1.8.1 Receipting

3.1.8.1 Erkenning van Ontvangste

Cashiers:	Sep-17	Oct-17	Nov-17
Average of all Cashiers			
Number of transactions	7 423	7 479	7 347
Number of days operational	160	176	176
Number of receipts cancelled	5	7	24
Amount receipted	R 61 453 991.93	R 46 481 168.31	R 39 921 979.00
Value of variances in end of days - Surplus/(Shortage)			
Average number of transactions per day	46.39	42.49	41.74
Percentage cancelled receipts	0.07%	0.09%	0.33%
Percentage variances in end of days	0.00%	0.00%	0.00%

3.1.9 DEBTOR COLLECTIONS RATE PER MONTH



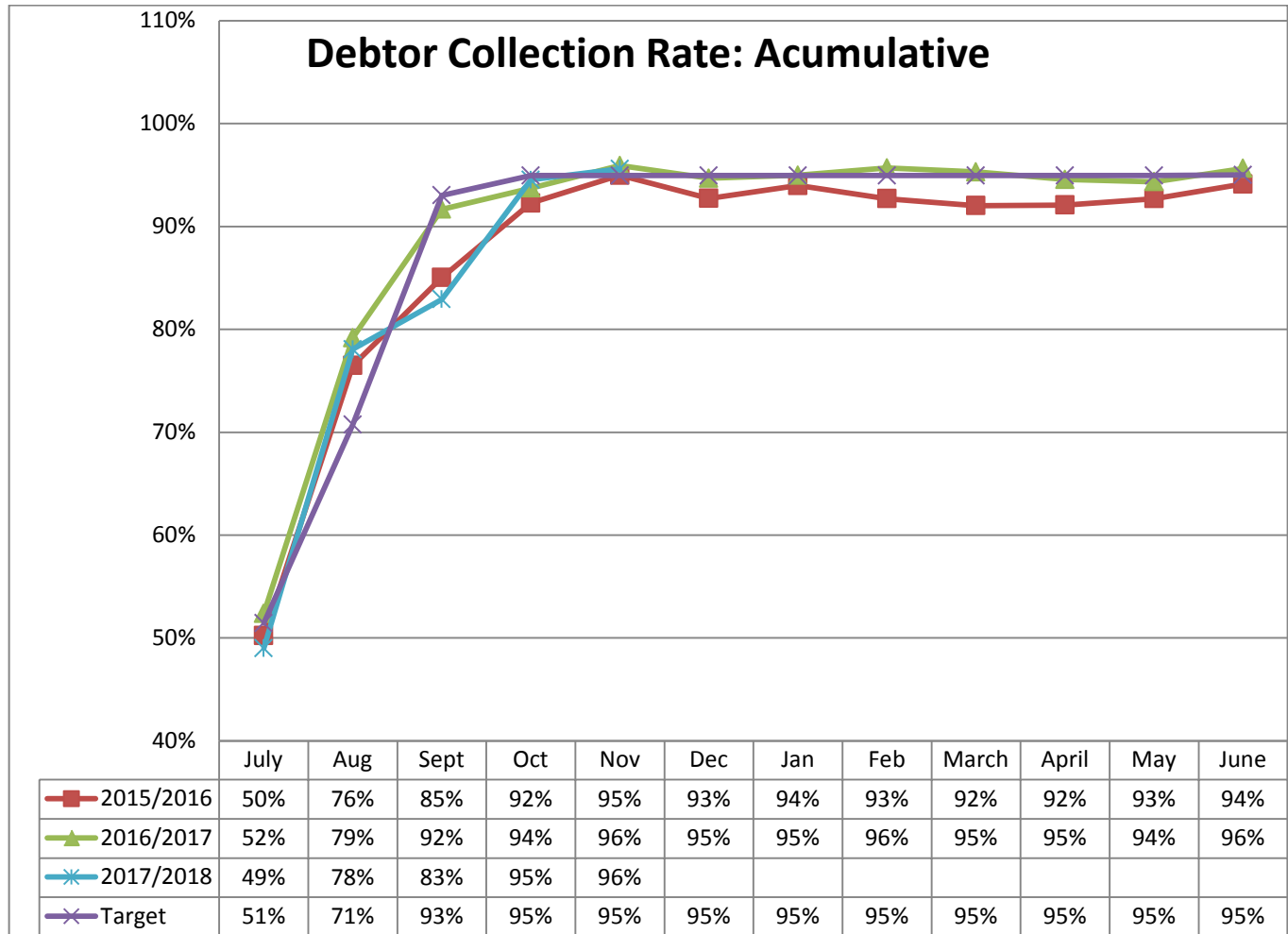
**Explanation:**

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 November 2017 amounts to 102% which in comparison to the previous year 108%.

**Verduideliking:**

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 95%, terwyl die syfer vir November 2017 - 102% beloop in vergelyking met die vorige jaar 108%.

### 3.1.10 DEBTOR COLLECTION RATE ACCUMALATIVE



**Explanation:**

The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 95% while the actual figure is 96%.

**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 96% beloop.



### 3.1.11 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

	Sep-17	Oct-17	Nov-17
<b>Councillors:</b>	<b>R</b>	<b>R</b>	<b>R</b>
Deferments	178 31.7	4 080.18	2 576.94
30 days	2 768.24	5 914.51	13 996.04
60 days	2 613.36	1 553.58	3 723.94
90 days	2 134.24	2 192.79	1 564.98
> 90 days	60 297.95	59 449.99	61 598.39
<b>Total</b>	<b>85 645.49</b>	<b>73 191.05</b>	<b>83 460.29</b>
<b>Employees:</b>	<b>R</b>	<b>R</b>	<b>R</b>
Deferments	164 939.49	144 359.29	141 863.26
30 days	32 505.52	5 205.67	6 938.02
60 days	5778.55	2 109.35	1 468.21
90 days	4409.76	1 495.26	1 502.66
> 90 days	33202.67	28 945.28	30 350.79
<b>Total</b>	<b>240 835.99</b>	<b>182 114.85</b>	<b>182 122.94</b>
<b>Government Departments:</b>	<b>R</b>	<b>R</b>	<b>R</b>
30 days	626 109.62	675 855.00	561 854.35
60 days	7 344 868.91	1 759 920.00	135 467.31
90 days	25 776.11	103 319.00	505 950.38
> 90 days	2 525 565.96	2 521 008.00	2 541 125.00
<b>Total</b>	<b>10 522 320.60</b>	<b>5 060 102.00</b>	<b>3 744 397.04</b>
<b>Schools &amp; Hostels:</b>	<b>R</b>	<b>R</b>	<b>R</b>
Deferment			
30 days	59 648.09	111 505.13	55 265.37
60 days	42 192.70	47 177.99	7 900.44
90 days	26 818.13	42 534.07	394.13
> 90 days	41 142.08	68 411.22	41 166.5
<b>Total</b>	<b>169 801.00</b>	<b>269 628.41</b>	<b>104 726.44</b>

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:	Sep-17	Oct-17	Nov-17
No. of customers on the disconnections lists	2 207	2 819	2 916
No. already block	1 374	1 282	1 280
Total no. of tampering's not connected	392	398	391
No. of new disconnections for the month:			
- Prepaid	775	800	785
- Conventional	77	62	53
Number reconnected:			
- Prepaid			
- Conventional	73	52	47
Reconnected :due to faulty groupings and Indigent and poor households	271	159	
No. of customers still disconnected	1 282	1 280	1 373
% of disconnections executed	100%	100%	100%

### 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
08/2/15/43	Supply, delivery and installation of Building signage	13-Dec-2017
08/2/15/48	Access control for Municipal buildings	15-Dec-2017
08/2/15/53	The Reconstruction of Piet Retief Street from Roussouw Street to Waveren Street in Tulbagh.	05-Dec-2017
08/2/15/54	Supply and delivery of Electrical Equipment and cables	19-Jan-2018
08/2/15/57	Printing, supply and delivery of a corporate newsletter to Witzenberg municipality	05-Jan-2018
08/2/15/58	Supply, delivery and fitment of Vehicle batteries	12-Dec-2017

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

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/15/49	Supply, delivery and assemble of Office furniture and equipment	05-Jan-2018
08/2/15/56	Service provider for sound, lighting and stage for Christmas market event (Re-advertisement)	01-Dec-2017
08/2/15/59	Upgrading of Montana community hall, Angelier Street Wolseley	01-Dec-2017
08/2/15/61	Supply, delivery and installation of vinyl flooring at Koinonia hall Buiten street, Bella Vista	08-Dec-2017

##### 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	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	Awaiting	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	N Jacobs
08/2/15/29	Supply, delivery and erection of security fencing at various water and sewer Infrastructures	10-Nov-2017	27-Nov-2017	N Jacobs
08/2/15/31	Supply and delivery of Traffic Uniforms	07-Nov-2017	28-Nov-2017	M Green

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08/2/15/36	Supply, installation and monitoring of vehicle tracking system	25-Oct-2017	15-Nov-2017	J Barnard
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	Awaiting	I Swartbooi
08/2/15/44	Appointment of a service provider for Incapacity Investigations	17-Nov-2017	28-Nov-2017	I Swartbooi
08/2/15/47	Supply and delivery of Bricks and Pavers	23-Nov-2017	Awaiting	E Lintnaar

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/15/15	Lease of the café building at N'duli and PA Hamlet swimming pools (Re-advertisement)	31-Oct-2017	Awaiting	J Samuel
08/2/15/20	Supply & delivery of new Refrigerators and new Metal double bunk beds with density chip foam mattresses	20-Sep-2017	02-Oct-2017 Referred back	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	30-Nov-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	Awaiting	C Mackenzie

**3.2.1.3 Adjudication stage**

**3.2.1.3 Toekenningsfase:**

The following competitive bid is currently in the adjudication stage:

Die volgende mededingende tender is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	DATE OF BID EVALUATION
08/2/15/09	Monitoring, quality control and process advisory services at Water care plants in the Witzenberg area	20-Sep-2017	19-Oct-2017	31-Oct-2017 7, 15, 21 & 28-Nov-2017
08/2/15/10	Monitoring of drinking water quality in the Witzenberg area	20-Sep-2017	19-Oct-2017	31-Oct-2017 7, 15, 22 & 28-Nov-2017

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

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

#### 3.2.1.4 Bids awarded

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/14/82	14-Nov-2017	Coalition Trading 606 CC	Road markings in the Witzenberg municipal area	Bidder scored the highest points	Based on the rates with an estimated value of R1 181 289.31(Incl. VAT)

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

Geen tender was toegeken deur die Rekenpligtige Beampte gedurende November 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 November 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 November 2017:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/15/25	14-Nov-2017	Service provider for training of municipal officials (Supply Chain Management)	No acceptable bids received
08/2/15/41	20-Nov-2017	Repair of a staalmeester HM6300 Chipper	No bids received
08/2/15/56	20-Nov-2017	Service provider for sound, lighting and stage for Christmas market event	No bids received

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

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende November 2017:

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Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o. sub delegation
149992	01-Nov-2017	Ultimate Recruitment Solutions	Advertisement of bids: 08/2/15/44; 08/2/15/53 and Cancellation 08/2/14/73	Lowest responsive quotation	R 9 944.61 (Incl. VAT)	Chief Financial Officer
150264	09-Nov-2017	AAD Truck & Bus	Service of UD85 Sewer Truck (CT17017)	Lowest responsive quotation	R 5 617.02 (Incl. VAT)	Acting Chief Financial Officer
150301	10-Nov-2017	Ultimate Recruitment Solutions	Advertisement of Auction on the 15 November 2017	Lowest responsive quotation	R 12 785.92 (Incl. VAT)	Acting Chief Financial Officer
150400	16-Nov-2017	Northlink College	Service Provider for Welding Training	Lowest responsive quotation	R 27 520.00 (Incl. VAT)	Chief Financial Officer
150447	21-Nov-2017	Logo Clothing	Supply and Delivery of Silicone wristbands and keyrings	Lowest responsive quotation	R 10 383.12 (Incl. VAT)	Chief Financial Officer
150532	23-Nov-2017	Ultimate Recruitment Solutions	Advertisement of bids: 08/2/15/43, 08/2/15/48, 08/2/15/54, 08/2/15/57, 08/2/15/58	Lowest responsive quotation	R 14 206.58 (Incl. VAT)	Chief Financial Officer
150644	28-Nov-2017	Tulbagh Williams Transport	Transport to Annual Process Controller day in Plettenberg Bay 29-Nov-2017	Lowest responsive quotation	R 7 000.00 (Incl. VAT)	Chief Financial Officer
150732	31-Nov-2017	Brenn O Kem t/a Waverley Hills Restaurant	Service Provider for Council Year-End Function	Lowest responsive quotation	R 26 350.00 (Incl. VAT)	Chief Financial Officer

**3.2.1.7 Formal Written Price Quotations**

**3.2.1.7 Formele Geskrewe Prys Kwotasies**

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/15/19	09-Nov-2017	YME Building & Fencing Services (PTY) Ltd	Supply, delivery and installation of diamond mesh fencing for Tulbagh landfill site	Bidder scored the highest points	R 170 085.00 (non. VAT)	Director: Technical Services
08/2/15/26	13-Nov-2017	BDCE (PTY) Ltd	Service provider for training of municipal officials (High Impact Leadership)	Bidder scored the highest points	R 49 248.00 (incl. VAT)	Director: Corporate Services
08/2/15/35	30-Nov-2017	Park Avenue Stationers	Supply Of Stainless Steel Tables And Sinks At Montana Community Hall, Wolseley	Bidder scored the highest points	R 49 098.66 (Incl. VAT)	Director: Community Services

### 3.2.1.8 Appeals

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

### 3.2.1.8 Appèlle

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

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Outcome
08/2/14/75	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

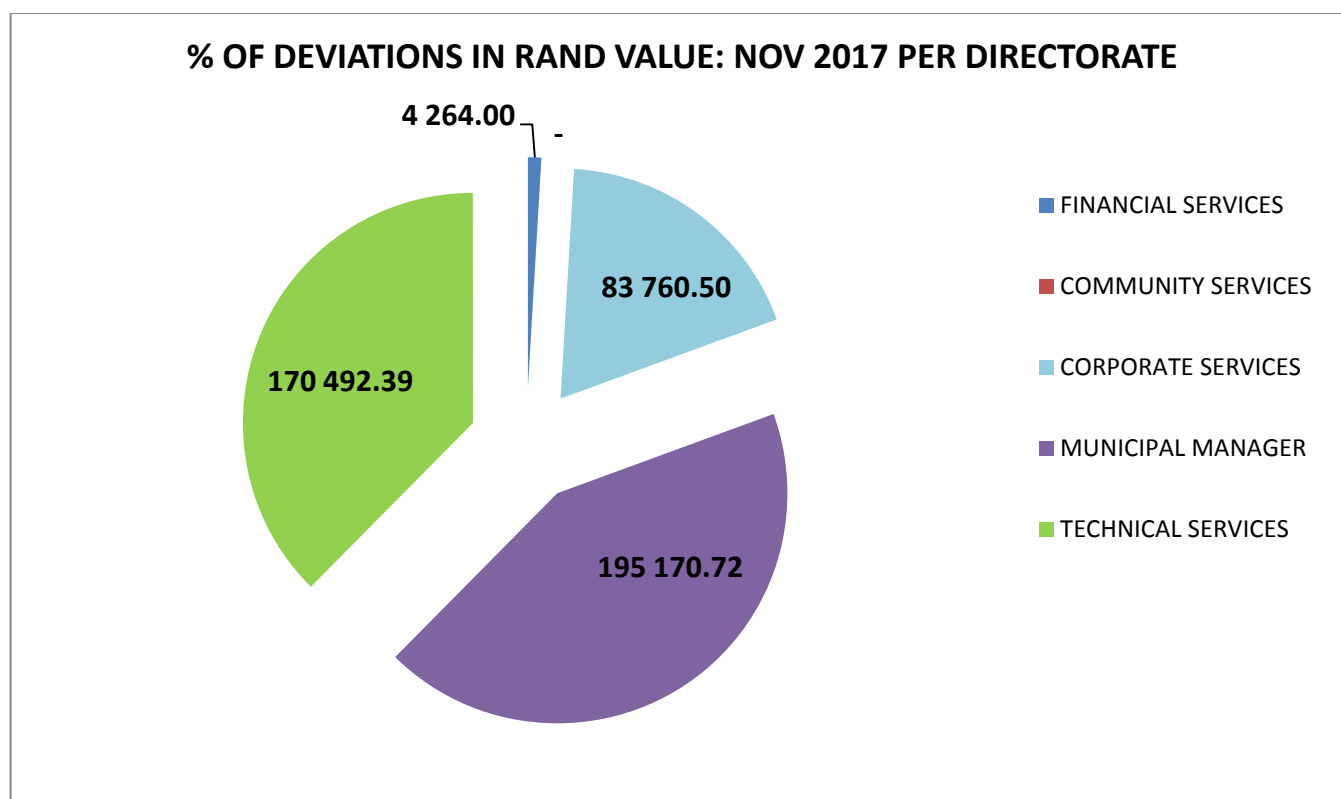
The following table contains the approved deviations by the Accounting Officer for the month of November 2017 which totals R 453 687.61:

### 3.2.1.9 Afwykings

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van November 2017 wat beloop op die totaal van R 453 687.61:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
1-Nov-17	Witzenberg Herald	Publish Notice: State of disaster & Rules of order	Single supplier	149983	4,100.00
1-Nov-17	Marieke van Rooyen Attorneys	Legal services	Impractical	149989	13,494.65
2-Nov-17	Witzenberg Herald	Publish notice: Coronation Day	Single supplier	150097	4,720.00
8-Nov-17	Witzenberg Herald	Publish Notice: Auction 15 November 2017	Single supplier	150100	4,264.00
2-Nov-17	Witzenberg Herald	Publish notice: House-shops	Single supplier	150113	3,280.00
2-Nov-17	Arina Wilson	Translation: Rules of order	Impractical	150120	8,249.20
3-Nov-17	Sarel Bester Engineers	Professional services: John Steyn Library	Impractical	150125	65,540.50
6-Nov-17	O'Neil & Visser Attorneys	Legal services: Various matters	Impractical	150157	89,749.27
6-Nov-17	Conlog (PTY) Ltd	Supply and deliver Prepaid split electricity meters	Single supplier	150159	118,876.46
9-Nov-17	Winelands UV Technology	Service of UV system in PAH	Single supplier	150278	23,035.98
9-Nov-17	Giovanni's Fisheries	Food Parcels: Emergency Workers	Emergency	150279	193.99
9-Nov-17	Ian Dickie & Co (PTY) Ltd	Repair of sewer jet machine: CT 9950	Impractical	150281	18,865.73
9-Nov-17	Trans Manufacturing (PTY) Ltd T/A Transtech	Supply of 2 X Gutter brooms for Sweeper truck	Impractical	150282	3,090.23

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
22-Nov-17	Brenn-O-Kem / Waverley Hills Restaurant	Refreshments for PRAC meeting	Impractical	150508	3,500.00
24-Nov-17	Regan Brown Attorneys	Legal Services: Bridgman	Impractical	150551	79,577.60
29-Nov-17	Arina Wilson	Artwork: Colouring book Water campaign	Impractical	150671	10,000.00
29-Nov-17	Water Institute of SA	Process controller workshop registration	Impractical	150677	3,150.00



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
September 2017	R 269 549.31	R11 381 440.44	2.37%
October 2017	R 871 119.17	R27 440 889.53	3.18%
November 2017	R 453 687.61	R35 839 972.10	1.27%



## Logistics

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

	30 September 2017	31 October 2017	30 November 2017
Value of inventory at hand	R 7 704 198	R 7 242 617	R 7 008 933
Turnover rate of total value of inventory	1.72 times	1.92 times	2.07 times
Turnover rate excluding Chinese meters	1.73 times	1.93 times	2.08 times
Date of latest stores reconciliation	31 October 2017		
Date of last stock count	28 September 2017		
Date of next stock count	13 December 2017		

## Logistieke

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

## EXPENDITURE

### 3.2.3.1 Salaries section

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

## UITGAWES

### 3.2.3.1 Salaris afdeling

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

	Sept 2017	Oct 2017	Nov 2017
Salaries – Cost to company	R12 694 325	R11 736 513	R19 131 489
Provisions for employee benefits	R2 700 007	R1 410 478	R1 163 853
Number of Employees and Councillors included in run	572	562	566
Number of Ward members receiving allowance	118	119	115
Balancing amount	R0	R0	R0

### 3.2.3.2 Creditors Section

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

### 3.2.3.2 Krediteure afdeling

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

Period	< 30 days	< 60 days	< 90 Days	< 120 days	< 150 days	< 180 days	< 365 days	> 365 days	Total
September 2017	1 977 585	103 814	956 722	155 297	0	0	9 934	144 386	3 347 738
October	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

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

Name of creditor	Oct 2017 Amount	Description	Reason
ABERDARE CABLES	R15 240.00	WIRE ALLIMINIUM	UNRESOLVED QUERIES ON INVOICES (SUPPLIER UNABLE TO SUPPLY CPA)

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Name of creditor	Oct 2017 Amount	Description	Reason
CERES BUILD IT	R949.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CERES SPAR	R1 285.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
EXTRA COVER	R3 600	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
INTELIGRO PROPRIETARY	R912.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JRT TRADERS	R1 042.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
RIBBENS OFFICE NATIONAL	R5 630.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
SHINE THE WAY	R1 023.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CT TYRE KING	R2 391.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
UNIVERSITY STELLENBOSCH	R1 000.00	EDUCATIONAL THEATRE	DID NOT APPEAR ON STATEMENT
TOURVEST TRAVEL SERVICE	R644.00	ACCOMODATION	DID NOT APPEAR ON STATEMENT
VILKO/VILLIERSDORP	R621.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WORCESTER NISSAN	R836.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
ACTOM ELECTRICAL PRODUCTS	R952 717.00	RING MAIN UNIT	UNRESOLVED QUERIES ON INVOICES (SUPPLIER UNABLE TO SUPPLY CPA)

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

Name of creditor	Nov 2017 Amount	Description	Reason
WORCESTER NISSAN	R836.00	CYLASSY CONCERN	DID NOT APPEAR ON STATEMENT

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

	Sept 2017	Oct 2017	Nov 2017
Total value of creditors paid	R57 263 066	R21 900 040	R36 063 818
Date of creditor reconciliation	02/10/2017	02/11/2017	05/12/2017

The table below contains the 10 highest creditor values outstanding:

Die tabel hieronder bevat die 10 hoogste uitstaande skuldeiser waardes:

Name of creditor	Oct 2017 Amounts Outstanding	Description of goods/ services
VILKO VILLIERSDORP	R24 896.00	VARIOUS GOODS DELIVERED
INTROSTAT	R29 611.00	VARIOUS GOODS DELIVERED
ARB CABLES	R38 669.00	VARIOUS GOODS DELIVERED
RIBBENS OFFICE NATIONAL	R53 225.00	VARIOUS GOODS DELIVERED
SIYAPHAMBILI ELECTRICAL	R55 533.00	VARIOUS GOODS DELIVERED
UNIVERSAL TRADING	R66 750.00	VARIOUS GOODS DELIVERED
CHLORCAPE	R69 713.00	CHLORINE GAS CILYNDERS
JEFFARES & GREEN	R103 998.00	PROFESSIONAL FEES
BANTUBANYE SKILLS	R108 072.00	FINANCIAL YEAR 2017/2018
BYTES UNIVERSAL SYSTEMS	R309 181.00	VARIOUS SERVICES DELIVERED

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

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	October 2017 Amounts Outstanding	Description of goods/ services
JEFFARES & GREEN	R831 018.61	ENGINEERING SERVICES
CERES KOEKEDOUW BESTUURSKOMITEE	R755 679.23	FEES 2017/2018
SIYAPHAMBILI ELECTRICAL	R673 825.41	VARIOUS GOODS DELIVERED
TRICOM AFRICA	R537 072.97	VARIOUS GOODS DELIVERED
WORCESTER NISSAN	R464 157.39	2 NEW CANOPY'S
AUDITOR GENERAL	R735 074.86	FEES AUDITOR GENERAL
JVZ CONSTRUCTION	R811 345.26	CONSTRUCTION OF A NEW RESERVOIR
ASLA CONSTRUCTION	R3 552 728.91	VREDEBES, CERES NEW ACCESS STORMWATER
RUWACON	R951 096.06	CONSTRUCTION OF NDULI RESERVOIR
ESKOM	R12 905 432.01	ELECTRICITY (2 months)

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

3.2.3.3 Petty Cash:

3.2.3.3 Kleinkas

Tipe Transaksie	Oct 2017		Nov 2017	
Type of transaction	Total	%	Total	%
Condolences, well wish cards, bouquets, flowers and keys for offices	R 500.00	5.52%	R 500.00	7.81%
Refreshments and caterings	R 4 139.40	45.66%	R 3 535.45	55.25%
Rent (Halls etc.);	R 950.00	10.48%	R 0.00	0.00%
Refunds (Library book fees)	R 0.00	0.00%	R 0.00	0.00%
Payment of clients without bank accounts	R 0.00	0.00%	R 0.00	0.00%
Temporary vehicle licensing fees and public driver permits	R 0.00	0.00%	R 144.00	2.25%
Tollgate fees when an employee is driving with an official vehicle registered in the name of council	R 120.90	1.33%	R 71.00	1.11%
Approved in terms of 5 (b) (vi) of Petty Cash policy	R 3 354.50	37.01%	R 2 149.10	33.58%
<b>GRAND TOTAL</b>	<b>R9 064.80</b>		<b>R 6 399.55</b>	

Petty cash: Cash at hand reconciliation

Kleinkas:

Kontant voorhande opsomming

DESCRIPTION / BESKRYWING	Sept 2017	Oct 2017	Nov 2017
Opening cash balance	R5 000	R5 000	R5 000
Less total vouchers	(R9 369.00)	(R9 064.80)	(R6 399.55)
Replenishment during month	<b>R4 375.10</b>	<b>R7 546.50</b>	<b>R4 445.05</b>
Cash at hand before month-end replenishment	R6.10	R3 481.70	R3 045.50
Replenishment at month end	R4 993.90	R1 518.30	R1 954.50
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	Oct 2017		Nov 2017	
			Bank balance	Cashbook Balance	Bank balance	Cashbook Balance
Primary Bank Acc.	STANDARD BANK	203 241 819	R75,809,356	R60,119,233	R73,887,025	R19,461,292

##### Explanation:

A transfer of R30,443,249 between the Standard Bank Primary and ABSA bank accounts must still be recorded in the Cashbook. Traffic End of days (± R10m), SARS refund (R3,795,398) and Santam insurance claim (R3,198,854) are also outstanding in the Cashbook.

##### Verduideliking:

'n Oorplasing van R30,443,249 tussen Standard Bank Primere en ABSA bankrekeninge moet nog deurgesit word na die Kasboek. Verkeer Dag afsluitings (± R10M), SARS terugbetaling (R3,795,398) en Santam versekering eis (R3,198,854) is ook nog uitstaande by die Kasboek.

##### Investments:

##### Beleggings:

Institution / Instansie	Sept 2017		Oct 2017		Nov 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
ABSA Bank Ltd	R13,000,000	23%	R13,000,000	29.8%	R0	0%
Investec Bank Ltd	R12,500,000	22,5%	R0	0%	R0	0%
Nedbank Ltd	R13,500,000	24,5%	R13,500,000	31.2%	R13,500,000	44.26%
Standard Bank of SA Ltd	R17,000,000	30%	R17,000,000	39%	R17,000,000	55.74%
<b>Total</b>	<b>R56,000,000</b>		<b>R43,500,000</b>		<b>R30,500,000</b>	

	Sept 2017		Oct 2017		Nov 2017	
	R	% of available funds	R	% of available funds	R	% of available funds
Unutilised government grants Capital Replacement Reserve (CRR) Provisions	R56,000,000	100%	R43,500,000	100%	R30,500,000	100%
<b>Total</b>	<b>R56,000,000</b>		<b>R43,500,000</b>		<b>R30,500,000</b>	

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:	Sept 2017	Oct 2017	Nov 2017
Balances	R13,319,231	R13,656,311	R10,434,643

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

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

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

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

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

Description / Beskrywing	Nov 2017		Dec 2017	
	Number of items	Amount	Number of items	Amount
Uncleared ACB	57	R4,231,632	11	R23,060,246
Outstanding cheques	71	R37,294	72	R47,793
Transactions not in cash book	3713	R15,565,270	4454	R39,094,532
Receipts not cleared on Bank statement	236	R4,163,657	898	R7,829,336
Outstanding journals	2	R19,584	18	R52,496

### 3.3.2 Liabilities

### 3.3.2 Laste

Name of Institution	Interest Rate	Opening Balance	Payment (Redemption)	Interest	Closing Balance	Payments
Naam van Instansie		Nov 2017			Nov 2017	Dec 2017
		R			R	
DBSA	10,75% - 17,45%	R3,463,700	R	R0	R3,463,700	R180,325
Nedbank	13.50%	R6,260,290	R541,984	R219,110	R5,718,306	R 0
Total		R9,723,990	R541,984	R219,110	R9,182,006	R180,325

### 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	November 2017	R0	30/11/2017
Traffic : Motor Registration			
Traffic : RTMC Fees			
Direct Deposit			
Traffic : AARTO			Backlog on Traffic End of Day's
Traffic : Drivers Licence			
Traffic : Roadworthy			
Faulty Direct Deposits			
Traffic : Nu-Traffic			
VAT	November 2017	-R33 725.76	01/12/2017

### 3.3.4 INSURANCE

### 3.3.5 VERSEKERING

Month of Reporting: November 2017

Maandverslag: November 2017

Insurance report - ANNEXURE O

Versekeringsverslag - BYLAE O

### 3.3.5 ASSETS

### 3.3.6 BATES

Month of Reporting: November 2017

Maandverslag: November 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  
 CHIEF FINANCIAL OFFICER / HOOF FINANSIËLE BEAMPTTE

WITZENBERG MUNICIPALITY											
INVESTMENT REGISTER											
Institution	Account number	Investment Purpose	Balance as at		Movements for the month of November						Interest Yield for the Month
			01 November 2017	Costs & Fees	Investments Withdrawals	Investments made	Interest capitalised	Transfers between purposes	Balance as at 30 November 2017		
R	R	R	R	R	R	R	R	R	%		
Nedbank Ltd	03/7881032766/45	Unutilised receipts	43 500 000.00		13 157 495.89	0.00	157 495.89	0.00	30 500 000.00	7.59%	
ABSA Bank Ltd	2077079313	Unutilised receipts	13 500 000.00						13 500 000.00	7.55%	
Standard Bank of SA Ltd	088779831-029	Unutilised receipts	13 000 000.00		13 157 495.89		157 495.89		0.00		
Investec Bank Ltd	1100-198879-450	Unutilised receipts	17 000 000.00						17 000 000.00	7.63%	
			0.00						0.00		

*[Handwritten signature]*

13/12/2017  
A

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)  
 Save File as : Muncode\_AC\_copy\_Min.XLS (e.g.: GT411\_AC\_2003\_M07)  
 Change Year End (copy) to Financial Year End (e.g.: 2003 for year 2002/2003)  
 Change Month End (Mm) to Active Month (M01=July, M12=June)(e.g.: M07)  
 Change Muncode to your own municipal code (e.g.: GT411)  
 If (and only if) Creditors per function not available, list top 10 creditors by name

Year	Month	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	M05	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 taxes 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	2 739 396	382 035	20 519	17 760	0	0	0	0	3 159 710
			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	2 739 396	382 035	20 519	17 760	0	0	0	0	3 159 710
			Top 1 Creditor	TP01	0	0	0	0	0	0	0	0	0
			Top 2 Creditor	TP02	0	0	0	0	0	0	0	0	0
			Top 3 Creditor	TP03	0	0	0	0	0	0	0	0	0
			Top 4 Creditor	TP04	0	0	0	0	0	0	0	0	0
			Top 5 Creditor	TP05	0	0	0	0	0	0	0	0	0
			Top 6 Creditor	TP06	0	0	0	0	0	0	0	0	0
			Top 7 Creditor	TP07	0	0	0	0	0	0	0	0	0
			Top 8 Creditor	TP08	0	0	0	0	0	0	0	0	0
			Top 9 Creditor	TP09	0	0	0	0	0	0	0	0	0
			Top 10 Creditor	TP10	0	0	0	0	0	0	0	0	0
			Total	TOT	0	0	0	0	0	0	0	0	0

Handwritten signature and date: 21/01/21  
 B

AD : AGE ANALYSIS OF DEBITORS (All values in Rand)  
 Save File as : Miranda AD\_age\_Mira.XLS (e.g.: G7411\_AD\_2005\_M10)  
 Change Year End (6097) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Min) to Active Month (M09=July...M12=June)(e.g.: M10)  
 Change Miranda to your own municipal code (e.g.: G7411)  
 To Save File press the following keys at the same time with Ctrl Lock off: Ctrl Shift S

Year End	Month End	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 L.L.O Council Policy
2010	M05	1100	Debtors Age Analysis By Income Source											
		1200	Trade and Other Receivables from Exchange Transactions - Water	6 241 125	1 422 665	963 620	950 449	940 937	946 100	4 812 325	41 301 466	57 578 813	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	10 982 372	751 305	303 110	319 537	185 034	192 091	739 720	2 409 532	15 863 777	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	3 402 343	219 616	189 352	2 694 264	138 678	177 705	917 648	12 062 578	20 610 301	0	0
		1600	Receivables from Exchange Transactions - Waste Water Management	2 694 892	619 039	535 303	595 223	460 817	455 369	2 652 615	19 067 347	28 624 674	0	0
		1700	Receivables from Exchange Transactions - Waste Management	3 059 032	707 123	708 133	646 856	460 113	427 091	2 365 544	22 914 839	31 310 778	0	0
		1800	Receivables from Exchange Transactions - Property Rental Debtors	44 820	17 185	75 375	16 005	16 460	18 263	92 868	664 648	1 264 214	0	0
		1910	Interest on Arrear Debtor Accounts	63 673	59 382	82 845	79 503	91 345	125 744	897 190	31 129 265	32 538 975	0	0
		1920	Recoverable unutilised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
		1930	Other	0	0	0	0	0	0	0	0	0	0	0
		2000	Total By Income Source	-3 218 440	50 437	48 000	25 070	104 657	30 882	181 078	1 139 463	-1 850 864	0	0
		2100	Debtors Age Analysis By Customer Group	23 259 536	3 841 037	2 804 032	6 437 827	2 365 736	2 371 453	12 286 065	131 538 088	194 005 706	0	0
		2200	Organs of State	1 718 711	581 654	135 467	505 950	70 342	18 889	104 641	2 347 253	5 468 109	0	0
		2300	Commercial	0 229 665	282 708	280 489	1 210 077	225 048	218 635	782 711	6 823 846	18 712 837	0	0
		2400	Households	11 085 688	2 774 209	2 248 337	2 709 346	1 827 256	1 891 473	10 351 313	145 244 445	149 231 953	0	0
		2500	Other	1 235 264	242 179	200 659	1 012 453	179 095	242 357	1 037 439	7 454 046	11 667 700	0	0
		2600	Total By Customer Group	23 260 638	3 841 037	2 804 032	6 437 827	2 365 736	2 371 453	12 286 065	131 538 088	194 005 706	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 BBAC return.  
 Bad Debts-Bad Debts written off during the month  
 Impairment - Bad Debts L.L.O Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner  
 The impairment amount that is entered in this block should be the aggregated amount as per the calculation formulae in the municipality  
 If a formula to calculate impairment is not in place this is a fact that can be used to develop such a formula and get it approved as part of the accounting policy

C  
 12/12/2007

2

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

Save File as : Muncode\_OSA\_coyr\_Mmm.XLS (e.g.: GT411\_OSA\_2005\_M10)  
Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005)  
Change Month End (copy) to Active Month (M01=July...M12=June)(e.g.: M10)  
Change Muncode to your own municipal code (e.g.: GT411)

All functions are listed below

If function is a Municipal Entity change MunEnt 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 on	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Committed Orders Month M06	Actual Month M06
			TOTAL FOR ALL FUNCTIONS		1300	Fluss	0	219 173
			TOTAL FOR ALL FUNCTIONS		1400	Licenses and Permits	0	383 823
			TOTAL FOR ALL FUNCTIONS		1500	Agency Services	0	0
			TOTAL FOR ALL FUNCTIONS		1600	Transfers Recognised - Operating	0	327 703
			TOTAL FOR ALL FUNCTIONS		1610	Transfers Recognised - Capital	0	0
			TOTAL FOR ALL FUNCTIONS		1700	Other Revenue	0	463 213
			TOTAL FOR ALL FUNCTIONS		1800	Gain On Disposal Of Property, Plant & Equipment	0	0
			TOTAL FOR ALL FUNCTIONS		1900	Total Operating Revenue Generated	0	27 624 332
			TOTAL FOR ALL FUNCTIONS		2000	Less Revenue Foregone	0	0
			TOTAL FOR ALL FUNCTIONS		2100	Total Direct Operating Revenue	0	27 624 332
			TOTAL FOR ALL FUNCTIONS		2200	INTERNAL TRANSFERS - (must net out with corresp. Items under	0	0
			TOTAL FOR ALL FUNCTIONS		2300	Interest Received - Internal Loans	0	0
			TOTAL FOR ALL FUNCTIONS		2400	Internal Recoveries (Activity Based Costing Etc)	0	1 403 286
			TOTAL FOR ALL FUNCTIONS		2500	Dividends Received - Internal (From Municipal Entities)	0	0
			TOTAL FOR ALL FUNCTIONS		2600	Total Indirect Operating Revenue	0	1 403 286
			TOTAL FOR ALL FUNCTIONS		2700	Total Operating Revenue	0	29 027 628
			TOTAL FOR ALL FUNCTIONS		2800	OPERATING EXPENDITURE	-2 894	0
			TOTAL FOR ALL FUNCTIONS		2900	Employee Related Costs - Wages & Salaries	0	-13 254 626
			TOTAL FOR ALL FUNCTIONS		3000	Employee Related Costs - Social Contributions	0	-34 788
			TOTAL FOR ALL FUNCTIONS		3100	Less Employee Costs Capitalised	0	0
			TOTAL FOR ALL FUNCTIONS		3200	Less Employee Costs Allocated To Other Operating Items	0	0
			TOTAL FOR ALL FUNCTIONS		3300	Remuneration Of Councillors	0	-670 643
			TOTAL FOR ALL FUNCTIONS		3400	Debt Impairment	0	0
			TOTAL FOR ALL FUNCTIONS		3500	Collection Costs	0	0
			TOTAL FOR ALL FUNCTIONS		3600	Depreciation and Asset Impairment	-4 730	-1 933
			TOTAL FOR ALL FUNCTIONS		3700	Interest Expense - External Borrowings	0	0
			TOTAL FOR ALL FUNCTIONS		3800	Redemption Payments - External Borrowings (Gainsap To Remove)	0	0
			TOTAL FOR ALL FUNCTIONS		3900	Bulk Purchases	-15 816	-10 334 135
			TOTAL FOR ALL FUNCTIONS		4000	Other Materials	-1 404 064	-1 408 108
			TOTAL FOR ALL FUNCTIONS		4100	Contracted Services	-6 115 772	-3 878 755
			TOTAL FOR ALL FUNCTIONS		4200	Grants and Subsidies	-34 200	-6 549 657
			TOTAL FOR ALL FUNCTIONS		4300	Other Expenditure	-3 763 656	-3 765 752
			TOTAL FOR ALL FUNCTIONS		4400	Loss On Disposal Of Property, Plant & Equipment	0	0
			TOTAL FOR ALL FUNCTIONS		4500	Contributions To/From Provisions	0	0
			TOTAL FOR ALL FUNCTIONS		4550	Total Direct Operating Expenditure	-11 340 892	-38 686 708
			TOTAL FOR ALL FUNCTIONS		4600	INTERNAL TRANSFERS - (must net out with corresp. Items under	0	0
			TOTAL FOR ALL FUNCTIONS		4700	Interest - Internal Borrowings	0	0
			TOTAL FOR ALL FUNCTIONS		4800	Internal Charges (Activity Based Costing Etc)	0	-1 403 286
			TOTAL FOR ALL FUNCTIONS		5000	Contributed Assets	0	0
			TOTAL FOR ALL FUNCTIONS		5100	Total Indirect Operating Expenditure	-11 340 892	-41 100 004
			TOTAL FOR ALL FUNCTIONS		5200	Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-11 340 892	-12 072 378
			TOTAL FOR ALL FUNCTIONS		5300	Taxation	0	0
			TOTAL FOR ALL FUNCTIONS		5400	Operating Surplus / (Deficit) - After Tax	-11 340 892	-12 072 378
			TOTAL FOR ALL FUNCTIONS		5500	Gross Subsidisation	0	0
			TOTAL FOR ALL FUNCTIONS		5600	Plus Interests In Entities Not Wholly Owned	0	0
			TOTAL FOR ALL FUNCTIONS		5700	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-11 340 892	-12 072 378
			TOTAL FOR ALL FUNCTIONS		5800	OTHER ADJUSTMENTS AND TRANSFERS	0	0
			TOTAL FOR ALL FUNCTIONS		5900	Dividends Paid (Municipal Entities Only)	0	0
			TOTAL FOR ALL FUNCTIONS		6000	Asset Financing Reserve (A/R)	0	0
			TOTAL FOR ALL FUNCTIONS		6100	Housing Development Fund	0	0
			TOTAL FOR ALL FUNCTIONS		6200	Depreciation Reserve Ex Air	0	0
			TOTAL FOR ALL FUNCTIONS		6230	Depreciation Reserve Ex Govt Grants	0	0
			TOTAL FOR ALL FUNCTIONS		6240	Depreciation Reserve Ex Donations And Contributions	0	0
			TOTAL FOR ALL FUNCTIONS		6250	Self-insurance Reserve	0	0
			TOTAL FOR ALL FUNCTIONS		6260	Revelation Reserve	0	0
			TOTAL FOR ALL FUNCTIONS		6270	Other	0	0
			TOTAL FOR ALL FUNCTIONS		6700	Change To Unappropriated Surplus / (Accumulated Deficit)	-11 340 892	-12 072 378

13/12/2005  
D

CAA : ACTUAL CAPITAL ACQUISITION AND SOURCES OF FINANCE (All values in Rand)  
Save File as : Mincode\_CAA\_coy\_Mm.XLS (e.g.: GT411\_CAA\_2005\_M10)  
Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005)  
Change Month End (Mm) to Active Month (M01=July...M12=June)(e.g.: M10)  
Change Mincode to your own municipal code (e.g.: GT411)

All functions are listed below

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

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

Year End	Month End	Mm	Funcd on	Function/Subfunction Description	Mm Ent(Y/N)	Item	Detail	Contr Assets	New Capital	Repl Capital	Repair/Mnt Capital	Total
			0000	TOTAL FOR ALL FUNCTIONS		0100	INFRASTRUCTURE	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0300	Roads, Pavements, Bridges & Storm Water	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0400	Water Reservoirs & Retention	0	1 923 838	0	0	1 923 838
				TOTAL FOR ALL FUNCTIONS		0500	Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0600	Electricity Refurbition	0	288 981	0	0	288 981
				TOTAL FOR ALL FUNCTIONS		0700	Sewerage Purification & Retention	0	2 438 475	0	0	2 438 475
				TOTAL FOR ALL FUNCTIONS		0800	Housing	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		0900	Street Lighting	0	153 801	0	0	153 801
				TOTAL FOR ALL FUNCTIONS		1000	Refuse sites	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1100	Gas	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1200	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1300	Sub-total Infrastructure	0	4 785 068	0	0	4 785 068
				TOTAL FOR ALL FUNCTIONS		1400	COMMUNITY	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1500	Establishment of Parks & Gardens	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1600	Sportsfields	0	186 739	0	0	186 739
				TOTAL FOR ALL FUNCTIONS		1700	Community Halls	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		1800	Libraries	0	12 016	0	0	12 016
				TOTAL FOR ALL FUNCTIONS		1900	Recreational Facilities	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2000	Clinics	0	315 865	0	0	315 865
				TOTAL FOR ALL FUNCTIONS		2100	Museums & Art Galleries	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2200	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2300	Sub-total Community	0	17 056	0	0	17 056
				TOTAL FOR ALL FUNCTIONS		2310	HERITAGE ASSETS	0	541 478	0	0	541 478
				TOTAL FOR ALL FUNCTIONS		2311	Heritage Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2312	Sub-total Heritage Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2320	INVESTMENT PROPERTIES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2321	Investment Properties	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2322	Sub-total Investment Properties	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2400	OTHER ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2500	Other motor vehicles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2600	Plant & equipment	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2700	Office equipment	0	288 568	0	0	288 568
				TOTAL FOR ALL FUNCTIONS		2800	Airports	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		2900	Marinas	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3000	Airports	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3100	Security Measures	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3110	Civil Land and Buildings	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3120	Other Land and Buildings	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3200	Other	0	181	0	0	181
				TOTAL FOR ALL FUNCTIONS		3300	Sub-total Other Assets	0	288 749	0	0	288 749
				TOTAL FOR ALL FUNCTIONS		3400	SPECIALISED VEHICLES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3500	Refuse	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3600	Fire	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3700	Conservancy	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3800	Ambulances	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		3900	Buses	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4000	Sub-total Specialised Vehicles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4010	AGRICULTURAL ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4011	Agricultural Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4012	Sub-total Agricultural Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4020	BIOLOGICAL ASSETS	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4021	Biological Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4022	Sub-total Biological Assets	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4030	INTANGIBLES	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4031	Intangibles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4032	Sub-total Intangibles	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4100	TOTAL	0	5 588 320	0	0	5 588 320
				TOTAL FOR ALL FUNCTIONS		4200	SOURCE OF FINANCE	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4300	External Loans	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4400	Asset Financing Reserve	0	2 152 827	0	0	2 152 827
				TOTAL FOR ALL FUNCTIONS		4500	Surplus Cash	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4600	Public conditionalities/ donations	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4700	National Government Transfers and Grants	0	1 642 882	0	0	1 642 882
				TOTAL FOR ALL FUNCTIONS		4701	Provincial Government Transfers and Grants	0	1 800 512	0	0	1 800 512
				TOTAL FOR ALL FUNCTIONS		4702	District Municipality Transfers and Grants	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4703	Other Transfers and Grants	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		4800	Leases	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		5000	Other	0	0	0	0	0
				TOTAL FOR ALL FUNCTIONS		5100	TOTAL FINANCING	0	5 588 320	0	0	5 588 320

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# WITZENBERG MUNICIPALITY

## Report: Expenditure on Staff & Councillor Benefits - November 2017

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2017/2018	Amended Budget 2017/2018	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	101 631 849	101 953 023	36 928 439	36.22%
66(b)	Contributions to pension funds and medical aid	22 958 330	22 961 542	8 681 991	37.81%
66(c)	Travel, accommodation and subsistence	5 037 107	5 037 107	1 570 251	31.17%
66(d)	Housing benefits and allowances	1 628 586	1 628 586	596 815	36.65%
66(e)	Overtime	10 974 215	10 971 215	6 126 126	55.84%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	21 397 639	21 368 639	12 025 120	56.28%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 163 627 726</b>	<b>R 163 918 112</b>	<b>R 65 928 742</b>	<b>40.22%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	838 861	838 861	234 159	27.91%
DM	Deputy Mayor	621 755	621 755	215 855	34.72%
SP	Speaker	622 012	622 012	216 242	34.76%
MCM	Mayoral Committee members	2 476 596	2 476 596	786 443	31.76%
CLLR	Other Councillors	4 319 456	4 319 456	1 526 323	35.34%
MED	Medical aid contributions	200 997	200 997	53 637	26.69%
PEN	Pension fund contributions	1 003 257	1 003 257	393 491	39.22%
WARD	Ward Committee Allowance	720 000	720 000	295 000	40.97%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>10 802 934</b>	<b>R 10 802 934.00</b>	<b>R 3 721 150.85</b>	<b>34.45%</b>
	<b>Total Councillor and Staff Benefits</b>	<b>R 174 430 660</b>	<b>R 174 721 046</b>	<b>R 69 649 893</b>	<b>39.86%</b>

13/12/2017  
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Report in terms of section 11(4)(a) of the NFMA, Act no 56 of 2003

[illegible]

13/12/13

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

**I**

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

**Municipality** WC022 Witzenberg

**Financial Year** 2017/18  
**Month End** M05 Nov

**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
<b>Total FMG Funds Received</b>	<b>1 550 000</b>
Spent Prior Periods (Since Inception) - See Last Months Form	110 527
Spent This Month	29 357
<b>Total FMG Funds Spent</b>	<b>139 883</b>
<b>Total FMG funds Received and Not Spent</b>	<b>1 410 117</b>
<b>Percentage of Funds Spent</b>	<b>9.02%</b>
<b>Funds Currently Committed but Not Spent</b>	

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

Save file as: Muncde\_FMG\_ccyy\_Mnn.XLS (e.g. GT411\_FMG\_2006\_M01.xls)

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

*[Signature]*  
12/12/2017

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	M05 Nov

**Financial Accounting for Grant Funds Received and Expended**

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	8 307 000
Received This Month	0
Total MIG Funds Received	8 307 000
Spent Prior Periods (Since Inception) - See Last Months Form	8 472 630
Spent This Month	4 203 884
Total MIG Funds Spent	12 676 514
Total MIG funds Received and Not Spent	-4 369 514
Percentage of Funds Spent	152.60%
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, \_\_\_\_\_  
and that this report has been submitted electronically as required.

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

**Signed**

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

Save file as: Muncode\_MIG\_ccyy\_Mnn.XLS (e.g. GT411\_MIG\_2009\_M01.xls)

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

**Dated** \_\_\_\_\_

12/12/2017

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	M05 Nov

Financial Accounting for Grant Funds Received and Expanded

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

Signed

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

Dated \_\_\_\_\_

12/12/2017

# WITZENBERG MUNICIPALITY - GRANT REGISTER 2017/2018

Description	Balance 1 November 2017	DORA Allocation	Grants Received	Operating Expenditure	Capital Expenditure	Balance 30 November 2017
<b>Total Grants</b>	<b>-13 708 800.67</b>	<b>-</b>	<b>-866 666.00</b>	<b>310 004.20</b>	<b>3 830 818.57</b>	<b>-10 434 643.90</b>

## National Government Grants

Finance Management Grant	-1 492 569.58			82 453.09		-1 410 116.49
Municipal Systems Improvement Grant						
Municipal Infrastructure Grant	538 696.33				3 830 818.57	4 369 514.90
Regional Bulk Infrastructure Grant						
Housing - Kuitjieskraal						
Integrated National Electricity Program						
Equitable share						
Neighbourhood Development Plan						
Rural Development						
Expanded Public Works Programme						
Municipal Water Infrastructure	233 593.31			205 709.54		439 302.85
Water Services Infrastructure						

## Provincial Government Grants

Library services	-866 668.00		-866 666.00			-1 733 334.00
Library Grant - MRF	-3 633 334.00					-3 633 334.00
Drought Relief						
Intership Grant						
Capacity Grant						
CDW	17 380.24			21 841.57		39 221.81
Mainroads						
Housing	-8 113 440.94					-8 113 440.94
Multipurpose Centre ( Thusong Centre)						
Financial Management Supporting Grant						
Department of Local Government	299 400.42					299 400.42
Municipal Infrastructure Support Grant						

## Other Grants

Grant Water meters (China)						
Cape Winelands						
Essen Belgium	-691 858.45					-691 858.45

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# 50 HIGHEST ACCOUNTS - NOVEMBER 2017

Account number	Future/ Dec-17	Oct-17	Sep-17	Aug-17	Older than Aug-17	Total
10000047745	0	0	0	0	647.36	852721.56
10000047776	0	0	0	0	647.36	790896.46
10000047790	0	0	0	0	743.78	770297.59
10000047855	0	0	0	0	407	662528.31
10000048430	0	0	0	0	743.78	589335.23
10000049187	0	0	0	0	985.6	581670.58
10000049273	0	0	0	0	1366.31	577238.4
10000049338	0	0	0	0	999.58	531352.87
10000050338	0	0	0	0	13.53	479781.8
10000050448	0	0	0	0	652.66	431971.18
10000050462	0	0	0	0	672.22	396002.3
10000050974	0	0	0	0	332.18	392041.92
10000051353	0	0	0	0	601.22	380993.67
10000051418	-0.07	0	0	0	0	362177.36
10000051449	-0.35	0	0	0	0	354955.58
10000051566	0	0	0	0	98.38	333358.4
10000051669	0	0	0	0	635.76	329517.36
10000051717	0	0	0	0	635.76	323948.73
10000052024	0	0	0	0	918.2	312135.77
10000052196	0	0	0	0	1391.92	287940.41
10000052206	0	0	0	0	1619.45	283968.58
10000052244	0	0	0	0	743.78	283731.74
10000052309	0	0	0	0	503	283564.44
10000052323	0	0	0	0	1383.89	277830.67
10000052354	0	0	0	0	1382.57	270926.01
10000052385	0	0	0	0	916.88	269671.64
10000052660	0	0	0	0	546.77	261687.34
10000059746	0	0	0	0	154.88	254777.04
10000059942	0	0	0	0	371.88	246670.63
10000060973	0	0	0	0	485.93	244175.79
10000061149	0	0	0	0	685.84	242181.78
10000061235	-0.16	0	0	0	0	241914.78
10000061383	0	0	0	0	539.66	239569.78
10000061493	0	0	0	0	298.88	222189.24
10000061620	0	0	0	0	977.56	219217.04
10000061644	0	0	0	0	371.88	218586.56
10000061943	0	0	0	0	242.4	213458.11
10000061974	0	0	0	0	233.84	213331.88
10000062023	0	0	0	0	248.66	210631.25
10000062054	0	0	0	0	503.6	206360.35
10000062061	0	0	0	0	642.87	197985.63
10000062078	0	0	0	0	235.8	197380.76
10000062085	0	0	0	0	991.1	193392.6
10000062308	0	0	0	0	655.32	190824.98
10000062315	0	0	0	0	584.24	187846.76
10000062322	0	0	0	0	584.24	186857.91
10000062346	0	0	0	0	1207.43	183722.85
10000073535	-0.01	0	0	0	0	179514.75
10000073573	0	0	0	0	0.01	178150.48
10000074440	0	0	0	0	247.88	174376.37
10000074756	0	0	0	0	229.5	166789.31
10000174777	0	0	0	0	6220.8	166157.69
10000174825	0	0	0	0	3389.98	164950.29
10000175338	0	0	0	0	601.5	164093.56
10000175730	877.47	0	0	0	0	162212.77

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

## PROPERTY, PLANT AND EQUIPMENT

30 NOVEMBER 2017

Reconciliation of Carrying Value	Land R	Buildings R	Infrastructure R	Community R	Lease Assets R	Other R	Total R
<b>Carrying value at 1 July 2016</b>	77 940 867	91 931 295	528 412 052	68 702 934	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			14 099 068	642 384		1 365 537	16 107 059
Transfers							
Cost	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Depreciation	(617 164)	(727 945)	(4 188 320)	(551 933)	(4 988)	(324 868)	(6 385 218)
Normal Depreciation for the year	(617 164)	(727 945)	(4 188 320)	(551 933)	(4 988)	(324 868)	(6 385 218)
Carrying value of disposals	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Accumulated Impairments	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
<b>Carrying value at 30 June 2017</b>	77 323 703	91 203 949	536 342 820	68 783 385	624 905	42 068 007	817 356 170
Cost	77 940 867	101 276 813	684 882 814	77 630 048	1 893 599	74 784 401	998 408 542
Original Cost	77 940 867	101 276 813	684 882 814	77 630 048	1 893 599	74 784 401	998 408 542
Accumulated Impairments	-	-	(19 803)	-	-	(632 535)	(652 338)
Original Cost	-	-	(19 803)	-	-	(632 535)	(652 338)
Accumulated Depreciation	(617 164)	(10 073 464)	(128 520 192)	(7 836 863)	(1 268 694)	(32 063 859)	(180 400 035)
Original Cost	(617 164)	(10 073 464)	(128 520 192)	(7 836 863)	(1 268 694)	(32 063 859)	(180 400 035)

13/12/2017

*[Signature]*

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## Intangible Assets

	2017 R
<b>Computer Software</b>	
<b>Net Carrying amount at 1 July 2017</b>	<b>2 506 094</b>
Cost	4 498 498
Accumulated Amortisation	(1 992 404)
Accumulated Impairment	-
Additions	37 719
Amortisation for Year	-
Impairments	-
Disposals	-
<b>Net Carrying amount at 30 November 2017</b>	<b>2 543 813</b>
Cost	4 536 217
Accumulated Amortisation	(1 992 404)
Accumulated Impairment	-



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## Heritage Assets

	2017 R
<b>Net Carrying amount at 1 July</b>	<b>550 000</b>
Cost	550 000
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Transfers	-
<b>Net Carrying amount at 30 November 2017</b>	<b>550 000</b>
Cost	550 000
Accumulated Impairment	-

✓

## Capitalised Restoration Cost

	2017 R
<b>Net Carrying amount at 1 July 2017</b>	<b>16 075 548</b>
Cost	45 710 691
Under Construction	-
Accumulated Depreciation	(29 635 143)
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Depreciation for the year	-
Impairment	-
Transfers from Inventory	-
Transfers	-
<b>Net Carrying amount at 30 November 2017</b>	<b>16 075 548</b>
Cost	45 710 691
Accumulated Depreciation	(29 635 143)
Accumulated Impairment	-

✓

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## 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 30 November 2017

47 718 986

Cost

50 416 329

Accumulated Depreciation

(2 697 343)

Accumulated Impairment

-

✓

## INSURANCE REPORT: November 2017

### Claims movement for the month

Total claims open at the beginning of the month	40
New claims for the month	3
Claims closed during the month	1
Prior month adjustment	2
Total claims open at the end of the month	44

### Old Aon claims outstanding

	R2 994 040.84
<b>Claim:</b> 432- Five year old Boy burned at Pump station <b>Date Reported:</b> 2009/10/28. <b>Reason:</b> 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
<b>Claim:</b> 378- Incident at Dennebos <b>Date Reported:</b> 2009/07/28 <b>Reason:</b> 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
<b>Claim:</b> 581-Truck CFA829 with trailer CFA1747 with Bomag in accident with CF143851) <b>Date Reported:</b> 2012/01/17 <b>Reason:</b> Claim denied. Only damage to trailer was not denied. Damage to Bomag Roller denied. Claim is still Sub Judice	356 440.84
<b>Claim:</b> 583-Gunter C Mrs (Fell on pavement after stepping into hole. <b>Date Reported:</b> 2012/01/23 <b>Reason:</b> 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 <b>Date:</b> 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	9
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	3
Invoice received and submitted for payment/or refund to Insurers	2
Assessor appointed	5
Quotations submitted to Insurer, Awaiting Approval	2
Agreement of Loss signed and sent to Insurer	1
Agreement of Loss signed and submitted to Insurer	1
Agreement of loss received	
Claim within excess: Memo submitted to Manager for approval	2
Awaiting Agreement of Loss	
Awaiting Settlement	
Settlement Received	11
<b>Grand Total</b>	<b>44</b>

### Age analysis of Outstanding Claims

Category	AON	INDWE	LATERAL UNISON	Grand Total
30 days or Less	1	-	1	2
More than 30 days	1	-	1	2
60 days or more	4	-		4
More than 120 Days	22	14		37
<b>Grand Total</b>	<b>28</b>	<b>14</b>	<b>2</b>	<b>44</b>

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

## QUALITY CERTIFICATE

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


- The monthly in year monitoring reports for the month of November 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:





**Quarterly Budget Statement Report  
(Section 52) for the Period  
1 July 2017 to 30 September 2017**

**Financial data is in respect of the period  
1 July 2017 to 30 September 2017**

# Glossary

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

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

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

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

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

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

**CFO** – Chief Financial Officer / Director: Finance

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

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

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

## Glossary (Continued)

**MIG** – Municipal Infrastructure Grant

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

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

**NT** – National Treasury

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

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

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

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality



## Legal requirements

In terms of Section 52 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

### **52. General Responsibilities.** — The mayor of a municipality—

- (a) must provide general political guidance over the fiscal and financial affairs of the municipality;
- (b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- (d) **must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and**
- (e) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

In terms of section 11 (4) (a), the Accounting Officer must within 30 days after the end of each quarter table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1) (b) to (j) during that quarter. 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."*

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

Section 66 reads as follow:

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

The following regulations of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations are relevant:

Quarterly reports on implementation of budget

31. (1) The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be-
- {a} in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and
  - (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
  - (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly reports on implementation of budget

32. When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including -
- (a) summaries of quarterly report in alternate languages predominant in the community; and
  - {b} information relevant to each ward in the municipality.

## PART 1 - IN-YEAR REPORT

### Mayors Report

Speaker  
Deputy Executive Mayor  
Members of the Mayoral Committee  
Councillors  
Representatives of Provincial Government  
Municipal Manager  
Directors and officials  
Distinguished guests  
Members of the media

It is my privilege to present to you the quarterly Budget Statement Report for the three months 1 July 2017 to 30 September 2017.

The process of value for money spending is always a challenge for capital projects. The amended capital budget amounts R 89.0 million of which R 6.8 million was expended as at 30 September 2017. Steps will be implemented to increase spending on capital projects.

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

It is with great pleasure to announce that the financial viability and cash flow status of the municipality over the past period has been steadily increasing. It has reached a point where the municipality has sufficient funds available to cover operating expenditure for three months.

The current drought situation is a concern as it will have a negative impact on the economic output of the region, unemployment will increase and the demand for free municipal service are expected to increase to exceed the budgeted provision.

It is expected that sufficient water is available for municipal consumers, if the current water sources are used sparingly.

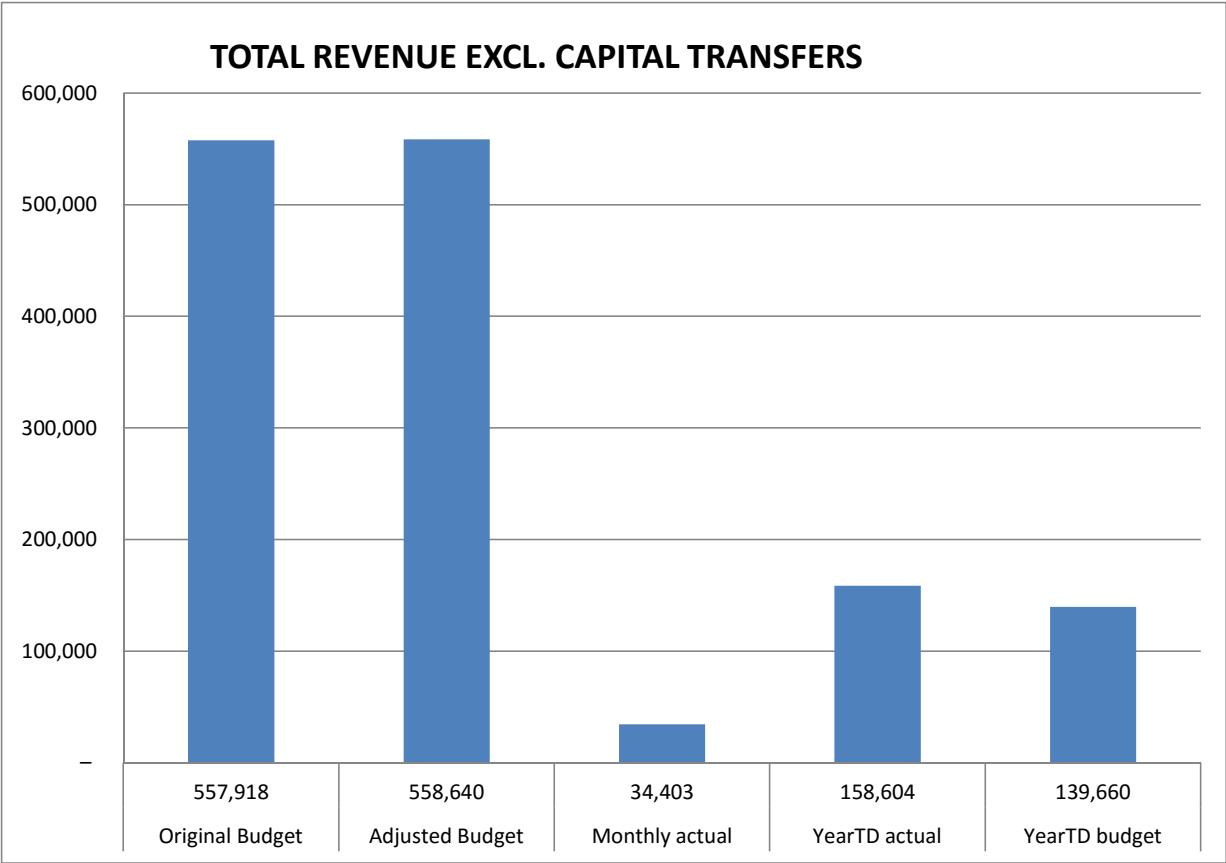


**COUNCILLOR BC KLAASEN**  
**EXECUTIVE MAYOR**

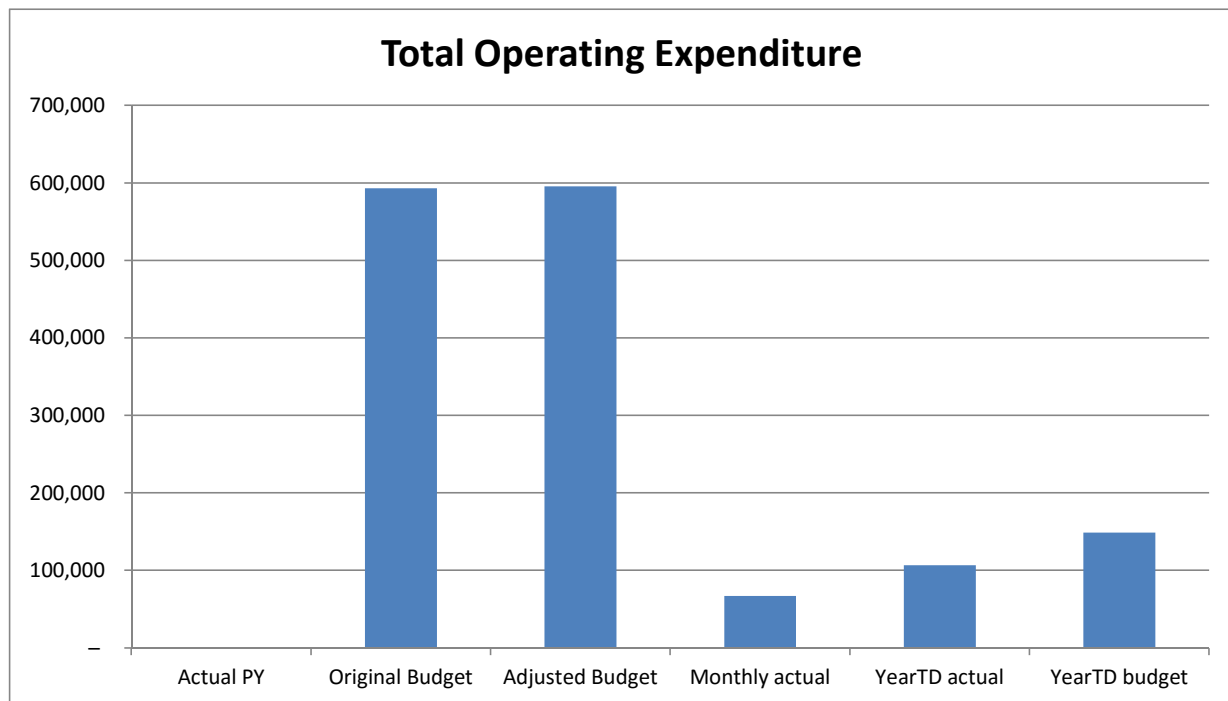
**Recommendation**

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 July 2017 to 30 September 2017.

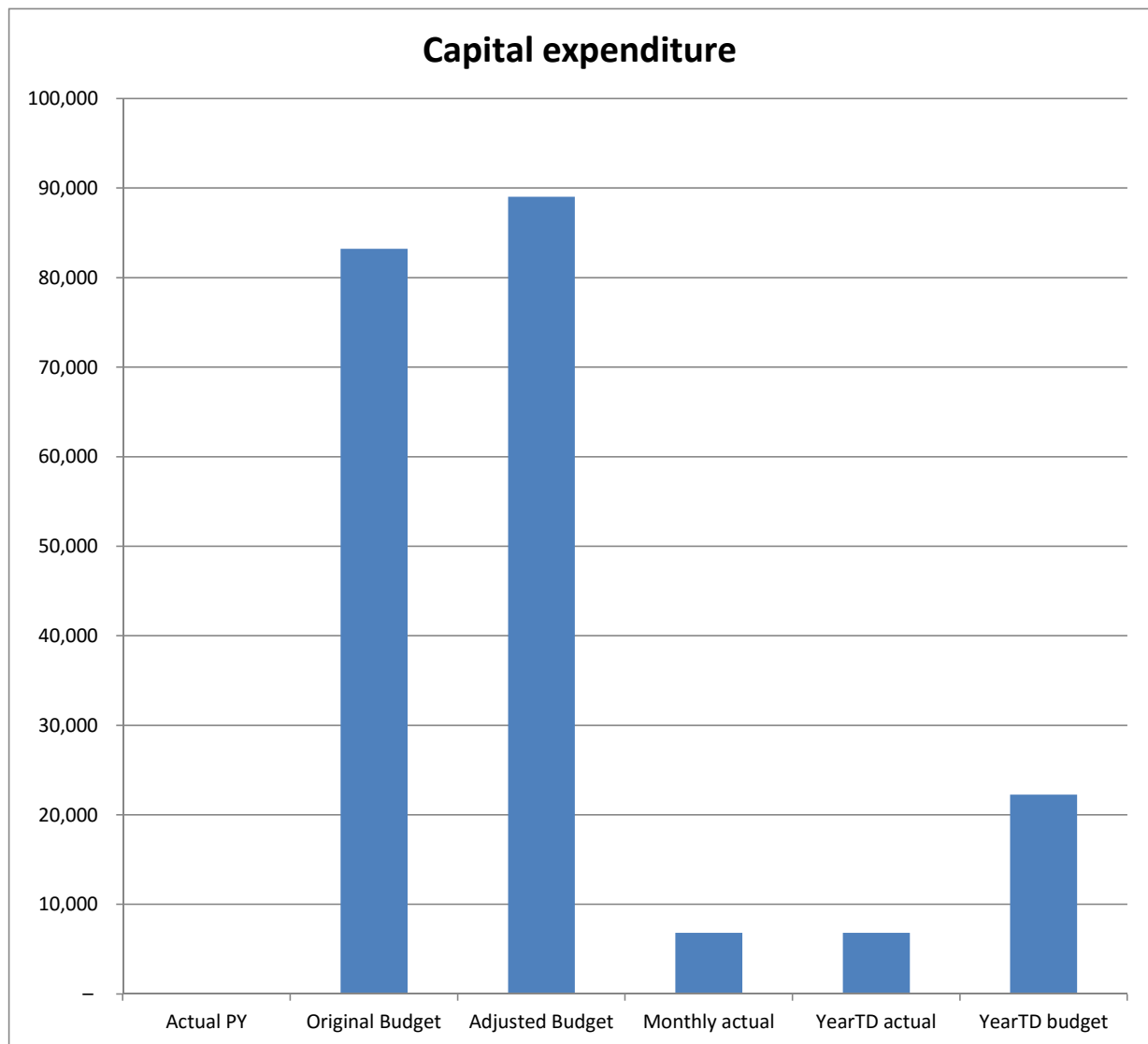
**Executive Summary**



For the period 1 July 2017 to 30 September 2017, 28.39% of the budgeted revenue excluding capital transfers was levied.



For the period 1 July 2017 to 30 September 2017, 17.92% of the budgeted operational expenditure was incurred. This figure may increase as some invoices are still outstanding.



For the period 1 July 2017 to 30 September 2017, 7.68% of the budgeted capital expenditure was incurred.

## In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 30 September 2016.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b><u>Financial Performance</u></b>								
Property rates	64,827	64,827	3,230	36,156	16,207	19,949	123%	64,827
Service charges	302,714	302,714	25,532	81,074	75,679	5,395	7%	302,714
Investment revenue	4,565	4,565	(1)	1,076	1,141	(66)	-6%	14,661
Transfers recognised - operational	97,846	98,571	243	29,720	24,643	5,077	21%	98,571
Other own revenue	87,965	87,964	5,400	10,579	21,991	(11,411)	-52%	87,964
<b>Total Revenue (excluding capital</b>	<b>557,918</b>	<b>558,640</b>	<b>34,403</b>	<b>158,604</b>	<b>139,660</b>	<b>18,944</b>	<b>14%</b>	<b>568,736</b>
Employee costs	163,628	163,929	16,326	39,463	40,982	(1,519)	-4%	163,929
Remuneration of Councillors	10,083	10,083	670	2,063	2,521	(458)	-18%	10,083
Depreciation & asset impairment	46,045	46,045	4	9	11,511	(11,503)	-100%	46,045
Finance charges	3,710	3,710	231	231	927	(697)	-75%	3,710
Materials and bulk purchases	201,738	201,727	40,941	43,893	50,432	(6,538)	-13%	201,727
Transfers and grants	15,763	15,763	49	275	3,941	(3,665)	-93%	15,763
Other expenditure	152,209	154,380	8,977	20,789	38,595	(17,806)	-46%	154,380
<b>Total Expenditure</b>	<b>593,175</b>	<b>595,637</b>	<b>67,199</b>	<b>106,723</b>	<b>148,909</b>	<b>(42,186)</b>	<b>-28%</b>	<b>595,637</b>
<b>Surplus/(Deficit)</b>	<b>(35,258)</b>	<b>(36,997)</b>	<b>(32,796)</b>	<b>51,882</b>	<b>(9,249)</b>	<b>61,131</b>	<b>-661%</b>	<b>(26,901)</b>
Transfers recognised - capital	63,230	68,692	-	396	17,173	(16,777)	-98%	68,692
Contributions & Contributed assets	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>	<b>27,972</b>	<b>31,695</b>	<b>(32,796)</b>	<b>52,278</b>	<b>7,924</b>	<b>44,354</b>	<b>560%</b>	<b>41,791</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>27,972</b>	<b>31,695</b>	<b>(32,796)</b>	<b>52,278</b>	<b>7,924</b>	<b>44,354</b>	<b>560%</b>	<b>41,791</b>
<b><u>Capital expenditure &amp; funds sources</u></b>								
<b>Capital expenditure</b>	<b>83,247</b>	<b>89,035</b>	<b>6,840</b>	<b>6,840</b>	<b>22,259</b>	<b>(15,419)</b>	<b>-69%</b>	<b>89,035</b>
Capital transfers recognised	58,858	64,320	5,352	5,352	5,360	(8)	-0%	64,320
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	3,500	3,500	-	-	292	(292)	-100%	3,500
Internally generated funds	20,889	21,215	1,487	1,487	1,768	(280)	-16%	21,215
<b>Total sources of capital funds</b>	<b>83,247</b>	<b>89,035</b>	<b>6,840</b>	<b>6,840</b>	<b>7,420</b>	<b>(580)</b>	<b>-8%</b>	<b>89,035</b>
<b><u>Financial position</u></b>								
Total current assets	(374,567)	60,385		99,530				99,530
Total non current assets	80,104	42,989		6,840				6,840
Total current liabilities	478,200	442,387		(16,550)				(16,550)
Total non current liabilities	12,512	18,851		12,386				12,386
<b>Community wealth/Equity</b>	<b>27,972</b>	<b>31,491</b>		<b>52,279</b>				<b>52,279</b>
<b><u>Cash flows</u></b>								
Net cash from (used) operating	161,618	161,618	(27,187)	19,150	13,468	5,682	42%	161,618
Net cash from (used) investing	-	-	(11)	(11)	-	(11)		-
Net cash from (used) financing	3,500	3,500	(854)	(932)	292	(1,224)	-420%	3,500
<b>Cash/cash equivalents at the month</b>	<b>165,118</b>	<b>165,118</b>	<b>-</b>	<b>18,207</b>	<b>13,760</b>	<b>4,447</b>	<b>32%</b>	<b>165,118</b>
<b>Debtors &amp; creditors analysis</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120</b>	<b>121-150</b>	<b>151-180</b>	<b>181 Dys-1</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>								
Total By Income Source	14,160	2,591	2,474	2,211	2,249	11,883	128,968	192,017
<b><u>Creditors Age Analysis</u></b>								
Total Creditors	142	957	155	-	-	10	144	3,348

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

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b><u>Revenue - Standard</u></b>								
<i><b>Governance and administration</b></i>	<b>81,062</b>	<b>81,062</b>	<b>38,472</b>	<b>38,472</b>	<b>6,755</b>	<b>31,717</b>	<b>470%</b>	<b>81,062</b>
Executive and council	0	0	-	-	0	(0)	-100%	0
Finance and administration	81,062	81,062	38,472	38,472	6,755	31,717	470%	81,062
Internal audit	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>	<b>118,693</b>	<b>119,417</b>	<b>31,293</b>	<b>31,293</b>	<b>9,951</b>	<b>21,342</b>	<b>214%</b>	<b>119,417</b>
Community and social services	90,126	90,850	29,910	29,910	7,571	22,339	295%	90,850
Sport and recreation	11,045	11,045	1,354	1,354	920	434	47%	11,045
Public safety	6	6	0	0	0	(0)	-52%	6
Housing	17,516	17,516	30	30	1,460	(1,430)	-98%	17,516
Health	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>29,602</b>	<b>29,601</b>	<b>393</b>	<b>393</b>	<b>2,467</b>	<b>(2,073)</b>	<b>-84%</b>	<b>29,601</b>
Planning and development	552	552	-	-	46	(46)	-100%	552
Road transport	29,039	29,038	393	393	2,420	(2,026)	-84%	29,038
Environmental protection	11	11	-	-	1	(1)	-100%	11
<i><b>Trading services</b></i>	<b>159,223</b>	<b>164,685</b>	<b>27,237</b>	<b>27,237</b>	<b>13,724</b>	<b>13,514</b>	<b>98%</b>	<b>164,685</b>
Energy sources	6,457	6,457	1,139	1,139	538	601	112%	6,457
Water management	78,737	81,850	10,583	10,583	6,821	3,762	55%	81,850
Waste water management	47,175	49,525	8,326	8,326	4,127	4,199	102%	49,525
Waste management	26,854	26,854	7,189	7,189	2,238	4,952	221%	26,854
<i><b>Other</b></i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>388,580</b>	<b>394,766</b>	<b>97,396</b>	<b>97,396</b>	<b>32,897</b>	<b>64,499</b>	<b>196%</b>	<b>394,766</b>
<b><u>Expenditure - Standard</u></b>								
<i><b>Governance and administration</b></i>	<b>98,519</b>	<b>98,646</b>	<b>18,502</b>	<b>18,502</b>	<b>8,220</b>	<b>10,281</b>	<b>125%</b>	<b>98,646</b>
Executive and council	15,162	15,162	2,805	2,805	1,264	1,541	122%	15,162
Finance and administration	81,502	81,629	15,151	15,151	6,802	8,348	123%	81,629
Internal audit	1,854	1,854	546	546	155	391	253%	1,854
<i><b>Community and public safety</b></i>	<b>87,501</b>	<b>88,371</b>	<b>13,835</b>	<b>13,835</b>	<b>7,364</b>	<b>6,471</b>	<b>88%</b>	<b>88,371</b>
Community and social services	33,018	33,888	5,256	5,256	2,824	2,432	86%	33,888
Sport and recreation	28,228	28,228	6,023	6,023	2,352	3,671	156%	28,228
Public safety	8,246	8,246	1,715	1,715	687	1,028	150%	8,246
Housing	18,009	18,009	840	840	1,501	(660)	-44%	18,009
Health	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>54,722</b>	<b>56,202</b>	<b>6,028</b>	<b>6,028</b>	<b>4,683</b>	<b>1,345</b>	<b>29%</b>	<b>56,202</b>
Planning and development	6,592	6,772	1,036	1,036	564	471	84%	6,772
Road transport	46,473	47,773	4,722	4,722	3,981	741	19%	47,773
Environmental protection	1,657	1,657	271	271	138	133	96%	1,657
<i><b>Trading services</b></i>	<b>112,214</b>	<b>112,209</b>	<b>17,582</b>	<b>17,582</b>	<b>9,351</b>	<b>8,231</b>	<b>88%</b>	<b>112,209</b>
Energy sources	7,614	7,614	891	891	635	256	40%	7,614
Water management	30,429	30,429	4,217	4,217	2,536	1,682	66%	30,429
Waste water management	33,671	33,666	6,273	6,273	2,805	3,467	124%	33,666
Waste management	40,501	40,501	6,201	6,201	3,375	2,826	84%	40,501
<i><b>Other</b></i>	<b>864</b>	<b>862</b>	<b>207</b>	<b>207</b>	<b>72</b>	<b>135</b>	<b>188%</b>	<b>862</b>
<b>Total Expenditure - Standard</b>	<b>353,821</b>	<b>356,290</b>	<b>56,154</b>	<b>56,154</b>	<b>29,691</b>	<b>26,463</b>	<b>89%</b>	<b>356,290</b>
<b>Surplus/ (Deficit) for the year</b>	<b>34,760</b>	<b>38,475</b>	<b>41,242</b>	<b>41,242</b>	<b>3,206</b>	<b>38,036</b>	<b>1186%</b>	<b>38,475</b>



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

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

Description	Budget Year 2018/19							Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
<b>Revenue - Standard</b>								
<i>Municipal governance and administration</i>	81,062	81,062	38,472	38,472	6,755	31,717	470%	81,062
Executive and council	0	0	-	-	0	(0)	-100%	0
<i>Mayor and Council</i>	0	0	-	-	0	(0)	-100%	0
<i>Municipal Manager</i>	-	-	-	-	-	-	-	-
Finance and administration	81,062	81,062	38,472	38,472	6,755	31,717	470%	81,062
<i>Administrative and Corporate Support</i>	2,832	2,832	-	-	236	(236)	-100%	2,832
<i>Asset Management</i>	-	-	-	-	-	-	-	-
<i>Budget and Treasury Office</i>	4,802	4,802	598	598	400	198	49%	4,802
<i>Finance</i>	72,816	72,816	37,874	37,874	6,068	31,806	524%	72,816
<i>Fleet Management</i>	36	36	-	-	3	(3)	-100%	36
<i>Human Resources</i>	574	574	-	-	48	(48)	-100%	574
<i>Information Technology</i>	0	0	-	-	0	(0)	-100%	0
<i>Legal Services</i>	1	1	-	-	0	(0)	-100%	1
<i>Marketing, Customer Relations, Publicity and Media</i>	-	-	-	-	-	-	-	-
<i>Property Services</i>	2	2	-	-	0	(0)	-100%	2
<i>Risk Management</i>	-	-	-	-	-	-	-	-
<i>Security Services</i>	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>	-	-	-	-	-	-	-	-
<i>Valuation Service</i>	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<i>Governance Function</i>	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	118,693	119,417	31,293	31,293	9,951	21,342	214%	119,417
Community and social services	90,126	90,850	29,910	29,910	7,571	22,339	295%	90,850
<i>Aged Care</i>	80,496	80,496	29,713	29,713	6,708	23,004	343%	80,496
<i>Agricultural</i>	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>	-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	238	238	85	85	20	65	329%	238
<i>Child Care Facilities</i>	-	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>	745	1,045	85	85	87	(3)	-3%	1,045
<i>Consumer Protection</i>	-	-	-	-	-	-	-	-
<i>Cultural Matters</i>	-	-	-	-	-	-	-	-
<i>Disaster Management</i>	-	-	-	-	-	-	-	-
<i>Education</i>	-	-	-	-	-	-	-	-
<i>Indigenous and Customary Law</i>	-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>	-	-	-	-	-	-	-	-
<i>Language Policy</i>	-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>	8,647	9,071	27	27	756	(729)	-96%	9,071
<i>Literacy Programmes</i>	-	-	-	-	-	-	-	-
<i>Media Services</i>	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>	-	-	-	-	-	-	-	-
<i>Population Development</i>	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-
<i>Zoo's</i>	-	-	-	-	-	-	-	-
Sport and recreation	11,045	11,045	1,354	1,354	920	434	47%	11,045
<i>Beaches and Jetties</i>	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>	561	561	-	-	47	(47)	-100%	561
<i>Recreational Facilities</i>	9,761	9,761	1,320	1,320	813	506	62%	9,761
<i>Sports Grounds and Stadiums</i>	723	723	35	35	60	(26)	-43%	723

Description	Budget Year 2018/19						YTD variance %	Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>								
Public safety	6	6	0	0	0	(0)	-52%	6
<i>Fire Fighting and Protection</i>	6	6	0	0	0	(0)	-52%	6
<i>Licensing and Control of Animals</i>	-	-	-	-	-	-		-
Housing	17,516	17,516	30	30	1,460	(1,430)	-98%	17,516
<i>Housing</i>	17,516	17,516	30	30	1,460	(1,430)	-98%	17,516
<i>Informal Settlements</i>	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	<b>29,602</b>	<b>29,601</b>	<b>393</b>	<b>393</b>	<b>2,467</b>	<b>(2,073)</b>	<b>-84%</b>	<b>29,601</b>
Planning and development	552	552	-	-	46	(46)	-100%	552
<i>Billboards</i>	-	-	-	-	-	-		-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	10	10	-	-	1	(1)	-100%	10
<i>Central City Improvement District</i>	-	-	-	-	-	-		-
<i>Development Facilitation</i>	-	-	-	-	-	-		-
<i>Economic Development/Planning</i>	-	-	-	-	-	-		-
<i>Regional Planning and Development</i>	-	-	-	-	-	-		-
<i>Town Planning, Building Regulations and Enforcement</i>	-	-	-	-	-	-		-
<i>Project Management Unit</i>	542	542	-	-	45	(45)	-100%	542
<i>Provincial Planning</i>	-	-	-	-	-	-		-
<i>Support to Local Municipalities</i>	-	-	-	-	-	-		-
Road transport	29,039	29,038	393	393	2,420	(2,026)	-84%	29,038
<i>Police Forces, Traffic and Street Parking Control</i>	18,338	18,337	252	252	1,528	(1,276)	-84%	18,337
<i>Pounds</i>	-	-	-	-	-	-		-
<i>Public Transport</i>	-	-	-	-	-	-		-
<i>Road and Traffic Regulation</i>	-	-	-	-	-	-		-
<i>Roads</i>	10,701	10,701	142	142	892	(750)	-84%	10,701
<i>Taxi Ranks</i>	-	-	-	-	-	-		-
Environmental protection	11	11	-	-	1	(1)	-100%	11
<i>Biodiversity and Landscape</i>	11	11	-	-	1	(1)	-100%	11
<i>Coastal Protection</i>	-	-	-	-	-	-		-
<i>Indigenous Forests</i>	-	-	-	-	-	-		-
<i>Nature Conservation</i>	-	-	-	-	-	-		-
<i>Pollution Control</i>	-	-	-	-	-	-		-
<i>Soil Conservation</i>	-	-	-	-	-	-		-
<i>Trading services</i>	<b>159,223</b>	<b>164,685</b>	<b>27,237</b>	<b>27,237</b>	<b>13,724</b>	<b>13,514</b>	<b>98%</b>	<b>164,685</b>
Energy sources	6,457	6,457	1,139	1,139	538	601	112%	6,457
<i>Electricity</i>	-	-	-	-	-	-		-
<i>Street Lighting and Signal Systems</i>	6,457	6,457	1,139	1,139	538	601	112%	6,457
<i>Nonelectric Energy</i>	-	-	-	-	-	-		-
Water management	78,737	81,850	10,583	10,583	6,821	3,762	55%	81,850
<i>Water Treatment</i>	-	-	-	-	-	-		-
<i>Water Distribution</i>	78,737	81,850	10,583	10,583	6,821	3,762	55%	81,850
<i>Water Storage</i>	-	-	-	-	-	-		-
Waste water management	47,175	49,525	8,326	8,326	4,127	4,199	102%	49,525
<i>Public Toilets</i>	0	0	-	-	0	(0)	-100%	0
<i>Sewerage</i>	41,165	43,515	8,326	8,326	3,626	4,699	130%	43,515
<i>Storm Water Management</i>	6,010	6,010	-	-	501	(501)	-100%	6,010
<i>Waste Water Treatment</i>	-	-	-	-	-	-		-
Waste management	26,854	26,854	7,189	7,189	2,238	4,952	221%	26,854
<i>Recycling</i>	-	-	-	-	-	-		-
<i>Solid Waste Disposal (Landfill Sites)</i>	36	36	-	-	3	(3)	-100%	36
<i>Solid Waste Removal</i>	26,818	26,818	7,189	7,189	2,235	4,955	222%	26,818
<i>Street Cleaning</i>	-	-	-	-	-	-		-

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

Description	Budget Year 2018/19						YTD variance %	Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>								
<b>Expenditure - Standard</b>								
<b>Municipal governance and administration</b>	<b>98,519</b>	<b>98,646</b>	<b>18,502</b>	<b>18,502</b>	<b>8,220</b>	<b>10,281</b>	<b>125%</b>	<b>98,646</b>
Executive and council	15,162	15,162	2,805	2,805	1,264	1,541	122%	15,162
Mayor and Council	15,162	15,162	2,805	2,805	1,264	1,541	122%	15,162
Municipal Manager, Town Secretary and Chief Execut	-	-	-	-	-	-	-	-
Finance and administration	81,502	81,629	15,151	15,151	6,802	8,348	123%	81,629
Administrative and Corporate Support	9,039	9,034	1,790	1,790	753	1,038	138%	9,034
Asset Management	5,149	5,149	37	37	429	(392)	-91%	5,149
Budget and Treasury Office	16,725	16,867	2,121	2,121	1,406	716	51%	16,867
Finance	18,079	18,079	4,124	4,124	1,507	2,617	174%	18,079
Fleet Management	2,939	2,929	350	350	244	106	44%	2,929
Human Resources	18,169	18,169	5,840	5,840	1,514	4,326	286%	18,169
Information Technology	3,616	3,616	425	425	301	124	41%	3,616
Legal Services	2,508	2,508	343	343	209	134	64%	2,508
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-
Property Services	3,361	3,361	107	107	280	(173)	-62%	3,361
Risk Management	384	384	1	1	32	(31)	-96%	384
Security Services	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-
Valuation Service	1,532	1,532	10	10	128	(118)	-92%	1,532
Internal audit	1,854	1,854	546	546	155	391	253%	1,854
Governance Function	1,854	1,854	546	546	155	391	253%	1,854
<b>Community and public safety</b>	<b>87,501</b>	<b>88,371</b>	<b>13,835</b>	<b>13,835</b>	<b>7,364</b>	<b>6,471</b>	<b>88%</b>	<b>88,371</b>
Community and social services	33,018	33,888	5,256	5,256	2,824	2,432	86%	33,888
Aged Care	12,554	12,904	1,253	1,253	1,075	178	17%	12,904
Agricultural	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	2,922	2,922	637	637	243	393	161%	2,922
Child Care Facilities	722	722	21	21	60	(39)	-64%	722
Community Halls and Facilities	5,886	5,981	1,218	1,218	498	720	144%	5,981
Consumer Protection	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-
Disaster Management	53	53	1	1	4	(4)	-83%	53
Education	619	619	4	4	52	(48)	-93%	619
Indigenous and Customary Law	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-
Libraries and Archives	10,262	10,686	2,123	2,123	891	1,232	138%	10,686
Literacy Programmes	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-
Sport and recreation	28,228	28,228	6,023	6,023	2,352	3,671	156%	28,228
Beaches and Jetties	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	7,175	7,175	1,317	1,317	598	719	120%	7,175
Recreational Facilities	16,095	16,095	3,620	3,620	1,341	2,279	170%	16,095
Sports Grounds and Stadiums	4,958	4,958	1,086	1,086	413	672	163%	4,958
Public safety	8,246	8,246	1,715	1,715	687	1,028	150%	8,246
Fire Fighting and Protection	8,246	8,246	1,715	1,715	687	1,028	150%	8,246
Licensing and Control of Animals	-	-	-	-	-	-	-	-
Housing	18,009	18,009	840	840	1,501	(660)	-44%	18,009
Housing	16,509	16,509	834	834	1,376	(542)	-39%	16,509
Informal Settlements	1,500	1,500	7	7	125	(118)	-94%	1,500

Description	Budget Year 2018/19						YTD variance %	Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>								
<b>Economic and environmental services</b>	<b>54,722</b>	<b>56,202</b>	<b>6,028</b>	<b>6,028</b>	<b>4,683</b>	<b>1,345</b>	<b>29%</b>	<b>56,202</b>
Planning and development	6,592	6,772	1,036	1,036	564	471	84%	6,772
Billboards	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	2,191	2,191	394	394	183	211	116%	2,191
Central City Improvement District	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-
Economic Development/Planning	2,087	2,267	274	274	189	85	45%	2,267
Regional Planning and Development	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement	-	-	-	-	-	-	-	-
Project Management Unit	2,315	2,315	368	368	193	175	91%	2,315
Provincial Planning	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-
Road transport	46,473	47,773	4,722	4,722	3,981	741	19%	47,773
Police Forces, Traffic and Street Parking Control	24,339	24,339	2,837	2,837	2,028	809	40%	24,339
Pounds	-	-	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-
Roads	22,134	23,434	1,885	1,885	1,953	(68)	-3%	23,434
Taxi Ranks	-	-	-	-	-	-	-	-
Environmental protection	1,657	1,657	271	271	138	133	96%	1,657
Biodiversity and Landscape	1,657	1,657	49	49	138	(89)	-64%	1,657
Coastal Protection	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-
Pollution Control	-	-	222	222	-	222	-	-
Soil Conservation	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>112,214</b>	<b>112,209</b>	<b>17,582</b>	<b>17,582</b>	<b>9,351</b>	<b>8,231</b>	<b>88%</b>	<b>112,209</b>
Energy sources	7,614	7,614	891	891	635	256	40%	7,614
Electricity	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	7,614	7,614	891	891	635	256	40%	7,614
Nonelectric Energy	-	-	-	-	-	-	-	-
Water management	30,429	30,429	4,217	4,217	2,536	1,682	66%	30,429
Water Treatment	1,365	1,365	5	5	114	(109)	-96%	1,365
Water Distribution	25,680	25,680	3,955	3,955	2,140	1,815	85%	25,680
Water Storage	3,383	3,383	258	258	282	(24)	-9%	3,383
Waste water management	33,671	33,666	6,273	6,273	2,805	3,467	124%	33,666
Public Toilets	1,550	1,550	319	319	129	190	147%	1,550
Sewerage	24,625	24,625	4,956	4,956	2,052	2,904	142%	24,625
Storm Water Management	5,329	5,324	990	990	444	547	123%	5,324
Waste Water Treatment	2,167	2,167	7	7	181	(173)	-96%	2,167
Waste management	40,501	40,501	6,201	6,201	3,375	2,826	84%	40,501
Recycling	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	13,936	13,936	635	635	1,161	(527)	-45%	13,936
Solid Waste Removal	25,404	25,404	5,296	5,296	2,117	3,179	150%	25,404
Street Cleaning	1,161	1,161	270	270	97	174	179%	1,161
Other	864	862	207	207	72	135	188%	862
Licensing and Regulation	97	95	14	14	8	6	73%	95
Tourism	767	767	193	193	64	129	202%	767
<b>Total Expenditure - Functional</b>	<b>353,821</b>	<b>356,290</b>	<b>56,154</b>	<b>56,154</b>	<b>29,691</b>	<b>26,463</b>	<b>89%</b>	<b>356,290</b>
<b>Surplus/ (Deficit) for the year</b>	<b>34,760</b>	<b>38,475</b>	<b>41,242</b>	<b>41,242</b>	<b>3,206</b>	<b>38,036</b>	<b>1186%</b>	<b>38,475</b>

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

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Revenue by Vote</u></b>									
Vote 1 - Financial Services	–	74,641	74,641	37,914	37,914	6,220	31,694	509.5%	74,641
Vote 2 - Community Services	–	123,253	123,976	31,659	31,659	10,331	21,328	206.4%	123,976
Vote 3 - Corporate Services	–	3,506	3,506	–	–	292	(292)	-100.0%	3,506
Vote 4 - Technical Services	–	404,086	409,548	89,145	89,145	34,129	55,016	161.2%	409,548
Vote 5 - Municipal Manager	–	1,333	1,333	163	163	111	52	46.9%	1,333
<b>Total Revenue by Vote</b>	<b>–</b>	<b>606,819</b>	<b>613,004</b>	<b>158,881</b>	<b>158,881</b>	<b>51,084</b>	<b>107,797</b>	<b>211.0%</b>	<b>613,004</b>
<b><u>Expenditure by Vote</u></b>									
Vote 1 - Financial Services	–	48,438	48,579	7,888	7,888	4,048	3,840	94.9%	48,579
Vote 2 - Community Services	–	102,503	103,455	17,423	17,423	8,621	8,802	102.1%	103,455
Vote 3 - Corporate Services	–	55,927	56,009	12,302	12,302	4,667	7,635	163.6%	56,009
Vote 4 - Technical Services	–	359,932	361,217	65,301	65,301	30,101	35,199	116.9%	361,217
Vote 5 - Municipal Manager	–	12,047	12,047	2,301	2,301	1,004	1,297	129.2%	12,047
<b>Total Expenditure by Vote</b>	<b>–</b>	<b>578,847</b>	<b>581,309</b>	<b>105,216</b>	<b>105,216</b>	<b>48,442</b>	<b>56,773</b>	<b>117.2%</b>	<b>581,309</b>
<b>Surplus/ (Deficit) for the year</b>	<b>–</b>	<b>27,972</b>	<b>31,695</b>	<b>53,665</b>	<b>53,665</b>	<b>2,641</b>	<b>51,024</b>	<b>1931.8%</b>	<b>31,695</b>

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

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	–	64,827	64,827	3,230	36,156	16,207	19,949	123%	64,827
Service charges - electricity revenue	–	219,007	219,007	18,317	58,166	54,752	3,414	6%	219,007
Service charges - water revenue	–	41,086	41,086	2,819	8,951	10,272	(1,320)	-13%	41,086
Service charges - sanitation revenue	–	20,933	20,933	2,519	8,000	5,233	2,767	53%	20,933
Service charges - refuse revenue	–	21,689	21,689	1,876	5,957	5,422	535	10%	21,689
Service charges - other	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	9,650	9,650	808	1,060	2,413	(1,352)	-56%	9,650
Interest earned - external investments	–	4,565	4,565	(1)	1,076	1,141	(66)	-6%	4,565
Interest earned - outstanding debtors	–	10,096	10,096	1,003	2,802	2,524	278	11%	10,096
Dividends received	–	–	–	–	–	–	–	–	–
Fines	–	14,668	14,668	106	126	3,667	(3,541)	-97%	14,668
Licences and permits	–	154	152	187	223	38	185	487%	152
Agency services	–	4,614	4,614	–	–	1,154	(1,154)	-100%	4,614
Transfers recognised - operational	–	97,846	98,571	243	29,720	24,643	5,077	21%	98,571
Other revenue	–	48,783	48,783	3,296	6,368	12,196	(5,828)	-48%	48,783
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	–	<b>557,918</b>	<b>558,640</b>	<b>34,403</b>	<b>158,604</b>	<b>139,660</b>	<b>18,944</b>	<b>14%</b>	<b>558,640</b>
<b>Expenditure By Type</b>									
Employee related costs	–	163,628	163,929	16,326	39,463	40,982	(1,519)	-4%	163,929
Remuneration of councillors	–	10,083	10,083	670	2,063	2,521	(458)	-18%	10,083
Debt impairment	–	27,125	27,125	2,041	5,318	6,781	(1,463)	-22%	27,125
Depreciation & asset impairment	–	46,045	46,045	4	9	11,511	(11,503)	-100%	46,045
Finance charges	–	3,710	3,710	231	231	927	(697)	-75%	3,710
Bulk purchases	–	183,215	183,215	39,278	39,795	45,804	(6,009)	-13%	183,215
Other materials	–	18,523	18,512	1,663	4,098	4,628	(530)	-11%	18,512
Contracted services	–	38,605	40,469	1,564	3,356	10,117	(6,762)	-67%	40,469
Transfers and grants	–	15,763	15,763	49	275	3,941	(3,665)	-93%	15,763
Other expenditure	–	86,479	86,786	5,372	12,115	21,696	(9,581)	-44%	86,786
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>	–	<b>593,175</b>	<b>595,637</b>	<b>67,199</b>	<b>106,723</b>	<b>148,909</b>	<b>(42,186)</b>	<b>-28%</b>	<b>595,637</b>
<b>Surplus/(Deficit)</b>	–	<b>(35,258)</b>	<b>(36,997)</b>	<b>(32,796)</b>	<b>51,882</b>	<b>(9,249)</b>	<b>61,131</b>	<b>(0)</b>	<b>(36,997)</b>
Transfers recognised - capital	–	63,230	68,692	–	396	17,173	(16,777)	(0)	68,692
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	–	<b>27,972</b>	<b>31,695</b>	<b>(32,796)</b>	<b>52,278</b>	<b>7,924</b>			<b>31,695</b>
Taxation	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>	–	<b>27,972</b>	<b>31,695</b>	<b>(32,796)</b>	<b>52,278</b>	<b>7,924</b>			<b>31,695</b>
Attributable to minorities	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to</b>	–	<b>27,972</b>	<b>31,695</b>	<b>(32,796)</b>	<b>52,278</b>	<b>7,924</b>			<b>31,695</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	–	<b>27,972</b>	<b>31,695</b>	<b>(32,796)</b>	<b>52,278</b>	<b>7,924</b>			<b>31,695</b>

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

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Multi-Year expenditure appropriation</u></b>									
Vote 1 - Financial Services	-	-	-	-	-	-	-		-
Vote 2 - Community Services	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	-	-	-	-	-	-		-
Vote 4 - Technical Services	-	22,442	24,217	3,255	3,255	6,054	(2,799)	-46%	24,217
Vote 5 - Muncipal Manager	-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	-	<b>22,442</b>	<b>24,217</b>	<b>3,255</b>	<b>3,255</b>	<b>6,054</b>	<b>(2,799)</b>	<b>-46%</b>	<b>24,217</b>
<b><u>Single Year expenditure appropriation</u></b>									
Vote 1 - Financial Services	-	180	180	18	18	45	(27)	-60%	180
Vote 2 - Community Services	-	3,695	3,811	315	315	953	(637)	-67%	3,811
Vote 3 - Corporate Services	-	1,972	1,972	44	44	493	(449)	-91%	1,972
Vote 4 - Technical Services	-	54,903	58,800	3,207	3,207	14,700	(11,493)	-78%	58,800
Vote 5 - Muncipal Manager	-	55	55	-	-	14	(14)	-100%	55
<b>Total Capital single-year expenditure</b>	-	<b>60,805</b>	<b>64,818</b>	<b>3,585</b>	<b>3,585</b>	<b>16,204</b>	<b>(12,620)</b>	<b>-78%</b>	<b>64,818</b>
<b>Total Capital Expenditure</b>	-	<b>83,247</b>	<b>89,035</b>	<b>6,840</b>	<b>6,840</b>	<b>22,259</b>	<b>(15,419)</b>	<b>-69%</b>	<b>89,035</b>

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	-	2,304	2,304	66	66	192	(126)	-66%	2,304
Executive and council	-	295	295	16	16	25	(9)	-35%	295
Finance and administration	-	2,009	2,009	50	50	167	(118)	-70%	2,009
Internal audit	-	-	-	-	-	-	-		-
<i>Community and public safety</i>	-	3,495	3,593	311	311	299	11	4%	3,593
Community and social services	-	535	543	77	77	45	32	71%	543
Sport and recreation	-	2,260	2,350	234	234	196	38	19%	2,350
Public safety	-	500	500	-	-	42	(42)	-100%	500
Housing	-	200	200	-	-	17	(17)	-100%	200
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental service.</i>	-	17,050	16,148	2,087	2,087	1,346	741	55%	16,148
Planning and development	-	20	20	-	-	2	(2)	-100%	20
Road transport	-	17,030	16,128	2,087	2,087	1,344	743	55%	16,128
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	-	60,398	66,990	4,376	4,376	5,582	(1,207)	-22%	66,990
Energy sources	-	3,327	3,327	589	589	277	312	112%	3,327
Water management	-	31,597	36,695	3,550	3,550	3,058	492	16%	36,695
Waste water management	-	22,169	23,662	144	144	1,972	(1,828)	-93%	23,662
Waste management	-	3,305	3,305	93	93	275	(183)	-66%	3,305
<i>Other</i>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	-	<b>83,247</b>	<b>89,035</b>	<b>6,840</b>	<b>6,840</b>	<b>7,420</b>	<b>(580)</b>	<b>-8%</b>	<b>89,035</b>
<b>Funded by:</b>									
National Government	-	31,226	31,226	5,104	5,104	2,602	2,502	96%	31,226
Provincial Government	-	27,632	33,094	248	248	2,758	(2,510)	-91%	33,094
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	-	<b>58,858</b>	<b>64,320</b>	<b>5,352</b>	<b>5,352</b>	<b>5,360</b>	<b>(8)</b>	<b>0%</b>	<b>64,320</b>
<b>Public contributions &amp; donations</b>	-	-	-	-	-	-	-		-
<b>Borrowing</b>	-	3,500	3,500	-	-	292	(292)	-100%	3,500
<b>Internally generated funds</b>	-	20,889	21,215	1,487	1,487	1,768	(280)	-16%	21,215
<b>Total Capital Funding</b>	-	<b>83,247</b>	<b>89,035</b>	<b>6,840</b>	<b>6,840</b>	<b>7,420</b>	<b>(580)</b>	<b>-8%</b>	<b>89,035</b>



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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	-	61,689	61,689	180	13,688	5,141	8,547	166%	61,689
Government - operating	-	291,601	291,601	27,975	88,082	24,300	63,782	262%	291,601
Government - capital	-	17,246	17,246	58	50,835	1,437	49,398	3437%	17,246
Interest	-	97,846	97,846	354	29,693	8,154	21,539	264%	97,846
Dividends	-	63,230	63,230	-	12,613	5,269	7,344	139%	63,230
<b>Payments</b>									
Suppliers and employees	-	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-	-		-
Transfers and Grants	-	(369,994)	(369,994)	(55,754)	(175,761)	(30,833)	144,929	-470%	(369,994)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	-	<b>161,618</b>	<b>161,618</b>	<b>(27,187)</b>	<b>19,150</b>	<b>13,468</b>	<b>5,682</b>	<b>42%</b>	<b>161,618</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
<b>Payments</b>									
Capital assets	-	-	-	(11)	(11)	-	11		-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	-	-	-	<b>(11)</b>	<b>(11)</b>	-	<b>11</b>		-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	3,500	3,500	-	-	292	(292)	-100%	3,500
Increase (decrease) in consumer deposits	-	-	-	61	(17)	-	(17)		-
<b>Payments</b>									
Repayment of borrowing	-	-	-	(915)	(915)	-	915		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	-	<b>3,500</b>	<b>3,500</b>	<b>(854)</b>	<b>(932)</b>	<b>292</b>	<b>1,224</b>	<b>420%</b>	<b>3,500</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	-	<b>165,118</b>	<b>165,118</b>	<b>(28,051)</b>	<b>18,207</b>	<b>13,760</b>			<b>165,118</b>
Cash/cash equivalents at beginning:	-	-	-		-	-			-
Cash/cash equivalents at month/year end:	-	165,118	165,118		18,207	13,760			165,118

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2018/19									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	5,360	1,065	993	992	839	954	4,576	40,202	54,979	47,562
Electricity	1300	14,988	459	235	204	178	163	557	2,323	19,106	3,425
Property Rates	1400	3,771	11,272	180	221	157	139	709	13,995	30,442	15,219
Waste Water Management	1500	2,736	556	482	469	455	440	2,564	17,990	25,692	21,918
Waste Management	1600	3,224	718	519	446	448	403	2,336	22,299	30,393	25,932
Property Rental Debtors	1700	105	17	17	17	17	16	93	964	1,246	1,106
Interest on Arrear Accounts	1810	56	48	60	94	88	107	870	30,091	31,415	31,251
Recoverable expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(2,758)	25	105	31	30	28	178	1,104	(1,257)	1,371
Total By Income Source	2000	27,481	14,160	2,591	2,474	2,211	2,249	11,883	128,968	192,017	147,785
2017/18 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	1,826	7,413	105	28	25	27	109	2,516	12,050	2,706
Commercial	2300	12,678	2,335	290	249	242	172	644	7,433	24,043	8,740
Households	2400	11,469	3,112	2,016	1,949	1,762	1,871	10,091	111,957	144,226	127,629
Other	2500	1,508	1,300	181	248	182	179	1,039	7,062	11,698	8,710
Total By Customer Group	2600	27,481	14,160	2,591	2,474	2,211	2,249	11,883	128,968	192,017	147,785

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID  R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<b><u>Municipality</u></b>								
Stanndard Bank	4 months	Call Deposit	-	-		-	-	17,000
Nedbank	3 months	Call Deposit	-	-		-	-	13,500
ABSA	2 months	Call Deposit	-	-		-	-	13,000
Investec	1 month	Call Deposit	-	-		-	-	12,500
	-	-	-	-		-	-	-
	-	-	-	-		-	-	-
<b>Municipality sub-total</b>				-		-	-	56,000
<b><u>Entities</u></b>								
<b>Entities sub-total</b>				-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		-	-	56,000

Operating and Capital transfers received are indicated in the following table:

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b><u>Operating Transfers and Grants</u></b>								
National Government:	73,960	73,960	29,706	29,706	6,163	23,543	382.0%	73,960
Equitable Share	70,412	70,412	29,339	29,339	5,868	23,471	400.0%	70,412
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	7	7	129	(122)	-94.6%	1,550
Expanded Public Works Programme Integrated Grant [Schedule 5B]	1,485	1,485	360	360	124	236	190.9%	1,485
Municipal Infrastructure Grant [Schedule 5B]	513	513	-	-	43	(43)	-100.0%	513
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Provincial Government:	23,766	24,191	14	1,622	2,016	(394)	-19.6%	24,191
Human Settlement Development	14,328	14,328	-	-	1,194	(1,194)	-100.0%	14,328
Financial Management	240	240	-	-	20	(20)	-100.0%	240
Replacement Funding for most vulnerable B3 municipalities	5,450	5,874	-	1,608	490	1,118	228.5%	5,874
Library Service Conditional Grant	2,600	2,600	-	-	217	(217)	-100.0%	2,600
<b>Total Operating Transfers and Grants</b>	<b>97,846</b>	<b>98,271</b>	<b>29,720</b>	<b>31,328</b>	<b>8,189</b>	<b>23,138</b>	<b>282.5%</b>	<b>98,271</b>
<b><u>Capital Transfers and Grants</u></b>								
National Government:	35,598	35,598	373	373	2,966	(2,593)	-87.4%	35,598
Municipal Infrastructure Grant [Schedule 5B]	22,226	22,226	373	373	1,852	(1,479)	-79.9%	22,226
Regional Bulk Infrastructure Grant (Schedule 5B)	13,372	13,372	-	-	1,114	(1,114)	-100.0%	13,372
Integrated National Electrification Programme (Municipal)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Provincial Government:	27,632	32,632	23	23	2,719	(2,696)	-99.2%	32,632
Human Settlement	27,632	32,632	23	23	2,719	(2,696)	-99.2%	32,632
	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>63,230</b>	<b>68,230</b>	<b>396</b>	<b>396</b>	<b>5,686</b>	<b>(5,290)</b>	<b>-93.0%</b>	<b>68,230</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>161,076</b>	<b>166,500</b>	<b>30,115</b>	<b>31,723</b>	<b>13,875</b>	<b>17,848</b>	<b>128.6%</b>	<b>166,500</b>

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

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
National Government:	73,960	73,958	9,360	9,360	6,163	3,197	51.9%	73,958
Equitable Share	70,412	70,410	8,873	8,873	5,868	3,006	51.2%	70,410
Local Government Financial Management	1,550	1,550	35	35	129	(94)	-72.8%	1,550
Expanded Public Works Programme Inter	1,485	1,485	451	451	124	328	264.8%	1,485
Municipal Infrastructure Grant [Schedule	513	513	-	-	43	(43)	-100.0%	513
	-	-	-	-	-	-		-
Provincial Government:	149,710	154,708	14,478	14,478	12,892	1,586	12.3%	154,708
Regional Socio-economic Project/Violence	1,000	1,000	-	-	83	(83)	-100.0%	1,000
District Municipality:	120	120	-	-	10	(10)	-100.0%	120
	-	-	-	-	-	-		-
Maintenance of Main Roads	120	120	-	-	10	(10)	-100.0%	120
Other grant providers:	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
[insert description]	-	-	-	-	-	-		-
Total operating expenditure of Transfers	117,244	122,242	9,374	9,374	10,187	(813)	-8.0%	122,242
	-	-	-	-	-	-		-
National Government:	31,226	31,226	5,104	5,104	2,602	2,502	96.2%	31,226
District Municipality:	11,730	11,730	-	-	977	(977)	-100.0%	11,730
None	11,730	11,730	-	-	977	(977)	-100.0%	11,730
	-	-	-	-	-	-		-
Other capital transfers [insert description]	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants</b>	<b>235,400</b>	<b>240,396</b>	<b>23,838</b>	<b>23,838</b>	<b>20,033</b>	<b>3,805</b>	<b>19.0%</b>	<b>240,396</b>
<b>Capital expenditure of Transfers and Grants</b>								
National Government:	148,470	153,468	14,478	14,478	12,789	1,689	13.2%	153,468
	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	148,470	153,468	14,478	14,478	12,789	1,689	13.2%	153,468
References	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Provincial Government:	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	<b>148,470</b>	<b>153,468</b>	<b>14,478</b>	<b>14,478</b>	<b>12,789</b>	<b>1,689</b>	<b>13.2%</b>	<b>153,468</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>383,871</b>	<b>393,865</b>	<b>38,316</b>	<b>38,316</b>	<b>32,822</b>	<b>5,494</b>	<b>16.7%</b>	<b>393,865</b>

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	7,196	7,196	1,617	1,617	1,199	417	35%	7,196
Pension and UIF Contributions	1,003	1,003	235	235	167	68	40%	1,003
Medical Aid Contributions	201	201	36	36	33	3	9%	201
Motor Vehicle Allowance	651	651	-	-	108	(108)	-100%	651
Cellphone Allowance	556	556	134	134	93	41	44%	556
Housing Allowances	425	425	40	40	71	(31)	-43%	425
Other benefits and allowances	50	50	1	1	8	(7)	-89%	50
<b>Sub Total - Councillors</b>	<b>10,083</b>	<b>10,083</b>	<b>2,063</b>	<b>2,063</b>	<b>1,680</b>	<b>382</b>	<b>23%</b>	<b>10,083</b>
<b>% increase</b>								
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4,260	4,260	1,004	1,004	710	294	41%	4,260
Pension and UIF Contributions	704	704	133	133	117	16	14%	704
Medical Aid Contributions	131	131	25	25	22	3	14%	131
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	805	805	192	192	134	57	43%	805
Motor Vehicle Allowance	945	945	32	32	158	(126)	-80%	945
Cellphone Allowance	64	64	6	6	11	(4)	-40%	64
Housing Allowances	138	138	-	-	23	(23)	-100%	138
Other benefits and allowances	158	150	207	207	25	182	725%	150
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>7,205</b>	<b>7,197</b>	<b>1,599</b>	<b>1,599</b>	<b>1,200</b>	<b>399</b>	<b>33%</b>	<b>7,197</b>
<b>% increase</b>								
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	97,371	97,693	21,085	21,085	16,282	4,803	30%	97,693
Pension and UIF Contributions	15,318	15,321	3,450	3,450	2,553	897	35%	15,321
Medical Aid Contributions	6,806	6,806	1,578	1,578	1,134	444	39%	6,806
Overtime	10,974	10,959	3,660	3,660	1,827	1,833	100%	10,959
Performance Bonus	7,091	7,091	1,649	1,649	1,182	467	40%	7,091
Motor Vehicle Allowance	4,092	4,092	807	807	682	125	18%	4,092
Cellphone Allowance	378	378	136	136	63	73	116%	378
Housing Allowances	1,490	1,490	357	357	248	108	44%	1,490
Other benefits and allowances	1,596	1,596	696	696	266	430	162%	1,596
Payments in lieu of leave	791	791	1,352	1,352	132	1,220	925%	791
Long service awards	388	388	234	234	65	169	262%	388
Post-retirement benefit obligations	10,126	10,126	2,860	2,860	1,688	1,172	69%	10,126
<b>Sub Total - Other Municipal Staff</b>	<b>156,422</b>	<b>156,732</b>	<b>37,864</b>	<b>37,864</b>	<b>26,122</b>	<b>11,742</b>	<b>45%</b>	<b>156,732</b>
<b>% increase</b>								
<b>Total Parent Municipality</b>	<b>173,711</b>	<b>174,012</b>	<b>41,526</b>	<b>41,526</b>	<b>29,002</b>	<b>12,524</b>	<b>43%</b>	<b>174,012</b>
	#DIV/0!	#DIV/0!						#DIV/0!
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>								
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp;</b>	<b>173,711</b>	<b>174,012</b>	<b>41,526</b>	<b>41,526</b>	<b>29,002</b>	<b>12,524</b>	<b>43%</b>	<b>174,012</b>
<b>% increase</b>								
<b>TOTAL MANAGERS AND STAFF</b>	<b>163,628</b>	<b>163,929</b>	<b>39,463</b>	<b>39,463</b>	<b>27,322</b>	<b>12,141</b>	<b>44%</b>	<b>163,929</b>

## Expenditure on Staff & Councillor Benefits - September 2017

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2017/2018	Amended Budget 2017/2018	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	101,631,849	101,953,023	22,089,292	21.67%
66(b)	Contributions to pension funds a	22,958,330	22,961,542	5,186,623	22.59%
66(c)	Travel, accomodation and subsi	5,037,107	5,037,107	839,321	16.66%
66(d)	Housing benefits and allowance	1,628,586	1,628,586	356,709	21.90%
66(e)	Overtime	10,974,215	10,959,215	3,659,577	33.39%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowanc	21,397,639	21,389,639	7,331,368	34.28%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 163,627,726</b>	<b>R 163,929,112</b>	<b>R 39,462,890</b>	<b>24.07%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	838,861	838,861	142,220	16.95%
DM	Deputy Mayor	621,755	621,755	129,513	20.83%
SP	Speaker	622,012	622,012	130,049	20.91%
MCM	Mayoral Committee members	2,476,596	2,476,596	471,866	19.05%
CLLR	Other Councillors	4,319,456	4,319,456	917,863	21.25%
MED	Medical aid contributions	200,997	200,997	36,408	18.11%
PEN	Pension fund contributions	1,003,257	1,003,257	234,807	23.40%
WARD	Ward Committee Allowance	720,000	720,000	178,000	24.72%
	<b>Sub - Total (Councillors' Bene</b>	<b>10,802,934</b>	<b>10,802,934</b>	<b>2,240,725</b>	<b>20.74%</b>
<b>Total Councillor and Staff Benefits</b>					
		<b>R 174,430,660</b>	<b>R 174,732,046</b>	<b>R 41,703,616</b>	<b>23.86%</b>

**Withdrawals from Municipal Bank Accounts**  
**Quarter ending September 2017**  
**Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003**

MFMA Section	Item Description	Income transactions July 2017	Income transactions August 2017	Income transactions September 2017	Expenditure transactions July 2017	Expenditure transactions August 2017	Expenditure transactions September 2017
		R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)						
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)						
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)						
11(1) (e) (i)	Money collected on behalf of organ of state:						
	- VAT	-3,464,387	-3,650,337	-791,606	85,556	506,854	5,998,170
	- Agency fees, for example motor registration, drivers licence, etc.	-	46,200	22,160	1,289,855	1,896,328	1,482,999
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state						
11(1) (f)	Refund of money incorrectly paid into bank account						
11(1) (g)	Refund of guarantees, sureties & security deposits	-82,068	-79,021	-559,157	95,510	134,265	125,429
		<b>-3,546,455</b>	<b>-3,683,158</b>	<b>-1,328,603</b>	<b>1,470,922</b>	<b>2,537,447</b>	<b>7,606,598</b>
		Transactions July 2016	Transactions August 2016	Transactions September 2016			
11(1) (h)	Cash management and investment purposes:						
	- Realised	-	-	-			
	- Made	-	-	56,000,000			
	- <b>Nett movement</b>	-	-	<b>56,000,000</b>			



# WITZENBERG MUNICIPALITY

## SDBIP TOP LAYER 1<sup>ST</sup> QUARTER 2017/18

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	Annual Target	1st Quarter	
					Target	Result
Essential services	Sustainable provision & maintenance of basic services	TecDir1	Percentage expenditure on maintenance budget by Technical Directorate.	99%	25%	9%
		TecDir3	Percentage expenditure on capital budget by Technical Directorate.	96%	10%	8%
		TecRo7	Kilometres of roads upgraded & rehabilitated.	3		
		TecWat21	Percentage compliance with drinking water quality standards	98%	98%	100%
		TecWat20	Decrease unaccounted water losses.	18%	18%	17%
		TecEl37	Decrease unaccounted electricity losses.	8%	8%	10%
		FinInc17	Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	<1%	<1%	0,02%
		FinInc18	Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	<1%	<1%	0,03%
		FinInc19	Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	<1%	<1%	0,00%
		FinInc20	Number of outstanding valid applications for waste removal services expressed as a % of total number of billings for the service.	<1%	<1%	0,02%
	Provide for the needs of informal settlements through improved services	TecDir2	Number of subsidised serviced sites developed.	500	0	
		TecWat22	Provide basic services - number of informal areas with sufficient communal water service points (taps).	3	3	3
		TecSan13	Provide basic services - number of informal areas with sufficient communal sanitation service points(toilets).	3	3	3
		TecRef31	Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area cleaning service.	3	3	3
		TecEl36	Number of subsidised electricity connections installed.	309	0	
Governance	Support institutional development & transformation	CorpHR12	Percentage of people from employment equity target groups employed in the three highest levels of management.	75%		
		CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	96%	25%	5%
	Financial Viability	MM1	Percentage spend on maintenance for the whole municipality.	99%	25%	9%
		MM2	Percentage spend on Capital Budget for the whole municipality.	96%	10%	8%
		FinDir3	Opinion of the Auditor-General on annual financial statements of the previous year.	Unqualified		
		FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8	3,4
		FinFAdm10	Financial viability expressed as Debt-Coverage ratio	30	30	106
		FinFAdm11	Financial viability expressed outstanding service debtors	44%	44%	57%
		FinInc15	Increased revenue collection	95%	95%	83%
	Strengthen relations	MMIDP9	Number of IDP community meetings held.	14		
		ComSoc49	Number of meetings with intergovernmental partners.	12	3	3

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	Annual Target	1st Quarter	
					Target	Result
Communal services	Provide & maintain facilities	ComDir1	Percentage expenditure on maintenance budget by Community Directorate.	99%	25%	24%
		ComDir2	Percentage expenditure on capital budget by Community Directorate.	96%	10%	5%
		ComAm34	Customer satisfaction survey on community facilities (score 1 - 5)	2,5		
Socio-Economic Support Services	Support the poor & vulnerable	ComLed8	The number of jobs created through the municipality's local economic development initiatives including capital projects.	390	100	100
		ComHS14	Number of housing opportunities provided per year - top structures.	309		
		ComHS15	Number of rental stock transferred.	60	10	1
		ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	2750	2750	2402
		ComSoc42	Bi-annual HIV/AIDS awareness programmes	3	1	1
		ComSoc43	Arrange workshops for youth per twinning agreement	2	1	1
		ComSoc44	Implement substance abuse programmes	5	1	1
		ComSoc45	Implementation of child protection programmes	2		
		ComSoc46	Implementation of early childhood development programmes	4	1	1
		ComSoc47	Implementation of gender programmes	2		
		ComSoc48	Implementation of projects for persons with disabilities	2	1	1
	Create an enabling environment to attract investment & support local economy.	MMPProp21	Revisit Municipal Land Audit and draw up an implementation plan. Phase implementation from 14/15 onwards.	Phase 4 Implement		
		ComLed4	Compile & Implementation of LED Strategy.	Review of		

#### Targets not achieved:

##### TecDir1 – Percentage expenditure on maintenance budget by Technical Directorate.

Reason for target not achieved:

- Maintenance votes from Finance were only received in the last week of September. This was due to MSCOA implementation, therefore not possible to monitor R&M votes.
- Orders was not issued timeously by Finance for various R&M votes, due to MSCOA.

Corrective measures:

- R&M votes and orders have been received and spending will increase now.

##### TecDir3 – Percentage expenditure on capital budget by Technical Directorate.

Reason for target not achieved:

- This underspending is due to the late start of the Vredebes internal services housing project. The layout was amended which had the effect that the services plans could not be approved. The layout has been approved and the services plans approved in the meantime. The number of sites to be serviced has also been reduced to 300.

Corrective measures:

- Reduced amount to be corrected with adjustment budget.

##### TecEl37 – Decrease unaccounted electricity losses.

Reason for target not achieved:

- Technical losses is actual losses that occur when transferring power in distribution system. This can only be optimised and is not always practical due to budget constraints.
- Electricity theft. Connections can be removed but the safety of personnel are at risk as well as the possibility of riots.
- Unmetered installations and meters will be addressed once the challenges with the GIS as reported separately have been addressed.
- The identification of faulty and inaccurate meters is a challenge due to staff and equipment constraints.

Corrective measures:

- A low-flow study to identify upgrades and possible switching to increase network performance and reduce technical losses will be completed by June 2018.
- An illegal strategy connection will be drafted by February 2018
- Using GIS to determine anomalies
- Investigation on the errors identified with possible anomalies in order to address electricity losses.
- Appoint a consultant by early 2018 to do a complete meter audit.

CorpHR13 – *Percentage budget spent on the Implementation of the Workplace Skills Plan .*

Reason for target not achieved:

- Bidders did not comply in terms of pre-Bid Specifications

Corrective measures:

- Bid will be re-advertised

CorpTraf40 – *Number of meetings held with the South African Police .*

Reason for target not achieved:

- The meeting for August was cancelled due to a lack of a quorum. September meeting took place.

Corrective measures:

- Meetings re-scheduled for remainder of year

MM1 – *Percentage expenditure on maintenance budget for the whole Municipality.*

Reason for target not achieved:

- Maintenance votes from Finance were only received in the last week of September. This was due to MSCOA implementation, therefore not possible to monitor R&M votes.
- Orders was not issued timeously by Finance for various R&M votes, due to MSCOA.

Corrective measures:

- R&M votes and orders have been received and spending will increase now.

MM2 – *Percentage expenditure on capital budget for the whole municipality..*

Reason for target not achieved:

- This underspending is due to the late start of the Vredebes internal services housing project. The layout was amended which had the effect that the services plans could not be approved. The layout has been approved and the services plans approved in the meantime. The number of sites to be serviced has also been reduced to 300 by the Provincial Government.

Corrective measures:

- Reduced amount to be corrected with adjustment budget.

FinAdm11 – *Financial viability expressed as outstanding service debtors..*

Reason for target not achieved:

- Credit control measures are limited in areas where electricity is supplied by Eskom. This concern has been addressed by SALGA but no workable solution has been reached to date.
- An additional contributing factor to the none achievement of the KPI is due to limited applications for indigent support within these areas.

Corrective measures:

- Implementation of water management meters to limit water consumption and to address the non-payment for the water service.

#### FinInc15 – Increased revenue collection

Reason for target not achieved:

- Credit control measures are limited in areas where electricity is supplied by Eskom. This concern has been addressed by SALGA but no workable solution has been reached to date.
- An additional contributing factor to the none achievement of the KPI is due to limited applications for indigent support within these areas.

Corrective measures:

- Implementation of water management meters to limit water consumption and to address the non-payment for the water service.

#### ComDir1 – Percentage expenditure on maintenance budget by Community Directorate.

Reason for target not achieved:

- The target was not reached because of slow reaction of service providers on quotations.

Corrective measures:

- Planning ahead for projects

#### ComDir2 – Percentage expenditure on maintenance budget by Community Directorate.

Reason for target not achieved:

- The target was not reached because although purchases processes started the U key numbers were inaccurate.

Corrective measures:

- U-keys will be rectified by Finance

#### ComHS15 – Number of rental stock transferred.

Reason for target not achieved:

- Attorney indicated that he struggled to get documents signed by beneficiaries who did not show for their appointments.
- Extended RCC (rates clearance certificates) were required for 9 properties from the Finance Department and was delayed.
- Registration of N'duli properties are linked to lost VA for certain titles at the deeds office

Corrective measures:

- Lost VA's were found, RCC again requested and received by Agent (Dykes Van Heerden) and Attorney and will be lodge by middle November 2017
- 4 applications lodge on 3 October 2017 – registration 3 weeks after lodgement – Attorney
- Signed documents already handed in for signature of MM and send back) – Attorney needs to expedite lodgement
- Tender for new service provider from 1 July 2017 until 30 June 2020 has not been awarded yet.

## Municipal Manager's quality certification

### Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the quarterly budget assessment has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:

  
\_\_\_\_\_

Date

30 October 2017

# Report of the auditor-general to the Western Cape Provincial Parliament and the council on the Witzenberg Municipality

## Report on the audit of the financial statements

### Opinion

1. I have audited the financial statements of the Witzenberg Municipality set out on pages 1 to 61, which comprise the statement of financial position as at 30 June 2017, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Witzenberg Municipality as at 30 June 2017, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2016 (Act No. 3 of 2016) (DoRA).

### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *Code of ethics for professional accountants* (IESBA code) together with the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of matters

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

### Restatement of corresponding figures

7. As disclosed in note 36 to the financial statements, the corresponding figures for 30 June 2016 have been restated as a result of errors discovered during 2016-17 in the financial statements of the municipality at. and for the year ended, 30 June 2016.

## **Material impairments**

8. As disclosed in note 3 to the financial statements, the municipality provided for the impairment of receivables from exchange transactions amounting to R129,4 million (2015-16: R106,3 million).
9. As disclosed in note 4 to the financial statements, the municipality provided for the impairment of receivables from non-exchange transactions amounting to R54,4 million (2015-16: R38,9 million).

## **Other matters**

10. I draw attention to the matters below. My opinion is not modified in respect of these matters.

## **Unaudited supplementary schedules**

11. The supplementary information set out on pages 62 to 65 of the financial statements does not form part of the financial statements and is presented as additional information. I have not audited this information and, accordingly, I do not express an opinion thereon.

## **Unaudited disclosure notes**

12. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion thereon.

## **Responsibilities of the accounting officer**

13. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and DoRA and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
14. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the accounting officer either intends to liquidate the municipality or cease operations, or has no realistic alternative but to do so.

## **Auditor-general's responsibilities for the audit of the financial statements**

15. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

16. A further description of my responsibilities for the audit of the financial statements is included in the annexure to the auditor's report.

## Report on the audit of the annual performance report

### Introduction and scope

17. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected strategic focus areas presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
18. My procedures address the reported performance information, which must be based on the approved performance planning documents of the municipality. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
19. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected strategic focus area presented in the annual performance report of the municipality for the year ended 30 June 2017:

Strategic focus area	Pages in the annual performance report
Essential services	10 – 11

20. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
21. I did not raise any material findings on the usefulness and reliability of the reported performance information for the following strategic focus area:
- Essential services



## **Other matter**

22. I draw attention to the matter below.

### **Achievement of planned targets**

23. Refer to the annual performance report on pages 10 to 13 for information on the achievement of planned targets for the year and explanations provided for the under- or overachievement of a number of targets.

## **Report on the audit of compliance with legislation**

### **Introduction and scope**

24. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the municipality with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
25. I did not raise material findings on compliance with the specific matters in key legislation as set out in the general notice issued in terms of the PAA.

## **Other information**

26. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report. The other information does not include the financial statements, the auditor's report thereon and those selected strategic focus areas presented in the annual performance report that have been specifically reported on in the auditor's report.
27. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
28. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected strategic focus areas presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
29. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, and if I conclude that it contains a material misstatement, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. If it is corrected, however, this will not be necessary.

## Internal control deficiencies

30. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. I did not identify any significant deficiencies in internal control.

*Auditor – Gonsel*

Cape Town

30 November 2017



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Annexure – Auditor-general's responsibility for the audit**

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements, and the procedures performed on reported performance information for selected strategic focus areas and on the municipality's compliance with respect to the selected subject matters.

### **Financial statements**

2. In addition to my responsibility for the audit of the financial statements as described in the auditor's report, I also:
  - identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
  - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer.
  - conclude on the appropriateness of the accounting officer's use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the municipality's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify the opinion on the financial statements. My conclusions are based on the information available to me at the date of the auditor's report. However, future events or conditions may cause a municipality to cease to continue as a going concern.
  - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

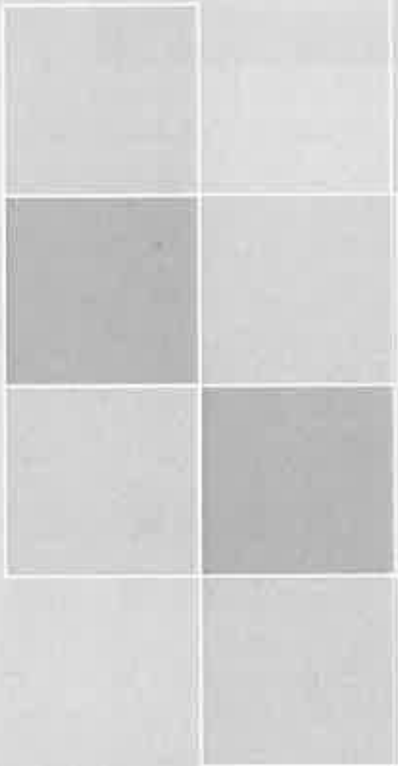
### **Communication with those charged with governance**

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also confirm to the accounting officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, related safeguards.

2017



**WITZENBERG**  
Municipality • Munisipaliteit • UMasipala Wase



WC022 – WITZENBERG MUNICIPALITY  
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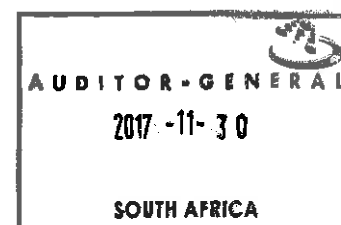
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SOUTH AFRICA  
UN-AUDITED

# WITZENBERG MUNICIPALITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

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# WITZENBERG MUNICIPALITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

## GENERAL INFORMATION

### NATURE OF BUSINESS

Witzenberg Municipality is a local municipality performing the functions as set out in Part B of Schedules 4 & 5 of the Constitution of the Republic of South Africa. (Act No. 108 of 1996)

### COUNTRY OF ORIGIN AND LEGAL FORM

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act. (Act no 117 of 1998)

### JURISDICTION

The Witzenberg Municipality includes the following areas:

*Ceres  
Op-die-Berg  
Prince Alfred's Hamlet  
Tulbagh  
Wolseley*

### MUNICIPAL MANAGER

*D Nasson*

### CHIEF FINANCIAL OFFICER

*HJ Kritzing*

### REGISTERED OFFICE

*50 Voortrekker Street, Ceres, 6835*

### AUDITORS

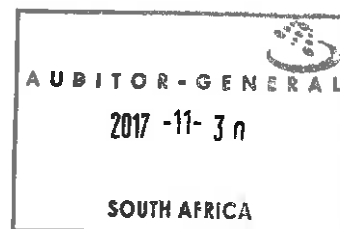
*Auditor-General South Africa*

### PRINCIPAL BANKERS

*Standard Bank, Ceres*

### RELEVANT LEGISLATION

The Constitution of the Republic of South Africa  
Municipal Finance Management Act (Act no 56 of 2003)  
Division of Revenue Act  
The Income Tax Act  
Value Added Tax Act  
Municipal Structures Act (Act no 117 of 1998)  
Municipal Systems Act (Act no 32 of 2000)  
Municipal Planning and Performance Management Regulations  
Water Services Act (Act no 108 of 1997)  
Housing Act (Act no 107 of 1997)  
Municipal Property Rates Act (Act no 6 of 2004), as amended  
Electricity Act (Act no 41 of 1987)  
Skills Development Levies Act (Act no 9 of 1999)  
Employment Equity Act (Act no 55 of 1998)  
Unemployment Insurance Act (Act no 30 of 1966)  
Basic Conditions of Employment Act (Act no 75 of 1997)  
Supply Chain Management Regulations, 2005  
Collective Agreements  
SALBC Leave Regulations  
Remuneration of Public Office Bearers Act  
Workman's Compensation Act



# WITZENBERG MUNICIPALITY

## COUNCILLORS OF THE WITZENBERG MUNICIPALITY

Position	Surname	Party	Seat type	
Executive Mayor	Klaasen, BC	DA	PR	
Deputy Executive Mayor	Adams, K	DA	Ward 6	
Speaker	Godden, TT	COPE	PR	
Member of Mayoral Committee	Sidego, EM	DA	Ward 11	
Member of Mayoral Committee	Alderman Smit, HJ	DA	Ward 5	
Member of Mayoral Committee	Visagie, JJ	DA	Ward 4	
Member of Mayoral Committee	Abrahams, T	DA	PR	Councillor from
Ordinary Councillor	Kinnear, D	DA	PR	Councillor from
Ordinary Councillor	Laban, G	WA	PR	Councillor from
Ordinary Councillor	Alderman Schuurman, J	ANC	PR	Councillor from
Ordinary Councillor	Phungula, JT	ANC	PR	
Ordinary Councillor	Jacobs, M	EFF	PR	Councillor from
Ordinary Councillor	Herandlen, P	ICOSA	PR	Councillor from
Ordinary Councillor	Simpson, RJ	ANC	PR	
Ordinary Councillor	Serunjogi, Z	DA	PR	Councillor from
Ordinary Councillor	Phatsoane, N	ANC	Ward 1	Councillor from
Ordinary Councillor	Lottering, C	DA	Ward 2	Councillor from
Ordinary Councillor	Swart, D	DA	Ward 3	
Ordinary Councillor	Daniels, P	DA	Ward 7	
Ordinary Councillor	Visagie, H	ANC	Ward 8	Councillor from
Ordinary Councillor	Hugo, S	ANC	Ward 9	Councillor from
Ordinary Councillor	Mgoboza, T	ANC	Ward 10	Councillor from
Ordinary Councillor	Mdala, M	ANC	Ward 12	Councillor from
Member of Mayoral Committee	Louw, S	DA	PR 1	Councillor till
Member of Mayoral Committee	Fredericks, JP	VIP	PR 1	Councillor till
Ordinary Councillor	Badela, R	ANC	Ward 12	Councillor till
Ordinary Councillor	Du Plessis, JJ	DA	PR 3	Councillor till
Ordinary Councillor	Du Toit, MC	ANC	PR 1	Councillor till
Ordinary Councillor	Klazen, JNED	DCP	PR 1	Councillor till
Ordinary Councillor	Mouton, JS	ANC	PR 2	Councillor till
Ordinary Councillor	Ndwanya, SM	ANC	PR 4	Councillor till
Ordinary Councillor	Salmon, L	ANC	Ward 8	Councillor till
Ordinary Councillor	Saula, MI	ANC	Ward 1	Councillor till
Ordinary Councillor	Okada J	NPP	PR 1	Councillor till
Ordinary Councillor	Hanekom, WJ	DA	Ward 3	Councillor till
Ordinary Councillor	Smith, A	ANC	Ward 10	Councillor till

### APPROVAL OF FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements, in terms of Section 126 (1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in the notes of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act

  
D Nason  
Accounting Officer

  
Date



**WITZENBERG MUNICIPALITY**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017**

	Notes	2017 R	Restated 2016 R
<b>ASSETS</b>			
<b>Current Assets</b>		<b>150,794,444</b>	<b>165,365,652</b>
Cash and Cash Equivalents	2	76,333,137	97,039,728
Receivables from exchange transactions	3	48,837,181	49,894,911
Receivables from non-exchange transactions	4	9,049,425	6,442,655
Inventory	5	9,347,496	5,403,267
Current Portion of Long-term Receivables	6	-	7,495
Unpaid Conditional Government Grants and Receipts	7	2,262,670	12,375
VAT Receivable (net)	8	4,964,535	6,565,221
<b>Non-Current Assets</b>		<b>874,959,554</b>	<b>791,235,630</b>
Long-Term Receivables	6	-	-
Non-Current Investments			
Property, Plant and Equipment	9	808,058,979	712,703,384
Intangible Assets	10	2,506,094	2,645,647
Investment Property	11	47,758,986	48,506,152
Heritage assets	12	550,000	550,000
Operating Lease Asset	13	9,947	12,326
Capitalised Restoration Cost	14	16,075,548	26,818,121
<b>Total Assets</b>		<b>1,025,753,998</b>	<b>956,601,282</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>		<b>73,510,922</b>	<b>96,383,819</b>
Payables from exchange transactions	15	44,015,252	54,502,193
Consumer Deposits	16	3,666,150	3,217,431
Current Employee benefits	17	17,446,827	16,941,158
Unspent Conditional Government Grants and Receipts	7	3,690,206	10,347,213
Unspent Public Contributions	18	975,236	1,282,898
Current Portion of Long-term Liabilities	19	3,717,251	10,092,926
<b>Non-Current Liabilities</b>		<b>153,138,093</b>	<b>158,428,205</b>
Long-term Liabilities	19	7,503,284	10,464,089
Non-Current Provisions	20	70,249,120	68,641,116
Employee benefits	21	75,385,689	79,323,000
<b>Total Liabilities</b>		<b>226,649,015</b>	<b>254,812,024</b>
<b>Net Assets</b>		<b>799,104,983</b>	<b>701,789,257</b>
Capital Replacement Reserve	22	10,354,788	9,548,191
Accumulated Surplus		788,750,195	692,241,066
<b>Total Net Assets and Liabilities</b>		<b>1,025,753,998</b>	<b>956,601,281</b>





**WITZENBERG MUNICIPALITY**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2017**

	Notes	2017 (Actual) R	2016 (Restated) R	2016 Correction of error R	2016 (Previously reported) R
<b>REVENUE</b>					
<b>Revenue from Non-exchange Transactions</b>		<b>275,483,289</b>	<b>194,680,841</b>	<b>1,206,869</b>	<b>193,473,972</b>
<b>Taxation Revenue</b>		<b>61,101,436</b>	<b>57,039,519</b>	<b>(0)</b>	<b>57,039,519</b>
Property rates	23	59,649,031	55,604,297	(0)	55,604,297
Property Rates - penalties imposed and collection charges		1,452,405	1,435,222	-	1,435,222
<b>Transfer Revenue</b>		<b>214,381,853</b>	<b>137,641,322</b>	<b>1,206,869</b>	<b>136,434,453</b>
Fines		19,242,291	8,559,000	-	8,559,000
Government Grants and Subsidies - Capital	24	38,768,028	55,446,601	3,907,586	51,539,015
Government Grants and Subsidies - Operating	24	101,428,638	71,440,720	(2,700,717)	74,141,437
Public Contributions and Donations		54,942,896	2,195,001	-	2,195,001
<b>Revenue from Exchange Transactions</b>		<b>320,412,477</b>	<b>317,036,592</b>	<b>-</b>	<b>317,036,592</b>
Service Charges	25	286,621,189	279,542,152	-	279,542,152
Rental of Facilities and Equipment		8,176,974	8,168,837	-	8,168,837
Interest Earned - external investments		8,511,695	6,772,240	-	6,772,240
Interest Earned - outstanding debtors		7,816,318	9,827,814	-	9,827,814
Licences and Permits		141,796	161,051	-	161,051
Agency Services		4,352,440	4,236,894	-	4,236,894
Other Income	26	4,792,065	8,321,816	-	8,321,816
Unamortised Discount - Interest		-	5,788	-	5,788
<b>Total Revenue</b>		<b>595,895,766</b>	<b>511,717,433</b>	<b>1,206,869</b>	<b>510,510,564</b>
<b>EXPENDITURE</b>					
Employee related costs	27	133,332,562	120,893,414	89,529	120,803,885
Remuneration of Councillors	28	8,779,575	8,661,654	-	8,661,654
Debt Impairment	29	37,709,473	34,542,290	-	34,542,290
Collection Costs		773,248	327,229	-	327,229
Depreciation and Amortisation	30	26,142,546	27,173,335	194,546	26,978,789
Repairs and Maintenance		23,000,709	20,141,682	466,538	19,675,144
Unamortised Discount - Interest paid		615,809	1,138,434	-	1,138,434
Finance Charges	32	16,957,097	16,764,153	-	16,764,153
Bulk Purchases	33	179,202,804	160,424,870	-	160,424,870
Contracted services		41,869,152	15,876,571	-	15,876,571
Grants and Subsidies	34	941,038	969,262	-	969,262
General Expenses	35	43,464,693	43,157,596	(89,529)	43,247,125
<b>Total Expenditure</b>		<b>512,788,706</b>	<b>450,070,490</b>	<b>661,084</b>	<b>449,409,406</b>
Gain / (loss) on disposal of assets (Impairment loss)	31	231,843 (137,679)	(3,728) (21,500)	-	(3,728) (21,500)
Gain on Adjustment of Provision		-	-	-	-
Inventories: (Write-down) / Reversal of write-down		-	(377)	-	(377)
Gain / (loss) on Actuarial Valuations	21	14,114,503	3,818,912	-	3,818,912
Asset Losses		-	(38,136)	-	(38,136)
<b>NET SURPLUS FOR THE YEAR</b>		<b>97,315,727</b>	<b>65,402,114</b>	<b>545,785</b>	<b>64,856,329</b>



**WITZENBERG MUNICIPALITY**

**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2017**

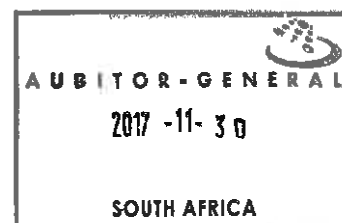
	Notes	Capital Replacement Reserve	Accumulated Surplus/(Deficit)	Total
		R	R	R
<b>Balance at 1 JULY 2015</b>		<b>9,430,377</b>	<b>627,509,596</b>	<b>636,939,973</b>
Correction of error	<b>36.13</b>	-	(552,830)	(552,830)
<b>Restated Balance at 1 JULY 2015</b>		<b>9,430,377</b>	<b>626,956,766</b>	<b>636,387,143</b>
Contribution to Capital Replacement Reserve		23,121,037	(23,121,037)	-
Property, Plant and Equipment purchased		(23,003,223)	23,003,223	-
Restated Net Surplus for the year		-	65,402,114	65,402,114
<b>Balance at 30 JUNE 2016</b>		<b>9,548,191</b>	<b>692,241,066</b>	<b>701,789,257</b>
Contribution to Capital Replacement Reserve		23,364,843	(23,364,843)	-
Property, Plant and Equipment purchased		(22,558,245)	22,558,245	-
Net Surplus for the year		-	97,315,727	97,315,727
<b>Balance at 30 JUNE 2017</b>		<b>10,354,789</b>	<b>788,750,195</b>	<b>799,104,984</b>



# WITZENBERG MUNICIPALITY

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Notes	30 JUNE 2017 R	30 JUNE 2016 R
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Taxation		59,159,651	52,556,067
Sales of goods and services		282,928,620	276,852,261
Government Grants		131,276,989	136,362,739
Interest		17,780,418	18,035,276
<b>Payments</b>			
Employee costs		(122,649,702)	(110,847,000)
Suppliers		(303,050,281)	(236,660,780)
Finance charges	32	(16,957,097)	(16,764,153)
Transfers and Grants		(941,038)	(969,262)
<b>Cash generated by operations</b>	<b>37</b>	<b>47,547,560</b>	<b>118,565,148</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment	9	(61,794,789)	(76,815,070)
Purchase of Intangible Assets		-	(321,685)
Proceeds on Disposal of Fixed Assets		3,036,713	111,192
Increase/(Decrease) in Long-term Receivables	6	7,495	163,151
<b>Net Cash from Investing Activities</b>		<b>(58,750,581)</b>	<b>(76,862,412)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Loans repaid		(9,952,289)	(8,964,582)
New loans raised		-	1,175,887
Increase in Consumer Deposits		448,719	742,656
<b>Net Cash from Financing Activities</b>		<b>(9,503,570)</b>	<b>(7,046,039)</b>
<b>NET INCREASE/(DECREASE IN CASH AND CASH EQUIVALENTS)</b>		<b>(20,706,591)</b>	<b>34,656,697</b>
Cash and Cash Equivalents at the beginning of the year		97,039,728	62,383,031
Cash and Cash Equivalents at the end of the year	2	76,333,137	97,039,728
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(20,706,591)</b>	<b>34,656,697</b>



**WITZENBERG MUNICIPALITY**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2017**

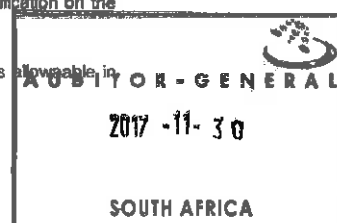
	Actual 2017 R	Approved budget 2017 R	Adjustments 2017 R	Final budget 2017 R	Difference between final budget and actual	Actual 2016 R
<b>Operating Revenue</b>						
Property rates	59,649,031	60,005,000	-	60,005,000	-0.6%	55,604,297
Property Rates - penalties imposed and collection charges	1,452,405	1,400,000	-	1,400,000	3.7%	1,435,222
Fines	19,242,291	12,819,650	-	12,819,650	50.1%	8,559,000
Government Grants and Subsidies - Capital	38,768,028	51,579,597	(13,201,863)	38,377,734	1.0%	55,446,601
Government Grants and Subsidies - Operating	101,428,638	134,609,474	(33,265,277)	101,344,197	0.1%	71,440,720
Public Contributions and Donations	54,942,896	200,000	536,479	736,479	7360.2%	2,195,001
Service Charges	286,621,189	295,515,087	-	295,515,087	-3.0%	279,542,152
Rental of Facilities and Equipment	8,176,974	9,338,688	-	9,338,688	-12.4%	8,168,837
Interest Earned - external investments	8,511,695	4,480,030	-	4,480,030	90.0%	6,772,240
Interest Earned - outstanding debtors	7,816,318	5,474,180	-	5,474,180	42.8%	9,827,814
Licences and Permits	141,796	168,030	-	168,030	-15.8%	161,051
Agency Services	4,352,440	4,274,110	-	4,274,110	1.8%	4,236,894
Other Income	18,906,568	4,229,389	-	4,229,389	347.0%	12,137,000
Unamortised Discount - Interest	-	258	-	258	100.0%	5,788
<b>Total revenue</b>	<b>610,010,269</b>	<b>584,093,493</b>	<b>-45,930,661</b>	<b>638,182,832</b>	<b>-13.4%</b>	<b>515,532,617</b>
<b>Operating Expenditure</b>						
Employee related costs	133,332,562	143,316,264	(5,556,840)	137,759,424	3.2%	120,693,414
Remuneration of Councillors	8,779,575	9,465,032	(539,000)	8,926,032	1.6%	8,661,654
Debt Impairment	37,709,473	25,639,580	14,940,000	40,579,560	7.1%	34,542,290
Collection Costs	773,248	1,041,190	(233,000)	808,190	4.3%	327,229
Depreciation and Amortisation	26,142,546	39,480,476	(12,558,000)	26,922,476	2.9%	27,173,335
Repairs and Maintenance	23,000,709	22,196,721	2,045,652	24,242,373	5.1%	20,141,682
Unamortised Discount - Interest paid	615,809	615,809	-	615,809	0.0%	1,138,434
Finance Charges	16,957,097	11,094,293	5,917,000	17,011,293	0.3%	16,764,153
Bulk Purchases	179,202,804	179,220,874	-	179,220,874	0.0%	160,424,870
Contracted services	41,869,152	71,370,252	(28,395,012)	42,975,240	2.6%	15,876,571
Grants and Subsidies	941,038	881,230	66,000	947,230	0.7%	969,262
Other expenses	43,370,529	49,007,252	-2,704,008	46,303,244	6.3%	43,179,473
<b>Total expenditure</b>	<b>512,694,542</b>	<b>553,328,953</b>	<b>-27,017,208</b>	<b>528,311,745</b>	<b>2.6%</b>	<b>450,092,367</b>
<b>Surplus/(deficit) for the period</b>	<b>97,315,727</b>	<b>30,764,540</b>	<b>-18,913,453</b>	<b>11,851,087</b>	<b>-721.2%</b>	<b>65,440,250</b>
<b>Operating expenditure by vote</b>						
Budget & Treasury Office	31,777,485	38,366,975	(5,313,000)	33,053,975	3.9%	32,305,839
Civil Services	106,021,906	107,220,510	(214,719)	107,005,791	0.9%	108,191,967
Community & Social Services	26,732,608	26,232,133	2,549,236	26,781,369	7.1%	23,028,655
Corporate Services	32,108,263	28,788,637	4,408,030	33,194,667	3.3%	28,071,233
Electro Technical Services	201,810,596	204,238,813	(1,871,585)	202,367,228	0.3%	182,240,690
Executive & Council	22,606,756	26,865,281	(3,039,378)	23,825,903	5.1%	24,833,139
Housing	27,456,019	59,859,878	(31,036,417)	28,823,461	4.7%	2,906,534
Planning	7,539,676	9,567,215	(1,150,577)	8,416,638	10.4%	6,592,167
Public Safety	34,142,995	28,590,342	6,776,581	35,366,903	3.5%	21,284,659
Sport & Recreation	20,470,543	23,379,169	(337,306)	23,041,863	11.2%	20,675,626
<b>Total operating expenditure by vote</b>	<b>510,666,847</b>	<b>553,108,953</b>	<b>-29,231,155</b>	<b>523,877,788</b>	<b>2.52%</b>	<b>450,130,509</b>
<b>Capital expenditure by vote</b>						
Budget & Treasury Office	162,534	130,000	45,000	175,000	7.1%	366,556
Civil Services	48,276,119	49,397,887	294,331	49,692,218	2.8%	59,666,153
Community & Social Services	910,051	1,426,000	(428,276)	997,724	8.8%	2,200,741
Corporate Services	285,353	150,000	139,330	289,330	1.4%	425,633
Electro Technical Services	6,831,879	6,995,000	(220,897)	6,774,103	-0.9%	5,664,355
Planning	-	-	-	-	-	6,121,668
Public Safety	100,273	-	150,000	150,000	33.2%	561,346
Sport & Recreation	2,216,854	800,000	1,489,031	2,289,031	3.2%	488,506
<b>Total capital expenditure</b>	<b>58,783,063</b>	<b>58,888,887</b>	<b>1,468,519</b>	<b>60,367,406</b>	<b>2.62%</b>	<b>75,494,958</b>

The budget is approved on an accrual basis by vote classification as required by the Municipal Finance Management Act. The basis used for this comparison is by nature classification as required by General Recognised Accounting Practices. The approved budget covers the same period as the financial statements, from 1 July to 30 June.

The budget and accounting bases are the same; both are on the accrual basis. The financial statements are prepared using a classification on the nature of expenses in the statement of financial performance.

The changes between the approved and final budget are a consequence of reallocations within the budget and of other factors allowable in terms of the Municipal Finance Management Act

Please refer to Note 40 for more information on budget comparisons.



**WITZENBERG MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

**1. ACCOUNTING PRINCIPLES AND POLICIES APPLIED IN THE FINANCIAL STATEMENTS**

**1.1. BASIS OF PREPARATION**

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise.

The annual financial statements have been prepared in accordance with the effective standards of Generally Recognised Accounting Practices (GRAP), including any interpretations issued by the Accounting Standards Board (ASB) in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

The standards are summarised as follows:

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of changes in Foreign Exchange Rates
GRAP 5	Borrowing Costs
GRAP 6	Consolidated and Separate Financial Statements
GRAP 7	Investments in Associates
GRAP 8	Interests in Joint Ventures
GRAP 9	Revenue from Exchange Transactions
GRAP 10	Financial Reporting in Hyperinflationary Economics
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events after the reporting date
GRAP 16	Investment Property
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 21	Impairment of non-cash-generating assets
GRAP 23	Revenue from Non-Exchange Transactions
GRAP 24	Presentation of Budget Information
GRAP 25	Employee Benefits
GRAP 26	Impairment of cash-generating assets
GRAP 27	Agriculture
GRAP 31	Intangible assets
GRAP 100	Discontinued Operations
GRAP 103	Heritage Assets
GRAP 104	Financial Instruments
GRAP 105	Transfer of Functions Between Entities Under Common Control
GRAP 106	Transfer of Functions Between Entities Not Under Common Control
GRAP 107	Mergers



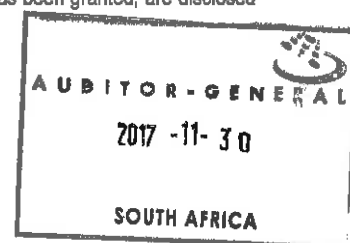
**WITZENBERG MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

IGRAP 1	Applying the Probability Test on Initial Recognition of Revenue (as revised in 2012)
IGRAP 2	Changes in Existing Decommissioning, Restoration and Similar Liabilities
IGRAP 3	Determining whether an Arrangement Contains a Lease
IGRAP 4	Rights to Interests Arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
IGRAP 5	Applying the Restatement Approach under the Standard of GRAP on Financial Reporting in Hyperinflationary Economies
IGRAP 6	Loyalty Programmes
IGRAP 7	The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
IGRAP 8	Agreements for the Construction of Assets from Exchange Transactions
IGRAP 9	Distributions of Non-cash Assets to Owners
IGRAP 10	Assets Received from Customers
IGRAP 11	Consolidations – Special Purpose Entities
IGRAP 12	Jointly Controlled Entities – Non-monetary Contributions by Ventures
IGRAP 13	Operating Leases – Incentives
IGRAP 14	Evaluating the Substance of Transactions Involving the Legal Form of a Lease
IGRAP 15	Revenue – Barter Transactions Involving Advertising Services
IGRAP 16	Intangible Assets – Website Costs
IPSAS 20	Related Party Disclosure
IFRS 3 (AC140)	Business Combinations
IFRS 4 (AC141)	Insurance Contracts
IFRS 6 (AC143)	Exploration for and Evaluation of Mineral Resources
IAS 12 (AC102)	Income Taxes
SIC – 21 (AC421)	Income Taxes – Recovery of Revaluated Non-Depreciable Assets
SIC – 25 (AC425)	Income Taxes – Changes in the Tax Status on an Entity or its Shareholders
SIC – 29 (AC429)	Service Concessions Arrangements – Disclosures
IFRIC 2 (AC435)	Members' Shares in Co-operative Entities and Similar Instruments
IFRIC 4 (AC437)	Determining whether an Arrangement contains a Lease
IFRIC 9 (AC442)	Reassessment of Embedded Derivatives
IFRIC 12 (AC445)	Service Concession Arrangements
IFRIC 13 (AC446)	Customer Loyalty Programmes
IFRIC 14 (AC447) IAS19	The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
IFRIC 15 (AC448)	Agreements for the Construction of Real Estate
IFRIC 16(AC449)	Hedges in a Net Investment in a Foreign Operation
IFRIC 20	Stripping Costs in the Production Phase of a Surface Mine

Accounting policies for material transactions, events or conditions not covered by the above GRAP have been developed in accordance with paragraphs 8, 10 and 11 of GRAP 3.

A summary of the significant accounting policies, which have been consistently applied except where an exemption has been granted, are disclosed below.



## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

Assets, liabilities, revenue and expenses have not been offset except when offsetting is permitted or required by a Standard of GRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant notes to the Financial Statements.

#### 1.2. PRESENTATION CURRENCY

Amounts reflected in the financial statements are in South African Rand and at actual values. No financial values are given in an abbreviated display format. No foreign exchange transactions are included in the statements.

#### 1.3. GOING CONCERN ASSUMPTION

These annual financial statements have been prepared on a going concern basis.

#### 1.4. COMPARATIVE INFORMATION

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated, unless a standard of GRAP does not require the restatements of comparative information. The nature and reason for the reclassification is disclosed. Where material accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

#### 1.5. MATERIALITY

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decision or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatements judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor. In general, materiality is determined as 1% of total expenditure.

#### 1.6. STANDARDS ISSUED BUT NOT YET EFFECTIVE

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the Municipality:

Standard	Description	Effective Date
GRAP 18	<b>Segment Reporting</b> Information to a large extent is already included in the notes to the annual financial statements.	Unknown
GRAP 20	<b>Related Party Disclosures</b> No significant impact is expected as the Municipality does not participate in such business transactions.	Unknown
GRAP 32	<b>Service Concession Arrangements: Grantor</b> No significant impact is expected as the Municipality does not participate in such business transactions.	Unknown
GRAP 108	<b>Statutory receivable</b> No significant impact is expected as the Municipality does not participate in such business transactions.	Unknown
GRAP 109	<b>Accounting by Principals and Agents</b> No significant impact is expected as the Municipality does not participate in such business transactions.	Unknown
IGRAP 17	Service Concession Arrangements Where a Grantor Controls a Significant Residual Interest in an Asset	Unknown

#### 1.7. RESERVES

## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### **Capital Replacement Reserve (CRR)**

In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus / (deficit) to the CRR. The cash in the CRR can only be utilized to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus / (Deficit) are credited by a corresponding amount when the amounts in the CRR are utilized.

#### **1.8. LEASES**

##### **1.8.1. Municipality as Lessee**

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the Municipality. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the Municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant and equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to de-recognition of financial instruments are applied to lease payables.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on a straight-line basis over the term of the relevant lease.

##### **1.8.2. Municipality as Lessor**

Under a finance lease, the Municipality recognises the lease payments to be received in terms of a lease agreement as an asset (receivable). The receivable is calculated as the sum of all the minimum lease payments to be received, plus any unguaranteed residual accruing to the Municipality, discounted at the interest rate implicit in the lease. The receivable is reduced by the capital portion of the lease instalments received, with the interest portion being recognised as interest revenue on a time proportionate basis. The accounting policies relating to de-recognition and impairment of financial instruments are applied to lease receivables.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on a straight-line basis over the term of the relevant lease.

#### **1.9. UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS**

Conditional government grants are subject to specific conditions. If these specific conditions are not met, the monies received are repayable.

Unspent conditional grants are financial liabilities that are separately reflected on the Statement of Financial Position. They represent unspent government grants, subsidies and contributions from the public.

This liability always has to be cash-backed. The following provisions are set for the creation and utilisation of this creditor:

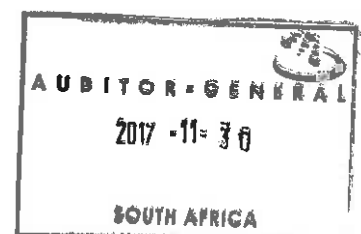
- Unspent conditional grants are recognised as a liability when the grant is received.
- When grant conditions are met an amount equal to the conditions met are transferred to revenue in the Statement of Financial Performance.
- The cash which backs up the creditor is invested as individual investment or part of the general investments of the Municipality until it is utilised.
- Interest earned on the investment is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor. If it is the Municipality's interest it is recognised as interest earned in the Statement of Financial Performance.

#### **1.10. UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS**

Unpaid conditional grants are assets in terms of the Framework that are separately reflected on the Statement of Financial Position. The asset is recognised when the Economic Entity has an enforceable right to receive the grant or if it is virtually certain that it will be received based on that grant conditions have been met. They represent unpaid government grants, subsidies and contributions from the public.

The following provisions are set for the creation and utilisation of the grant is receivables:

- Unpaid conditional grants are recognised as an asset when the grant is receivable.





## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### 1.11. PROVISIONS

##### 1.11.1. GENERAL PROVISIONS

Provisions are recognised when the Municipality has a present legal or constructive obligation as a result of past events, it is possible that an outflow of resource embodying economic benefits will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting date and adjusted to reflect the current best estimate. Where the effect is material, non-current provisions are discounted to their present value using a discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

The Municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is possible.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met:

- (a) The Municipality has a detailed formal plan for the restructuring identifying at least:
  - the business or part of a business concerned;
  - the principal locations affected;
  - the location, function and approximate number of employees who will be compensated for terminating their services;
  - the expenditures that will be undertaken; and
  - when the plan will be implemented.
- (b) The Municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

The amount recognised as a provision shall be the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions shall be reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision shall be reversed.

##### 1.11.2. REHABILITATION OF LANDFILL SITES PROVISIONS

Provision is made in terms of the licensing stipulations of the landfill sites, for the estimated cost of rehabilitating waste sites. The provision has been determined on the basis of a recent independent study. The cost factors derived from the study by a firm of consulting engineers have discounted to present value at prime interest rate.

#### 1.12. EMPLOYEE BENEFITS

##### 1.12.1. Post-Retirement Medical obligations

The Municipality provides post-retirement medical benefits by subsidizing the medical aid contributions of certain retired staff according to the rules of the medical aid funds. Council pays 70% as contribution and the remaining 30% are paid by the members. The entitlement to these benefits is usually conditional on the employee remaining in service up to retirement age and the completion of a minimum service period. The present value of the defined benefit liability is actuarially determined in accordance with GRAP 25 – Employee benefits (using a discount rate applicable to high quality government bonds). The plan is unfunded.

These contributions are charged to the Statement of Financial Performance when employees have rendered the service entitling them to the contribution. The liability was calculated by means of the projected unit credit actuarial valuation method. The liability in respect of current pensioners is regarded as fully accrued, and is therefore not split between a past (or accrued) and future in-service element. The liability is recognised at the fair value of the obligation. Payments made by the Municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee benefits upon valuation.

## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

#### 1.12.2. Long Service awards

Long service awards are provided to employees who achieve certain pre-determined milestones of service within the Municipality. The Municipality's obligation under these plans is valued by independent qualified actuaries periodically and the corresponding liability is raised. Payments are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee benefits upon valuation. Defined benefit plans are post-employment plans other than defined contribution plans.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

#### 1.12.3. Accrued Leave Pay

Liabilities for annual leave are recognised as they accrue to employees. The liability is based on the total amount of leave days due to employees at year end and also on the total remuneration package of the employee.

#### 1.12.4. Staff Bonuses

Liabilities for staff bonuses are recognised as they accrue to employees. The liability at year end is based on bonus accrued at year end for each employee.

#### 1.12.5. Performance bonuses

A provision, in respect of the liability relating to the anticipated costs of performance bonuses payable to Section 57 employees, is maintained. Municipal entities' performance bonus provisions are based on the employment contract stipulations as well as previous performance bonus payment trends.

#### 1.12.6. Pension and retirement fund obligations

The Municipality provides retirement benefits for its employees and councillors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year they become payable. Defined benefit plans are post-employment benefit plans other than defined contribution plans. The defined benefit funds, which are administered on a provincial basis, are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on a proportional basis to all participating municipalities. The contributions and lump sum payments are charged against income in the year they become payable. Sufficient information is not available to use defined benefit accounting for a multi-employer plan. As a result, defined benefit plans have been accounted for as if they were defined contribution plans.

#### 1.12.7. Ex gratia Gratuities

Ex gratia gratuities are provided to employees that were not previously members of a pension fund. The Municipality's obligation under these plans is valued by independent qualified actuaries and the corresponding liability is raised. Payments made by the Municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee benefits upon valuation. Defined benefit plans are post-employment plans other than defined contribution plans.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

### 1.13. PROPERTY, PLANT AND EQUIPMENT

#### 1.13.1. Initial Recognition

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

# WITZENBERG MUNICIPALITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the assets acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

### 1.13.2. Subsequent Measurement – Cost Model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

### 1.13.3. Depreciation and Impairment

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis. The annual depreciation rates are based on the following estimated useful lives:

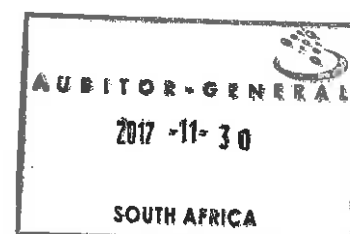
	Years		Years
<b>Infrastructure</b>		<b>Other</b>	
Roads and Paving	5-100	Airports	20
Electricity	4-46	Buildings	30-100
Water	15-150	Computer equipment	3-30
Sanitation	15-60	Furniture and equipment	5-30
Other	10-15	Landfill sites	9-24
		Markets	30
<b>Community</b>		Other	3-30
Recreational Facilities	10-30	Other vehicles	5-67
Sport fields & Stadia	10-20	Plant and Equipment	5-32
Halls	5-97	Specialist vehicles	7-38
Libraries	10-30		
Parks and gardens	10		
Other assets	5-30		
Cemeteries	5-30		
<b>Finance lease assets</b>			
Office equipment	4		

The actual useful lives used for depreciation purposes may vary from the above information as the remaining useful lives of assets are reviewed annually.

Property, plant and equipment are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment charged to the Statement of Financial Performance is the excess of the carrying value over the recoverable amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of impairment is recognised in the Statement of Financial Performance.

### 1.13.4. De-recognition



## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

Items of property, plant and equipment are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

#### 1.13.5. Land and Buildings and Other Assets – application of deemed cost (Directive 7)

The Municipality opted to take advantage of the transitional arrangement as contained in Directive 7 of the Accounting Standards Board, issued in December 2009. The Municipality applied deemed cost where the acquisition cost of an asset could not be determined. The municipality updated the Land and Buildings acquired before 30 June 2008 to the fair value as determined by an independent valuator. For Other Assets the depreciation replacement cost method was used to establish the deemed cost as on 1 July 2008.

#### 1.14. INTANGIBLE ASSETS

##### 1.14.1. Initial Recognition

An intangible asset is an identifiable non-monetary asset without physical substance.

An asset meets the identifiable criterion in the definition of an intangible asset when it:

is separable, i.e. is capable of being separated or divided from the entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, asset or liability; or arises from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

Internally generated intangible assets are subject to strict recognition criteria before they are capitalised. Research expenditure is never capitalised, while development expenditure is only capitalised to the extent that:

the municipality intends to complete the intangible asset for use or sale;  
it is technically feasible to complete the intangible asset;  
the municipality has the resources to complete the project; and  
it is probable that the municipality will receive future economic benefits or service potential.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

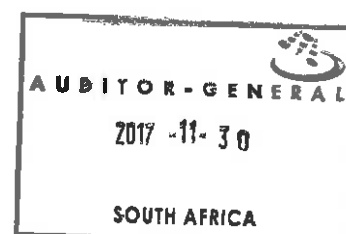
##### 1.14.2. Subsequent Measurement – Cost Model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

##### 1.14.3. Amortisation and Impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. Amortisation of an asset begins when it is available for use, i.e. when it is in the condition necessary for it to be capable of operating in the manner intended by management. Components of assets that are significant in relation to the whole asset and that have different useful lives are amortised separately. The estimated useful lives, residual values and amortisation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis. The annual amortisation rates are based on the following estimated useful lives:

<u>Intangible Assets</u>	<u>Years</u>
Computer Software	5
Computer Software Licenses	5



## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

The actual useful lives used for depreciation purposes may vary from the above information as the remaining useful lives of assets are reviewed annually.

#### 1.14.4. De-recognition

Intangible assets are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

#### 1.15. INVESTMENT PROPERTY

##### 1.15.1. Initial Recognition

Investment property shall be recognised as an asset when and only when:

- it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the entity, and
- the cost or fair value of the investment property can be measured reliably.

Investment property includes property (land or a building, or part of a building, or both land and buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the municipality accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

The cost of self-constructed investment property is the cost at date of completion.

##### 1.15.2. Subsequent Measurement – Cost Model

Subsequent to initial recognition, items of investment property are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

##### 1.15.3. Depreciation and Impairment

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

<u>Investment Property</u>	<u>Years</u>
Buildings	99 - 100

The actual useful lives used for depreciation purposes may vary from the above information as the remaining useful lives of assets are reviewed annually.

##### 1.15.4. De-recognition

Investment property is derecognised when it is disposed or when there are no further economic benefits expected from the use of the investment property. The gain or loss arising on the disposal or retirement of an item of investment property is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

**WITZENBERG MUNICIPALITY**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

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**1.16. HERITAGE ASSETS**

**1.16.1. Initial Recognition**

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

A heritage asset shall be recognised as an asset if, and only if:

- it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and
- the cost or fair value of the asset can be measured reliably.

An asset that has met the recognition requirement criteria for heritage assets shall be measured at its cost if such an asset has been acquired through an exchange transaction.

Where a heritage asset has been acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.

**1.16.2. Subsequent Measurement**

Heritage assets are not depreciated based on their nature however the municipality assesses at each reporting date whether there is a need for impairment.

The class of heritage assets are carried at its cost less any accumulated impairment losses.

**1.16.3. Impairment**

Where the carrying amount of an item of heritage asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Where items of heritage asset have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period that the impairment is identified.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the Statement of Financial Performance.

**1.16.4. De-recognition**

The carrying amount of a heritage asset is derecognised:

- on disposal, or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from de-recognition of a heritage asset shall be determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

**1.17. IMPAIRMENT OF NON-FINANCIAL ASSETS**

**1.17.1. Cash-generating assets**

Cash-generating assets are assets held with the primary objective of generating a commercial return.

The Municipality assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the municipality estimates the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating units (CGU) fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that

## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, an appropriate valuation model is used. Impairment losses are recognised in the Statement of Financial Performance in those expense categories consistent with the function of the impaired asset.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the Municipality estimates the asset's or cash-generating unit's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Financial Performance.

#### 1.17.2. Non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

The Municipality assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Municipality estimates the asset's recoverable service amount.

An asset's recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use. If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss recorded in the Statement of Financial Performance.

The value in use of a non-cash-generating asset is the present value of the asset's remaining service potential. The present value of the remaining service potential of the asset is determined using any one of the following approaches:

*Depreciation replacement cost approach* - the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

The Municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for an asset may no longer exist or may have decreased. If any such indication exists, the Municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for an asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. If this is the case, the carrying amount of the asset is increased to its recoverable service amount. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods. Such a reversal of an impairment loss is recognised in the Statement of Financial Performance.

#### 1.18. COMMITMENTS

Commitments are future payments and expenditure to be incurred on contracts that have been entered into at the reporting date and where there are unperformed obligations. The commitments would include both capital and operating items.

Committed expenditure approved and contracted for at reporting date is where the expenditure has been approved and the contract has been awarded.

Committed expenditure approved but not yet contracted for at reporting date is where the expenditure has been approved but the contract has yet to be awarded or is awaiting finalisation.

#### 1.19. INVENTORIES

##### 1.19.1. Initial Recognition

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus non-recoverable taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.



## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

Where inventory is acquired by the Municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

The cost of purified water comprises cost of conversion and other cost incurred in bringing the inventory to their present location and condition.

#### 1.19.2. Subsequent Measurement

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

In general, the basis of allocating cost to inventory items is the weighted average method.

Cost of land held for sale is assigned by using specific identification of their individual costs.

#### 1.20. BORROWING COSTS

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets are capitalised to the cost of that asset unless it is inappropriate to do so. The Municipality ceases the capitalisation of borrowing costs when substantially all the activities to prepare the asset for its intended use or sale are complete. It is considered inappropriate to capitalise borrowing costs where the link between the funds borrowed and the capital asset acquired cannot be adequately established. Borrowing costs incurred other than on qualifying assets are recognised as an expense in the Statement of Financial Performance when incurred.

#### 1.21. FINANCIAL INSTRUMENTS

Financial instruments recognised on the Statement of Financial Position include receivables (both from exchange transactions and non-exchange transactions), cash and cash equivalents, annuity loans and payables (both from exchange transactions and non-exchange transactions).

##### 1.21.1. Initial Recognition

Financial instruments are initially recognised when the Municipality becomes a party to the contractual provisions of the instrument at fair value plus, in the case of a financial asset or financial liability not at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

##### 1.21.2. Subsequent Measurement

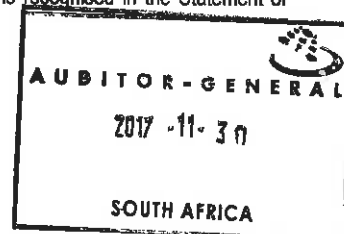
Financial Assets are categorised according to their nature as either financial assets at fair value, financial assets at amortised cost or financial assets at cost. Financial Liabilities are categorised as either at fair value, financial liabilities at cost or financial liabilities carried at amortised cost ("other"). The subsequent measurement of financial assets and liabilities depends on this categorisation.

##### 1.21.2.1. Receivables

Receivables are classified as loans and receivables, and are subsequently measured at amortised cost using the effective interest rate method.

For amounts due from debtors carried at amortised cost, the Municipality first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. Objective evidence of impairment includes significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation and default or delinquency in payments (more than 90 days overdue). If the Municipality determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognised are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the Statement of





## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

Financial Performance. Interest income continues to be accrued on the reduced carrying amount based on the original effective interest rate of the asset. Loans together with the associated allowance are written off when there is no realistic prospect of future recovery and all collateral has been realised or has been transferred to the municipality. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered, the recovery is recognised in the Statement of Financial Performance.

The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate, if material. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

#### **1.21.2.2. Payables and Annuity Loans**

Financial liabilities consist of payables and annuity loans. They are categorised as financial liabilities held at amortised cost, are initially recognised at fair value and subsequently measured at amortised cost using an effective interest rate, which is the initial carrying amount, less repayments, plus interest.

#### **1.21.2.3. Cash and Cash Equivalents**

Cash includes cash on hand (including petty cash) and cash with banks. Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, highly liquid deposits and net of bank overdrafts. The Municipality categorises cash and cash equivalents as financial assets carried at amortised cost.

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are categorised as financial liabilities: other financial liabilities carried at amortised cost.

#### **1.21.2.4. Non-Current Investments**

Financial instruments, which include, investments in municipal entities and fixed deposits invested in registered commercial banks, are stated at amortised cost.

Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified.

On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Financial Performance.

The carrying amounts of such investments are reduced to recognise any decline, other than a temporary decline, in the value of individual investments.

#### **1.21.3. De-recognition of Financial Instruments**

##### **1.21.3.1. Financial Assets**

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when:

the rights to receive cash flows from the asset have expired; or  
the Municipality has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Municipality has transferred substantially all the risks and rewards of the asset, or (b) the Municipality has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Municipality has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, a new asset is recognised to the extent of the Municipality's continuing involvement in the asset.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Municipality could be required to repay.

When continuing involvement takes the form of a written and/or purchased option (including a cash settled option or similar provision) on the transferred asset, the extent of the Municipality's continuing involvement is the amount of the transferred asset that the Municipality may repurchase, except that in the case of a written put option (including a cash settled option or similar provision) on an asset measured at fair value, the extent of the Municipality's continuing involvement is limited to the lower of the fair value of the transferred asset and the option exercise price.

##### **1.21.3.2. Financial Liabilities**

## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in the Statement of Financial Performance.

#### **1.21.4. Offsetting of Financial Instruments**

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

## **1.22. REVENUE**

### **1.22.1. Revenue from Non-Exchange Transactions**

Revenue from non-exchange transactions refers to transactions where the Municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportionate basis as an exchange transaction.

Fine Revenue constitutes both spot fines and summonses. Revenue from spot fines and summonses is recognised when issued.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the Municipality. Where public contributions have been received but the Municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).

Revenue from third parties i.e. insurance payments for assets impaired, are recognised when it can be measured reliably and is not being offset against the related expenses of repairs or renewals of the impaired assets.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and become available for use by the Municipality.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No. 56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Revenue shall be measured at the fair value of the consideration received or receivable.

When, as a result of a non-exchange transaction, a Municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the present obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability will be recognised as revenue.

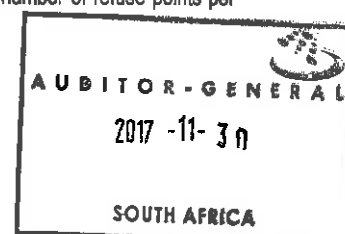
### **1.22.2. Revenue from Exchange Transactions**

Revenue from exchange transactions refers to revenue that accrued to the Municipality directly in return for services rendered/ goods sold, the value of which approximates the consideration received or receivable.

Service charges relating to electricity and water are based on consumption and a basic charge as per Council resolution. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

Revenue from the sale of electricity prepaid meter vouchers is recognised eight days after the sale of the relevant voucher.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage, and are levied monthly based on the recorded number of refuse points per property.



## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

Service charges relating to sanitation (sewerage) are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage. In the case of residential property a fixed monthly tariff is levied and in the case of commercial property a tariff is levied based on the number of sewerage connection on the property. Service charges based on a basic charge as per Council resolution.

Interest revenue is recognised using the effective interest rate method.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant tariff. This includes the issuing of licences and permits.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods are passed to the consumer.

Revenue shall be measured at the fair value of the consideration received or receivable.

The amount of revenue arising on a transaction is usually determined by agreement between the entity and the purchaser or user of the asset or service. It is measured at the fair value of the consideration received or receivable.

In most cases, the consideration is in the form of cash or cash equivalents and the amount of revenue is the amount of cash or cash equivalents received or receivable. However, when the inflow of cash or cash equivalents is deferred, the fair value of the consideration may be less than the nominal amount of cash received or receivable. When the arrangement effectively constitutes a financing transaction, the fair value of the consideration is determined by discounting all future receipts using an imputed rate of interest. The imputed rate of interest is the more clearly determinable of either:

The prevailing rate for a similar instrument of an issuer with a similar credit rating; or

A rate of interest that discounts the nominal amount of the instrument to the current cash sales price of the goods or services.

The difference between the fair value and the nominal amount of the consideration is recognised as interest revenue.

When goods or services are exchanged or swapped for goods or services which are of a similar nature and value, the exchange is not regarded as a transaction that generates revenue. When goods are sold or services are rendered in exchange for dissimilar goods or services, the exchange is regarded as a transaction that generates revenue. The revenue is measured at the fair value of the goods or services received, adjusted by the amount of any cash or cash equivalents transferred.

When the fair value of the goods or services received cannot be measured reliably, the revenue is measured at the fair value of the goods or services given up, adjusted by the amount of any cash or cash equivalents transferred.

#### 1.22.3. Grants, Transfers and Donations (Non-Exchange Revenue)

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

#### 1.23. RELATED PARTIES

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions or if the related party entity and another entity are subject to common control.

Related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by the reporting entity;
- Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the entity, and close members of the family of any such individual;
- Key management personnel, and close members of the family of key management personnel; and
- Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in the 2<sup>nd</sup> and 3<sup>rd</sup> bullet, or over which such a person is able to exercise significant influence.

Key management personnel include:

- All directors or members of the governing body of the entity, being the Executive Mayor, Deputy Mayor, Speaker, members of the Mayoral Committee and ordinary councillors.
- Other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting entity being the Municipal Manager, Chief Financial Officer and all other managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.



## WITZENBERG MUNICIPALITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### 1.24. UNAUTHORISED EXPENDITURE

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in a form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No. 56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

#### 1.25. IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No. 56 of 2003), the Municipal Systems Act (Act No. 32 of 2000), the Public Office Bearers Act, and (Act. No. 20 of 1998) or is in contravention of the Municipality's Supply Chain Management Policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

#### 1.26. FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and could have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

#### 1.27. CONTINGENT LIABILITIES

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent liability could also be a present obligation that arises from past events, but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Management judgement is required when recognising and measuring contingent liabilities.

#### 1.28. PRESENTATION OF BUDGET INFORMATION

The annual budget figures have been presented in accordance with the GRAP reporting framework. A separate statement of comparison of budget and actual amounts, which forms part of the annual financial statements, has been prepared. The comparison of budget and actual amount will be presented on the same accounting basis, same classification basis and for the same entity and period as for the approved budget. The budget of the municipality is taken for a stakeholder consultative process and upon approval the approved budget is made publicly available.

Material differences in terms of the basis, timing or entity have been disclosed in the notes to the annual financial statements.

#### 1.29. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

In the process of applying the Municipality's accounting policy, management has made the following significant accounting judgements, estimates and assumptions, which have the most significant effect on the amounts recognised in the financial statements:

##### *Post-retirement medical obligations and Long service awards*

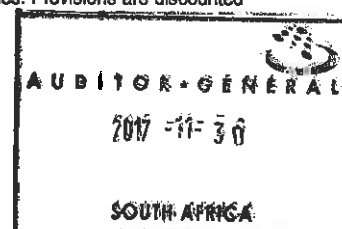
The cost of post-retirement medical obligations, long service awards and ex-gratia gratuities are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

##### *Impairment of Receivables*

The calculation in respect of the impairment of debtors is based on an assessment of the extent to which debtors have defaulted on payments already due, and an assessment of their ability to make payments based on their creditworthiness. This was performed per service-identifiable categories across all classes of debtors.

##### *Provisions and contingent liabilities*

Management judgement is required when recognising and measuring provisions and when measuring contingent liabilities. Provisions are discounted where the effect of discounting is material using actuarial valuations.



**WITZENBERG MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

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**1.30. TAXES – VALUE ADDED TAX**

Revenue, expenses and assets are recognised net of the amounts of value added tax. The net amount of Value added tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

**1.31. JOINT VENTURES**

In respect of the municipalities' interest in jointly controlled assets, the municipality includes in its accounting records and recognises in its financial statements:

- its share of the jointly controlled assets, classified according to the nature of the assets;
- any liabilities that it has incurred;
- its share of any liabilities incurred jointly with other ventures in relation to the joint venture;
- any revenue from the sale or use of its share of the output of the joint venture, together with its share of any expenses incurred by the joint venture; and
- any expenses that it has incurred in respect of its interest in the joint venture.

**1.32. AMENDED DISCLOSURE POLICY**

Amendments to accounting policies are reported as and when deemed necessary based on the relevance of any such amendment to the format and presentation of the financial statements. The principal amendments to matters disclosed in the current financial statements include fundamental errors, and the treatment of assets financed by external grants.

# WITZENBERG MUNICIPALITY

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

2	CASH AND CASH EQUIVALENTS	2017 R	2016 R
	<u>Assets</u>		
	Call Investments Deposits		
	Bank Accounts	76,324,212	97,031,303
	Cash Floats	8,925	8,425
	<b>Total Cash and Cash Equivalents - Assets</b>	<b>76,333,137</b>	<b>97,039,728</b>

Cash and cash equivalents comprise cash held and short term deposits. The carrying amount of these assets approximates their fair value.

The municipality has the following bank accounts:

Cash book balance at beginning of year	97,031,303	62,374,606
Cash book balance at end of year	76,324,212	97,031,303

The municipality changed it's Primary Bank Account from ABSA Bank Limited to The Standard Bank of South Africa Limited on 1 March 2013. The ABSA account has not been closed at year end as some debtors still pay their service accounts into the old account.

**Primary Bank Account: Standard Bank - Account Number 203241819**

Bank statement balance at beginning of year	100,229,291	66,875,631
Bank statement balance at end of year	77,200,939	100,229,291

**ABSA Bank Limited - Account Number 350000011**

Bank statement balance at beginning of year	58,202	33,194
Bank statement balance at end of year	248,613	58,202

### 3 RECEIVABLES FROM EXCHANGE TRANSACTIONS

Electricity	41,278,142	39,653,051
Water	67,600,296	57,648,575
Housing Rentals	1,483,430	1,235,690
Refuse	34,837,265	28,758,372
Sewerage	29,290,326	23,614,585
Other	2,543,476	1,944,039
Land Sales	1,190,005	3,356,771
<b>Total Receivables from Exchange Transactions</b>	<b>178,222,940</b>	<b>156,211,083</b>
Less: Provision for Impairment	(129,385,759)	(106,316,172)
<b>Total Net Receivables from Exchange Transactions</b>	<b>48,837,181</b>	<b>49,894,911</b>

Consumer debtors are payable within 30 days. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other receivables on initial recognition is not deemed necessary.

Included in receivables is the following accrued income (estimated consumption from the last meter reading to 30 June):

Accrued Income Electricity	22,054,254	17,621,583
Accrued Income Water	4,178,417	4,182,801

**Ageing of Receivables from Exchange Transactions:**

(Electricity): Ageing

Accrued Income Electricity	22,054,254	17,621,583
Current (0 - 30 days)	13,694,594	15,527,804
31 - 60 Days	788,519	582,462
61 - 90 Days	467,181	283,058
+ 90 Days	4,273,593	5,638,144
<b>Total</b>	<b>41,278,142</b>	<b>39,653,051</b>



**WITZENBERG MUNICIPALITY**

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

<b>RECEIVABLES FROM EXCHANGE TRANSACTIONS CONTINUED</b>	<b>2017 R</b>	<b>2016 R</b>
<b><u>(Water): Ageing</u></b>		
Accrued Income Water	4,178,417	4,182,801
Current (0 - 30 days)	3,287,256	3,875,709
31 - 60 Days	1,520,906	1,531,292
61 - 90 Days	1,074,176	1,539,568
+ 90 Days	57,539,542	46,519,206
<b>Total</b>	<b>67,600,296</b>	<b>57,648,575</b>
<b><u>(Housing): Ageing</u></b>		
Current (0 - 30 days)	27,969	27,677
31 - 60 Days	22,568	22,151
61 - 90 Days	21,392	20,399
+ 90 Days	1,411,500	1,165,462
<b>Total</b>	<b>1,483,430</b>	<b>1,235,690</b>
<b><u>(Refuse): Ageing</u></b>		
Current (0 - 30 days)	1,925,775	1,903,660
31 - 60 Days	752,979	812,939
61 - 90 Days	601,750	639,260
+ 90 Days	31,556,762	25,402,513
<b>Total</b>	<b>34,837,265</b>	<b>28,758,372</b>
<b><u>(Sewerage): Ageing</u></b>		
Current (0 - 30 days)	1,741,493	1,636,731
31 - 60 Days	771,514	708,827
61 - 90 Days	585,095	520,068
+ 90 Days	26,192,224	20,748,959
<b>Total</b>	<b>29,290,326</b>	<b>23,614,585</b>
<b><u>(Other): Ageing</u></b>		
Current (0 - 30 days)	729,918	339,561
31 - 60 Days	36,140	33,641
61 - 90 Days	27,418	29,560
+ 90 Days	1,750,000	1,541,277
<b>Total</b>	<b>2,543,476</b>	<b>1,944,039</b>
<b><u>(Land Sales): Ageing</u></b>		
Current (0 - 30 days)	-	-
31 - 60 Days	-	-
61 - 90 Days	-	-
+ 90 Days	1,288,006	3,356,771
<b>Total</b>	<b>1,288,006</b>	<b>3,356,771</b>
<b><u>(Total): Ageing</u></b>		
Accrued Income	26,232,671	21,804,384
Current (0 - 30 days)	21,407,005	23,311,143
31 - 60 Days	3,892,624	3,691,312
61 - 90 Days	2,777,013	3,031,913
+ 90 Days	124,011,627	104,372,332
<b>Total</b>	<b>178,320,941</b>	<b>156,211,084</b>



# WITZENBERG MUNICIPALITY

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

RECEIVABLES FROM EXCHANGE TRANSACTIONS CONTINUED	2017 R	2016 R
<b>Reconciliation of Provision for Bad Debts</b>		
Balance at beginning of year	106,316,172	122,424,101
Contribution to provision	23,083,710	26,189,331
Bad Debts Written Off	(14,123)	(42,297,260)
<b>Balance at end of year</b>	<b>129,385,759</b>	<b>106,316,172</b>

Concentrations of credit risk with respect to trade receivables are limited due to the municipality's large number of customers living in poverty. The municipality's historical experience in collection of trade receivables falls within recorded allowances. Due to these factors, management believes that no additional risk beyond amounts provided for collection losses is inherent in the municipality's trade receivables.

### 4 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Rates	23,713,824	23,224,444
Other Receivables	39,784,179	22,159,059
Accrued Fines	37,479,480	21,351,630
Deposits	224,615	224,615
SARS	524,109	524,110
Prepaid Expenditure	1,555,975	50,000
Other receivables	-	8,704
<b>Total Receivables from Non-Exchange Transactions</b>	<b>63,498,003</b>	<b>45,383,503</b>
Less: Provision for Impairment	(54,448,578)	(38,940,848)
<b>Total Net Receivables from Non-Exchange Transactions</b>	<b>9,049,425</b>	<b>6,442,655</b>

Ageing of Receivables from Non-Exchange Transactions:

#### (Rates): Ageing

Current (0 - 30 days)	2,031,228	3,062,819
31 - 60 Days	407,965	342,354
61 - 90 Days	208,672	261,132
+ 90 Days	21,065,958	19,558,138
<b>Total</b>	<b>23,713,823</b>	<b>23,224,444</b>

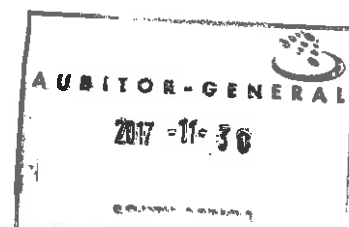
#### **Reconciliation of Provision for Bad Debts**

Balance at beginning of year	38,940,848	30,295,695
Contribution to provision	15,507,730	8,645,153
Bad Debts Written Off	-	-
<b>Balance at end of year</b>	<b>54,448,578</b>	<b>38,940,848</b>
Included in the provision for bad debt are the following amounts in respect of traffic fines	<b>33,849,774</b>	<b>19,274,139</b>

Concentrations of credit risk with respect to trade receivables are limited due to the municipality's large number of customers living in poverty. The municipality's historical experience in collection of trade receivables falls within recorded allowances. Due to these factors, management believes that no additional risk beyond amounts provided for collection losses is inherent in the municipality's trade receivables.

### 5 INVENTORY

Consumable Stores - At cost	9,181,157	5,384,334
Water - At purification cost	166,339	18,933
<b>Total Inventory</b>	<b>9,347,496</b>	<b>5,403,267</b>
Consumable stores materials written down due to losses as identified during the annual stores counts.	-	377
Consumable stores inventory recognised as an expense during the year	10,528,826	8,397,674
No inventories is pledged as security for liabilities		





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

7 UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS

**Please refer to Note 24 for more information on specific grants.**

AUDITOR-GENERAL  
2017-11-30  
SOUTH AFRICA

**WITZENBERG MUNICIPALITY**

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

**9 PROPERTY, PLANT AND EQUIPMENT**

**9.1 30 JUNE 2017**

<b>Reconciliation of Carrying Value</b>	<b>Land R</b>	<b>Buildings R</b>	<b>Infrastructure R</b>	<b>Community R</b>	<b>Lease Assets R</b>	<b>Other R</b>	<b>Total R</b>
<b>Carrying value at 1 July 2016</b>	78,203,971	93,542,654	441,286,025	68,455,787	995,478	30,219,468	712,703,383
<b>Cost</b>	78,203,971	101,779,105	553,135,349	74,148,394	1,867,230	57,846,635	866,980,684
Original Cost	78,203,971	101,779,105	553,135,349	74,148,394	1,867,230	57,846,635	866,980,684
<b>Accumulated Impairments</b>	-	-	(19,801)	-	-	(551,858)	(571,659)
Original Cost	-	-	(19,801)	-	-	(551,858)	(571,659)
<b>Accumulated Depreciation</b>	-	(8,236,451)	(111,829,523)	(5,692,607)	(871,751)	(27,075,309)	(153,705,642)
Original Cost	-	(8,236,451)	(111,829,523)	(5,692,607)	(871,751)	(27,075,309)	(153,705,642)
<b>Acquisitions</b>	-	178,018	69,320,352	949,414	26,370	11,367,606	81,841,760
<b>Capital under Construction</b>	-	135,929	28,638,636	494,137	-	4,798,552	34,065,254
<b>Transfers</b>	-	(816,239)	-	1,395,719	-	(593,980)	(14,500)
Cost	-	(816,239)	-	1,395,719	-	(593,980)	(14,500)
<b>Impairments</b>	-	-	(2)	-	-	(80,677)	(80,679)
Impairment	-	-	(2)	-	-	(80,677)	(80,679)
<b>Depreciation</b>	-	(1,003,028)	(12,522,349)	(1,592,123)	(391,955)	(4,683,681)	(20,193,135)
Normal Depreciation for the year	-	(1,003,028)	(12,522,349)	(1,592,123)	(391,955)	(4,683,681)	(20,193,135)
<b>Carrying value of disposals</b>	(263,104)	-	-	-	-	-	(263,104)
Cost	(263,104)	-	-	-	-	-	(263,104)
Accumulated Impairments	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
<b>Carrying value at 30 June 2017</b>	77,940,867	92,037,334	526,720,662	69,702,934	629,893	41,027,288	806,058,979
<b>Cost</b>	77,940,867	101,276,813	651,092,337	76,987,664	1,893,599	73,418,813	982,610,093
Original Cost	77,940,867	101,276,813	651,092,337	76,987,664	1,893,599	73,418,813	982,610,093
<b>Accumulated Impairments</b>	-	-	(19,803)	-	-	(632,535)	(652,338)
Original Cost	-	-	(19,803)	-	-	(632,535)	(652,338)
<b>Accumulated Depreciation</b>	-	(9,239,479)	(124,351,872)	(7,284,730)	(1,263,706)	(31,758,990)	(173,898,777)
Original Cost	-	(9,239,479)	(124,351,872)	(7,284,730)	(1,263,706)	(31,758,990)	(173,898,777)

**9.1.1 Work in Progress included in the Carrying Value of Property Plant & Equipment**

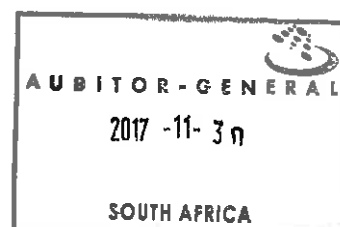
**R**

Buildings	894,345
Infrastructure	50,745,555
Community	1,564,478
Other	300,000
Intangibles	108,300

**9.1.2 Expenditure incurred for repairs and maintaining property plant and equipment**

**R**

23,000,709



## WITZENBERG MUNICIPALITY

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

## PROPERTY, PLANT AND EQUIPMENT CONTINUED

9.2 30 JUNE 2016

Reconciliation of Carrying Value	Land R	Buildings R	Infrastructure R	Community R	Lease Assets R	Other R	Total R
<b>Carrying value at 1 July 2015</b>	78,203,971	94,005,465	385,733,567	70,214,221	67,562	27,677,073	655,901,860
<b>Cost</b>	78,203,971	101,129,809	485,746,274	74,032,544	691,343	50,431,115	790,235,056
Original Cost	78,203,971	101,129,809	485,746,274	74,032,544	691,343	50,431,115	790,235,056
<b>Accumulated Impairments</b>	-	-	-	-	-	(551,131)	(551,131)
Original Cost	-	-	-	-	-	(551,131)	(551,131)
<b>Accumulated Depreciation</b>	-	(7,124,343)	(100,012,708)	(3,818,323)	(623,781)	(22,202,911)	(133,782,066)
Original Cost	-	(7,124,343)	(100,012,708)	(3,818,323)	(623,781)	(22,202,911)	(133,782,066)
<b>Acquisitions</b>	-	712,221	16,673,197	252,500	1,175,887	7,285,385	26,099,190
<b>Capital under Construction</b>	-	-	50,715,878	-	-	-	50,715,878
<b>Transfers</b>	-	(62,925)	-	(132,062)	-	206,062	11,075
Cost	-	(62,925)	-	(136,650)	-	210,650	11,075
Accumulated Depreciation	-	-	-	4,588	-	(4,588)	-
<b>Impairments</b>	-	-	(19,801)	-	-	(1,700)	(21,500)
Impairments	-	-	(19,801)	-	-	(1,700)	(21,500)
<b>Depreciation</b>	-	(1,112,108)	(11,816,816)	(1,878,873)	(247,971)	(4,909,218)	(19,964,983)
Normal Depreciation for the year	-	(1,112,108)	(11,816,816)	(1,878,873)	(247,971)	(4,909,218)	(19,964,983)
<b>Carrying value of disposals</b>	-	-	-	-	-	(38,136)	(38,136)
Cost	-	-	-	-	-	(80,515)	(80,515)
Accumulated Depreciation	-	-	-	-	-	41,407	41,407
<b>Carrying value at 30 June 2016</b>	78,203,971	93,542,654	441,286,025	68,451,198	995,478	30,224,057	712,703,383
<b>Cost</b>	78,203,971	101,779,105	553,135,349	74,148,394	1,867,230	57,846,635	866,980,684
Original Cost	78,203,971	101,779,105	553,135,349	74,148,394	1,867,230	57,846,635	866,980,684
<b>Accumulated Impairments</b>	-	-	(19,801)	-	-	(551,858)	(571,659)
Original Cost	-	-	(19,801)	-	-	(551,858)	(571,659)
<b>Accumulated Depreciation</b>	-	(8,236,451)	(111,829,523)	(5,697,196)	(871,751)	(27,070,720)	(153,705,642)
Original Cost	-	(8,236,451)	(111,829,523)	(5,697,196)	(871,751)	(27,070,720)	(153,705,642)



# WITZENBERG MUNICIPALITY

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

10

### INTANGIBLE ASSETS

#### Computer Software

#### Net Carrying amount at 1 July

Cost  
Accumulated Amortisation  
Accumulated Impairment

Additions  
Amortisation for Year  
Transfer

#### Net Carrying amount at 30 June

Cost  
Accumulated Amortisation  
Accumulated Impairment

2017  
R

2016  
R

2,645,647

2,689,747.00

4,483,998

4,162,314.00

(1,838,351)

(1,472,567.00)

-

-

-

321,685.00

(154,053)

(365,785.00)

14,500

-

2,506,094

2,645,647.00

4,498,498

4,483,998.00

(1,992,404)

(1,838,351.00)

-

-

11

### INVESTMENT PROPERTY

#### Net Carrying amount at 1 July

Cost  
Under Construction  
Accumulated Depreciation  
Accumulated Impairment

Correction  
Depreciation for the year  
Transfers

#### Net Carrying amount at 30 June

Cost  
Accumulated Depreciation  
Accumulated Impairment

48,506,152

48,833,256

50,888,329

50,899,404

-

-

(2,382,177)

(2,066,148)

-

-

(432,000)

-

(315,166)

(316,029)

-

(11,075)

47,758,986

48,506,152

50,456,329

50,888,329

(2,697,343)

(2,382,177)

-

-

There are no restrictions on the realisability of Investment Property or the remittance of revenue and proceeds of disposal.

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

Revenue derived from the rental of investment property

(1,376,006)

(1,341,989)

Operating expenditure incurred on properties generating revenue

143,054

12,289

Operating expenditure incurred on properties not generating revenue

-

-

12

### HERITAGE ASSETS

#### Net Carrying amount at 1 July

Cost

550,000

550,000

550,000

550,000

#### Net Carrying amount at 30 June

Cost

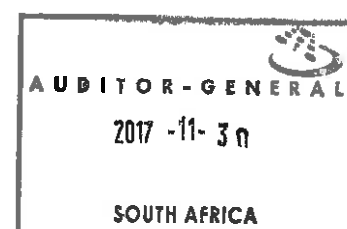
550,000

550,000

550,000

550,000

Heritage assets are carried at its cost less any accumulated impairment losses



# WITZENBERG MUNICIPALITY

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

### 13 OPERATING LEASE ARRANGEMENTS

#### The Municipality as Lessor (Asset)

	2017 R	2016 R
Balance on 1 July	12,326	21,535
Movement during the year	(2,379)	(9,209)
<b>Balance on 30 June</b>	<b>9,947</b>	<b>12,326</b>

At the Statement of Financial Position date, where the municipality acts as a lessor under operating leases, it will receive operating lease income as follows:

Up to 1 Year	43,242	64,599
1 to 5 Years	30,688	73,929
More than 5 Years	-	-
<b>Total Operating Lease Arrangements</b>	<b>73,929</b>	<b>138,528</b>

This lease income was determined from contracts that have a specific conditional income and does not include lease income which has a undetermined conditional income.

The leases are in respect of land and buildings being leased out for periods ranging until 2019.

### 14 CAPITALISED RESTORATION COST

#### Net Carrying amount at 1 July

Cost	50,973,071	55,802,597
Accumulated Depreciation	(24,154,950)	(17,628,410)
Accumulated Impairment	-	-

#### Acquisitions

#### Under Construction - Cost

#### Disposals

#### Adjustment for the period

#### Depreciation for the year

(5,262,380)	(4,829,526)
(5,480,193)	(6,526,540)

#### Net Carrying amount at 30 June

Cost	45,710,691	50,973,071
Accumulated Depreciation	(29,635,143)	(24,154,950)
Accumulated Impairments	-	-

### 15 PAYABLES FROM EXCHANGE TRANSACTIONS

Trade Payables	33,421,820	43,245,560
Deposits: Other	1,729,271	1,443,497
Interest Accrued	160,004	446,189
Other Creditors	438,318	114,455
Library books	24,568	20,542
Payments Received in Advance	4,217,531	2,618,929
Pre-paid Electricity	813,188	741,704
Retentions	3,210,552	5,871,317
<b>Total Trade Payables</b>	<b>44,015,252</b>	<b>54,502,193</b>

Payables are being recognised net of any discounts.

Payables are being paid within 30 days as prescribed by the MFMA. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other payables on initial recognition is not deemed necessary.

The carrying value of trade and other payables approximates its fair value.

Sundry deposits include hall, builders and housing Deposits.



# WITZENBERG MUNICIPALITY

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

16

### CONSUMER DEPOSITS

Water and Electricity	3,666,150	3,217,431
<b>Total Consumer Deposits</b>	<b>3,666,150</b>	<b>3,217,431</b>
<b>Guarantees held in lieu of Electricity and Water Deposits</b>	<b>-</b>	<b>-</b>

The fair value of consumer deposits approximate their carrying value. Interest are not paid on these amounts.

### CURRENT PROVISIONS

Current Portion of Rehabilitation of Landfill-sites - Note 20	-	-
<b>Total Provisions</b>	<b>-</b>	<b>-</b>

17

### CURRENT EMPLOYEE BENEFITS

	2017 R	2016 R
Current Portion of Post Retirement Benefits - Note 21	1,755,406	1,849,000
Current Portion of Long-Service Provisions - Note 21	626,884	634,000
Current Portion of Ex-gratia Pension Provisions - Note 21	90,438	40,000
Staff Leave	10,742,245	10,442,989
Performance Bonuses	815,657	773,825
Staff Bonuses	3,416,197	3,201,346
Backdated Remuneration	-	-
<b>Total Current Employee Benefits</b>	<b>17,446,827</b>	<b>16,941,160</b>

The movement in current employee benefits are reconciled as follows:

#### Staff Leave

Balance at beginning of year	10,442,990	8,828,207
Contribution to current portion	1,093,155	1,995,606
Expenditure incurred	(793,899)	(380,823)
<b>Balance at end of year</b>	<b>10,742,246</b>	<b>10,442,990</b>

Staff leave accrued to employees according to collective agreement. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave.

### CURRENT EMPLOYEE BENEFITS CONTINUED

#### Performance Bonuses

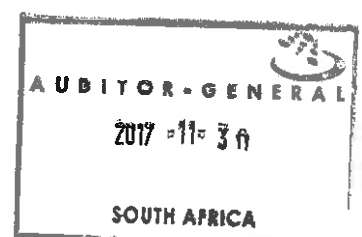
Balance at beginning of year	773,825	730,369
Contribution to current portion	815,657	773,825
Expenditure incurred	(773,825)	(730,369)
<b>Balance at end of year</b>	<b>815,657</b>	<b>773,825</b>

Performance bonuses are being paid to Municipal Manager and Directors after an evaluation of performance by the council.

#### Staff Bonuses

Balance at beginning of year	3,201,346	3,060,083
Contribution to current portion	5,868,951	5,597,063
Expenditure incurred	(5,654,099)	(5,455,800)
<b>Balance at end of year</b>	<b>3,416,198</b>	<b>3,201,346</b>

Bonuses are being paid to all municipal staff, excluding section 57 Managers. The balance at year end represents the portion of the bonus that have already vested for the current salary cycle.



# WITZENBERG MUNICIPALITY

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

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### UNSPENT PUBLIC CONTRIBUTIONS

	2017 R	2016 R
China - Water meters	49,904	84,307
Essen Belgium	925,332	1,198,591
<b>Total Unspent Public Contributions</b>	<b>975,236</b>	<b>1,282,898</b>

### Reconciliation of public contributions

#### China - Water meters

Opening balance	84,307	118,962
Conditions met - Transferred to revenue	(34,403)	(34,655)
<b>Closing balance</b>	<b>49,904</b>	<b>84,307</b>

3580 Water meters were donated by the Chinese Government to the Witzenberg Municipality. The purpose of the donation is to provide water connections to poor households.

#### Essen Belgium

Opening balance	1,198,591	1,512,288
Contributions received	333,962	1,380,741
Conditions met - Transferred to revenue	(607,221)	(1,694,438)
<b>Closing balance</b>	<b>925,332</b>	<b>1,198,591</b>

A twinning agreement exists between Essen in Belgium and the Witzenberg Municipality. The purpose of the agreement is youth development and crèches.

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### LONG-TERM LIABILITIES

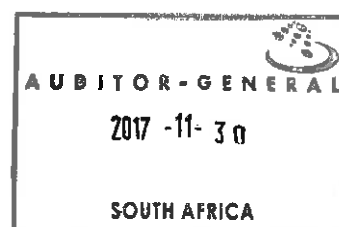
Annuity Loans - At amortised cost	10,638,893	20,241,807
Capitalised Lease Liability - At amortised cost	660,113	1,009,488
	<b>11,299,006</b>	<b>21,251,295</b>
Current Portion transferred to Current Liabilities	<b>(3,717,251)</b>	<b>(10,092,926)</b>
Annuity Loans - At amortised cost	(3,293,689)	(9,725,207)
Capitalised Lease Liability - At amortised cost	(423,562)	(367,719)
	<b>7,581,755</b>	<b>11,158,369</b>
Unamortised charges on loans	<b>(78,471)</b>	<b>(694,280)</b>
Balance 1 July	(694,280)	(1,831,579)
Adjustment for the period	615,809	1,137,299
<b>Total Long-term Liabilities - At amortised cost using the effective interest rate method</b>	<b>7,503,284</b>	<b>10,464,089</b>

Refer below for maturity dates of long term liabilities:

The obligations under annuity loans are scheduled below:

Amounts payable under annuity loans:

		Minimum annuity payments
Payable within one year	4,287,313	11,735,646
Payable within two to five years	7,639,910	10,724,199
Payable after five years	1,091,920	2,091,424
	<b>13,019,143</b>	<b>24,551,269</b>
<b>Less: Future finance obligations</b>	<b>(2,380,250)</b>	<b>(4,309,462)</b>
<b>Present value of annuity obligations</b>	<b>10,638,893</b>	<b>20,241,807</b>



# WITZENBERG MUNICIPALITY

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

LONG-TERM LIABILITIES CONTINUED	2017 R	2016 R
Annuity loans at amortised cost is calculated at an average 12.47% interest rate, with a final maturity date of 30 June 2023.		
The obligations under finance leases are scheduled below:		
	<b>Minimum lease payments</b>	
Amounts payable under finance leases:		
Payable within one year	469,250	450,000
Payable within two to five years	243,775	693,775
Payable after five years	713,025	1,143,775
	(52,913)	(134,287)
<b>Less: Future finance obligations</b>	<b>660,112</b>	<b>1,009,488</b>
<b>Present value of lease obligations</b>		

20

### NON-CURRENT PROVISIONS

Provision for Rehabilitation of Landfill-sites	70,249,120	68,641,116
<b>Total Non-current Provisions</b>	<b>70,249,120</b>	<b>68,641,116</b>

The provision includes the rehabilitation cost of landfill sites in Ceres, Prince Alfred's Hamlet, Op-die-Berg, Tulbagh and Wolseley. The expected closing dates of the sites are:

Ceres - 2010 (The site is longer in operation)

Prince Alfred's Hamlet - 2027

Op-die-Berg - 2019

Tulbagh - 2018

Wolseley - 2018

#### Landfill Sites

Balance 1 July	68,641,116	66,794,185
Contribution for the year		
Unwinding of Interest	6,870,384	6,676,457
Expenditure for the year		
Adjustment for the period	(5,262,380)	(4,829,526)
<b>Total provision 30 June</b>	<b>70,249,120</b>	<b>68,641,116</b>
<b>Less: Transfer of Current Portion to Current Provisions - Note</b>		
<b>Balance 30 June</b>	<b>70,249,120</b>	<b>68,641,116</b>
Discount rate	10.50%	10.50%
Inflation Rate	5.10%	6.30%

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### EMPLOYEE BENEFITS

Post-employment Health Care Benefits	70,619,811	74,152,000
Long Service Awards	4,702,173	4,967,000
Ex-Gratia Pension Benefits	63,705	204,000
<b>Total Non-current Employee Benefit Liabilities</b>	<b>75,385,689</b>	<b>79,323,000</b>

#### Post-employment Health Care Benefits

Balance 1 July	76,001,000	71,440,000
Contribution for the year	4,031,000	3,164,000
Interest Cost	7,659,000	6,596,000
Expenditure for the year	(1,964,623)	(1,792,262)
Actuarial Loss/(Gain)	(13,351,160)	(3,406,738)
<b>Total post retirement Health Care benefits 30 June</b>	<b>72,375,217</b>	<b>76,001,000</b>
<b>Less: Transfer of Current Portion - Note 17</b>	<b>(1,755,406)</b>	<b>(1,849,000)</b>
<b>Balance 30 June</b>	<b>70,619,811</b>	<b>74,152,000</b>





# WITZENBERG MUNICIPALITY

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

### EMPLOYEE BENEFITS CONTINUED

#### Long Service Awards

	2017 R	2016 R
Balance 1 July	5,601,000	5,648,000
Contribution for the year	447,000	463,000
Interest Cost	541,000	514,000
Expenditure for the year	(602,928)	(709,079)
Actuarial Loss/(Gain)	(657,015)	(314,921)
<b>Total long service 30 June</b>	<b>5,329,067</b>	<b>5,601,000</b>
<b>Less:</b> Transfer of Current Portion - Note 17	(626,884)	(634,000)
<b>Balance 30 June</b>	<b>4,702,173</b>	<b>4,967,000</b>

#### Ex-Gratia Pensions

Balance 1 July	244,000	330,000
Contribution for the year	-	-
Interest Cost	18,000	35,000
Expenditure for the year	(1,529)	(23,746)
Actuarial Loss/(Gain)	(106,328)	(97,254)
<b>Total Ex-Gratia 30 June</b>	<b>154,143</b>	<b>244,000</b>
<b>Less:</b> Transfer of Current Portion - Note 17	(90,438)	(40,000)
<b>Balance 30 June</b>	<b>63,705</b>	<b>204,000</b>

#### TOTAL NON-CURRENT EMPLOYEE BENEFITS

Balance 1 July	81,846,000	77,418,000
Contribution for the year	4,478,000	3,627,000
Interest cost	8,218,000	7,145,000
Expenditure for the year	(2,569,080)	(2,525,087)
Actuarial Loss/(Gain)	(14,114,503)	(3,818,913)
<b>Total employee benefits 30 June</b>	<b>77,858,417</b>	<b>81,846,000</b>
<b>Less:</b> Transfer of Current Portion - Note 17	(2,472,728)	(2,523,000)
<b>Balance 30 June</b>	<b>75,385,689</b>	<b>79,323,000</b>

### 21.1 Post-employment Health Care Benefits

The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:

In-service (employee) members	234	252
Continuation members (e.g. Retirees, widows, orphans)	53	54
<b>Total Members</b>	<b>287</b>	<b>306</b>

The liability in respect of past service has been estimated to be as follows:

In-service members	50,585,753	53,302,000
Continuation members	21,789,464	22,699,000
<b>Total Liability</b>	<b>72,375,217</b>	<b>76,001,000</b>

The liability in respect of periods commencing prior to the comparative year has been estimated as follows:

	2015 R	2014 R	2013 R
In-service members	44,877,000	46,097,000	35,087,000
Continuation members	26,563,000	22,258,000	18,843,000
<b>Total Liability</b>	<b>71,440,000</b>	<b>68,355,000</b>	<b>53,930,000</b>

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:

Bonitas;  
Keyhealth.  
LA Health  
Hosmed and  
Samwumed.



# WITZENBERG MUNICIPALITY

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

### EMPLOYEE BENEFITS CONTINUED

Key actuarial assumptions used:

	2017	2016
<b>i) Rate of Interest</b>		
Discount rate	9.81%	8.94%
Health Care Cost Inflation Rate	8.11%	8.05%
Net Effective Discount Rate	1.57%	0.82%

**ii) Mortality rates**

The PA 90 ultimate table was used by the actuaries.

**iii) Normal retirement age**

The average retirement age for all active employees was assumed to be 58 years. This assumption implicitly allows for ill-health and early retirements.

	2017 R	2016 R
The amounts recognised in the Statement of Financial Position are as follows:		
Present value of fund obligations	72,375,217	76,001,000
<b>Net liability/(asset)</b>	<b>72,375,217</b>	<b>76,001,000</b>

The municipality has elected to recognise the full increase in this defined benefit liability immediately as per GRAP 25, Employee Benefits, paragraph 155 (a).

**Reconciliation of present value of fund obligation:**

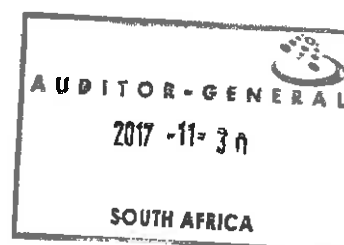
Present value of fund obligation at the beginning of the year	76,001,000	71,440,000
Total expenses	9,725,377	7,967,738
Current service cost	4,031,000	3,164,000
Interest Cost	7,659,000	6,596,000
Benefits Paid	(1,964,623)	(1,792,262)
Actuarial (gains)/losses	(13,351,160)	(3,406,738)
Present value of fund obligation at the end of the year	72,375,217	76,001,000
<b>Less:</b> Transfer of Current Portion - Note 17	(1,755,406)	(1,849,000)
<b>Balance 30 June</b>	<b>70,619,811</b>	<b>74,152,000</b>

**Sensitivity Analysis on the Accrued Liability at 30 June 2017**

Assumption	In-service members liability (R'000)	Continuation members liability (R'000)	Total liability (R'000)
Central Assumptions	50,586	21,789	72,375

The effect of movements in the assumptions are as follows:

Assumption	Change	In-service members liability (R'000)	Continuation members liability (R'000)	Total liability (R'000)	% change
Central assumptions		50,586	21,789	72,375	
Health care inflation	1%	60,409	23,901	84,310	16
Health care inflation	-1%	42,726	19,950	62,676	-13
Mortality rate	20%	47,553	20,145	67,698	-6
Mortality rate	-20%	54,332	23,876	78,208	8



**WITZENBERG MUNICIPALITY**

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

**EMPLOYEE BENEFITS CONTINUED**

**2017**

**2016**

**21.2 Long Service Bonuses**

The Long Service Bonus plans are defined benefit plans.

As at year end, the following number of employees were eligible for Long Service Bonuses.

**491**

**476**

**i) Rate of interest**

	<b>2017</b>	<b>2016</b>
Discount rate	8.32%	7.96%
General Salary Inflation (long-term)	6.13%	7.33%
Net Effective Discount Rate applied to salary-related Long Service Bonuses	2.05%	0.59%

**2017  
R**

**2016  
R**

The amounts recognised in the Statement of Financial Position are as follows:

Present value of fund obligations

**5,329,057**

**5,601,000**

**Net liability**

**5,329,057**

**5,601,000**

The liability in respect of periods commencing prior to the comparative year has been estimated as follows:

**2015  
R**

**2014  
R**

**2013  
R**

**Net liability**

**5,601,000**

**5,139,000**

**5,076,000**

**2017  
R**

**2016  
R**

**Reconciliation of present value of fund obligation:**

Present value of fund obligation at the beginning of the year

**5,601,000**

**5,648,000**

Total expenses

**385,072**

**267,921**

Current service cost

**447,000**

**463,000**

Interest Cost

**541,000**

**514,000**

Benefits Paid

**(602,928)**

**(709,079)**

Actuarial (gains)/losses

**(657,015)**

**(314,921)**

Present value of fund obligation at the end of the year

**5,329,057**

**5,601,000**

**Less:** Transfer of Current Portion - Note 17

**(626,884)**

**(634,000)**

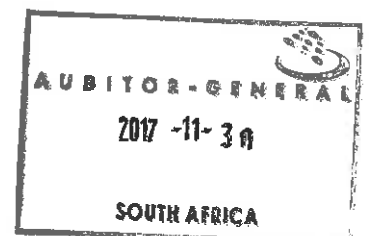
**Balance 30 June**

**4,702,173**

**4,967,000**

**Sensitivity Analysis on the Accrued Liability at 30 June 2017**

<b>Assumption</b>	<b>Change</b>	<b>Liability (R'000)</b>	<b>% change</b>
Central assumptions		<b>5,329</b>	
General salary inflation	1.00%	<b>5,619</b>	<b>5%</b>
General salary inflation	-1.00%	<b>5,063</b>	<b>-5%</b>
Withdrawal rates	20%	<b>4,949</b>	<b>-7%</b>
Withdrawal rates	-20%	<b>5,533</b>	<b>4%</b>



**WITZENBERG MUNICIPALITY**

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

**EMPLOYEE BENEFITS CONTINUED**

**2017**

**2016**

**21.3 Ex-Gratia Pension Benefits**

The Ex-Gratia Pension Benefits plans are defined benefit plans.

As at year end, the following number of employees were eligible for Ex-Gratia Pension Benefits.

31

34

**i) Rate of Interest**

Discount rate	8.37%	8.37%
General Pension Inflation (long-term)	0.00%	6.66%
Net Effective Discount Rate applied to Ex-Gratia Pension Benefits	8.37%	0.43%

**2017  
R**

**2016  
R**

The amounts recognised in the Statement of Financial Position are as follows:

Present value of fund obligations	<u>154,143</u>	<u>244,000</u>
<b>Net liability</b>	<u><b>154,143</b></u>	<u><b>244,000</b></u>

The liability in respect of periods commencing prior to the comparative year has been estimated as follows:

<b>2015 R</b>	<b>2014 R</b>	<b>2013 R</b>
<u><b>244,001</b></u>	<u><b>318,000</b></u>	<u><b>340,000</b></u>

**EMPLOYEE BENEFITS CONTINUED**

**2017  
R**

**2016  
R**

**Reconciliation of present value of fund obligation:**

Present value of fund obligation at the beginning of the year	244,000	330,000
Total expenses	16,471	11,254
Current service cost	-	-
Interest Cost	18,000	35,000
Benefits Paid	(1,529)	(23,746)
Actuarial (gains)/losses	<u>(106,328)</u>	<u>(97,254)</u>
Present value of fund obligation at the end of the year	<u>154,143</u>	<u>244,000</u>
<b>Less:</b> Transfer of Current Portion - Note	<u>(90,438)</u>	<u>(40,000)</u>
<b>Balance 30 June</b>	<u><b>63,705</b></u>	<u><b>204,000</b></u>

**Sensitivity Analysis on the Accrued Liability at 30 June 2017**

<b>Assumption</b>	<b>Change</b>	<b>Total liability (R'000)</b>	<b>% change</b>
Central assumptions		154	
Withdrawal rates	+20%	153	-0.7%
Withdrawal rates	-20%	155	0.6%



# WITZENBERG MUNICIPALITY

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

### EMPLOYEE BENEFITS CONTINUED

2017  
R

2016  
R

#### 21.4 Retirement funds

##### CAPE JOINT PENSION FUND

The funding level of the CJPF (Pensions Account section) was 105.1% as at the 30 June 2013 valuation date compared with a 99.4% funding level as at 30 June 2012. The Fund is in a sound financial condition at the valuation date. As at the 30 June 2013 valuation date (in totality) the members contributed at a rate of 9% of pensionable salaries and (in totality) the Local Authorities contributed at a rate of 18% of pensionable salaries.

Contributions paid recognised in the Statement of Financial Performance

402,234

426,587

##### SOUTH AFRICAN LOCAL AUTHORITIES PENSION FUND

The funding level at the most recent actuarial valuation (1 July 2012) of 100% was calculated on a Discounted Cash Flow (DCF) basis. The funding level has improved since the previous valuation. The valuation actuary recommended that the prevailing employer contribution rate at 1 July 2012 be maintained at 15.26%. This includes a margin of 3.92% over and above the contribution rate required to fund the Projected Unit Method future service benefits and associated costs.

Contributions paid recognised in the Statement of Financial Performance

475,570

423,555

##### DEFINED CONTRIBUTION FUNDS

Council contributes to: the Government Employees Pension Fund; Municipal Council Pension Fund; National Fund for Municipal Workers (IMATU); and SAMWU National Provident Fund which are defined contribution funds. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by Council are charged against expenditure on the basis of current service costs.

Contributions paid recognised in the Statement of Financial Performance

Cape Joint Retirement Fund

15,995,618

14,682,604

Municipal Councillors Pension Fund

257,362

384,673

National Fund For Municipal Employees (IMATU)

150,901

142,654

SAMWU National Provident Fund

3,983,521

3,908,359

20,387,403

19,118,290

#### 22 NET ASSET RESERVES

Capital Replacement Reserve

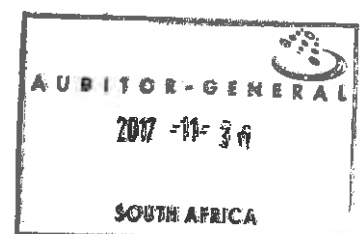
10,354,788

9,548,191

**Total Net Asset Reserves**

**10,354,788**

**9,548,191**



# WITZENBERG MUNICIPALITY

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

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### PROPERTY RATES

#### Actual

	2017 R	2016 R
<b>Rates Levied</b>	66,423,288	62,520,482
Business	10,337,309	10,206,804
Building Clauses	115,580	108,160
Rural	16,073,457	14,442,602
Industrial	7,813,561	7,007,909
Residential	23,347,919	22,440,759
State	6,823,916	6,638,749
Vacant Land	1,896,425	1,661,496
Public Service Infrastructure	15,121	14,003
Less: Revenue Forgone	(6,774,257)	(6,916,185)
<b>Total Assessment Rates</b>	<b>59,649,031</b>	<b>55,604,297</b>

#### Valuations - 1 JULY

#### **Rateable Land and Buildings**

Residential Property	2,683,792,990	2,674,117,190
Commercial Property	784,723,000	785,815,000
Industrial Property	446,895,000	442,495,000
Informal Property	32,801,000	30,173,000
Agricultural Purposes	5,197,084,300	5,195,601,700
State - National/ Provincial Services	406,743,600	410,112,600
Public Service Infrastructure	6,575,000	6,575,000
Vacant Property	191,379,900	151,828,610
<b>Total Valuation</b>	<b>9,749,994,790</b>	<b>9,696,718,100</b>

Assessment Rates are levied on the value of land and improvements. The valuation is performed every 4 years. The last valuation came into effect on 1 July 2013. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions and also to accommodate growth in the rate base due mostly to private development.

#### **Rates:**

Residential	0.918c/R	0.850c/R
Commercial	1.744c/R	1.615c/R
Industrial	1.744c/R	1.615c/R
Bona Fide Agricultural	0.230c/R	0.213c/R

Rates are levied annually and monthly. Monthly rates are payable by the 15th of the following month and annual rates are payable before 30 September. Interest is levied at the prime rate plus 1% on outstanding monthly rates.

Rebates were granted on land with buildings used solely for dwellings purposes as follows:  
Residential - The first R100 000 on the valuation is exempted.

Rebates can be defined as any income that the Municipality is entitled by law to levy, but which has subsequently been forgone by way of rebate or remission.



# WITZENBERG MUNICIPALITY

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

24

### GOVERNMENT GRANTS AND SUBSIDIES

#### Unconditional Grants

Equitable Share

#### Conditional Grants

Grants and donations  
Subsidies

#### Total Government Grants and Subsidies

Government Grants and Subsidies - Capital  
Government Grants and Subsidies - Operating

2017 R	2016 R
59,734,000	54,850,000
59,734,000	54,850,000
80,462,666	72,037,321
80,462,666	72,037,321
-	-
140,196,666	126,887,321
38,768,028	55,446,601
101,428,638	71,440,720
140,196,666	126,887,321

Please refer to appendix D for more detailed disclosure of Government Grants and Subsidies.

The Municipality does not expect any significant changes to the level of grants.

### GOVERNMENT GRANTS AND SUBSIDIES CONTINUED

#### 24.1 Equitable share

Opening balance  
Grants received  
Conditions met - Operating  
Conditions met - Capital  
Write off / Transfers  
Conditions still to be met/(Grant expenditure to be recovered)

2017 R	2016 R
-	-
59,325,000	54,850,000
(59,734,000)	(54,850,000)
-	-
409,000	-
-	-

The Equitable Share is the unconditional share of the revenue raised nationally and is being allocated in terms of Section 214 of the Constitution (Act 108 of 1996) to the municipality by the National Treasury.

#### 24.2 Local Government Financial Management Grant (FMG)

Opening balance  
Grants received  
Conditions met - Operating  
Conditions met - Capital  
Conditions still to be met/(Grant expenditure to be recovered)

-	(441)
1,475,000	1,450,000
(1,337,660)	(1,179,615)
(398,655)	(269,944)
(261,315)	-

The Financial Management Grant is paid by National Treasury to municipalities to help implement the financial reforms required by the Municipal Finance Management Act (MFMA), 2003. The FMG Grant also pays for the cost of the Financial Management Internship Programme (e.g. salary costs of the Financial Management Interns).

#### 24.3 Municipal Systems Improvement Grant

Opening balance  
Grants received  
Conditions met - Operating  
Conditions met - Capital  
Conditions still to be met/(Grant expenditure to be recovered)

-	-
-	930,000
-	(361,200)
-	(568,800)
-	-

The MSIG was used for building in-house capacity to perform municipal functions and stabilise institutional and governance systems.



# WITZENBERG MUNICIPALITY

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

### GOVERNMENT GRANTS AND SUBSIDIES CONTINUED

24.4 Municipal Infrastructure Grant (MIG)	2017 R	2016 R
Opening balance	3,399,041	(650,831)
Grants received	21,389,000	25,278,000
Conditions met - Operating	(237,600)	(4,445,988)
Conditions met - Capital	(24,640,860)	(16,782,140)
Conditions still to be met/(Grant expenditure to be recovered)	<u>(90,419)</u>	<u>3,399,041</u>

The grant was used to upgrade infrastructure in previously disadvantaged areas.

### 24.5 Housing Grants

Opening balance	1,478,410	-
Grants received	31,706,989	28,927,739
Conditions met - Operating	(24,264,670)	(440,857)
Conditions met - Capital	(8,354,095)	(27,008,472)
Conditions still to be met/(Grant expenditure to be recovered)	<u>566,634</u>	<u>1,478,410</u>

Housing grants was utilised for the development of erven and the erection of top structures.

### 24.6 Integrated National Electrification Grant

Opening balance	507,547	29,959
Grants received	5,000,000	4,000,000
Conditions met - Operating	-	(484,404)
Conditions met - Capital	(5,900,005)	(3,038,008)
Write off / Transfers	(409,000)	-
Conditions still to be met/(Grant expenditure to be recovered)	<u>(801,458)</u>	<u>507,547</u>

The National Electrification Grant was used for electrical connections in previously disadvantaged areas.

### 24.7 Library services

Opening balance	1,416,673	469,502
Grants received	7,975,000	8,915,000
Conditions met - Operating	(8,764,144)	(7,157,326)
Conditions met - Capital	(627,672)	(810,503)
Conditions still to be met/(Grant expenditure to be recovered)	<u>(143)</u>	<u>1,416,673</u>

### 24.7 Other Grants

Opening balance	3,533,167	1,478,215
Grants received	4,406,000	12,012,000
Conditions met - Operating	(1,685,029)	(5,689,029)
Conditions met - Capital	(4,239,900)	(4,268,019)
Write off / Transfers	-	-
Conditions still to be met/(Grant expenditure to be recovered)	<u>2,014,238</u>	<u>3,533,167</u>

Various grants were received from other spheres of government of which the material ones are: Main Roads Grant R 120 000, Drought Relieve R 396 833 etc.





# WITZENBERG MUNICIPALITY

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

	2017 R	2016 R
<b>24.8 Total Grants</b>		
Opening balance	10,334,838	1,326,404
Grants received	131,276,989	136,362,739
Conditions met - Operating	(96,023,103)	(74,608,419)
Conditions met - Capital	(44,161,187)	(52,745,886)
Conditions still to be met/(Grant expenditure to be recovered)	<u>1,427,537</u>	<u>10,334,838</u>
<u>Disclosed as follows:</u>		
Unspent Conditional Government Grants and Receipts	3,690,206	10,347,213
Unpaid Conditional Government Grants and Receipts	(2,262,670)	(12,375)
	<u>1,427,536</u>	<u>10,334,838</u>
<b>25 SERVICE CHARGES</b>		
Electricity	217,857,368	201,090,680
Water	36,642,847	42,166,718
Refuse removal	23,944,769	26,508,826
Sewerage and Sanitation Charges	23,254,948	26,091,673
Bulk service levies	56,825	117,813
	<u>301,756,757</u>	<u>295,975,710</u>
Less: Revenue Forgone	(15,135,568)	(16,433,558)
<b>Total Service Charges</b>	<u>286,621,189</u>	<u>279,542,152</u>
Rebates can be defined as any income that the Municipality is entitled by law to levy, but which has subsequently been forgone by way of rebate or remission.		
<b>26 OTHER INCOME</b>		
Application fees - Town Planning	70,937	35,670
Building Plan Fees	942,761	727,198
Cemetery Fees	245,842	213,865
Clip Cards	166,642	172,862
Collection Fees	59,058	187,210
Damages Income	31,666	25,001
Housing	239,556	257,257
Industrial Effluent	26,708	21,421
Insurance Claims Received	595,701	162,168
Mayor's Golf Day	151,264	117,574
Re-connection fees	266,438	222,219
Refuse Bags	2,854	3,740
Servitudes	-	4,828,322
Skills Development Levies received	44,119	234,023
Special Projects	50,860	42,350
Sundry Income	1,897,659	1,070,936
<b>Total Other Income</b>	<u>4,792,065</u>	<u>8,321,816</u>



# WITZENBERG MUNICIPALITY

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

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### EMPLOYEE RELATED COSTS

	2017 R	2016 R
Salaries and Wages	83,914,997	76,452,237
Bargaining Council Levy	50,473	47,186
Bonuses	7,419,392	6,394,808
Contributions For Pensions	13,149,878	11,875,700
Contributions For Medical Aids	5,952,737	5,397,130
Contributions For UIF	754,416	723,352
Ex-Gratia Pension	-	-
Group Life Insurance	1,342,260	1,196,502
Housing Benefits and Allowances	1,366,522	1,386,326
Leave Reserve	1,093,155	1,995,605
Long service awards	447,000	463,000
Overtime	8,642,117	7,569,115
Post Employment Health Care Benefits	4,031,000	3,164,000
Travel, Motor Car, Accommodation, Subsistence and Other Allowances	5,270,369	4,303,988
	<b>133,434,316</b>	<b>120,968,949</b>
Less: Employee Cost allocated elsewhere	(101,754)	(75,535)
<b>Total Employee Related Costs</b>	<b>133,332,562</b>	<b>120,893,414</b>

### KEY MANAGEMENT PERSONNEL

The Municipal Manager and Directors are appointed on fixed term contracts.

### REMUNERATION OF KEY MANAGEMENT PERSONNEL

#### Remuneration of the Municipal Manager

Annual Remuneration	1,040,835	1,003,332
Performance Bonuses	189,663	179,012
Travelling Allowance	108,000	108,000
Housing Allowance	-	-
Contributions to UIF, Medical, Pension Funds and Bargaining Council	262,671	260,419
Travelling Expenses	23,985	27,981
Leave encashment	119,217	-
Other Allowance	5,617	-
<b>Total</b>	<b>1,749,988</b>	<b>1,578,743</b>

#### Remuneration of the Director Technical Services

Annual Remuneration	731,737	741,501
Performance Bonuses	146,041	137,839
Travelling Allowance	373,998	301,646
Contributions to UIF, Medical, Pension Funds and Bargaining Council	3,569	15,056
Travelling Expenses	30,360	31,437
<b>Total</b>	<b>1,285,705</b>	<b>1,227,480</b>

#### Remuneration of the Director Corporate Services

Annual Remuneration	755,456	733,934
Performance Bonuses	146,041	137,839
Travelling Allowance	188,000	168,000
Housing Allowance	-	-
Contributions to UIF, Medical, Pension Funds and Bargaining Council	150,883	155,605
Travelling Expenses	41,610	84,969
Leave encashment	97,305	-
Other Allowance	4,592	-
<b>Total</b>	<b>1,383,887</b>	<b>1,280,347</b>

#### Remuneration of the Director Financial Services

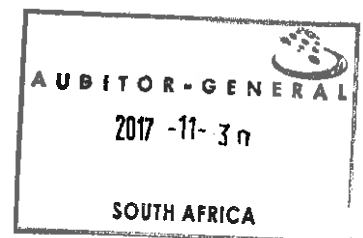
Annual Remuneration	765,607	649,236
Performance Bonuses	146,041	137,839
Travelling Allowance	150,000	180,000
Housing Allowance	-	52,902
Contributions to UIF, Medical, Pension Funds and Bargaining Council	193,698	175,226
Travelling Expenses	36,509	54,747
Other Allowance	19,200	14,400
<b>Total</b>	<b>1,311,055</b>	<b>1,264,350</b>



**WITZENBERG MUNICIPALITY**

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

	<b>2017</b>	<b>2016</b>
	<b>R</b>	<b>R</b>
<b>EMPLOYEE RELATED COSTS CONTINUED</b>		
<i>Remuneration of the Director Community Services</i>		
Annual Remuneration	818,049	770,613
Performance Bonuses	146,041	137,839
Travelling Allowance	90,000	90,000
Contributions to UIF, Medical, Pension Funds and Bargaining Council	201,256	196,459
Travelling Expenses	7,013	16,258
<b>Total</b>	<b>1,262,359</b>	<b>1,211,169</b>
 <b>28 REMUNERATION OF COUNCILLORS</b>		
Executive Mayor	780,041	770,070
Deputy Mayor	578,536	562,856
Speaker	578,776	591,642
Mayoral Committee Members	2,101,805	2,112,841
Ordinary Councillors	3,850,408	3,677,684
Pension fund contributions	835,872	904,426
Medical aid contributions	54,137	42,135
<b>Total Councillors' Remuneration</b>	<b>8,779,575</b>	<b>8,661,654</b>
 <i>In-kind Benefits</i>		
The Executive Mayor, Speaker and all the Mayoral committee members are full-time. The Executive Mayor, Speaker and all the Mayoral committee members are provided with secretarial support and an office at the cost of the Council.		
 <b>29 DEBT IMPAIRMENT</b>		
Long term Receivables - Note 6		163,924
Receivables from exchange transactions - Note 3	18,242,358	20,875,419
Receivables from non-exchange transactions - Note 4	19,467,115	13,502,947
<b>Total Contribution to Debt Impairment</b>	<b>37,709,473</b>	<b>34,542,290</b>
 <b>30 DEPRECIATION AND AMORTISATION</b>		
Property Plant and Equipment	20,193,134	19,964,981
Investment Property	315,166	316,029
Intangible Assets	154,053	365,785
Capitalised restoration cost	5,480,193	6,526,540
<b>Total Depreciation and Amortisation</b>	<b>26,142,546</b>	<b>27,173,335</b>
 <b>31 IMPAIRMENTS</b>		
Property Plant & Equipment	137,679	21,500
<b>Total Impairments</b>	<b>137,679</b>	<b>21,500</b>
 <b>32 FINANCE CHARGES</b>		
Long-term Liabilities	1,868,713	2,942,696
Finance leases		
Ex-Gratia Pension	18,000	35,000
Bank Overdraft		
Post Employment Health Care Benefits	7,659,000	6,596,000
Long service awards	541,000	514,000
Capitalised restoration cost	6,870,384	6,676,457
Other		
<b>Total finance charges</b>	<b>16,957,097</b>	<b>16,764,153</b>



# WITZENBERG MUNICIPALITY

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

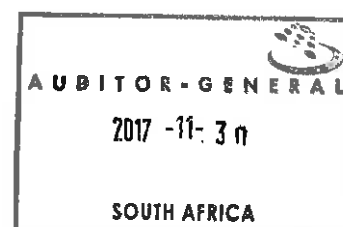
		2017 R	2016 R
<b>33</b>	<b>BULK PURCHASES</b>		
	Electricity	179,202,804	160,424,870
	<b>Total Bulk Purchases</b>	<b>179,202,804</b>	<b>160,424,870</b>
<b>34</b>	<b>GRANTS AND SUBSIDIES</b>		
	Sport	-	-
	Council	235,438	282,229
	Tourism	705,600	687,033
	<b>Total Grants and Subsidies</b>	<b>941,038</b>	<b>969,262</b>
<b>35</b>	<b>GENERAL EXPENSES</b>		
	Audit Committee	106,358	132,530
	Audit Fees	2,489,273	2,321,680
	Bank Charges	685,658	574,445
	Cell phone	280,892	252,854
	Chemicals	947,098	1,017,316
	Communication & Events	241,305	241,855
	Commission	1,695,574	1,648,004
	Connection Cost	855,362	1,034,910
	Consultant Fees	104,705	142,900
	Consumable Items	292,865	696,454
	Data lines	181,520	218,552
	Developing Projects	275,090	144,971
	Entertainment	383,124	240,689
	Eskom Electricity	1,899,599	1,500,751
	Expenditure against Grants	120,000	3,772,005
	Expenditure against Public Donations	614,434	541,575
	Indigent costs	726,431	717,909
	Insurance	1,048,734	930,302
	Investigations	-	69,000
	Job Creation	2,050,609	2,534,678
	Job Discriptions	-	280,000
	Koekedouw	538,040	1,217,737
	Membership Fees	1,358,565	1,344,941
	Printing and Stationary	1,819,848	1,489,461
	Projects	1,032,738	265,467
	Protective Clothing	1,032,962	570,082
	Professional Fees	2,162,390	1,653,527
	Refuse bags	2,364,461	1,758,648
	Removal of aliens	280,950	59,324
	Rental of Offices	753,345	558,315
	Sewerage analysis	703,890	596,353
	Soup Kitchen	170,000	160,000
	Strategic Partnerships	273,055	406,474
	Telephone and Postage	2,402,929	2,357,510
	Training	1,527,797	1,010,444
	Travel and Accommodation	1,413,846	1,139,511
	TV Transponder	-	-
	Valuation Costs	752,273	49,611
	Vehicle Fleet Costs	5,665,666	5,383,060
	Veterinary Expenses	275,000	250,000
	Ward Committee Allowance	347,000	664,500
	Wards	148,667	171,125
	Water levies	300,064	155,486
	Wheelie Bins	419,615	-
	Other	2,722,961	2,882,640
	<b>General Expenses</b>	<b>43,464,693</b>	<b>43,157,596</b>



# WITZENBERG MUNICIPALITY

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

36	CORRECTION OF ERROR IN TERMS OF GRAP 3	2017 R	2016 R
36.1	<b>Property, Plant and Equipment</b>		
	Balance previously reported		712,892,875
	Recognition of PPE retention- Note 36.9		830,377
	Correction of Accumulated Depreciation - Note 36.11		(194,546)
	Recognition of PPE : Infrastructure		48,299
	Depreciation on new assets for 2014/2015 - Note 36.12		(873,621)
	Balance now reported		<u>712,703,384</u>
36.2	<b>Unspent Conditional Government Grants and Receipts</b>		
	Balance previously reported		11,554,082
	Correction of VAT on Grants - Note 36.11		2,700,717
	Recognition of Grant for Drought relieve expenditure - Note 36.3		(3,907,586)
	Balance now reported		<u>10,347,213</u>
36.3	<b>Government Grants and subsidies</b>		
	Balance previously reported		70,830,452
	Correction of VAT on Grants - Note 36.11		(2,700,717)
	Recognition of Grant for Drought relieve expenditure - Note 36.2		3,907,586
	Balance now reported		<u>72,037,321</u>
36.4	<b>Municipal Infrastructure Grant: Conditions met Capital</b>		
	Balance previously reported		19,482,858
	Correction of VAT on Grants - Note 36.11		(2,700,718)
	Balance now reported		<u>16,782,140</u>
36.5	<b>Repairs and Maintenance</b>		
	Balance previously reported		19,675,144
	Recognition of retention: Operational Projects - Note 36.9		466,538
	Balance now reported		<u>20,141,682</u>
36.6	<b>Receivables from exchange transactions: Other</b>		
	Balance previously reported		1,667,121
	Correction of Accrued interest incorrectly disclosed as impairment - Note 36.7		276,918
	Balance now reported		<u>1,944,039</u>
36.7	<b>Receivables from exchange transactions: Provision for Impairment</b>		
	Balance previously reported		(106,039,254)
	Correction of Accrued interest incorrectly disclosed as impairment - Note 36.6		(276,918)
	Balance now reported		<u>(106,316,172)</u>
36.8	<b>Receivables from non-exchange transactions</b>		
	Balance previously reported		6,672,523
	Correction of Membership Fees paid in advance - Note 36.13		(1,035,252)
	Correction of Accrued Fines - Note 36.13		805,384
	Balance now reported		<u>6,442,655</u>



# WITZENBERG MUNICIPALITY

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

### 36.9 Payables from exchange transactions

<b>Balance previously reported</b>	<b>53,707,640</b>
Recognition of retention: Capital Projects - Note 36.1	830,377
Recognition of retention: Operational Projects - Note 36.5	466,538
Recognition of unidentified deposits- Note 36.13	(550,659)
Recognition of creditor: Capital Expenditure	48,297
<b>Balance now reported</b>	<b>54,502,193</b>

### 36.10 Depreciation and Amortisation

<b>Balance previously reported</b>	<b>26,978,789</b>
Correction of depreciation - Note 36.1	194,546
<b>Balance now reported</b>	<b>27,173,335</b>

### 36.11 Net Surplus for the year

<b>Balance previously reported</b>	<b>64,856,329</b>
Recognition of retention: Operational Projects - Note 36.9	(466,538)
Correction of VAT on Grants - Note 36.2	(2,700,717)
Recognition of Grant for Drought relieve expenditure - Note 36.3	3,907,586
Correction of Accumulated Depreciation - Note 36.1	(194,546)
<b>Balance now reported</b>	<b>65,402,113</b>

### 36.12 Accumulated Surplus as at 30 June 2016

<b>Balance previously reported</b>	<b>692,248,109</b>
Recognition of retention - Note 36.9	(466,538)
Correction of VAT on Grants - Note 36.2	(2,700,717)
Correction of Membership Fees paid in advance - Note 36.6	(1,035,252)
Recognition of unidentified deposits- Note 36.9	550,659
Correction of Accrued Fines - Note 36.8	805,384
Correction of Accumulated Depreciation - Note 36.1	(873,620)
Correction of Accumulated Depreciation - Note 36.1	(194,546)
Recognition of Grant for Drought relieve expenditure - Note 36.11	3,907,586
<b>Balance now reported</b>	<b>692,241,065</b>

### 36.13 Accumulated Surplus as at 30 June 2015

<b>Balance previously reported</b>	<b>627,509,596</b>
Correction of Membership Fees paid in advance - Note 36.6	(1,035,252)
Recognition of unidentified deposits- Note 36.9	550,659
Correction of Accrued Fines - Note 36.8	805,384
Correction of Accumulated Depreciation - Note 36.1	(873,620)
<b>Balance now reported</b>	<b>626,956,767</b>



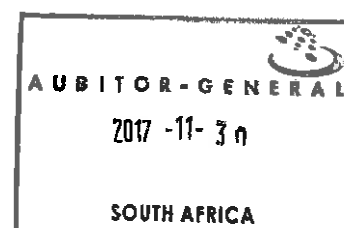
# WITZENBERG MUNICIPALITY

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

37

### RECONCILIATION BETWEEN NET SURPLUS FOR THE YEAR AND CASH GENERATED BY OPERATIONS

	2017 R	2016 R
Surplus/(Deficit) for the year	97,315,727	65,402,114
<b><u>Adjustments for:</u></b>		
Depreciation	25,988,493	26,807,550
Amortisation of Intangible Assets	154,053	365,785
Gain on disposal of property, plant and equipment	(231,843)	3,728
Unamortised Discount on Loans	615,809	1,132,646
Debt Impairment	37,709,473	34,542,290
Stock Adjustments	-	377
Contribution from/to provisions	6,870,384	6,676,458
Contribution from/to employee benefits	10,682,860	10,046,414
Actuarial Gain	(14,114,503)	(3,818,913)
Donated assets included in Public Contributions	(54,112,224)	
Impairment written off	137,679	21,500
Operating lease income accrued	2,379	9,209
Operating Surplus/(Deficit) before changes in working capital	111,018,287	141,189,158
Changes in working capital	(63,470,727)	(22,624,009)
Increase/(Decrease) in Trade and Other Payables	(10,486,941)	4,901,804
Increase/(Decrease) in Unspent Conditional Government Grants and Receipts	(6,657,007)	8,198,943
Increase/(Decrease) in Unspent Public Contributions	(307,662)	(348,352)
Increase/(Decrease) in Taxes	1,600,686	(1,531,743)
(Increase)/Decrease in Inventory	(3,944,229)	1,920,440
(Increase)/Decrease in Trade and other receivables	(41,425,279)	(36,574,596)
(Increase)/Decrease in Unpaid Conditional Government Grants and Receipts	(2,250,295)	809,495
<b>Cash generated/(absorbed) by operations</b>	<b>47,547,560</b>	<b>118,565,149</b>



# WITZENBERG MUNICIPALITY

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

### 38 RECONCILIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES

Cash and Cash Equivalents - Note 2	76,333,137	97,039,728
	76,333,137	97,039,728
Less:	3,690,206	10,347,213
Unspent Committed Conditional Grants - Note 7	3,690,206	10,347,213
VAT - Note 8	-	-
<b>Resources available for working capital requirements</b>	<b>72,642,931</b>	<b>86,692,515</b>
<b>Allocated to:</b>		
Capital Replacement Reserve	10,354,788	9,548,191
Employee Benefits Reserve	92,832,516	96,264,160
Non-Current Provisions Reserve	70,249,120	68,641,116
<b>Shortfall in working capital requirements</b>	<b>(100,793,493)</b>	<b>(87,760,952)</b>

### 39 UTILISATION OF LONG-TERM LIABILITIES RECONCILIATION

	2017 R	2016 R
Long-term Liabilities - Note 19	11,299,006	21,251,295
Used to finance property, plant and equipment - at cost	(11,299,006)	(21,251,295)
	-	-
Cash set aside for the repayment of long-term liabilities	-	-
Cash invested for repayment of long-term liabilities	-	-

Long-term liabilities have been utilized in accordance with the Municipal Finance Management Act.

### 40 BUDGET COMPARISONS

#### Reconciliation of budget surplus/deficit with the surplus/deficit in the statement of financial performance

Net surplus/deficit per the statement of financial performance	97,315,727
Adjusted for:	
Fair value adjustments	a) (14,114,503)
Depreciation and Amortisation recognised / reversed	b) (779,930)
Increases in debt impairment	c) (2,870,087)
Employee related cost	d) (4,426,862)
Finance Charges	e) (54,196)
Bulk Purchases	f) (18,070)
Other Expenditure	g) (5,468,058)
Rates & Service Charges	h) 9,197,462
Grants & Donations	i) (54,681,152)
Other Income	j) (12,249,244)
<b>Net surplus/deficit per approved budget</b>	<b>11,851,087</b>

- a) Actuarial gains on Employee Benefits
- b) Depreciation less than expected due to slow capital spending
- c) Collection ratio less than expected. Collection of traffic fines to slow
- d) Employee cost less than budget due to vacancies not filled timeously
- e) Loans redeemed
- f) Bulk purchases less than expected.
- g) Contracted Services less than budget due to effective contract management.
- h) Property rates increase due to the inclusion of the District Management Area .
- i) Improved spending of Grants received.
- j) More interest earned than expected and Income received from Servitude

Please refer to the statement of comparison of budget and actual amounts for more information.





**WITZENBERG MUNICIPALITY**

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

**41 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED**

None

**41.2 Material Losses**

**Water distribution losses**

	2017	2016
- Kilolitres purified	6,508,218	6,088,276
- Kilolitres sold	5,248,496	5,125,931
- Kilolitres lost during distribution	1,259,722	962,345
- Percentage lost during distribution	19.36%	15.81%
- Value of kilolitres lost during distribution	487,798	622,405
- The value of kilolitres lost is based on the treatment cost of water.		

The estimated consumption for public open spaces and informal houses are calculated on a conservative bases using baseline consumption estimations provided by the Department of Water Affairs. Water meters will be installed to measure the mentioned consumption in the future.

**Electricity distribution losses**

- Units purchased (Kwh)	205,824,759	200,214,058
- Units sold (Kwh)	185,188,502	183,813,777
- Units lost during distribution (Kwh)	20,636,257	16,400,281
- Percentage lost during distribution	10.03%	8.19%
- Value of units lost during distribution (Kwh)	17,967,105	13,141,000

The electricity losses are in line with the guideline of the National Energy Regulator of South Africa of 10%

**42 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT**

**42.1 Contributions to organised local government - [MFMA 125 (1)(b)] - SALGA CONTRIBUTIONS**

	2017 R	2016 R
Opening balance	-	-
Council subscriptions	1,322,271	1,336,228
Amount paid - current year	(1,322,271)	(1,336,228)
<b>Balance unpaid (Included In Payables from exchange transactions)</b>	<b>-</b>	<b>-</b>

**42.2 Audit fees - [MFMA 125 (1)(c)]**

Opening balance	-	-
Current year audit fee	2,595,941	2,454,210
External Audit - Auditor-General	2,489,273	2,321,680
Internal Audit	310	-
Audit Committee	106,358	132,530
Amount paid - current year	2,595,941	2,454,210
<b>Balance unpaid (included in Payables from exchange transactions)</b>	<b>-</b>	<b>-</b>

**42.3 VAT - [MFMA 125 (1)(c)]**

Opening balance	6,207,995	(1,405,076)
Amounts received - Output VAT - current year	(42,269,019)	(37,458,637)
Amounts claimed - Input VAT - current year	47,754,452	35,679,803
Amount paid - current year	2,477,173	7,986,829
Amount paid - previous year	(6,207,995)	1,405,076
<b>Closing balance</b>	<b>7,962,606</b>	<b>6,207,995</b>
Vat in suspense due to cash basis of accounting		
Input VAT	9,417,804	5,433,574
Output VAT	(4,453,269)	1,131,647
Receivable	4,964,535	6,565,221

VAT is payable/receivable on the cash basis. VAT is only paid over to SARS once cash is received from debtors and only claimed from SARS once payment is made to creditors.



# WITZENBERG MUNICIPALITY

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

42.4 <u>PAYE, SDL and UIF - [MFMA 125 (1)(c)]</u>	2017 R	2016 R
Opening balance	*	*
Current year payroll deductions and Council Contributions	17,645,541	14,972,701
Amount paid - current year	(17,645,541)	(14,972,701)
<b>Balance unpaid (Included in Payables from exchange transactions)</b>	<b>-</b>	<b>*</b>

42.5 <u>Pension and Medical Aid Deductions - [MFMA 125 (1)(c)]</u>		
Opening balance	*	*
Current year payroll deductions and Council Contributions	31,618,501	28,799,248
Amount paid - current year	(31,618,501)	(28,799,248)
<b>Balance unpaid (Included in Payables from exchange transactions)</b>	<b>-</b>	<b>*</b>

42.6 <u>Councillor's arrear consumer accounts - [MFMA 124 (1)(b)]</u>		
No Councillors had arrear accounts for more than 90 days as at 30 June 2017:		
	<b>Outstanding more than 90 days</b>	
Schuurman	4,029	
Lottering	7,820	
Laban	26,855	
Mgoboza	8,278	
Phungula	24,235	
<b>Total Councillor Arrear Consumer Accounts</b>	<b>71,217</b>	<b>-</b>

During the year no Councillors had arrear accounts outstanding for more than 90 days.

### Highest Amount Outstanding

Schuurman	5,386	
Lottering	16,228	
Laban	26,855	
Mgoboza	11,753	
Phungula	24,235	
	<b>84,455</b>	<b>-</b>

Councillor Lotterings account was under dispute and therefore went over the 90 day threshold. The necessary corrections and payments were affected after year end.

## 42.7 Discloser in terms of the Municipal Supply Chain Management Regulations - Promulgated by Government Gazette 27636 dated 30 May 2005

### Regulation 36 (2) - Details of deviations approved by the Accounting Officer in terms of Regulation 36 (1) (a)

		<u>Type of deviation</u>			
	Amount	Single Supplier	Impossible	Impractical	Emergency
July	735,648	7	-	5	2
August	2,010,252	13	-	8	7
September	417,294	13	-	9	7
October	708,942	7	-	10	5
November	1,415,607	6	-	16	3
December	314,869	8	-	5	4
January	686,860	5	-	8	3
February	1,034,138	8	-	5	4
March	607,500	11	-	14	10
April	387,450	10	-	7	3
May	710,745	3	-	9	7
June	691,099	2	-	11	9
	<b>9,720,404</b>	<b>93</b>	<b>-</b>	<b>107</b>	<b>64</b>



**WITZENBERG MUNICIPALITY**

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

**2017  
R**

**Regulation 45 - Details of awards made to close family members of persons in service of State**

Name of supplier	Member of company who has relationship with person in the service of the state	Relationship to person in the service of the state	Name of person in the service of the state	Employer and capacity of person in service of the state	Value of transactions
Williams Loodgieters	SR Williams	Husband	R Williams	Dept. of Health: Nurse	R 171,362
Creative Minds	Johan Jordaan	Husband	WA Jordaan	Department of Education: Occupational therapist	R 2,136
Ivan A Pharo	I Pharo	Husband	D Pharo	WCED: Teacher, Bella Vista Sekonder	R 4,900
Godden's	TT Godden	Son	TD Godden	Witzenberg Municipality - Speaker	R 3,600
	CV Godden	Brother			
SEW Plumbing	SE Williams	Wife	L Williams	Dept. of Health: Admin Officer	R 10,000
		Mother	R Williams	Dept. of Health: Nurse	
Regan Brown Attorneys	R Brown	Brother	E Johnson	City of Cape Town: Traffic Dept	R 204,120
		Brother	D Johnson	SAPS: Worcester	
O'neil & Visser Attorneys	CW O'neil	Husband	H O'Neill	DOJ: Worcester	R 363,051
Vox Elektries	F Blom	Husband	M Blom	SAPS: Officer	R 97,605
Maverick Trading 1088 (Pty) Ltd	Vuyokazi Machimana	Mother	B Skonsana	Gauteng Department of Health: Nurse	R 199,994
Powerrec (Pty) Ltd	Vuyokazi Machimana	Mother	B Skonsana	Gauteng Department of Health: Nurse	R 4,865,750
JC Fencing	JJ Abrahamse	Father	K Abrahamse	Witzenberg Municipality: Traffic Officer	R 33,250
Freddie Opperman	Freddie Opperman	Wife	J Opperman	WCED: Teacher	R 23,270
SJ Peres	SJ Peres	Brother IDP	S Peres	Witzenberg Municipality: Accountant Expenditure	R 14,300
P Swarts	P Swarts	Husband	L Swarts	Pharmacist: Ceres Provincial Hospital	R 1,900
CJ Services	C Hofmeester	Cousin	F Hofmeester	Witzenberg Municipality: SCM Practitioner	R 1,845
AON (Pty) Ltd	N Mangyanga	Mother	Gladys Thivhafuni Ravele	Department of Education	R 1,268,904
		Father	George Takalani Ravele	Department of Transport	
WAB Print Media (Pty) Ltd	Wayne Brink	Spouse	Adelene Brink	Drakenstein Municipality	R 1,680
AJ Rankin Basson Sport BK	J Wessels	Spouse	MJL Wessels	Witzenberg Municipality Social Worker	R 310
JMIL Dienste	Johannes Louwrens	Brother	Ci Croudace	Msunduzi Municipality - Admin officer	R 711,360



# WITZENBERG MUNICIPALITY

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

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### COMMITMENTS

#### Commitments in respect of expenditure:

#### Approved and contracted for

Infrastructure  
Community  
Other Capital  
Operational

2017  
R

2016  
R

41,981,817

44,079,157

12,973,889

12,144,820

19,960

587,631

107,660

4,687,590

28,880,308

26,659,116

#### Total

41,981,817

44,079,157

44

### FINANCIAL RISK MANAGEMENT

The activities of the municipality expose it to a variety of financial risks, including market risk (comprising fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk. The municipality's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.

#### (a) Foreign Exchange Currency Risk

The municipality does not engage in foreign currency transactions.

#### (b) Price risk

The municipality is not exposed to price risk.

#### (c) Interest Rate Risk

As the municipality has significant interest-bearing liabilities, the entity's income and operating cash flows are substantially dependent on changes in market interest rates.

The municipality analyses its potential exposure to interest rate changes on a continuous basis. Different scenarios are simulated which include refinancing, renewal of current positions, alternative financing and hedging. Based on these scenarios, the entity calculates the impact that a change in interest rates will have on the surplus/deficit for the year. These scenarios are only simulated for liabilities which constitute the majority of interest bearing liabilities.

The municipality did not hedge against any interest rate risks during the current year.

The potential impact on the entity's surplus/deficit for the year due to changes in interest rates were as follow:

0.5% Increase in interest rates  
0.5% Decrease in interest rates

325,518

(325,518)

382,371

(382,371)

#### (d) Credit Risk

Credit risk is the risk that a counter party to a financial or non-financial asset will fail to discharge an obligation and cause the municipality to incur a financial loss. Credit risk consist mainly of cash deposits, cash equivalents, trade and other receivables and unpaid conditional grants and subsidies.

Trade and other debtors are disclosed net after provisions are made for impairment and bad debts. Trade debtors comprise of a large number of ratepayers, dispersed across different sectors and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Credit risk pertaining to trade and other debtors is considered to be moderate due the diversified nature of debtors and immaterial nature of individual balances. In the case of consumer debtors the municipality effectively has the right to terminate services to customers but in practice this is difficult to apply. In the case of debtors whose accounts become in arrears, Council endeavours to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

All rates and services are payable within 30 days from invoice date. Refer to note 3 and 4 for all balances outstanding longer than 30 days. These balances represent all debtors at year end which defaulted on their credit terms. Also refer to note 3 for balances included in receivables that were re-negotiated for the period under review.



# WITZENBERG MUNICIPALITY

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

### FINANCIAL RISK MANAGEMENT CONTINUED

#### Balances past due not impaired:

			2017 R	2016 R
	2017 %	2017 R	2016 %	2016 R
<u>Long Term Receivables</u>				
Rates & other	0.00%	-	0.00%	-
<u>Non-Exchange Receivables</u>				
Rates & other charges	0.00%	-	0.00%	-
<u>Exchange Receivables</u>				
Electricity	79.64%	32,872,978	80.60%	31,960,554
Water	11.40%	7,706,292	14.30%	8,246,168
Housing Rentals	4.38%	64,999	5.01%	61,901
Refuse	9.02%	3,143,442	10.33%	2,970,103
Sewerage	9.38%	2,747,708	11.48%	2,710,023
Other	43.71%	1,111,757	30.32%	589,391
Land Sales	100.00%	1,190,005	100.00%	3,356,771
	27.40%	48,837,181	31.94%	49,894,911

No receivables are pledged as security for financial liabilities.

Due to the short term nature of receivables the carrying value disclosed in note 3 and 4 of the financial statements is an approximation of its fair value. Interest on overdue balances are included at prime lending rate plus 1% where applicable.

The provision for bad debts could be allocated between the different classes of debtors as follows:

	2017 %	2017 R	2016 %	2016 R
<u>Long Term Receivables</u>				
Rates & Other	0.00%	-	0.00%	-
<u>Non-Exchange Receivables</u>				
Rates & other	0.00%	-	0.00%	-
<u>Exchange Receivables</u>				
Electricity	6.50%	8,405,164	7.24%	7,692,497
Water	46.29%	59,894,004	46.47%	49,402,407
Housing Rentals	1.10%	1,418,431	1.10%	1,173,789
Refuse	24.50%	31,693,823	24.26%	25,788,269
Sewerage	20.51%	26,542,618	19.66%	20,904,562
Other	1.11%	1,431,719	1.27%	1,354,648
	100.00%	129,385,759	100%	106,316,172

The provision for bad debts could be allocated between the different categories of debtors as follows:

	2017 %	2017 R	2016 %	2016 R
Residential	89.94%	116,368,474	89.14%	94,771,156
Commercial	4.40%	5,694,503	6.01%	6,387,057
Government	0.99%	1,283,183	1.02%	1,083,997
Other	4.67%	6,039,599	3.83%	4,073,962
	100.00%	129,385,759	100.00%	106,316,172



# WITZENBERG MUNICIPALITY

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

### FINANCIAL RISK MANAGEMENT CONTINUED

	2017 %	2017 R	2016 %	2016 R
<b>Bad debts written off per debtor class:</b>				
<u>Long Term Receivables</u>				
Rates & other	0.00%		0.57%	240,634
<u>Non-Exchange Receivables</u>				
Rates	0.00%		0.00%	
<u>Exchange Receivables</u>				
Electricity	23.32%	3,293	25.79%	10,972,641
Water	38.19%	5,393	37.50%	15,952,293
Housing Rentals	0.84%	118	0.80%	341,935
Refuse	19.68%	2,779	18.71%	7,957,907
Sewerage	16.55%	2,337	15.36%	6,534,538
Other	1.44%	203	1.26%	537,947
	100.00%	14,123	99.43%	42,297,260

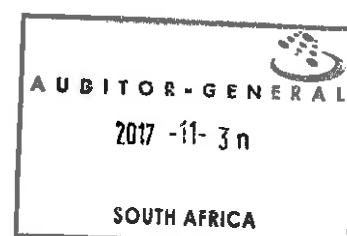
The entity only deposits cash with major banks with high quality credit standing. No cash and cash equivalents were pledged as security for financial liabilities and no restrictions were placed on the use of any cash and cash equivalents for the period under review. Although the credit risk pertaining to cash and cash equivalents are considered to be low, the maximum exposure are disclosed below.

The risk pertaining to unpaid conditional grants and subsidies are considered to be very low. Amounts are receivable from national and provincial government and there are no expectation of counter party default.

Long-term Receivables and Other Debtors are individually evaluated annually at Balance Sheet date for impairment.

### Financial assets exposed to credit risk at year end are as follows:

	2017 R	2016 R
Long term receivables		7,495
Receivables from exchange transactions	48,837,181	49,894,912
Cash and Cash Equivalents	76,324,212	97,031,303
Unpaid conditional grants and subsidies	2,262,670	12,375
	127,424,063	146,946,085



# WITZENBERG MUNICIPALITY

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

### FINANCIAL RISK MANAGEMENT CONTINUED

#### (e) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying business, the treasury maintains flexibility in funding by maintaining availability under credit lines.

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the entity's financial liabilities into relevant maturity groupings based on the remaining period at the financial year end to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

	Less than 1 year	Between 1 and 5 years	Between 5 and 10 years	Over 10 Years
<b>2017</b>				
Long Term liabilities	4,756,563	7,883,684	1,091,920	-
Capital repayments	3,717,251	6,541,394	1,040,360	-
Interest	1,039,312	1,342,290	51,560	-
Trade and Other Payables	38,984,533	-	-	-
Unspent conditional government grants and receipts	3,690,206	-	-	-
	<u>47,431,302</u>	<u>7,883,684</u>	<u>1,091,920</u>	<u>-</u>
	<b>Less than 1 year</b>	<b>Between 1 and 5 years</b>	<b>Between 5 and 10 years</b>	<b>Over 10 Years</b>
<b>2016</b>				
Long Term liabilities	12,185,646	11,417,974	2,091,424	-
Capital repayments	10,092,926	9,218,805	1,932,984	-
Interest	2,092,720	2,199,169	158,439	-
Trade and Other Payables	51,141,560	-	-	-
Unspent conditional government grants and receipts	10,347,213	-	-	-
	<u>73,674,419</u>	<u>11,417,974</u>	<u>2,091,424</u>	<u>-</u>

# WITZENBERG MUNICIPALITY

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

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### FINANCIAL INSTRUMENTS

2017  
R

2016  
R

In accordance with IAS 39.09 the financial instruments of the municipality are classified as follows:

The fair value of financial instruments approximates the amortised costs as reflected below.

#### 45.1 Financial Assets

#### Classification

##### Investments

Fixed Deposits

Financial instruments at amortised cost

##### Long-term Receivables

Officials Housing Loans

Financial instruments at amortised cost

Rates (Re-negotiated terms)

Financial instruments at amortised cost

Councillor Allowances

Financial instruments at amortised cost

##### Receivables

Receivables from exchange transactions

Financial instruments at amortised cost

48,837,181

49,894,911

Receivables from non-exchange transactions

Financial instruments at amortised cost

##### Other Receivables

Government Subsidies and Grants

Financial instruments at amortised cost

2,262,670

12,375

##### Current Portion of Long-term Receivables

Officials Housing Loans

Financial instruments at amortised cost

167

Sport Club Loans

Financial instruments at amortised cost

7,328

##### Bank Balances

Bank Balances

Financial instruments at amortised cost

76,324,212

97,031,303

127,424,063

146,946,084

#### SUMMARY OF FINANCIAL ASSETS

Financial instruments at amortised cost

127,424,063

146,946,084

At amortised cost

127,424,063

146,946,084

#### 45.2 Financial Liability

#### Classification

2017  
R

2016  
R

##### Long-term Liabilities

Annuity Loans

Financial instruments at amortised cost

7,345,204

10,516,600

Capitalised Lease Liability

Financial instruments at amortised cost

236,551

641,769

##### Payables from exchange transactions

Trade creditors

Financial instruments at amortised cost

33,421,820

43,245,560

Retentions

Financial instruments at amortised cost

3,210,552

5,871,317

Deposits

Financial instruments at amortised cost

1,729,271

1,443,497

Other

Financial instruments at amortised cost

622,890

581,186

##### Other Payables

Government Subsidies and Grants

Financial instruments at amortised cost

3,690,206

10,347,213

##### Current Portion of Long-term Liabilities

Annuity Loans

Financial instruments at amortised cost

3,293,689

9,725,207

Capitalised Lease Liability

Financial instruments at amortised cost

423,562

367,719

53,973,745

82,740,068

#### SUMMARY OF FINANCIAL LIABILITY

Financial instruments at amortised cost

53,973,745

82,740,068





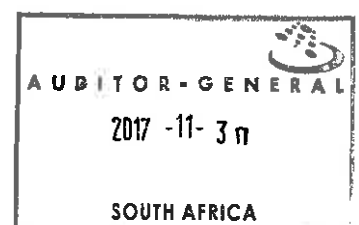
# WITZENBERG MUNICIPALITY

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

<b>46</b>	<b>IN-KIND DONATIONS AND ASSISTANCE</b>	<b>2017 R</b>	<b>2016 R</b>
	Land and Buildings donated by rural Development	<u>40,999,102</u>	-
<b>47</b>	<b>PRIVATE PUBLIC PARTNERSHIPS</b>		
	Council has not entered into any private public partnerships during the financial year.		
<b>48</b>	<b>CONTINGENT LIABILITY</b>		
	Claims against Council	<u>3,013,366</u>	<u>3,398,459</u>
	Estimate legal Fees	<u>110,000</u>	<u>510,000</u>

The municipality is currently engaged in litigation which could result in damages/costs being awarded against Council if claimants are successful in their actions. Management are respectfully of opinion that this matter will be successfully defended. The Municipality is defending all the claims. The amounts indicated is Management's estimated financial exposure. The following are narratives of the cases:

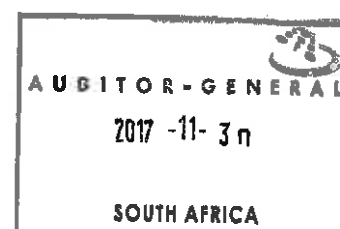
F Daniels / SALGBC & two others	The applicant was the former Manager of Traffic. He was dismissed after an internal disciplinary hearing on 21/09/2009, where after he unsuccessfully appealed internally against the sanction of dismissal. Management is of opinion that the risk of the municipality being ordered to pay Mr Daniel's legal fees is slim.	1,000,000	1,000,000
L Louw	A child was assaulted at the Pine Forest. The claimant alleged that the security measures at the Pine Forest were not sufficient to protect the child. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	1,427,600	1,427,600
F Viljoen	On 23 July 2011 at approximately 00h30 and along Retief Street, Ceres, the Plaintiff sustained serious injuries after colliding with a heap of gravel which the claimant alleged had been placed in the middle of the street by persons in the employment of the Municipality. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.		251,672
Telemasters	Witzenberg municipality cancelled the contract with Telemasters according to the stipulations of the contract. Telemasters alleges that the contract was not cancelled and sued the municipality for breach of contract. The chance that any amount might be payable by the municipality is remote.		133,421
Gunter	Plaintiff claims damages from the municipality after she fell on the sidewalk. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	585,766	585,766
		<u>3,013,366</u>	<u>3,398,459</u>



# WITZENBERG MUNICIPALITY

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

49	RELATED PARTIES	2017 R	2016 R
	Key Management and Councillors receive and pay for services on the same terms and conditions as other ratepayers / residents.		
	The rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. No bad debt expenses have been recognised in respect of amounts owed by related parties.		
<b>49.1</b>	<b>Related Party Loans</b>		
	Since 1 July 2004 loans to councillors and senior management employees are not permitted.		
<b>49.2</b>	<b>Compensation of key management personnel</b>		
	The compensation of key management personnel is set out in Note 27 to the Annual Financial Statements.		
<b>49.3</b>	<b>Other related party transactions</b>		
	No purchases were made during the year where Councillors or staff have an interest.		
<b>49.4</b>	<b>Ceres Koekedouw Management Committee</b>		
	Ceres Koekedouw Management Committee is an entity established by the Witzenberg Municipality and the Koekedouw Irrigation Board. Ceres Koekedouw Management Committee is responsible for the management of the Koekedouw Dam, jointly owned by Witzenberg Municipality and the Koekedouw Irrigation Board.		
	The following contributions included with General Expenses were paid to the Ceres Koekedouw Management Committee	538,040	1,217,737

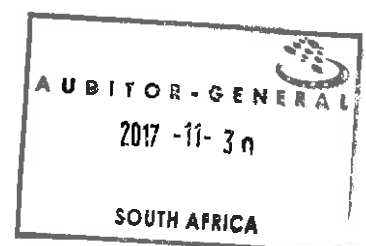


**APPENDIX A - Unaudited**  
**WITZENBERG MUNICIPALITY**  
**SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2017**

EXTERNAL LOANS	Rate	Loan Number	Redeemable	Balance at 30 JUNE 2016	Received during the period	Redeemed / written off during the period	Balance at 30 JUNE 2017
<b>ANNUITY LOANS</b>							
ABSA	10.21%	90-9200-8204	30-12-15	-			0
ABSA	10.21%	20-9200-9990	30-12-15	-			0
ABSA	10.21%	0-9205-8859	30-12-15	-			0
NED BANK	8.00%	5032156 0001	30-05-15	-			0
NED BANK	8.00%	5032113 0001	30-05-18	448,570		214,050	234,520
NED BANK	8.00%	5032032 0001	30-05-23	6,763,522		737,751	6,025,771
CERES GOLF CLUB	18.00%	49	30-06-18	-			0
DBSA	12.00%	10478/102	30-09-17	337,009		337,009	0
DBSA	12.00%	10525/104	31-03-17	6,454,680		6,454,680	0
DBSA	15.25%	11188/101	30-09-18	3,688,164		1,315,810	2,372,354
DBSA	15.50%	10772/101	30-09-18	838,260		298,500	539,760
DBSA	9.50%	102040/1	30-09-21	185,592		27,110	158,482
DBSA	10.75%	13161/101	31-12-14	-		-	0
DBSA	15.25%	13164/101	31-12-14	-		-	0
DBSA	8.59%	100605/1	30-06-23	1,526,009		218,001	1,308,008
<b>Total Annuity Loans</b>				<b>20,241,807</b>	<b>-</b>	<b>9,602,911</b>	<b>10,638,896</b>
<b>LEASE LIABILITY</b>							
Office Equipment		Various	2012/02/29	1,009,488	26,370	375,748	660,110
<b>Total Lease Liabilities</b>				<b>1,009,488</b>	<b>26,370</b>	<b>375,748</b>	<b>660,110</b>
<b>TOTAL EXTERNAL LOANS</b>				<b>21,251,295</b>	<b>26,370</b>	<b>9,978,659</b>	<b>11,299,006</b>

**APPENDIX B - Unaudited**  
**WITZENBERG MUNICIPALITY**  
**SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2017**  
**MUNICIPAL VOTES CLASSIFICATION**

2016 Actual Income R	2016 Actual Expenditure R	2016 Surplus/ (Deficit) R		2017 Actual Income R	2017 Actual Expenditure R	2017 Surplus/ (Deficit) R
69,849,744	(32,305,839)	37,543,905	Budget & Treasury Office	79,235,166	(31,905,693)	47,329,473
136,073,810	(108,191,967)	27,881,843	Civil Services	149,471,955	(107,163,874)	42,308,080
66,763,386	(23,028,655)	43,734,731	Community & Social Services	71,927,986	(26,784,842)	45,143,144
5,625,927	(28,071,233)	(22,445,305)	Corporate Services	15,120,238	(33,020,724)	(17,900,486)
202,548,876	(182,240,690)	20,308,186	Electro Technical Services	221,652,885	(202,335,111)	19,317,774
5,011,492	(24,833,139)	(19,821,648)	Executive & Council	202,124	(22,960,156)	(22,758,032)
836,596	(2,906,534)	(2,069,938)	Housing	24,610,710	(27,456,019)	(2,845,308)
980,307	(6,592,167)	(5,611,860)	Planning	1,309,115	(7,539,676)	(6,230,560)
12,897,601	(21,284,659)	(8,387,058)	Public Safety	23,670,992	(33,224,895)	(9,553,903)
14,944,879	(20,675,623)	(5,730,743)	Sport & Recreation	22,976,093	(20,470,545)	2,505,547
515,532,618	(450,130,505)	65,402,113	<b>Total</b>	610,177,263	(512,861,536)	97,315,727



**APPENDIX C - Unaudited  
WITZENBERG MUNICIPALITY  
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2017  
GENERAL FINANCE STATISTIC CLASSIFICATIONS**

2016 Actual Income R	2016 Actual Expenditure R	2016 Surplus/ (Deficit) R		2017 Actual Income R	2017 Actual Expenditure R	2017 Surplus/ (Deficit) R
5,011,492	(26,598,802)	(21,587,311)	Executive and Council	202,124	(25,405,001)	(25,202,877)
69,849,744	(30,779,873)	39,069,871	Budget and Treasury Office	79,235,166	(30,093,651)	49,141,515
5,625,927	(30,349,796)	(24,723,868)	Corporate Services	15,120,238	(35,365,420)	(20,245,183)
980,307	(8,889,395)	(7,909,088)	Planning and Development	1,309,115	(9,541,315)	(8,232,199)
65,777,189	(18,233,215)	47,543,973	Community and Social Services	71,561,425	(21,175,516)	50,385,910
836,596	(2,906,534)	(2,069,938)	Housing	24,610,710	(27,456,019)	(2,845,308)
8,548,322	(18,302,328)	(9,754,007)	Public Safety	19,228,513	(30,101,679)	(10,873,166)
14,944,879	(20,675,623)	(5,730,743)	Sport and Recreation	22,976,093	(20,470,545)	2,505,547
986,197	(1,062,571)	(76,374)	Environmental Protection	366,561	(1,673,555)	(1,306,995)
23,218,849	(38,478,357)	(15,259,508)	Waste Management	21,868,904	(39,483,754)	(17,614,850)
49,455,678	(26,555,822)	22,899,857	Waste Water Management	30,417,096	(29,803,509)	613,587
14,253,291	(24,617,791)	(10,364,500)	Road Transport	60,771,226	(20,163,643)	40,607,583
53,495,271	(21,522,329)	31,972,942	Water	40,582,181	(19,636,166)	20,946,015
202,548,876	(181,158,070)	21,390,806	Electricity	221,652,885	(200,538,877)	21,114,007
-	-	-	Other	-	-	-
515,532,618	(450,130,505)	65,402,113	<b>Total</b>	609,902,237	(510,908,651)	98,993,587



**APPENDIX D - Unaudited  
WITZENBERG MUNICIPALITY**

**DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003**

UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS	Balance 1 JULY 2016	Grants Received	Grants Capital Received	Write Offs / Transfers	Operating expenditure during the year Transferred to revenue	Capital expenditure during the year Transferred to revenue	Balance 30 JUNE 2017	Unspent 2017 (Payable)	Unpaid 2017 (Receivable)
<b>National Government Grants</b>									
Finance Management Grant	-	1,475,000	-	-	(1,337,660)	(398,655)	(261,315)	-	261,315
Municipal Systems Improvement Grant	(0)	-	-	-	-	-	(0)	-	0
Municipal Infrastructure Grant	3,399,040	21,389,000	21,389,000	-	(237,600)	(24,640,860)	(90,419)	-	90,419
Regional Bulk Infrastructure Grant (DWAF)	-	-	-	-	-	(114,347)	(114,347)	-	114,347
Integrated National Electricity Program	507,548	5,000,000	5,000,000	(409,000)	(59,734,000)	(5,900,006)	(801,458)	-	801,458
Equitable share	-	59,325,000	-	409,000	-	-	(0)	-	0
Department of Rural Development	471,155	-	-	-	-	-	471,155	471,155	-
Expanded Public Works Programme	(12,375)	1,336,000	-	-	(1,337,669)	-	(14,044)	-	14,044
Neighbourhood Development Plan	321	-	-	-	-	-	321	321	-
<b>Provincial Government Grants</b>									
Library services	1,416,673	2,477,000	-	-	(3,266,144)	(627,529)	-	-	-
Library services Replacement Funding	(0)	5,498,000	-	-	(5,498,000)	(143)	(143)	-	143
CDW	337,816	150,000	-	-	(70,535)	-	417,281	417,281	-
Main roads	-	120,000	-	-	(136,800)	-	(16,800)	-	16,800
Municipal Infrastructure Support Grant	594,594	-	-	-	-	(1,352,612)	(758,017)	-	758,017
Drought Relief	609,656	396,833	396,833	-	(42,840)	(963,649)	566,634	566,634	-
Housing	1,478,410	31,706,989	22,359,310	-	(24,284,670)	(8,354,094)	60,000	60,000	-
Internship (PT)	-	60,000	-	-	-	-	322,000	322,000	-
Multipurpose Centre	222,000	100,000	-	-	-	-	120,000	120,000	-
Capacity Building (PT)	-	120,000	-	-	-	-	(206,126)	-	206,126
Dept of Local Government	-	1,603,167	1,603,167	-	-	(1,808,293)	1,432,815	1,432,815	-
Financial Management Training	1,310,000	220,000	-	-	(97,185)	-	-	-	-
<b>District Municipality</b>									
Parks and recreation	-	300,000	300,000	-	-	-	300,000	300,000	-
<b>Total</b>	<b>10,334,838</b>	<b>131,276,989</b>	<b>51,048,310</b>	<b>-</b>	<b>(96,023,103)</b>	<b>(44,161,187)</b>	<b>1,427,536</b>	<b>3,690,206</b>	<b>2,282,670</b>





RATIO	FORMULA	NORM/ RANGE	INPUT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
				" R 000 "	" R 000 "	" R 000 "	" R 000 "	" R 000 "
				2016/2017	2015/2016	2014/2015	2013/2014	2012/2013

## 1. FINANCIAL POSITION

### A. Asset Management/Utilisation

1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	10% - 20%		10.3%	14.4%	13.3%	13.5%	20.6%
				Total Operating Expenditure	512,789	450,070	417,069	380,709	336,897
				Taxation Expense	–	–	–	0	0
				Total Capital Expenditure	58,783	75,495	64,040	59,266	87,318

2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	0%		0.0%	0.0%	0.0%	0.1%	0.0%
				PPE, Investment Property and Intangible Impairment	138	22	23	449	0
				PPE at carrying value	808,059	712,703	655,902	599,633	554,872
				Investment Property at carrying value	47,759	48,506	48,833	45,185	48,012
				Intangible Assets at carrying value	2,506	2,646	2,690	1,859	1,477

3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) × 100	8%		2.7%	6.0%	2.6%	2.1%	2.4%
				Total Repairs and Maintenance Expenditure	23,001	45,962	18,470	13,524	14,206
				PPE at carrying value	808,059	712,703	655,902	599,633	554,872
				Investment Property at Carrying value	47,759	48,506	48,833	45,185	48,012

### B. Debtors Management

1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue × 100	95%		93.3%	91.8%	92.1%	88.6%	88.3%
				Gross Debtors closing balance	203,051	176,894	188,811	163,214	129,353
				Gross Debtors opening balance	176,894	188,811	163,184	129,353	103,244
				Bad debts written Off	14	42,538	6	148	1,393
				Billed Revenue	387,750	371,459	323,400	297,997	234,466

2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts × 100	100%		0%	29%	0%	0%	2%
				Consumer Debtors Bad debts written off	14	42,538	6	148	1,393
				Consumer Debtors Current bad debt Provision	183,834	145,257	152,884	93,501	70,002

3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) × 365	30 days		18 days	31 days	41 days	85 days	92 days
				Gross debtors	203,051	176,894	188,811	163,214	129,353
				Bad debts Provision	183,834	145,257	152,884	93,501	70,002
				Billed Revenue	387,750	371,459	323,400	297,997	234,466

### C. Liquidity Management

1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	1 - 3 Months		1.7 Month	2.3 Month	1.7 Month	1.0 Month	0.9 Month
				Cash and cash equivalents	76,333	97,040	62,383	33,063	30,853
				Unspent Conditional Grants	3,690	10,347	2,148	1,278	6,545
				Overdraft					
				Short Term Investments					
				Total Annual Operational Expenditure	512,789	450,070	417,069	380,709	336,897

2	Current Ratio	Current Assets / Current Liabilities	1.5 - 2:1		2.05	1.72	1.79	1.26	1.14
				Current Assets	150,794	165,366	124,969	100,069	92,138
				Current Liabilities	73,511	96,384	69,746	79,526	81,022



RATIO		FORMULA	NORM/ RANGE	INPUT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
D. Liability Management									
1	Capital Cost/(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost/(Interest Paid and Redemption) / Total Operating Expenditure x 100	6% - 8%		2.3%	2.6%	2.8%	3.2%	3.8%
				Interest Paid	1,869	2,943	3,896	4,778	5,637
				Redemption	9,952	8,965	7,582	7,358	7,217
				Total Operating Expenditure	512,789	450,070	417,069	380,709	336,897
				Taxation Expense	0	0	0	0	0
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	45%		2%	5%	8%	14%	19%
				Total Debt	11,221	20,557	27,208	39,881	45,276
				Total Operating Revenue	595,896	511,717	475,050	421,436	352,758
				Operational Conditional Grants	140,197	55,447	135,642	145,432	112,965
E. Sustainability									
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	100%		702%	908%	639%	345%	284%
				Cash and cash Equivalents	76,333	97,040	62,383	33,063	30,853
				Bank Overdraft	-	-	-	-	-
				Short Term Investment	-	-	-	-	-
				Long Term Investment	-	-	-	-	-
				Unspent Grants	3,690	10,347	2,148	1,278	6,545
				Net Assets	799,105	701,789	636,387	558,607	515,297
				Share Premium	-	-	-	-	-
				Share Capital	-	-	-	-	-
				Revaluation Reserve	-	-	-	-	-
				Fair Value Adjustment Reserve	-	-	-	-	-
				Accumulated Surplus	788,750	692,241	626,957	549,388	506,731
2. FINANCIAL PERFORMANCE									
A. Efficiency									
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	= or > 0%		14%	12%	12%	10%	4%
				Total Operating Revenue	595,896	511,717	475,050	421,436	352,758
				Depreciation - Revalued Portion (Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)	-	-	-	0	0
				Total Operating Expenditure	512,789	450,070	417,069	380,709	336,897
				Taxation Expense	-	-	-	0	0
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	0% - 15%		7%	9%	9%	12%	18%
				Total Electricity Revenue	215,351	198,426	171,615	156,352	146,639
				Total Electricity Expenditure	200,539	181,158	156,416	136,955	120,326
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	= or > 0%		41%	45%	42%	44%	40%
				Total Water Revenue	33,438	39,174	31,118	33,737	27,856
				Total Water Expenditure	19,636	21,522	18,170	18,935	16,828
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	= or > 0%		-100%	-85%	-61%	-45%	-40%
				Total Refuse Revenue	19,767	20,834	18,854	17,221	16,216
				Total Refuse Expenditure	39,484	38,478	30,379	24,992	22,669
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	= or > 0%		-65%	-27%	-24%	-32%	-28%
				Total Sanitation and Water Waste Revenue	18,008	20,990	19,061	16,984	16,011
				Total Sanitation and Water Waste Expenditure	29,804	26,556	23,569	22,415	20,472

RATIO		FORMULA	NORM/ RANGE	INPUT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
B. Distribution Losses									
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	7% - 10%		10%	8%	9%	8%	9%
				Number of units purchased and/or generated	205,825	200,214	189,336	193,058	190,189
				Number of units sold	185,189	183,814	171,434	176,902	173,950
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	15% - 30%		19%	16%	27%	21%	32%
				Number of kilolitres purchased and/or purified	6,508	6,088	6,938	6,787	6,667
				Number of kilolitres sold	5,248	5,126	5,060	5,331	4,560
C. Revenue Management									
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	None		2%	2%	3%	3%	3%
				Number of Active Debtors Accounts (Previous)	12	11	11	11	11
				Number of Active Debtors Accounts (Current)	12	12	11	11	11
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue ) x 100	= CPI		16%	8%	7%	19%	15%
				CPI	7%	7%	7%	7%	7%
				Total Revenue (Previous)	511,717	475,050	443,366	352,758	307,741
				Total Revenue (Current)	595,896	511,717	475,050	421,436	352,758
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants ) x 100	= CPI		22%	8%	7%	35%	13%
				CPI	7%	7%	7%	7%	7%
				Total Revenue Exl.Capital (Previous)	456,271	423,416	395,230	293,787	260,904
				Total Revenue Exl.Capital (Current)	557,128	456,271	423,416	395,230	293,787
D. Expenditure Management									
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	30 days		46 days	63 days	63 days	68 days	60 days
				Trade Creditors	44,015	54,502	49,600	45,127	39,250
				Contracted Services	41,869	15,877	30,787	20,702	9,576
				Repairs and Maintenance	23,001	20,142	18,470	13,524	14,206
				General expenses	43,465	43,158	35,334	32,050	26,241
				Bulk Purchases	179,203	160,425	138,170	118,181	102,548
				Capital Credit Purchases (Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)	58,783	75,495	64,040	59,266	87,318
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	0%		0%	0%	0%	0%	4%
				Irregular, Fruitless and Wasteful and Unauthorised Expenditure	–	–	–	0	13,723
				Total Operating Expenditure	512,789	450,070	417,069	380,709	336,897
				Taxation Expense	–	–	–	0	0
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	25% - 40%		28%	29%	30%	27%	28%
				Employee/personnel related cost	133,333	120,893	117,696	97,582	89,302
				Councillors Remuneration	8,780	8,662	8,065	6,932	6,639
				Total Operating Expenditure	512,789	450,070	417,069	380,709	336,897
				Taxation Expense	–	–	–	0	0
3. b	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	25% - 40%		26%	27%	28%	26%	27%
				Employee/personnel related cost	133,333	120,893	117,696	97,582	89,302
				Total Operating Expenditure	512,789	450,070	417,069	380,709	336,897
				Taxation Expense	–	–	–	0	0

RATIO	FORMULA	NORM/ RANGE	INPUT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
4	Contracted Services % of Total Operating Expenditure	2% - 5%		8%	4%	7%	5%	3%
			Contracted Services	41,869	15,877	30,787	20,702	9,576
			Total Operating Expenditure	512,789	450,070	417,069	380,709	336,897
			Taxation Expense	-	-	-	0	0

#### E. Grant Dependency

1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	None		38%	30%	20%	23%	11%
				Internally generated funds	22,558	23,003	12,656	13,521	9,340
				Borrowings	-	-	-	-	-
				Total Capital Expenditure	58,783	75,495	64,040	59,266	87,318

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	None		38%	30%	20%	23%	11%
				Internally generated funds	22,558	23,003	12,656	13,521	9,340
				Total Capital Expenditure	58,783	75,495	64,040	59,266	87,318

3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	None		67%	75%	70%	66%	68%
				Total Revenue	595,896	511,717	475,050	421,436	352,758
				Government grant and subsidies	140,197	126,887	135,642	140,349	112,965
				Public contributions and Donations	54,943	2,195	7,347	1,052	214
				Capital Grants	-	-	-	0	0

#### 3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	95% - 100%		97.4%	97.9%	94.9%	65.6%	117.7%
				Actual Capital Expenditure	58,783	75,495	64,040	59,266	87,318
				Budget Capital Expenditure	60,367	77,104	67,466	90,313	74,193

2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	95% - 100%		97%	97%	112%	105%	128%
				Actual Operating Expenditure	512,789	450,070	417,069	380,709	336,897
				Budget Operating Expenditure	526,312	462,119	372,174	361,409	262,515

3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	95% - 100%		110.7%	103.7%	100.8%	96.2%	147.9%
				Actual Operating Revenue	595,896	511,717	475,050	421,436	352,758
				Budget Operating Revenue	538,163	493,263	471,320	438,133	238,479

4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	95% - 100%		97.4%	102.3%	97.2%	97.2%	100.7%
				Actual Service Charges and Property Rates Revenue	346,270	335,146	290,597	252,074	217,699
				Budget Service Charges and Property Rates Revenue	355,520	327,496	299,102	259,318	216,172

# WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

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**AAN / TO:** Chair Person: Performance Risk and Audit  
Committee

**VAN / FROM:** Head of Internal Audit

**DATUM / DATE:** 12 December 2017

**TRIM Reference** 5/14/3

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## ANNUAL CONFIRMATION OF THE ORGANISATIONAL INDEPENDENCE OF THE INTERNAL AUDIT ACTIVITY

Dear Mr George,

In terms of Internal Audit 1110 – Organisational Independence, the Chief Audit Executive must confirm to the board (Council) the organisational independence of the internal audit activity.

The standard reads as follows:

### **“1110 – Organizational Independence**

*The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.*

### **Interpretation:**

*. Examples of functional reporting to the board involve the board:*

- Approving the internal audit charter;*
- Approving the risk based internal audit plan;*
- Approving the internal audit budget and resource plan;*
- Receiving communications from the chief audit executive on the internal audit activity's performance relative to its plan and other matters;*
- Approving decisions regarding the appointment and removal of the chief audit executive;*
- Approving the remuneration of the chief audit executive; and*
- Making appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations.*

**1110.A1** – *The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results.*

In the context of Local Government the word "Board" is replaced with Council.

## Evaluation of independence

The following assessment scales as per the IIA Quality Assessment guide were applied:

**"Generally Conforms (GC)"** -Concluded that for individual standard, that the internal audit activity conforms to the requirements of the standard.

**"Partially Conforms (PC)"** Concluded that for individual standards, the internal audit activity is making good faith efforts to conform to the requirements of the standard.

**"Does Not Conform(DNC)"** Concluded that for individual standards, the internal audit activity is not aware of, is not making good faith efforts to conform to, or is failing to achieve many/all of the objectives of the standard.

## Role of the Performance Risk and Audit Committee (PRAC)

PRAC is appointed by Council in terms of the System Act, section 79. The role of the PRAC to advice Council on matters relating to internal audit as stipulated in the MFMA section 166. The outcome of the PRAC's advice and recommendations is presented to Council for consideration and approval.

### Assessment Criteria

Requirement	Current Status	Assessment
▮ <i>The CAE reports to a level in the organisation that allows the internal audit activity to fulfil its responsibilities.</i>	<i>The Internal Audit Department reports functionally to the Audit Committee and administratively to the Municipal Manager</i>	GC
▮ <i>Approving the internal audit charter;</i>	<i>The internal audit charter has been approved by Council</i>	GC
▮ <i>Approving the risk based internal audit plan;</i>	<i>The risk based internal audit plan has been approved by Council.</i>	GC
▮ <i>Approving the internal audit budget and resource plan;</i>	<i>Council approved the annual Budget of the Audit activity including the organogram of the municipality</i>	GC
▮ <i>Receiving communications from the chief audit executive on the internal audit activity's performance relative to its plan and other matters;</i>	<i>The status of the implementation of the Risk Based audit Plan is presented to Council through the minutes of meeting of PRAC</i>	GC
▮ <i>Making appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations.</i>	<i>No communication was received from Council regarding any inappropriate scope or resource limitations nor has PRAC advice Council on matter that could adversely affect the audit scope.</i>	GC

## Recommendation

That it is recommended to Council that based on the above assessment it is concluded that the Witzenberg Internal Audit Activity is allowed to fulfill its responsibilities and that the Internal audit Activity is independent.

Yours Faithfully



G Louw  
Head: Internal Audit

12/12/2017

Date



# Medium Term Revenue and Expenditure Framework

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Adjustments Budget  
2017/18 to 2019/20

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## Glossary

<b>Adjustments Budget</b> – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
<b>Allocations</b> – Money received from Provincial or National Government or other municipalities.
<b>AFS</b> – Annual Financial Statements.
<b>Budget</b> – The financial plan of the Municipality.
<b>Budget Related Policy</b> – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
<b>Capital Expenditure</b> - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.
<b>Cash Flow Statement</b> – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
<b>CFO</b> – Chief Financial Officer
<b>DORA</b> – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
<b>Equitable Share</b> – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
<b>Fruitless and wasteful expenditure</b> – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
<b>GFS</b> – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
<b>GRAP</b> – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.
<b>IDP</b> – Integrated Development Plan. The main strategic planning document of the Municipality
<b>KPI's</b> – Key Performance Indicators. Measures of service output and/or outcome.
<b>MFMA</b> – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.
<b>MTREF</b> – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.
<b>NT</b> – National Treasury
<b>Net Assets</b> – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.
<b>Operating Expenditure</b> – Spending on the day to day expenses of the Municipality such as salaries and wages.
<b>Rates</b> – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
<b>R&amp;M</b> – Repairs and maintenance on property, plant and equipment.

<b>SCM</b> – Supply Chain Management.
<b>SDBIP</b> – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
<b>Strategic Objectives</b> – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
<b>Unauthorised expenditure</b> – Generally, expenditure without, or in excess of, an approved budget.
<b>Virement</b> – A transfer of budget.
<b>Virement Policy</b> – The policy that sets out the rules for budget transfers.
<p><b>Vote</b> – One of the main segments into which a budget is divided. In Witzenberg Municipality the following votes and responsible senior manager was approved:</p> <ul style="list-style-type: none"> <li>• Budget &amp; Treasury Office – Director: Financial services</li> <li>• Civil Services - Director: Technical services</li> <li>• Community &amp; Social Services – Director: Community services</li> <li>• Corporate Services – Director: Corporate services</li> <li>• Electro Technical Services - Director: Technical services</li> <li>• Executive &amp; Council – Municipal Manager</li> <li>• Housing– Director: Community services</li> <li>• Planning - Director: Technical services</li> <li>• Public Safety– Director: Community services</li> <li>• Sport &amp; Recreation– Director: Community services</li> </ul>

# PART 1 – ADJUSTMENTS BUDGET

## Section 1 – Mayor’s Report

### Introduction

The adjustment budget seeks to rectify issues identified in the mid-year assessment of the financial results as well as the inclusion of additional allocations. It is drafted in terms of section 28 of the MFMA and seeks to adhere to the stipulations of specifically section 28(2) of the MFMA.

### 1.1 Reasons for the adjustments budget

The reason for the tabling of an adjustment budget is fully disclosed in the executive summary of this report. A brief summary of the reasons in terms of Section 28 of the MFMA are discussed below:

#### 1.1.1 *New allocations of cash backed accumulated funds;*

No requests for new allocations of cash backed accumulated funds.

#### 1.1.2 *Multi-year funds shifting in relation to the capital programme;*

Please refer to supporting table SB19 for details of material adjustments to the capital budget.

#### 1.1.3 *Unforeseen and unavoidable expenditure;*

No unforeseen and unavoidable expenditure as in terms of section 29 of the MFMA was included.

#### 1.1.4 *Allocations and grant adjustments;*

The following grants were adjusted upwards:

• Human Settlement Development	R 1 245 278
• WCFMSG	R 330 000
• MSDCBG	R 286 000
• CWDM – Tourism	R 100 000

The following grants were adjusted downwards:

• Human Settlement Development	R 17 844 528
• Regional Bulk Infrastructure Grant (Tulbagh dam)	R 13 372 000

#### 1.1.5 *Transfer of funds between expenditure items.*

No material transfer of funds between expenditure items.

#### 1.1.6 *Other adjustments.*

Provision is made for the possible write off of unrecoverable debt to the amount of R 55 million. This amount is already included in the impairment provision as at 30 June 2017, but must be included in the operating budget as both a reversal of the provision and an expenditure item.

### 1.2 Any other information considered relevant by the mayor

None

## **Section 2 – Resolutions**

### **ADJUSTMENTS MTREF 2017/2018**

The resolutions tabled at Council for consideration with approval of the adjustments budget will be:

#### **RECOMMENDATION:**

- a) That the adjustment budget of Witzenberg Municipality for the financial year 2017/2018 as set out in the budget documents for be approved:
  - i. Table B1 - Budget summary;
  - ii. Table B2 - Adjustments Budget Financial Performance (by standard classification);
  - iii. Table B3 - Budgeted Financial performance (Revenue and Expenditure) by Vote;
  - iv. Table B4 - Adjustments Budget Financial Performance (revenue by source); and
  - v. Table B5 - Budgeted Capital Expenditure by Vote, standard classification and funding.
- (b) That the monthly and quarterly financial targets of the service delivery and budget implementation plan be adjusted to correspond with the approved adjustments budget figures.

## Section 3 – Executive Summary

### 3.1 Introduction

Adjustments to both the operating and capital budget are required to make provision for adjustments in expected expenditure.

#### Operational budget

The expenditure operating budget has been adjusted upwards with R 4 million.

The income operating budget including capital grants has been adjusted downwards with R 27 million. (R33 million reduction in grants and R 6 million increases in other income)

#### Capital budget

The capital budget has been adjusted downwards with R 25 million.

### 3.2 Provision of basic services

The provision of basic services will be improved by the approval of the adjustment budget.

### 3.3 Effect of the adjustments budget

#### 3.3.1 *Service delivery and budget implementation plan*

A separate report will be tabled in council on the adjustments of the Service delivery and budget implementation plan.

#### 3.3.2 *Service delivery agreements*

No amendments

#### 3.3.3 *Medium term revenue and expenditure framework*

Except for the depreciation charges of the amended capital expenditure the effect to the outer years is minimal.

#### 3.3.4 *Long term financial sustainability*

The approval of the adjustment budget will have no effect on the long term financial sustainability of the municipality.

### 3.4 Adjustment highlights

The adjustments budget seeks to comply with section 28 of the MFMA. Therefore all adjustments are discussed according to the sub-sections of Section 28(2) of the MFMA.

#### 3.4.1 **Correction of expenditure.**

None

#### 3.4.2 **Appropriation of additional revenues**

### **Additional transfers recognised**

The following grants were adjusted upwards:

• Human Settlement Development	R 1 245 278
• WCFMSG	R 330 000
• MSDCBG	R 286 000
• CWDM – Tourism	R 100 000

#### **3.4.3 Authorisation of unforeseen and unavoidable expenditure**

None

#### **3.4.4 Utilisation of project savings between votes**

Provision is made for additional law enforcement personnel.

#### **3.4.5 Correction of errors in annual budget**

None

#### **3.4.6 Roll-over of unspent funds**

None

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Adjustments to budget assumptions**

#### **Revenue**

There are no changes to the budget assumptions for operating revenue.

#### **Expenditure**

There are no changes to the budget assumptions for operating expenditure.

### **Section 6 – Adjustments to budget funding**

#### **6.1 Summary of the impact of the adjustments budget**

##### **6.1.1 *Funding of operating and capital expenditure***

Insurance claims received are included in the revenue and capital budgets.  
The decrease in grant funding is R 33 million.

##### **6.1.2 *Financial plans***

No amendments.

##### **6.1.2 *Reserves***

The only reserve that is cash backed at this stage is the capital replacement reserve.

##### **6.1.3 *Financial sustainability of the municipality***

The financial sustainability of the municipality is under pressure due to unfunded provisions and employee benefits.

These provisions include the following:

- Landfill site rehabilitation;
- Post-retirement health care benefits;

#### **6.2 Expenditure funded in accordance with MFMA section 18**

No additional new loans included in the budget.

#### **6.3 Adjustments to collection levels estimated**

None

#### **6.4 Adjustments to the monetary investments**

No major adjustments.

#### **6.5 Adjustments to contributions and donations in cash or in-kind**

None

**6.6 Adjustments related to proceeds from the sale of assets**

None

**6.7 Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;**

None

**6.8 Adjustments related to the planned use of previous years' cash backed accumulated surplus**

None

**6.9 Adjustments related to new proposed loans to be raised in the budget year**

None

**Section 7 – Adjustments to expenditure on allocations and grant programmes**

Disclosure on expenditure on allocations and grant programmes is included in supporting table SB7.

**Section 8 – Adjustments to allocations or grants made by the municipality**

None

The revenue foregone over the MTREF is included in Table B10.

**Section 9 – Adjustments to councillors and board members allowances and employee benefits**

None.

**Section 10 – Adjustments to service delivery and budget implementation plan****10.1 Quarterly service delivery targets and performance indicators in the SDBIP**

No adjustments were made to any non-financial indicators.

**10.2 Key financial indicators**

No adjustments were made to the key financial indicators.

**10.3 Monthly targets for revenue, expenditure and cash flow**

No major adjustments



## Section 11 Municipal Manager's quality certification

### Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name **Mr D NASSON**

Municipal Manager of Witzenberg Municipality

Signature \_\_\_\_\_

Date 21 February 2018

**WC022 Witzenberg - Table B1 Adjustments Budget Summary - 28 February 2018**

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	1	2	3	4	5	6	7	8			
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	64 827	64 827	–	–	–	–	–	–	64 827	71 635	75 217
Service charges	302 714	302 714	–	–	–	–	–	–	302 714	324 507	340 764
Investment revenue	4 565	4 565	–	–	–	–	–	–	4 565	4 660	4 893
Transfers recognised - operational	97 846	98 571	–	–	–	861	(413)	448	99 019	119 008	119 160
Other own revenue	87 965	87 964	–	–	–	–	5 995	5 995	93 959	40 467	42 494
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>557 918</b>	<b>558 640</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>861</b>	<b>5 582</b>	<b>6 443</b>	<b>565 084</b>	<b>560 276</b>	<b>582 526</b>
Employee costs	163 628	163 685	–	–	–	(500)	(990)	(1 490)	162 194	174 484	183 959
Remuneration of councillors	10 083	10 083	–	–	–	–	–	–	10 083	10 685	11 217
Depreciation & asset impairment	46 045	46 045	–	–	–	–	–	–	46 045	47 997	50 397
Finance charges	3 710	3 666	–	–	–	–	–	–	3 666	3 671	3 808
Materials and bulk purchases	201 738	201 298	–	–	–	(75)	1 129	1 054	202 352	217 264	228 060
Transfers and grants	15 763	15 719	–	–	–	1 245	100	1 345	17 064	23 493	13 418
Other expenditure	152 209	155 028	–	–	–	(425)	3 466	3 041	158 068	112 210	114 966
<b>Total Expenditure</b>	<b>593 176</b>	<b>595 524</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>245</b>	<b>3 704</b>	<b>3 949</b>	<b>599 473</b>	<b>589 804</b>	<b>605 825</b>
<b>Surplus/(Deficit)</b>	<b>(35 258)</b>	<b>(36 883)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>616</b>	<b>1 878</b>	<b>2 494</b>	<b>(34 389)</b>	<b>(29 528)</b>	<b>(23 298)</b>
Transfers recognised - capital	63 230	68 692	–	–	–	(31 217)	(2 192)	(33 408)	35 284	39 302	51 440
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>27 972</b>	<b>31 809</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>894</b>	<b>9 775</b>	<b>28 142</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>27 972</b>	<b>31 809</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>894</b>	<b>9 775</b>	<b>28 142</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>83 247</b>	<b>89 137</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(29 574)</b>	<b>4 504</b>	<b>(25 071)</b>	<b>64 067</b>	<b>59 309</b>	<b>63 328</b>
Transfers recognised - capital	58 858	64 320	–	–	–	(29 574)	(76)	(29 651)	34 670	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	3 500	3 526	–	–	–	–	–	–	3 526	–	–
Internally generated funds	20 889	21 291	–	–	–	–	4 580	4 580	25 871	24 833	18 205
<b>Total sources of capital funds</b>	<b>83 247</b>	<b>89 137</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(29 574)</b>	<b>4 504</b>	<b>(25 071)</b>	<b>64 067</b>	<b>24 833</b>	<b>18 205</b>
<b>Financial position</b>											
Total current assets	79 257	76 402	–	–	–	(30 601)	(314)	(30 914)	45 487	102 520	108 094
Total non current assets	37 201	37 201	–	–	–	(29 574)	4 504	(25 071)	12 131	11 312	12 931
Total current liabilities	69 636	65 688	–	–	–	(29 574)	4 504	(25 071)	40 618	87 462	75 379
Total non current liabilities	18 851	18 851	–	–	–	–	–	–	18 851	16 595	17 503
<b>Community wealth/Equity</b>	<b>27 972</b>	<b>29 064</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>(1 851)</b>	<b>9 775</b>	<b>28 142</b>
<b>Cash flows</b>											
Net cash from (used) operating	173 205	176 138	–	–	–	(60 175)	4 190	(55 985)	120 153	86 192	69 847
Net cash from (used) investing	(83 247)	(89 035)	–	–	–	29 574	(4 504)	25 071	(63 964)	(59 309)	(63 328)
Net cash from (used) financing	3 500	3 500	–	–	–	–	–	–	3 500	–	–
<b>Cash/cash equivalents at the year end</b>	<b>93 458</b>	<b>90 603</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>59 689</b>	<b>86 572</b>	<b>93 091</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	93 458	90 603	–	–	–	(30 601)	(314)	(30 914)	59 689	120 342	126 861
Application of cash and investments	74 876	70 929	–	–	–	–	(25 030)	(25 030)	45 898	96 554	83 758
<b>Balance - surplus (shortfall)</b>	<b>18 583</b>	<b>19 675</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>24 716</b>	<b>(5 884)</b>	<b>13 790</b>	<b>23 788</b>	<b>43 103</b>
<b>Asset Management</b>											
Asset register summary (WDV)	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	45 449	45 449	–	–	–	–	–	–	45 449	47 997	50 397
Renewal of Existing Assets	12 320	10 265	–	–	–	–	190	190	10 455	12 400	14 450
Repairs and Maintenance	20 241	19 975	–	–	–	–	72	72	20 047	21 369	22 426
<b>Free services</b>											
Cost of Free Basic Services provided	20 116	20 116	–	–	–	–	–	–	20 116	21 122	22 178
Revenue cost of free services provided	4 866	4 866	–	–	–	–	–	–	4 866	5 256	5 519
<b>Households below minimum service level</b>											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

WC022 Witzenberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 28 February 2018

Standard Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
<b>R thousands</b>	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		81 085	81 085	–	–	–	616	6 083	6 699	87 784	83 993	88 218
Executive and council		4	4	–	–	–	–	–	–	4	–	–
Finance and administration		81 082	81 082	–	–	–	616	6 083	6 699	87 780	83 993	88 218
Internal audit		–	–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		118 693	119 417	–	–	–	245	100	345	119 762	126 547	127 056
Community and social services		90 126	90 850	–	–	–	(1 000)	100	(900)	89 950	95 481	105 536
Sport and recreation		11 045	11 045	–	–	–	–	–	–	11 045	8 866	9 309
Public safety		6	6	–	–	–	–	–	–	6	6	6
Housing		17 516	17 516	–	–	–	1 245	–	1 245	18 761	22 195	12 205
Health		–	–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		31 252	31 251	–	–	–	(5 211)	(1 825)	(7 036)	24 215	37 492	34 663
Planning and development		2 202	2 202	–	–	–	–	(530)	(530)	1 672	2 261	2 370
Road transport		29 039	29 038	–	–	–	(5 211)	(1 294)	(6 506)	22 532	35 219	32 281
Environmental protection		11	11	–	–	–	–	–	–	11	12	13
<b>Trading services</b>		390 117	395 580	–	–	–	(26 005)	(968)	(26 973)	368 606	351 545	384 029
Energy sources		237 351	237 351	–	–	–	–	(1 000)	(1 000)	236 351	241 384	254 153
Water management		78 737	81 850	–	–	–	(17 583)	486	(17 097)	64 752	55 603	74 150
Waste water management		47 175	49 525	–	–	–	(8 422)	(454)	(8 876)	40 649	30 223	23 973
Waste management		26 854	26 854	–	–	–	–	–	–	26 854	24 335	31 754
<b>Other</b>		–	–	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	621 147	627 332	–	–	–	(30 355)	3 390	(26 965)	600 367	599 578	633 967
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		116 609	116 569	–	–	–	–	(1 648)	(1 648)	114 921	121 314	123 436
Executive and council		24 419	24 438	–	–	–	–	27	27	24 465	25 750	27 223
Finance and administration		90 336	90 240	–	–	–	–	(1 679)	(1 679)	88 561	93 594	94 118
Internal audit		1 854	1 891	–	–	–	–	4	4	1 895	1 970	2 095
<b>Community and public safety</b>		87 501	88 514	–	–	–	245	672	918	89 432	86 795	80 702
Community and social services		33 018	33 769	–	–	–	(1 000)	72	(928)	32 842	24 830	26 342
Sport and recreation		28 228	28 150	–	–	–	–	–	–	28 150	27 225	28 915
Public safety		8 246	8 286	–	–	–	–	600	600	8 886	8 835	9 340
Housing		18 009	18 309	–	–	–	1 245	–	1 245	19 554	25 906	16 105
Health		–	–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		58 287	59 748	–	–	–	–	3 405	3 405	63 153	60 935	64 013
Planning and development		10 158	10 290	–	–	–	–	(534)	(534)	9 756	10 402	10 617
Road transport		46 473	47 768	–	–	–	–	3 938	3 938	51 706	48 787	51 511
Environmental protection		1 657	1 691	–	–	–	–	–	–	1 691	1 747	1 885
<b>Trading services</b>		329 913	329 848	–	–	–	–	1 175	1 175	331 024	319 854	336 726
Energy sources		225 313	225 073	–	–	–	–	8	8	225 082	222 848	234 126
Water management		30 429	30 381	–	–	–	–	1 177	1 177	31 559	28 269	29 867
Waste water management		33 671	33 897	–	–	–	–	(11)	(11)	33 887	30 079	31 768
Waste management		40 501	40 497	–	–	–	–	(0)	(0)	40 497	38 659	40 965
<b>Other</b>		864	843	–	–	–	–	100	100	943	905	948
<b>Total Expenditure - Functional</b>	3	593 175	595 524	–	–	–	245	3 704	3 949	599 473	589 804	605 825
<b>Surplus/ (Deficit) for the year</b>		27 972	31 809	–	–	–	(30 601)	(314)	(30 914)	894	9 775	28 142

**WC022 Witzenberg - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 28 February 2018**

Standard Classification Description	Ref	Budget Year 2017/18									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	2018/19	2019/20
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Municipal governance and administration		81 085	81 085	-	-	-	616	6 083	6 699	87 784	83 993	88 218
Executive and council		4	4	-	-	-	-	-	-	4	-	-
Mayor and Council		0	0	-	-	-	-	-	-	0	-	-
Municipal Manager, Town Secretary and Chief Execut		4	4	-	-	-	-	-	-	4	-	-
Finance and administration		81 082	81 082	-	-	-	616	6 083	6 699	87 780	83 993	88 218
Administrative and Corporate Support		2 832	2 832	-	-	-	-	-	-	2 832	8	8
Asset Management		-	-	-	-	-	-	-	-	-	-	-
Budget and Treasury Office		4 802	4 802	-	-	-	616	3 278	3 894	8 696	5 114	5 395
Finance		72 816	72 816	-	-	-	-	2 805	2 805	75 621	78 249	82 161
Fleet Management		36	36	-	-	-	-	-	-	36	-	-
Human Resources		574	574	-	-	-	-	-	-	574	602	632
Information Technology		0	0	-	-	-	-	-	-	0	-	-
Legal Services		1	1	-	-	-	-	-	-	1	-	-
Marketing, Customer Relations, Publicity and Media		4	4	-	-	-	-	-	-	4	4	4
Property Services		2	2	-	-	-	-	-	-	2	-	-
Risk Management		-	-	-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-	16	17
Supply Chain Management		15	15	-	-	-	-	-	-	15	-	-
Valuation Service		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		118 693	119 417	-	-	-	245	100	345	119 762	126 547	127 056
Community and social services		90 126	90 850	-	-	-	(1 000)	100	(900)	89 950	95 481	105 536
Aged Care		80 496	80 496	-	-	-	(1 000)	-	(1 000)	79 496	86 020	95 658
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		238	238	-	-	-	-	-	-	238	204	214
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities		745	1 045	-	-	-	-	100	100	1 145	768	684
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives		8 647	9 071	-	-	-	-	-	-	9 071	8 489	8 979
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		11 045	11 045	-	-	-	-	-	-	11 045	8 866	9 309
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		561	561	-	-	-	-	-	-	561	-	-
Recreational Facilities		9 761	9 761	-	-	-	-	-	-	9 761	8 724	9 161
Sports Grounds and Stadiums		723	723	-	-	-	-	-	-	723	142	149
Public safety		6	6	-	-	-	-	-	-	6	6	6
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		6	6	-	-	-	-	-	-	6	6	6
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Housing		17 516	17 516	-	-	-	1 245	-	1 245	18 761	22 195	12 205
Housing		17 516	17 516	-	-	-	1 245	-	1 245	18 761	22 195	12 205
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		31 252	31 251	-	-	-	(5 211)	(1 825)	(7 036)	24 215	37 492	34 663
Planning and development		2 202	2 202	-	-	-	-	(530)	(530)	1 672	2 261	2 370
Billboards		-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		10	10	-	-	-	-	-	-	10	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcemen		1 650	1 650	-	-	-	-	-	-	1 650	1 725	1 811
Project Management Unit		542	542	-	-	-	-	(530)	(530)	11	536	559
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-
Road transport		29 039	29 038	-	-	-	(5 211)	(1 294)	(6 506)	22 532	35 219	32 281
Police Forces, Traffic and Street Parking Control		18 338	18 337	-	-	-	-	-	-	18 337	19 304	20 271
Pounds		-	-	-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 28 February 2018

Standard Classification Description	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Roads		10 701	10 701	-	-	-	(5 211)	(1 294)	(6 506)	4 195	15 916	12 009	
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		11	11	-	-	-	-	-	-	11	12	13	
Biodiversity and Landscape		11	11	-	-	-	-	-	-	11	12	13	
Coastal Protection		-	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		390 117	395 580	-	-	-	(26 005)	(968)	(26 973)	368 606	351 545	384 029	
Energy sources		237 351	237 351	-	-	-	-	(1 000)	(1 000)	236 351	241 384	254 153	
Electricity		230 894	230 894	-	-	-	-	-	-	230 894	241 384	254 153	
Street Lighting and Signal Systems		6 457	6 457	-	-	-	-	(1 000)	(1 000)	5 457	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-	-	-	-
Water management		78 737	81 850	-	-	-	(17 583)	486	(17 097)	64 752	55 603	74 150	
Water Treatment		-	-	-	-	-	-	-	-	-	-	-	-
Water Distribution		78 737	81 850	-	-	-	(17 583)	486	(17 097)	64 752	55 603	74 150	
Water Storage		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		47 175	49 525	-	-	-	(8 422)	(454)	(8 876)	40 649	30 223	23 973	
Public Toilets		0	0	-	-	-	-	-	-	0	-	-	-
Sewerage		41 165	43 515	-	-	-	(4 211)	(454)	(4 665)	38 850	25 080	23 973	
Storm Water Management		6 010	6 010	-	-	-	(4 211)	-	(4 211)	1 799	5 143	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		26 854	26 854	-	-	-	-	-	-	26 854	24 335	31 754	
Recycling		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		36	36	-	-	-	-	-	-	36	-	-	-
Solid Waste Removal		26 818	26 818	-	-	-	-	-	-	26 818	24 335	31 754	
Street Cleaning		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	621 147	627 332	-	-	-	(30 355)	3 390	(26 965)	600 367	599 578	633 967	
Expenditure - Functional		-	-	-	-	-	-	-	-	-	-	-	-
Municipal governance and administration		116 609	116 569	-	-	-	-	(1 648)	(1 648)	114 921	121 314	123 436	
Executive and council		24 419	24 438	-	-	-	-	27	27	24 465	25 750	27 223	
Mayor and Council		15 162	15 185	-	-	-	-	20	20	15 205	16 034	16 848	
Municipal Manager, Town Secretary and Chief Execut		9 257	9 253	-	-	-	-	7	7	9 260	9 716	10 374	
Finance and administration		90 336	90 240	-	-	-	-	(1 679)	(1 679)	88 561	93 594	94 118	
Administrative and Corporate Support		9 039	10 046	-	-	-	-	-	-	10 046	6 587	6 978	
Asset Management		5 149	5 149	-	-	-	-	(1 200)	(1 200)	3 949	6 288	5 365	
Budget and Treasury Office		16 725	15 849	-	-	-	-	(584)	(584)	15 265	18 694	17 194	
Finance		18 079	18 079	-	-	-	-	-	-	18 079	18 645	19 717	
Fleet Management		2 939	2 929	-	-	-	-	-	-	2 929	3 142	3 385	
Human Resources		18 169	17 969	-	-	-	-	-	-	17 969	19 167	20 193	
Information Technology		3 616	3 856	-	-	-	-	-	-	3 856	3 282	2 416	
Legal Services		2 508	2 218	-	-	-	-	-	-	2 218	2 753	2 882	
Marketing, Customer Relations, Publicity and Media		3 401	3 445	-	-	-	-	5	5	3 449	3 605	3 872	
Property Services		3 361	3 351	-	-	-	-	-	-	3 351	3 532	3 714	
Risk Management		384	384	-	-	-	-	-	-	384	407	431	
Security Services		-	-	-	-	-	-	-	-	-	5 791	6 162	
Supply Chain Management		5 433	5 433	-	-	-	-	100	100	5 533	-	-	
Valuation Service		1 532	1 532	-	-	-	-	-	-	1 532	1 703	1 808	
Internal audit		1 854	1 891	-	-	-	-	4	4	1 895	1 970	2 095	
Governance Function		1 854	1 891	-	-	-	-	4	4	1 895	1 970	2 095	
Community and public safety		87 501	88 514	-	-	-	245	672	918	89 432	86 795	80 702	
Community and social services		33 018	33 769	-	-	-	(1 000)	72	(928)	32 842	24 830	26 342	
Aged Care		12 554	12 805	-	-	-	(1 000)	24	(976)	11 828	3 750	3 879	
Agricultural		-	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		2 922	2 842	-	-	-	-	-	-	2 842	3 072	3 276	
Child Care Facilities		722	722	-	-	-	-	(1)	(1)	721	771	824	
Community Halls and Facilities		5 886	6 039	-	-	-	-	50	50	6 089	6 153	6 548	
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	-
Disaster Management		53	53	-	-	-	-	-	-	53	56	58	
Education		619	619	-	-	-	-	-	-	619	661	706	
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives		10 262	10 689	-	-	-	-	-	-	10 689	10 366	11 051	
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		28 228	28 150	-	-	-	-	-	-	28 150	27 225	28 915	
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		7 175	7 164	-	-	-	-	-	-	7 164	7 078	7 522	
Recreational Facilities		16 095	15 992	-	-	-	-	-	-	15 992	15 498	16 451	

WC022 Witzenberg - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 28 February 2018

Standard Classification Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Sports Grounds and Stadiums		4 958	4 993	-	-	-	-	-	-	4 993	4 648	4 942
Public safety		8 246	8 286	-	-	-	-	600	600	8 886	8 835	9 340
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		8 246	8 286	-	-	-	-	600	600	8 886	8 835	9 340
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Housing		18 009	18 309	-	-	-	1 245	-	1 245	19 554	25 906	16 105
Housing		16 509	16 788	-	-	-	1 245	-	1 245	18 033	24 312	14 431
Informal Settlements		1 500	1 521	-	-	-	-	-	-	1 521	1 594	1 674
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		58 287	59 748	-	-	-	-	3 405	3 405	63 153	60 935	64 013
Planning and development		10 158	10 290	-	-	-	-	(534)	(534)	9 756	10 402	10 617
Billboards		-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		2 191	2 180	-	-	-	-	20	20	2 200	2 308	2 057
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning		2 087	2 267	-	-	-	-	(41)	(41)	2 226	1 906	2 028
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcemen		3 565	3 565	-	-	-	-	-	-	3 565	3 748	3 960
Project Management Unit		2 315	2 278	-	-	-	-	(513)	(513)	1 765	2 440	2 572
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-
Road transport		46 473	47 768	-	-	-	-	3 938	3 938	51 706	48 787	51 511
Police Forces, Traffic and Street Parking Control		24 339	24 564	-	-	-	-	1 938	1 938	26 502	25 725	27 205
Pounds		-	-	-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-	-	-
Roads		22 134	23 204	-	-	-	-	2 000	2 000	25 204	23 061	24 306
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		1 657	1 691	-	-	-	-	-	-	1 691	1 747	1 885
Biodiversity and Landscape		1 657	1 691	-	-	-	-	-	-	1 691	1 747	1 885
Coastal Protection		-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-	-	-
Trading services		329 913	329 848	-	-	-	-	1 175	1 175	331 024	319 854	336 726
Energy sources		225 313	225 073	-	-	-	-	8	8	225 082	222 848	234 126
Electricity		217 699	217 464	-	-	-	-	8	8	217 472	220 573	231 727
Street Lighting and Signal Systems		7 614	7 609	-	-	-	-	-	-	7 609	2 275	2 399
Nonelectric Energy		-	-	-	-	-	-	-	-	-	-	-
Water management		30 429	30 381	-	-	-	-	1 177	1 177	31 559	28 269	29 867
Water Treatment		1 365	1 365	-	-	-	-	-	-	1 365	1 458	1 558
Water Distribution		25 680	25 632	-	-	-	-	1 177	1 177	26 810	23 247	24 573
Water Storage		3 383	3 383	-	-	-	-	-	-	3 383	3 564	3 735
Waste water management		33 671	33 897	-	-	-	-	(11)	(11)	33 887	30 079	31 768
Public Toilets		1 550	1 550	-	-	-	-	-	-	1 550	1 660	1 765
Sewerage		24 625	24 626	-	-	-	-	(0)	(0)	24 626	20 476	21 585
Storm Water Management		5 329	5 554	-	-	-	-	(11)	(11)	5 543	5 628	5 946
Waste Water Treatment		2 167	2 167	-	-	-	-	-	-	2 167	2 315	2 473
Waste management		40 501	40 497	-	-	-	-	(0)	(0)	40 497	38 659	40 965
Recycling		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		13 936	13 932	-	-	-	-	-	-	13 932	14 152	14 877
Solid Waste Removal		25 404	25 404	-	-	-	-	(0)	(0)	25 404	23 265	24 761
Street Cleaning		1 161	1 161	-	-	-	-	-	-	1 161	1 241	1 327
Other		864	843	-	-	-	-	100	100	943	905	948
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		97	76	-	-	-	-	-	-	76	99	102
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		767	767	-	-	-	-	100	100	867	806	846
Total Expenditure - Functional	3	593 175	595 524	-	-	-	245	3 704	3 949	599 473	589 804	605 825
Surplus/ (Deficit) for the year		27 972	31 809	-	-	-	(30 601)	(314)	(30 914)	894	9 775	28 142

## References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

WC022 Witzenberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2018

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Financial Services		74 641	74 641	-	-	-	616	6 083	6 699	81 339	80 233	84 269
Vote 2 - Community Services		137 581	138 304	-	-	-	245	100	345	138 649	146 410	148 037
Vote 3 - Corporate Services		3 504	3 504	-	-	-	-	-	-	3 504	730	645
Vote 4 - Technical Services		404 086	409 548	-	-	-	(31 217)	(2 262)	(33 479)	376 069	370 850	399 597
Vote 5 - Municipal Manager		1 333	1 333	-	-	-	-	(530)	(530)	803	1 355	1 419
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>621 145</b>	<b>627 330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30 355)</b>	<b>3 390</b>	<b>(26 965)</b>	<b>600 365</b>	<b>599 578</b>	<b>633 967</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Financial Services		48 438	47 561	-	-	-	-	(1 684)	(1 684)	45 877	52 699	51 932
Vote 2 - Community Services		116 832	118 150	-	-	-	245	2 570	2 815	120 965	117 554	113 294
Vote 3 - Corporate Services		55 927	56 905	-	-	-	-	125	125	57 029	55 447	57 463
Vote 4 - Technical Services		359 932	361 171	-	-	-	-	3 175	3 175	364 346	351 241	369 921
Vote 5 - Municipal Manager		12 047	11 736	-	-	-	-	(482)	(482)	11 255	12 862	13 216
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>593 175</b>	<b>595 524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>3 704</b>	<b>3 949</b>	<b>599 473</b>	<b>589 804</b>	<b>605 825</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>27 970</b>	<b>31 807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>892</b>	<b>9 775</b>	<b>28 142</b>

WC022 Witzenberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28 February 2018

Vote Description  <i>[Insert departmental structure etc]</i>		Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands													
Revenue by Vote		1											
Vote 1 - Financial Services			74 641	74 641	-	-	-	616	6 083	6 699	81 339	80 233	84 269
1.1 - Assessment Rates			68 176	68 176	-	-	-	-	-	-	68 176	73 620	77 301
1.2 - Treasury: Administration			9 478	9 478	-	-	-	616	6 083	6 699	16 177	9 875	10 393
1.3 - Treasury: Debtors			(3 229)	(3 229)	-	-	-	-	-	-	(3 229)	(3 488)	(3 662)
1.4 - Treasury: Credit controle			200	200	-	-	-	-	-	-	200	210	220
1.5 - Supply Chain Management			15	15	-	-	-	-	-	-	15	16	17
1.6 - Director: Finance			-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services			137 581	138 304	-	-	-	245	100	345	138 649	146 410	148 037
2.1 - Cemeteries			238	238	-	-	-	-	-	-	238	204	214
2.3 - Housing: Administration			18 014	18 014	-	-	-	1 245	-	1 245	19 259	719	756
2.4 - Library Services			8 647	9 071	-	-	-	-	-	-	9 071	8 489	8 979
2.5 - Fire Protection Services			6	6	-	-	-	-	-	-	6	6	6
2.6 - Pine Forest : Administration			9 146	9 146	-	-	-	-	-	-	9 146	8 723	9 159
2.6-Klipriver Park: Administration			116	116	-	-	-	-	-	-	116	-	-
2.7-Community Halls And Facilities			427	427	-	-	-	-	-	-	427	413	434
2.8-Licensing & Regulation			98	98	-	-	-	-	-	-	98	103	108
2.9-Environmental Protection			11	11	-	-	-	-	-	-	-	12	13
2.10-Parks			661	961	-	-	-	-	100	-	-	106	111
2.11-Traffic			13 724	13 723	-	-	-	-	-	-	-	14 426	15 150
2.12-Disaster Management			-	-	-	-	-	-	-	-	-	-	-
2.13-Social & Welfare Services			80 496	80 496	-	-	-	(1 000)	-	-	-	86 020	95 658
2.14-Sport Grounds			-	-	-	-	-	-	-	-	-	142	149
2.15-Recreational Land			723	723	-	-	-	-	-	-	-	171	179
2.16-Swimming Pools			661	661	-	-	-	-	-	-	661	4 878	5 121
2.17-Vehicle Licensing & Testing			4 614	4 614	-	-	-	-	-	-	-	-	-
2.18-L E D			-	-	-	-	-	-	-	-	-	22 000	12 000
2.19-Director: Community Services			-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services			3 504	3 504	-	-	-	-	-	-	3 504	730	645
3.1-Property Administration			-	-	-	-	-	-	-	-	-	-	-
3.2-Information Tecnology			0	0	-	-	-	-	-	-	0	-	-
3.3-Human Resources			574	574	-	-	-	-	-	-	574	602	632
3.5-Council Cost			0	0	-	-	-	-	-	-	0	-	-
3.5-Town Secretary			-	-	-	-	-	-	-	-	-	-	-
3.6-Tourism			-	-	-	-	-	-	-	-	-	-	-
3.7-Marketing & Communications			4	4	-	-	-	-	-	-	4	4	4
3.8-Thusong Centre			91	91	-	-	-	-	-	-	91	116	-
3.9-Administration			2 832	2 832	-	-	-	-	-	-	2 832	8	8
3.10-Director Corporate Services			4	4	-	-	-	-	-	-	4	-	-
Vote 4 - Technical Services			404 086	409 548	-	-	-	(31 217)	(2 262)	(33 479)	376 069	370 850	399 597
4.1-Building Regulations & Enforce			854	854	-	-	-	-	-	-	854	905	950
4.2-Electricity: Administration			237 847	237 847	-	-	-	-	-	-	237 847	242 961	255 809
4.3-Electricity: Street Lights			1 000	1 000	-	-	-	-	(1 000)	(1 000)	-	-	-
4.4-Mechanical Workshop			36	36	-	-	-	-	-	-	36	-	-
4.4-Public Toilets			0	0	-	-	-	-	-	-	0	-	-
4.5-Sewerage			41 425	43 774	-	-	-	(4 211)	(454)	(4 665)	39 110	25 353	24 259
4.7-Town Planning			676	676	-	-	-	-	-	-	676	690	725
4.8-Stormwater Management			6 010	6 010	-	-	-	(4 211)	-	(4 211)	1 799	5 143	-
4.9-Roads			10 701	10 701	-	-	-	(5 211)	(1 294)	(6 506)	4 195	15 916	12 009
4.10-Solid Waste (Dumping Site)			1 270	1 270	-	-	-	-	-	-	1 270	1 296	1 360
4.11-Solid Waste (Garden)			18	18	-	-	-	-	-	-	18	4	6 171
4.12-Solid Waste (Removal)			25 514	25 514	-	-	-	-	-	-	25 514	22 979	24 163
4.13-Water Storage			-	-	-	-	-	-	-	-	-	-	-
4.14-Water Distribution			78 737	81 850	-	-	-	(17 583)	486	(17 097)	64 752	55 603	74 150
4.15-Director: Technical Services			-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager			1 333	1 333	-	-	-	-	(530)	(530)	803	1 355	1 419
5.1-Property & Legal Services			782	782	-	-	-	-	-	-	782	819	860
5.2-IDP			10	10	-	-	-	-	-	-	10	-	-
5.3-Project Management			542	542	-	-	-	-	(530)	(530)	11	536	559
5.4-Performance Management			-	-	-	-	-	-	-	-	-	-	-
5.5-Internal Audit			-	-	-	-	-	-	-	-	-	-	-
5.6-Municipal Manager			-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	621 145	627 330	-	-	-	(30 355)	3 390	(26 965)	600 365	599 578	633 967
Expenditure by Vote		1											
Vote 1 - Financial Services			48 438	47 561	-	-	-	-	(1 684)	(1 684)	45 877	52 699	51 932
1.1 - Assessment Rates			4 638	4 638	-	-	-	-	-	-	4 638	4 870	5 114
1.2 - Treasury: Administration			21 874	20 998	-	-	-	-	(1 784)	(1 784)	19 214	24 981	22 559
1.3 - Treasury: Debtors			5 547	5 547	-	-	-	-	-	-	5 547	5 982	6 350
1.4 - Treasury: Credit controle			9 098	9 098	-	-	-	-	-	-	9 098	9 144	9 686
1.5 - Supply Chain Management			5 433	5 433	-	-	-	-	100	100	5 533	5 791	6 162
1.6 - Director: Finance			1 848	1 848	-	-	-	-	-	-	1 848	1 931	2 061
Vote 2 - Community Services			116 832	118 150	-	-	-	245	2 570	2 815	120 965	117 554	113 294
2.1 - Cemeteries			2 922	2 842	-	-	-	-	-	-	2 842	3 072	3 276
2.3 - Housing: Administration			18 009	18 309	-	-	-	1 245	-	1 245	19 554	3 906	4 105
2.4 - Library Services			10 262	10 689	-	-	-	-	-	-	10 689	10 125	11 051
2.5 - Fire Protection Services			8 246	8 286	-	-	-	-	600	600	8 886	8 835	9 340
2.6 - Pine Forest : Administration			10 917	10 884	-	-	-	-	-	-	10 884	10 648	11 295
2.6-Klipriver Park: Administration			1 294	1 294	-	-	-	-	-	-	1 294	1 258	1 344
2.7-Community Halls And Facilities			5 420	5 460	-	-	-	-	50	50	5 510	5 749	6 116
2.8-Licensing & Regulation			97	76	-	-	-	-	-	-	76	99	102
2.9-Environmental Protection			1 657	1 691	-	-	-	-	-	-	1 691	1 747	1 885



WC022 Witzenberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28 February 2018

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
2.10-Parks		7 160	7 149	-	-	-	-	-	-	7 149	7 304	7 507
2.11-Traffic		20 706	20 901	-	-	-	-	1 925	1 925	22 826	21 894	23 122
2.12-Disaster Management		53	53	-	-	-	-	-	-	53	56	58
2.13-Social & Welfare Services		13 896	14 146	-	-	-	(1 000)	22	(978)	13 169	5 183	5 409
2.14-Sport Grounds		-	-	-	-	-	-	-	-	-	4 648	4 942
2.15-Recreational Land		4 958	4 993	-	-	-	-	-	-	4 993	3 592	3 812
2.16-Swimming Pools		3 884	3 814	-	-	-	-	-	-	3 814	3 831	4 083
2.17-Vehicle Licensing & Testing		3 633	3 663	-	-	-	-	13	13	3 676	1 906	2 028
2.18-L E D		2 087	2 267	-	-	-	-	(41)	(41)	2 226	22 000	12 000
2.19-Director: Community Services		1 632	1 632	-	-	-	-	-	-	1 632	1 701	1 818
<b>Vote 3 - Corporate Services</b>		<b>55 927</b>	<b>56 905</b>	-	-	-	-	<b>125</b>	<b>125</b>	<b>57 029</b>	<b>55 447</b>	<b>57 463</b>
3.1-Property Administration		577	577	-	-	-	-	-	-	577	608	643
3.2-Information Technology		3 616	3 856	-	-	-	-	-	-	3 856	3 282	2 416
3.3-Human Resources		18 169	17 969	-	-	-	-	-	-	17 969	19 167	20 193
3.5-Council Cost		15 162	15 185	-	-	-	-	20	20	15 205	16 034	16 848
3.5-Town Secretary		1 217	1 217	-	-	-	-	-	-	1 217	1 298	1 384
3.6-Tourism		767	767	-	-	-	-	100	100	867	806	846
3.7-Marketing & Communications		3 401	3 445	-	-	-	-	5	5	3 449	3 605	3 872
3.8-Thusong Centre		486	599	-	-	-	-	-	-	599	425	452
3.9-Administration		10 700	11 467	-	-	-	-	-	-	11 467	8 314	8 771
3.10-Director Corporate Services		1 830	1 822	-	-	-	-	-	-	1 822	1 908	2 037
<b>Vote 4 - Technical Services</b>		<b>359 932</b>	<b>361 171</b>	-	-	-	-	<b>3 175</b>	<b>3 175</b>	<b>364 346</b>	<b>351 241</b>	<b>369 921</b>
4.1-Building Regulations & Enforce		2 421	2 421	-	-	-	-	-	-	2 421	2 558	2 702
4.2-Electricity: Administration		224 043	223 343	-	-	-	-	8	8	223 351	221 511	232 722
4.3-Electricity: Street Lights		-	-	-	-	-	-	-	-	-	-	-
4.4-Mechanical Workshop		2 939	2 929	-	-	-	-	-	-	2 929	3 142	3 385
4.4-Public Toilets		1 550	1 550	-	-	-	-	-	-	1 550	1 660	1 765
4.5-Sewerage		27 528	28 230	-	-	-	-	(0)	(0)	28 230	23 564	24 869
4.7-Town Planning		1 144	1 144	-	-	-	-	-	-	1 144	1 189	1 258
4.8-Stormwater Management		5 329	5 554	-	-	-	-	(11)	(11)	5 543	5 628	5 946
4.9-Roads		22 134	23 204	-	-	-	-	2 000	2 000	25 204	23 061	24 306
4.10-Solid Waste (Dumping Site)		13 936	13 932	-	-	-	-	-	-	13 932	14 152	14 877
4.11-Solid Waste (Garden)		11 633	11 633	-	-	-	-	(2)	(2)	11 631	12 388	13 155
4.12-Solid Waste (Removal)		14 931	14 931	-	-	-	-	2	2	14 934	12 118	12 933
4.13-Water Storage		3 397	3 397	-	-	-	-	-	-	3 397	3 578	3 750
4.14-Water Distribution		27 257	27 209	-	-	-	-	1 177	1 177	28 387	24 927	26 364
4.15-Director: Technical Services		1 690	1 694	-	-	-	-	-	-	1 694	1 764	1 887
<b>Vote 5 - Municipal Manager</b>		<b>12 047</b>	<b>11 736</b>	-	-	-	-	<b>(482)</b>	<b>(482)</b>	<b>11 255</b>	<b>12 862</b>	<b>13 216</b>
5.1-Property & Legal Services		2 713	2 413	-	-	-	-	-	-	2 413	2 968	3 109
5.2-IDP		2 191	2 180	-	-	-	-	20	20	2 200	2 308	2 057
5.3-Project Management		1 073	1 073	-	-	-	-	(513)	(513)	560	1 128	1 185
5.4-Performance Management		1 242	1 205	-	-	-	-	-	-	1 205	1 312	1 387
5.5-Internal Audit		2 238	2 275	-	-	-	-	4	4	2 279	2 377	2 526
5.6-Municipal Manager		2 591	2 591	-	-	-	-	7	7	2 598	2 769	2 952
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>593 175</b>	<b>595 524</b>	-	-	-	<b>245</b>	<b>3 704</b>	<b>3 949</b>	<b>599 473</b>	<b>589 804</b>	<b>605 825</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>27 970</b>	<b>31 807</b>	-	-	-	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>852</b>	<b>9 775</b>	<b>28 142</b>

**References**

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

WC022 Witzenberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	64 827	64 827	–	–	–	–	–	–	64 827	71 635	75 217
Service charges - electricity revenue	2	219 007	219 007	–	–	–	–	–	–	219 007	236 563	248 391
Service charges - water revenue	2	41 086	41 086	–	–	–	–	–	–	41 086	43 137	45 291
Service charges - sanitation revenue	2	20 933	20 933	–	–	–	–	–	–	20 933	21 985	23 085
Service charges - refuse revenue	2	21 689	21 689	–	–	–	–	–	–	21 689	22 821	23 997
Service charges - other		–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		9 650	9 650	–	–	–	–	–	–	9 650	10 198	10 709
Interest earned - external investments		4 565	4 565	–	–	–	–	–	–	4 565	4 660	4 893
Interest earned - outstanding debtors		10 096	10 096	–	–	–	–	–	–	10 096	5 855	6 147
Dividends received		–	–	–	–	–	–	–	–	–	4	4
Fines, penalties and forfeits		14 668	14 668	–	–	–	–	–	–	14 668	15 534	16 313
Licences and permits		154	152	–	–	–	–	–	–	152	163	171
Agency services		4 614	4 614	–	–	–	–	–	–	4 614	4 878	5 121
Transfers and subsidies		97 846	98 571	–	–	–	861	(413)	448	99 019	119 008	119 160
Other revenue	2	48 783	48 783	–	–	–	–	5 995	5 995	54 778	3 836	4 028
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>557 918</b>	<b>558 640</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>861</b>	<b>5 582</b>	<b>6 443</b>	<b>565 084</b>	<b>560 276</b>	<b>582 526</b>
<b>Expenditure By Type</b>												
Employee related costs		163 628	163 685	–	–	–	(500)	(990)	(1 490)	162 194	174 484	183 959
Remuneration of councillors		10 083	10 083	–	–	–	–	–	–	10 083	10 685	11 217
Debt impairment		27 125	27 125	–	–	–	–	–	–	27 125	28 561	29 989
Depreciation & asset impairment		46 045	46 045	–	–	–	–	–	–	46 045	47 997	50 397
Finance charges		3 710	3 666	–	–	–	–	–	–	3 666	3 671	3 808
Bulk purchases		183 215	182 975	–	–	–	–	–	–	182 975	197 838	207 729
Other materials		18 523	18 323	–	–	–	(75)	1 129	1 054	19 376	19 426	20 331
Contracted services		38 605	39 803	–	–	–	(325)	3 091	2 766	42 569	40 654	41 255
Transfers and subsidies		15 763	15 719	–	–	–	1 245	100	1 345	17 064	23 493	13 418
Other expenditure		86 479	88 100	–	–	–	(100)	374	274	88 374	42 994	43 722
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>593 176</b>	<b>595 524</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>245</b>	<b>3 704</b>	<b>3 949</b>	<b>599 473</b>	<b>589 804</b>	<b>605 825</b>
<b>Surplus/(Deficit)</b>		<b>(35 258)</b>	<b>(36 883)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>616</b>	<b>1 878</b>	<b>2 494</b>	<b>(34 389)</b>	<b>(29 528)</b>	<b>(23 298)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		63 230	68 692	–	–	–	(31 217)	(2 192)	(33 408)	35 284	39 302	51 440
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)									–	–		
Transfers and subsidies - capital (in-kind - all)									–	–		
<b>Surplus/(Deficit) before taxation</b>		<b>27 972</b>	<b>31 809</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>894</b>	<b>9 775</b>	<b>28 142</b>
Taxation									–	–		
<b>Surplus/(Deficit) after taxation</b>		<b>27 972</b>	<b>31 809</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>894</b>	<b>9 775</b>	<b>28 142</b>
Attributable to minorities									–	–		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>27 972</b>	<b>31 809</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>894</b>	<b>9 775</b>	<b>28 142</b>
Share of surplus/ (deficit) of associate									–	–		
<b>Surplus/ (Deficit) for the year</b>		<b>27 972</b>	<b>31 809</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>894</b>	<b>9 775</b>	<b>28 142</b>

**References**

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9.  $G = B + C + D + E + F$ 10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC022 Witzenberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2018

RC0222 wizenberg - Table 63 Adjustments Capital Expenditure Budget by Vote and Funding - 28 February 2018												
Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-	992	800
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	570	562
Vote 4 - Technical Services		22 442	24 217	-	-	-	(11 730)	4 200	(7 530)	16 687	44 655	59 109
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	30	30
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	22 442	24 217	-	-	-	(11 730)	4 200	(7 530)	16 687	46 247	60 501
Single-year expenditure to be adjusted	2											
Vote 1 - Financial Services		180	180	-	-	-	-	368	368	548	180	80
Vote 2 - Community Services		3 695	5 863	-	-	-	-	-	-	5 863	3 240	2 747
Vote 3 - Corporate Services		1 972	2 022	-	-	-	-	-	-	2 022	-	-
Vote 4 - Technical Services		54 903	56 800	-	-	-	(17 845)	(50)	(17 895)	38 905	9 642	-
Vote 5 - Municipal Manager		55	55	-	-	-	-	(14)	(14)	41	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		60 805	64 920	-	-	-	(17 845)	304	(17 541)	47 379	13 062	2 827
Total Capital Expenditure - Vote		83 247	89 137	-	-	-	(29 574)	4 504	(25 071)	64 067	59 309	63 328
Capital Expenditure - Functional												
Governance and administration		2 304	2 354	-	-	-	-	354	354	2 708	840	732
Executive and council		295	295	-	-	-	-	76	76	371	150	150
Finance and administration		2 009	2 059	-	-	-	-	278	278	2 337	690	582
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 495	3 695	-	-	-	-	-	-	3 695	2 702	3 517
Community and social services		535	551	-	-	-	-	-	-	551	600	2 100
Sport and recreation		2 260	2 444	-	-	-	-	-	-	2 444	2 102	1 417
Public safety		500	500	-	-	-	-	-	-	500	-	-
Housing		200	200	-	-	-	-	-	-	200	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		17 050	16 098	-	-	-	(5 211)	63	(5 148)	10 950	23 606	15 679
Planning and development		20	20	-	-	-	-	-	-	20	-	-
Road transport		17 030	16 078	-	-	-	(5 211)	63	(5 148)	10 930	22 106	15 679
Environmental protection		-	-	-	-	-	-	-	-	-	1 500	-
Trading services		60 398	66 990	-	-	-	(24 363)	4 086	(20 277)	46 713	32 161	43 400
Energy sources		3 327	2 450	-	-	-	-	100	100	2 550	11 033	10 350
Water management		31 597	36 695	-	-	-	(15 941)	4 200	(11 741)	24 954	10 622	24 694
Waste water management		22 169	24 540	-	-	-	(8 422)	(214)	(8 636)	15 904	9 884	2 650
Waste management		3 305	3 305	-	-	-	-	-	-	3 305	621	5 705
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	83 247	89 137	-	-	-	(29 574)	4 504	(25 071)	64 067	59 309	63 328
Funded by:												
National Government		31 226	31 226	-	-	-	(11 730)	538	(11 192)	20 034	-	-
Provincial Government		27 632	33 094	-	-	-	(17 845)	(614)	(18 459)	14 635	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	58 858	64 320	-	-	-	(29 574)	(76)	(29 651)	34 670	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		3 500	3 526	-	-	-	-	-	-	3 526	-	-
Internally generated funds		20 889	21 291	-	-	-	-	4 580	4 580	25 871	24 833	18 205
Total Capital Funding		83 247	89 137	-	-	-	(29 574)	4 504	(25 071)	64 067	24 833	18 205

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably
7. Increases of funds approved under MFMA section 31
8. Adjustments approved in accordance with MFMA section 29
9. Adjustments to transfers from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

WC022 Witzenberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 28 February 2018

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Municipal Vote</b>												
<b>Multi-year expenditure appropriation</b>	2											
<b>Vote 1 - Financial Services</b>		-	-	-	-	-	-	-	-	-	-	-
1.1 - Assessment Rates		-	-	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration		-	-	-	-	-	-	-	-	-	-	-
1.3 - Treasury: Debtors		-	-	-	-	-	-	-	-	-	-	-
1.4 - Treasury: Credit controle		-	-	-	-	-	-	-	-	-	-	-
1.5 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
1.6 - Director: Finance		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>		-	-	-	-	-	-	-	-	-	992	800
2.1 - Cemeteries		-	-	-	-	-	-	-	-	-	-	-
2.3 - Housing: Administration		-	-	-	-	-	-	-	-	-	-	-
2.4 - Library Services		-	-	-	-	-	-	-	-	-	-	-
2.5 - Fire Protection Services		-	-	-	-	-	-	-	-	-	192	-
2.6 - Pine Forest : Administration		-	-	-	-	-	-	-	-	-	-	-
2.6-Klipriver Park: Administration		-	-	-	-	-	-	-	-	-	-	-
2.7-Community Halls And Facilities		-	-	-	-	-	-	-	-	-	-	-
2.8-Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
2.9-Environmental Protection		-	-	-	-	-	-	-	-	-	770	770
2.10-Parks		-	-	-	-	-	-	-	-	-	-	-
2.11-Traffic		-	-	-	-	-	-	-	-	-	-	-
2.12-Disaster Management		-	-	-	-	-	-	-	-	-	-	-
2.13-Social & Welfare Services		-	-	-	-	-	-	-	-	-	-	-
2.14-Sport Grounds		-	-	-	-	-	-	-	-	-	-	-
2.15-Recreational Land		-	-	-	-	-	-	-	-	-	-	-
2.16-Swimming Pools		-	-	-	-	-	-	-	-	-	-	-
2.17-Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-	-
2.18-L E D		-	-	-	-	-	-	-	-	-	30	30
2.19-Director: Community Services		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		-	-	-	-	-	-	-	-	-	570	562
3.1-Property Administration		-	-	-	-	-	-	-	-	-	-	-
3.2-Information Technology		-	-	-	-	-	-	-	-	-	350	400
3.3-Human Resources		-	-	-	-	-	-	-	-	-	-	-
3.5-Council Cost		-	-	-	-	-	-	-	-	-	-	-
3.5-Town Secretary		-	-	-	-	-	-	-	-	-	-	-
3.6-Tourism		-	-	-	-	-	-	-	-	-	-	-
3.7-Marketing & Communications		-	-	-	-	-	-	-	-	-	190	132
3.8-Thusong Centre		-	-	-	-	-	-	-	-	-	-	-
3.9-Administration		-	-	-	-	-	-	-	-	-	-	-
3.10-Director Corporate Services		-	-	-	-	-	-	-	-	-	30	30
<b>Vote 4 - Technical Services</b>		22 442	24 217	-	-	-	(11 730)	4 200	(7 530)	16 687	44 655	59 109
4.1-Building Regulations & Enforce		-	-	-	-	-	-	-	-	-	-	-
4.2-Electricity: Administration		-	-	-	-	-	-	-	-	-	7 883	10 000
4.3-Electricity: Street Lights		-	-	-	-	-	-	-	-	-	350	350
4.4-Mechanical Workshop		-	-	-	-	-	-	-	-	-	-	-
4.4-Public Toilets		-	-	-	-	-	-	-	-	-	-	-
4.5-Sewerage		-	-	-	-	-	-	-	-	-	5 073	2 650
4.7-Town Planning		-	-	-	-	-	-	-	-	-	-	-
4.8-Stormwater Management		-	-	-	-	-	-	-	-	-	4 812	-
4.9-Roads		-	-	-	-	-	-	-	-	-	15 264	15 679
4.10-Solid Waste (Dumping Site)		-	-	-	-	-	-	-	-	-	-	-
4.11-Solid Waste (Garden)		-	-	-	-	-	-	-	-	-	621	5 705
4.12-Solid Waste (Removal)		-	-	-	-	-	-	-	-	-	-	-
4.13-Water Storage		-	-	-	-	-	-	-	-	-	-	-
4.14-Water Distribution		22 442	24 217	-	-	-	(11 730)	4 200	(7 530)	16 687	10 622	24 694
4.15-Director: Technical Services		-	-	-	-	-	-	-	-	-	30	30
<b>Vote 5 - Municipal Manager</b>		-	-	-	-	-	-	-	-	-	30	30
5.1-Property & Legal Services		-	-	-	-	-	-	-	-	-	-	-
5.2-IDP		-	-	-	-	-	-	-	-	-	-	-
5.3-Project Management		-	-	-	-	-	-	-	-	-	-	-
5.4-Performance Management		-	-	-	-	-	-	-	-	-	-	-
5.5-Internal Audit		-	-	-	-	-	-	-	-	-	-	-
5.6-Municipal Manager		-	-	-	-	-	-	-	-	-	30	30
<b>Capital multi-year expenditure sub-total</b>		22 442	24 217	-	-	-	(11 730)	4 200	(7 530)	16 687	46 247	60 501

WC022 Witzenberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 28 February 2018

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Municipal Vote</b>	2											
<b>Single-year expenditure appropriation</b>												
<b>Vote 1 - Financial Services</b>		180	180	-	-	-	-	368	368	548	180	80
1.1 - Assessment Rates		-	-	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration		150	150	-	-	-	-	278	278	428	150	50
1.3 - Treasury: Debtors		-	-	-	-	-	-	-	-	-	-	-
1.4 - Treasury: Credit controle		-	-	-	-	-	-	-	-	-	-	-
1.5 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
1.6 - Director: Finance		30	30	-	-	-	-	90	90	120	30	30
<b>Vote 2 - Community Services</b>		3 695	5 863	-	-	-	-	-	-	5 863	3 240	2 747
2.1 - Cemeteries		-	-	-	-	-	-	-	-	-	-	-
2.3 - Housing: Administration		200	200	-	-	-	-	-	-	200	-	-
2.4 - Library Services		-	-	-	-	-	-	-	-	-	-	-
2.5 - Fire Protection Services		500	500	-	-	-	-	-	-	500	-	-
2.6 - Pine Forest : Administration		400	502	-	-	-	-	-	-	502	220	-
2.6-Klipriver Park: Administration		-	-	-	-	-	-	-	-	-	-	-
2.7-Community Halls And Facilities		535	551	-	-	-	-	-	-	551	600	2 100
2.8-Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
2.9-Environmental Protection		-	-	-	-	-	-	-	-	-	1 500	-
2.10-Parks		1 240	1 322	-	-	-	-	-	-	-	920	647
2.11-Traffic		150	2 118	-	-	-	-	-	-	-	-	-
2.12-Disaster Management		-	-	-	-	-	-	-	-	-	-	-
2.13-Social & Welfare Services		-	-	-	-	-	-	-	-	-	-	-
2.14-Sport Grounds		-	-	-	-	-	-	-	-	-	-	-
2.15-Recreational Land		-	-	-	-	-	-	-	-	-	-	-
2.16-Swimming Pools		620	620	-	-	-	-	-	-	-	-	-
2.17-Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-	-
2.18-L E D		20	20	-	-	-	-	-	-	-	-	-
2.19-Director: Community Services		30	30	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		1 972	2 022	-	-	-	-	-	-	2 022	-	-
3.1-Property Administration		-	-	-	-	-	-	-	-	-	-	-
3.2-Information Technology		300	300	-	-	-	-	-	-	300	-	-
3.3-Human Resources		-	-	-	-	-	-	-	-	-	-	-
3.5-Council Cost		-	-	-	-	-	-	-	-	-	-	-
3.5-Town Secretary		-	-	-	-	-	-	-	-	-	-	-
3.6-Tourism		-	-	-	-	-	-	-	-	-	-	-
3.7-Marketing & Communications		522	572	-	-	-	-	-	-	572	-	-
3.8-Thusong Centre		-	-	-	-	-	-	-	-	-	-	-
3.9-Administration		1 000	1 000	-	-	-	-	-	-	1 000	-	-
3.10-Director Corporate Services		150	150	-	-	-	-	-	-	150	-	-
<b>Vote 4 - Technical Services</b>		54 903	56 800	-	-	-	(17 845)	(50)	(17 895)	38 905	9 642	-
4.1-Building Regulations & Enforce		-	-	-	-	-	-	-	-	-	-	-
4.2-Electricity: Administration		2 000	2 000	-	-	-	-	100	100	2 100	2 800	-
4.3-Electricity: Street Lights		1 327	450	-	-	-	-	-	-	450	-	-
4.4-Mechanical Workshop		37	37	-	-	-	-	-	-	37	-	-
4.4-Public Toilets		20	20	-	-	-	-	-	-	20	-	-
4.5-Sewerage		15 929	18 300	-	-	-	(4 211)	(214)	(4 425)	13 875	-	-
4.7-Town Planning		-	-	-	-	-	-	-	-	-	-	-
4.8-Stormwater Management		6 220	6 220	-	-	-	(4 211)	-	-	-	-	-
4.9-Roads		16 880	13 960	-	-	-	(5 211)	63	-	-	6 842	-
4.10-Solid Waste (Dumping Site)		-	-	-	-	-	-	-	-	-	-	-
4.11-Solid Waste (Garden)		3 305	3 305	-	-	-	-	-	-	-	-	-
4.12-Solid Waste (Removal)		-	-	-	-	-	-	-	-	-	-	-
4.13-Water Storage		-	-	-	-	-	-	-	-	-	-	-
4.14-Water Distribution		9 156	12 478	-	-	-	(4 211)	-	-	-	-	-
4.15-Director: Technical Services		30	30	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Municipal Manager</b>		55	55	-	-	-	-	(14)	(14)	41	-	-
5.1-Property & Legal Services		-	-	-	-	-	-	-	-	-	-	-
5.2-IDP		-	-	-	-	-	-	-	-	-	-	-
5.3-Project Management		25	25	-	-	-	-	(14)	(14)	11	-	-
5.4-Performance Management		-	-	-	-	-	-	-	-	-	-	-
5.5-Internal Audit		-	-	-	-	-	-	-	-	-	-	-
5.6-Municipal Manager		30	30	-	-	-	-	-	-	30	-	-
<b>Capital single-year expenditure sub-total</b>		60 805	64 920	-	-	-	(17 845)	304	(17 541)	47 379	13 062	2 827
<b>Total Capital Expenditure</b>		83 247	89 137	-	-	-	(29 574)	4 504	(25 071)	64 067	59 309	63 328





WC022 Witzenberg - Table B6 Adjustments Budget Financial Position - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		93 458	90 603	–	–	–	(30 601)	(314)	(30 914)	59 689	120 342	126 861
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	(23 886)	(23 886)	–	–	–	–	–	–	(23 886)	(27 932)	(29 331)
Other debtors		7 179	7 179						–	7 179	7 532	7 911
Current portion of long-term receivables		–	–						–	–	–	–
Inventory		2 505	2 505						–	2 505	2 578	2 652
<b>Total current assets</b>		<b>79 257</b>	<b>76 402</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>45 487</b>	<b>102 520</b>	<b>108 094</b>
<b>Non current assets</b>												
Long-term receivables		–	–						–	–	–	–
Investments		–	–						–	–	–	–
Investment property		(596)	(596)						–	(596)	(626)	(657)
Investment in Associate		–	–						–	–	–	–
Property, plant and equipment	1	37 866	37 866	–	–	–	(29 574)	4 504	(25 071)	12 796	11 973	13 741
Agricultural		–	–						–	–	–	–
Biological		–	–						–	–	–	–
Intangible		(69)	(69)						–	(69)	(36)	(152)
Other non-current assets		–	–						–	–	–	–
<b>Total non current assets</b>		<b>37 201</b>	<b>37 201</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(29 574)</b>	<b>4 504</b>	<b>(25 071)</b>	<b>12 131</b>	<b>11 312</b>	<b>12 931</b>
<b>TOTAL ASSETS</b>		<b>116 458</b>	<b>113 603</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(60 175)</b>	<b>4 190</b>	<b>(55 985)</b>	<b>57 618</b>	<b>113 831</b>	<b>121 025</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		–	–						–	–	–	–
Borrowing		66	66	–	–	–	–	–	–	66	13	13
Consumer deposits		–	–						–	–	–	–
Trade and other payables		61 286	57 338	–	–	–	(29 574)	4 504	(25 071)	32 268	78 609	65 915
Provisions		8 284	8 284						–	8 284	8 840	9 451
<b>Total current liabilities</b>		<b>69 636</b>	<b>65 688</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(29 574)</b>	<b>4 504</b>	<b>(25 071)</b>	<b>40 618</b>	<b>87 462</b>	<b>75 379</b>
<b>Non current liabilities</b>												
Borrowing	1	16 450	16 450	–	–	–	–	–	–	16 450	14 194	14 982
Provisions	1	2 401	2 401	–	–	–	–	–	–	2 401	2 401	2 521
<b>Total non current liabilities</b>		<b>18 851</b>	<b>18 851</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>18 851</b>	<b>16 595</b>	<b>17 503</b>
<b>TOTAL LIABILITIES</b>		<b>88 487</b>	<b>84 539</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(29 574)</b>	<b>4 504</b>	<b>(25 071)</b>	<b>59 469</b>	<b>104 057</b>	<b>92 883</b>
<b>NET ASSETS</b>	2	<b>27 972</b>	<b>29 064</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>(1 851)</b>	<b>9 775</b>	<b>28 142</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		27 972	29 064	–	–	–	(30 601)	(314)	(30 914)	(1 851)	9 775	28 142
Reserves		–	–	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–						–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>27 972</b>	<b>29 064</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>(1 851)</b>	<b>9 775</b>	<b>28 142</b>



WC022 Witzenberg - Table B7 Adjustments Budget Cash Flows - 28 February 2018

Description	Ref	Budget Year 2017/18								Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		61 689	61 689	–	–	–	–	–	–	61 689	61 090
Service charges		291 601	291 601	–	–	–	–	–	–	291 601	302 668
Other revenue		17 246	17 246	–	–	–	–	5 995	5 995	23 241	18 147
Government - operating	1	97 846	98 271	–	–	–	861	(413)	448	98 719	119 160
Government - capital	1	63 230	68 230	–	–	–	(31 217)	(2 192)	(33 408)	34 821	51 440
Interest		13 112	13 112	–	–	–	–	–	–	13 112	10 998
Dividends			–	–	–	–	–	–	–	–	
<b>Payments</b>											
Suppliers and employees		(369 994)	(372 486)	–	–	–	(29 820)	800	(29 020)	(401 506)	(492 226)
Finance charges		(938)	(938)						–	(938)	(938)
Transfers and Grants	1	(587)	(587)						–	(587)	(492)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>173 205</b>	<b>176 138</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(60 175)</b>	<b>4 190</b>	<b>(55 985)</b>	<b>120 153</b>	<b>69 847</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE									–	–	
Decrease (Increase) in non-current debtors									–	–	
Decrease (increase) other non-current receivables									–	–	
Decrease (increase) in non-current investments									–	–	
<b>Payments</b>											
Capital assets		(83 247)	(89 035)	–	–	–	29 574	(4 504)	25 071	(63 964)	(63 328)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(83 247)</b>	<b>(89 035)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>29 574</b>	<b>(4 504)</b>	<b>25 071</b>	<b>(63 964)</b>	<b>(63 328)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									–	–	
Borrowing long term/refinancing									–	–	
Increase (decrease) in consumer deposits									–	–	
<b>Payments</b>											
Repayment of borrowing		3 500	3 500						–	3 500	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>3 500</b>	<b>3 500</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 500</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>93 458</b>	<b>90 603</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>59 689</b>	<b>6 519</b>
Cash/cash equivalents at the year begin:	2								–	–	59 689
Cash/cash equivalents at the year end:	2	93 458	90 603	–	–	–	(30 601)	(314)	(30 914)	59 689	86 572

WC022 Witzenberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	93 458	90 603	–	–	–	(30 601)	(314)	(30 914)	59 689	86 572	93 091
Other current investments > 90 days		(0)	(0)	–	–	–	–	–	–	(0)	33 770	33 770
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>		<b>93 458</b>	<b>90 603</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>(314)</b>	<b>(30 914)</b>	<b>59 689</b>	<b>120 342</b>	<b>126 861</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	74 876	70 929					(25 030)	(25 030)	45 898	96 554	83 758
Other provisions												
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
<b>Total Application of cash and investments:</b>		<b>74 876</b>	<b>70 929</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(25 030)</b>	<b>(25 030)</b>	<b>45 898</b>	<b>96 554</b>	<b>83 758</b>
<b>Surplus(shortfall)</b>		<b>18 583</b>	<b>19 675</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(30 601)</b>	<b>24 716</b>	<b>(5 884)</b>	<b>13 790</b>	<b>23 788</b>	<b>43 103</b>

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	69 937	77 883	-	-	-	(29 574)	4 226	(25 348)	52 534	41 517	48 278
Roads Infrastructure		10 280	9 360	-	-	-	(5 211)	63	(5 148)	4 212	7 264	10 679
Storm water Infrastructure		6 000	6 000	-	-	-	(4 211)	-	(4 211)	1 789	4 512	-
Electrical Infrastructure		1 827	950	-	-	-	-	-	-	950	5 613	6 490
Water Supply Infrastructure		30 247	35 345	-	-	-	(15 941)	4 200	(11 741)	23 604	8 772	23 044
Sanitation Infrastructure		13 249	15 620	-	-	-	(4 211)	(214)	(4 425)	11 195	1 973	-
Solid Waste Infrastructure		705	678	-	-	-	-	-	-	678	621	5 705
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		62 308	67 954	-	-	-	(29 574)	4 050	(25 525)	42 429	28 755	45 919
Community Facilities		80	178	-	-	-	-	-	-	178	8 462	120
Sport and Recreation Facilities		920	979	-	-	-	-	-	-	979	370	350
Community Assets		1 000	1 157	-	-	-	-	-	-	1 157	8 832	470
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	2 018	-	-	-	-	-	-	2 018	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	2 018	-	-	-	-	-	-	2 018	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		250	250	-	-	-	-	-	-	250	300	200
Intangible Assets		250	250	-	-	-	-	-	-	250	300	200
Computer Equipment		400	400	-	-	-	-	-	-	400	450	400
Furniture and Office Equipment		917	1 069	-	-	-	-	76	76	1 146	340	282
Machinery and Equipment		1 962	1 908	-	-	-	-	100	100	2 008	2 340	657
Transport Assets		3 100	3 126	-	-	-	-	-	-	3 126	500	350
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	2	12 320	10 265	-	-	-	-	190	190	10 455	12 400	14 450
Roads Infrastructure		6 200	4 200	-	-	-	-	-	-	4 200	4 000	5 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	3 900	3 700
Water Supply Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000
Sanitation Infrastructure		2 050	2 050	-	-	-	-	-	-	2 050	2 550	2 300
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		10 250	8 250	-	-	-	-	-	-	8 250	11 450	12 000
Community Facilities		405										

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	69 937	77 883	–	–	–	(29 574)	4 226	(25 348)	52 534	41 517	48 278
Roads Infrastructure		10 280	9 360	–	–	–	(5 211)	63	(5 148)	4 212	7 264	10 679
Storm water Infrastructure		6 000	6 000	–	–	–	(4 211)	–	(4 211)	1 789	4 512	–
Electrical Infrastructure		1 827	950	–	–	–	–	–	–	950	5 613	6 490
Water Supply Infrastructure		30 247	35 345	–	–	–	(15 941)	4 200	(11 741)	23 604	8 772	23 044
Sanitation Infrastructure		13 249	15 620	–	–	–	(4 211)	(214)	(4 425)	11 195	1 973	–
Solid Waste Infrastructure		705	678	–	–	–	–	–	–	678	621	5 705
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		62 308	67 954	–	–	–	(29 574)	4 050	(25 525)	42 429	28 755	45 919
Community Facilities		80	178	–	–	–	–	–	–	178	8 462	120
Sport and Recreation Facilities		920	979	–	–	–	–	–	–	979	370	350
Community Assets		1 000	1 157	–	–	–	–	–	–	1 157	8 832	470
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	2 018	–	–	–	–	–	–	2 018	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	2 018	–	–	–	–	–	–	2 018	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		250	250	–	–	–	–	–	–	250	300	200
Intangible Assets		250	250	–	–	–	–	–	–	250	300	200
Computer Equipment		400	400	–	–	–	–	–	–	400	450	400
Furniture and Office Equipment		917	1 069	–	–	–	–	76	76	1 146	340	282
Machinery and Equipment		1 962	1 908	–	–	–	–	100	100	2 008	2 340	657
Transport Assets		3 100	3 126	–	–	–	–	–	–	3 126	500	350
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
<u>Total Renewal of Existing Assets to be adjusted</u>	2	12 320	10 265	–	–	–	–	190	190	10 455	12 400	14 450
Roads Infrastructure		6 200	4 200	–	–	–	–	–	–	4 200	4 000	5 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	3 900	3 700
Water Supply Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Sanitation Infrastructure		2 050	2 050	–	–	–	–	–	–	2 050	2 550	2 300
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		10 250	8 250	–	–	–	–	–	–	8 250	11 450	12 000
Community Facilities		405	409	–	–	–	–	–	–	409	600	2 100
Sport and Recreation Facilities		360	301	–	–	–	–	–	–	301	300	300
Community Assets		765	710	–	–	–	–	–	–	710	900	2 400
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		1 000	1 000	–	–	–	–	–	–	1 000	–	–
Housing		200	200	–	–	–	–	–	–	200	–	–
Other Assets	6	1 200	1 200	–	–	–	–	–	–	1 200	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	50	50
Machinery and Equipment		105	105	–	–	–	–	190	190	295	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–

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Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	<b>770</b>	<b>770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>770</b>	<b>5 392</b>	<b>600</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-	4 000	-
Storm water Infrastructure		220	220	-	-	-	-	-	-	220	300	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	450	350
Sanitation Infrastructure		550	550	-	-	-	-	-	-	550	450	250
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		770	770	-	-	-	-	-	-	770	5 200	600
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	192	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	<b>4</b>											
Roads Infrastructure		16 480	13 560	-	-	-	(5 211)	63	(5 148)	8 412	15 264	15 679
Storm water Infrastructure		6 220	6 220	-	-	-	(4 211)	-	(4 211)	2 009	4 812	-
Electrical Infrastructure		2 827	1 950	-	-	-	-	-	-	1 950	9 513	10 190
Water Supply Infrastructure		31 247	36 345	-	-	-	(15 941)	4 200	(11 741)	24 604	10 222	24 394
Sanitation Infrastructure		15 849	18 220	-	-	-	(4 211)	(214)	(4 425)	13 795	4 973	2 550
Solid Waste Infrastructure		705	678	-	-	-	-	-	-	678	621	5 705
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		73 328	76 974	-	-	-	(29 574)	4 050	(25 525)	51 449	45 405	58 519
Community Facilities		485	587	-	-	-	-	-	-	587	9 062	2 220
Sport and Recreation Facilities		1 280	1 280	-	-	-	-	-	-	1 280	670	650
Community Assets		1 765	1 867	-	-	-	-	-	-	1 867	9 732	2 870
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 000	3 018	-	-	-	-	-	-	3 018	-	-
Housing		200	200	-	-	-	-	-	-	200	-	-
Other Assets		1 200	3 218	-	-	-	-	-	-	3 218	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		250	250	-	-	-	-	-	-	250	300	200
Intangible Assets		250	250	-	-	-	-	-	-	250	300	200
Computer Equipment		400	400	-	-	-	-	-	-	400	450	400
Furniture and Office Equipment		917	1 069	-	-	-	-	76	76	1 146	582	332
Machinery and Equipment		2 067	2 013	-	-	-	-	290	290	2 303	2 340	657
Transport Assets		3 100	3 126	-	-	-	-	-	-	3 126	500	350
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>83 027</b>	<b>88 917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(29 574)</b>	<b>4 416</b>	<b>(25 158)</b>	<b>63 759</b>	<b>59 309</b>	<b>63 328</b>

WC022 Witzenberg - Table B9 Asset Management - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5											
Roads Infrastructure									-	-		
Storm water Infrastructure									-	-		
Electrical Infrastructure									-	-		
Water Supply Infrastructure									-	-		
Sanitation Infrastructure									-	-		
Solid Waste Infrastructure									-	-		
Rail Infrastructure									-	-		
Coastal Infrastructure									-	-		
Information and Communication Infrastructure									-	-		
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities									-	-		
Sport and Recreation Facilities									-	-		
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets									-	-		
Revenue Generating									-	-		
Non-revenue Generating									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings									-	-		
Housing									-	-		
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Servitudes									-	-		
Licences and Rights									-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment									-	-		
Machinery and Equipment									-	-		
Transport Assets									-	-		
Libraries									-	-		
Zoo's, Marine and Non-biological Animals									-	-		
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		45 449	45 449	-	-	-	-	-	-	45 449	47 997	50 397
<b>Repairs and Maintenance by asset class</b>	3	20 241	19 975	-	-	-	-	72	72	20 047	21 369	22 426
Roads Infrastructure		7 101	6 871	-	-	-	-	-	-	6 871	7 494	7 868
Storm water Infrastructure		1 455	1 680	-	-	-	-	0	0	1 680	1 528	1 604
Electrical Infrastructure		2 682	2 682	-	-	-	-	(333)	(333)	2 349	2 816	2 957
Water Supply Infrastructure		2 307	2 312	-	-	-	-	0	0	2 312	2 314	2 465
Sanitation Infrastructure		2 229	1 977	-	-	-	-	(12)	(12)	1 965	2 430	2 552
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15 774	15 522	-	-	-	-	(345)	(345)	15 177	16 581	17 447
Community Facilities		841	791	-	-	-	-	203	203	994	571	556
Sport and Recreation Facilities		357	426	-	-	-	-	-	-	426	388	404
Community Assets		1 198	1 217	-	-	-	-	203	203	1 420	959	960
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		619	394	-	-	-	-	-	-	394	663	684
Housing		145	145	-	-	-	-	-	-	145	569	584
Other Assets		764	539	-	-	-	-	-	-	539	1 233	1 269
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	2 597	2 751
Intangible Assets		-	-	-	-	-	-	-	-	-	2 597	2 751
Computer Equipment		348	348	-	-	-	-	-	-	348	-	-
Furniture and Office Equipment		41	17	-	-	-	-	10	10	27	-	-
Machinery and Equipment		271	311	-	-	-	-	10	10	321	-	-
Transport Assets		1 846	2 022	-	-	-	-	194	194	2 216	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		65 690	65 424	-	-	-	-	72	72	65 497	69 366	72 823
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		15.8%	12.4%							17.6%	30.0%	23.8%
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>		28.8%	24.3%							24.7%	37.1%	29.9%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%							0.0%	0.0%	0.0%

WC022 Witzenberg - Table B9 Asset Management - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Renewal and upgrading and R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%

WC022 Witzenberg - Table B10 Basic service delivery measurement - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling		Not available	Not available						-	#VALUE!	Not available	Not available
Piped water inside yard (but not in dwelling)		10845	10845						-	11	11387.25	12070.485
Using public tap (at least min.service level)	2	1691	1691						-	2	1775.55	1882.083
Other water supply (at least min.service level)		0	0						-	-	-	-
Minimum Service Level and Above sub-total		13	13	-	-	-	-	-	-	13	13	14
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	13	13	-	-	-	-	-	-	13	13	14
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		10300	10300						-	10 300	10815	11463.9
Flush toilet (with septic tank)		730	730						-	730	766.5	812.49
Chemical toilet		0	0						-	-	0	0
Pit toilet (ventilated)		0	0						-	-	0	0
Other toilet provisions (> min.service level)		1691	1691						-	1 691	1775.55	1882.083
Minimum Service Level and Above sub-total		12 721	12 721	-	-	-	-	-	-	12 721	13 357	14 158
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	12 721	12 721	-	-	-	-	-	-	12 721	13 357	14 158
<b>Energy:</b>												
Electricity (at least min. service level)		1769	1769						-	1 769	1857.45	1968.897
Electricity - prepaid (> min.service level)		11264	11264						-	11 264	11827.2	12536.832
Minimum Service Level and Above sub-total		13 033	13 033	-	-	-	-	-	-	13 033	13 685	14 506
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	13 033	13 033	-	-	-	-	-	-	13 033	13 685	14 506
<b>Refuse:</b>												
Removed at least once a week (min.service)		11067	11067						-	11 067	11620.35	12317.571
Minimum Service Level and Above sub-total		11 067	11 067	-	-	-	-	-	-	11 067	11 620	12 318
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	11 067	11 067	-	-	-	-	-	-	11 067	11 620	12 318
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		3500	3500						-	3 500	3500	3500
Sanitation (free minimum level service)		3500	3500						-	3 500	3500	3500
Electricity/other energy (50kwh per household per month)		3500	3500						-	3 500	0	0
Refuse (removed at least once a week)		3500	3500						-	3 500	3500	3500
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)		3 821	3 821						-	3 821	4 013	4 213
Sanitation (free sanitation service)		6 537	6 537						-	6 537	6 863	7 207
Electricity/other energy (50kwh per household per month)		2 588	2 588						-	2 588	2 718	2 854
Refuse (removed once a week)		7 170	7 170						-	7 170	7 528	7 904
<b>Total cost of FBS provided (minimum social package)</b>		20 116	20 116	-	-	-	-	-	-	20 116	21 122	22 178
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		100000	100000						-	100 000	100000	100000
Water (kilolitres per household per month)		6	6						-	6	6	6
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)		176.7955016	176.7955016						-	177	189.1711867	202.4131698
Electricity (kw per household per month)		50	50						-	50	50	50
Refuse (average litres per week)		169.6	169.6						-	170	181.4912281	194.2105263
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)		4 866	4 866						-	4 866	5 256	5 519
Property rates (other exemptions, reductions and rebates)									-	-		
Water									-	-		
Sanitation									-	-		
Electricity/other energy									-	-		
Refuse									-	-		
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other	6								-	-		
<b>Total revenue cost of free services provided (total social pa</b>		4 866	4 866	-	-	-	-	-	-	4 866	5 256	5 519

WC022 Witzenberg - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28 February 2018

Description	Ref	Budget Year 2017/18										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
		A	A1	B	C	D	E	F	G	H			
<b>R thousands</b>													
<b>REVENUE ITEMS</b>													
<b>Property rates</b>													
Total Property Rates		64 827	64 827	-	-	-	-	-	-	64 827	76 891	80 735	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	5 286	5 519	
<b>Net Property Rates</b>		<b>64 827</b>	<b>64 827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64 827</b>	<b>71 605</b>	<b>75 217</b>	
<b>Service charges - electricity revenue</b>													
Total Service charges - electricity revenue		219 007	219 007	-	-	-	-	-	-	219 007	239 281	251 245	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	2 718	2 854	
<b>Net Service charges - electricity revenue</b>		<b>219 007</b>	<b>219 007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219 007</b>	<b>236 563</b>	<b>248 391</b>	
<b>Service charges - water revenue</b>													
Total Service charges - water revenue		41 086	41 086	-	-	-	-	-	-	41 086	47 150	49 504	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	4 013	4 213	
<b>Net Service charges - water revenue</b>		<b>41 086</b>	<b>41 086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41 086</b>	<b>43 137</b>	<b>45 291</b>	
<b>Service charges - sanitation revenue</b>													
Total Service charges - sanitation revenue		20 933	20 933	-	-	-	-	-	-	20 933	28 849	30 291	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	6 863	7 207	
<b>Net Service charges - sanitation revenue</b>		<b>20 933</b>	<b>20 933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 933</b>	<b>21 985</b>	<b>23 085</b>	
<b>Service charges - refuse revenue</b>													
Total refuse removal revenue		21 689	21 689	-	-	-	-	-	-	21 689	29 053	30 541	
Total landfill revenue		-	-	-	-	-	-	-	-	-	1 296	1 360	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	7 528	7 904	
<b>Net Service charges - refuse revenue</b>		<b>21 689</b>	<b>21 689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 689</b>	<b>22 821</b>	<b>23 997</b>	
<b>Other Revenue By Source</b>													
List other revenue by source		48 782 777	48 782 777	0	0	0	0	599 479.74	5 995	54 778	38 362 013	402 799 85	
<b>Total 'Other' Revenue</b>	<b>1</b>	<b>48 783</b>	<b>48 783</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>599 480</b>	<b>5 995</b>	<b>54 778</b>	<b>3 836</b>	<b>4 828</b>	
<b>EXPENDITURE ITEMS</b>													
<b>Employee related costs</b>													
Basic Salaries and Wages		101 832	101 833	-	-	-	(470)	(2 485)	(2 955)	98 879	108 821	114 294	
Pension and UIF Contributions		16 021	16 025	-	-	-	(26)	(19)	(47)	15 977	16 270	17 409	
Medical Aid Contributions		6 937	6 937	-	-	-	-	-	-	6 937	7 334	7 847	
Overtime		10 974	10 971	-	-	-	(2)	1 421	1 419	12 390	8 202	8 779	
Performance Bonus		7 897	7 897	-	-	-	-	-	-	7 897	8 433	9 024	
Motor Vehicle Allowance		5 037	4 924	-	-	-	-	30	30	4 954	5 092	5 170	
Cellphone Allowance		441	443	-	-	-	-	2	2	446	446	449	
Housing Allowances		1 629	1 629	-	-	-	-	-	-	1 629	1 686	1 749	
Other benefits and allowances		1 755	1 722	-	-	-	-	60	60	1 782	5 412	5 787	
Payments in lieu of leave		791	791	-	-	-	-	-	-	791	831	872	
Long service awards		388	388	-	-	-	-	-	-	388	407	427	
Post-retirement benefit obligations		10 126	10 126	-	-	-	-	-	-	10 126	11 551	12 152	
<b>sub-total</b>	<b>4</b>	<b>163 828</b>	<b>163 685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500)</b>	<b>(996)</b>	<b>(1 496)</b>	<b>162 194</b>	<b>174 484</b>	<b>183 959</b>	
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Employee related costs</b>	<b>1</b>	<b>163 828</b>	<b>163 685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500)</b>	<b>(996)</b>	<b>(1 496)</b>	<b>162 194</b>	<b>174 484</b>	<b>183 959</b>	
<b>Contributions recognised - capital</b>													
List contributions by contract		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Contributions recognised - capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Depreciation &amp; asset impairment</b>													
Depreciation of Property, Plant & Equipment		46 045	46 045	-	-	-	-	-	-	46 045	47 997	50 397	
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-	
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation &amp; asset impairment</b>	<b>1</b>	<b>46 045</b>	<b>46 045</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46 045</b>	<b>47 997</b>	<b>50 397</b>	
<b>Bulk purchases</b>													
Electricity Bulk Purchases		183 215	182 975	-	-	-	-	-	-	182 975	197 838	207 729	
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-	
<b>Total bulk purchases</b>	<b>1</b>	<b>183 215</b>	<b>182 975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182 975</b>	<b>197 838</b>	<b>207 729</b>	
<b>Transfers and subsidies</b>													
Cash transfers and grants		15 763	15 719	-	-	-	1 245	100	1 345	17 064	23 493	13 418	
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers and grants</b>	<b>1</b>	<b>15 763</b>	<b>15 719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 245</b>	<b>100</b>	<b>1 345</b>	<b>17 064</b>	<b>23 493</b>	<b>13 418</b>	
<b>Contracted services</b>													
List services provided by contract		38 605	39 803	-	-	-	(325)	3 091	2 766	42 569	40 654	41 255	
<b>sub-total</b>	<b>1</b>	<b>38 605</b>	<b>39 803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(325)</b>	<b>3 091</b>	<b>2 766</b>	<b>42 569</b>	<b>40 654</b>	<b>41 255</b>	
<b>Allocations to organs of state:</b>													
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
<b>Total contracted services??</b>	<b>1</b>	<b>38 605</b>	<b>39 803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(325)</b>	<b>3 091</b>	<b>2 766</b>	<b>42 569</b>	<b>40 654</b>	<b>41 255</b>	
<b>Other Expenditure By Type</b>													
Wet Fuel		6 017	5 831	-	-	-	-	-	-	5 831	17	28	
External Computer Service		4 086	3 547	-	-	-	-	-	-	3 547	6 210	6 583	
Hire Charges		4 056	4 468	-	-	-	-	-	-	4 468	3 780	2 962	
Communication		3 165	3 218	-	-	-	-	21	21	3 239	4 344	4 734	
External Audit Fees		3 100	3 100	-	-	-	-	-	-	3 100	3 320	3 481	
Transport Assets		2 530	2 530	-	-	-	-	89	89	2 619	3 255	3 418	
Travel and Subsistence		1 921	2 448	-	-	-	-	55	55	2 503	2 733	2 953	
Commission		1 590	1 590	-	-	-	-	-	-	1 590	1 987	2 036	
Professional Bodies, Memberships		1 547	1 495	-	-	-	-	1	1	1 496	1 685	1 770	
Uniform and Protective Cloth		1 482	1 487	-	-	-	-	(5)	(5)	1 482	1 623	1 703	
Skills Development Fund Levy		1 444	1 444	-	-	-	-	-	-	1 444	1 505	1 590	
Insurance Underwriting		1 438	1 580	-	-	-	-	-	-	1 580	1 545	1 653	
Vehicle Tracking		900	900	-	-	-	-	-	-	900	1 513	1 590	
Workmen's Compensation Fund		728	728	-	-	-	-	5	5	733	1 000	1 100	
Remuneration to Ward Committee		720	720	-	-	-	-	-	-	720	764	802	
Advertising, Publicity and Mar		694	836	-	-	-	-	110	110	946	756	794	
Leasingships and Internships		659	659	-	-	-	-	-	-	659	716	736	
Levies Paid - Water Resource M		647	647	-	-	-	-	-	-	647	669	677	
Signage		646	646	-	-	-	-	2	2	648	680	714	
Indigent Relief		636	636	-	-	-	-	-	-	636	673	703	
Investment Properties		594	594	-	-	-	-	-	-	594	674	-	
Bank Charges, Facility and Car		550	550	-	-	-	-	-	-	550	625	655	
Printing, Publications and Boo		370	1 293	-	-	-	-	29	29	1 322	577	604	
Licences		354	359	-	-	-	-	7	7	365	399	419	
Transport Provided as Part of		294	387	-	-	-	-	(100)	4	(96)	291	415	440
Services and Land Surveys		138	113	-	-	-	-	-	-	113	312	308	
Entertainment		135	135	-	-	-	-	20	20	155	145	152	
Resettlement Cost		129	129	-	-	-	-	(1)	(1)	129	141	146	
Land		82	82	-	-	-	-	-	-	82	139	145	
Registration Fees		68	150	-	-	-	-	6	6	156	86	90	
Courier and Delivery Services		66	70	-	-	-	-	18	18	87	68	68	
Cleaning Services		65	64	-	-	-	-	7	7	71	72	77	
Full Time Union Representative		61	61	-	-	-	-	-	-	61	64	67	
Rewards Incentives		54	54	-	-	-	-	-	-	54	64	67	
Office Decorations		53	53	-	-	-	-	-	-	53	58	61	
Roadworthy Test		49	39	-	-	-	-	3	3	42	55	57	
Dewts		39	39	-	-	-	-	-	-	39	52	54	
Municipal Services		31	81	-	-	-	-	-	-	81	41	43	
Achievements and Awards		31	30	-	-	-	-	-	-	30	31	31	
Search Fees		30	30	-	-	-	-	-	-	30	32	33	
Entertainment		30	30	-	-	-	-	-	-	30	30	30	
Travel Agency and Visa's		19	24	-	-	-	-	-	-	24	20	20	
Total Gate Fees		19	18	-	-	-	-	3	3	21	19	19	
Fines and Penalties		19	18	-	-	-	-	-	-	18	19	19	
Electricity Consumption Credit		15	8	-	-	-	-	-	-	8	19	19	
Remuneration to Section 79 Com		14	14	-	-	-	-	(4)	(4)	10	15	15	
Firearm Handling Fees		10	10	-	-	-	-	5	5	15	14	15	
Honoraria (Voluntary Workers)		10	10	-	-	-	-	-	-	10	10	10	
Cash Discount		5	5	-	-	-	-	-	-	5	10	10	
Storage of Files (Archiving)		5	5	-	-	-	-	-	-	5	5	5	
Environmental Levy		1	1	-	-	-	-	-	-	1	5	5	
Warranties and Guarantees		1	1	-	-	-	-	-	-	1	5	5	
Cost relating to the Sale of H		1	1	-	-	-	-	-	-	1	1	1	
Small Differences Tolerances		-	-	-	-	-	-	-	-	-	1	1	
Default		45 145	45 145	-	-	-	-	-	-	45 145	1	1	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Other Expenditure</b>	<b>1</b>	<b>86 479</b>	<b>88 160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(168)</b>	<b>374</b>	<b>274</b>	<b>88 374</b>	<b>42 994</b>	<b>43 722</b>	
<b>By Expenditure Item</b>													
Employee related costs	14	-	-	-	-	-	-	-	-	-	-	-	
Other materials		-	-	-	-	-	-	-	-	-	-	-	
Contracted Services		-	-	-	-	-	-	-	-	-	-	-	
Other Expenditure		20 241	19 975	-	-	-	-	72	72	20 047	21 368	22 426	
<b>Total Repairs and Maintenance Expenditure</b>	<b>15</b>	<b>20 241</b>	<b>19 975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72</b>	<b>72</b>	<b>2</b>			



WC022 Witzenberg - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits									-	-		
Other current investments									-	-		
<b>Total Call investment deposits</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Consumer debtors</b>												
Consumer debtors		(23 886)	(23 886)						-	(23 886)	(27 932)	(29 331)
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
<b>Total Consumer debtors</b>	1	(23 886)	(23 886)	-	-	-	-	-	-	(23 886)	(27 932)	(29 331)
<b>Debt impairment provision</b>												
Balance at the beginning of the year									-	-	-	-
Contributions to the provision									-	-		
Bad debts written off									-	-		
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)	2	37 866	37 866	-	-	-	(29 574)	4 504	(25 071)	12 796	11 973	13 741
Leases recognised as PPE									-	-		
Less: Accumulated depreciation									-	-		
<b>Total Property, plant &amp; equipment</b>	1	37 866	37 866	-	-	-	(29 574)	4 504	(25 071)	12 796	11 973	13 741
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities		66	66						-	66	13	13
<b>Total Current liabilities - Borrowing</b>		66	66	-	-	-	-	-	-	66	13	13
<b>Trade and other payables</b>												
Creditors		61 286	57 338	-	-	-	(29 574)	4 504	(25 071)	32 268	78 609	65 915
Unspent conditional grants and receipts									-	-		
VAT									-	-		
<b>Total Trade and other payables</b>	1	61 286	57 338	-	-	-	(29 574)	4 504	(25 071)	32 268	78 609	65 915
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	16 450	16 450						-	16 450	14 194	14 982
Finance leases (including PPP asset element)									-	-		
<b>Total Non current liabilities - Borrowing</b>		16 450	16 450	-	-	-	-	-	-	16 450	14 194	14 982
<b>Provisions - non current</b>												
Retirement benefits									-	-		
List other major items									-	-		
Refuse landfill site rehabilitation									-	-		
Other		2 401	2 401						-	2 401	2 401	2 521
<b>Total Provisions - non current</b>		2 401	2 401	-	-	-	-	-	-	2 401	2 401	2 521
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		27 972	29 064	-	-	-	(30 601)	(314)	(30 914)	(1 851)	9 775	28 142
Appropriations to Reserves									-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments									-	-		
<b>Accumulated Surplus/(Deficit)</b>	1	27 972	29 064	-	-	-	(30 601)	(314)	(30 914)	(1 851)	9 775	28 142
<b>Reserves</b>												
Housing Development Fund									-	-		
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation									-	-		
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	27 972	29 064	-	-	-	(30 601)	(314)	(30 914)	(1 851)	9 775	28 142
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>												
Provision of basic services									-	-		
2010 World Cup									-	-		

WC022 Witzenberg - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28 February 2016

Description	Unit of measurement	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Essential Services</b>												
Sustainable provision & maintenance of basic												
% Expenditure on Operational Budget by		0									99%	99.0%
<i>Insert measure/s description</i>									-	-	0%	-
% Expenditure on Capital Budget by Technical		0									96%	96.0%
<i>Insert measure/s description</i>									-	-	0%	-
Number of outstanding valid applications for		0									98%	98.0%
<i>Insert measure/s description</i>												
Number of outstanding valid applications for		<1%									<1%	<1%
<i>Insert measure/s description</i>												
Number of outstanding valid applications for		<1%									<1%	<1%
<i>Insert measure/s description</i>												
Number of outstanding valid applications for		<1%									<1%	<1%
<i>Insert measure/s description</i>												
Decrease unaccounted water losses.		<1%									<1%	<1%
<i>Insert measure/s description</i>												
Decrease unaccounted electricity losses.		0									0	14.0%
<i>Insert measure/s description</i>												
Kilometres of roads upgraded & rehabilitated		0									0	8.0%
<i>Insert measure/s description</i>												
Provide for the needs of informal settlements		0									0	3.0%
Number of subsidised serviced sites												
<i>Insert measure/s description</i>												
Provide basic services - number of informal		1									0	0.0
<i>Insert measure/s description</i>												
Provide basic services - number of informal		0									0	3
<i>Insert measure/s description</i>												
Improve basic services - number of informal		0									0	3
<i>Insert measure/s description</i>												
Number of subsidised electricity connections		0									0	3
<i>Insert measure/s description</i>												
<b>Governance</b>		0									0	400
Support Institutional Transformation &												
Percentage budget spent on implementation of												
<i>Insert measure/s description</i>												
Percentage of people from employment equity		0									0	97.0%
<i>Insert measure/s description</i>												
Ensure financial viability.		0									0	80.0%
Financial viability expressed as Debt-Coverage												
<i>Insert measure/s description</i>												
Financial viability expressed as Cost-Coverage		0									0	30
<i>Insert measure/s description</i>												
Financial viability expressed outstanding		0									0	2.8
<i>Insert measure/s description</i>												
Opinion of the Auditor-General on annual		Unqualified									Unqualified	Unqualified
<i>Insert measure/s description</i>									-	-		
Increased revenue collection		0									0	96.0%
<i>Insert measure/s description</i>												
Percentage of budget spent on repairs &		0									0	99.0%
<i>Insert measure/s description</i>									-	-		
Percentage spend of capital budget.		0								0	0	96.0%
<i>Insert measure/s description</i>									-	-		
To maintain and strengthen relations with												
Number of IDP community meetings held.		0									0	14
<i>Insert measure/s description</i>												
									-	-		

Description	Unit of measurement	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Number of meetings with inter-governmental		0									0	12
<i>Insert measure/s description</i>									-	-		
Communal Services									-	-		
Provide & maintain facilities that make citizens												
Customer satisfaction survey (Score 1-5) -		0							-	0	0	3
<i>Insert measure/s description</i>												
% Expenditure on Operational Budget by		0							-	0	0	99.0%
<i>Insert measure/s description</i>									-	-		
% Expenditure on Capital Budget by		0							-	-	0	96.0%
<i>Insert measure/s description</i>									-	-		
Socio-Economic Support Services												
Support the poor & vulnerable through												
Number of account holders subsidised		3							-	3	3	2700
<i>Insert measure/s description</i>									-	-		
Number of jobs created through municipality's		0									0	400
<i>Insert measure/s description</i>									-	-		
Number of social development programmes		0							-	-	0	20
<i>Insert measure/s description</i>									-	-		
Number of housing opportunities provided per		0							-	0	0	400
<i>Insert measure/s description</i>												
Number of Rental Stock transferred		0							-	0	0	80
<i>Insert measure/s description</i>									-	-		
Create an enabling environment to attract												
Revisit Municipal Land Audit and draw up an		Phase 4 implemented							-	#VALUE!	Phase 5 imple	Phase 6
<i>Insert measure/s description</i>									-	-		
Compile & Implementation of LED Strategy		Review of Plan							-	-	Phase 1 imple	Phase 2
<i>Insert measure/s description</i>									-	-		
And so on for the rest of the Votes									-	-	-	-

**WC022 Witzenberg - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28 February 2018**

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	0.0%	0.6%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				14.4%	14.2%	5.5%	0.0%	0.0%
<b><u>Safety of Capital</u></b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities				113.8%	116.3%	112.0%	117.2%	143.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				113.8%	116.3%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.3	1.4	1.5	1.4	1.7
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				-3.0%	-3.0%	-3.0%	-3.6%	-3.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					65.6%	63.3%	54.1%	90.8%	70.8%
<b><u>Other Indicators</u></b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				29.3%	29.3%	28.7%	31.1%	31.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.6%	3.6%	3.5%	3.8%	3.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				8.9%	8.9%	8.8%	9.2%	9.3%
<b><u>IDP regulation financial viability indicators</u></b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				12531.3%	12531.2%	12694.5%	11586.9%	12167.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				-4.3%	-4.3%	-4.2%	-5.0%	-5.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

WC022 Witzberg - Supporting Table SBS Adjustments Budget - social, economic and demographic statistics and assumptions - 28 Febua

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2017/18 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome
<b>Demographics</b>						
Population				121 743	121 743	121 743
Females aged 5 - 14						
Males aged 5 - 14						
Females aged 15 - 34				20 555	20 555	20 555
Males aged 15 - 34				23 611	23 611	23 611
Unemployment				2 914	2 914	2 914
<b>Monthly Household Income (no. of households)</b>	1, 12					
None				1 757	1 757	1 757
R1 - R1 600				6 703	6 703	6 703
R1 601 - R2 200				7 079	7 079	7 079
R3 201 - R6 400				5 723	5 723	5 723
R6 401 - R12 800				2 863	2 863	2 863
R12 801 - R25 600				1 851	1 851	1 851
R25 601 - R51 200				1 064	1 064	1 064
R52 201 - R102 400				253	253	253
R102 401 - R204 800				77	77	77
R204 801 - R409 600				49	49	49
R409 601 - R819 200				-	-	-
> R819 200				-	-	-
<b>Poverty profiles (no. of households)</b>						
< R2 060 per household per month	13			8 460	8 460	8 460
Insert description	2			15539.00	15539.00	15539.00
<b>Household demographics (000)</b>						
Number of people in municipal area				116	116	116
Number of poor people in municipal area				90	90	90
Number of households in municipal area				27	27	27
Number of poor households in municipal area				21	21	21
Definition of poor household (R per month)				>R6400	>R6400	>R6400
<b>Housing statistics</b>						
Formal	3			23 642	23 642	23 642
Informal				3 778	3 778	3 778
<b>Total number of households</b>		-	-	27 420		
Dwellings provided by municipality	4					
Dwellings provided by provinces						
Dwellings provided by private sector	5					
<b>Total new housing dwellings</b>		-	-	-		
<b>Economic</b>						
Inflation/inflation outlook (CPI0)	6			6.4%	6.4%	6.4%
Interest rate - borrowing				10.0%	10.0%	10.0%
Interest rate - investment				4.7%	4.7%	4.7%
Remuneration increases				7.4%	7.0%	7.0%
Consumption growth (electricity)				0.6%	0.6%	0.6%
Consumption growth (water)				3.0%	3.5%	4.0%
<b>Collection rates</b>	7					
Property tax/service charges				94.0%	94.0%	94.0%
Rental of facilities & equipment				100.0%	100.0%	100.0%
Interest - external investments				100.0%	100.0%	100.0%
Interest - debtors				94.0%	94.0%	94.0%
Revenue from agency services				100.0%	100.0%	100.0%

## Detail on the provision of municipal services for B10

Total municipal services	Ref.		2017/18 Medium Term Revenue & Expenditure Framework		
			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		<b>Household service targets (000)</b>			
		<b>Water:</b>			
		Piped water inside dwelling	Not available	Not available	Not available
		Piped water inside yard (but not in dwelling)	10 845	11 387	12 073
	8	Using public tap (at least min.service level)	1 691	1 776	1 882
	10	Other water supply (at least min.service level)	-	-	-
		Minimum Service Level and Above sub-tota	12 536	13 163	13 953
	9	Using public tap (< min.service level)	-	-	-
	10	Other water supply (< min.service level)	-	-	-
		No water supply	-	-	-
		Below Minimum Service Level sub-tota	-	-	-
		<b>Total number of households</b>	12 536	13 163	13 953
		<b>Sanitation/sewerage:</b>			
		Flush toilet (connected to sewerage)	10 300	10 815	11 464
		Flush toilet (with septic tank)	730	767	812
		Chemical toilet	-	-	-
		Pit toilet (ventilated)	-	-	-
		Other toilet provisions (> min.service level)	1 691	1 776	1 882
		Minimum Service Level and Above sub-tota	12 721	13 357	14 156
		Bucket toilet	-	-	-
		Other toilet provisions (< min.service level)	-	-	-
		No toilet provisions	-	-	-
		Below Minimum Service Level sub-tota	-	-	-
		<b>Total number of households</b>	12 721	13 357	14 156
		<b>Energy:</b>			
		Electricity (at least min.service level)	1 769	1 827	1 869
		Electricity - prepaid (min.service level)	11 264	11 827	12 537
		Minimum Service Level and Above sub-tota	13 033	13 685	14 506
		Electricity (< min.service level)	-	-	-
		Electricity - prepaid (< min.service level)	-	-	-
		Other energy sources	-	-	-
		Below Minimum Service Level sub-tota	-	-	-
		<b>Total number of households</b>	13 033	13 685	14 506
		<b>Refuse:</b>			
		Removed at least once a week	11 067	11 620	12 318
		Minimum Service Level and Above sub-tota	11 067	11 620	12 318
		Removed less frequently than once a week	-	-	-
		Using communal refuse dump	-	-	-
		Using own refuse dump	-	-	-
		Other rubbish disposal	-	-	-
		No rubbish disposal	-	-	-
		Below Minimum Service Level sub-tota	-	-	-
		<b>Total number of households</b>	11 067	11 620	12 318
<b>Municipal in-house services</b>					
		<b>Household service targets (000)</b>			
		<b>Water:</b>			
		Piped water inside dwelling	10 845	10 845	10 845
	8	Piped water inside yard (but not in dwelling)	1 691	1 691	1 691
		Using public tap (at least min.service level)	-	-	-
	10	Other water supply (at least min.service level)	-	-	-
		Minimum Service Level and Above sub-tota	12 536	12 536	12 536
	9	Using public tap (< min.service level)	-	-	-
	10	Other water supply (< min.service level)	-	-	-
		No water supply	-	-	-
		Below Minimum Service Level sub-tota	-	-	-
		<b>Total number of households</b>	12 536	12 536	12 536
		<b>Sanitation/sewerage:</b>			
		Flush toilet (connected to sewerage)	10 300	10 300	10 300
		Flush toilet (with septic tank)	730	730	730
		Chemical toilet	-	-	-
		Pit toilet (ventilated)	-	-	-
		Other toilet provisions (> min.service level)	1 691	1 691	1 691
		Minimum Service Level and Above sub-tota	12 721	12 721	12 721
		Bucket toilet	-	-	-
		Other toilet provisions (< min.service level)	-	-	-
		No toilet provisions	-	-	-
		Below Minimum Service Level sub-tota	-	-	-
		<b>Total number of households</b>	12 721	12 721	12 721
		<b>Energy:</b>			
		Electricity (at least min.service level)	1 769	1 769	1 769
		Electricity - prepaid (min.service level)	11 264	11 264	11 264
		Minimum Service Level and Above sub-tota	13 033	13 033	13 033
		Electricity (< min.service level)	-	-	-
		Electricity - prepaid (< min.service level)	-	-	-
		Other energy sources	-	-	-
		Below Minimum Service Level sub-tota	-	-	-
		<b>Total number of households</b>	13 033	13 033	13 033
		<b>Refuse:</b>			
		Removed at least once a week	11 067	11 067	11 067
		Minimum Service Level and Above sub-tota	11 067	11 067	11 067
		Removed less frequently than once a week	-	-	-
		Using communal refuse dump	-	-	-
		Using own refuse dump	-	-	-
		Other rubbish disposal	-	-	-
		No rubbish disposal	-	-	-
		Below Minimum Service Level sub-tota	-	-	-
		<b>Total number of households</b>	11 067	11 067	11 067

**WC022 Witzenberg - Supporting Table SB6 Adjustments Budget - funding measurement - 28 February 2018**

Description	Ref	MFMA section	2014/15	2015/16	2016/17	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				93 458	90 603	59 689	86 572	93 091
Cash + investments at the yr end less applications - R'000	2	18(1)b				18 583	19 675	13 790	23 788	43 103
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				27 972	31 809	894	9 775	28 142
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	1.8%	-1.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	81.3%	81.3%	81.6%	88.0%	83.3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				7.2%	7.2%	7.2%	7.0%	7.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	99.9%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				14.4%	14.2%	5.5%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							22.1%	5.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				14.8%	11.5%	16.4%	20.9%	22.8%

WC022 Witzenberg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28 February 2018

Description	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
<b>R thousands</b>										
<b>RECEIPTS:</b>	1, 2									
<u>Operating Transfers and Grants</u>										
<b>National Government:</b>		73 960	73 861	–	–	37	37	73 898	86 958	95 619
Equitable Share		70 412	70 313	–	–	650	650	70 963	84 872	93 510
Local Government Financial Management Grant [Sche	3	1 550	1 550	–	–	(100)	(100)	1 450	536	559
Expanded Public Works Programme Integrated Grant f		1 485	1 485	–	–	–	–	1 485	1 550	1 550
Municipal Infrastructure Grant [Schedule 5B]		513	513	–	–	(513)	(513)	–	–	–
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		51 574	57 107	–	(17 599)	2	(17 597)	39 390	32 050	23 541
Human Settlement Development		41 960	46 960	–	(16 599)	(614)	(17 213)	29 747	360	480
Replacement Funding		5 450	5 874	–	–	–	–	5 874	22 000	12 000
Library Service		2 600	2 603	–	–	–	–	2 603	1 000	2 000
Regional Socio-economic Project/Violence Preventio		1 000	1 000	–	(1 000)	–	(1 000)	–	5 674	6 004
Thusong Centre	4	–	106	–	–	–	–	106	2 752	2 909
Community Development Workers		204	204	–	–	–	–	204	116	–
Maintenance of Main Roads		120	120	–	–	–	–	–	–	–
Financial Management	5	240	240	–	–	616	616	856	148	148
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Operating Transfers and Grants</b>	6	125 534	130 968	–	(17 599)	39	(17 560)	113 287	119 008	119 160
<u>Capital Transfers and Grants</u>										
<b>National Government:</b>		31 226	31 226	–	(11 730)	450	(11 280)	19 946	39 302	51 440
Municipal Infrastructure Grant [Schedule 5B]		19 496	19 496	–	–	450	450	19 946	23 302	24 440
Regional Bulk Infrastructure Grant (Schedule 5B)		11 730	11 730	–	(11 730)	–	(11 730)	–	6 000	7 000
Integrated National Electrification Programme (Mun		–	–	–	–	–	–	–	10 000	20 000
Other capital transfers [insert description]										
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
Human Settlements Development Grant		–	–	–	–	–	–	–	–	–
Draught Relief		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
Caoe Winelands		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Capital Transfers and Grants</b>	6	31 226	31 226	–	(11 730)	450	(11 280)	19 946	39 302	51 440
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		156 760	162 194	–	(29 329)	489	(28 840)	133 234	158 310	170 600

**WC022 Witzenberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28 February 2018**

Description	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		73 960	73 861	–	–	37	37	73 898	86 958	95 619
Equitable Share		70 412	70 313	–	–	650	650	70 963	84 872	93 510
Local Government Financial Management Grant [Sche		1 550	1 550	–	–	(100)	(100)	1 450	536	559
Expanded Public Works Programme Integrated Grant f		1 485	1 485	–	–	–	–	1 485	1 550	1 550
Municipal Infrastructure Grant [Schedule 5B]		513	513	–	–	(513)	(513)	–	–	–
								–		
								–		
								–		
<b>Other transfers and grants [insert description]</b>								–		
<b>Provincial Government:</b>		51 454	56 987	–	(17 599)	2	(17 597)	39 390	32 050	23 541
Human Settlement Development		41 960	46 960	–	(16 599)	(614)	(17 213)	29 747	360	480
Replacement Funding		5 450	5 874	–	–	–	–	5 874	22 000	12 000
Library Service		2 600	2 603	–	–	–	–	2 603	1 000	2 000
		–	–	–	–	–	–	–	–	–
Regional Socio-economic Project/Violence Preventio		1 000	1 000	–	(1 000)	–	(1 000)	–	5 674	6 004
Thusong Centre		–	106	–	–	–	–	106	2 752	2 909
Community Development Workers		204	204	–	–	–	–	204	116	–
Financial Management		240	240	–	–	616	616	856	148	148
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>								–		
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>								–		
								–		
<b>Total operating expenditure of Transfers and Grants:</b>		125 414	130 848	–	(17 599)	39	(17 560)	113 287	119 008	119 160
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		31 226	31 226	–	(11 730)	450	(11 280)	19 946	39 302	51 440
Municipal Infrastructure Grant [Schedule 5B]		19 496	19 496	–	–	450	450	19 946	23 302	24 440
Regional Bulk Infrastructure Grant (Schedule 5B)		11 730	11 730	–	(11 730)	–	(11 730)	–	6 000	7 000
Integrated National Electrification Programme (Mun		–	–	–	–	–	–	–	10 000	20 000
								–		
								–		
<b>Other capital transfers [insert description]</b>								–		
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
Human Settlements Development Grant		–	–		–		–	–	–	–
Draught Relief						–	–	–		
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<i>Caoe Winelands</i>						–	–	–		
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>								–		
								–		
<b>Total capital expenditure of Transfers and Grants</b>		31 226	31 226	–	(11 730)	450	(11 280)	19 946	39 302	51 440
<b>Total capital expenditure of Transfers and Grants</b>		156 640	162 074	–	(29 329)	489	(28 840)	133 234	158 310	170 600



Description	Ref	Budget Year 2017/18							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b><u>Operating transfers and grants:</u></b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							–	–		
Current year receipts		73 960	73 861	–	–	37	37	73 898	86 958	95 619
<b>Conditions met - transferred to revenue</b>		<b>73 960</b>	<b>73 861</b>	<b>–</b>	<b>–</b>	<b>37</b>	<b>37</b>	<b>73 898</b>	<b>86 958</b>	<b>95 619</b>
Conditions still to be met - transferred to liabilities							–	–		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							–	–		
Current year receipts		51 454	56 987	–	(17 599)	2	(17 597)	39 390	32 050	23 541
<b>Conditions met - transferred to revenue</b>		<b>51 454</b>	<b>56 987</b>	<b>–</b>	<b>(17 599)</b>	<b>2</b>	<b>(17 597)</b>	<b>39 390</b>	<b>32 050</b>	<b>23 541</b>
Conditions still to be met - transferred to liabilities							–	–		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities							–	–		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities							–	–		
<b>Total operating transfers and grants revenue</b>		<b>125 414</b>	<b>130 848</b>	<b>–</b>	<b>(17 599)</b>	<b>39</b>	<b>(17 560)</b>	<b>113 287</b>	<b>119 008</b>	<b>119 160</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b><u>Capital transfers and grants:</u></b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							–	–		
Current year receipts		31 226	31 226	–	(11 730)	450	(11 280)	19 946	39 302	51 440
<b>Conditions met - transferred to revenue</b>		<b>31 226</b>	<b>31 226</b>	<b>–</b>	<b>(11 730)</b>	<b>450</b>	<b>(11 280)</b>	<b>19 946</b>	<b>39 302</b>	<b>51 440</b>
Conditions still to be met - transferred to liabilities							–	–		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–		–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities							–	–		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							–	–		
Current year receipts						–	–	–		
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities							–	–		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities							–	–		
<b>Total capital transfers and grants revenue</b>		<b>31 226</b>	<b>31 226</b>	<b>–</b>	<b>(11 730)</b>	<b>450</b>	<b>(11 280)</b>	<b>19 946</b>	<b>39 302</b>	<b>51 440</b>
<b>Total capital transfers and grants - CTBM</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>1</b>								

## WC022 Witzenberg - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash transfers to other municipalities</b>												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to Entities/Other External Mechanisms</b>												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organs of State</b>												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organisations</b>												
Tourism and Donations	4	1 064	1 064						-	1 064	1 103	1 055
Housing Top Structures		14 699	14 699						-	14 699	22 390	12 363
[insert description]									-	-		
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		15 763	15 763	-	-	-	-	-	-	15 763	23 493	13 418
<b>TOTAL CASH TRANSFERS</b>	5	15 763	15 763	-	-	-	-	-	-	15 763	23 493	13 418

<b>Non-cash transfers to other municipalities</b>												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to Entities/Other External Mechanisms</b>												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organs of State</b>												
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organisations</b>												
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		15 763	15 763	-	-	-	-	-	-	15 763	23 493	13 418

References

WC022 Witzenberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28 February 2018

Summary of remuneration	Ref	Budget Year 2017/18									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
<b>R thousands</b>											
<b><u>Councillors (Political Office Bearers plus Other)</u></b>											
Basic Salaries and Wages		7 196	7 196	#VALUE!	–	–	–	–	–	7 196	0.0%
Pension and UIF Contributions		1 003	1 003	#VALUE!	–	–	–	–	–	1 003	0.0%
Medical Aid Contributions		201	201	#VALUE!	–	–	–	–	–	201	0.0%
Motor Vehicle Allowance		651	651	#VALUE!	–	–	–	–	–	651	0.0%
Cellphone Allowance		556	556	#VALUE!	–	–	–	–	–	556	
Housing Allowances		425	425	#VALUE!	–	–	–	–	–	425	
Other benefits and allowances		50	50	#VALUE!	–	–	–	–	–	50	
<b>Sub Total - Councillors</b>		<b>10 083</b>	<b>10 083</b>			–		–	–	<b>10 083</b>	<b>0.0%</b>
<b>% increase</b>			–							–	
<b><u>Senior Managers of the Municipality</u></b>											
Basic Salaries and Wages		4 260	4 260	–	–	–	–	–	–	4 260	0.0%
Pension and UIF Contributions		704	704	–	–	–	–	–	–	704	0.0%
Medical Aid Contributions		131	131	–	–	–	–	–	–	131	0.0%
Overtime		–	–	–	–	–	–	–	–	–	
Performance Bonus		805	805	–	–	–	–	–	–	805	
Motor Vehicle Allowance		945	945	–	–	–	–	–	–	945	0.0%
Cellphone Allowance		64	64	–	–	–	–	–	–	64	0.0%
Housing Allowances		138	138	–	–	–	–	–	–	138	
Other benefits and allowances		158	125	–	–	–	–	–	–	125	
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	
Long service awards		–	–	–	–	–	–	–	–	–	
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–	
<b>Sub Total - Senior Managers of Municipality</b>	5	<b>7 205</b>	<b>7 172</b>	–		–		–	–	<b>7 172</b>	<b>-0.5%</b>
<b>% increase</b>			(0)							–	
<b><u>Other Municipal Staff</u></b>											
Basic Salaries and Wages		97 371	97 573	–	–	–	(470)	(2 485)	(2 955)	94 618	-2.8%
Pension and UIF Contributions		15 318	15 321	–	–	–	(28)	(19)	(47)	15 274	-0.3%
Medical Aid Contributions		6 806	6 806	–	–	–	–	–	–	6 806	0.0%
Overtime		10 974	10 971	–	–	–	(2)	1 421	1 419	12 390	12.9%
Performance Bonus		7 091	7 091	–	–	–	–	–	–	7 091	
Motor Vehicle Allowance		4 092	3 978	–	–	–	–	30	30	4 008	-2.0%
Cellphone Allowance		378	380	–	–	–	–	2	2	382	1.2%
Housing Allowances		1 490	1 490	–	–	–	–	–	–	1 490	
Other benefits and allowances		1 596	1 596	–	–	–	–	60	60	1 656	
Payments in lieu of leave		791	791	–	–	–	–	–	–	791	0.0%
Long service awards		388	388	–	–	–	–	–	–	388	0.0%
Post-retirement benefit obligations		10 126	10 126	–	–	–	–	–	–	10 126	0.0%
<b>Sub Total - Other Municipal Staff</b>	5	<b>156 422</b>	<b>156 512</b>	–	–	–	(500)	(990)	(1 490)	<b>155 022</b>	<b>-0.9%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>173 711</b>	<b>173 768</b>	–	–	–	(500)	(990)	(1 490)	<b>172 277</b>	<b>-0.8%</b>
<b>Total Municipal Entities</b>		<b>–</b>	<b>–</b>	–	–	–	–	–	–	<b>–</b>	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>173 711</b>	<b>173 768</b>	–	–	–	(500)	(990)	(1 490)	<b>172 277</b>	<b>-0.8%</b>
<b>% increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		<b>163 628</b>	<b>163 685</b>	–	–	–	(500)	(990)	(1 490)	<b>162 194</b>	<b>-0.9%</b>

WC022 Witzenberg - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28 February 2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Financial Services		29 648	4 641	3 410	4 964	3 985	7 151	6 220	6 220	6 220	6 220	6 220	(3 560)	81 339	80 233	84 269
Vote 2 - Community Services		241	29 508	1 622	3 887	1 200	30 857	10 561	10 561	10 561	10 561	10 561	18 530	138 649	146 410	148 037
Vote 3 - Corporate Services		–	–	–	–	–	–	49	49	49	49	49	3 260	3 504	730	645
Vote 4 - Technical Services		31 391	28 288	27 902	32 897	24 234	25 189	31 061	31 061	31 061	31 061	31 061	50 865	376 069	370 850	399 597
Vote 5 - Muncipal Manager		31	40	92	37	37	29	110	110	110	110	110	(13)	803	1 355	1 419
7.7 - [Name of sub-vote]													–	–	–	–
8.7 - [Name of sub-vote]													–	–	–	–
9.7 - [Name of sub-vote]													–	–	–	–
10.7 - [Name of sub-vote]													–	–	–	–
11.7 - [Name of sub-vote]													–	–	–	–
12.7 - [Name of sub-vote]													–	–	–	–
13.7 - [Name of sub-vote]													–	–	–	–
14.7 - [Name of sub-vote]													–	–	–	–
15.7 - [Name of sub-vote]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		61 311	62 477	33 027	41 785	29 456	63 226	48 000	48 000	48 000	48 000	48 000	69 083	600 365	599 578	633 967
Expenditure by Vote																
Vote 1 - Financial Services		2 116	2 402	3 038	1 453	2 975	5 383	4 036	4 036	4 036	4 036	4 036	8 328	45 877	52 699	51 932
Vote 2 - Community Services		5 111	5 822	5 932	9 009	12 836	7 604	8 832	8 832	8 832	8 832	8 832	30 492	120 965	117 554	113 294
Vote 3 - Corporate Services		2 976	2 006	6 883	4 277	4 516	2 290	4 417	4 417	4 417	4 417	4 417	11 995	57 029	55 447	57 463
Vote 4 - Technical Services		7 777	8 859	47 792	15 870	19 297	25 682	27 381	27 381	27 381	27 381	27 381	102 164	364 346	351 241	369 921
Vote 5 - Muncipal Manager		666	770	811	755	985	953	1 003	1 003	1 003	1 003	1 003	1 298	11 255	12 862	13 216
Total Expenditure by Vote		18 647	19 860	64 456	31 365	40 610	41 912	45 669	45 669	45 669	45 669	45 669	154 278	599 473	589 804	605 825
Surplus/ (Deficit)		42 664	42 617	(31 429)	10 420	(11 154)	21 314	2 331	2 331	2 331	2 331	2 331	(85 195)	892	9 775	28 142

WC022 Witzenberg - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28 February 2016

Description - Standard classification	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		29 744	34 580	8 493	8 834	9 373	11 553	6 266	6 266	6 266	6 266	6 266	(46 124)	87 784	83 993	88 218
Executive and council		—	—	—	—	—	—	—	—	—	—	—	4	4	—	—
Finance and administration		29 744	34 580	8 493	8 834	9 373	11 553	6 217	6 217	6 217	6 217	6 217	(45 884)	87 780	83 993	88 218
Internal audit		—	—	—	—	—	—	49	49	49	49	49	(244)	—	—	—
Community and public safety		199	29 476	1 589	3 454	571	30 664	8 989	8 989	8 989	8 989	8 989	8 866	119 762	126 547	127 056
Community and social services		140	29 445	300	262	286	23 804	6 831	6 831	6 831	6 831	6 831	1 558	89 950	95 481	105 536
Sport and recreation		49	21	1 279	288	275	284	698	698	698	698	698	5 358	11 045	8 866	9 309
Public safety		—	0	—	0	0	0	0	0	0	0	0	3	6	6	6
Housing		10	10	10	2 904	10	6 575	1 459	1 459	1 459	1 459	1 459	1 947	18 761	22 195	12 205
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		155	217	84	2 948	692	288	2 592	2 592	2 592	2 592	2 592	6 872	24 215	37 492	34 663
Planning and development		154	82	72	178	101	139	181	181	181	181	181	40	1 672	2 261	2 370
Road transport		1	135	12	2 770	591	150	2 410	2 410	2 410	2 410	2 410	6 825	22 532	35 219	32 281
Environmental protection		—	—	—	—	—	—	1	1	1	1	1	7	11	12	13
Trading services		31 248	27 989	27 741	30 262	24 046	24 989	29 902	29 902	29 902	29 902	29 902	52 824	368 606	351 545	384 029
Energy sources		20 933	20 304	19 599	16 038	15 441	15 506	18 240	18 240	18 240	18 240	18 240	37 329	236 351	241 384	254 153
Water management		3 426	3 156	4 108	9 424	4 523	4 713	6 247	6 247	6 247	6 247	6 247	4 167	64 752	55 603	74 150
Waste water management		4 413	2 008	1 900	2 574	1 923	2 495	3 487	3 487	3 487	3 487	3 487	7 902	40 649	30 223	23 973
Waste management		2 476	2 521	2 134	2 226	2 159	2 275	1 927	1 927	1 927	1 927	1 927	3 426	26 854	24 335	31 754
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Functional		61 346	92 262	37 907	45 498	34 682	67 494	47 748	47 748	47 748	47 748	47 748	22 437	600 367	599 578	633 967
Expenditure - Functional																
Governance and administration		5 658	5 260	10 817	6 348	8 572	8 693	9 479	9 479	9 479	9 479	9 479	22 181	114 921	121 314	123 436
Executive and council		1 611	1 680	1 664	1 770	1 788	1 874	2 189	2 189	2 189	2 189	2 189	3 131	24 465	25 750	27 223
Finance and administration		3 895	3 404	8 934	4 420	6 593	6 660	4 184	4 184	4 184	4 184	4 184	33 737	88 561	93 594	94 118
Internal audit		152	176	218	158	191	159	3 106	3 106	3 106	3 106	3 106	(14 688)	1 895	1 970	2 095
Community and public safety		3 975	4 617	4 735	7 459	11 311	5 898	6 389	6 389	6 389	6 389	6 389	19 491	89 432	86 795	80 702
Community and social services		1 571	1 653	1 765	1 907	1 873	1 880	2 072	2 072	2 072	2 072	2 072	11 833	32 842	24 830	26 342
Sport and recreation		1 710	1 995	2 136	1 755	1 795	3 078	2 130	2 130	2 130	2 130	2 130	5 031	28 150	27 225	28 915
Public safety		431	695	545	632	835	662	687	687	687	687	687	1 650	8 886	8 835	9 340
Housing		263	273	288	3 166	6 807	279	1 500	1 500	1 500	1 500	1 500	976	19 554	25 906	16 105
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		2 000	2 452	2 298	3 210	4 368	3 856	4 845	4 845	4 845	4 845	4 845	20 744	63 153	60 935	64 013
Planning and development		595	643	629	682	699	679	844	844	844	844	844	1 609	9 756	10 402	10 617
Road transport		1 316	1 721	1 579	2 437	3 569	3 080	3 863	3 863	3 863	3 863	3 863	18 690	51 706	48 787	51 511
Environmental protection		89	88	90	91	100	97	138	138	138	138	138	446	1 691	1 747	1 885
Trading services		7 313	8 051	47 087	14 648	16 849	23 950	24 885	24 885	24 885	24 885	24 885	88 703	331 024	319 854	336 726
Energy sources		2 647	2 065	41 480	12 629	12 264	14 659	17 237	17 237	17 237	17 237	17 237	53 152	225 082	222 848	234 126
Water management		1 277	1 403	1 409	516	1 100	2 667	2 221	2 221	2 221	2 221	2 221	12 081	31 559	28 269	29 867
Waste water management		1 904	2 102	2 172	881	1 665	3 266	2 362	2 362	2 362	2 362	2 362	10 090	33 887	30 079	31 768
Waste management		1 485	2 481	2 027	621	1 820	3 358	3 065	3 065	3 065	3 065	3 065	13 380	40 497	38 659	40 965
Other		195	6	6	190	—	2	72	72	72	72	72	183	943	905	948
Total Expenditure - Functional		19 141	20 386	64 943	31 855	41 100	42 399	45 669	45 669	45 669	45 669	45 669	151 301	599 473	589 804	605 825
Surplus/ (Deficit) 1.		42 205	71 876	(27 037)	13 643	(6 418)	25 095	2 079	2 079	2 079	2 079	2 079	(128 864)	894	9 775	28 142

WC022 Witzenberg - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28 February 2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates		29 408	3 384	3 230	3 408	2 483	3 093	5 528	5 528	5 528	5 528	5 528	(7 821)	64 827	71 635	75 217
Service charges - electricity revenue		19 518	18 911	18 249	14 778	14 237	14 338	18 251	18 251	18 251	18 251	18 251	27 722	219 007	236 563	248 391
Service charges - water revenue		2 964	2 445	3 649	3 562	4 045	4 005	3 424	3 424	3 424	3 424	3 424	3 297	41 086	43 137	45 291
Service charges - sanitation revenue		4 320	1 895	1 780	1 790	1 793	2 166	1 744	1 744	1 744	1 744	1 744	(1 534)	20 933	21 985	23 085
Service charges - refuse		–	–	–	–	–	–	1 807	1 807	1 807	1 807	1 807	12 652	21 689	22 821	23 997
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		138	115	793	288	278	264	804	804	804	804	804	3 753	9 650	10 198	10 709
Interest earned - external investments		10	1 066	(0)	1 234	549	645	382	382	382	382	382	(847)	4 565	4 660	4 893
Interest earned - outstanding debtors		890	909	925	926	966	643	714	714	714	714	714	1 269	10 096	5 855	6 147
Dividends received		–	–	–	–	–	–	0	0	0	0	0	(2)	–	4	4
Fines, penalties and forfeits		6	14	18	138	219	75	1 222	1 222	1 222	1 222	1 222	8 087	14 668	15 534	16 313
Licences and permits		21	15	14	282	394	105	13	13	13	13	13	(742)	152	163	171
Agency services		–	–	–	–	–	–	385	385	385	385	385	2 692	4 614	4 878	5 121
Transfers and subsidies		84	29 393	243	3 126	328	30 315	8 154	8 154	8 154	8 154	8 154	(5 239)	99 019	119 008	119 160
Other revenue		1 987	1 930	2 317	1 901	2 343	5 289	303	303	303	303	303	37 494	54 778	3 836	4 028
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Revenue</b>		<b>59 346</b>	<b>60 077</b>	<b>31 218</b>	<b>31 434</b>	<b>27 635</b>	<b>60 939</b>	<b>42 731</b>	<b>42 731</b>	<b>42 731</b>	<b>42 731</b>	<b>42 731</b>	<b>80 781</b>	<b>565 084</b>	<b>560 276</b>	<b>582 526</b>
<b>Expenditure By Type</b>																
Employee related costs		12 207	10 930	16 112	13 390	13 289	10 774	13 636	13 636	13 636	13 636	13 636	17 313	162 194	174 484	183 959
Remuneration of councillors		698	694	670	693	671	670	840	840	840	840	840	1 785	10 083	10 685	11 217
Debt impairment		1 335	1 942	2 041	(5 149)	–	6 523	2 258	2 258	2 258	2 258	2 258	9 140	27 125	28 561	29 989
Depreciation & asset impairment		–	4	2	2	2	5	3 837	3 837	3 837	3 837	3 837	26 844	46 045	47 997	50 397
Finance charges		–	–	231	–	–	339	309	309	309	309	309	1 551	3 666	3 671	3 808
Bulk purchases		164	353	39 200	11 537	10 334	12 231	15 268	15 268	15 268	15 268	15 268	32 816	182 975	197 838	207 729
Other materials		1 288	1 149	1 174	1 431	1 408	1 144	1 543	1 543	1 543	1 543	1 543	4 066	19 376	19 426	20 331
Contracted services		311	1 481	1 304	2 058	3 677	6 204	3 217	3 217	3 217	3 217	3 217	11 448	42 569	40 654	41 255
Grants and subsidies		–	–	–	–	–	–	1 314	1 314	1 314	1 314	1 314	10 496	17 064	23 493	13 418
Other expenditure		2 934	3 810	4 163	4 771	5 169	4 476	3 447	3 447	3 447	3 447	3 447	45 817	88 374	42 994	43 722
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>18 938</b>	<b>20 362</b>	<b>64 897</b>	<b>28 734</b>	<b>34 550</b>	<b>42 368</b>	<b>45 669</b>	<b>45 669</b>	<b>45 669</b>	<b>45 669</b>	<b>45 669</b>	<b>161 277</b>	<b>599 473</b>	<b>589 804</b>	<b>605 825</b>
<b>Surplus/(Deficit)</b>		<b>40 409</b>	<b>39 714</b>	<b>(33 680)</b>	<b>2 699</b>	<b>(6 915)</b>	<b>18 571</b>	<b>(2 938)</b>	<b>(2 938)</b>	<b>(2 938)</b>	<b>(2 938)</b>	<b>(2 938)</b>	<b>(80 497)</b>	<b>(34 389)</b>	<b>(29 528)</b>	<b>(23 298)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	396	–	8 473	–	381	5 269	5 269	5 269	5 269	5 269	(312)	35 284	39 302	51 440
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>40 409</b>	<b>40 110</b>	<b>(33 680)</b>	<b>11 172</b>	<b>(6 915)</b>	<b>18 952</b>	<b>2 331</b>	<b>2 331</b>	<b>2 331</b>	<b>2 331</b>	<b>2 331</b>	<b>(80 808)</b>	<b>894</b>	<b>9 775</b>	<b>28 142</b>

**WC022 Witzenberg - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28 February 2018**

Monthly cash flows	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Cash Receipts By Source</b>	1															
Property rates		3 345	10 162	180	528	332	(22)	5 141	5 141	5 141	5 141	5 141	21 459	61 689	62 753	61 090
Service charges - electricity revenue		18 142	20 502	3 354	4 848	4 809	3 033	18 169	18 169	18 169	18 169	18 169	72 496	218 030	230 536	231 557
Service charges - water revenue		2 316	3 051	110	214	266	56	2 951	2 951	2 951	2 951	2 951	14 641	35 407	35 173	35 029
Service charges - sanitation revenue		1 483	2 031	98	87	85	45	1 605	1 605	1 605	1 605	1 605	7 404	19 258	18 227	18 238
Service charges - refuse		4 300	2 094	96	163	147	40	1 488	1 488	1 488	1 488	1 488	3 577	17 859	18 046	16 689
Service charges - other		2 075	4 114	24 318	32 413	24 539	3 993	87	87	87	87	87	(90 839)	1 048	1 100	1 155
Rental of facilities and equipment		66	32	816	144	206	0	804	804	804	804	804	4 365	9 650	10 198	10 709
Interest earned - external investments		10	1 053	(0)	1 234	549	645	380	380	380	380	380	(830)	4 561	4 640	4 872
Interest earned - outstanding debtors		-	13	-	-	-	-	713	713	713	713	713	4 974	8 551	5 834	6 126
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6	13	18	144	217	75	248	248	248	248	248	1 266	2 982	3 157	2 317
Licences and permits		21	-	(1 491)	(206)	394	-	-	-	-	-	-	1 283	-	-	-
Agency services		-	-	-	-	-	-	385	385	385	385	385	2 692	4 614	4 878	5 121
Transfer receipts - operational		-	29 339	354	7 046	21	24 138	7 500	7 500	7 500	7 500	7 500	321	98 719	119 008	119 160
Other revenue		8	50 632	715	3 298	432	122	-	-	-	-	-	(55 207)	-	-	-
<b>Cash Receipts by Source</b>		<b>31 771</b>	<b>123 036</b>	<b>28 567</b>	<b>49 915</b>	<b>31 998</b>	<b>32 126</b>	<b>39 471</b>	<b>39 471</b>	<b>39 471</b>	<b>39 471</b>	<b>39 471</b>	<b>(12 399)</b>	<b>482 367</b>	<b>513 549</b>	<b>512 063</b>
<b>Other Cash Flows by Source</b>																
Transfers receipts - capital		-	12 613	-	-	-	11 257	5 269	5 269	5 269	5 269	5 269	(15 395)	34 821	39 302	51 440
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	3 500	3 500	-	-
Increase (decrease) in consumer deposits		(24)	(54)	61	76	10	23	-	-	-	-	-	(91)	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	(56 011)	12 500	13 000	13 500	-	-	-	-	-	17 011	-	-	-
<b>Total Cash Receipts by Source</b>		<b>31 747</b>	<b>135 595</b>	<b>(27 382)</b>	<b>62 491</b>	<b>45 008</b>	<b>56 905</b>	<b>44 740</b>	<b>44 740</b>	<b>44 740</b>	<b>44 740</b>	<b>44 740</b>	<b>(7 374)</b>	<b>520 689</b>	<b>552 851</b>	<b>563 503</b>
<b>Cash Payments by Type</b>																
Employee related costs		8 269	8 312	11 092	11 416	18 403	11 285	12 029	12 029	12 029	12 029	12 029	15 425	144 348	153 998	162 179
Remuneration of councillors		698	752	729	752	728	670	840	840	840	840	840	1 551	10 083	10 685	11 217
Finance charges		-	-	231	-	-	71	78	78	78	78	78	245	938	938	938
Bulk purchases - Electricity		187	351	44 688	13 080	11 853	13 944	13 579	13 579	13 579	13 579	13 579	10 949	162 947	197 838	207 729
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		46	0	919	2 045	2 077	424	250	250	250	250	250	738	7 500	22 500	23 500
Contracted services		446	13	1 252	507	3 925	6 735	1 634	1 634	1 634	1 634	1 634	11 632	32 677	40 654	41 255
Transfers and grants - other municipalities		203	-	-	-	-	-	-	-	-	-	-	(203)	-	-	-
Transfers and grants - other		-	-	46	3 120	6 550	32	49	49	49	49	49	7 072	17 064	607	492
Other expenditure		19 162	34 537	6 267	3 147	7 724	3 626	2 084	2 084	2 084	2 084	2 084	3 490	88 374	39 438	46 346
<b>Cash Payments by Type</b>		<b>29 012</b>	<b>43 966</b>	<b>65 225</b>	<b>34 069</b>	<b>51 261</b>	<b>36 786</b>	<b>30 543</b>	<b>30 543</b>	<b>30 543</b>	<b>30 543</b>	<b>30 543</b>	<b>50 898</b>	<b>463 933</b>	<b>466 659</b>	<b>493 656</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		658	-	4 229	4 151	3 935	4 268	6 937	6 937	6 937	6 937	6 937	12 037	63 964	59 309	63 328
Repayment of borrowing		-	-	915	(2)	-	109	-	-	-	-	-	(1 022)	-	-	-
Other Cash Flows/Payments		32 576	14 453	(9 193)	(1 353)	30 471	(53 094)	-	-	-	-	-	(13 860)	-	-	-
<b>Total Cash Payments by Type</b>		<b>62 246</b>	<b>58 419</b>	<b>61 176</b>	<b>36 865</b>	<b>85 666</b>	<b>(11 930)</b>	<b>37 480</b>	<b>37 480</b>	<b>37 480</b>	<b>37 480</b>	<b>37 480</b>	<b>48 052</b>	<b>527 897</b>	<b>525 967</b>	<b>556 984</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(30 499)</b>	<b>77 176</b>	<b>(88 558)</b>	<b>25 626</b>	<b>(40 658)</b>	<b>68 835</b>	<b>7 259</b>	<b>7 259</b>	<b>7 259</b>	<b>7 259</b>	<b>7 259</b>	<b>(55 426)</b>	<b>(7 208)</b>	<b>26 883</b>	<b>6 519</b>
Cash/cash equivalents at the month/year beginning:		76 375	45 875	123 052	34 493	60 119	19 461	88 297	95 556	102 815	110 075	117 334	124 593	76 375	69 167	96 050
Cash/cash equivalents at the month/year end:		45 875	123 052	34 493	60 119	19 461	88 297	95 556	102 815	110 075	117 334	124 593	69 167	69 167	96 050	102 570

WC022 Witzenberg - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28 February 2018

Description - Municipal Vote	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - Financial Services		-	-	-	-	-	-						-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-						-	-	992	800
Vote 3 - Corporate Services		-	-	-	-	-	-						-	-	570	562
Vote 4 - Technical Services		-	1 690	1 351	2 026	1 835	1 363	2 659	2 659	2 659	2 659	2 659	(4 871)	16 687	44 655	59 109
Vote 5 - Municipal Manager		-	-	-	-	-	-						-	-	30	30
7.7 - [Name of sub-vote]													-	-	-	-
8.7 - [Name of sub-vote]													-	-	-	-
9.7 - [Name of sub-vote]													-	-	-	-
10.7 - [Name of sub-vote]													-	-	-	-
11.7 - [Name of sub-vote]													-	-	-	-
12.7 - [Name of sub-vote]													-	-	-	-
13.7 - [Name of sub-vote]													-	-	-	-
14.7 - [Name of sub-vote]													-	-	-	-
15.7 - [Name of sub-vote]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	1 690	1 351	2 026	1 835	1 363	2 659	2 659	2 659	2 659	2 659	(4 871)	16 687	46 247	60 501
<b>Single-year expenditure appropriation</b>																
Vote 1 - Financial Services		-	-	3	31	1	7	20	20	20	20	20	406	548	180	80
Vote 2 - Community Services		-	42	133	349	541	265	700	700	700	700	700	1 033	5 863	3 240	2 747
Vote 3 - Corporate Services		-	-	6	56	269	-	200	200	200	200	200	692	2 022	-	-
Vote 4 - Technical Services		-	662	2 402	1 797	2 951	2 378	7 000	7 000	7 000	7 000	7 000	(6 285)	38 905	9 642	-
Vote 5 - Municipal Manager		-	-	-	-	-	-						41	41	-	-
7.7 - [Name of sub-vote]													-	-	-	-
8.7 - [Name of sub-vote]													-	-	-	-
9.7 - [Name of sub-vote]													-	-	-	-
10.7 - [Name of sub-vote]													-	-	-	-
11.7 - [Name of sub-vote]													-	-	-	-
12.7 - [Name of sub-vote]													-	-	-	-
13.7 - [Name of sub-vote]													-	-	-	-
14.7 - [Name of sub-vote]													-	-	-	-
15.7 - [Name of sub-vote]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	-	704	2 544	2 233	3 762	2 651	7 920	7 920	7 920	7 920	7 920	(4 114)	47 379	13 062	2 827
<b>Total Capital Expenditure</b>	2	-	2 395	3 895	4 259	5 596	4 014	10 579	10 579	10 579	10 579	10 579	(8 985)	64 067	59 309	63 328



WC022 Witzenberg - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28 February 2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Capital Expenditure - Functional</b>																
<i>Governance and administration</i>		–	(0)	13	87	270	7	196	196	196	196	196	1 351	2 708	840	732
Executive and council		–	–	5	10	3	–	25	25	25	25	25	231	371	150	150
Finance and administration		–	(0)	8	76	267	7	172	172	172	172	172	1 121	2 337	690	582
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	42	128	349	541	265	308	308	308	308	308	830	3 695	2 702	3 517
Community and social services		–	1	67	31	12	111	45	45	45	45	45	103	551	600	2 100
Sport and recreation		–	41	61	318	529	154	204	204	204	204	204	318	2 444	2 102	1 417
Public safety		–	–	–	–	–	–	42	42	42	42	42	292	500	–	–
Housing		–	–	–	–	–	–	17	17	17	17	17	117	200	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	487	1 600	409	396	93	1 341	1 341	1 341	1 341	1 341	1 257	10 950	23 606	15 679
Planning and development		–	–	–	–	–	–	2	2	2	2	2	12	20	–	–
Road transport		–	487	1 600	409	396	93	1 340	1 340	1 340	1 340	1 340	1 246	10 930	22 106	15 679
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	1 500	–
<i>Trading services</i>		–	1 865	2 154	3 415	4 389	3 649	5 582	5 582	5 582	5 582	5 582	3 329	46 713	32 161	43 400
Energy sources		–	2	482	177	423	290	277	277	277	277	277	(210)	2 550	11 033	10 350
Water management		–	1 864	1 435	2 208	1 924	1 503	3 058	3 058	3 058	3 058	3 058	730	24 954	10 622	24 694
Waste water management		–	–	144	576	2 438	1 678	1 972	1 972	1 972	1 972	1 972	1 208	15 904	9 884	2 650
Waste management		–	–	93	453	(396)	177	275	275	275	275	275	1 601	3 305	621	5 705
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>		–	2 395	3 895	4 259	5 596	4 014	7 428	7 428	7 428	7 428	7 428	6 768	64 067	59 309	63 328

WC022 Witzenberg - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28 February 2018

Description	Ref	Budget Year 2017/18										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Capital expenditure on new assets by Asset Class/Sub-class													
Infrastructure		62 308	67 954	-	-	-	(29 574)	4 050	(25 525)	42 429	28 755	45 919	
Roads Infrastructure		10 280	9 360	-	-	-	(5 211)	63	(5 148)	4 212	7 264	10 679	
Roads		10 130	9 210	-	-	-	(5 211)	63	(5 148)	4 062	7 114	10 529	
Road Structures		150	150	-	-	-	-	-	-	150	150	150	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		6 000	6 000	-	-	-	(4 211)	-	(4 211)	1 789	4 512	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		6 000	6 000	-	-	-	(4 211)	-	(4 211)	1 789	4 512	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		1 827	950	-	-	-	-	-	-	950	5 613	6 490	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		1 827	950	-	-	-	-	-	-	950	5 613	6 490	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		30 247	35 345	-	-	-	(15 941)	4 200	(11 741)	23 604	8 772	23 044	
Dams and Weirs		11 730	11 730	-	-	-	(11 730)	-	(11 730)	-	8 772	17 544	
Boreholes		-	672	-	-	-	-	-	-	672	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	5 500	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		10 712	12 487	-	-	-	-	4 200	4 200	16 687	-	-	
Distribution		7 656	10 306	-	-	-	(4 211)	-	(4 211)	6 095	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		150	150	-	-	-	-	-	-	150	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		13 249	15 620	-	-	-	(4 211)	(214)	(4 425)	11 195	1 973	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reliculation		13 229	15 600	-	-	-	(4 211)	(214)	(4 425)	11 175	1 973	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		20	20	-	-	-	-	-	-	20	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		705	678	-	-	-	-	-	-	678	621	5 705	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		705	678	-	-	-	-	-	-	678	621	5 705	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		1 000	1 157	-	-	-	-	-	-	1 157	8 832	470	
Community Facilities		80	178	-	-	-	-	-	-	178	8 462	120	
Halls		-	8	-	-	-	-	-	-	8	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		60	60	-	-	-	-	-	-	60	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	90	-	-	-	-	-	-	90	1 620	120	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		20	20	-	-	-	-	-	-	20	-	-	
Stalls		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Airports		-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	6 842	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		920	979	-	-	-	-	-	-	979	370	350	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		920	979	-	-	-	-	-	-	979	370	350	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets		-	2 018	-	-	-	-	-	-	2 018	-	-	
Operational Buildings		-	2 018	-	-	-	-	-	-	2 018	-	-	
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	
Workshops		-	-	-	-	-	-	-	-	-	-	-	
Yards		-	-	-	-	-	-	-	-	-	-	-	
Stores		-	-	-	-	-	-	-	-	-	-	-	
Laboratories		-	-	-	-	-	-	-	-	-	-	-	
Training Centres		-	2 018	-	-	-	-	-	-	2 018	-	-	
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	
Depots		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		250	250	-	-	-	-	-	-	250	300	200	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		250	250	-	-	-	-	-	-	250	300	200	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications		250	250	-	-	-	-	-	-	250	300	200	
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	
Unspecified		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		400	400	-	-	-	-	-	-	400	450	400	
Computer Equipment		400	400	-	-	-	-	-	-	400	450	400	
Furniture and Office Equipment		917	1 069	-	-	-	-	76	76	1 146	340	282	
Furniture and Office Equipment		917	1 069	-	-	-	-	76	76	1 146	340	282	
Machinery and Equipment		1 962	1 908	-	-	-	-	100	100	2 008	2 340	657	
Machinery and Equipment		1 962	1 908	-	-	-	-	100	100	2 008	2 340	657	
Transport Assets		3 100	3 126	-	-	-	-	-	-	3 126	500	350	
Transport Assets		3 100	3 126	-	-	-	-	-	-	3 126	500	350	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets to be adjusted	1	69 937	77 883	-	-	-	(29 574)	4 226	(25 348)	52 534	41 517	48 278	

WC022 Witzenberg - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2018/19	2019/20
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		10 250	8 250	-	-	-	-	-	-	8 250	11 450	12 000
Roads Infrastructure		6 200	4 200	-	-	-	-	-	-	4 200	4 000	5 000
Roads		6 200	4 200	-	-	-	-	-	-	4 200	4 000	5 000
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	3 900	3 700
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		1 000	1 000	-	-	-	-	-	-	1 000	3 900	2 500
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	1 200
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 050	2 050	-	-	-	-	-	-	2 050	2 550	2 300
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		1 000	1 000	-	-	-	-	-	-	1 000	1 200	1 200
Waste Water Treatment Works		850	850	-	-	-	-	-	-	850	1 350	1 100
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		200	200	-	-	-	-	-	-	200	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>R thousands</b>													
<b>Community Assets</b>		765	710	-	-	-	-	-	-	710		900	2 400
Community Facilities		405	409	-	-	-	-	-	-	409		600	2 100
Halls		405	409	-	-	-	-	-	-	409		600	2 100
Centres		-	-	-	-	-	-	-	-	-		-	-
Crèches		-	-	-	-	-	-	-	-	-		-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-		-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-		-	-
Testing Stations		-	-	-	-	-	-	-	-	-		-	-
Museums		-	-	-	-	-	-	-	-	-		-	-
Galleries		-	-	-	-	-	-	-	-	-		-	-
Theatres		-	-	-	-	-	-	-	-	-		-	-
Libraries		-	-	-	-	-	-	-	-	-		-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-		-	-
Police		-	-	-	-	-	-	-	-	-		-	-
Purts		-	-	-	-	-	-	-	-	-		-	-
Public Open Space		-	-	-	-	-	-	-	-	-		-	-
Nature Reserves		-	-	-	-	-	-	-	-	-		-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-		-	-
Markets		-	-	-	-	-	-	-	-	-		-	-
Stalls		-	-	-	-	-	-	-	-	-		-	-
Abattoirs		-	-	-	-	-	-	-	-	-		-	-
Airports		-	-	-	-	-	-	-	-	-		-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-		-	-
Capital Spares		-	-	-	-	-	-	-	-	-		-	-
Sport and Recreation Facilities		360	301	-	-	-	-	-	-	301		300	300
Indoor Facilities		-	-	-	-	-	-	-	-	-		-	-
Outdoor Facilities		360	301	-	-	-	-	-	-	301		300	300
Capital Spares		-	-	-	-	-	-	-	-	-		-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-		-	-
Monuments		-	-	-	-	-	-	-	-	-		-	-
Historic Buildings		-	-	-	-	-	-	-	-	-		-	-
Works of Art		-	-	-	-	-	-	-	-	-		-	-
Conservation Areas		-	-	-	-	-	-	-	-	-		-	-
Other Heritage		-	-	-	-	-	-	-	-	-		-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-		-	-
Revenue Generating		-	-	-	-	-	-	-	-	-		-	-
Improved Property		-	-	-	-	-	-	-	-	-		-	-
Unimproved Property		-	-	-	-	-	-	-	-	-		-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-		-	-
Improved Property		-	-	-	-	-	-	-	-	-		-	-
Unimproved Property		-	-	-	-	-	-	-	-	-		-	-
<b>Other assets</b>		1 200	1 200	-	-	-	-	-	-	1 200		-	-
Operational Buildings		1 000	1 000	-	-	-	-	-	-	1 000		-	-
Municipal Offices		1 000	1 000	-	-	-	-	-	-	1 000		-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-		-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-		-	-
Workshops		-	-	-	-	-	-	-	-	-		-	-
Yards		-	-	-	-	-	-	-	-	-		-	-
Stores		-	-	-	-	-	-	-	-	-		-	-
Laboratories		-	-	-	-	-	-	-	-	-		-	-
Training Centres		-	-	-	-	-	-	-	-	-		-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-		-	-
Depots		-	-	-	-	-	-	-	-	-		-	-
Capital Spares		-	-	-	-	-	-	-	-	-		-	-
Housing		200	200	-	-	-	-	-	-	200		-	-
Staff Housing		-	-	-	-	-	-	-	-	-		-	-
Social Housing		200	200	-	-	-	-	-	-	200		-	-
Capital Spares		-	-	-	-	-	-	-	-	-		-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-		-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-		-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-		-	-
Servitudes		-	-	-	-	-	-	-	-	-		-	-
Licences and Rights		-	-	-	-	-	-	-	-	-		-	-
Water Rights		-	-	-	-	-	-	-	-	-		-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-		-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-		-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-		-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-		-	-
Unspecified		-	-	-	-	-	-	-	-	-		-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-		-	-
Computer Equipment		-	-	-	-	-	-	-	-	-		-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-		50	50
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-		50	50
<b>Machinery and Equipment</b>		105	105	-	-	-	-	190	190	295		-	-
Machinery and Equipment		105	105	-	-	-	-	190	190	295		-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-		-	-
Transport Assets		-	-	-	-	-	-	-	-	-		-	-
<b>Libraries</b>		-	-	-	-	-	-	-	-	-		-	-
Libraries		-	-	-	-	-	-	-	-	-		-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-		-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-		-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	12 320	10 265	-	-	-	-	190	190	10 455		12 400	14 450

WC022 Witzenberg - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28 February 2018

Description		Ref	Budget Year 2017/18								Budget Year +1 2018/19	Budget Year +2 2019/20	
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	
			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure			15 774	15 522	-	-	-	-	(345)	(345)	15 177	16 581	17 447
Roads Infrastructure			7 101	6 871	-	-	-	-	-	-	6 871	7 494	7 868
Roads			6 451	6 221	-	-	-	-	-	-	6 221	6 810	7 151
Road Structures			-	-	-	-	-	-	-	-	-	-	-
Road Furniture			651	651	-	-	-	-	-	-	651	683	718
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			1 455	1 680	-	-	-	-	0	0	1 680	1 528	1 604
Drainage Collection			441	441	-	-	-	-	-	-	441	-	-
Storm water Conveyance			1 015	1 240	-	-	-	-	0	0	1 240	1 528	1 604
Attenuation			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			2 682	2 682	-	-	-	-	(333)	(333)	2 349	2 816	2 957
Power Plants			-	-	-	-	-	-	-	-	-	-	-
HV Substations			582	582	-	-	-	-	(283)	(283)	299	430	451
HV Switching Station			-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-	-	-
MV Substations			626	626	-	-	-	-	-	-	626	764	802
MV Switching Stations			382	382	-	-	-	-	-	-	382	430	451
MV Networks			365	365	-	-	-	-	(50)	(50)	315	430	451
LV Networks			727	727	-	-	-	-	-	-	727	382	401
Capital Spares			-	-	-	-	-	-	-	-	-	382	401
Water Supply Infrastructure			2 307	2 312	-	-	-	-	0	0	2 312	2 314	2 465
Dams and Weirs			103	103	-	-	-	-	-	-	103	165	176
Boreholes			154	154	-	-	-	-	-	-	154	165	176
Reservoirs			-	-	-	-	-	-	-	-	-	-	-
Pump Stations			205	159	-	-	-	-	-	-	159	-	-
Water Treatment Works			103	103	-	-	-	-	-	-	103	110	117
Bulk Mains			513	513	-	-	-	-	0	0	513	220	235
Distribution			1 128	1 179	-	-	-	-	-	-	1 179	1 542	1 643
Distribution Points			51	51	-	-	-	-	-	-	51	55	59
PRV Stations			51	51	-	-	-	-	-	-	51	55	59
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			2 229	1 977	-	-	-	-	(12)	(12)	1 965	2 430	2 552
Pump Station			-	-	-	-	-	-	-	-	-	-	-
Reticulation			969	717	-	-	-	-	(12)	(12)	705	1 022	1 073
Waste Water Treatment Works			1 260	1 260	-	-	-	-	-	-	1 260	1 323	1 389
Outfall Sewers			-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-	85	90
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget			capital	Unavoid.	Govt			Budget	Budget	Budget
		7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
A												
R thousands												
Community Assets		1 198	1 217	-	-	-	-	203	203	1 420	959	960
Community Facilities		841	791	-	-	-	-	203	203	994	571	556
Halls		158	188	-	-	-	-	50	50	238	571	556
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		70	70	-	-	-	-	-	-	70	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		15	15	-	-	-	-	-	-	15	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		105	105	-	-	-	-	-	-	105	-	-
Cemeteries/Crematoria		125	45	-	-	-	-	-	-	45	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		95	95	-	-	-	-	-	-	95	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		262	262	-	-	-	-	-	-	262	-	-
Markets		10	10	-	-	-	-	153	153	163	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		357	426	-	-	-	-	-	-	426	388	404
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		357	426	-	-	-	-	-	-	426	388	404
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		764	539	-	-	-	-	-	-	539	1 233	1 269
Operational Buildings		619	394	-	-	-	-	-	-	394	663	684
Municipal Offices		619	394	-	-	-	-	-	-	394	663	684
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		145	145	-	-	-	-	-	-	145	569	584
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		145	145	-	-	-	-	-	-	145	569	584
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	2 597	2 751
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	2 597	2 751
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	2 597	2 751
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		348	348	-	-	-	-	-	-	348	-	-
Computer Equipment		348	348	-	-	-	-	-	-	348	-	-
Furniture and Office Equipment		41	17	-	-	-	-	10	10	27	-	-
Furniture and Office Equipment		41	17	-	-	-	-	10	10	27	-	-
Machinery and Equipment		271	311	-	-	-	-	10	10	321	-	-
Machinery and Equipment		271	311	-	-	-	-	10	10	321	-	-
Transport Assets		1 846	2 022	-	-	-	-	194	194	2 216	-	-
Transport Assets		1 846	2 022	-	-	-	-	194	194	2 216	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-		
Total Repairs and Maintenance Expenditure to be	1	20 241	19 975	-	-	-	-	72	72	20 047	21 369	22 426

WC022 Witzenberg - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28 February 2018

Description		Ref	Budget Year 2017/18								Budget Year +1 2018/19	Budget Year +2 2019/20	
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class													
Infrastructure			30 113	30 113	-	-	-	-	-	-	30 113	31 268	32 831
Roads Infrastructure			6 000	6 000	-	-	-	-	-	-	6 000	6 300	6 615
Roads			6 000	6 000	-	-	-	-	-	-	6 000	6 300	6 615
Road Structures			-	-	-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			1 680	1 680	-	-	-	-	-	-	1 680	1 764	1 852
Drainage Collection			1 680	1 680	-	-	-	-	-	-	1 680	1 764	1 852
Storm water Conveyance			-	-	-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			3 143	3 143	-	-	-	-	-	-	3 143	3 300	3 465
Power Plants			-	-	-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-	-	-
MV Networks			3 143	3 143	-	-	-	-	-	-	3 143	3 300	3 465
LV Networks			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			6 042	6 042	-	-	-	-	-	-	6 042	6 344	6 661
Dams and Weirs			-	-	-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-	-	-
Distribution			6 042	6 042	-	-	-	-	-	-	6 042	6 344	6 661
Distribution Points			-	-	-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			6 248	6 248	-	-	-	-	-	-	6 248	6 560	6 888
Pump Station			-	-	-	-	-	-	-	-	-	-	-
Reticulation			6 248	6 248	-	-	-	-	-	-	6 248	6 560	6 888
Waste Water Treatment Works			-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			7 000	7 000	-	-	-	-	-	-	7 000	7 000	7 350
Landfill Sites			7 000	7 000	-	-	-	-	-	-	7 000	7 000	7 350
Waste Transfer Stations			-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-



[illegible]

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-		
Total Depreciation to be adjusted	1	45 449	45 449	-	-	-	-	-	-	45 449	47 997	50 397

WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28 February 2018

Budget Year 2017/18												Budget Year +1	Budget Year +2
Description	Ref	Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted			
		Budget	7	8	capital	Unavoid.	Govt			Budget	Adjusted	Adjusted	
R thousands		A	A1	B	C	D	E	F	G	H	Budget	Budget	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Infrastructure		770	770	-	-	-	-	-	-	770	5 200	600	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	4 000	-	
Roads		-	-	-	-	-	-	-	-	-	4 000	-	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		220	220	-	-	-	-	-	-	220	300	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		220	220	-	-	-	-	-	-	220	300	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	450	350	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	450	350	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		550	550	-	-	-	-	-	-	550	450	250	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		550	550	-	-	-	-	-	-	550	450	250	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	

WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28 February 2018

Description	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>R thousands</b>													
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
<b>Libraries</b>		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	1	770	770	-	-	-	-	-	-	770	5 392	600	

WC022 Witzenberg - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28 February 2018

[illegible]

WC022 Witzenberg - Supporting Table SB20 Not required - 28 February 2018

[illegible]

# WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

## - MEMORANDUM -

AAN/TO: MUNICIPAL MANAGER

VAN/FROM: MANAGER: PROJECTS & PERFORMANCE

DATE: 19 February 2018

LêER VERW./FILE REF.: 05/01/5/10

### PROPOSED REVISIONS TO THE 2017/18 SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN AS PER SECTION 54(1)(C) OF THE MFMA

The Municipal Finance Management Act in terms of Section 54(1)(c) determines that: *"On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must – (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;"*

The Mid-year budget and performance assessment (Section 72 Report) was tabled at the Council meeting held on the 24<sup>th</sup> of January 2018 as per item 8.1.2.

A thorough assessment of the performance of the municipality in the first half of the financial year was completed with the inputs from senior management and revision to the following non-financial service delivery targets and performance indicators are proposed:

Ref nr	Key Performance Indicator	Original Target	Proposed New Target	Motivation
TecEI37	Decrease unaccounted electricity losses.	8%	10%	Current NERSA benchmark is 10%. This consists mainly of Power Transfer losses (I <sup>2</sup> R) which is normal in electrical any network and cannot be 'avoided'. Witzenberg's inefficient network of over 120km is also an extenuating factor.
TecDir2	Number of subsidised serviced sites developed.	500	100	The target relates to the construction of serviced sites at the Vredebes subsidised housing development (Project 3199.03). Project approval from the Department of Human Settlements was only received on 25/01/2018 with resolution nr 18/03. The project of 635 will now be implemented over two financial years.
TecEI36	Number of subsidised electricity connections installed.	309	200	The original target included the electrification of houses in the Bella Vista and Vredebes housing projects. The Vredebes project has not been approved yet and therefor the target is decreased to only include the outstanding electrical connections for the Bella Vista project.
CorpHR12	Percentage of people from employment equity target groups employed in the three highest levels of management.	75%	4 quarterly reports	The indicator is included in the SDBIP as a national indicator. Determining of performance on the indicator & measuring of a result has been impractical and not "SMART". The main reason being that the municipality cannot plan on a target as resignations cannot be controlled by the municipality. Measurement is there for revised to the quarterly reporting on the implementation of the municipality's equity policy.
FinFAdm10	Financial viability	30	90	This indicator measures debt coverage as (total operating

Ref nr	Key Performance Indicator	Original Target	Proposed New Target	Motivation
	expressed as Debt-Coverage ratio			revenue – operating grants received) / debt service payments due within the year. It therefore measures the municipality's ability to cover its debt service payments from operating revenue (excluding grants) a number of times. Due to the redemption of a number of loans over the past year, this number of times can be increased from 30 to 90 times.
ComAm34	Customer satisfaction survey on community facilities (score 1 - 5)	2.5	1 survey	The indicator's scope include survey's to be done in all towns on the public's perception on various communal facilities ranging from access to libraries & town halls to maintenance of sports fields. Again it is the experience that the result is not "SMART" and impractical to influence change immediately. Some communities might have a very negative image of the municipality although all facilities are available while for other the facilities are not such a priority. The continuation of the survey are however necessary & especially the thorough analysis of results to influence the IDP & budgetary processes. Scoring is therefore replaced as a target with the implementation of 1 survey annually.
ComHS14	Number of housing opportunities provided per year - top structures.	309	107	The original target included the outstanding top structures for Bella Vista & the new Vredebes project. The Vredebes housing project has not been approved yet by the Department of Human Settlements & the target are there for decreased to include only the completion of the Bella Vista project.
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	2750	3000	The current drought experienced has had a noticeable impact on the local economy & job creation as the majority of poor families relies mainly on the primary & secondary agricultural economies for income. Forecasts have indicated that the situation will increase with more pressure on municipal debt collection and can an accrument of indigent's number be expected.

For further consideration and approval.



# WITZENBERG

MUNISIPALITEIT      UMASIPALA      MUNICIPALITY

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## - MEMORANDUM -

AAN / TO:              Municipal Manager

VAN / FROM:          Director: Finance

DATUM / DATE:        20 February 2017

VERW. / REF.:         01/3/1

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### PROPERTY RATES BY-LAW

#### 1.      PURPOSE

The purpose of this report is to submit the rates bylaw in terms of Section 6 of the Local Government: Municipal Property Rates Act (Act 6 of 2004 as amended) (MPRA) for Council consideration.

#### 2.      BACKGROUND

The Local Government: Municipal Property Rates Act (Act 6 of 2004) was amended with the Local Government: Municipal Property Rates Amendment Act (Act 29 of 2014). The Property Rates By-Law needs to be amended in line with the amendments to the Act.

#### 3.      LEGAL FRAMEWORK

The relevant sections of the **Constitution of the Republic Of South Africa**, 1996 is quoted below:

***"162. Publication of municipal by-laws. -***

- (1) A municipal by-law may be enforced only after it has been published in the official gazette of the relevant province.*
- (2) A provincial official gazette must publish a municipal by-law upon request by the municipality.*
- (3) Municipal by-laws must be accessible to the public."*

***"229. Municipal fiscal powers and functions. -***

- (1) Subject to subsections (2), (3) and (4), a municipality may impose-*
  - (a) rates on property and surcharges on fees for services provided by or on behalf of the municipality; and*
  - (b) if authorised by national legislation, other taxes, levies and duties appropriate to local government or to the category of local government into which that municipality falls, but no municipality may impose income tax, value-added tax, general sales tax or customs duty.*
- (2) The power of a municipality to impose rates on property, surcharges on fees for services provided by or on behalf of the municipality, or other taxes, levies or duties-*

- (a) *may not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities across municipal boundaries, or the national mobility of goods, services, capital or labour; and*
  - (b) *may be regulated by national legislation.*
- (3) *When two municipalities have the same fiscal powers and functions with regard to the same area, an appropriate division of those powers and functions must be made in terms of national legislation. The division may be made only after taking into account at least the following criteria:-*
- (a) *The need to comply with sound principles of taxation.*
  - (b) *The powers and functions performed by each municipality.*
  - (c) *The fiscal capacity of each municipality.*
  - (d) *The effectiveness and efficiency of raising taxes, levies and duties.*
  - (e) *Equity.*
- (4) *Nothing in this section precludes the sharing of revenue raised in terms of this section between municipalities that have fiscal power and functions in the same area.*
- (5) *National legislation envisaged in this section may be enacted only after organised local government and the Financial and Fiscal Commission have been consulted, and any recommendations of the Commission have been considered."*

The relevant sections of the **Local Government: Municipal Systems Act** (Act 32 of 2000 as amended) is quoted below:

#### 12. Legislative procedures.-

- (1) Only a member or committee of a municipal council may introduce a draft by-law in the council.
- (2) A by-law must be made by a decision taken by a municipal council-
  - (a) in accordance with the rules and orders of the council; and
  - (b) with a supporting vote of a majority of its members.
- (3) No by-law may be passed by a municipal council unless-
  - (a) all the members of the council have been given reasonable notice; and
  - (b) the proposed by-law has been published for public comment in a manner that allows the public an opportunity to make representations with regard to the proposed by-law.
- (4) Subsections (1) to .Q} also apply when a municipal council incorporates by reference, as by-laws, provisions of-
  - (a) legislation passed by another legislative organ of state; or
  - (b) standard draft by-laws made in terms of section 14.

#### 13. Publication of by-laws.-A by-law passed by a municipal council-

- (a) must be published promptly in the Provincial Gazette, and, when feasible, also in a local newspaper or in any other practical way to bring the contents of the by-law to the attention of the local community; and
- (b) takes effect when published or on a future date determined in or in terms of the by-law.

The relevant sections of the Local Government: **Municipal Property Rates Act** (Act 6 of 2004 as amended) is quoted below:

***“6 By-laws to give effect to rates policy***

- (1) A municipality must adopt and publish by-laws, in terms of sections 12 and 13 of the Municipal Systems Act, to give effect to the implementation of its rates policy.*
- (2) By-laws in terms of subsection (1) may differentiate between—*
  - (a) different categories of properties; and*
  - (b) different categories of owners of properties liable for the payment of rates.”*

**4. DISCUSSION**

The proposed property rates by-law was advertised for public comment in the Witzenberg Herald. No comments were received.

The Property Rates By-Law is attached to this report.

**5. RECOMMENDATIONS**

- (a) That the Property Rates By-Law formulated in terms of Section 3 of the Local Government: Municipal Property Rates Act (Act no. 6 of 2004), as amended, be approved and accepted.
- (b) That the approved Property Rates By-Law be published in the official provincial gazette.

**HJ KRITZINGER**  
**DIRECTOR: FINANCE**



## **PROPERTY RATES BY-LAW**

**FORMULATED IN TERMS OF SECTION 3 OF THE  
LOCAL GOVERNMENT: MUNICIPAL PROPERTY  
RATES ACT, (ACT NO. 6 OF 2004), AS AMENDED.**

***OUR VISION: "A MUNICIPALITY THAT CARES FOR ITS COMMUNITY,  
CREATING GROWTH AND OPPORTUNITIES"***

## **PREAMBLE**

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality.

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) as amended requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates;

**NOW THEREFORE BE IT ENACTED by the Council of Witzenberg Municipality, as follows:**

## **1. DEFINITIONS**

In this by-law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) as amended, shall bear the same meaning unless the context indicates otherwise.

'Municipality' means (name of the municipality);

'Property Rates Act' means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004) as amended;

'Rates Policy' means the policy on the levying of rates on ratable properties of the (name of municipality), contemplated in chapter 2 of the Municipal Property Rates Act.

## **2. OBJECTS**

The object of this by-law is to give effect to the implementation of the Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

## **3. ADOPTION AND IMPLEMENTATION OF RATES POLICY**

3.1. The Municipality shall adopt and implement its Rates Policy consistent with the Municipal Property Rates Act on the levying of rates on ratable property within the jurisdiction of the municipality; and

3.2. The Municipality shall not be entitled to levy rates other than in terms of its Rates Policy.

## **4. CONTENTS OF RATES POLICY**

The Rates Policy shall, inter alia:

4.1. Apply to all rates levied by the Municipality pursuant to the adoption of its Annual Budget;

4.2. Comply with the requirements for:

## PROPERTY RATES POLICY

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- 4.2.1. The adoption and contents of a rates policy specified in section 3 of the Act;
  - 4.2.2. The process of community participation specified in section 4 of the Act; and
  - 4.2.3. The annual review of a Rates Policy specified in section 5 of the Act.
- 4.3. Provide for principles, criteria and implementation measures that are consistent with the Municipal Property Rates Act for the levying of rates which the Council may adopt; and
- 4.4. Provide for enforcement mechanisms that are consistent with the Municipal Property Rates Act and the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) as amended.

### **5. ENFORCEMENT OF THE RATES POLICY**

The Municipality's Rates Policy shall be enforced through the Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

### **6. SHORT TITLE AND COMMENCEMENT**

This By-law is called the Municipal Property Rates By-law, and takes effect when published in the Provincial Gazette.

# WITZENBERG

MUNISIPALITEIT      UMASIPALA      MUNICIPALITY

## - MEMORANDUM -

AAN / TO : Mayco  
VAN / FROM : Municipal Manager  
DATUM / DATE : 28 November 2017  
VERW / REF : 15/4/P

### DRAFT BY LAW FOR HOUSE SHOPS IN THE WITZENBERG MUNICIPAL AREA

#### PURPOSE

Council resolved at its workshop on the 11<sup>th</sup> October 2017 to embark on a public participation process to obtain inputs to assist Council in its endeavour to solve the problems related to house shops (refer to item 2 of minutes of the Council meeting of 11 October 2017).

#### DELIBERATION

A draft By Law (attached as **Annexure A**) was made available at the public workshop on the following days:

14 November 2017 - Ceres & Wolseley  
November 15, 2017 - Prince Alfred Hamlet  
November 16, 2017 - The Town-on-the-Mountain  
20 November 2017 – Tulbagh

The attendance register is attached as **Annexure B**.

Inputs from the public were recorded and attached as **Annexure C**.

In summary, the inputs can be reacted upon as follows:

	Public comment / proposal:	Section: Town Planning & Building Control Comments:
1	That the 3 months' time limit for the handling of applications be considered.	Proposal accepted - will be included
2	That the comment period for consultations be considered.	Already considered in the regulation as part of Clause 4 (6).
3	Verification of neighbours' written permission for application must be done by the Ward Councillor.	It is not recommended. The Council may, if it finds that the signatures have fraudulently been obtained, withdraw the permission and declare the application invalid.

4	Clause 4 (4) (b) Site plan requirement must include floor plan.	Proposal accepted - will be included.
5	Clause to be included for SARS Registration.	It is not recommended as it is not a land use consideration of an application. There is National legislation that deals with income Tax.
6	Business licenses must be renewed on an annual basis.	Proposal is accepted - it is the subject of other legislation but will be laid down as a condition of the permission.
7	Services. No additional connections or increase of capacity allowed and laid down as a condition of approval.	Proposal accepted - will be included
8	Definition of "owner" must include direct dependents & the applicant must list dependents on application form.	Proposal accepted - will be included
9	Clause 6 (6) business hours for summer and winter must be considered.	It is suggested that the times are not laid down in the by-law but in the annual license. This will ensure that Council is not pre-committed to times before the different scenarios are tested.
10	Sleep in house shops should be banned.	Proposal accepted - will be included
11	11 Clause 9 fine. Specific amount must not be laid down in the by-law but must be determined by magistrate.	Already included in the by-law
12	Concern about children hanging out at home shops and enforcing smoking regulations.	Will be difficult to enforce and is in any event a criminal offense under the relevant legislation.
13	There are cases where a person owns more than one store.	It will be prohibited in terms of the new by-law and entered as a restriction.
14	Distance from 200m between shops. Is this relevant to Village-on-the-Berg?	It is recommended that it be included in the by-law that a 100m radius for Die-Dorp-Op-Die-Berg will apply.
15	15 Can existing stores survive under the new by-law?	Yes, but there is a transitional period of 6 months for the owner to comply with the provisions of the new by-law under Clause 11.
16	Can the application fee for pensioners be reduced?	Can the application fee for pensioners be reduced?

## **RECOMMENDATION**

That the Executive Mayor and Mayoral Committee recommend to Council:

- (a) that the proposals of the public be considered and incorporated as recommended by the Division: Town Planning and Building Control.
- (b) that Council provisionally adopts the by-Law for House shops in the Witzenberg Municipal area.
- (c) that the Draft By-Law be advertised for public comments for at least 30 days.
- (d) that the Municipal Manager as soon as possible after the closing date for public comments, submits a report to the Executive Mayoral Committee for a recommendation to Council.



# **WITZENBERG MUNISIPALITEIT**

## **Konsep Verordening insake huiswinkels**

**Om huiswinkels binne die owerheid se regsgebied te beheer en reguleer.**

### **AANHEF**

NADEMAAL artikel 156(2) en (5) van die Grondwet bepaal dat 'n munisipaliteit verordeninge kan uitvaardig en administreer vir die doeltreffende administrasie van die aangeleenthede wat hy die reg het om te administreer, en om enige bevoegdheid uit te oefen met betrekking tot 'n aangeleentheid wat redelikerwys nodig is vir, of verband hou met, die doeltreffende verrigting van sy funksies;

EN NADEMAAL Deel B van Bylae 4 tot die Grondwet munisipale beplanning lys as 'n plaaslike regeringsaangeleentheid in die mate in artikel 155(6) (a) en (7) uiteengesit;

EN NADEMAAL die Witzenberg Munisipaliteit poog om munisipale grondgebruikbeplanning en enige aangeleenthede wat daarmee in verband staan te bestuur, beheer en reguleer;

WORD DAAR soos volg deur die Witzenberg Munisipaliteit BEPAAL:—

### **BYLAE**

#### **Indeling van Artikels**

1. Woordbepaling
2. Toepassing van hierdie verordening
3. Klassifisering van huiswinkels
4. Aansoeke vir huiswinkels
5. Vereistes vir 'n huiswinkel
6. Beperking
7. Nie-aanspreeklikheid van die munisipaliteit
8. Kennisgewing
9. Boete
10. Toepassing
11. Oorgangsmaatreëls
12. Delegasie
13. Versuim om te voldoen
14. Kort titel en inwerkingtreding

## 1. Woordbepaling

In hierdie verordening, tensy teenstrydig met die sinsverband, beteken:

**“gemagtigde beampte”** ‘n werknemer van die Raad wat deur die munisipale bestuurder aangestel is om die magte van ‘n gemagtigde beampte ingevolge die bepalings van hierdie verordening uit te oefen;

**“goedkeuringstydperk”** ‘n maksimum van vyf jaar ingevolge die Witzenberg Verordening op Grondgebruikbeplanning, P.K. 289/2015, waarna daar weer aansoek gedoen moet word vir verlenging.

**“huiswinkel”** die aanwending van ‘n kleinhandel onderneming vanaf ‘n woonhuis vir die gerief van die onmiddellike gemeenskap deur die geregistreerde eienaar van die woonhuis, wat die woonhuis moet bewoon; met dien verstande dat die oorhoofse gebruik van die struktuur residensieël sal bly;

**“munisipale bestuurder”** ‘n persoon wat in deur die raad ingevolge die Wet op Plaaslike Regering: Munisipale Strukture, 1998 (Wet 117 van 1998) aangestel is;

**“munisipaliteit”** die Munisipaliteit van Witzenberg;

**“nasionale bouregulasies”** beteken die Nasionale Bouregulasies wat ingevolge die Wet op Nasionale Bouregulasies en Boustandaarde, Wet No. 103 van 1977, afgekondig is;

**“openbare oorlas”** enige handeling, versuim of toestand wat aanstootlik is, wat nadelig of gevaarlik is vir die gesondheid, wat die gewone gemak, gerief, rus of stilte van die publiek wesenlik belemmer of wat die veiligheid van die publiek nadelig raak;

**“Raad”** die munisipale raad van die Munisipaliteit;

**“Soneringskema”** soneringskema afgekondig in terme van die Ordonnansie op Grondgebruikbeplanning, no. 15 van 1985 of die Ge-integreerde Soneringskema afgekondig in terme van SPLUMA, 2013 (Wet 16 van 2013);

**“Soneringskema regulasies”** Artikel 7 en Artikel 8 Skema regulasies ingevolge die Ordonnansie op Grondgebruikbeplanning, no. 15 van 1985 of die Ge-integreerde Soneringskema afgekondig in terme van SPLUMA, 2013 (Wet 16 van 2013).

## 2. Toepassing van hierdie verordening

- (1) Hierdie verordening is van toepassing op die totale regsgebied van Witzenberg Munisipaliteit.
- (2) Die bepalings van hierdie verordening doen nie afbreuk aan die bepalings van enige ander wetgewing nie.

- (3) Geen persoon mag 'n huiswinkel bedryf sonder vooraf goedkeuring van die munisipaliteit in terme van hierdie Verordening nie.

### **3. Klassifisering van huiswinkels**

- (1) Huiswinkels word as volg geklassifiseer:
- (a) 'n huiswinkel met winsbejag;
  - (b) 'n huiswinkel met 'n geïdentifiseerde winkelarea binne bestaande strukture;
  - (c) 'n huiswinkel waar formele advertering plaasvind;
  - (d) 'n huiswinkel waar voorraad aangekoop en afgelewer word;
  - (e) 'n huiswinkel waar besigheidsure gehandhaaf word;
  - (f) en 'n huiswinkel waar die oorheersende gebruik van die perseel residensieel is, met die huiswinkel sekondêr.

### **4. Aansoeke vir huiswinkels**

- (1) Slegs die eienaar van die eiendom, en woonagtig op die eiendom, mag aansoek doen om 'n huiswinkel te bedryf.
- (2) Aansoek vir 'n huiswinkel sal geskied in terme van die Witzenberg Verordening op Grondgebruikbeplanning, P.K. 289/2015 en wel as 'n afwykende gebruik.
- (3) Die volgende dokumente moet 'n aansoek om 'n huiswinkel vergesel:
- (a) Die volledig voltooide aansoekvorm;
  - (b) 'n terrein- en vloerplan van die besigheidskomponent van die voorgestelde huiswinkel;
  - (c) Bewys van die skriftelike toestemming van alle omliggende / aangrensende eienaars om 'n huiswinkel op die betrokke perseel te bedryf;
  - (d) Aansoekfooi ingevolge die Raad se tariewe;
  - (e) Afskrif van die applikant se Identiteitsdokument
- (4) Die aansoek sal vir kommentaar gesirkuleer word na die munisipale afdelings en plaaslike Raadslid.
- (5) Dertig dae sal deur die munisipaliteit verleen word om kommentaar te lewer.
- (6) Die gevolgmagtigde amptenaar sal die aansoek oorweeg en 'n besluit neem, binne 'n tydperk van nie meer as 3 maande, oor die goedkeuring daarvan al dan nie.
- (7) Die aansoeker en beswaarmakers, indien van toepassing, sal skriftelik in kennis gestel word van die besluit van die gevolgmagtigde amptenaar.
- (8) Besware sal hanteer word in terme van die Witzenberg Verordening op Grondgebruikbeplanning, P.K. 289/2015.

## **5. Vereistes vir 'n huiswinkel**

- (1) Huiswinkels moet aan die volgende vereistes voldoen:
  - (a) Die huiswinkel mag slegs bedryf word vanuit 'n woongebou wat voldoen aan die Skema regulasies toepaslik op die betrokke area en die Nasionale Bouregulasies;
  - (b) Die omvang en ligging van die besigheidskomponent moet op 'n skaalplan aangedui word, en sal nie meer as 45% van die totale vloeroppervlakte van die woonhuis wees nie;
  - (c) Die erf waaruit die huiswinkel bedryf word moet 'n woonhuis as 'n primêre residensiële eiendom bevat;
  - (d) Die huiswinkel mag nie binne die straatreserwe geleë wees nie;
  - (e) Die gedeelte van die huis wat as winkel aangewend word mag nie bewoon word nie.
- (2) Die Raad behou die reg voor om die goedkeuring te enige tyd in te trek indien enige van die voorgemelde riglyne nie nagekom word nie, of verbreek word.

## **6. Beperkings**

- (1) Enige verandering aan die bestaande woonhuis moet by die residensiële karakter van die betrokke gebied inpas.
- (2) Alle wetgewing, regulasies, omgewingsgesondheid en veiligheidsmaatreëls ten opsigte van die bedryf van 'n huiswinkel en die ware daarin moet aan voldoen word deur die eienaar.
- (3) Die bedryf van die huiswinkel mag nie 'n openbare oorlas veroorsaak nie.
- (4) Geen plofbare of vlambare stowwe mag aangehou of verkoop word nie.
- (5) Toestemming om 'n huiswinkel te bedryf word aan die geregistreerde eienaar van die perseel toegestaan en is nie oordraagbaar nie.
- (6) Besigheidsure sal deur die munisipaliteit bepaal word.
- (7) Indien 'n aansoeker 'n advertensieteken wil oprig, moet -
  - (a) vooraf by die Munisipaliteit aansoek gedoen word;
  - (b) mag slegs een onbeligte bord of kennisgewing, wat nie 2000 cm<sup>2</sup> in grootte oorskry nie en wat slegs die naam van die eienaar, besigheid en die aard daarvan aandui, vertoon word;
  - (c) die Munisipaliteit se geskrewe goedkeuring vooraf verkry word.
- (8) Slegs die eienaar van die eiendom en sy direkte afhanklikes, en woonagtig op die eiendom, mag die huiswinkel bedryf.
- (9) Addisionele dienste aansluitings sal nie toegelaat word nie.
- (10) Die totale aantal huiswinkels wat per straat toegelaat word is as volg:

Straat lengte korter as 100m – 1 winkel

Straat lengte 100m tot 200m – 2 winkels

Straat lengte 200m tot 400m – 3 winkels

Straat lengte 400m en meer – 4 winkels

- (11) Artikel 6(10) is nie van toepassing op Nduli nie, totdat die Nduli Skema Regulasie herroep word.

## **7. Nie-aanspreeklikheid van die munisipaliteit**

Die munisipaliteit is nie aanspreeklik vir enige regstreekse of gevolglike verlies of skade wat die eienaar van die huiswinkel perseel mag ly of opdoen as gevolg van of voortspruitend uit die goedkeuring van die huiswinkel nie.

## **8. Kennisgewing**

- (1) Wanneer ookal 'n gemagtigde beampte of wetstoepasser bevind dat enige persoon 'n bepaling van hierdie verordening oortree of dat as gevolg van enige persoon se optrede of versuim 'n toestand ontstaan het wat 'n openbare oorlas veroorsaak of moontlik aanleiding kan gee tot die ontstaan van 'n openbare oorlas, kan so 'n gemagtigde beampte of toepasser 'n kennisgewing dien aan sodanige persoon.
- (2) Sou 'n kennisgewing uitgereik word, moet dit die volgende bevat –
  - (a) Die bepaling van die verordening wat oortree word of oortree sal word as die toestand toegelaat word om voort te duur;
  - (b) Die maatreëls wat getref moet word om die toestand reg te stel, en
  - (c) Die tydperk waarbinne aan die kennisgewing voldoen moet word.

## **9. Boete**

Wanneer ookal 'n wetstoepasser bevind dat enige persoon 'n vereiste of beperking onder klosule 5 en 6 van hierdie verordening oortree, kan so 'n wetstoepasser aan sodanige persoon 'n boete dien soos goedgekeur deur die Landdroshof en of kennisgewing dien om voor die hof te verskyn.

## **10. Toepassing**

- (1) Die bepalings van hierdie verordening doen nie afbreuk aan die bepalings van enige ander wetgewing ingevolge waarvan voorsiening gemaak is vir die beheer van huiswinkels soos bepaal in daardie wetgewing.

## **11. Oorgangsmaatreëls**

- (1) 'n Persoon wat kan bewys dat die Raad ten tyde van die inwerkingstelling van hierdie verordening reeds goedkeuring toegestaan het om 'n huiswinkel te bedryf, mag voortgaan om op te tree in ooreenstemming met die goedkeuring ingevolge sodanige verordening, op voorwaarde dat: -
  - (a) Geen goedkeuring vanaf die oorspronklike aansoeker na 'n ander persoon oorgedra mag word nie; en
  - (b) Die eienaar van die huiswinkel bewys lewer van die Raad se goedkeuring.
  - (c) Die geregistreerde eienaar binne 6 maande vanaf proklamering van hierdie verordening sal voldoen aan die vereistes en beperkings onder klosule 5 en 6.

## **12. Delegasie**

Die munisipale bestuurder mag enige bevoegdheid of plig wat ingevolge die bepalings van hierdie verordening aan die munisipale bestuurder toegeken is, skriftelik aan 'n gemagtigde amptenaar van die munisipaliteit delegeer.

### **13. Versuim om the voldoen**

- (1) die munisipaliteit mag in die geval waar 'n persoon versuim om aan 'n kennisgewing te voldoen-
  - (a) 'n kriminele klag teen die persoon maak;
  - (b) aansoek doen by 'n hof vir 'n bevel wat daardie persoon verhoed om verder onwettig te handel, enige struktuur of gebou af te breek, te verwyder of reg te stel wat onwettig opgerig was sonder die betaling van vergoeding of kompensasie of die rehabilitasie van die betrokke grond of
  - (c) in die geval van 'n tydelike afwyking of vergunning die toestemming wat toegestaan was onttrek.

### **14. Kort titel en inwerkingtrede**

Hierdie verordening word genoem die Witzenberg Munisipaliteit Huiswinkel Verordening 2018 en sal in werking tree op die datum van die promulgering daarvan in die Provinsiale Koerant.

# **WITZENBERG MUNICIPALITY**

## **Draft House Shop By-law**

**To control and regulate house shops within the authority's area of Jurisdiction**

### **PREAMBLE**

WHEREAS section 156(2) and (5) of the Constitution provides that a municipality may make and administer by-laws for the effective administration of the matters which it has the right to administer, and to exercise any power concerning a matter reasonably necessary for, or incidental to, the effective performance of its functions;

AND WHEREAS Part B of Schedule 4 to the Constitution lists Municipal Planning as local government matters to the extent set out in section 155(6) (a) and (7);

AND WHEREAS the Witzenberg Municipality seeks to manage, control and regulate municipal land use planning and any matters connected therewith;

BE IT ENACTED by the Council of the Witzenberg Municipality, as follows:—

### **SCHEDULE**

#### **Classification of Sections**

1. Definitions
2. Application of this by-law
3. Classification of house shops
4. Applications for house shops
5. Requirements for a house shop
6. Restrictions
7. Non-liability of the municipality
8. Compliance notices
9. Penalty
10. Application
11. Transitional arrangements
12. Delegation
13. Failure to comply
14. Short title and commencement

## 1. Definitions

In this by-law, unless the context otherwise indicates:

**“authorised official”** means an employee of the Council appointed by the Municipal Manager to exercise the powers of an authorised official in terms of the provisions of this by-law and includes a law enforcement officer;

**“approval period”** means a maximum of five years in terms of the Witzenberg Land Use Planning By-Law, P.N. 289/2015, after which an extension for the period must be applied for;

**“Council”** means the municipal Council of the municipality;

**“house shop”** means the operation of a retail business from a dwelling for the convenience of the immediate community by the registered owner of the dwelling, who must occupy the dwelling; provided that the primary use of the dwelling shall remain residential;

**“municipal manager”** means a person appointed by the Council in terms of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998);

**“municipality”** means the Witzenberg Municipality;

**“national building regulations”** means the National Building Regulations promulgated in terms of the National Building Regulations and Building Standards Act, 1977 (Act 103 of 1977);

**“public nuisance”** means any act, omission or condition which is offensive to the public, which is detrimental to or dangerous for public health, which materially interferes with the ordinary comfort, convenience peace or quiet of the public or which adversely affects the safety of the public;

**“zoning scheme”** means a zoning scheme promulgated in terms of the Land Use Planning Ordinance 15 of 1985 or the Integrated Zoning Scheme promulgated in terms of SPLUMA, 2013 (Act 16 of 2013);

**“zoning scheme regulations”** means Section 7 and Section 8 of the Scheme Regulations in terms of the Land Use Planning Ordinance 15 of 1985 or the Integrated Zoning Scheme promulgated in terms of SPLUMA, 2013 (Act 16 of 2013);

## 2. Application of this by-law

- (1) This by-law is applicable to the entire area of jurisdiction of the Witzenberg Municipality.
- (2) The provisions of this by-law do not derogate from the provisions of any other legislation.
- (3) No person may operate a house shop without prior approval by the municipality in terms of this By-Law.



### **3. Classification of house shops**

- (1) House shops are classified as follows:
  - (a) a profit-seeking house shop;
  - (b) a house shop with an identified shop area inside an existing dwelling;
  - (c) a house shop where formal advertising takes place;
  - (d) a house shop where goods are purchased and delivered;
  - (e) a house shop where business hours are maintained;
  - (f) a house shop where the primary use of the premises is residential and the secondary use is for the purposes of a house shop.

### **4. Applications for house shops**

- (1) Only the owner of the property, and who resides on the property, may apply to operate a house shop.
- (2) An application for a house shop will be done in terms of the Witzenberg Land Use Planning By-Law, P.N. 289/2015 and specifically as a departure.
- (3) The following documents must accompany an application for a house shop:
  - (a) The fully completed application form;
  - (b) A site and floor plan of the business component of the proposed house shop;
  - (c) Proof of the written consent of all surrounding/adjacent owners for a house shop to be operated on the relevant premises;
  - (d) Application fee as per the Council's tariffs;
  - (e) Copy of the applicant's Identity Document.
- (4) The application will be circulated to the municipal departments and local Councillor for comment.
- (5) Thirty days will be granted for comment.
- (6) The authorized official will consider the application and make a decision within a timeframe not exceeding 3 months as to whether to approve the application or not.
- (7) The applicant and objectors, if applicable, will be notified in writing of the decision of the authorized official.
- (8) Objections will be handled in terms of the Witzenberg Land Use Planning By-Law, P.N. 289/2015.

### **5. Requirements for a house shop**

- (1) House shops must meet the following requirements –
  - (a) The house shop may only be operated from a dwelling that complies with the Scheme Regulations applicable to the specific area and the National Building Regulations;
  - (b) The extent and location of the business component must be indicated on a scaled plan, and shall not exceed 45% of the total floor area of the dwelling-house;
  - (c) The erf from which the house shop is operated must contain a dwelling as a primary residential property;

- (d) The house shop may not be located within the road reserve;
- (e) The part of the house utilised as the shop may not be occupied.
- (2) Should any of the aforementioned provisions not be complied with or contravened, the Council reserves the right to withdraw the approval at any time.

## **6. Restrictions**

- (1) Any alterations to the existing dwelling must blend in with the residential character of the area concerned.
- (2) All legislation, regulations and safety measures regarding the operation of the house shop and merchandise therein must be adhered to by the owner.
- (3) The operation of the house shop may not cause a public nuisance.
- (4) No explosive or flammable substances may be kept or sold.
- (5) Consent to operate a house shop is granted to the registered owner of the premises and is not transferable.
- (6) Business hours will be determined by the municipality.
- (7) Should an applicant wish to erect advertising signage –
  - (a) an application must be submitted in advance to the municipality;
  - (b) only one unlighted sign or notice, no larger than 2 000 cm<sup>2</sup> in extent, indicating the name of the owner, business and the nature thereof only, may be displayed;
  - (c) the prior written approval of the municipality must be obtained.
- (8) Only the registered owner and his direct dependants, who reside on the property, may operate the house shop.
- (9) Additional service connections will not be allowed;
- (10) The total amount of house shops allowed per street is as follows:
  - Street length shorter than 100m – 1 shop
  - Street length 100m to 200m – 2 shops
  - Street length 200m to 400m – 3 shops
  - Street length 400m and over – 4 shops
- (11) Section 6(10) is not applicable for Nduli until Nduli's scheme regulations are repealed.

## **7. Non-liability of the municipality**

The municipality shall not be liable for any direct or consequential loss or damage suffered or sustained by the owner of the house shop premises as a result of or arising from the approval of the house shop.

## **8. Compliance notices**

- (1) Whenever an authorised official or law enforcement officer finds that any person contravenes any provision of this by-law or that a situation arises which causes a public nuisance or which could possibly lead to a public nuisance as a result of any person's actions or failure to act, such an official or officer is authorized to issue a compliance notice on such a person.

- (2) Should a notice be served, it must contain the following –
  - (a) The provision of the by-law that is being or will be contravened, should the situation be allowed to continue;
  - (b) The measures to be taken to rectify the situation; and
  - (c) The timeframe for compliance with the notice.

## **9. Penalties**

Whenever a law enforcement officer finds that any person contravenes any requirement or restriction under clauses 5 and 6 of this by-law, such law enforcement officer may serve a fine on such a person as approved by the Magistrate or notice to appear in court.

## **10. Application**

The provisions of this by-law do not detract from the provisions of any other legislation in terms of which provision is made for the control of house shops as stipulated in that legislation.

## **11. Transitional arrangements**

- (1) A person who can prove that the Council has already granted approval for the operation of a house shop at the time of implementation of this by-law may continue to act in accordance with the approval in terms of such by-law, provided that:
  - (a) Approval is not transferred from the original applicant to another person; and
  - (b) The owner of the house shop provides proof of the Council's approval.
  - (c) The registered owner within 6 months of the proclamation of this by-law shall comply with the requirements and restrictions under clause 5 and 6.

## **12. Delegation**

The Municipal Manager may delegate any power or function conferred on the Municipal Manager in terms of the provisions of this by-law in writing to an authorised official of the municipality.

## **13. Failure to comply**

- (1) If a person fails to comply with a compliance notice the Municipality may—
  - (a) lay a criminal charge against the person; or
  - (b) apply to the Court for an order restraining that person from continuing the illegal activity, to demolish, remove or alter any building, structure or work illegally erected or constructed without the payment of compensation or to rehabilitate the land concerned; or
  - (c) in the case of a temporary departure or consent use, the Municipality may withdraw the approval granted.

#### **14. Short title and commencement**








This by-law is called the Witzenberg Municipality House Shop By-law 2018 and shall be in operation on the date of its promulgation in the Provincial Gazette.

DRAFT








# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Tuesday 14<sup>th</sup> November 2017, 11H00, Town Hall, Ceres

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
ADAM VENGOLINE	Burtonville 14 Bella Vista Ceres	072-859 1296	
Frank Witnaaf	290 Enkelastraat Bella Vista	0794532534	
DEWOL LITLES	THE HINES STREET 8 CERES	0710519340	
PETOP PETERSEN	KARIEE US B/NISTA		
Trevor Abrahams	Witz. Municipality	0845255037	
JOHN PEARSON	SHARING ST 16	0762475552	
GERT VROEGIE	SPARKING ST 21	005 10955 69	







**WITZENBERG MUNICIPALITY**  
**ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS**  
**Date: Tuesday 14<sup>th</sup> November 2017, 11H00, Town Hall, Ceres**

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
DEBRA MOUTON	LOTUSSTRAAT 1	071 405 2341	
F. Kelly	CWDn	023 3123111	
C. Weir:	LOTUS STR 6	0761330128	
Mohan Bummer	Mekugot 240	08211213310	
ELIZABETH VALENSKY	MARSSTR 184 WYK 3 KONTIN	076029 2654	
ghilischat.	Santagoda 18.		
Thembu mgyabozu	ward Councillor	0603977644	

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Tuesday 14<sup>th</sup> November 2017, 11H00, Town Hall, Ceres

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
J. F. NEL	Vosstr. 4 Ceres	072 234 1124	
JOHN ISAACS	Puifosstraat. 115	0837398430	
X			
A. M. M. M.	B/V 18 Japankes SP	0810884902	
CHRISTINE	Die Eyland	0764743483	
N. KLAS	DELTA STR 677		
M. Mepomig	DIE - EILAND 122		

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Tuesday 14<sup>th</sup> November 2017, 11H00, Town Hall, Ceres

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
B Fritz	134 Delan White City Ceres		P Fritz
M. Ndumane Wagdy	Ndulu 23A Mesi Khule STR 561 LIMPOPO STRANT BEULA VISTA (BIG TIME)	071 084 7725 072 659 6102	Ad Seemee Wagdy
C. Du Toit	Tulp str 3.	0738510093	Du Toit
G. du Toit	Tulp str. 3	0825321773	G du Toit
O. SEROOT	34 JASMYN STR.	076 040 2878	O Seroot
W Hendricks	145 PAUL STR		W Hendricks



# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS





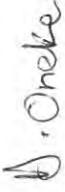



Date: Tuesday 14<sup>th</sup> November 2017, 11H00, Town Hall, Ceres

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Denise Hammet	Akasia Str 19 B/V	0736836926	Denise Hammet
JOHANNES HAMMAY	AKASIA STR. 19 B/V	0836184319	Johannes Hammay
FREDDIE SAS	BLITZENSTR. 8 B/V	083 742 5479	Freddie Sas
KARREN ADAMS	WITZENBERG MUN	083 292 0566	Karren Adams
Joachim Visagie	witzenberg Mun	071 857 6380	Joachim Visagie
CHRISTOPHE SEROOT	121 PUTOSTREET CERES	071 287 0544	Christophe Seroot
Hennie Visagie	21 Naude'sk Ceres	0718731690	Hennie Visagie

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Tuesday 14<sup>th</sup> November 2017, 16H00, Community Hall, Montana, Wolseley

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
P. Daniels	31 7 <sup>th</sup> Lane Wolseley	0822187787	
D. Linneer	1 Court St 3 Wolseley	0826145819	
L. CARELSE	4 LASERENASTA Wolseley	0797978897	
JAN THOMAS	3 JANIFLAN ST	—	
D. Onke	25 Masibukle str Ploverdal	063 9714364	
	Ramonkel St	—	
J. HARRIS	9 VEGIES TRAA T	0622859032	

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS








Date: Tuesday 14<sup>th</sup> November 2017, 16H00, Community Hall, Montana, Wolseley

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
J.J. ZEEMAN	205 Cann St	0826 232343	<i>Zeeman</i>
Kiepie	Wardani 40	—	<i>Kiepie</i>
N. Mkatshane	26 Sephumeleke	0718253748	<i>N. Mkatshane</i>
H. Stanley	DeBORA STREET-54	—	<i>Stanley</i>
H. PAULSE	64 MADELIEFIE STR	082 79678026	<i>Paulse</i>
Glause.	90A Renskoek St.	—	<i>Glause</i>
D. MUKKIE	Gous Blom St	0633359341	<i>D. MUKKIE</i>

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Tuesday 14<sup>th</sup> November 2017, 16H00, Community Hall, Montana, Wolseley

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
ELIAS FRANZIS	LAVALL STREET 18	0744530156	
Nietjie Frans	Lavallstr. no.18	0744530156	
DAVID HOKO	Walibongue Pine Valley		
Super Dave May	Dawida Str. 30	0610200100	
Linda Johnson	Belgimier 30 Wolseley		
Sophia Morris	Mosbawke str 42	0847265335	
Annie Boer	Kiland str 36		

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS






Date: Tuesday 14<sup>th</sup> November 2017, 16H00, Community Hall, Montana, Wolseley

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
D. Haynes	3 ELWINA ST		D. Haynes
MAGDA PIERIE	16 LASTERE ST.	063386614	Pierie
D. Ruyter	39 FULWIND ST.	023 231 1594	D. Ruyter
C. LOTTERING	DELVEDERE SINGLE - 23	0725972145	C. Lottering
Wagenaar	DAHLIA STREET 102	—	Wagenaar
MIRANE'S MOYS	18 RENONKEL ST	0832041374	Mirane's Moys
X MATIWANI	168 MADANI ST	0604256643	Matiwani

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Tuesday 14<sup>th</sup> November 2017, 16H00, Community Hall, Montana, Wolseley

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Freddie Booylen	5 DE Laan 38	0465424462	
Ab Swart	Moelelief 64	0983780020	
APela	HoReStr. 18	061133898	
TARIKUL ISLAM	Jamal Shop	0840505812	
NASIR	AL BARAKA	0844053470	

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Wednesday 15<sup>th</sup> November 2017, 16H00, Community Hall, Prince Alfred Hamlet

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Tears Fortuin	Albert Cutfuli 14	—	Tears Fortuin
Katriena Fortuin	Albert Cutfuli 14	—	+
Cupido Baran	Dea hagen 11	—	
J Roggi	Proet Tard van 4	071 0389266	C Baran
Johann	Reidstreet Sauls	36	
Katrien	Saarwattar 13	0594266502	K Saarwattar
Siphosidiyo	Piet meunou street S1795	—	X



# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Wednesday 15<sup>th</sup> November 2017, 16H00, Community Hall, Prince Alfred Hamlet




NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Anna Titus	P.A Hamlet memberment str no	0134685885	A. Titus
EDWARD JONES	DELUET PAH	—	Jones
ERIC MOKONENG	Alfred dr 3 P.A. HAMLET	072645517	Mokono
JOHN KOUTER	P.A. HAMLET STR 32	0737585894	Kouter
JOHAN KHAHAY	P.A. HAMLET PHASE 25	0790169129	Kha
ISAKHEAN	Alid Hamlet	0798223146	
Jakobo matli	Ashley Krieke <sup>1282</sup> Str Phase 4	0780552232	matli



# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Wednesday 15<sup>th</sup> November 2017, 16H00, Community Hall, Prince Alfred Hamlet

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
ATTIE	ABRAHAM ST 6	0717758600	
DECK	Jompo IBRAHIM Mohamed	0644894749	DECK
AHMED	Rooney shop	0790554406	
ABDIWALI	7Dlaan shop	0847283280	

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Thursday 16<sup>th</sup> November 2017, 16H00, Nyukintaba Hall, Op die Berg

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Leuntor Baroni	641 WATERKANT STR ODB	083 8921022	Baroni
Gwen Franse	354 Riviërsingel ODB	0833080614	Franse
Hannie Visser	ODB	0148574391	Visser
Martha Isaks	ODB	0764936573	Isaks
Isak Isaks	ODB	0711 633541	Isaks
Sarel v Wyk	ODB	0715661654	Wyk
Piet Oekhuys	ODB	do	PO

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Thursday 16<sup>th</sup> November 2017, 16H00, Nyukintaba Hall, Op die Berg

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Chriselda Mars	Op die berg	078 872 7067	delars
Max Roor	O.D.B.	0833648397	Max Roor
Margdalena van Wyk	O.D.B.		M.V. Wyk
Jannet Stassen	O.D.B.		+
Jan Komphib	O.D.B.		Jan Komphib
Eileen Esterhuizen	O.D.B.	0714839832	E. Esterhuizen
Gertie de Zass	O.D.B.		G. Zass

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Thursday 16<sup>th</sup> November 2017, 16H00, Nyukintaba Hall, Op die Berg

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
ALIDA Jois	Op die Berg	0622431469	A Jois
Soncke	Op die Berg		Soncke
Teffeney Pideonius	Op die Berg	0628551254	T. Pideonius
Sunette Van Wyk	Op die Berg	0783786018	S. van Wyk
SANNA Pideonius	Op die Berg	0628551254	S Pideonius
Chalezda Abraham	Op die Berg	071 796 4756	Abraham
Gertruida Pries	Op die Berg		G Pries

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Thursday 16<sup>th</sup> November 2017, 16H00, Nyukintaba Hall, Op die Berg

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Rose Karstens	waterkantstraat 526		R. Karstens
	Sarah Reddy 272		
Kate Smith	OP-D.B		K. Smith
Julene Isref	!!	0736660479	J. Isref
Nicolaas Onck	Klara Mayola Stebb	0729843427	N. Onck
Susan Ver Meulen	OP-D.B		S. Ver Meulen
Ann Reddy	!!		A. Reddy

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Thursday 16<sup>th</sup> November 2017, 16H00, Nyukintaba Hall, Op die Berg

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
M - Nell	Waterkant Street	533	+
W v Wyk	bank gewag slot	667	Dolwyk
Ella Hoff	Waterkant Str.	640	5
LEA VAN WYK	RIVERSINGEL 345	078 933 1731	Krauwgr
Johnny Cupido	MADIBA STR. 516	072 285 2535	<del>Accepted</del>
Anna van Wyk	Klaterkantstr. 639	073 687 6675	Blank
Beatrix Cupido	Madibastr. 516	072 0835 259679	B. Cupido

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

**Date: Thursday 16<sup>th</sup> November 2017, 16H00, Nyukintaba Hall, Op die Berg**

[illegible]

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Monday 20<sup>th</sup> November 2017, 16H00, Community Hall, Tulbagh

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Maria Johannes	3de laan 204		M Johannes
Anna Williams	5de laan 76		Anna
Elsie Fikster	5de laan 1090		E. Fikster
alice klein	6 sesdelaan		A klein
Carol Abrahams	1st laan 20	0734121893	C Abrahams
Wullem Hoiberg	Meeuwstr. 8		
D. Maurilius	Zahn Str. 110.7	0232301424	DP. My



# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS






Date: Monday 20<sup>th</sup> November 2017, 16H00, Community Hall, Tulbagh

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
CINDY MOAHLELI	3211 OBISQUA SINGLE	0631945668	T.C. Moahloli
Deloris markus	8 klapper str		Dmarkus
Nceba	NO10 AKASIA STREET	0780339728	
Anna Paulse	17 C Paulse	0810441933	AL Paulse
Charlene Smit	taugh street 3239	0825186836	C.Smit
Paul Davids	56 FOURTH AVENUE	0606167320	
Piet Brinck	Takaisanda ST 4	0848515577	

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Monday 20<sup>th</sup> November 2017, 16H00, Community Hall, Tulbagh

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
ELIZABETH SIDEN	9 MICHAEL STR TULBAGH	072-044 8653	
Eunice Jacobs	32 Kapperstr. Tulbagh	0784086846	E Jacobs
Andrus Dumas	12 IKHANGA STR. Tulbagh	0800 555 721	
M. Sdomonovs	16 Houtg. ST.		
	Kapperstr 2	0790603372	
NYR PEDRO	VIERDE LAMEN 52	07373 44252	
Lillian Hollies	3de LAMEN		L Hollies

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS





Date: Monday 20<sup>th</sup> November 2017, 16H00, Community Hall, Tulbagh

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Itanna Souls	3delaan 74	073/7676579	<i>Itanna</i>
Henrico Louw	2 de laan 7	0787533791	<i>Henrico</i>
Ragel Louw	Eikeleaan 11	084 3842 858	<i>Ragel Louw</i>
Joe May	Poai Eikeleaan	07912765130	<i>Joe May</i>
MARIA HARTSE	EERSTE LANNAN 265		<i>M. Hartse</i>
Elsa Louw	Fesante Str	074234718	<i>Elsa</i>
Henrik Salomons	Pufshout 67		

# WITZENBERG MUNICIPALITY

## ATTENDANCE REGISTER: DRAFTING A BY-LAW REGULATING HOUSE SHOPS

Date: Monday 20<sup>th</sup> November 2017, 16H00, Community Hall, Tulbagh

NAME	ADDRESS	CONTACT NUMBER	SIGNATURE
Siyamthanda Dastile	19 Rossonw Str	073 777 3381	
MATTHEW	Besa hout 27		
STANTON	DENNE LAAN	8christians@capependure.co.za	
L. MAUG	94 Vyfte Laan 94		L. maug
V. Jannerie	8 Steinveldweg		

## Huiswinkel Werkswinkels

### Gemeenskaps Insette

#### Notule van Huiswinkel Verordening Werkswinkel – Ceres Stadsaal – 13 November 2017 @11h00

1. Versoek van vloer dat die tydsbeperking van 3 maande vir die hantering van 'n aansoek as 'n klosule in die Verordening ingevoeg word.
2. Tydperk vir kommentare op aansoeke ingevoeg word.
3. Advertering van aansoeke. Moet die verifikasie van handtekeninge van die bure deur WyksRaadslid gedoen word?
4. Klosele 4 vereistes vir aansoeke:
5. Klosele 4(b). Vereiste vir vloerplan i.p.v terreinplan.
6. Ook klosele invoeg vir SARS registrasie.
7. Besigheidslisensie jaarliks hernubbaar neergelê as 'n voorwaarde van goedkeuring.
8. Dienste. Geen addisionele aansluitings of vergroting van kapasiteit neergelê as 'n voorwaarde van goedkeuring.
9. Definisie van "eienaar" moet insluit die direkte afhanklikes & die applikant moet afhanklikes lys op aansoekvorm.
10. Klosele 6 (6) – tye vir somer en winter. Somer 10pm. Winter vroeër.
11. Slaap in die winkel verbied as 'n voorwaarde.

#### Notule van Huiswinkel Verordening Werkswinkel – Wolseley Montana Stadsaal – 14 November 2017 @ 16h00

1. Advertering van aansoeke. Moet die verifikasie van handtekeninge van die bure deur WyksRaadslid gedoen word?
2. Boete onder klosele 9 moet deur Landdros vasgestel word.
3. Dit moet voorwaarde van aansoek wees dat applikant by SARS registreer.

#### Notule van Huiswinkel Verordening Werkswinkel – Prince Alfred Hamlet Gemeenskapsaal – 15 November 2017 @ 16h00

1. Bekommernis oor kinders wat by huiswinkels uithang en afdwing van die Rookregulasies.
2. Daar is gevalle wat 'n persoon meer as 1 winkel besit.
3. Voorwaarde moet neergelê word wat persone verbied om binne die winkel te slaap.

#### Notule van Huiswinkel Verordening Werkswinkel – Die-dorp-op-die-Berg Gemeenskapsaal – 16 November 2017 @ 16h00

1. Afstand van 200m tussen winkels. Is dit relevant tot Dorp-op-die-Berg?
2. Boete – Landdros van die Distrik moet boete vasstel wat jaarliks aangepas kan word.
3. Kan bestaande winkels voortbestaan onder die nuwe Verordening?
4. Kan die aansoekfooi vir pensionarisse verminder word?

Notule van Huiswinkel Verordening Werkwinkel – Tulbagh Gemeenskapsaal – 20 November 2017 @ 16h00

1. Beperking moet geplaas word dat geen luide musiek by winkels gespeel mag word nie.
2. Hoe word informele areas hanteer waar mense nie erwe het nie.
3. Versoek dat aansoekvorms op elke dorp beskikbaar gestel word.
4. Versoek dat pamflette versprei word.

Essen,

To the Municipality of Witzenberg  
p/a Mayor Klaasen  
p/a Municipal manager  
Voortrekker Street 50  
6835 Ceres  
Western-Cape  
South-Africa

Municipality Essen: International cooperation

Tel.: 0032/ (0)3 670 01 56  
E-mail: [kirsten.vanhooydonck@essen.be](mailto:kirsten.vanhooydonck@essen.be)  
schepen: Frans Schrauwen  
uw kenmerk:  
ons kenmerk: KV/2018-UB18010123

**Subject: Invitation letter of the municipality of Essen to a delegation of the Witzenberg municipality for a working visit to Essen in the framework of the Flemish and federal programs.**

Honourable Mr. Mayor  
Honourable Mr. Municipal Manager

Since 2002 the municipality of Essen has an official town twinning with the municipality of Witzenberg in the Western Cape. The programs of the town twinning are subsidized by the Flemish and federal government of Belgium and followed up by the VVSG, the Flemish organisation for cities and municipalities.

Regularly, working visits to Witzenberg or Essen must proceed in order to implement and follow-up the multi-year programs.

In the 3-year agreement of the Flemish program, the city-to-city link partners agreed on organising a working visit in Essen to investigate the ways in which drop-out students or young adults are assisted in exploring the job market in our region. The Essen municipality would like to invite a delegation of 3 officials to Essen, for 1 working week, situated between the **16<sup>th</sup> of April and the 18<sup>th</sup> of May 2018**. Additionally 1 politician can accompany them.

We hereby confirm the invitation for the following delegation of the Witzenberg municipality to Essen, 4 persons:

- *Politician (portfolio councillor or mayco member)*
- *Ms. Jo-Ann Krieger (Flemish program)*
- *Mr. Riaan Fick (Flemish program)*
- *Mr. Barnard (Federal program)*

We declare that all costs for transport and their stay in Essen will be on the account of the Essen municipality. The Essen municipality will arrange the pick-up and drop-off of the Witzenberg delegation at the airport in Amsterdam, The Netherlands.

Thereby, we hope to have you informed you thoroughly.

Many regards,

On behalf of the executive board of mayor and executives,

Ivan Kockx  
Municipal Manager

Heuvelplein 23 - 2910 Essen  
tel. 03 670 01 30  
fax 03 670 01 55



Gaston Van Tichelt  
Mayor



[www.essen.be](http://www.essen.be)  
[info@essen.be](mailto:info@essen.be)  
rekeningnummer BE12 0910 0008 3992



## **MINUTES OF PUBLIC MEETING REGARDING HOMELESS PERSONS ON 27 NOVEMBER 2017 AT 14H00 AT CERES**

### **Sector representatives present at the meeting:**

- The Haven Shelter
- Youth worker Bella Vista
- Witzenberg Herald
- Hawkers Association
- Volunteers
- Cape Winelands District Municipality
- Ceres Town Regeneration
- CBI
- Ward Committee members
- Residents
- Church leaders
- Ceres Vryburgers
- Councillors
- WACC

### **1. Opening en Welcoming**

- The meeting was opened with prayer.
- The Executive Mayor, Councillor Barnito Klaasen welcomed all attendees.
- It was stated that homeless persons is a challenge across the country.
- The Municipality needs the cooperation of the community to find a solution.
- The Council is informed of the challenges regarding the homeless and want to find a solution by means of public participation.

### **2. Participation of public**

The following inputs were received from the floor

- Moving the homeless persons to the Haven shelter that provides the necessary services
- The Haven shelter provides temporary shelter and is not a long term solution
- Bylaws of Municipality must be revised in order to prevent that people sleep on the streets. This must be followed up by Department of Justice and SAPS.
- Active campaign for community not to give money to homeless persons, but that funds must be given to organisations to address the matter.
- Investigation into a "pre-shelter" where a minimum tariff is applicable where basic services are provided
- Discussion with VGK Church regarding possibility of a "pre-shelter"
- Moving homeless persons to the old Hope centre
- More strict rules and regulations for homeless persons in order not to take away the rights of tax payers
- Facilitation of reintegration of homeless with families, as well as putting them in programmes

### **3. Way Forward**

- The suggestions will be taken to the Mayoral Committee and Council for decision making
- The Council's decision will be publicized
- The "Vryburgers" pledged their support regarding the implementation of the Council decision



RECEIVED  
2 - FEB 2018

Belmont Office Park, Twist Street, Bellville 7530  
PO Box 4300 Tyger Valley 7536  
Tel 021 943 5305  
Fax 021 917 4114  
support@laretirementfund.co.za  
www.laretirementfund.co.za  
Fund Registration No: 12/8/1278/2



12/1/18

2018-01-19

## Annual General Meeting 2018

Notice is hereby given in terms of Rule 16.10.2 of the Rules of the Fund that the **THIRTY-FOURTH ANNUAL GENERAL MEETING** of the Fund will be held on **FRIDAY, 25 MAY 2018 AT 09:00 IN THE C R LOUW LECTURE HALL, SANLAM HEAD OFFICE, STRAND ROAD, BELLVILLE.**

### 1. DELEGATES

#### Member & Pensioner:

In terms of Rule 16.12.1 of the Rules of the Fund, MEMBERS may, no later than five weeks after receipt of this notice (i.e. by **2018-03-02**), elect member and pensioner delegates with secundi to attend the annual general meeting. This office must be advised within seven days of such election (i.e. by **2018-03-09**), of the names of the delegates and secundi together with their pension numbers. Annexure A sets out the number of delegates who may be elected to attend the annual general meeting. The method of election is laid down in Rule 16.12 of the Rules of the Fund. An extract from the Rules pertaining to the ordinary general meeting is attached as Annexure B.

#### Councillor:

In terms of Rule 16.10.6 of the Rules of the Fund each LOCAL AUTHORITY may, no later than twelve weeks after receipt of this notice (i.e. by **2018-04-20**), nominate the same number of councillor delegates and secundi as the members to attend the annual general meeting. This office must be notified within seven days of any such appointment (i.e. by **2018-04-26**). Annexure A sets out the number of councillor delegates who may be nominated to attend the annual general meeting.

### 2. MOTIONS

In terms of Rules 16.10.9 and 16.10.10 of the Rules of the Fund, at least ten weeks written notice of an intention to move a motion at the annual general meeting must be given to the Principal Officer. You are therefore requested to submit any motions that are to be included in the agenda of the annual general meeting **before 19 March 2018.**

**PLEASE NOTE THAT MOTIONS MUST BE RECEIVED BEFORE 19 MARCH 2018 AND MUST BE SUBMITTED IN BOTH ENGLISH AND AFRIKAANS.**

MRS IT HARTLIEF  
PRINCIPAL OFFICER

## DELEGATES PER LOCAL AUTHORITY WESTERN CAPE PROVINCE

Local Authority		Number of delegates	
		Members	Councillors
1.	Beaufort West Municipality	1	1
2.	Bergvliet Municipality	1	1
3.	Bitou Municipality	1	1
4.	Breede Valley Municipality	2	2
5.	Cape Winelands District Municipality	1	1
6.	Cederberg Municipality	1	1
7.	Central Karoo District Municipality	1	1
8.	City of Cape Town	10	10
9.	Drakenstein Municipality	1	1
10.	Eden District Municipality	1	1
11.	George Municipality	2	2
12.	Hessequa Municipality	2	2
13.	Knysna Municipality	1	1
14.	Langeberg Municipality	1	1
15.	Matzikama Municipality	1	1
16.	Mossel Bay Municipality	1	1
17.	Overberg District Municipality	1	1
18.	Overstrand Municipality	1	1
19.	Saldanha Bay Municipality	1	1
20.	Stellenbosch Municipality	1	1
21.	Swartland Municipality	1	1
22.	Theewaterskloof Municipality	1	1
23.	West Coast District Municipality	1	1
24.	Witzenberg Municipality	1	1

## EXTRACTS FROM THE RULES

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### 16.10 ORDINARY GENERAL MEETING

- 16.10.1 An ordinary general meeting of the FUND shall be held each year within twelve (12) months of the previous financial year on a date decided upon by the TRUSTEES and shall be convened by the PRINCIPAL OFFICER when so directed by the BOARD OF TRUSTEES.
- 16.10.2 A notice stating the date, time and place of the ordinary general meeting shall be sent by the PRINCIPAL OFFICER to each LOCAL AUTHORITY not less than seventeen weeks before the date of the ordinary general meeting.
- 16.10.3 Every associated LOCAL AUTHORITY which employs -
- (a) less than fifty MEMBERS may appoint one delegate who shall be a COUNCILLOR and the MEMBERS of such LOCAL AUTHORITY may elect one delegate who shall be a MEMBER; or
  - (b) fifty but not more than five hundred MEMBERS may appoint two delegates who shall be COUNCILLORS and the MEMBERS of such LOCAL AUTHORITY may elect two delegates who shall be MEMBERS; or
  - (c) more than five hundred MEMBERS may appoint ten delegates who shall be COUNCILLORS and the MEMBERS of such LOCAL AUTHORITY may elect ten delegates who shall be MEMBERS to attend the ordinary general meeting.
- 16.10.4 In respect of each delegate appointed or elected in terms of RULE 16.10.3 the associated LOCAL AUTHORITY and MEMBERS may appoint or elect, as the case may be, one alternate to attend the ordinary general meeting in the absence of such delegate, and any alternate so appointed or elected shall, while attending the ordinary general meeting in the absence of the delegate so appointed or elected, be deemed to be the delegate so appointed or elected.
- 16.10.5 Every delegate and alternate elected by the MEMBERS in terms of RULE 16.10.3 and 16.10.4 shall be elected in accordance with the provisions of RULE 16.12.
- 16.10.6 The Municipal Manager of each LOCAL AUTHORITY shall notify the PRINCIPAL OFFICER of the names and addresses of the appointed COUNCILLOR delegates and alternates not later than thirteen weeks after receipt of the notice provided for in RULE 16.10.2.
- 16.10.7 A simple majority (50% plus one) of the number of the nominated delegates as in RULE 16.10.6 above shall constitute a quorum at the ordinary general meeting. Should a quorum not be present within thirty minutes after the time stipulated for the commencement of the meeting, the meeting shall be postponed to the same time on the first working day thereafter and the delegates then present shall form a quorum.
- 16.10.8 The chairperson of the TRUSTEES shall act as chairperson at the ordinary general meeting and, in the event of his being absent or unwilling to act or incapable of acting, the deputy chairperson of the TRUSTEES shall so act. Should both the chairperson and the deputy chairperson be absent from or be unwilling to act or be incapable of acting as chairperson at the ordinary general meeting, the remaining TRUSTEES shall elect one of their members to act as chairperson.

16.10.9 At least ten weeks' written notice of intention to move a proposal at the ordinary general meeting shall be given to the PRINCIPAL OFFICER; provided that -

- (a) the TRUSTEES may direct that any proposal which, in their opinion, is in conflict with the provisions of the RULES or is of a purely administrative nature shall not be introduced and discussed or voted on at the ordinary general meeting; and
- (b) the chairperson of the ordinary general meeting shall permit the introduction and discussion of and voting on any proposal which the TRUSTEES have submitted to the ordinary general meeting for consideration as a matter of exigency and in respect of which notice has not been given or has not timeously been given in terms of these RULES.

16.10.10 Proposals for discussion at the ordinary general meeting may be introduced only by -

- (a) the TRUSTEES;
- (b) a delegate of a LOCAL AUTHORITY if the proposal concerned has been duly approved at a meeting of the LOCAL AUTHORITY represented by the delegate; or
- (c) a delegate of MEMBERS if the proposal concerned has been duly approved at a meeting of MEMBERS held in terms of the provisions of RULE 16.12.

16.10.11 The PRINCIPAL OFFICER shall -

- (a) not less than nine weeks prior to the date of the ordinary general meeting send a list of all motions received to the Municipal Manager of each LOCAL AUTHORITY for its information and the information of MEMBERS; and
- (b) not less than two weeks prior to the date of the ordinary general meeting send a notice stating the date, time and place of the ordinary general meeting together with a copy of the agenda, annual report and financial statements to every delegate elected by the MEMBERS or appointed by a LOCAL AUTHORITY; provided that if no delegate is elected or appointed as aforesaid the PRINCIPAL OFFICER shall send a copy of the agenda, annual report and financial statements to the Municipal Manager of such LOCAL AUTHORITY for its information and the information of the MEMBERS.

16.10.12 Every delegate duly elected and present at the ordinary general meeting, and every TRUSTEE present at the ordinary general meeting shall be entitled to one vote.

16.10.13 The chairperson of such meeting shall have a casting as well as deliberative vote.

16.10.14 Existing TRUSTEES, who are not elected as delegates, may attend the ordinary general meeting. Such TRUSTEES may be re-elected to serve as a TRUSTEE and will have a vote at the meeting.

16.10.15 Voting shall be by show of hands, unless at least five delegates, by rising from their seats, request a vote by ballot.

16.10.16 A TRUSTEE vacancy as contemplated by RULE 16.2.3 may be filled at the ordinary general meeting on the following conditions:

- (a) The chairperson of the meeting or his assignee shall call for written nominations for the TRUSTEE vacancy subject to the provisions of RULE 16.2.3(b), provided that the chairperson must also consider written nominations for COUNCILLOR TRUSTEES submitted by LOCAL AUTHORITIES prior to the particular ordinary general meeting.



- (b) MEMBER TRUSTEES may be nominated only by MEMBERS other than PENSIONERS, COUNCILLOR TRUSTEES may be nominated only by COUNCILLORS and PENSIONER TRUSTEES may be nominated only by PENSIONERS.
- (c) Any delegate who is nominated for election as a TRUSTEE at the ordinary general meeting must indicate to the chairperson that he accepts such nomination. If he is not present at such meeting his written acceptance of such nomination must be in the possession of the chairperson;
- (d) The voting in respect of all nominees for election as a TRUSTEE shall be by ballot. Each delegate present at the meeting shall have one (1) vote. In the event of an equality of votes, the matter shall be resubmitted voting;
- (e) MEMBERS other than PENSIONERS may only vote for the MEMBER TRUSTEE vacancy, COUNCILLORS may only vote for the COUNCILLOR TRUSTEE vacancy and PENSIONERS may only vote for the PENSIONER TRUSTEE vacancy;
- (f) In the case of any voting by ballot, the chairperson shall appoint two or more persons to collect, scrutinise and count the ballot papers and to report the result thereof to him, whereupon he shall announce the result of the ballot to the meeting. The nominee with the highest number of votes in his particular constituency shall fill the vacancy subject to the provisions of RULE 16.2.3(b).

16.10.17 The result of the election referred to in RULE 16.4 will be announced at the ordinary general meeting, unless already announced in the FUND'S newsletter.

## **16.12. ELECTION OF MEMBER DELEGATES**

- 16.12.1 The Municipal Manager of each LOCAL AUTHORITY shall convene a meeting of MEMBERS and of all PENSIONERS, of such LOCAL AUTHORITY, not later than five weeks after receipt of the notice provided for in RULE 16.10.2 for the purpose of electing a delegate or delegates with an alternate or alternates to attend the ordinary general meeting.
- 16.12.2 Written notice of the date, time and place of the meeting shall be given at least fourteen days before the date thereof to each MEMBER; provided that non-receipt of such notice by any MEMBER shall not invalidate the proceedings at such meeting.
- 16.12.3 The persons present at such meeting shall form a quorum.
- 16.12.4 The Municipal Manager of the LOCAL AUTHORITY shall act as chairperson of such meeting, or if he is for any reason absent or permanently or temporarily unwilling to so act or incapable of so acting, the meeting shall elect a person from those present to act as chairperson.
- 16.12.5 Minutes of the proceedings of such meeting shall be kept by the chairperson or any person appointed by him for the purpose.
- 16.12.6 The chairperson shall at such meeting invite nominations for the required number of delegates and alternates who shall be MEMBERS.
- 16.12.7 If the number of nominations received does not exceed the number of delegates or alternates which may be elected, the candidates so nominated shall be declared by the chairperson to have been duly elected.

- 16.12.8 If the number of nominations received exceeds either the number of the delegates or the number of alternates or both the number of delegates and the number of alternates which may be elected, as the case may be, the required number of delegates and alternates shall be elected by secret ballot.
- 16.12.9 A person attending the meeting shall not vote for more candidates than the number of delegates and alternates which may be elected.
- 16.12.10 The chairperson shall supply a ballot box which, before polling commences and after demonstrating to the meeting that it is empty, he shall seal in the presence of the meeting.
- 16.12.11 Each person attending the meeting shall complete the ballot paper handed to him and shall place it in the ballot box before he leaves the meeting.
- 16.12.12 The chairperson shall appoint two persons attending the meeting as scrutineers to count the votes immediately after the ballot.
- 16.12.13 If the validity of a ballot paper is in question or if there is a dispute between the scrutineers relating to the ballot, the matter shall be determined by the chairperson whose decision shall be final and binding. In the event of the chairperson having a direct or indirect interest in any such matter, he shall recuse himself and the meeting shall elect a person from among those present to act as chairperson for the purposes of this RULE and until such matter is determined as hereinbefore provided by the chairperson so elected.
- 16.12.14 After the votes have been counted the chairperson and the scrutineers shall draw up a report indicating the result of the ballot. The chairperson and scrutineers shall sign the report and the candidate or candidates who obtained the highest number of votes shall be declared by the chairperson to be duly elected.
- 16.12.15 The Municipal Manager of the LOCAL AUTHORITY shall, within seven days of the meeting being held, submit to the PRINCIPAL OFFICER the minutes of the proceedings of such meeting, such report and a list of the names of every delegate and alternate elected.

# WITZENBERG

**MUNISIPALITEIT**

**UMASIPALA**

**MUNICIPALITY**

## **- MEMORANDUM -**

**AAN / TO:** Municipal Manager  
**VAN / FROM:** Manager: Administration  
**DATUM / DATE:** 20 February 2018  
**VERW. / REF.:** 3/1/2/3

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### **PROPOSED COUNCIL MEETING PROGRAM: MARCH UNTIL DECEMBER 2018**

#### **1. PURPOSE**

To obtain the approval of the Executive Mayoral Committee as well as Council for the Proposed Council Meeting Program for March until December 2018.

#### **2. FOR DECISION**

Council

#### **3. EXECUTIVE SUMMARY**

The Council Meeting Program and Meeting Schedule for March until December 2018 are attached as Annexure A. The program is essentially similar to the program as scheduled in 2017. It is recommended that the attached programme for the period March until December 2018 be approved. Numerous requests were lodged to SALGA to provide their 2018 meeting and workshop dates and it was only received during February 2018. Council approved the meeting program for January and February 2018 and make a resolution that the program be finalised when the SALGA dates are received. The complete council meeting program of the Witzenberg Municipality is synchronized with SALGA meeting and workshop dates and now submitted to Council for approval.

#### **4. DISCUSSION**

##### **4.1 BACKGROUND AND DISCUSSION**

In terms of Section 19 of the Local Government Municipal Systems Act, (Act 32 of 2000) the Municipal Manager must give notice to the public in a manner determined by the Municipal Council of the time, date and venue of every ordinary meeting of the Council and Special or Urgent meeting of the Council except when time constraints make this impossible.

The proposed Council Meeting Program for March until December 2018 provides the list of scheduled Council, Executive Mayoral Committee, the various Section 80 Committee meetings, Municipal Public Accounts Committee (MPAC), Performance Risk and Audit Committee (PRAC) and Local Labour Forum (LLF) with the applicable time and date of the meetings.

Senior Management meetings are once again proposed to be held every Monday, Committee for Housing Matters on the 2<sup>nd</sup> Thursday of every month, Section 80 Committee meetings on the 3<sup>rd</sup> Wednesday and Thursday of every month, Council Workshop meetings on the days prior to the council meeting and Council meetings on the last Wednesday of the month depending on specific circumstances. Council meetings are also synchronised with the Council meetings of the Cape Winelands District Municipality.

#### **4.2 CONSTITUTIONAL AND POLICY IMPLICATIONS**

This program has no Constitutional and policy implications for the municipality.

#### **4.3 ENVIRONMENTAL IMPLICATIONS**

This program has no environmental implications.

#### **4.4 FINANCIAL IMPLICATIONS**

The monthly Council meetings are published in the local community newspaper, the cost of which is duly budgeted for.

#### **4.5 LEGAL IMPLICATIONS**

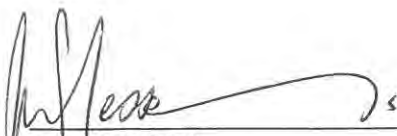
In terms of Section 19 of the Local Government Municipal Systems Act (Act 32 of 200) the Municipal Manager must give notice to the public in a manner determined by the Municipal Council of the time, date and venue of every ordinary meeting of the Council and Special or Urgent meeting of the Council except when time constraints make this impossible..

Council meetings are planned for every month except for June, September and November and this exceeds the minimum requirement of one meeting per quarter as prescribed.

All legislative and policy requirements are complied with.

#### **RECOMMENDATION**

that Council approve the Proposed Council Meeting program for March until December 2018.



**C.G. WESSELS**  
**MANAGER: ADMINISTRATION**



# WITZENBERG MUNICIPALITY

## COUNCIL MEETING SCHEDULE: 2018

MONTH	DATE	TIME	VENUE	MEETING
January	15	10h00	Council Chambers	Performance, Risk and Audit Committee
	16	08h30	Council Chambers	Municipal Public Accounts Committee
	17	10h00	Council Chambers	Executive Mayoral Committee
	24	10h00	Council Chambers	Council Meeting
February	8	10h00	Council Chambers	Committee for Housing Matters
	14	10h00	Council Chambers	Committee for Technical Services
	14	14h00	Council Chambers	Committee for Rural Economic Development
	15	10h00	Council Chambers	Committee for Community Development
	15	14h00	Council Chambers	Committee for Corporate and Financial Services
	20	10h00	Council Chambers	Executive Mayoral Committee
	21	14h00	Council Chambers	Local Labour Forum
	23	10h00	Council Chambers	Municipal Public Accounts Committee
	27	10h00	Council Chambers	Council Workshop
	28	10h00	Council Chambers	Council Meeting
March	2	08h30	Council Chambers	Performance, Risk and Audit Committee
	6	10h00	Council Chambers	Executive Mayoral Committee
	8	10h00	Council Chambers	Committee for Housing Matters
	13	10h00	Council Chambers	Executive Mayoral Committee
	14	10h00	Council Chambers	Committee for Technical Services
	14	14h00	Council Chambers	Committee for Rural Economic Development
	15	10h00	Council Chambers	Committee for Community Development
	15	14h00	Council Chambers	Committee for Corporate and Financial Services
	20	10h00	Council Chambers	Executive Mayoral Committee
	22	14h00	Council Chambers	Local Labour Forum
	27	10h00	Council Chambers	Executive Mayoral Committee
	28	10h00	Council Chambers	Council Meeting
April	10	10h00	Council Chambers	Executive Mayoral Committee
	11	14h00	Council Chambers	Local Labour Forum
	12	10h00	Council Chambers	Committee for Housing Matters
	17	10h00	Council Chambers	Executive Mayoral Committee
	18	10h00	Council Chambers	Committee for Technical Services
	18	14h00	Council Chambers	Committee for Rural Economic Development
	19	10h00	Council Chambers	Committee for Community Development
	19	14h00	Council Chambers	Committee for Corporate and Financial Services
	24	10h00	Council Chambers	Executive Mayoral Committee
	25	10h00	Council Chambers	Council Meeting
May	4	08h30	Council Chambers	Performance, Risk and Audit Committee
	8	10h00	Council Chambers	Executive Mayoral Committee
	9	14h00	Council Chambers	Local Labour Forum
	10	10h00	Council Chambers	Committee for Housing Matters
	11	10h00	Council Chambers	Municipal Public Accounts Committee
	14			SALGA Provincial Working Group
	15			SALGA Provincial Working Group
	16			SALGA Provincial Working Group
	17			SALGA Provincial Working Group
	18			SALGA Provincial Working Group
	22	10h00	Council Chambers	Executive Mayoral Committee
	23	10h00	Council Chambers	Committee for Technical Services
	23	14h00	Council Chambers	Committee for Rural Economic Development

	24	10h00	Council Chambers	Committee for Community Development
	24	14h00	Council Chambers	Committee for Corporate and Financial Services
	29	10h00	Council Chambers	Executive Mayoral Committee
	30	10h00	Council Chambers	Council Meeting
June	5	10h00	Council Chambers	Executive Mayoral Committee
	7	10h00	Council Chambers	Committee for Housing Matters
	12	10h00	Council Chambers	Executive Mayoral Committee
	13	10h00	Council Chambers	Committee for Technical Services
	13	14h00	Council Chambers	Committee for Rural Economic Development
	14	10h00	Council Chambers	Committee for Community Development
	14	14h00	Council Chambers	Committee for Corporate and Financial Services
	19	10h00	Council Chambers	Executive Mayoral Committee
	20	08h30	Council Chambers	Performance, Risk and Audit Committee
	20	14h00	Council Chambers	Local Labour Forum
July	11	10h00	Council Chambers	Local Labour Forum
	12	14h00	Council Chambers	Committee for Housing Matters
	17	14h00	Council Chambers	Executive Mayoral Committee
	18	10h00	Council Chambers	Committee for Technical Services
	18	14h00	Council Chambers	Committee for Rural Economic Development
	19	10h00	Council Chambers	Committee for Community Development
	19	14h00	Council Chambers	Committee for Corporate and Financial Services
	24	10h00	Council Chambers	Executive Mayoral Committee
	25	10h00	Council Chambers	Council Meeting
August	3	08h30	Council Chambers	Performance, Risk and Audit Committee
	7	10h00	Council Chambers	Executive Mayoral Committee
	8	10h00	Council Chambers	Committee for Housing Matters
	10	10h00	Council Chambers	Municipal Public Accounts Committee
	14	10h00	Council Chambers	Executive Mayoral Committee
	15	10h00	Council Chambers	Committee for Technical Services
	15	14h00	Council Chambers	Committee for Rural Economic Development
	16	10h00	Council Chambers	Committee for Community Development
	16	14h00	Council Chambers	Committee for Corporate and Financial Services
	17	14h00	Council Chambers	Executive Mayoral Committee
	21	08h30	Council Chambers	Performance, Risk and Audit Committee
	22	10h00	Council Chambers	Council Meeting
	24	10h00	Council Chambers	Municipal Public Accounts Committee
	29	14h00	Council Chambers	Local Labour Forum
September	4	10h00	Council Chambers	Executive Mayoral Committee
	6	10h00	Council Chambers	Committee for Housing Matters
	10			SALGA Provincial Working Group
	11			SALGA Provincial Working Group
	12			SALGA Provincial Working Group
	13			SALGA Provincial Working Group
	14			SALGA Provincial Working Group
	18	10h00	Council Chambers	Executive Mayoral Committee
	19	10h00	Council Chambers	Committee for Technical Services
	19	14h00	Council Chambers	Committee for Rural Economic Development
	20	10h00	Council Chambers	Committee for Community Development
	20	14h00	Council Chambers	Committee for Corporate and Financial Services
	25	10h00	Council Chambers	Executive Mayoral Committee
	26	14h00	Council Chambers	Local Labour Forum

October	2	10h00	Council Chambers	Executive Mayoral Committee
	9	10h00	Council Chambers	Executive Mayoral Committee
	11	10h00	Council Chambers	Committee for Housing Matters
	16	10h00	Council Chambers	Executive Mayoral Committee
	17	10h00	Council Chambers	Committee for Technical Services
	17	14h00	Council Chambers	Committee for Rural Economic Development
	18	10h00	Council Chambers	Committee for Community Development
	18	14h00	Council Chambers	Committee for Corporate and Financial Services
	23	10h00	Council Chambers	Executive Mayoral Committee
	24	14h00	Council Chambers	Local Labour Forum
	30	10h00	Council Chambers	Executive Mayoral Committee
	31	10h00	Council Chambers	Council Meeting
November	2	08h30	Council Chambers	Performance, Risk and Audit Committee
	6	10h00	Council Chambers	Executive Mayoral Committee
	8	10h00	Council Chambers	Committee for Housing Matters
	13	10h00	Council Chambers	Executive Mayoral Committee
	14	10h00	Council Chambers	Committee for Technical Services
	14	14h00	Council Chambers	Committee for Rural Economic Development
	15	10h00	Council Chambers	Committee for Community Development
	15	14h00	Council Chambers	Committee for Corporate and Financial Services
	20	10h00	Council Chambers	Executive Mayoral Committee
	21	14h00	Council Chambers	Local Labour Forum
	23	08h30	Council Chambers	Performance, Risk and Audit Committee
	29	10h00	Council Chambers	Municipal Public Accounts Committee
December	4	10h00	Council Chambers	Executive Mayoral Committee
	11	10h00	Council Chambers	Executive Mayoral Committee
	12	10h00	Council Chambers	Council Meeting