WITZENBERG

MUNISIPALITEIT UMASIPALA MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager / Munisipale Bestuurder

VAN / FROM: Director: Finance / Direkteur: Finansies

DATUM / DATE: 30 May 2018 / 30 Mei 2018

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

FINANCE MONTHLY REPORT – MAY 2018

A MAYOR'S REPORT

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

B RECOMMENDATION

It is recommended that Council takes cognisance of the monthly budget statement and supporting documentation for May 2018.

C EXECUTIVE SUMMARY

The municipality has read 95% 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 16 929 accounts amounting to R 34.4 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 3.7 million. The indigent cost to the municipality for the month amounts to R 1.1 million.

The accumulated debtor's collection target for the year is 95%, but the actual accumulated year to date debtor's collection is 93%.

The municipality issued orders to the value of R 16.9 million of which R 0.4 million was in terms of deviations.

The municipality currently has R 86 million in its primary bank account and R 22 million on investment.

FINANSIES MAANDELIKSE VERSLAG – MEI 2018

A BURGEMEESTERS VERSLAG

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

B AANBEVELING

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

C OPSOMMING

Die munisipaliteit het 95% van die meters gelees, waarvan 98% die eerste keer korrek gelees is. Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 16 929 rekeninge ten bedrae van R 34.4 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 3.7 miljoen. Die deernis subsidies vir die maand beloop R 1.1 miljoen.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 95%, maar die werklike jaar tot op datum invordering is 93%.

Bestellings ter waarde van R 16.9 miljoen uitgereik, waarvan R0.4 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 86 miljoen in die primêre bankrekening en R 22 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 kwartaallikse verslag ten opsigte van uitgawes wat in terme van artikel 11 (1) (b) tot (j) gemagtig is om voor te berei. Artikel 11 (1) lees soos volg:

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

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

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

Raad rapporteer op alle uitgawes wat aangegaan is deur die munisipaliteit op die personeel se salarisse, lone, toelaes en voordele, op 'n wyse wat sodanige uitgawes per tipe openbaar, naamlik-
(a) salarisse en lone;
(b) bydraes vir pensioene en mediese fonds;
(c) reis, motor-, verblyf-, verblyf-en ander toelaes;
(d) behuising voordele en toelaes;
(e) oortydbetalings;
(f) lenings en voorskotte, en
(g) enige ander soort van voordeel of vergoeding aan personeel. "

2.3 Maandelikse begroting state

In terme van Artikel 71 van die MFMA die rekenpligtige beampte moet 'n maandelikse begroting state wat voldoen aan hierdie artikel. Hierdie artikel lees soos volg:
*"**71. (1)** Die rekenpligtige beampte van 'n munisipaliteit moet nie later as 10 werk dae na die einde van elke maand aan die burgemeester van die munisipaliteit en die betrokke Provinsiale Tesourie 1 verklaring in die voorgeskrewe formaat oor die toestand van die munisipaliteit se begroting wat die volgende besonderhede vir die maand en vir die finansiële jaar tot die einde van die maand:*
(a) werklike inkomste per bron van inkomste;
(b) werklike lenings;
(c) die werklike uitgawes per stem;
(d) die werklike kapitaalbesteding, per stem;
(e) die bedrag van enige toekennings ontvang;
(f) die werklike uitgawes op daardie toekennings, uitgesluit besteding op
(i) sy deel van die plaaslike regering billike deel;
(ii) toekennings vrygestel is by die jaarlikse Verdeling van Inkomste van die nakoming van hierdie paragraaf, en
(g) wanneer dit nodig is, 'n verduideliking van-
(i) enige wesenlike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;
(ii) enige wesenlike afwykings van die dienslewering en begrotings implementeringsplan;
(iii) enige remediërende of korrektiewe stappe geneem is of geneem word om te verseker dat die geprojekteerde inkomste en uitgawes in die munisipaliteit se goedgekeurde begroting bly.
(2) Die staat moet die volgende insluit-
(a) 'n projeksie van die betrokke munisipaliteit se inkomste en uitgawes vir die res van die finansiële jaar, en enige wysigings van die aanvanklike projeksies, en
(b) die voorgeskrewe inligting met betrekking tot die toestand van die begroting van elke munisipale entiteit wat aan die munisipaliteit in terme van artikel 87 (10).
(3) die bedrae wat in die verklaring moet in elke geval in vergelyking met die ooreenstemmende bedrae begroot vir die munisipaliteit se goedgekeurde begroting.

budgeted for in the municipality's approved budget.
(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter."

(4) Die verklaring aan die provinsiale tesourie moet in die formaat van 'n getekende dokument en in elektroniese formaat.
(5) Die rekenpligtige beampte van 'n munisipaliteit wat 'n toekenning bedoel in subartikel (1)(e) gedurende 'n bepaalde maand ontvang het, moet nie later nie as 10 werksdae na die einde van die maand, moet daardie deel van die verklaring wat die besonderhede bedoel in subartikel (1)(e) en (f) om die nasionale of provinsiale orgaan van die staat of munisipaliteit wat die toekenning oorgedra
(6) Die Provinsiale Tesourie moet nie later nie as 22 werksdae na die einde van elke maand aan die Nasionale Tesourie 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van die munisipaliteite se begrotings, per munisipaliteit en per munisipale entiteit.
(7) Die Provinsiale Tesourie moet, binne 30 dae na die einde van elke kwartaal, openbaar te maak as wat voorgeskryf mag word, 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van munisipaliteite se begrotings per munisipaliteit en per munisipale entiteit. Die LUR vir finansies moet so 'n gekonsolideerde staat nie later nie as 45 dae na die einde van elke kwartaal aan die provinsiale wetgewer dien."

2.4 Other Policy Requirements

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

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. DISCUSSION

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

- Revenue
- Supply Chain Management
- Financial Administration

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 INKOMSTE

3.1.1 Rates Clearance

3.1.1 Uitklarings

Rates clearance certificates	Mar-18	Apr-18	May-18
Plots subdivided	0	0	0
Application for clearance certificates	42	36	33
Clearance certificates issued	56	50	24
Deeds registrations	46	57	30
Consolidations	0	0	0

3.1.1.1 Billing dates

3.1.1.1 Heffingsdatums

Billing:	Mar-18	Apr-18	May-18
Debt raising date	20/03/2018	20/04/2018	21/05/2018
Date of account postage	23/03/2018	24/04/2018	22/05/2018
Debtor reconciliation (Debtors/Votes/Age analysis)	03/04/2018	02/05/2018	01/06/2018
Electricity Pre paid Reconciliation	03/04/2018	02/05/2018	04/06/2018

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

3.1.1.2 Aantal informele huishoudings met toegang tot basiese dienste sonder rekeninge

Number of informal households with access to basic services without accounts	Mar-18	Apr-18	May-18
- N'duli (Polo cross)	1 096	1 096	1 096
- Tulbagh (Chris Hani)	812	812	812
- Wolseley (Pine Valley)	338	338	338
Total	2 246	2 246	2 246

3.1.2 Number of consumers with services

Number of consumers with services	Mar-18	Apr-18	May-18
Electricity - Conventional	2 403	2 403	2 403
Electricity - Prepaid	10 410	10 412	10 419
Property rates	14 373	14 372	14 391
Refuse removal	15 150	15 138	15 140
Sewerage	15 163	15 150	15 150
Water	15 247	15 311	15 310
Other	809	807	807
Total number of accounts printed	13 615	13 536	13 500
Total number accounts emailed	3 415	3 412	3 429

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

Service Description	Mar-18	Apr-18	May-18
Assessment Rates (Monthly)	3 079 367	3 070 401	3 029 743
Assessment Rates (SV)			
Electricity	19 573 043	23 106 865	20 860 354
Refuse Removal	2 225 338	2 232 945	2 228 718
Sewerage	2 095 383	4 714 868	2 100 271
Water Levies	5 397 722	5 288 967	5 030 065
Rental	25 419	25 344	25 344
Indigent subsidy	-1 080 725	-1 078 367	-1 088 079
Sundries	85 910	25 428	16 503
Total	**31 401 457**	**37 386 451**	**32 202 919**

Explanation:

- Extreme water restriction tariffs applied to Witzenberg from 2017/10.
- Sewerage – Industrial effluent levied for 3 quarters in April

Verduideliking:

- Uiterste water besparings tariewe van toepassing in Witzenberg vanaf 2017/10.
- Riool – Nywerheid industriële afval gehef vir 3 kwartale in April

3.1.3 Pre-paid Electricity Sales

3.1.3 Vooruitbetaalde Elektrisiteit Verkope

	Mar-18	Apr-18	May-18
Total Pre Paid Meters	10 410	10 412	10 419
Total Free units(Indigents)	98 050	90 300	91 000
Cost of free Units	R107 855	R99 330	100 100
Units sold	2 576 838	2 436 392	2 626 826
Cost of units sold	R3 129 071	R2 922 097	3 180 837
Vat Amount	R453 205	R452 136	476 880
Axillary Amount	R1 463	R1 052	1 029
Total Amount Pre Paid	**R3 691 595**	**R3 474 615**	**R 3 772 859**

3.1.3 MONTHLY INCOME PER SERVICE

	YTD	M09 March	M10 April	M11 May
Monthly Billing	**363 306 992**	**32 824 609**	**38 354 526**	**33 401 917**
Property Rates	61 459 809	3 120 466	3 090 134	3 031 224
Electricity	196 308 053	19 762 972	23 578 477	20 707 626
Water	49 847 458	5 292 885	4 937 350	4 664 333
Waste Management	25 641 305	2 387 809	1 911 249	2 733 146
Waste Water Management	28 712 625	2 093 825	4 713 909	2 104 312
Housing Selling Scheme	654 633	67 117	66 922	67 562
Property Rental Debtors	279 371	25 419	25 344	25 344
Service Charges	403 737	74 116	31 141	68 369
Land Sale Debtors	-	-	-	-
Water and Sanitation Service A	-	-	-	-
Collections	**337 034 137**	**30 777 746**	**30 007 408**	**37 089 490**
Property Rates	59 894 780	3 530 472	3 066 156	3 455 349
Electricity	192 374 353	19 411 733	19 463 750	23 351 232
Water	36 266 565	3 924 272	4 154 204	3 761 080
Waste Management	19 345 134	1 916 236	1 574 422	1 928 240
Waste Water Management	24 568 091	1 876 806	1 683 533	4 413 828
Housing Selling Scheme	409 179	39 217	20 895	73 583
Property Rental Debtors	186 969	16 369	16 084	15 545
Service Charges	431 264	62 641	28 363	90 632
Land Sale Debtors	3 557 802	-	-	-
Water and Sanitation Service A	-	-	-	-
Collection Rate per service				
Property Rates	97%	113%	99%	114%
Electricity	98%	98%	83%	113%
Water	73%	74%	84%	81%
Waste Management	75%	80%	82%	71%
Waste Water Management	86%	90%	36%	210%
Housing Selling Scheme	63%	58%	31%	109%
Property Rental Debtors	67%	64%	63%	61%
Service Charges	107%	85%	91%	133%
Over all Collection Rate	**93%**	**94%**	**78%**	**111%**

The above figures are VAT inclusive.

3.1.5 Indigent Households

3.1.5 Behoeftige Huishoudings

Mechanisms	Mar-18	Apr-18	May-18
Approved indigent households:			
No. of households at beginning of the month:	2 287	2 348	2 325
Additions during the month	221	121	155
Cancellations during the month	160	144	135
No. of households at end of the month:	2 348	2 325	2 345
Cost of Indigent to Council	1 080 725.17	1 078 366.93	1 083 760.59

Indigent households	Mar-18	Apr-18	May-18
Deferments	2 865 942	2 955 756	2 785 434
30 days	597 075	627 890	585 194
60 days	586 311	543 975	557 865
90 days	492 419	547 168	493 326
> 90 days	10 493 327	10 621 931	10 635 138
Total	15 035 073	15 296 721	15 056 956

Explanation:

Indigent households increased from 2325 to 2 345

Verduideliking:

Deernis huishoudings vermeerder vanaf 2 325 na 2 345

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 May 2018:

3.1.6 Uitstaande Debiteure

Die belangrike vergelykende statistiek met betrekking tot rekeninge word getoon in die tabel hieronder. Die tabel hieronder voorsien 'n ouderdomsanalises van Debiteure soos op 31 Mei 2018:

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	%
Debtors Age Analysis By Income Source										
Water	12 615 411	1 998 693	1 744 191	1 656 651	1 393 140	1 486 001	6 098 831	38 488 465	65 481 383	31.58
Electricity	16 018 760	795 267	634 930	539 203	273 198	171 041	858 825	2 584 845	21 876 069	10.55
Property Rates	4 132 235	247 986	211 715	225 025	170 238	168 721	3 042 408	11 303 434	19 501 762	9.40
Waste Water Management	5 754 907	671 539	629 589	614 196	578 266	550 692	2 972 854	17 470 533	29 242 575	14.10
Waste Management	7 004 130	769 733	723 280	686 804	663 044	611 977	3 272 784	20 979 633	34 711 387	16.74
Property Rental Debtors	220 773	19 151	18 845	18 466	17 972	17 627	103 148	905 081	1 321 064	0.64
Interest on Arrear Debtor Accounts	2 093 169	103 389	123 085	153 262	147 067	159 968	1 176 011	33 346 287	37 302 239	17.99
Other	-3 725 062	68 221	65 016	27 890	34 206	24 478	329 906	1 099 072	-2 076 273	17.99
Total By Income Source	44 114 324	4 673 980	4 150 652	3 921 497	3 277 132	3 190 505	17 854 766	126 177 349	207 360 204	100
%	21.27%	2.25%	2.00%	1.89%	1.58%	1.54%	8.61%	60.85%	100.00%	
Debtors Age Analysis By Customer Group										
Organs of State	1 260 543	707 184	667 531	529 531	194 282	174 346	662 500	2 542 882	6 835 409	3.30
Commercial	13 791 944	491 994	298 578	306 799	180 999	139 116	1 517 952	6 529 367	20 896 227	10.08
Households	27 506 219	3 229 850	2 953 610	2 860 599	2 696 774	2 672 062	13 744 027	108 842 273	146 390 315	70.60
Other	1 555 618	244 952	230 934	224 567	205 077	204 981	1 930 287	8 262 827	11 459 728	5.53
Total By Customer Group	44 114 324	4 673 980	4 150 652	3 921 497	3 277 132	3 190 505	17 854 766	126 177 349	207 360 204	100%
%	21.27%	2.25%	2.00%	1.89%	1.58%	1.54%	8.61%	60.85%	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:

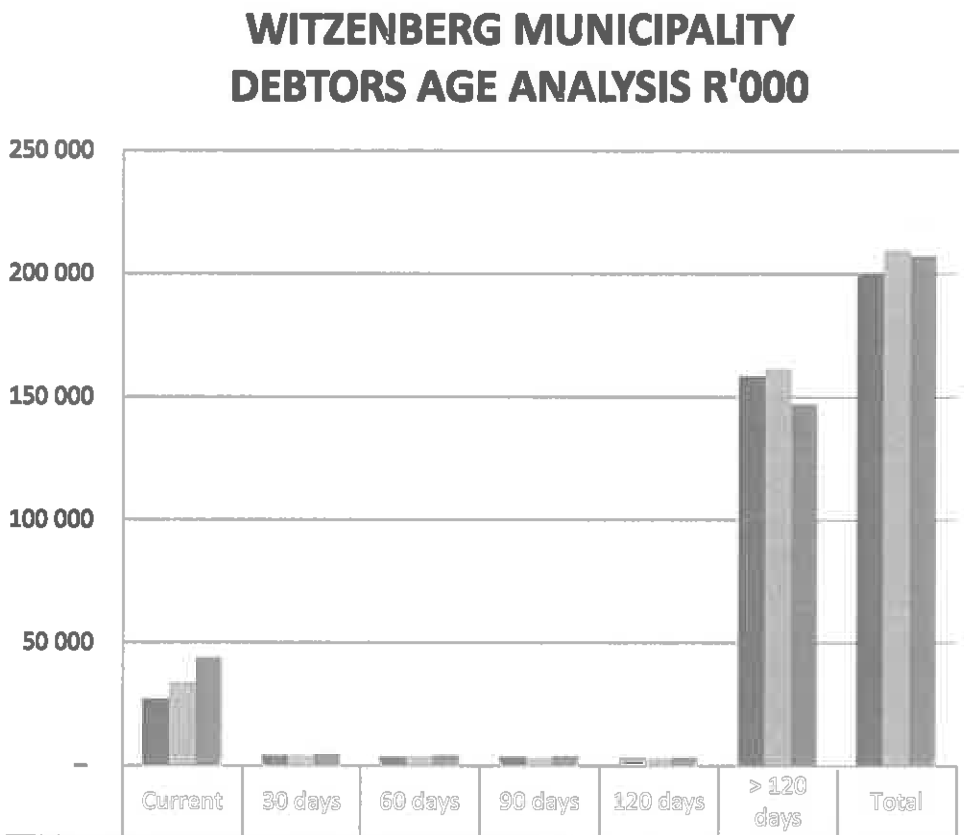
- Geen kredietbeheer meganisme vir PA Hamlet, Op-die-Berg en Deernis gevalle nie.

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:



	Current	30 days	60 days	90 days	120 days	> 120 days	Total
Mar-18	27 027	4 388	3 726	3 580	3 058	158 758	200 537
Apr-18	33 719	4 327	3 952	3 229	3 122	161 498	209 847
May-18	44 114	4 674	4 151	3 921	3 277	147 223	207 360

<u>Explanation:</u>

The increase in outstanding debt can be attributed to:

- No credit control mechanism for PA Hamlet, Op-die-Berg and Indigents.
- We are consistently not recovering ± R3 million per month

<u>Verduideliking:</u>

Die styging in debiteure is as gevolg van:

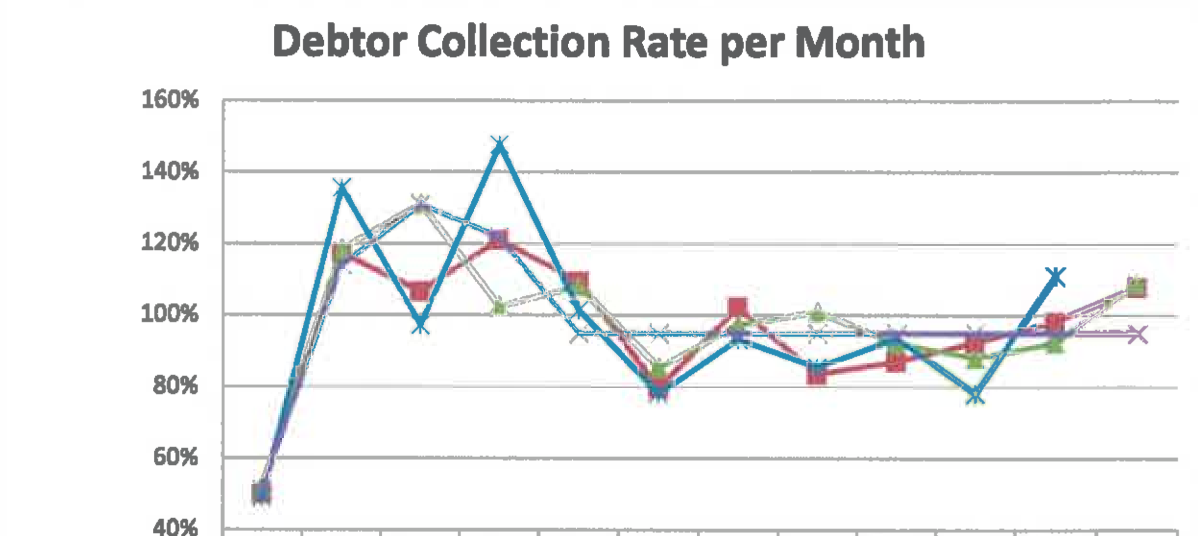
- Geen kredietbeheer meganisme vir PA Hamlet. Op-die-Berg en Deernis gevalle nie.
- Daar word deurlopend ± R3 miljoen per maand nie ingevorder nie.

3.1.8 CASHFLOW / 3.1.8 KONTANTVLOEI

The table below indicates the cash flow: / Die onderstaande tabel dui die kontantvloei aan:

Detail	Month 9 Mar	Month 10 Apr	Month 11 May
Cash Receipts by Source			
Property rates	3 530 472	3 066 156	3 455 349
Property rates - penalties & collection charges	-	-	-
Service charges - electricity revenue	19 411 733	19 463 750	23 351 232
Service charges - water revenue	3 924 272	4 154 204	3 761 080
Service charges - sanitation revenue	3 924 272	1 683 533	4 413 828
Service charges - refuse revenue	1 916 236	1 574 422	1 928 240
Service charges - other	1 502 486	3 415 579	3 071 000
Rental of facilities and equipment	1 100 980	1 284 400	481 672
Interest earned - external investments	504 755	34 112	970 456
Interest earned - outstanding debtors	-	-	-
Dividends received	-	-	-
Fines	703 383	343 802	563 773
Licences and permits	1 815 908	358 548	1 520 333
Agency services	-	-	-
Transfer receipts - operational	18 293 546	-	-
Other revenue	1 309 059	637 576	275 038
Cash Receipts by Source	57 937 103	36 016 084	43 792 000
Other Cash Flows/Receipts by Source			
Transfer receipts - capital	11 175 666	8 355 913	-
Contributions recognised - capital & Contributed assets	-	-	-
Proceeds on disposal of PPE	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	77 656	68 685	115 429
Decrease (Increase) in non-current debtors	-	-	-
Decrease (increase) other non-current receivables	-	-	-
Decrease (increase) in non-current investments	11 818 734	22 266 712	21 999 660
Total Cash Receipts by Source	81 009 158	66 707 394	65 907 088
Cash Payments by Type			
Employee related costs	11 709 508	11 527 195	11 537 966
Remuneration of councillors	796 763	971 000	814 835
Collection costs	-	-	-
Interest paid	161 212	-	35 340
Bulk purchases - Electricity	16 709 589	18 156 227	17 550 160
Bulk purchases - Water & Sewer	-	-	-
Other materials	3 786 641	2 469 877	1 052 604
Contracted services	4 978 639	3 667 001	3 882 790
Grants and subsidies paid - other municipalities	-	-	-
Grants and subsidies paid - other	114 816	218 808	241 961
General expenses	3 736 197	6 129 302	4 155 666
Cash Payments by Type	41 993 364	43 139 409	39 271 322
Other Cash Flows/Payments by Type			
Capital assets	6 735 854	9 396 781	4 369 105
Repayment of borrowing	984 573	-	-
Other Cash Flows/Payments	-614 166	-866 046	381 580
Total Cash Payments by Type	49 099 626	51 670 145	44 022 007
Net Increase/(Decrease) in Cash Held	31 909 532	15 037 249	21 885 081
Cash/cash equivalents at the month/year begin:	17 559 155	49 468 687	64 505 937
Cash/cash equivalents at the month/year end:	49 468 687	64 505 937	86 391 018

3.1.9 DEBTOR COLLECTIONS RATE PER MONTH



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
2015/2016	50%	117%	107%	121%	110%	80%	102%	84%	87%	93%	98%	108%
2016/2017	52%	118%	131%	103%	108%	85%	97%	101%	92%	88%	92%	109%
2017/2018	49%	136%	97%	148%	102%	78%	93%	86%	94%	78%	111%	
Target	51%	114%	131%	122%	95%	95%	95%	95%	95%	95%	95%	95%

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 April 2018 amounts to 78% which in comparison to the previous year 88%.

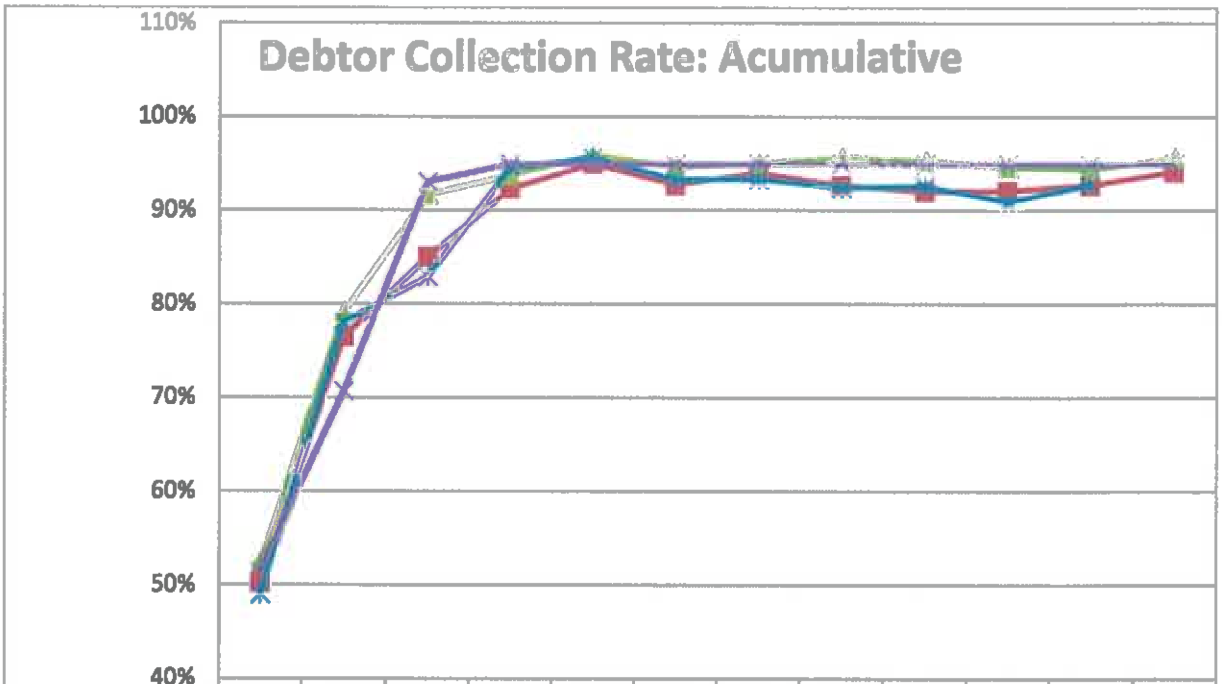
We are 17% behind the target and 10% behind in comparison with previous year.

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 April 2018 - 78% beloop in vergelyking met die vorige jaar 88%.

Daar is 'n 17% agterstand in vergelyking met die teiken van die maand en 10% agterstand in vergelyking met verlede jaar.

3.1.10 DEBTOR COLLECTION RATE ACCUMALATIVE



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
2015/2016	50%	76%	85%	92%	95%	93%	94%	93%	92%	92%	93%	94%
2016/2017	52%	79%	92%	94%	96%	95%	95%	96%	95%	95%	94%	96%
2017/2018	49%	78%	83%	95%	96%	93%	93%	92%	93%	91%	93%	
Target	51%	71%	93%	95%	95%	95%	95%	95%	95%	95%	95%	95%

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 91%.

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 91% beloop.

3.1.11 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

	Mar-18	Apr-18	May-18
Councillors:	R	R	R
Deferments	32 707	31 767	31 276
30 days	4 868	2 656	4 849
60 days	3 137	1 184	700
90 days	2 981	170	170
> 90 days	30	201	371
Total	**43 724**	**35 978**	**37 367**
Employees:	**R**	**R**	**R**
Deferments	169 130	174 634	184 138
30 days	8 809	7 905	8 767
60 days	1 079	1 358	1 357
90 days	823	1 300	1 303
> 90 days	2 840	34 215	33 937
Total	**182 681**	**219 412**	**229 502**
Government Departments:	**R**	**R**	**R**
30 days	813 217	776 054	707 184
60 days	630 570	587 548	667 531
90 days	604 951	211 130	529 531
> 90 days	3 361 457	3 431 253	3 574 010
Total	**5 410 195**	**5 005 985**	**5 478 256**
Schools & Hostels:	**R**	**R**	**R**
Deferment			-21 273
30 days	77 179	28 139	50 153
60 days	45 200	21 414	19 971
90 days	39 226	19 162	13 294
> 90 days	221 068	218 231	188 252
Total	**382 672**	**286 945**	**250 397**

Explanation:

Employees: New appointments and other accounts identified as staff accounts.

Government Departments: National Department Transport and Public works requested invoices. Invoices were sent and now we are waiting on feedback.
Final notices send of our intention to cut services if arrears is not settled by 21 May 2018 (Dept Transport and Dept Public Works)

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

Verduideliking:

Personeel: Nuwe aanstellings of ander rekeninge wat as personeel geïdentifiseer word.

Staatsdepartemente: Nasionale Dept van Vervoer het aangevra vir fakture – Dit is aan hulle gestuur en ons wag tans op terugvoering.
Finale kennisgewings uitgestuur dat indien uitstaande rekening nie betaal is teen 21 Mei 2018, dienste gesny gaan word (Dept Vervoer en Dept Publieke Werke)

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

3.1.11.1 50 Highest Business and Government Accounts Attached as Annexure M

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

3.1.12 Credit Control Mechanisms

The table below indicates the number of mechanisms instituted:

3.1.12 Kredietbeheer meganismes

Die tabel hieronder toon die aantal meganismes ingestel:

Disconnection of services:	Mar-18	Apr-18	May-18
No. of customers on the disconnections lists	2 647	2 707	2 704
No. already block	1 490	1 413	1 457
Total no. of tamperings not connected	412	407	
No. of new disconnections for the month:			
- Prepaid	790	957	970
- Conventional	56	52	50
Number reconnected:			
- Prepaid			737
- Conventional	41	35	30
Reconnected :due to faulty groupings and			
Indigent and poor households			
No. of customers still disconnected	1 413	1 457	
% 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
08/2/15/58	Supply, delivery and fitment of vehicle batteries and rendering of auto electrical repairs and services (Re-advertisement)	12-Jun-2018
08/2/15/74	Supply and erection of Clearvu fencing and double swing gate at Owen street graveyard, Ceres (Re-advertisement)	05-Jun-2018
08/2/15/78	The Supply, maintenance of digital speed cameras and the administration of the back office	20-Jun-2018
08/2/15/84	Appointment of a travel agency	13-Jun-2018
08/2/15/87	Leasing of office space to Witzenberg municipality in Ceres	04-Jun-2018
08/2/15/88	Facilitation of municipal annual Medical assessments	14-Jun-2018
08/2/15/91	Professional engineering services for Witzenberg municipality	21-Jun-2018
08/2/15/93	Provision of online electronic CIPC (Companies and intellectual property commission) and credit search services	12-Jun-2018

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

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/15/90	Supply, delivery and installation of flooring at Op Die Berg offices in Church street	07-Jun-2018

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
08/2/15/27	The Supply and delivery of Broad Spectrum Enzymes and dosing pumps for a period of 24 months (Re-advertisement)	02-May-2018	Awaiting	N Jacobs
08/2/15/36	Supply, installation and monitoring of vehicle tracking system (Re-advertisement)	17-Apr-2018	24-Apr-2018 Referred back	O Gatyene
08/2/15/37	Supply and delivery of Fleet vehicles on lease agreement	23-Mar-2018	17-Apr-2018	O Gatyene
08/2/15/52	Supply, delivery, Installation and configuration of CCTV security solution	20-Mar-2018	11-Apr-2018 Referred back	R Rhode

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/15/71	Supply of Remote metering (AMR)	22-Mar-2018	10-Apr-2018 Referred back	D Greeff
08/2/15/72	Sale of Residential Erven in Ceres, Bella vista, Wolseley and Tulbagh	20-Mar-2018	06-Apr-2018	L Nieuwenhuis
08/2/15/75	Supply, delivery and installation of new complete cupboards and cupboard doors for Pine forest resort	09-Apr-2018	Awaiting	J Samuel
08/2/15/80	Reconstruction and repair of storm damaged properties at Pine Forest resort	15-May-2018	Awaiting	J Samuel
08/2/15/81	Supply and delivery of Liquid chlorine gas cylinders (70KG)	15-May-2018	15-May-2018	F Salmon
08/2/15/82	Supply and delivery of copy paper	03-May-2018	15-May-2018	F Salmon
08/2/15/83	Supply, delivery, installation and maintenance of Photocopy machines	16-May-2018	Awaiting	C Wessels
08/2/15/85	Hiring of plant and equipment for the Witzenberg municipal area	22-May-2018	31-May-2018	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
08/2/15/89	Cleaning of public toilets at Op Die Berg	17-May-2018	28-May-2018	J Jacobs

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitive bid is currently in the adjudication stage:

Die volgende mededingende tender is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE OF BID EVALUATION COMMITTEE MEETING	RESPONSIBLE MANAGER
08/2/15/16	Appointment of contractors for maintenance, repair and replacement of general electrical infrastructure for Witzenberg Municipality (3 year contract)	02-Mar-2018	17-Apr-2018	D Greeff
08/2/15/55	Supply And Fitment Of New Tyres, Tubes And Provision Of Tyre Repair And Other Related Services	10-Jan-2018	28-Mar-2018	O Gatyene

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 May 2018:

3.2.1.4 Tenders toegeken

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (Incl. VAT)
08/2/15/30	21-May-2018	Sharon Rose Trading	Supply, delivery and installation of new palisade fencing and two double sliding gates and one single gate at Maple park, Ceres	Bidder scored the highest points	R 314 433.00
08/2/15/43	25-May-2018	Custom Graphics	Supply, delivery and installation of building signage (Re-advertisement) Cluster 1: Electrical signage	Only responsive bidder	R 253 593.00
		Diway Consulting	Cluster 2: Static signage	Bidder scored the highest points	R 128 044.80
08/2/15/45	25-May-2018	Alfalach Engineering CC	Supply Upgrade And Replacement Of Water Networks In The Witzenberg Area	Bidder scored the highest points	R 4 000 000.00
08/2/15/46	14-May-2018	Alfalach Engineering CC	Supply Upgrade And Replacement Of Sewer Networks In The Witzenberg Area	Bidder scored the highest points	R 4 000 000.00
08/2/15/54	20-Apr-2018	Siyphambili Electrical and Industrial Supplies cc	Supply and delivery of Electrical Equipment and cables Cluster 1: HDG Streetlight Poles	Only responsive bidder	R 202 152.60
		No Award	Cluster 2: Sleeves, Ducts & Tubing	N/A	N/A
		Siyphambili Electrical and Industrial Supplies cc	Cluster 3: Kiosk	Bidder scored the highest points	R 72 967.72
		Powertech Transformers (Pty) Ltd	Cluster 4: Miniature Substations	Bidder scored the highest points	R 4 124 343.00
		Actom (Pty) Ltd	Cluster 5: 11kV Ring Units	Only responsive bidder	R 2 013 962.00
		Actom (Pty) Ltd	Cluster 6: 11kV Metering Units	Only responsive bidder	R 910 240.43
		Powertech Transformers (Pty) Ltd	Cluster 7: Transformers	Bidder scored the highest points	R 2 133 105.00
		Zonart Labour Distribution	Cluster 8: Wooden Transmission Poles (Treaded Wood) Class B	Only responsive bidder	R 300 500.00
		Zonart Labour Distribution	Cluster 9: Termination Kit (Similar to Raychem)	Only responsive bidder	R 45 300.00
		No Award	Cluster 10: MV Overhead Line Gear	N/A	N/A
		Siyphambili Electrical and Industrial Supplies cc	Cluster 11: Light Fittings	Only responsive bidder	R 315 261.30
		Siyphambili Electrical and Industrial Supplies cc	Cluster 12: Circuit Breakers – Feeder Breakers	Only responsive bidder	R 368 274.28
		Zonart Labour Distribution	Cluster 13: Various Electrical Items – Medium Voltage	Only responsive bidder	R 215 571.00
		Zonart Labour Distribution	Cluster 14: Various Electrical Items – Low Voltage	Only responsive bidder	R 243 393.60
		Zonart Labour Distribution*	Cluster 15: Lamps	Only responsive bidder	R 53 970.00
		Zonart Labour	Cluster 16: Cable Accessories	Only responsive	R 67 909.70

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (Incl. VAT)
		Distribution		bidder	
		Aberdare Cables (Pty) Ltd	Cluster 17: Cable Conductor	Bidder scored the highest points	R 4 417 780.44
08/2/15/69	30-May-2018	Viking Pony Africa Pumps (Pty) Ltd t/a Tricom Africa	Electrical and Mechanical maintenance of water and sewer pump stations and treatment works in Witzenberg area	Bidder scored the highest points	R 2 637 750.00
08/2/15/73	30-May-2018	Aburec Fencing	Supply and installation of fencing at technical depot, Collard street, Wolseley	Bidder scored the highest points	R 823 285.58
08/2/15/86	21-May-2018	Syntell (Pty) Ltd	Appointment of a service provider for Prepaid vending services	Only responsive bidder	R 4 551 500.00

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

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

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

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

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

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/15/62	30-May-2018	Supply and delivery of 30kg bags of asphalt filler	Due to changed circumstances, there is no longer need for the goods or services
08/2/15/67	30-May-2018	Supply and deliver anionic stable grade bitumen emulsion 60% (bulk deliveries)	Due to changed circumstances, there is no longer need for the goods or services
08/2/15/74	09-May-2018	Supply and erection of Clearvu fencing and single pedestrian gate at Owen street graveyard, Ceres	Due to changed circumstances, there is no longer need for the goods or services

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 May 2018:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Mei 2018:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o. sub delegation
153100	01-Apr-2018	Momar Sales & Finance t/a Cansa	Supply and Delivery of Broad Spectrum Enzymes (20L Containers)	Only responsive quotation	R 29 080.63 (Incl. VAT)	Chief Financial Officer
153113	12-Apr-2018	Ablaze Trading 248 t/a Ceres Spar	Supply and Delivery of Meat and Salads	Only responsive quotation	R 2 802.68 (Incl. VAT)	Chief Financial Officer
153414	24-Apr-2018	Witzen Pharmacy	Service provider for Hepatitis Vaccination	Only responsive quotation	R 27 651.40 (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 May 2018:

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 Mei 2018:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/15/77	14-May-2018	Fire Stuff 365 T/A Fire 24/7	Supply and delivery of a portable 3 stage fire pump (Re-advertisement)	Only responsive bidder	R 92 941.77 (Incl. VAT)	Director: Community Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

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

3.2.1.9 Deviations

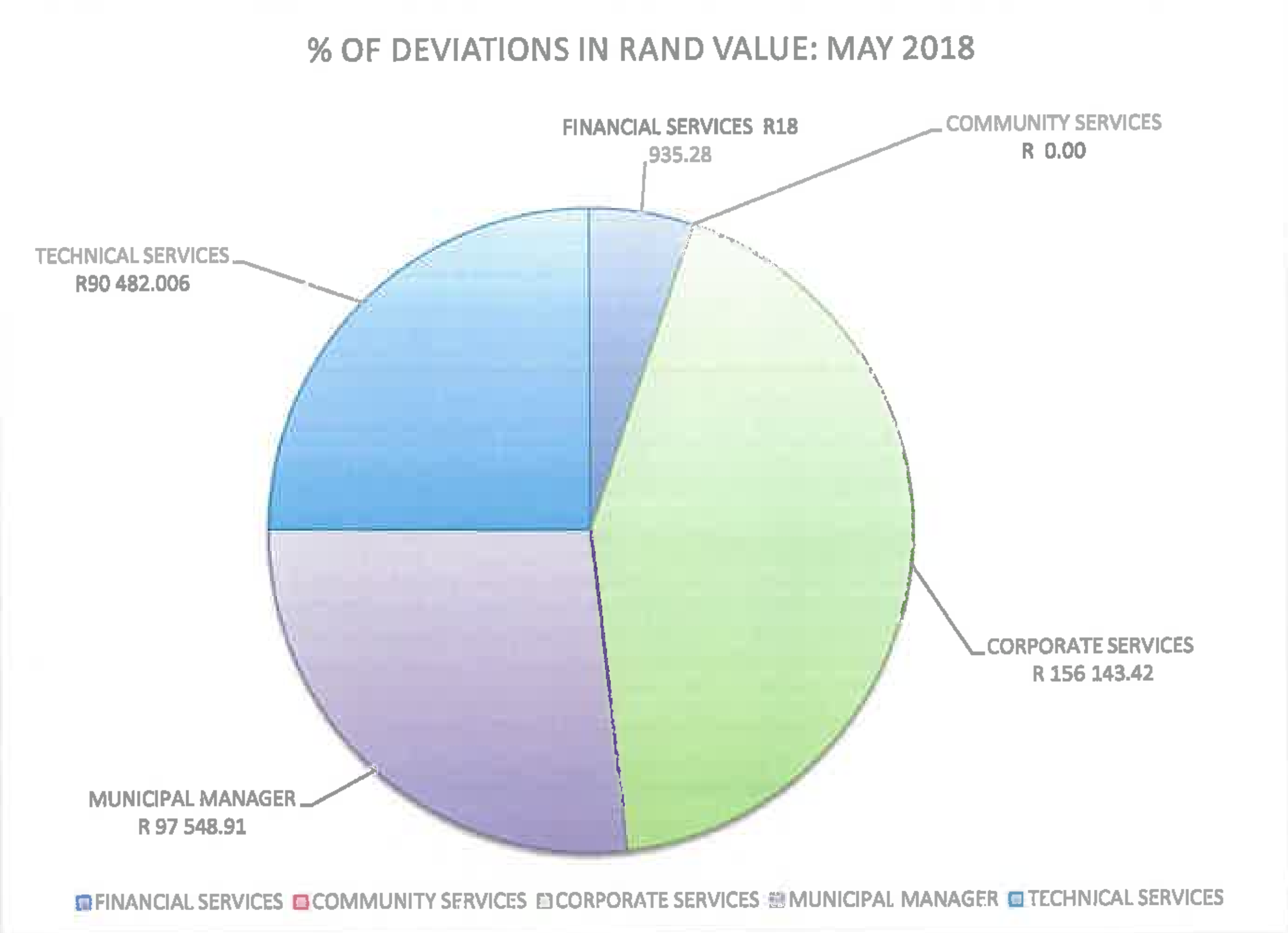
The following table contains the approved deviations by the Accounting Officer for the month of May 2018 which totals R 363 109.61:

3.2.1.9 Afwykings

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Mei 2018 wat beloop op die totaal van R 363 109.61:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
11-Apr-18	Witzenberg Herald	Publish Notice: IDP review and draft budget	Single supplier	153044	11,291.80
18-Apr-18	Witzenberg Herald	Publish Notice: Registration on database	Single supplier	153213	4,169.28
18-Apr-18	Roy Steele and Ass. CC	Facilitate: Selection process Manager: Income	Impractical	153235	19,232.22
19-Apr-18	WC Communications	Repair and Installation of Telephone Lines	Impractical	153289	9,895.64
19-Apr-18	Transnet	Leasing of Test track facility Apr 2018	Single supplier	153299	8,398.34
7-May-18	Arina Wilson	Transcription services	Impractical	153609	14,783.49
7-May-18	Bytes Systems Integration	Integration & Clean-Up of Kronos System	Single supplier	153612	7,590.00
9-May-18	Ceres Alarms	Upgrade security measures at SCM Stores	Impractical	153654	14,766.00
10-May-18	CT Lab (PTY) Ltd	Supply of Quality of Supply instrument accessories	Single Supplier	153701	71,863.50
11-May-18	Ceres Alarms	Repair alarm system at Tulbagh Depot	Impractical	153742	3,105.00
17-May-18	Witzenberg Herald	Publish Notice: Council meeting	Single supplier	153846	2,779.52
17-May-18	Milla SA	Registration fees: 9th Rural development Conference	Single supplier	153851	9,188.50
17-May-18	Dr Irene Strydom	Counselling session for employee	Impractical	153869	3,600.00
18-May-18	Blackbird Trading 313 T/A Van Precision Vehicles	Repair diff on CT 4266	Impractical	153904	15,513.50
23-May-18	O'Neil & Visser Attorneys	Legal services	Impractical	153967	82,232.11
23-May-18	Witzenberg Herald	Publish Notice: Council meeting	Single supplier	153979	2,779.52
24-May-18	Transnet	Leasing of Test track facility May 2018	Single supplier	153996	8,398.34
24-May-18	Arina Wilson	Technical Editing / Proofreading	Impractical	154022	4,025.00
30-May-18	Ceres Alarms	Monitoring of alarm systems and armed response	Impractical	154139	69,497.85

DEVIATIONS PER DIRECTORATE



MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
March 2018	R 466 957.17	R17 600 986.98	2.66%
April 2018	R 400 081.30	R19 935 159.72	2.01%
May 2018	R 363 109.61	R16 930 252.00	2.14%

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 March 2018	30 April 2018	31 May 2018
Value of inventory at hand	R 11 058 299	R 9 870 518	R 9 960 430
Turnover rate of total value of inventory	1.78	1.60	1.70
Turnover rate excluding Chinese meters	1.79	1.61	1.71
Date of latest stores reconciliation	31 May 2018		
Date of last stock count	22 Mar 2018		
Date of next stock count	28 Jun 2018		

EXPENDITURE

3.2.3.1 Salaries section

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

UITGAWES

3.2.3.1 Salaris afdeling

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

	March 2018	April 2018	May 2018
Salaries – Cost to company (employees only)	R 12 855 034	R13 221 508	R12 502 046
Service related benefits	R1 239 229.54	R1 351 429.75	R1 264 696.90
Provisions for employee benefits	R1 248 195.60	R1 429 177	R1 591 670
Number of Employees and Councillors included in run	571	570	593
Number of Ward members receiving allowance	111	111	101
Balancing amount	**R0**	**R0**	**R0**

	Dates	April 2018	Dates	May 2018
Salaries – Cost to company (**EPW Weekly Payments**)	12.04.2018	R339 379.74	11.05.2018	R335 085.04
Salaries – Cost to company (**EPW Weekly Payments**)	25.04.2018	R309 170.96	24.05.2018	R314 875.05
Dates of Salary Run and number of Employees	12.04.2018	272	11.05.2018	263
Dates of Salary Run and number of Employees	25.04.2018	254	24.05.2018	237

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
March 2018	1 919 609	499 089	17 346	614 468	324 829	-101	0	0	3 375 240
April 2018	870 331	32 270	430	0	309 181	0	0	0	1 212 212
May 2018	982 918	74 475	50	23 233	0	309 181	0	0	1 389 857

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

Name of creditor	May 2018 Amount	Description	Reason
BYTES UNIVERSAL GROUP	R309 181.00	FINANCIAL SYSTEM CONSULTING SERVICES	ACCOUNT WAS PUT ON A DISPUTE DUE TO INCORRECT INVOICES RENDERED FOR PAYMENT.
CPH GROUP	R206.00	VARIOUS GOODS DELVIRED	BUDGET EXCEEDED
DU PLESSIS AUTO	R34.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JB TRUCKS	R1 968.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
KARSTEN HARDWARE	R50.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
PARKERSON THOMAS	R5 520.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
SANITECH	R23 678.00	VARIOUS GOODS DELVIRED	DID NOT APPEAR ON STATEMENT
TRICOM AFRICA	R43 069.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WINDOVERT CAPE CC	R19 814.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT

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

	March 2018	April 2018	May 2018
Total value of creditors paid	R41 728 607	R 45 919 590	R33 819 189
Date of creditor reconciliation	10/04/2018	10/05/2018	12/06/2018

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

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

Name of creditor	May 2018 Amounts Outstanding	Description of goods/ services
ARB ELECTRICAL WHOLESALERS	R30 050.00	VARIOUS GOODS DELIVERED
KARSTEN HARDWARE	R31 438.00	VARIOUS GOODS DELIVERED
TYRE CHOICE	R32 867.00	VARIOUS GOODS DELIVERED
CHLORCAPE	R46 883.00	CHLOORGAS CILINDERS
AUTOZONE HOLDINGS	R48 453.00	VARIOUS GOODS DELIVERED
UNIVERSAL TRADING	R53 043.00	VARIOUS GOODS DELIVERED
KAAP AGRI	R72 256.00	VARIOUS GOODS DELIVERED
A L ABOTT & ASSOICATES	R78 176.00	VARIOUS GOODS DELIVERED
JC SERVICES	R86 141.00	VARIOUS GOODS DELIVERED
KISHUGU	R116 971.00	LICENCE FEES

Name of creditor	April 2018 Amounts Outstanding	Description of goods/ services
KARSTEN HARDWARE	R20 964.00	VARIOUS GOODS DELIVERED
A L ABBOTT	R27 316.00	VARIOUS GOODS DELIVERED
ANDRAG AGRICO	R27 627.00	VARIOUS GOODS DELIVERED
BOLAND NETWORK AND IT	R27 790.00	VARIOUS GOODS DELIVERED
UNQONDO PROJECT	R28 922.00	VARIOUS GOODS DELIVERED
VILKO	R34 453.00	VARIOUS GOODS DELIVERED
RIBBENS OFFICE NATIONAL	R42 333.00	VARIOUS GOODS DELIVERED
CHLORCAPE	R71 723.00	CHLOORGAS CILYNDERS
JC SERVICES	R77 400.00	VARIOUS GOODS DELIVERED
ASLA CONSTRUCTION	R347 804.00	VARIOUS SERVICES DELIVERED

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

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

Name of creditor	May 2018 Amounts Paid	Description of goods/ services
ESKOM	R17 275 570.08	ELECTRICITY
ASLA CONSTRUCTION	R1 329 365.84	PROFESSIONAL SERVICES
RUWACON	R823 877.86	CONSTRUCTION OF NDULI RESERVOIR
MAFOKO SECURITY SERVICES	R746 186.89	SECURITY SERVICES
JVR CONSTRUCTION	R546 986.71	UPGRADES OF ROAD AND STORMWATER
ENTSHA HENRA (PTY)	R504 811.62	RECONSTRUCTION OF STREETS
EXEO KHOKELA CIVILS	R437 892.98	BELLA VISTA WATER PIPE LINE
BOSCH STEMELE (pty)	R437 791.20	PROVISION OF ENGINEERING SERVICES
TRICOM AFRICA	R437 668.60	VARIOUS GOODS DELIVERED
MULTIPART PETROL	R419 062.02	PETROL & DIESEL

Name of creditor	April 2018 Amounts Paid	Description of goods/ services
ESKOM	R17 883 484.81	ELECTRICITY
AAD TRUCK & BUS	R2 996 272.56	SUPPLY & DELIVERY OF NEW TRUCK VEHICLE
ASLA CONSTRUCTION	R2 628 615.16	PROFESSIONAL SERVICES
FOUR STONES CIVIL	R1 045 669.28	CONSTRUCTION OF DRIVERS LICENCE TEST
AWV PROJECT MANAGEMENT	R955 809.00	GREEN REFUSE BAGS
EXEO KHOKELA CIVILS ENGINEERING	R928 177.00	BELLA VISTA WATER PIPE LINE
MAFOKO SECURITY PATROLS	R756 729.46	SECURITY SERVICES
ACTOM ELECTRICAL PRODUCTS	R672 229.60	TRANSFORMERS
JVR CONSTRUCTION	R660 439.31	UPGRADES OF ROADS AND STORMWATER
DELNIET CONSTRUCTION	R586 389.57	VARIOUS GOODS DELIVERED

3.2.3.3 Petty Cash: **3.2.3.3 Kleinkas**

Tipe Transaksie Type of transaction	April 2018		May 2018	
	Total	%	Total	%
Condolences, well wish cards, bouquets, flowers and keys for offices	R 250.00	6%	R 1 804.85	18%
Refreshments and caterings	R 520.00	12%	R 4 008.10	40%
Rent (Halls etc.);	R 650.00	15%	R 0.00	0%
Refunds (Library book fees)	R 0.00	0%	R 118.85	1%
Payment of clients without bank accounts	R 0.00	0%	R 0.00	0%
Temporary vehicle licensing fees and public driver permits	R 48.00	1%	R 96.00	1%
Tollgate fees when an employee is driving with an official vehicle registered in the name of council	R 562.00	13%	R 0.00	0%
Approved in terms of 5 (b) (vi) of Petty Cash policy	R 2 359.45	54%	R 3 899.00	39%
GRAND TOTAL	**R 4 389.45**		**R 9 926.80**	

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

DESCRIPTION / BESKRYWING	March 2018	April 2018	May 2018
Opening cash balance	R5000	R5000	R5000
Less total vouchers	(R6 558.60)	(R4 389.45)	(R9 926.80)
Replenishment during month	**R3 283.00**	**R610.55**	**R7 576.40**
Cash at hand before month-end replenishment	R1 724.40	R4 389.45	R2 649.60
Replenishment at month end	R3 275.60	0	R2 350.40
Closing cash balance at month end	R5 000	R5 000	R5 000

3.3 FINANCIAL ADMINISTRATION

3.3.1 Cash and Investments

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

3.3 FINANSIËLE ADMINISTRASIE

3.3.1 Kontant en Beleggings

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

Cash: / **Kontant:**

Bank accounts Bank rekeninge	Institution Instansie	Acc. Numbers	April 2018		May 2018	
			Bank Balance	Cashbook Balance	Bank Balance	Cashbook Balance
Primary Bank Acc.	FNB	62748215979	R70,031,302	R64,505,936	R90,706,185	R86,391,017

Investments: / **Beleggings:**

Institution / Instansie	Maturity Date	March 2018		April 2018		May 2018	
		R	% of available funds	R	% of available funds	R	% of available funds
ABSA Bank Ltd	18/03/2018						
Investec Bank Ltd	23/05/2018	R22,000,000	33.33%	R22,000,000	50%		
Nedbank Ltd	23/04/2018	R22,000,000	33.33%				
Standard Bank of SA Ltd	25/06/2018	R22,000,000	33.33%	R22,000,000	50%	R22,000,000	100%
Total		**R66,000,000**		**R44,000,000**		**R22,000,000**	

	March 2018		April 2018		May 2018	
	R	% of available funds	R	% of available funds	R	% of available funds
Unutilised government grants	R 31,745,020	48%	R39,957,773	91%	R17,337,638	79%
Capital Replacement Reserve (CRR)	R 25,870,558	39%	R4,042,267	9%	R2,756,305	13%
Surplus Funds	R 8,384,422	13%			R1,906,057	8%
Total	**R66,000,000**	100%	**R44,000,000**	100%	**R22,000,000**	100%

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:	March 2018	April 2018	May 2018
Balances	R31,745,020	R39,957,773	R17,337,638

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

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

Reconciliations Rekonsiliasies	March 2018	April 2018	May 2018
Primary bank account	05/04/2018	03/05/2018	04/06/2018
Investment reconciliation	09/04/2018	07/05/2018	05/06/2018
Long term Liabilities	09/04/2018	07/05/2018	05/06/2018
Grant Register	10/04/2018	10/05/2018	12/06/2018

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

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

	April 2018		May 2018	
Description / Beskrywing	Number of Items	Amount	Number of Items	Amount
Uncleared ACB	20	R20,407	3	R1,200
Outstanding cheques	13	R8,001	11	R6,646
Transactions not in cash book	3159	R20,711,580	1579	R9,060,387
Receipts not cleared on Bank statement	1286	R15,228,383	509	R4,758,133
Outstanding journals	52	R13,760	56	R5,068

3.3.2 Liabilities

3.3.2 Laste

Name of institution	Interest Rate	Opening Balance	Payment (Redemption)	Interest	Closing Balance	Payments
Naam van Instansie		May 2018			May 2018	June 2018
		R			R	
DBSA	10,75% - 17,45%	R2,370,126	R0	R0	R2,370,126	R238,244
Nedbank	13.50%	R5,754,218	R533,992	R235,401	R5,220,225	R0
Total		**R8,124,344**	**R533,992**	**R235,401**	**R7,590,351**	**R238,244**

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:

FINANCE MONTHLY REPORT MAY 2018 / FINANSIES MAANDELIKSE VERSLAG – MEI 2018

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	May 2018	R0	31/05/2018 Busy with Traffic Recon
VAT	May 2018	R1,083,881.35	08.06.2018

3.3.4 INSURANCE

Month of Reporting: May 2018

Insurance report - ANNEXURE O

3.3.5 ASSETS

Month of Reporting: May 2018

Assets Report – ANNEXURE N

3.3.5 VERSEKERING

Maandverslag: Mei 2018

Versekeringsverslag - BYLAE O

3.3.6 BATES

Maandverslag: Mei 2018

Bates verslag - BYLAE N

Attached find the following management reports with regard to budget monitoring:

Aangeheg vind die volgende verslae met betrekking tot die monitering van begroting:

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

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

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

Attached find the following legally required reports in terms of the MFMA:

Aangeheg vind die volgende wetlik verplig verslae soos vereis in die MFMA:

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

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

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

Yours faithfully

Die uwe

H J Kritzinger
DIREKTEUR FINANSIES / DIRECTOR FINANCE

Investment Register: Witzenberg Municipality

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

Movement	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11
Opening Balance	-	-	-	17 000 000	17 000 000	17 000 000	17 000 000	17 000 000	22 000 000	22 000 000	22 000 000
Deposits	-	-	17 000 000	-	-	-	-	22 000 000	-	-	-
Withdrawals	-	-	-	-	-	-	-	-17 000 000	-	-	-
Interest Earned	-	-	-	-	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	17 000 000	17 000 000	17 000 000	17 000 000	17 000 000	22 000 000	22 000 000	22 000 000	22 000 000

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

Movement	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11
Opening Balance	-	-	-	13 500 000	13 500 000	13 500 000	-	-	22 000 000	22 000 000	-
Deposits	-	-	13 500 000	-	-	-	-	22 000 000	-	-	-
Withdrawals	-	-	-	-	-	-13 500 000.00	-	-	-	-22 000 000.00	-
Interest Earned	-	-	-	-	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	13 500 000	13 500 000	13 500 000	-	-	22 000 000	22 000 000	-	-

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

Movement	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11
Opening Balance	-	-	-	12 500 000	-	-	-	-	22 000 000	22 000 000	22 000 000
Deposits	-	-	12 500 000.00	-	-	-	-	22 000 000.00	-	-	-
Withdrawals	-	-	-	-12 500 000.00	-	-	-	-	-	-	-22 000 000.00
Interest Earned	-	-	-	-	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	12 500 000	-	-	-	-	22 000 000	22 000 000	22 000 000	-

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

Movement	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11
Opening Balance	-	-	-	13 000 000	13 000 000	-	-	-	12 000 000	-	-
Deposits	-	-	13 000 000.00	-	-	-	-	12 000 000.00	-	-	-
Withdrawals	-	-	-	-	-13 000 000.00	-	-	-	-12 000 000.00	-	-
Interest Earned	-	-	-	-	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	13 000 000	13 000 000	-	-	-	12 000 000	-	-	-

Summary Per Institution

	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11
Standard Bank	-	-	17 000 000	17 000 000	17 000 000	17 000 000	17 000 000	22 000 000	22 000 000	22 000 000	22 000 000
Investec	-	-	13 500 000	13 500 000	13 500 000	-	-	22 000 000	22 000 000	-	-
First Rand	-	-	12 500 000	-	-	-	-	22 000 000	22 000 000	22 000 000	-
ABSA	-	-	13 000 000	13 000 000	-	-	-	12 000 000	-	-	-
	-	-	56 000 000	43 500 000	30 500 000	17 000 000	17 000 000	78 000 000	66 000 000	44 000 000	22 000 000

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	M11	WC022	0100	Bulk Electricity	0	0	0	0	0	0	0	0	0
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	982 918	74 475	50	23 233	0	309 181	0	0	1 389 857
			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	982 918	74 475	50	23 233	0	309 181	0	0	1 389 857
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

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

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
2018	M11	WC022	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	12 615 411	1 998 693	1 744 191	1 656 651	1 383 140	1 486 001	6 098 831	38 488 465	65 481 383	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	16 018 760	795 267	634 930	539 203	273 198	171 041	858 825	2 584 845	21 876 069	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	4 132 235	247 986	211 715	225 025	170 238	166 721	3 042 408	11 303 434	19 501 762	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	5 754 907	671 539	629 589	614 196	578 286	550 692	2 872 854	17 470 533	29 242 575	0	0
			1600	Receivables from Exchange Transactions - Waste Management	7 004 130	769 733	723 280	686 804	663 044	611 977	3 272 784	20 979 633	34 711 387	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	220 773	19 151	18 845	18 466	17 972	17 627	103 148	905 081	1 321 064	0	0
			1810	Interest on Arrear Debtor Accounts	2 093 169	103 389	123 086	153 262	147 067	159 968	1 176 011	33 346 287	37 302 239	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	-3 725 062	68 221	65 016	27 890	34 206	24 478	329 906	1 099 072	-2 076 273	0	0
			2000	Total By Income Source	44 114 324	4 673 980	4 150 652	3 921 497	3 277 132	3 190 505	17 854 766	126 177 349	207 360 204	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	1 260 543	707 184	867 531	529 531	194 282	174 346	662 500	2 542 862	6 738 799	0	0
			2300	Commercial	13 791 944	491 994	298 578	306 799	180 998	139 116	1 517 952	6 529 367	23 258 749	0	0
			2400	Households	27 506 219	3 229 850	2 953 610	2 860 599	2 696 774	2 672 062	13 744 027	108 842 273	164 605 413	0	0
			2500	Other	1 555 618	244 952	230 934	224 567	205 077	204 981	1 930 287	8 262 827	12 659 244	0	0
			2600	Total By Customer Group	44 114 324	4 673 980	4 150 652	3 921 497	3 277 132	3 190 505	17 854 766	126 177 349	207 360 204	0	0

Notes:

Property Rental Debtors: Including housing and land sale debtors
Total By Income Source = Total by Customer Group
The total debtors amount must balance the total amount reflected for debtors on the BSAC return.
Bad Debts=Bad Debts written off during the month
Impairment - Bad Debts I.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner
The impairment amount that is entered in this block should be the agregated amount as per the calculation formula in the municipality
If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

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

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2018	May	WC022	3000	Cash Receipts by Source												
			3010	Property rates	3 345 177	12 934 736	5 489 816	12 706 525	4 868 169	3 463 061	3 749 502	3 285 796	3 530 472	3 066 156	3 455 349	
			3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0		0	
			3030	Service charges - electricity revenue	18 141 508	20 502 290	18 446 775	17 251 038	14 535 248	12 107 595	14 562 966	14 600 219	19 411 733	19 463 750	23 351 232	
			3040	Service charges - water revenue	2 316 002	3 050 571	2 526 385	2 851 042	3 596 801	2 663 296	3 712 375	3 710 537	3 924 272	4 154 204	3 781 080	
			3050	Service charges - sanitation revenue	4 299 509	2 030 988	1 675 549	1 667 600	1 745 442	1 310 567	2 228 745	1 635 523	3 924 272	1 683 533	4 413 828	
			3060	Service charges - refuse revenue	1 483 092	2 093 873	1 670 964	1 804 160	1 828 499	1 290 809	2 042 564	1 712 283	1 916 236	1 574 422	1 928 240	
			3070	Service charges - other	3 162 145	2 832 936	4 484 726	1 874 632	3 604 406	3 500 380	2 902 690	3 698 755	1 502 486	3 415 579	3 071 000	
			3080	Rental of facilities and equipment	2 788	-72 397	818 203	144 247	136 552	162 208	194 467	506 266	1 100 980	1 284 400	481 672	
			3090	Interest earned - external investments	10 135	1 066 096	-496	1 234 451	548 836	645 169	128 702	1 314 911	504 755	34 112	970 456	
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	
			3120	Fines	6 095	13 712	18 067	144 002	219 173	75 115	366 968	1 114 394	703 383	343 802	563 773	
			3130	Licences and permits	-1 269 255	-1 927 781	-1 491 433	-206 189	334 007	-1 265 226	843 224	5 501 502	1 815 906	358 548	1 620 333	
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	
			3150	Transfer receipts - operational	0	33 345 890	354 301	7 046 289	20 669	25 736 917	2 375 645	2 411 281	18 293 546	0	0	
			3160	Other revenue	85 563	102 485	744 263	436 576	430 319	3 695 463	355 414	738 663	1 309 059	637 576	275 038	
			3170	Cash Receipts by Source	31 582 760	75 973 398	34 737 130	47 056 363	31 868 142	53 585 354	33 483 264	40 230 151	57 937 103	36 016 084	43 792 000	0
			3180	Other Cash Flows/Receipts by Source		0	0									
			3190	Transfer receipts - capital	0	8 307 000	0	0	0	11 257 000	0	0	11 175 666	8 355 913	0	
			3200	assets	0	0	0	0	0	0	0	0	0	0	0	
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	
			3240	Increase (decrease) in consumer deposits	58 844	55 205	278 566	75 815	80 291	83 856	40 468	70 079	77 656	68 685	115 429	
			3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	
			3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	
			3270	Decrease (increase) in non-current investments	53 085	-20 143	-56 010 537	12 497 923	13 000 000	13 500 000	0	-60 566 733	11 818 734	22 286 712	21 999 660	
			3280	Total Cash Receipts by Source	31 694 699	84 315 461	-20 994 841	59 630 101	44 948 433	78 426 209	33 523 731	-20 266 503	81 009 158	66 707 394	65 907 066	
			4000	Cash Payments by Type												
			4010	Employee related costs	11 037 251	10 836 940	11 092 397	11 416 475	16 388 030	11 178 796	11 842 811	12 456 969	11 709 508	11 627 165	11 537 966	
			4020	Remuneration of councillors	757 980	753 323	729 422	752 382	728 043	727 422	1 206 957	793 606	796 763	971 000	814 635	
			4030	Collection costs	23 277	0	0	0	0	0	0	0	0	0	0	
			4040	Interest paid	0	0	230 882	0	0	71 325	0	257	161 212	0	35 340	
			4050	Bulk purchases - Electricity	187 310	396 267	44 687 798	13 080 130	11 852 916	13 943 751	12 887 410	14 836 052	16 709 589	18 156 227	17 650 160	
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	
			4070	Other materials	46 142	1 591 757	919 166	2 057 891	2 304 429	1 069 099	2 045 303	4 319 006	3 786 641	2 469 877	1 052 604	
			4080	Contracted services	531 091	1 478 069	1 252 024	1 920 260	3 797 675	6 734 803	1 421 595	3 652 204	4 976 639	3 667 001	3 882 790	
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	
			4100	Grants and subsidies paid - other	203 415	2 000	46 250	3 120 344	6 549 857	31 500	3 165 373	41 495	114 816	218 806	241 961	
			4110	General expenses	33 041 733	3 771 925	6 400 141	5 022 281	5 994 545	1 119 654	3 258 299	4 139 327	3 736 197	6 129 302	4 155 666	
			4120	Cash Payments by Type	45 828 199	18 830 302	65 358 079	37 369 763	47 615 694	34 876 349	35 829 748	40 238 917	41 993 364	43 139 409	39 271 322	0
			4130	Other Cash Flows/Payments by Type		0	0	0								
			4140	Capital assets	282 990	2 589 077	4 186 996	1 710 680	5 981 417	4 268 175	2 619 213	5 448 908	6 735 854	9 396 781	4 369 105	
			4150	Repayment of borrowing	0	0	914 903	-1 623	0	109 001	0	0	984 573	0	0	
			4160	Other Cash Flows/Payments	16 082 980	-14 279 043	-2 896 625	-5 074 596	32 009 263	-29 662 540	-265 480	123 284	-614 166	-866 046	381 580	
			4170	Total Cash Payments by Type	62 194 150	7 139 336	67 563 353	34 004 225	85 606 374	9 590 984	38 183 482	45 811 110	49 099 626	51 670 145	44 022 007	0
			4180	Net Increase/(Decrease) in Cash Held	-30 499 451	77 176 125	-88 558 194	25 625 876	-40 657 941	68 835 225	-4 659 750	-66 077 613	31 909 532	15 037 249	21 885 081	0
			4190	Cash/cash equivalents at the month/year begin:	76 374 877	45 875 426	123 051 551	34 493 357	60 119 234	19 461 293	88 296 518	83 636 768	17 559 155	49 468 687	64 505 937	86 391 018
			4200	Cash/cash equivalents at the month/year end:	45 875 426	123 051 551	34 493 357	60 119 234	19 461 293	88 296 518	83 636 768	17 559 155	49 468 687	84 505 937	86 391 018	86 391 018

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

Year End	Month End	Mun	Function	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Committed Orders Month M11	Actual Month M11	
			9999	TOTAL FOR ALL FUNCTIONS		0100	OPERATING REVENUE	0	0	99990100
				TOTAL FOR ALL FUNCTIONS		0200	Property Rates	0	3 067 011	99990200
				TOTAL FOR ALL FUNCTIONS		0300	Property Rates - Penalties And Collection Charges	0	0	99990300
				TOTAL FOR ALL FUNCTIONS		0400	Service Charges	0	28 242 942	99990400
				TOTAL FOR ALL FUNCTIONS		0700	Rent Of Facilities And Equipment	0	562 639	99990700
				TOTAL FOR ALL FUNCTIONS		0800	Interest Earned - External Investments	0	969 080	99990800
				TOTAL FOR ALL FUNCTIONS		1000	Interest Earned - Outstanding Debtors	0	1 220 355	99991000
				TOTAL FOR ALL FUNCTIONS		1100	Dividends Received	0	0	99991100
				TOTAL FOR ALL FUNCTIONS		1300	Fines	0	563 773	99991300
				TOTAL FOR ALL FUNCTIONS		1400	Licenses and Permits	0	594 430	99991400
				TOTAL FOR ALL FUNCTIONS		1500	Agency Services	0	0	99991500
				TOTAL FOR ALL FUNCTIONS		1600	Transfers Recognised - Operating	0	276 258	99991600
				TOTAL FOR ALL FUNCTIONS		1610	Transfers Recognised - Capital	0	0	99991610
				TOTAL FOR ALL FUNCTIONS		1700	Other Revenue	0	289 745	99991700
				TOTAL FOR ALL FUNCTIONS		1800	Gain On Disposal Of Property, Plant & Equipment	0	0	99991800
				TOTAL FOR ALL FUNCTIONS		1900	Total Operating Revenue Generated	0	35 786 233	99991900
				TOTAL FOR ALL FUNCTIONS		2000	Less Revenue Foregone	0	0	99992000
				TOTAL FOR ALL FUNCTIONS		2100	Total Direct Operating Revenue	0	35 786 233	99992100
				TOTAL FOR ALL FUNCTIONS		2200	INTERNAL TRANSFERS -- (must net out with corresp. items under	0	0	99992200
				TOTAL FOR ALL FUNCTIONS		2300	Interest Received - Internal Loans	0	0	99992300
				TOTAL FOR ALL FUNCTIONS		2500	Internal Recoveries (Activity Based Costing Etc)	0	1 418 583	99992500
				TOTAL FOR ALL FUNCTIONS		2600	Dividends Received - Internal (From Municipal Entities)	0	0	99992600
				TOTAL FOR ALL FUNCTIONS		2700	Total Indirect Operating Revenue	0	1 418 583	99992700
				TOTAL FOR ALL FUNCTIONS		2800	Total Operating Revenue	0	37 204 816	99992800
				TOTAL FOR ALL FUNCTIONS		2900	OPERATING EXPENDITURE	0	0	99992900
				TOTAL FOR ALL FUNCTIONS		3000	Employee Related Costs - Wages & Salaries	-4 253	-13 033 089	99993000
				TOTAL FOR ALL FUNCTIONS		3100	Employee Related Costs - Social Contributions	0	-34 798	99993100
				TOTAL FOR ALL FUNCTIONS		3200	Less Employee Costs Capitalised	0	0	99993200
				TOTAL FOR ALL FUNCTIONS		3300	Less Employee Costs Allocated To Other Operating Items	0	0	99993300
				TOTAL FOR ALL FUNCTIONS		3400	Remuneration Of Councillors	0	-764 335	99993400
				TOTAL FOR ALL FUNCTIONS		3500	Debt Impairment	0	13 360 051	99993500
				TOTAL FOR ALL FUNCTIONS		3600	Collection Costs	0	0	99993600
				TOTAL FOR ALL FUNCTIONS		3700	Depreciation and Asset Impairment	-3 688	-2 440	99993700
				TOTAL FOR ALL FUNCTIONS		3900	Interest Expense - External Borrowings	0	-286 401	99993900
				TOTAL FOR ALL FUNCTIONS		4000	Redemption Payments - External Borrowings (Gamap To Remove)	0	0	99994000
				TOTAL FOR ALL FUNCTIONS		4100	Bulk Purchases	0	-15 262 136	99994100
				TOTAL FOR ALL FUNCTIONS		4110	Other Materials	-547 846	-1 215 366	99994110
				TOTAL FOR ALL FUNCTIONS		4200	Contracted Services	-4 321 052	-3 993 219	99994200
				TOTAL FOR ALL FUNCTIONS		4300	Grants and Subsidies	0	-241 961	99994300
				TOTAL FOR ALL FUNCTIONS		4400	Other Expenditure	-1 454 509	-2 265 045	99994400
				TOTAL FOR ALL FUNCTIONS		4500	Loss On Disposal Of Property, Plant & Equipment	0	0	99994500
				TOTAL FOR ALL FUNCTIONS		4550	Contributions To/(From) Provisions	0	67 136	99994550
				TOTAL FOR ALL FUNCTIONS		4600	Total Direct Operating Expenditure	-6 331 348	-23 651 605	99994600
				TOTAL FOR ALL FUNCTIONS		4700	INTERNAL TRANSFERS - (must net out with corresp. items under	0	0	99994700
				TOTAL FOR ALL FUNCTIONS		4800	Interest - Internal Borrowings	0	0	99994800
				TOTAL FOR ALL FUNCTIONS		5000	Internal Charges (Activity Based Costing Etc)	0	-1 418 583	99995000
				TOTAL FOR ALL FUNCTIONS		5010	Contributed Assets	0	0	99995010
				TOTAL FOR ALL FUNCTIONS		5100	Total Indirect Operating Expenditure	0	-1 418 583	99995100
				TOTAL FOR ALL FUNCTIONS		5200	Total Operating Expenditure	-6 331 348	-25 070 188	99995200
				TOTAL FOR ALL FUNCTIONS		5300	SURPLUS	0	0	99995300
				TOTAL FOR ALL FUNCTIONS		5400	Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-6 331 348	12 134 628	99995400
				TOTAL FOR ALL FUNCTIONS		5500	Taxation	0	0	99995500
				TOTAL FOR ALL FUNCTIONS		5600	Operating Surplus / (Deficit) - After Tax	-6 331 348	12 134 628	99995600
				TOTAL FOR ALL FUNCTIONS		5800	Cross Subsidisation	0	0	99995800
				TOTAL FOR ALL FUNCTIONS		6600	Plus Interests In Entities Not Wholly Owned	0	0	99996600
				TOTAL FOR ALL FUNCTIONS		5900	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-6 331 348	12 134 628	99995900
				TOTAL FOR ALL FUNCTIONS		6200	OTHER ADJUSTMENTS AND TRANSFERS	0	0	99996200
				TOTAL FOR ALL FUNCTIONS		5700	Dividends Paid (Municipal Entities Only)	0	0	99995700
				TOTAL FOR ALL FUNCTIONS		6210	Asset Financing Reserve (Afr)	0	0	99996210
				TOTAL FOR ALL FUNCTIONS		6220	Housing Development Fund	0	0	99996220
				TOTAL FOR ALL FUNCTIONS		6230	Depreciation Reserve Ex Afr	0	0	99996230
				TOTAL FOR ALL FUNCTIONS		6240	Depreciation Reserve Ex Govt Grants	0	0	99996240
				TOTAL FOR ALL FUNCTIONS		6250	Depreciation Reserve Ex Donations And Contributions	0	0	99996250
				TOTAL FOR ALL FUNCTIONS		6260	Self-Insurance Reserve	0	0	99996260
				TOTAL FOR ALL FUNCTIONS		6270	Revaluation Reserve	0	0	99996270
				TOTAL FOR ALL FUNCTIONS		6280	Other	0	0	99996280
				TOTAL FOR ALL FUNCTIONS		6700	Change To Unappropriated Surplus / (Accumulated Deficit)	-6 331 348	12 134 628	99996700

A : ACTUAL CAPITAL ACQUISITION AND SOURCES OF FINANCE (All values in Rand)
ve File as : Muncde_CAA_ccyy_Mnn.XLS (e.g.: GT411_CAA_2005_M10)
ange Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
ange Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
ange Muncde to your own municipal code (e.g.: GT411)
functions are listed below
unction is a Municipal Entity change Mun/Ent to Y next to function description column
Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Actual Month M11 May

ar d	Month End	Mun	Functi 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	0	438 374	0	438 374	99990300
				TOTAL FOR ALL FUNCTIONS		0400	Water Reservoirs & Reticulation	0	1 620 351	70 688	0	1 691 039	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	0	0	0	0	99990600
				TOTAL FOR ALL FUNCTIONS		0700	Sewerage Purification & Reticulation	0	-26 822	969 860	0	943 038	99990700
				TOTAL FOR ALL FUNCTIONS		0800	Housing	0	0	0	0	0	99990800
				TOTAL FOR ALL FUNCTIONS		0900	Street Lighting	0	117 907	0	0	117 907	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	330	0	0	330	99991200
				TOTAL FOR ALL FUNCTIONS		1300	Sub-total Infrastructure	0	1 711 767	1 478 922	0	3 190 689	99991300
				TOTAL FOR ALL FUNCTIONS		1400	COMMUNITY	0	0	0	0	0	99991400
				TOTAL FOR ALL FUNCTIONS		1500	Establishment of Parks & Gardens	0	0	0	0	0	99991500
				TOTAL FOR ALL FUNCTIONS		1600	Sportsfields	0	0	0	0	0	99991600
				TOTAL FOR ALL FUNCTIONS		1700	Community Halls	0	5 200	49 616	0	54 816	99991700
				TOTAL FOR ALL FUNCTIONS		1800	Libraries	0	0	0	0	0	99991800
				TOTAL FOR ALL FUNCTIONS		1900	Recreational Facilities	0	118 654	0	0	118 654	99991900
				TOTAL FOR ALL FUNCTIONS		2000	Clinics	0	0	0	0	0	99992000
				TOTAL FOR ALL FUNCTIONS		2100	Museums & Art Galleries	0	0	0	0	0	99992100
				TOTAL FOR ALL FUNCTIONS		2200	Other	0	-2 602	0	0	-2 602	99992200
				TOTAL FOR ALL FUNCTIONS		2300	Sub-total Community	0	121 253	49 616	0	170 869	99992300
				TOTAL FOR ALL FUNCTIONS		2310	HERITAGE ASSETS	0	0	0	0	0	99992310
				TOTAL FOR ALL FUNCTIONS		2311	Heritage Assets	0	0	0	0	0	99992311
				TOTAL FOR ALL FUNCTIONS		2312	Sub-total Heritage Assets	0	0	0	0	0	99992312
				TOTAL FOR ALL FUNCTIONS		2320	INVESTMENT PROPERTIES	0	0	0	0	0	99992320
				TOTAL FOR ALL FUNCTIONS		2321	Investment Properties	0	0	0	0	0	99992321
				TOTAL FOR ALL FUNCTIONS		2322	Sub-total Investment Properties	0	0	0	0	0	99992322
				TOTAL FOR ALL FUNCTIONS		2400	OTHER ASSETS	0	0	0	0	0	99992400
				TOTAL FOR ALL FUNCTIONS		2500	Other motor vehicles	0	0	0	0	0	99992500
				TOTAL FOR ALL FUNCTIONS		2600	Plant & equipment	0	88 710	0	0	88 710	99992600
				TOTAL FOR ALL FUNCTIONS		2700	Office equipment	0	186 971	0	0	186 971	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	6 492	11 990	0	18 482	99993200
				TOTAL FOR ALL FUNCTIONS		3300	Sub-total Other Assets	0	282 173	11 990	0	294 163	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	80 819	0	0	80 819	99993600
				TOTAL FOR ALL FUNCTIONS		3700	Conservancy	0	0	0	0	0	99993700
				TOTAL FOR ALL FUNCTIONS		3800	Ambulances	0	0	0	0	0	99993800
				TOTAL FOR ALL FUNCTIONS		3900	Buses	0	0	0	0	0	99993900
				TOTAL FOR ALL FUNCTIONS		4000	Sub-total Specialised Vehicles	0	80 819	0	0	80 819	99994000
				TOTAL FOR ALL FUNCTIONS		4010	AGRICULTURAL ASSETS	0	0	0	0	0	99994010
				TOTAL FOR ALL FUNCTIONS		4011	Agricultural Assets	0	0	0	0	0	99994011
				TOTAL FOR ALL FUNCTIONS		4012	Sub-total Agricultural Assets	0	0	0	0	0	99994012
				TOTAL FOR ALL FUNCTIONS		4020	BIOLOGICAL ASSETS	0	0	0	0	0	99994020
				TOTAL FOR ALL FUNCTIONS		4021	Biological Assets	0	0	0	0	0	99994021
				TOTAL FOR ALL FUNCTIONS		4022	Sub-total Biological Assets	0	0	0	0	0	99994022
				TOTAL FOR ALL FUNCTIONS		4030	INTANGIBLES	0	0	0	0	0	99994030
				TOTAL FOR ALL FUNCTIONS		4031	Intangibles	0	0	0	0	0	99994031
				TOTAL FOR ALL FUNCTIONS		4032	Sub-total Intangibles	0	0	0	0	0	99994032
				TOTAL FOR ALL FUNCTIONS		4100	TOTAL	0	2 196 011	1 540 528	0	3 736 539	99994100
				TOTAL FOR ALL FUNCTIONS		4200	SOURCE OF FINANCE	0	0	0	0	0	99994200
				TOTAL FOR ALL FUNCTIONS		4300	External Loans	0	31 989	0	0	31 989	99994300
				TOTAL FOR ALL FUNCTIONS		4400	Asset Financing Reserve	0	1 160 927	570 669	0	1 731 596	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	1 003 094	969 860	0	1 972 954	99994700
				TOTAL FOR ALL FUNCTIONS		4701	Provincial Government Transfers and Grants	0	0	0	0	0	99994701
				TOTAL FOR ALL FUNCTIONS		4702	District Municipality Transfers and Grants	0	0	0	0	0	99994702
				TOTAL FOR ALL FUNCTIONS		4703	Other Transfers and Grants	0	0	0	0	0	99994703
				TOTAL FOR ALL FUNCTIONS		4800	Leases	0	0	0	0	0	99994800
				TOTAL FOR ALL FUNCTIONS		5000	Other	0	0	0	0	0	99995000
				TOTAL FOR ALL FUNCTIONS		5100	TOTAL FINANCING	0	2 196 011	1 540 528	0	3 736 539	99995100

WITZENBERG MUNICIPALITY

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

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2016/2017	Amended Budget 2016/2017	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	101 631 849	97 615 484	83 300 326	85.34%
66(b)	Contributions to pension funds and medical aid	22 958 330	22 914 452	19 503 822	85.12%
66(c)	Travel, accomodation and subsistence	5 037 107	4 903 737	3 907 721	79.69%
66(d)	Housing benefits and allowances	1 628 586	1 628 586	1 324 672	81.34%
66(e)	Overtime	10 974 215	12 390 116	13 388 192	108.06%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	21 397 639	21 373 981	18 735 075	87.65%
	Sub - Total (Staff Benefits)	**R 163 627 726**	**R 160 826 356**	**R 140 159 808**	**87.15%**
Councillor Benefits					
MAY	Mayor	838 861	838 861	554 467	66.10%
DM	Deputy Mayor	621 755	621 755	510 976	82.18%
SP	Speaker	622 012	622 012	510 554	82.08%
MCM	Mayoral Committee members	2 476 596	2 476 596	1 891 803	76.39%
CLLR	Other Councillors	4 319 456	4 319 456	3 882 007	89.87%
MED	Medical aid contributions	200 997	200 997	122 648	61.02%
PEN	Pension fund contributions	1 003 257	1 003 257	933 282	93.03%
WARD	Ward Committee Allowance	720 000	720 000	628 000	87.22%
	Sub - Total (Councillors' Benefits)	**10 802 934**	**R 10 802 934.00**	**R 9 033 735.90**	**83.62%**
Total Councillor and Staff Benefits		**R 174 430 660**	**R 171 629 290**	**R 149 193 544**	**86.93%**

MUNICIPALITY WITZENBERG

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

MFMA Section	Item Description	Income transactions March 2018	Income transactions April 2018	Income transactions May 2018	Expenditure transactions March 2018	Expenditure transactions April 2018	Expenditure transactions May 2018	Income YTD transactions Quarter 3	Expenditure YTD transactions Quarter 3	Total YTD Income	Total YTD Expenditure
		Income	Income	Income	Expenditure	Expenditure	Expenditure	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	-	-	-	3 210 534	3 234 279	3 065 726	-	9 510 540	-8 016 317	28 986 070
	- Agency fees, for example motor registration, drivers licence, etc.	-1 138 114	501	-927 079	-	-	-	-2 064 692	-	-5 622 711	5 789 555
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	-330 522	-359 396	-254 930	135 619	113 953	117 612	-720 245	355 204	-2 496 485	1 508 347
		-1 468 636	-358 895	-1 182 009	3 346 163	3 348 232	3 183 338	-2 784 937	9 865 744	-16 135 514	36 283 972

MFMA Section	Item Description	Transactions March 2018	Trasaction for April 2018	Trasaction for May 2018	YTD Transactions Quarter 3
11(1) (h)	Cash management and investment purposes:				-
	- Realised	-12 000 000	-22 000 000	-22 000 000	-112 000 000
	- Made	-	-	-	134 000 000
	- Nett movement	-12 000 000	-22 000 000	-22 000 000	22 000 000

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

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

Municipality	**WC022 Witzenberg**	**Financial Year**	**2017/18**
		Month End	**M11 May**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	1 550 000
Received This Month	0
Total FMG Funds Received	1 550 000
Spent Prior Periods (Since Inception) - See Last Months Form	338 165
Spent This Month	20 188
Total FMG Funds Spent	358 353
Total FMG funds Received and Not Spent	1 191 647
Percentage of Funds Spent	23.12%
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

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	**M11 May**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	19 564 000
Received This Month	3 175 000
Total MIG Funds Received	22 739 000
Spent Prior Periods (Since Inception) - See Last Months Form	22 744 249
Spent This Month	57 265
Total MIG Funds Spent	22 801 515
Total MIG funds Received and Not Spent	-62 515
Percentage of Funds Spent	100.27%
Funds Currently Committed but Not Spent	0
Scheduled Transfers Withheld	

Conditions:

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

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

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

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

(Print Name Below)

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

Signed Dated

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

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

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

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

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

Municipality	WC022 Witzenberg	Financial Year	2017/18
		Month End	M11 May

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

Signed

Dated

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

Witzenberg Municipality
Grant Register

	Operational				Capital			
	Opening Balance	Receipts	Transferred to Revenue/Capital	Closing Balance	Opening Balance	Receipts	Transferred to Revenue/Capital	Closing Balance
National Government								
Municipal Infrastructure Grant	-	-	-	-	-	-22 739 000	22 801 515	62 515
Municipal Water Infrastructure	-	-	-	-	-	-	-	-
Municipal Systems Improvement	-	-	-	-	-	-	-	-
Neighbourhood Development Part	-	-	-	-	-	-	-	-
Water Services Infrastructure	-	-	-	-	-	-	-	-
Expanded Public Works Programm	-	-1 485 000	1 499 357	14 357	-	-	-	-
Local Government Financial Man	-	-1 550 000	358 353	-1 191 647	-	-	-	-
Regional Bulk Infrastructure G	-	-	-	-	-	-	8 525	8 525
Integrated National Electrific	-	-	-	-	-	-	-	-
Provincial Government								
Municipal Infrastructure	-	-	-	-	-	-	-	-
Human Settlement Development	-	-15 233 731	12 672 634	-2 561 097	-	-15 155 472	9 981 751	-5 173 721
Regional Social Econimical Pro	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-
Financial Management Support (	-	-	13 997	13 997	-	-	-	-
LOCAL GOVERNMENT COMPLIANCE	-	-	299 400	299 400	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-
mSCOA Grant	-	-	-	-	-	-	-	-
Maintenance and Construction	-	-	-	-	-	-	-	-
Community Development Workers	-	-148 000	90 007	-57 993	-	-	-	-
Replacement Funding	-	-5 450 000	-	-5 450 000	-	-	-	-
Financial Assistance to Munici	-	-	-	-	-	-	-	-
Rural Development Grant	-	-	-	-	-	-	-	-
Library Service	-	-2 600 000	-	-2 600 000	-	-2 293	-	-2 293
Thusong Centre	-	-	322 000	322 000	-	-	-	-
Financial Management	-	-240 000	180 000	-60 000	-	-	-	-
Maintenance of Main Road	-	-120 000	-	-120 000	-	-	-	-
Regional Social Economic Proje	-	-	-	-	-	-	-	-
District Municipalities								
Sport and Recreation	-	-	-	-	-	-	-	-
Foreign Government and Interna								
Foreign Government and Interna	-	-841 726	-	-841 726	-	-	-	-
Total Grants	-	-27 668 457	15 435 748	-12 232 708	-	-37 896 765	32 791 791	-5 104 974

9 PROPERTY, PLANT AND EQUIPMENT

9.1 30 MAY 2018

Reconciliation of Carrying Value	Land R	Buildings R	Infrastructure R	Community R	Lease Assets R	Other R	Total R
Carrying value at 1 July 2017	77 940 867	91 931 295	526 412 052	69 702 934	629 893	41 027 288	807 644 329
Cost	77 940 867	101 276 813	650 783 726	76 987 664	1 893 599	73 418 813	982 301 483
Original Cost	77 940 867	101 276 813	650 783 726	76 987 664	1 893 599	73 418 813	982 301 483
Accumulated Impairments	-	-	(19 803)	-	-	(632 535)	(652 338)
Original Cost	-	-	(19 803)	-	-	(632 535)	(652 338)
Accumulated Depreciation	-	(9 345 519)	(124 351 872)	(7 284 730)	(1 263 706)	(31 758 990)	(174 004 816)
Original Cost	-	(9 345 519)	(124 351 872)	(7 284 730)	(1 263 706)	(31 758 990)	(174 004 816)
Acquisitions		-	38 447 938	1 490 304		7 861 106	47 799 348
Transfers							-
Cost	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Depreciation	(1 357 760)	(1 601 479)	(9 170 304)	(1 214 252)	(10 973)	(714 711)	(14 069 480)
Normal Depreciation for the year	(1 357 760)	(1 601 479)	(9 170 304)	(1 214 252)	(10 973)	(714 711)	(14 069 480)
Carrying value of disposals	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Accumulated Impairments	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Carrying value at 30 June 2018	76 583 106	90 329 815	555 689 686	69 978 986	618 920	48 173 682	841 374 196
Cost	77 940 867	101 276 813	689 231 665	78 477 968	1 893 599	81 279 919	1 030 100 831
Original Cost	77 940 867	101 276 813	689 231 665	78 477 968	1 893 599	81 279 919	1 030 100 831
Accumulated Impairments	-	-	(19 803)	-	-	(632 535)	(652 338)
Original Cost	-	-	(19 803)	-	-	(632 535)	(652 338)
Accumulated Depreciation	(1 357 760)	(10 946 998)	(133 522 176)	(8 498 982)	(1 274 679)	(32 473 701)	(188 074 297)
Original Cost	(1 357 760)	(10 946 998)	(133 522 176)	(8 498 982)	(1 274 679)	(32 473 701)	(188 074 297)

Intangible Assets

	2018
	R
Computer Software	
Net Carrying amount at 1 July 2017	**2 506 094**
Cost	4 498 498
Accumulated Amortisation	(1 992 404)
Accumulated Impairment	-
Additions	78 290
Amortisation for Year	-
Impairments	
Disposals	
Net Carrying amount at 31 May 2018	**2 584 384**
Cost	4 576 788
Accumulated Amortisation	(1 992 404)
Accumulated Impairment	-

Heritage Assets

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

Capitalised Restoration Cost

	2018
	R
Net Carrying amount at 1 July 2017	**16 075 548**
Cost	45 710 691
Under Construction	-
Accumulated Depreciation	(29 635 143)
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Depreciation for the year	-
Impairment	-
Transfers from Inventory	-
Transfers	-
Net Carrying amount at 31 May 2018	**16 075 548**
Cost	45 710 691
Accumulated Depreciation	(29 635 143)
Accumulated Impairment	-

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 May 2018	**47 718 986**
Cost	50 416 329
Accumulated Depreciation	(2 697 343)
Accumulated Impairment	-

INSURANCE REPORT: May 2018

Claims movement for the month

Total claims open at the beginning of the month	**37**
New claims for the month	**0**
Claims closed during the month	**1**
Prior month adjustment	**0**
Total claims open at the end of the month	**36**

Old Aon claims outstanding

	R2 994 040.84
Claim: 432- Five year old Boy burned at Pump station **Date Reported**: 2009/10/28. **Reason**: Letter of rejection of claim issued / claim re-opened- New Summons Received. Meeting held with Attorneys. Awaiting further response. Still sub-judicative. Date 15/05/2018: Still awaiting a trial date from the plaintiff – plaintiff to determine the pace of proceedings.	1 210 000.00
Claim: 378- Incident at Dennebos **Date Reported**: 2009/07/28 **Reason**: Letter of rejection of claim issued / claim re-opened bear 29/11/2015: Judgement: The municipality is ordered to pay the costs of this application on an attorney and own client scale (punitive scale). 24/11/2016: The municipality has been ordered by the High Court to pay an amount of R780 000.	1 427 600.00
Claim: 581-Truck CFA829 with trailer CFA1747 with Bomag in accident with CF143851) **Date Reported**: 2012/01/17 **Reason**: Claim denied. Only damage to trailer was not denied. Damage to Bomag Roller denied. Date: 15/05/2018: Claim has been closed.	356 440.84
Claim: 583-Gunter C Mrs (Fell on pavement after stepping into hole. **Date Reported**: 2012/01/23 **Reason**: Additional Information submitted from third party lawyers. Legal proceedings are in progress. Lion of Africa attorney served a notice of intention to defend on 4 August 2014. Attorney withdrew. Awaiting correspondence from AON regarding the appointment of new attorney Date: 22/10/2015: Internal Legal department are currently in consultation with new attorneys. Date: 15/05/2018: Trial date has been set for 4 June 2018.	585 765.80

Current progress on claims

Action Taken	Total
Additional Information Submitted to Insurance	4
Awaiting Invoice	4
Claim Reported, Awaiting Response from Insurer	7
Order Made out and given through to supplier	
Request for Quotations Submitted	
Awaiting Refund	1
Requested Department to obtain Quotation	1
Insurer requires additional information	3
Additional Information Requested from relevant department	1
Invoice received and submitted for payment/or refund to Insurers	2
Assessor appointed	2
Quotations submitted to Insurer, Awaiting Approval	2
Agreement of Loss signed and submitted to Insurer	2
Agreement of loss received	
Memo submitted to Manager for approval	1
Claim within excess: Memo submitted to Manager for approval	2
Awaiting Agreement of Loss	
Awaiting Settlement	1
Settlement Received	2
Awaiting confirmation of payment	1
Grand Total	**36**

Age analysis of Outstanding Claims

Category	AON	INDWE	LATERAL UNISON	Grand Total
30 days or Less	-	-	-	-
More than 30 days	-	-	2	2
60 days or more	-	-	3	3
More than 120 Days	14	14	3	31
Grand Total	**14**	**14**	**8**	**36**

WITZENBERG
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QUALITY CERTIFICATE

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

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

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

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature : ______________________

Date: 14/06/18