

WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager / Munisipale Bestuurder

VAN / FROM: Director: Finance / Direkteur: Finansies

DATUM / DATE: 30 September 2018 / 30 September 2018

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

FINANCE MONTHLY REPORT – SEPTEMBER 2018

FINANSIES MAANDELIKSE VERSLAG – SEPTEMBER 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 September 2018.

C EXECUTIVE SUMMARY

The unwillingness / inability of government departments to pay their municipal accounts is a big concern. The only response received with every enquiry from the municipality is that they need detail of the outstanding amounts. Although the information has been provided on numerous occasions the required payments have not been received. The debt is in excess of R 6.7 million.

The municipality has implemented the new general valuation from the 2018/19 financial year. The monthly billing was also done as scheduled and during this process 17 299 accounts amounting to R 27.8 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 4.1 million.

The indigent cost to the municipality for the month amounts to R 1.6 million. The number of indigent households is increasing due to the policy amendments approved by council.

The accumulated debtor's collection target for the year is 94%, but the actual accumulated year to date debtor's collection is 74%. The low collection percentage is due to annual rates that have been levied during July. These rates are payable before the end of September.

A BURGEMEESTERS VERSLAG

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

B AANBEVELING

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

C OPSOMMING

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekenings te betaal is 'n groot bekommernis. Die enigste antwoord op navrae is dat hulle 'n uiteensetting van die uitstaande skuld benodig. Alhoewel die inligting elke keer voorsien word, bly die departemente in gebreke om die uitstaande bedrae te betaal. Die skuld beloop reeds meers as R 6.7 miljoen.

Die munisipaliteit het die nuwe algemene waardasie geïmplementeer vanaf die 2018/19 finansiële jaar. Die maandelikse rekeninge is ook geïmplementeer en tydens hierdie proses is 17 299 rekeninge ten bedrae van R 27.8 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkoop beloop R 4.1 miljoen.

Die deernis subsidies vir die maand beloop R 1.6 miljoen. Die aantal goedgekeurde huishoudings is aan die toeneem as gevolg van die veranderinge aan die beleid.

Die opgehoopde debiteure verhouding se teiken vir die jaar is 94%, maar die werklike jaar tot op datum invordering is 74%. Die lae invorderings persentasie is as gevolg van die heffing van die jaarlikse belasting. Die belasting is betaalbaar voor einde September.

The municipality issued orders to the value of R 25.3 million of which R 0.6 million was in terms of deviations.

Bestellings ter waarde van R 25.3 miljoen uitgereik, waarvan R0.6 miljoen ten opsigte van afwykings is.

The municipality currently has R 23.6 million in its primary bank account and a R100 million in investments.

Die munisipaliteit het R 23.6 miljoen in die primêre bankrekening en R100 miljoen in beleggings.

D REPORT

D REPORT

1. PURPOSE

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

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. LEGAL FRAMEWORK

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

2. WETLIKE RAAMWERK

Die volgende is die rapportering vereistes in terme van die 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:

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) 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—

"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) to defray expenditure appropriated in terms of an approved budget;

(a) uitgawes wat in terme van 'n goedgekeurde begroting bewillig is, te dek;

(b) to defray expenditure authorised in terms of section 26(4);

(b) in terme van artikel 26 (4) gemagtig uitgawes te bestry;

(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);

(c) onvoorsiene en onvermydelike uitgawes in terme van artikel 29 (1) te bestry;

(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;

(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) 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—

(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) money collected by the municipality on behalf of that person or organ of state by agreement; or

(i) geld wat ingesamel is deur die munisipaliteit namens daardie persoon of orgaan van die staat deur 'n ooreenkoms;

(ii) any insurance or other payments received by the municipality for that person or organ of state;

(ii) 'n versekering of ander betalings wat deur die munisipaliteit vir daardie persoon of orgaan van die staat ontvang;

(f) to refund money incorrectly paid into a bank account;

(f) om geld wat verkeerdelik in 'n bankrekening betaal is terug te betaal;

(g) to refund guarantees, sureties and security deposits;

(g) om waarborge, borge en sekuriteite terug te betaal;

(h) for cash management and investment purposes in accordance with section 13;

(h) vir kontant bestuur en belegging in ooreenstemming met artikel 13;

(i) to defray increased expenditure in terms of section 31; or

(i) verhoogde uitgawes te dek in terme van artikel 31;

(j) for such other purposes as may be prescribed."

(j) vir enige ander doeleindes soos voorgeskryf mag word."

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

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*

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

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

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

2.3 Maandelikse begroting state

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

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

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

(2) Die staat moet die volgende insluit-

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

municipality in terms of section 87(10).

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

budgeted for in the municipality's approved budget.

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

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days 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."

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

(4) Die verklaring aan die provinsiale tesourie moet in die formaat van 'n getekende dokument en in elektroniese formaat.

(5) Die rekenpligtige beampte van 'n munisipaliteit wat 'n toekenning bedoel in subartikel (1)(e) gedurende 'n bepaalde maand ontvang het, moet nie later nie as 10 werksdae na die 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).

3. DISCUSSION

The discussion of the information is based on the 4 key performance areas of Finance, namely:

- Revenue
- Supply Chain Management
- Financial Administration
- Expenditure

2.4 Ander Beleid Vereistes

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

3. BESPREKING

Die bespreking van die inligting is gebaseer op die 4 sleutel prestasie-areas van Finansies, naamlik:

- Inkomste
- Voorsieningskanaal Bestuur
- Finansiële Administrasie
- Ultgawes

3.1 REVENUE

3.1 INKOMSTE

3.1.1 Rates Clearance

3.1.1 Uitklarings

Rates clearance certificates	July-18	Aug-18	Sept-18
Plots subdivided	8	0	1
Application for clearance certificates	31	26	138
Clearance certificates issued	76	44	18
Deeds registrations	255	140	85
Consolidations	3	0	0

3.1.1.1 Billing dates

3.1.1.1 Heffingsdatums

Billing:	July-18	Aug-18	Sept-18
Debt raising date	24/07/2018	20/08/2018	19/09/2018
Date of account postage	24/07/2018	27/08/2018	25/09/2018
Debtor reconciliation(Debtors/Votes/Age analysis)	01/08/2018	03/09/2018	01/10/2018
Electricity Pre paid Reconciliation	02/08/2018	04/08/2018	02/10/2018

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	Jul-18	Aug-18	Sep-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	Jul-18	Aug-18	Sep-18
Electricity - Conventional	2 403	2 307	2 299
Electricity - Prepaid	10 435	10 440	10 448
Property rates	14 476	10 953	10 692
Refuse removal	15 919	16 322	16 801
Sewerage	15 480	15 889	16 348
Water	12 219	12 223	12 210
Sundry Rentals	1 013	1 013	1 013
Total number of accounts printed	13 610	13 472	13 055
Total number accounts emailed	4 924	4 212	4 244

Explanation:

- The increase in Refuse and Sewer services are due to the fact that properties with an additional pre paid electricity meter are also charge an additional refuse and sewer.

Verduideliking:

- Die toename in Vuillisverwydering en Riool dienste is die dat eiendomme met n addisionele elektriese meter ook vir addisionele vuillis verwydering aangeslaan word.

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

Service Description	Jul-18	Aug-18	Sep-18
	R	R	R
Assessment Rates (Monthly)	35 229 534.97	3 183 395.04	3 180 620.92
Assessment Rates (SV)			
Electricity	21 842 689.58	21 235 050.13	18 469 623.74
Refuse Removal	2 451 486.75	2 319 169.83	2 456 413.70
Sewerage	2 556 578.92	2 731 579.30	2 374 581.02
Water Levies	4 261 567.87	3 289 210.15	2 916 295.30
Rental	25 014.53	24 513.68	24 513.68
Indigent subsidy	-1 181 742	-1 374 101	-1 604 453
Sundries	62 405.06	62 296.52	63 830.81
Total	R65 247 535	R31 471 114	R27 881 426

Explanation:

- Extreme water restriction tariffs applied to Witzenberg from 2017/10. Normal tariffs is being instituted from August 2018
- Rates – Annual rates raising in July.

Verduideliking:

- Uiterste water besparings tariewe van toepassing in Witzenberg vanaf 2017/10. Normale tariewe is geïmplementeer vanaf Augustus 2018.
- Belasting– Jaarlikse Belasting Heffings in Julie.

3.1.3 Pre-paid Electricity Sales

3.1.3 Vooruitbetaalde Elektrisiteit Verkope

	Jul-18	Aug-18	Sep-18
Total Pre Paid Meters	10 435	10 440	10 448
Total Free units(Indigents)	94 150	98 400	114 900
Cost of free Units	R 119 100	R 124 476	R 145 349
Units sold	2 835 123	2 831 349	2 660 657
Cost of units sold	R 3 689 256	R 4 271 942	R 3 991 605
Vat Amount	R 552 684	R 556 706	R 519 944
Auxillary Amount	R 1 323	R 618	R 680
Total Amount Pre Paid	R 4 243 263	R 4 396 418	R 4 136 954

3.1.3 MONTHLY INCOME PER SERVICE

	YTD	M01	M02	M02
		July	August	September
Monthly Billing	127 262 023	67 041 266	32 697 615	28 087 402
Property Rates	41 205 117	35 782 155	3 320 529	2 670 280
Electricity	61 046 531	21 890 738	21 063 848	18 091 430
Water	10 255 384	4 257 124	3 160 794	2 837 632
Waste Management	7 105 664	2 451 487	2 318 453	2 336 060
Waste Water Management	7 301 557	2 556 579	2 731 098	2 014 311
Housing Selling Scheme	190 282	62 405	62 297	65 580
Property Rental Debtors	74 042	25 015	24 514	24 514
Service Charges	83 446	15 764	16 082	47 595
Land Sale Debtors	-	-	-	-
Collections	110 513 306	29 013 839	33 924 639	30 737 379
Property Rates	30 099 998	3 856 823	8 243 926	6 776 297
Electricity	59 215 168	18 757 141	18 694 093	18 582 946
Water	8 538 333	2 995 806	2 957 293	1 730 395
Waste Management	6 061 646	1 797 253	1 898 778	1 565 720
Waste Water Management	6 241 643	1 539 924	2 015 470	2 028 662
Housing Selling Scheme	157 293	32 762	70 653	26 506
Property Rental Debtors	40 240	13 570	12 652	10 828
Service Charges	158 985	20 561	31 775	16 026
Land Sale Debtors	-	-	-	-
Collection Rate per service				
Property Rates	73%	11%	248%	254%
Electricity	97%	86%	89%	103%
Water	83%	70%	94%	61%
Waste Management	85%	73%	82%	67%
Waste Water Management	85%	60%	74%	101%
Housing Selling Scheme	83%	52%	113%	40%
Property Rental Debtors	54%	54%	52%	44%
Service Charges	191%	130%	198%	34%
Over all Collection Rate	86.8%	43,3%	103,8%	109,4%
Cumulative collection rate		43,3%	63,1%	73,3%

Explanation:

Water collection remains a challenge, because of Eskom Areas where no credit control restrictions cannot be Applied.

The above figures are VAT inclusive.

The low cumulative collection percentage is due to annual rates that has been levied during July. This rates are payable before the end of September.

Verduideliking:

Invoering op water bly n uitdaging omdat geen Krediet Beheer in Eskom areas implimenter kan word nie

Die bogenoemde syfers in BTW ingesluit.

Die opgeloopte lae invorderings persentasie is as gevolg van die heffing van die jaarlikse belasting. Die belasting is betaalbaar voor einde September.

3.1.5 Indigent Households

3.1.5 Behoefte Huishoudings

Approved Indigent households:	Jul-18	Aug-18	Sep-18
No. of households at beginning of the month:	2 373	2 402	2 798
Additions during the month	243	591	737
Cancellations during the month	214	195	269
No. of households at end of the month:	2 402	2 798	3 266
Cost of Indigent to Council	R1 181 742.41	R1 374 100.69	R 1 604 453. 44

Indigent households	Jul-18	Aug-18	Sep-18
	R	R	R
Deferments	666 039	1 287 368	2 340 744
30 days	140 307	338 474	442 380
60 days	58 584	161 279	357 903
90 days	47 687	109 458	231 228
> 90 days	1 114 238	1 772 122	3 746 415
Total	R2 026 855	R3 668 701	R7 118 670

Explanation:

Indigent households increased from 2402 to 2798
Newly approved indigents has caused the increase in debt.

Verduideliking:

Deernis huishoudings vermeerder vanaf 2402 na 2798
Die styging in uitstaande skuld vir deernis is as gevolg van die goedkeuring van nuwe deernis gesubsideerde huishoudings.

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 30 September 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 30 September 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	8 386 034	1 424 365	1 097 086	1 416 211	1 456 995	1 503 786	6 694 538	25 060 043	47 039 059	26.65%
Electricity	15 397 365	916 622	674 661	580 298	528 216	439 651	1 094 819	1 366 900	20 998 531	11.90%
Property Rates	22 895 461	396 474	338 697	182 938	164 346	145 924	755 425	12 722 179	37 601 443	21.31%
Waste Water Management	5 138 450	736 792	638 545	602 899	585 288	571 840	3 076 652	12 818 416	24 168 881	13.69%
Waste Management	5 816 608	733 884	844 655	542 393	524 391	509 727	2 756 076	14 291 933	26 019 667	14.74%
Property Rental Debtors	168 137	15 910	15 545	15 076	14 924	14 871	87 052	507 978	839 494	0.48%
Interest on Arrear Debtor Accounts	1 578 189	94 293	106 663	130 045	153 371	168 773	1 159 438	20 004 528	23 395 300	13.26%
Other	-4 848 077	38 991	53 271	32 228	26 932	50 223	234 521	830 501	-3 581 409	13.26%
Total By Income Source	54 532 166	4 357 330	3 769 122	3 502 089	3 454 465	3 404 795	15 858 520	87 602 479	176 480 966	100%
%	30.90%	2.47%	2.14%	1.98%	1.96%	1.93%	8.99%	49.64%	100.00%	
Debtors Age Analysis By Customer Group										
Organs of State	10 822 534	780 341	652 290	640 349	625 079	584 962	609 068	2 796 159	17 820 861	10.10%
Commercial	17 823 940	537 755	466 059	253 228	246 239	227 369	950 056	5 946 891	34 151 330	19.35%
Households	22 711 213	2 758 673	2 376 048	2 394 192	2 369 168	2 397 096	13 135 913	70 492 066	116 691 841	66.12%
Other	3 174 478	280 561	274 725	214 320	213 978	195 368	1 163 484	8 367 364	14 909 101	8.45%
Total By Customer Group	54 532 166	4 357 330	3 769 122	3 502 089	3 454 465	3 404 795	15 858 520	87 602 479	176 480 966	100%
%	30.90%	2.47%	2.14%	1.98%	1.96%	1.93%	8.99%	49.64%	100.00%	

Explanation:

- Collection of debt remains a challenge.
- Increase of Indigent Households.
- The R 54 .5 includes annual rates charges.

Verduideliking:

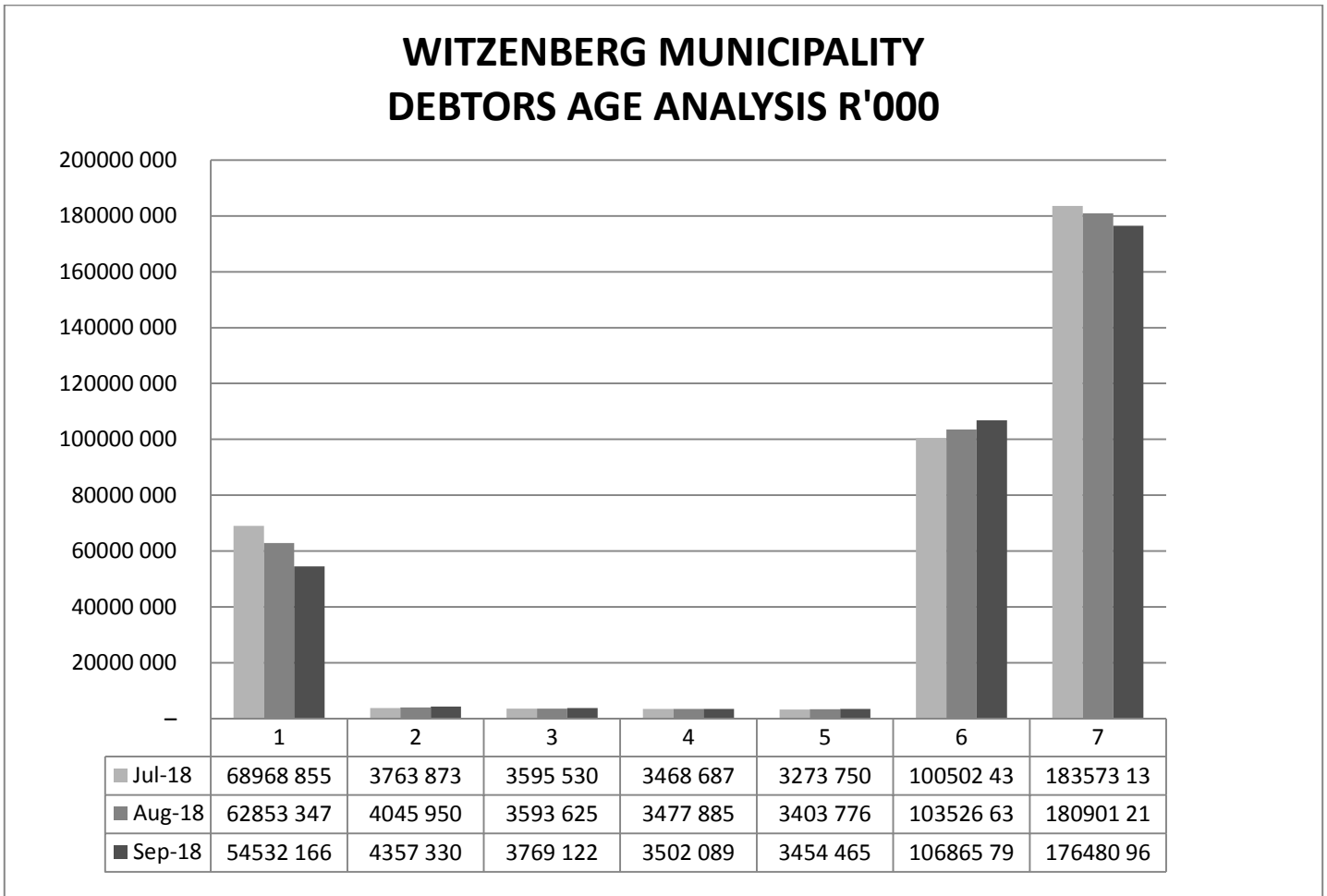
- Invordering van skulde is steeds 'n uitdaging
- Toename in Deernis gevalle.
- Die R 54. 5 sluit in jaarlikse belasting heffings.

3.1.7 DEBITEURE OUDERDOMSANALISE

3.1.7 VERGELYKING

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

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



Explanation:

- Indicates an decrease in outstanding debt, month to month.
- Debt collection remains a challenge.

Verduideliking:

- Toon afname in uitstaande skuld van maand tot maand.
- Skuld invordering steeds'n uitdaging..

3.1.8 CASHFLOW

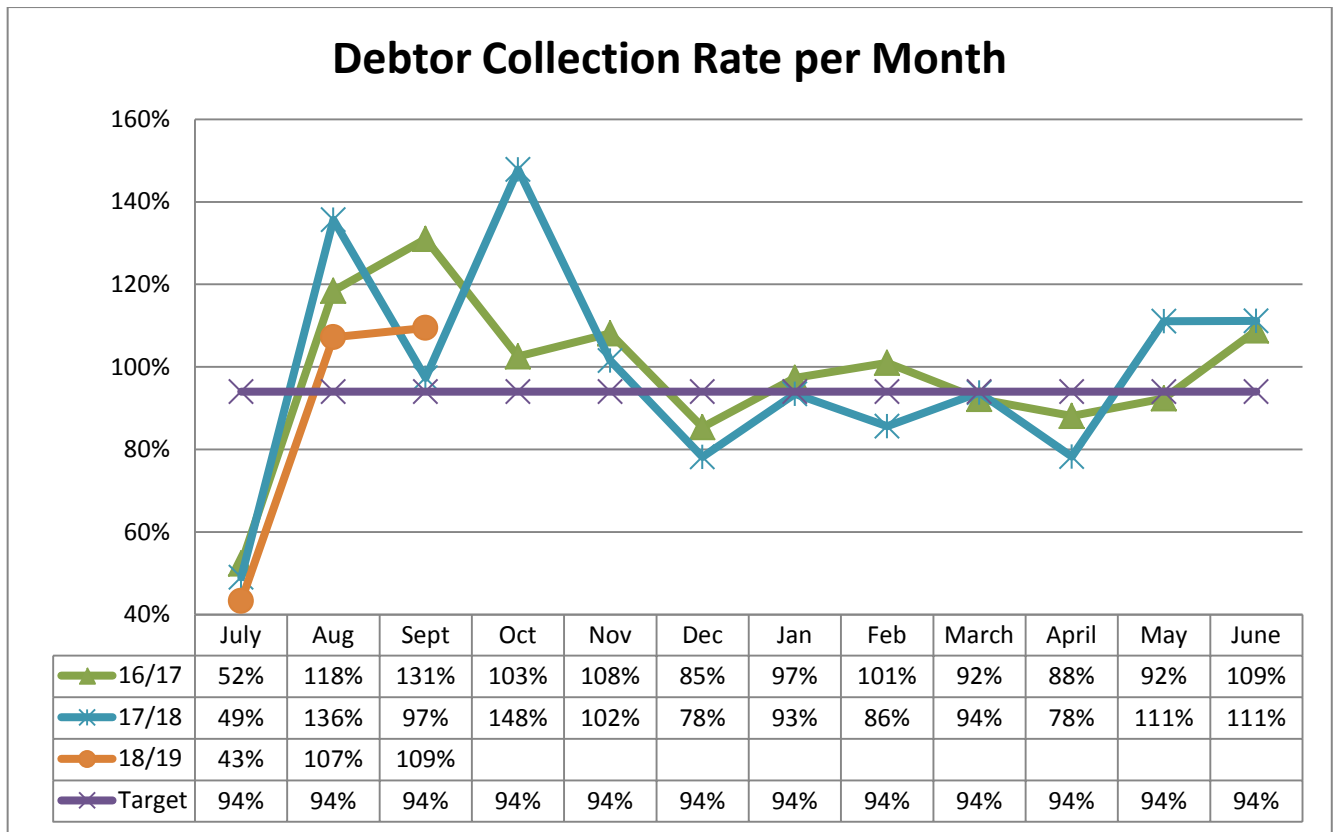
The table below indicates the cash flow:

3.1.8 KONTANTVLOEI

Die onderstaande tabel dui die kontantvloei aan:

Detail	Month 01 July	Month 02 Aug	Month 03 Sept
Cash Receipts by Source			
Property rates	3 856 823	8 243 926	6 776 297
Property rates - penalties & collection charges	-	-	-
Service charges - electricity revenue	18 757 141	18 694 093	18 582 946
Service charges - water revenue	2 995 806	2 957 293	1 730 395
Service charges - sanitation revenue	1 539 924	2 015 470	2 028 662
Service charges - refuse revenue	1 797 253	1 898 778	1 565 720
Service charges - other	3 785 104	3 980 470	6 092 189
Rental of facilities and equipment	210 336	225 332	383 999
Interest earned - external investments	371 486	538 721	704 797
Interest earned - outstanding debtors	-	-	-
Dividends received	-	-	-
Fines	198 987	110 896	251 389
Licences and permits	574 464	214 219	704 891
Agency services	-	-	-
Transfer receipts - operational	36 118 686	1 991 534	3 514 001
Other revenue	235 702	382 351	645 318
Cash Receipts by Source	70 441 711	41 253 082	42 980 603
Other Cash Flows/Receipts by Source			
Transfer receipts - capital	17 000 000	-	-
Contributions recognised - capital & Contributed assets	-	-	-
Proceeds on disposal of PPE	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	63 194	80 514	50 682
Decrease (Increase) in non-current debtors	-	-	-
Decrease (increase) other non-current receivables	-	-	-
Decrease (increase) in non-current investments	-	-	-100 000 000
Total Cash Receipts by Source	87 504 905	41 333 596	-56 968 716
Cash Payments by Type			
Employee related costs	11 218 751	13 141 159	12 270 439
Remuneration of councillors	875 835	874 335	867 141
Collection costs	-	-	-
Interest paid	-	-	-
Bulk purchases - Electricity	23 703 656	24 512 002	23 657 381
Bulk purchases - Water & Sewer	-	-	-
Other materials	862 390	428 005	661 515
Contracted services	2 262 817	2 211 039	3 839 681
Grants and subsidies paid - other municipalities	-	-	-
Grants and subsidies paid - other	200 196	154 940	121 000
General expenses	4 371 802	5 044 056	5 304 105
Cash Payments by Type	43 495 447	46 365 537	46 721 263
Other Cash Flows/Payments by Type			
Capital assets	1 685 601	4 061 446	8 878 551
Repayment of borrowing	-	-	1 145 785
Other Cash Flows/Payments	-453 178	590 512	-736 719
Total Cash Payments by Type	44 727 869	51 017 495	56 008 879
Net Increase/(Decrease) in Cash Held	42 777 036	-9 683 899	-112 977 595
Cash/cash equivalents at the month/year begin:	97 502 137	140 279 173	130 595 274
Cash/cash equivalents at the month/year end:	140 279 173	130 595 274	17 617 680

3.1.9 DEBTOR COLLECTIONS RATE PER MONTH



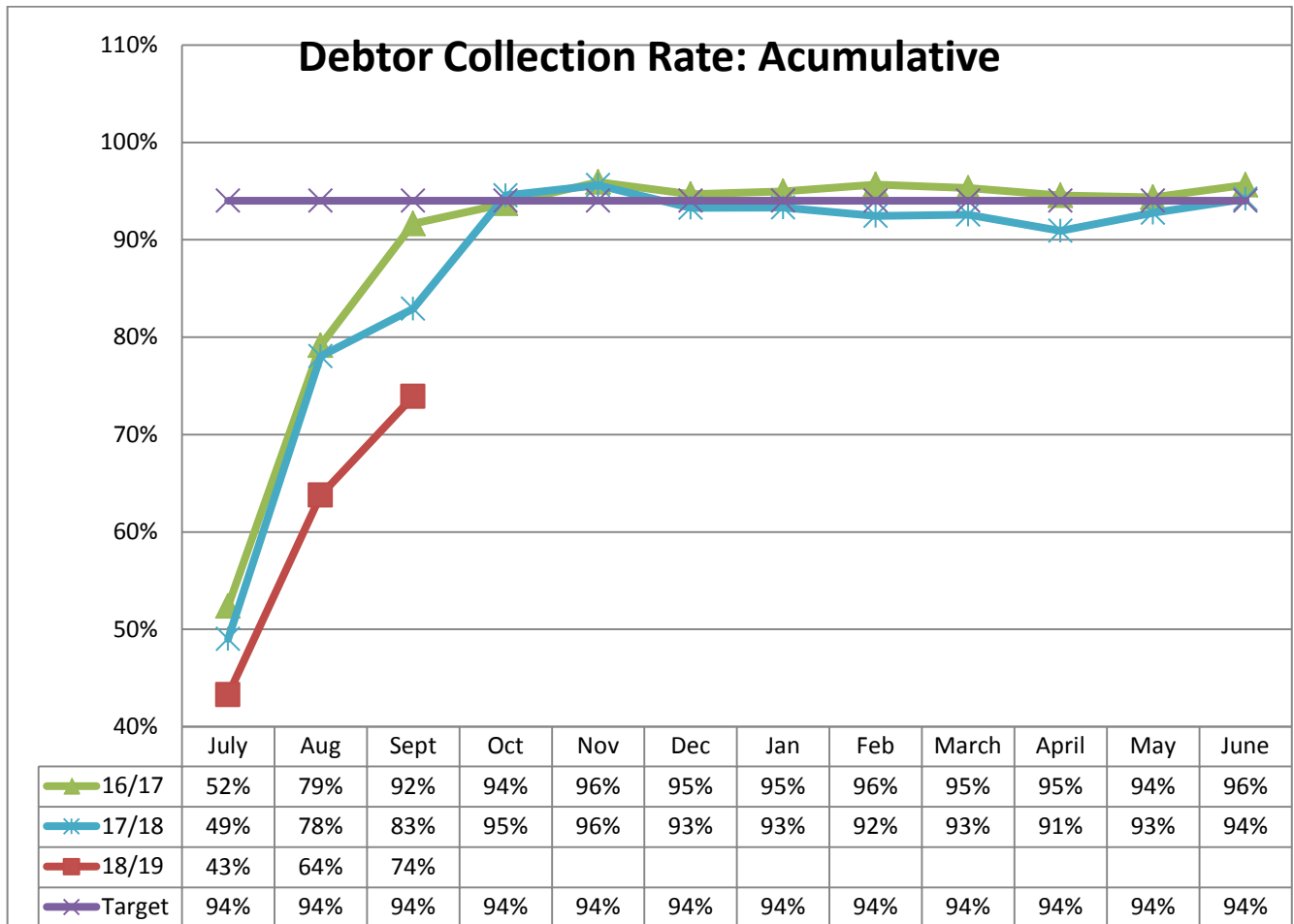
Explanation:

The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 94% while the actual figure for Sept 2018 amounts to 109% in comparison to the previous year 97%.

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 94%, terwyl die syfer vir Sept 2018 - 109% beloop in vergelyking met die vorige jaar 97%.

3.1.10 DEBTOR COLLECTION RATE ACCUMALATIVE



Explanation:

The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 94% while the actual figure is 74%.

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 94%, terwyl die werklike syfer 74% behoop.

3.1.11 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

	Jul-18	Aug-18	Sep-18
Councillors:	R	R	R
Deferments	29 023	23 148	14 260
30 days	2 655	6 311	316
60 days	515	717	0
90 days	10	0	0
> 90 days	0	0	0
Total	32 203	30 176	14 577
Employees:	R	R	R
Deferments	129 536	170 296	164 509
30 days	13 257	8 213	10 742
60 days	3 489	2 076	2 826
90 days	1 418	2 216	2 089
> 90 days	35 587	2 181	4 416
Total	183 287	184 983	184 582
Government Departments:	R	R	R
30 days	654 548	650 179	780 341
60 days	668 110	635 655	652 290
90 days	590 575	620 325	640 349
> 90 days	3 940 561	4 240 142	4 615 269
Total	5 853 794	6 146 301	6 688 249
Schools & Hostels:	R	R	R
Deferment	-18 542	-8 468	-6 428
30 days	125 808	49 540	111 920
60 days	8 526	14 393	20 797
90 days	6 534	6 694	11 737
> 90 days	148 283	156 050	157 110
Total	270 608	218 209	295 137

Explanation:

Employees: The Credit Control department are in the process with engaging with employees to come make arrangements with regards to overdue accounts.

Government Departments: Government Departments made a payment of R 3 789 021.00 on the 27th of September 2018 but the allocation of the money was only done on the 4th of October 2018.

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

Verduideliking:

Personeel: Die krediete Beheer afdeling is in proses om die personeel in te roep om reëlings te tref op agterstallige rekeninge.

Staatsdepartemente: Staats Departemente het op 27 September 2018 R3 789 021.00 inbetaal, maar die allokering was slegs eers 04 Oktober 2018 gedoen.

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:	Jul-18	Aug-18	Sep-18
No. of customers on the disconnections lists	2 487	2 863	2 451
No. already block	1 397	1 324	1 147
Total no. of tamperings not connected	404	393	381
No. of new disconnections for the month:			
- Prepaid	656	658	746
- Conventional	38	103	93
Number reconnected:			
- Prepaid	472	436	431
- Conventional	15	35	76
Reconnected :due to faulty groupings and Indigent and poor households			
No. of customers still disconnected	1 324	1 147	1 287
% of disconnections executed	100%	70%	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:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/16/26	Supply and delivery of Road signs and Accessories	30-Oct-2018
08/2/16/27	Review of Witzenberg Municipal spatial development framework	16-Oct-2018
08/2/16/34	Supply, delivery and fitment of Vehicle batteries and rendering of auto electrical repairs and services	17-Oct-2018

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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/16/09	Appointment of a service provider to assist with the recruitment and selection process of section 56 managers (Re-advertisement)	09-Oct-2018

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation 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:

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringfase:

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
08/2/15/37	Supply and delivery of Fleet vehicles on lease agreement	23-Mar-2018	17-Apr-2018 Referred back	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
08/2/15/80	Reconstruction and repair of storm damaged properties at Pine Forest resort	15-May-2018	21-Jun-2018 11-Sep-2018 Referred back	J Samuel
08/2/16/02	Supply and delivery of bricks, pavers and readymix concrete	11-Jul-2018	20-Jul-2018	E Lintnaar
08/2/16/05	Supply and delivery of one (1) New backhoe loader	16-Aug-2018	Awaiting	E Lintnaar
08/2/16/08	Electrification of low cost houses in Vredebes, Ceres	31-Aug-2018	16-Sep-2018	D Greeff
08/2/16/11	Supply and delivery of two new trailer mounted cherry pickers	18-Sep-2018	28-Sep-2018	H Truter
08/2/16/13	Supply and delivery of Hot premixed asphalt	17-Aug-2018	05-Sep-2018	E Lintnaar
08/2/16/14	Supply and delivery of one (1) – 1.3 ton light delivery vehicle (LDV) with drop sides	16-Aug-2018	05-Sep-2018	E Lintnaar
08/2/16/17	Supply and delivery of computer equipment	18-Sep-2018	Awaiting	R Rhode

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/16/21	Supply, delivery and erection of security fencing at various water and sewer infrastructure	25-Sep-2018	Awaiting	N Jacobs
08/2/16/22	Leasing of office space to Witzenberg municipality in Ceres	19-Sep-2018	Awaiting	C Wessels

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/15/95	Determination of replacement values of municipal vehicles and the remaining useful lives for GRAP 17 measurement and disclosure	05-Jul-2018	16-Jul-2018	WP Mars
08/2/15/96	Supply, delivery, installation and configuration of trend micro enterprise security suite	22-Aug-2018	06-Sep-2018 Referred back	R Rhode
08/2/16/15	Supply, delivery and installation of new stage curtains, complete with curtain track at Tulbagh town hall	06-Sep-2018	06-Sep-2018	H Truter
08/2/16/18	Provision of cash in transit services for the period of 6 months	13-Sep-2018	Awaiting	C Januarie
08/2/16/19	Lease of the Café building at N'duli and PA Hamlet swimming pools	21-Sep-2018	Awaiting	J Samuel
08/2/16/20	Lease of the Café building in Pine forest holiday resort	21-Sep-2018	Awaiting	J Samuel

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
08/2/15/55	Supply And Fitment Of New Tyres, Tubes And Provision Of Tyre Repair And Other Related Services	10-Jan-2018	28-Mar-2018	O Gatyene
08/2/15/78	The Supply, maintenance of digital speed cameras and the administration of the back office	20-Jun-2018	21-Aug-2018	M Green
08/2/15/91	Professional engineering services for Witzenberg municipality	21-Jun-2018	21-Sep-2018	D Greeff

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

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

3.2.1.4 Bids awarded

3.2.1.4 Tenders toegeken

The following competitive bids were awarded by the Bid Adjudication Committee during the month of September 2018:

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/15/83	02-Jul-2018	Konica Minolta A division of Bidvest office	Supply, delivery, installation and maintenance of Photocopy machines	Only responsive bidder	R 2 116 812.30
08/2/15/88	10-Sep-2018	OHS Care CC	Facilitation of municipal annual Medical assessments	Bidder scored the highest points	R 357 627.00
08/2/15/92	10-Sep-2018	Memotek Trading	Supply and delivery of disposable bags for refuse removal	Bidder scored the highest points	R 4 116 840.00
08/2/16/01	17-Sep-2018	Condoprops 1017 CC T/A Asphalt King	Supply and delivery of all-weather cold mix asphalt bags in Witzenberg municipal area	Only responsive bidder	R 782 000.00
08/2/16/10	21-Sep-2018	Zelpy 2707 (PTY) Ltd T/A Thorp Ceres	Supply and delivery of one new 3 Ton tipper truck	Only responsive bidder	R 566 862.50
08/2/16/12	28-Sep-2018	Lateral Unison	Shortterm insurance	Bidder scored the highest points	R 1 825 600.80

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

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

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

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

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

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/16/09	11-Sep-2018	Appointment of a service provider to assist with the recruitment and selection process of section 56 managers	No acceptable bids received

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

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

No written price quotations were approved during the month of September 2018.

Geen geskrewe prys kwotasies was goedgekeur gedurende September 2018 nie.

3.2.1.7 Formal Written Price Quotations

3.2.1.7 Formele Geskrewe Prys Kwotasies

No formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of September 2018.

Geen formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van September 2018 nie.

3.2.1.8 Appeals

3.2.1.8 Appelle

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

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

3.2.1.9 Deviations

3.2.1.9 Afwykings

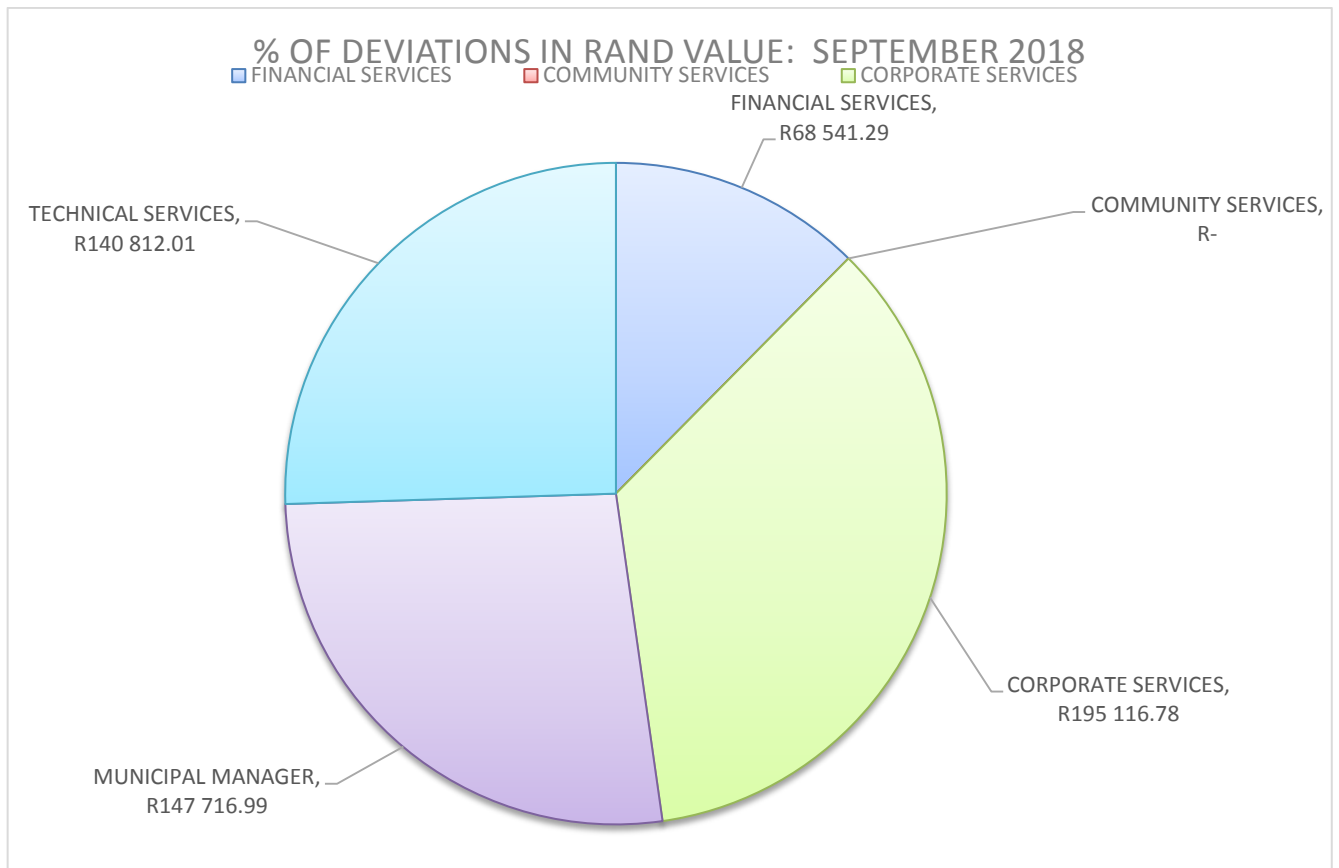
The following table contains the approved deviations by the Accounting Officer for the month of September 2018 which totals R 552 187.07:

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van September 2018 wat beloop op die totaal van R 552 187.07.

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
23-Aug-18	Vox Electric	Supply 3 phase earth leakage for Finance offices	Emergency	155351	2,756.61
4-Sep-18	Multichoice	DSTV Subscription	Single supplier	155551	9,089.78
7-Sep-18	SARPA (South Africa Revenue Protection Associations)	Membership fees	Single supplier	155621	2,810.00
10-Sep-18	O'Neil & Visser Attorneys	Legal services: Various Cases	Impractical	155659	147,716.99
13-Sep-18	Ceres Alarms	Monitoring and reaction services	Impractical	155670	67,241.07
13-Sep-18	Fidelity Group	Cash in Transit services: Aug & Sep	Impractical	155700	60,000.00
13-Sep-18	Altron Bytes System Integration	Payroll, procurement, investment register training	Single supplier	155728	84,703.25
17-Sep-18	Witzenberg Auto Glass	Supply, repair and replace broken windows - Cllr Sidego	Emergency	155760	14,999.99
18-Sep-18	HD Transmissions (PTY) Ltd	Repair & Service gearbox: CT 5842	Single supplier	155785	106,423.01
18-Sep-18	Van Precision Vehicles	Repair of Gearbox: CFA 25	Impractical	155804	31,579.00
20-Sep-18	Mailtronic	Courier costs for municipal accounts	Emergency	155862	5,784.68
21-Sep-18	Gene Louw Traffic College	Training for Examiner of driver's license	Single supplier	155876	4,814.64
25-Sep-18	Total Computer services	Traffic contravention system	Single supplier	155884	14,268.05

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
July 2018	R 288 677.75	R27 930 227.73	1.04%
August 2018	R 676 184.16	R49 595 079.30	1.37%
September 2018	R 552 187.07	R25 313 081.40	2.19%

DEVIATIONS PER DIRECTORATE



Logistics

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

Logistieke

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

	31 July 2018	31 August 2018	30 September 2018
Value of inventory at hand	R 9 053 573.16	R 9 049 675.74	R 9 439 396.20
Turnover rate of total value of inventory	1.89	1.84	1.81
Turnover rate excluding Chinese meters	1.90	1.84	1.82
Date of latest stores reconciliation	30 September 2018		
Date of last stock count	27 September 2018		
Date of next stock count	13 December 2018		

EXPENDITURE

UITGAWES

3.2.3.1 Salaries section

3.2.3.1 Salaris afdeling

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

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

	July 2018	Aug 2018	Sept 2018
Salaries – Cost to company (employees only)	12 203 531	13 141 159	12 270 439
Service related benefits	1 371 832	1 670 243	1 534 588
Provisions for employee benefits	1 885 683	2 823 036	1 877 195
Number of Employees and Councillors included in run	575	552	554
Number of Ward members receiving allowance	111	111	129
Balancing amount	R19 554.91	R63 579.34	R-3 744.80

Explanation:

Verduideliking:

The escalation in the salaries paid is due to back pay with regards to the annual salary increase.

Die toename in die salarisse betaal is ween teruggedateerde salarisse met betrekking tot die jaarlikse salaris verhogings.

	Dates	Aug 2018	Dates	Sept 2018
Salaries – Cost to company (EPW Weekly Payments)	03.08.2018	R239 859.22	0.00	0.00
Salaries – Cost to company (EPW Weekly Payments)	17.08.2018	R262 521.05	14.09.2018	R266 783.91
Salaries – Cost to company (EPW Weekly Payments)	31.08.2018	R234 295.97	27.09.2018	R323 844.65
Dates of Salary Run and number of Employees	03.08.2018	187	0.00	0.00
Dates of Salary Run and number of Employees	17.08.2018	193	14.09.2018	242
Dates of Salary Run and number of Employees	31.08.2018	191	27.09.2018	258

3.2.3.2 Creditors Section

3.2.3.2 Krediteure afdeling

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

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

Period	< 30 days	< 60 days	< 90 Days	< 120 days	< 150 days	< 180 days	< 365 days	> 365 days	Total
July 2018	307 308	16 487	0	0	0	0	0	0	323 795
Aug 2018	576 712	153 327	303	0	0	0	0	0	730 342
Sept 2018	1 101 516	95 679	0	0	0	0	0	0	1 197 195

The table below indicates the highest creditors outstanding longer than 60 days:

Name of creditor	Sept 2018 Amount	Description	Reason
LANDBOU ONDERDELE	R1 552	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
SUPER AIR BRAKE & CLUTCH	R172	DRUM MACHINES	DID NOT APPEAR ON STATEMENT
SIYAPHAMBILI ELECTRICAL	R93 955	FLOODLIGHT LED	DID NOT APPEAR ON STATEMENT

Name of creditor	Aug 2018 Amount	Description	Reason
ANDRAG AGRICO	R121.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CERES MEUBELS	R1 385.00	URN FOR PLANTATION HALL	DID NOT APPEAR ON STATEMENT
CERES SPAR	R730.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CAPRICHEM	R17 198.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
CHLORCAPE	R65 872.00	CHLORINE GAS CYLINDERS	DID NOT APPEAR ON STATEMENT
CPH GROUP	R1 851.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
JC SERVICES	R4 969.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
KARSTEN HARDWARE	R269.00	VARIOUS GOODS DELIVIED	DID NOT APPEAR ON STATEMENT
LANDBOU ONDERDELE	R153.00	VARIOUS GOODS DELIVIED	DID NOT APPEAR ON STATEMENT
SPIILHAUS IRRIGATION	R58.00	BOLTON ELBOW	DID NOT APPEAR ON STATEMENT
OLCO HARDWARE	R14 134.00	VARIOUS GOODS DELIVIED	DID NOT APPEAR ON STATEMENT
PIENAAR BROS	R17 598.00	VARIOUS GOODS DELIVIED	DID NOT APPEAR ON STATEMENT
KAAP AGRI	R11 577.00	VARIOUS GOODS DELIVIED	DID NOT APPEAR ON STATEMENT
SAFETY CHEMICALS	R3 402.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
TYRE CHOICE	R1 324.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
VAN DER MERWE HOUTSAERY	R1 376.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
VILKO	R1 180.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT
WALTONS STATIONERY	R1 943.00	VARIOUS GOODS DELIVERED	DID NOT APPEAR ON STATEMENT

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Name of creditor	Aug 2018 Amount	Description	Reason
WESKAAP SAFETY	R8 490.00	PAPER HAND TOWELS	DID NOT APPEAR ON STATEMENT

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

	July 2018	Aug 2018	Sept 2018
Total value of creditors paid	R30 947 683	31 805 976	32 846 963
Date of creditor reconciliation	13/08/2018	11/09/2018	08/10/2018

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	Sept 2018 Amounts Outstanding	Description of goods/ services
JC SERVICES	R25 666.00	HIRING OF DIGGER LOADER
UNIVERSAL TRADING	R28 031.00	VARIOUS GOODS DELIVERED
CONLOG	R28 829.00	PREPAID METER
TYRE CHOICE	R36 841.00	VARIOUS GOODS DELIVERED
CHLORCAPE	R40 572.00	CHLORINE GAS CYLINDERS
PIENAAR BROS	R50 330.00	VARIOUS GOODS DELIVERED
MARCE PROJECTS	R79 551.00	PROTECTIVE CLOTHING (SUITS)
ZONART LABOUR DISTRIBUTION	R126 362.00	VARIOUS GOODS DELIVERED
A L ABOTT	R138 048.00	INSPECTIONS
SIYAPHAMBILI ELECTRICAL	R323 324.00	VARIOUS GOODS DELIVERED

Name of creditor	Aug 2018 Amounts Outstanding	Description of goods/ services
WESTERN CAPE SIGNS	R10 563.00	VARIOUS GOODS DELIVERED
INCLEDON CAPE	R17 063.00	LOCK KEY
KAAP AGRI	R26 000.00	VARIOUS GOODS DELIVERED
INTELIGRO PROPRIETARY	R26 963.00	ROUND UP TURBO, ACTRIPRON
UNIVERSAL TRADING	R38 397.00	VARIOUS GOODS DELIVERED
JC SERVICES	R41 515.00	VARIOUS GOODS DELIVERED
SHINE THE WAY	R44 654.00	VARIOUS GOODS DELIVERED
SIYAPHAMBILI ELECTRICAL	R56 519.00	VARIOUS GOODS DELIVERED
A L ABOTT	R63 707.00	VARIOUS GOODS DELIVERED
BEKA	R156 400.00	VARIOUS GOODS 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	Sept 2018 Amounts Paid	Description of goods/ services
ESKOM	R23 657 381.42	ELECTRICITY
ASLA KONSTRUKSIE	R6 649 897.73	BULK SERVICES
ENTSHA HENRA	R1 435 937.04	RECONSTRUCTION OF PIET RETIEF STREET
MAFOKO SECURITY SERVICES	R1 154 092.29	SECURITY SERVICES
CERES KOEKEDOUW DAM	R1 057 906.34	
JVR CONSTRUCTION	R519 779.91	SUPPLY OF REMOTE METERING
DELNIET CONSTRUCITION	R485 421.90	HIRING SERVICES
AUDITOR GENERAL	R385 306.64	AGENCY FEES
MULTIPART PETROL	R359 784.32	PETROL/DIESEL SERVICES
SHINE THE WAY	R319 374.16	SUPPLY OF GOODS

Name of creditor	Aug 2018 Amounts Paid	Description of goods/ services
ESKOM	R24 512 002.44	ELECTRICITY
ASLA CONSTRUCTION	R2 850 095.12	PROFESIONAL SERVICES
ENSTHA HENRA	R1 046 902.63	RECONSTRUCTION STREETS
MAFOKO SECURITY	R873 227.34	SECURITY SERVICES
JVR CONSTRUCTION	R519 794.74	SUPPLY OF REMOTE METERING
MULTIPART PETROL	R441 736.07	PETROL/DIESEL SERVICES
COALITION TRADING 606 CC	R259 505.05	ROAD MARKINGS
DELNIET CONSTRUCTION	R231 230.55	HIRING SERVICES
TRICOM AFRICA	R196 664.21	VARIOUS GOODS DELIVERED
TELKOM	R188 586.60	TELKOM ACCOUNTS

3.2.3.3 [Petty Cash:](#)

3.2.3.3 Kleinkas

Tipe Transaksie Type of transaction	Aug 2018		Sept2018	
	Total	%	Total	%
Condolences, well wish cards, bouquets, flowers and keys for offices	R 980.30	9.88%	R 930.00	11.48%
Refreshments and caterings	R 2 515.30	25.35%	R 1 362.20	16.81%
Rent (Halls etc.);	R 0.00	0.00%	R 0.00	0.00%
Refunds (Library book fees)	R 0.00	0.00%	R 0.00	0.00%
Payment of clients without bank accounts	R 0.00	0.00%	R 0.00	0.00%
Temporary vehicle licensing fees and public driver permits	R 144.00	1.45%	R 144.00	1.78%
Tollgate fees when an employee is driving with an official vehicle registered in the name of council	R 0.00	0.00%	R 0.00	0.00%
Approved in terms of 5 (b) (vi) of Petty Cash policy	R 6 284.60	63.33%	R 5 664.96	69.93%
GRAND TOTAL	R 9 924.20		R 8 101.16	

Petty cash: Cash at hand reconciliation

Kleinkas:

Kontant voorhande opsomming

DESCRIPTION / BESKRYWING	July 2018	August 2018	September 2018
Opening cash balance	R5000	R5000	R5000
Less total vouchers	(R5 615.70)	(R9 924.20)	(R8 101.16)
Replenishment during month	R4 474.90	R7 417.50	R5 478.26
Cash at hand before month-end replenishment	R3 859.20	R2 493.30	R2 377.10
Replenishment at month end	R1 140.80	R2 506.70	R2 622.90
Closing cash balance at month end	R5 000	R5 000	R5 000

3.3 FINANCIAL ADMINISTRATION

3.3 FINANSIËLE ADMINISTRASIE

3.3.1 Cash and Investments

3.3.1 Kontant en Beleggings

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

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

Cash:

Kontant:

Bank accounts Bank rekeninge	Institution Instansie	Acc. Numbers	Aug 2018		Sept 2018	
			Bank Balance	Cashbook Balance	Bank Balance	Cashbook Balance
Primary Bank Acc.	FNB	62748215979	R136,665,350	R130,595,274	R23,674,777	R17,617,679

Investments:

Beleggings:

Institution / Instansie	Maturity Date	July 2018		August 2018		September 2018	
		R	% of available funds	R	% of available funds	R	% of available funds
ABSA Bank Ltd		R0		R0		R25,000,000	25%
Investec Bank Ltd		R0		R0		R25,000,000	25%
Nedbank Ltd		R0		R0		R25,000,000	25%
Standard Bank of SA Ltd		R0		R0		R25,000,000	25%
Total		R0		R0		R100,000,000	100%

	July 2018		August 2018		September 2018	
	R	% of available funds	R	% of available funds	R	% of available funds
Unutilised government grants	R0		R0		R 22 606 403	22%
Capital Replacement Reserve (CRR)	R0		R0		R 5 619 859	6%
Surplus Funds	R0		R0		R 71 773 738	72%
Total	R0		R0		R100,000,000	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:	July 2018	August 2018	September 2018
Balances	17 807 172	19 711 500	22 606 403

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

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

Reconciliations Rekonsiliasies	July 2018	August 2018	September 2018
Primary bank account	03/08/2018	05/09/2018	03/10/2018
Investment reconciliation	13/08/2018	07/09/2018	28/09/2018
Long term Liabilities	13/08/2018	07/09/2018	28/09/2018
Grant Register	13/08/2018	11/09/2018	08/10/2018

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

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

Description / Beskrywing	August 2018		September 2018	
	Number of items	Amount	Number of items	Amount
Uncleared ACB	4	R3,206	2	R3,752
Outstanding cheques	20	R15,363	0	R0
Transactions not in cash book	1887	R15,153,819	725	R7,454,388
Receipts not cleared on Bank statement	743	R9,116,263	258	R1,399,043
Outstanding journals	32	R13,951	9	R1,999

3.3.2 Liabilities

3.3.2 Laste

Name of Institution	Interest Rate	Opening Balance	Payment (Redemption)	Interest	Closing Balance	Payments
Naam van Instansie		Sept 2018			Sept 2018	Oct 2018
		R			R	
DBSA	10,75% - 17,45%	R2,261,125	R1,058,281	R87,503	R1,202,844	R0
Nedbank	13.50%	R5,220,225	R0	R0	R5,220,225	R0
Total		R7,481,350	R1,058,281	R87,503	R6,423,069	R0

3.3.3 Financial system reconciliations

3.3.3 Finansiële stelsel Rekonsiliasies

The table below shows the status of the system reconciliations:

Die tabel hieronder toon die status van die stelsel rekonsiliasies:

Type of reconciliation	Period reconciled	Reconciled Amount	Reconciliation Date & Signed off
Financial system	Sept 2018	R0	28/09/2018
Traffic : Motorregistration	Sept 2018	R2,078,155	09/10/2018
Traffic : RTMC Fees	Sept 2018	R131,505	09/10/2018
Traffic : AARTO	Sept 2018	R63,825	09/10/2018
Traffic : Drivers Licence	Sept 2018	R84,527	09/10/2018
Traffic : Roadworthy	Sept 2018	R10,422	09/10/2018
VAT	Sept 2018		

3.3.4 INSURANCE

3.3.5 VERSEKERING

Month of Reporting: September 2018

Maandverslag: September 2018

Insurance report - ANNEXURE O

Versekeringsverslag - BYLAE O

3.3.5 ASSETS

3.3.6 BATES

Month of Reporting: September 2018

Maandverslag: September 2018

Assets Report – ANNEXURE N

Bates verslag - BYLAE N

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

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

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

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

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

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

Other Annexures:

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

Ander Annexures:

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

Yours faithfully

Die uwe

H J 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**

<u>Movement</u>	<u>M01</u>	<u>M02</u>	<u>M03</u>
Opening Balance	-	-	-
Deposits	-	-	25 000 000
Withdrawals	-	-	-
Interest Earned	-	-	-
Charges	-	-	-
Closing Balance	-	-	25 000 000

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

<u>Movement</u>	<u>M01</u>	<u>M02</u>	<u>M03</u>
Opening Balance	-	-	-
Deposits	-	-	25 000 000
Withdrawals	-	-	-
Interest Earned	-	-	-
Charges	-	-	-
Closing Balance	-	-	25 000 000

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

<u>Movement</u>	<u>M01</u>	<u>M02</u>	<u>M03</u>
Opening Balance	-	-	-
Deposits	-	-	25 000 000.00
Withdrawals	-	-	-
Interest Earned	-	-	-
Charges	-	-	-
Closing Balance	-	-	25 000 000

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

<u>Movement</u>	<u>M01</u>	<u>M02</u>	<u>M03</u>
Opening Balance	-	-	-
Deposits	-	-	25 000 000.00
Withdrawals	-	-	-
Interest Earned	-	-	-
Charges	-	-	-
Closing Balance	-	-	25 000 000

Summary Per Institution

	<u>M01</u>	<u>M02</u>	<u>M03</u>
Standard Bank	-	-	25 000 000
Investec	-	-	25 000 000
First Rand	-	-	25 000 000
ABSA	-	-	25 000 000
	-	-	100 000 000

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncde_AD_cpyy_Min.XLS (e.g.: G1411_AD_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Min) to Active Month (M01=July...M12=June)(e.g.: M10)
 Change Muncde to your own municipal code (e.g.: G1411)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.Lo Council Policy
2019	M03	1100	Debtors Age Analysis By Income Source											
		1200	Trade and Other Receivables from Exchange Transactions - Water	8 386 034	1 424 355	1 097 066	1 416 211	1 456 986	1 533 786	6 694 538	26 060 043	47 039 059	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	15 387 365	916 622	674 681	690 288	528 216	439 651	1 094 819	1 366 900	20 988 531	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	22 895 461	358 474	338 697	182 838	164 346	145 524	755 425	12 722 179	37 601 443	0	0
		1500	Receivables from Exchange Transactions - Waste Water Management	5 138 450	738 792	638 545	602 699	606 288	671 840	3 076 652	12 818 416	24 168 881	0	0
		1600	Receivables from Exchange Transactions - Property Rental Debtors	5 816 608	733 884	844 656	542 393	624 391	509 727	2 759 076	14 291 933	26 019 667	0	0
		1700	Interest on Arrear Debtor Accounts	1 688 137	16 910	15 545	15 076	14 824	14 871	87 062	507 978	839 494	0	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 678 189	94 253	106 663	130 045	153 371	168 773	1 159 438	20 004 528	23 385 300	0	0
		1900	Other	0	0	0	0	0	0	0	0	0	0	0
		2000	Total By Income Source	-4 848 077	38 981	63 271	32 228	26 932	50 223	234 521	830 501	-3 581 408	0	0
		2100	Debtors Age Analysis By Customer Group	54 532 166	4 357 330	3 769 122	3 602 089	3 454 465	3 404 795	15 868 520	87 802 479	176 480 966	0	0
		2200	Oppans of State											
		2300	Commercial	10 822 534	780 341	662 230	640 349	625 079	694 982	609 068	2 796 169	17 510 783	0	0
		2400	Households	17 823 940	537 765	468 059	253 228	246 238	227 389	950 056	5 946 891	26 451 537	0	0
		2500	Other	22 711 213	2 759 673	2 376 048	2 384 182	2 369 168	2 327 389	13 135 813	70 492 066	118 634 388	0	0
		2600	Total By Customer Group	3 174 478	280 651	274 725	214 320	213 978	195 368	1 163 484	8 367 354	13 894 278	0	0
		2800	Total By Customer Group	54 532 166	4 357 330	3 769 122	3 602 089	3 454 465	3 404 795	15 868 520	87 802 479	176 480 966	0	0

Notes:
 Property Rental Debtors: including housing and lend 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.Lo Council Policy :

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

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

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

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

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

Year End	Month	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
2019	M03	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
3000	Cash Receipts by Source	3 856 823	8 243 926	6 776 297									
3010	Property rates	0	0	0									
3020	Property rates - penalties & collection charges	18 757 141	18 694 033	18 582 946									
3030	Service charges - electricity revenue	2 995 808	2 857 293	1 730 395									
3040	Service charges - water revenue	1 539 924	2 015 470	2 028 662									
3050	Service charges - sanitation revenue	1 797 253	1 898 778	1 595 720									
3060	Service charges - refuse revenue	3 785 104	3 980 470	6 082 189									
3070	Service charges - other	210 336	225 352	383 899									
3080	Rental of facilities and equipment	371 486	538 721	704 797									
3090	Interest earned - external investments	0	0	0									
3100	Interest earned - outstanding debtors	0	0	0									
3110	Dividends received	0	0	0									
3120	Fines	188 967	110 886	251 389									
3130	Licenses and permits	574 464	214 219	704 881									
3140	Agency services	0	0	0									
3150	Transfer receipts - operational	36 118 686	1 991 534	3 514 001									
3160	Other revenue	236 702	382 351	845 318									
3170	Cash Receipts by Source	70 441 711	41 253 082	42 980 603									
3180	Other Cash Flows/Receipts by Source	17 000 000	0	0									
3190	Transfer receipts - capital	0	0	0									
3200	Contributions recognised - capital & Contributed	0	0	0									
3210	Proceeds on disposal of PPE	0	0	0									
3220	Short term loans	0	0	0									
3230	Borrowing long term/refinancing	0	0	0									
3240	Increases (decrease) in consumer deposits	63 194	80 514	50 682									
3250	Decrease (increase) in non-current debtors	0	0	0									
3260	Decrease (increase) other non-current receivables	0	0	0									
3270	Decrease (increase) in non-current investments	0	0	-100 000 000									
3280	Total Cash Receipts by Source	87 504 905	41 333 586	-56 968 716									
4000	Cash Payments by Type	11 218 751	13 141 159	12 270 439									
4010	Employee related costs	875 835	874 335	867 141									
4020	Remuneration of councillors	0	0	0									
4030	Collection costs	0	0	0									
4040	Interest paid	23 703 656	24 512 002	23 667 381									
4050	Bulk purchases - Electricity	862 390	428 005	681 515									
4060	Bulk purchases - Water & Sewer	2 262 817	2 211 038	3 638 681									
4070	Other materials	0	0	0									
4080	Contracted services	0	0	0									
4090	Grants and subsidies paid - other municipalities	200 198	154 940	121 000									
4100	Grants and subsidies paid - other	4 571 802	5 044 058	5 304 105									
4110	General expenses	43 495 447	46 365 537	46 721 263									
4120	Cash Payments by Type	1 695 601	4 061 446	8 878 551									
4130	Other Cash Flows/Payments by Type	0	0	1 145 785									
4140	Capital assets	-453 178	580 512	-736 719									
4150	Repayment of borrowing	44 727 869	51 017 495	58 008 878									
4160	Other Cash Flows/Payments	42 777 036	-9 683 809	-112 977 585									
4170	Total Cash Payments by Type	97 502 137	140 279 173	130 585 274									
4180	Net Increase/(Decrease) in Cash Held	140 278 173	130 585 274	17 617 680									
4200	Cash/cash equivalents at the month/year end:	17 617 680	17 617 680	17 617 680									

D

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

Save File as : Murudo_OSA_Actuals_Min.XLS (e.g.: QT411_OSA_2006_M10)
 Change Year End (yy) to Fiscal Year End (e.g.: 2006 for year 2004/2005)
 Change Month End (MM) to Active Month (MM=July...M12=June)(e.g.: M10)
 All Municipalities are listed below
 If function is a Municipal Entity change MM=Ent to Y next to function identifier column
 To Close File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year Month Fund
 End End End
 Man Man Man

Year	Month	Fund	Function/Item Description	Man	Man	Man	Detail	Committed	Actual Month
End	End	End		Ent(Y/N)	Ent(Y/N)	Ent(Y/N)		Orders Month	IMOS
								IMOS	IMOS
		6889	TOTAL FOR ALL FUNCTIONS				OPERATING REVENUE		
		0100	Priority Rates - Parities And Collection Changes				0 0000100		
		0200	Priority Rates - Parities And Collection Changes				2 788 462 000 0000000		
		0300	Services Charges				0 0000000		
		0400	Rent Of Facilities And Equipment				17 211 148 0000000		
		0700	Interest Earned - External Investments				438 816 0000000		
		0800	Interest Earned - Outstanding Debtors				704 707 0000000		
		1000	Dividends Received				735 878 0000100		
		1100	Fines				0 0000100		
		1300	Licenses and Permits				251 359 00001800		
		1400	Agency Services				434 717 00001400		
		1800	Transfers Recognized - Operating				0 00001800		
		1810	Transfers Recognized - Capital				221 748 00001800		
		1700	Gain On Disposal Of Property, Plant & Equipment				0 00001700		
		1600	Loss Revenue Foreign				649 303 00001700		
		2000	Total Operating Revenue				29 600 261 00001000		
		2100	Loss Revenue Foreign				4 218 826 00002000		
		2200	INTERNAL TRANSFERS - (must net out with corresp. items under				38 817 080 00002100		
		2300	INTERNAL TRANSFERS - (must net out with corresp. items under				0 00002300		
		2500	Dividends Received - Internal (From Municipal Entities)				1 469 711 00002500		
		2600	Internal Resources (Activity Based Costing Etc)				0 00002600		
		2700	Total Indirect Operating Revenue				1 469 711 00002700		
		2800	OPERATING EXPENDITURE				32 318 791 00002800		
		2900	Employee Related Costs - Wages & Salaries				-14 170 400 00002900		
		3000	Employee Related Costs - Social Contributions				-58 223 00003000		
		3100	Less Employee Costs Capitalized				0 00003100		
		3200	Less Employee Costs Allocated To Other Operating Items				-745 005 00003200		
		3300	Retirement Of Councilors				6 482 087 00003300		
		3400	Debt Impairment				0 00003400		
		3500	Collateral Costs				-1 236 00003500		
		3600	Depreciation and Asset Impairment				-126 873 00003600		
		3700	Interest Expense - External Borrowings				0 00003700		
		3800	Interest Payments - External Borrowings (Gains To Remove)				0 00003800		
		3900	Gain From Sale				-4 102 00003900		
		4000	Gain From Sale				-1 064 388 00004000		
		4100	Gain From Sale				-12 021 205 00004100		
		4200	Contracted Services				125 250 00004200		
		4300	Grants and Subsidies				-8 657 022 00004300		
		4400	Other Expenditure				27 448 00004400		
		4500	Loss On Disposal Of Property, Plant & Equipment				0 00004500		
		4600	Contributions To/From Providers				0 00004600		
		4700	Total Direct Operating Expenditure				-38 519 915 00004700		
		4800	INTERNAL TRANSFERS - (must net out with corresp. items under				0 00004800		
		4900	Interest - Internal Borrowings				-1 469 711 00004900		
		5000	Interest Charges (Activity Based Costing Etc)				-40 013 825 00005000		
		5100	Contributed Assets				0 00005100		
		5200	Total Indirect Operating Expenditure				-1 469 711 00005200		
		5300	OPERATING SURPLUS / (DEFICIT) - (Total Revenue Less Total Exp				-19 670 932 00005300		
		5400	Operating Surplus / (Deficit) - After Tax				-19 670 932 00005400		
		5500	Operating Surplus / (Deficit) - After Tax				-19 670 932 00005500		
		5600	Operating Surplus / (Deficit) - After Tax				-19 670 932 00005600		
		5700	Operating Surplus / (Deficit) - After Tax				-19 670 932 00005700		
		5800	Operating Surplus / (Deficit) - After Tax				-19 670 932 00005800		
		5900	Operating Surplus / (Deficit) - After Tax				-19 670 932 00005900		
		6000	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006000		
		6100	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006100		
		6200	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006200		
		6300	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006300		
		6400	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006400		
		6500	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006500		
		6600	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006600		
		6700	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006700		
		6800	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006800		
		6900	Operating Surplus / (Deficit) - After Tax				-19 670 932 00006900		
		7000	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007000		
		7100	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007100		
		7200	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007200		
		7300	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007300		
		7400	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007400		
		7500	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007500		
		7600	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007600		
		7700	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007700		
		7800	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007800		
		7900	Operating Surplus / (Deficit) - After Tax				-19 670 932 00007900		
		8000	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008000		
		8100	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008100		
		8200	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008200		
		8300	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008300		
		8400	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008400		
		8500	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008500		
		8600	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008600		
		8700	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008700		
		8800	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008800		
		8900	Operating Surplus / (Deficit) - After Tax				-19 670 932 00008900		
		9000	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009000		
		9100	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009100		
		9200	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009200		
		9300	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009300		
		9400	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009400		
		9500	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009500		
		9600	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009600		
		9700	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009700		
		9800	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009800		
		9900	Operating Surplus / (Deficit) - After Tax				-19 670 932 00009900		
		0000	Operating Surplus / (Deficit) - After Tax				-19 670 932 00000000		

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CAA : ACTUAL CAPITAL ACQUISITION AND SOURCES OF FINANCE (All values in Rand)
 Save File as : Muncids_CAA_copy_Mm.xls (e.g.: GT1411_CAA_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005)
 Change Month End (Mm) to Active Month (MM) = July...M12=June (e.g.: M10)
 Change Muncids to your own municipal code (e.g.: GT1411)
 All functions are listed below
 If function is a Municipal Entity change Mm/Ent to Y next to function description column
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Actual Month: M13 Sep

Year End	Month End	Mm	Func	on	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detail	Conlr Assets	New Capital	Repl Capital	Repair/Mnt Capital	Total
	9999				TOTAL FOR ALL FUNCTIONS		0100	INFRASTRUCTURE	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		0300	Roads, Pavements, Bridges & Storm Water	0	4 480 042	1 341 373	0	5 820 414
					TOTAL FOR ALL FUNCTIONS		0400	Water Resources & Retention	0	875 000	0	0	875 000
					TOTAL FOR ALL FUNCTIONS		0500	Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		0600	Electricity Retention	0	205 482	0	0	205 482
					TOTAL FOR ALL FUNCTIONS		0700	Sewerage Purification & Retention	0	1 016 916	139 149	0	1 155 065
					TOTAL FOR ALL FUNCTIONS		0800	Housing	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		0900	Street Lighting	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1000	Refuse sites	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1100	Gas	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1200	Other	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1300	Sub-total Infrastructure	0	6 686 420	1 480 521	0	8 065 942
					TOTAL FOR ALL FUNCTIONS		1400	COMMUNITY	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1500	Establishment of Parks & Gardens	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1600	Sportsfields	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1700	Community Halls	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1800	Libraries	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		1900	Recreational Facilities	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2000	Clinics	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2100	Museums & Art Galleries	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2200	Other	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2300	Sub-total Community	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2310	HERITAGE ASSETS	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2311	Heritage Assets	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2312	Sub-total Heritage Assets	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2320	INVESTMENT PROPERTIES	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2321	Investment Properties	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2322	Sub-total Investment Properties	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2400	OTHER ASSETS	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2500	Other motor vehicles	0	31 223	688 829	0	820 053
					TOTAL FOR ALL FUNCTIONS		2600	Plant & equipment	0	39 965	0	0	39 965
					TOTAL FOR ALL FUNCTIONS		2700	Office equipment	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2800	Abattoirs	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		2900	Markets	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3000	Airports	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3100	Security Measures	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3110	Civic Land and Buildings	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3120	Other Land and Buildings	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3200	Other	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3300	Sub-total Other Assets	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3400	SPECIALISED VEHICLES	0	71 188	688 829	0	960 017
					TOTAL FOR ALL FUNCTIONS		3500	Refuse	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3600	Fire	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3700	Conservancy	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3800	Ambulances	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		3900	Buses	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4000	Sub-total Specialised Vehicles	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4010	AGRICULTURAL ASSETS	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4011	Agricultural Assets	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4012	Sub-total Agricultural Assets	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4020	BIOLOGICAL ASSETS	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4021	Biological Assets	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4022	Sub-total Biological Assets	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4030	INTANGIBLES	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4031	Intangibles	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4032	Sub-total Intangibles	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4100	SOURCE OF FINANCE	0	6 856 608	2 369 351	0	9 025 968
					TOTAL FOR ALL FUNCTIONS		4200	External Loans	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4300	Asset Financing Reserve	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4400	Surplus Cash	0	212 104	2 369 351	0	2 581 455
					TOTAL FOR ALL FUNCTIONS		4600	Public contributions/ donations	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4700	National Government Transfers and Grants	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4701	Provincial Government Transfers and Grants	0	6 444 504	0	0	6 444 504
					TOTAL FOR ALL FUNCTIONS		4702	District Municipality Transfers and Grants	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4703	Other Transfers and Grants	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		4800	Leases	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		5000	Other	0	0	0	0	0
					TOTAL FOR ALL FUNCTIONS		5100	TOTAL FINANCING	0	8 856 608	2 369 351	0	9 025 966

WITZENBERG MUNICIPALITY

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

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2018/2019	Amended Budget 2018/2019	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	111 885 561	111 260 728	23 952 813	21.53%
66(b)	Contributions to pension funds and medical aid	24 537 483	24 526 237	5 645 419	23.02%
66(c)	Travel, accommodation and subsistence	5 091 933	5 091 933	1 290 275	25.34%
66(d)	Housing benefits and allowances	1 686 048	1 686 048	362 423	21.50%
66(e)	Overtime	11 713 179	11 728 179	4 445 354	37.90%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	24 949 898	24 929 898	7 563 970	30.34%
	Sub - Total (Staff Benefits)	R 179 864 102	R 179 223 023	R 43 260 254	24.14%
Councillor Benefits					
MAY	Mayor	915 791	915 791	155 326	16.96%
DM	Deputy Mayor	681 867	681 867	139 357	20.44%
SP	Speaker	682 142	682 142	138 952	20.37%
MCM	Mayoral Committee members	2 453 677	2 453 677	516 445	21.05%
CLLR	Other Councillors	4 700 235	4 700 235	1 028 640	21.88%
MED	Medical aid contributions	212 480	212 480	43 484	20.47%
PEN	Pension fund contributions	1 062 928	1 062 928	251 470	23.66%
WARD	Ward Committee Allowance	1 440 000	1 440 000	349 500	24.27%
	Sub - Total (Councillors' Benefits)	12 149 120	R 12 149 120.00	R 2 623 174.27	21.59%
	Total Councillor and Staff Benefits	R 192 013 222	R 191 372 143	R 45 883 428	23.96%

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

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

Municipality WC022 Witzenberg

Financial Year	2018/19
Month End	M03 Sept

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	85 131
Spent This Month	43 304
Total FMG Funds Spent	128 435
Total FMG funds Received and Not Spent	1 421 565
Percentage of Funds Spent	8.29%
Funds Currently Committed but Not Spent	

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

Save file as: Muncde_FMG_ccyy_Mnn.XLS (e.g. GT411_FMG_2005_M01.xls)

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

J

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

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

Municipality **WC022 Witzenberg**

Financial Year **2018/19**
Month End **M03 Sept**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	8 000 000
Received This Month	0
Total MIG Funds Received	8 000 000
Spent Prior Periods (Since Inception) - See Last Months Form	695 155
Spent This Month	3 149 898
Total MIG Funds Spent	3 845 052
Total MIG funds Received and Not Spent	4 154 948
Percentage of Funds Spent	48.06%
Funds Currently Committed but Not Spent	0
Scheduled Transfers Withheld	

Conditions:

- Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.
- Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure Investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.
- Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.
- Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

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

Signed

Dated _____

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

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

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

K

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

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

Municipality **WC022 Witzenberg**

Financial Year	2018/19
Month End	M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	1 500 000
Received This Month	0
Total INEG Funds Received	1 500 000
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	205 482
Total INEG Funds Spent	205 482
Total INEG funds Received and Not Spent	1 294 538
Percentage of Funds Spent	13.70%
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
<u>National Government</u>								
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Water Infrastructure	-	-	-	-	-	-	-	-
Municipal Systems Improvement	-	-	-	-	-	-	-	-
Neighbourhood Development Part	-	-	-	-	-	-	-	-
Water Services Infrastructure	-	-	-	-	-	-	-	-
Expanded Public Works Program	-	-445 000	291 934	-153 066	-	-	-	-
Local Government Financial Man	-	-1 550 000	128 435	-1 421 565	-	-	-	-
Regional Bulk Infrastructure G	-	-	-	-	-	-	-	-
Integrated National Electric	-	-	-	-	-	-1 500 000	-	-1 500 000
<u>Provincial Government</u>								
Municipal Infrastructure	-	-	-	-	-	-	-	-
Human Settlement Development	-	-312 940	154 940	-158 000	-	-7 500 000	-	-7 500 000
Regional Social Economical Pro	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-
Financial Management Support (-	-	-	-	-	-	-	-
LOCAL GOVERNMENT COMPLIANCE								
Fire Services	-	-	-	-	-	-	-	-
mSCOA Grant	-	-	-	-	-	-	-	-
Maintenance and Construction	-	-	-	-	-	-	-	-
Community Development Workers	-	-	6 387	6 387	-	-	-	-
Replacement Funding	-	-	-	-	-	-	-	-
Financial Assistance to Muni	-	-	-	-	-	-	-	-
Rural Development Grant	-	-	-	-	-	-	-	-
Library Service	-	-3 514 001	-	-3 514 001	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Financial Management	-	-	-	-	-	-	-	-
Maintenance of Main Road	-	-	-	-	-	-	-	-
Regional Social Economic Proje	-	-	-	-	-	-	-	-
<u>District Municipalities</u>								
Sport and Recreation	-	-	-	-	-	-	-	-
<u>Foreign Government and Interna</u>								
Foreign Government and Interna	-	-867 686	-	-867 686	-	-	-	-
Total Grants	-	-6 689 627	581 696	-6 107 932	-	-17 000 000	501 529	-16 498 471

WITZENBERG MUNICIPALITY - 50 HIGHEST ACCOUNTS

Account numb	Futura/ 2018/10	2018/09	2018/08	2018/07	2018/06	Older than 2018/06	Total
20190370000	0	4845.53	4884.15	4480484.77	4680.57	24666.12	4519561.14
20196030009	0	2727191.28	126.09	0	0	0	2727317.37
20190370015	0	309444.57	318130.24	309013.72	260627.15	975090.36	2172306.04
17610600030	0	133945.38	166971.86	278696.28	122560.52	1074913.76	1777087.8
17497300009	0	1503952.06	0	0	0	0	1503952.06
20753347014	0	225073.41	213193.72	217137.44	197613.48	550985.78	1404003.83
17790000028	0	1178451.46	0	0	0	0	1178451.46
89760700012	0	0	0	115531	0	811587.65	927118.65
10000672976	0	0	0	0	0	836758.43	836758.43
20190383039	0	8240.62	8637.62	8832.43	9623.63	742768.99	778109.29
20850298012	0	18059.12	18059.12	18059.12	5115	609766.41	669058.77
13540600050	0	174891.06	186129.26	240269.68	0	0	601290
17289900008	0	543210.4	1213.96	0	0	0	544424.36
19002200099	0	520831.63	0	0	0	0	520831.63
75005720008	0	472.5	476.27	483.08	467.31	498881.47	500780.63
19610000001	0	0	0	485170	0	0.01	485170.01
20750320011	0	4845.53	4884.15	439967.77	4680.57	24658.4	479036.42
89575500009	0	10491.81	24213.02	18975.32	13768.85	384356.55	451805.55
22502200005	0	0	0	389421.5	0	57864.67	447286.17
20753347007	0	8721.95	8791.47	392146.49	8425.02	28234.22	446319.15
24262800055	0	8244.09	7067.98	7067.98	7067.98	401797.59	431245.62
60011060006	0	427651.3	0	0	0	0	427651.3
83532400052	0	614.21	478.45	482.25	564.74	388030.77	390170.42
20190508007	0	0	0	385661.7	0	0.03	385661.73
20193835702	0	0	0	373726.7	0	0	373726.7
82539100017	0	663.87	50073.16	938.84	6687.98	260834.42	319198.27
75012100017	0	1283.3	698.42	1004.19	523.09	314120.73	317629.73
21960200042	0	303454.09	10363.02	231.87	0	0	314048.98
75009390050	0	2336.73	2582.91	4423.17	4904.98	295350.03	309597.82
89568200006	0	562.65	470.22	473.94	455.54	290772.43	292734.78
13769600019	0	282599.09	0.04	0	0	0	282599.13
70100268029	0	0	0	277582.5	0	32.56	277615.06
27340000006	0	0	0	275964	0	34.16	275998.16
89585000005	0	3868.57	484.39	488.11	1119.18	264916.2	270876.45
20196100009	0	69119.08	69119.08	69119.08	59485.01	0	266842.25
60009930005	0	0	0	233044.5	0	31412.87	264457.37
20750182000	0	0	0	31897.5	0	221672	253569.5
20440505006	0	0	0	243004.65	0	0	243004.65
24262900038	0	4833.11	4871.64	5049.08	5229.28	211605.28	231588.39
60000700021	0	46313.63	51904.19	83828.76	47971.51	0	230018.09
88515300019	0	527.92	470.22	473.94	493.63	226624.2	228589.91
11258900000	0	0	0	193680.5	0	30504.36	224184.86
14770900042	0	29752.89	3230.51	24676.32	163280.41	0	220940.13
60007110005	0	0	0	212842.5	0	26.36	212868.86
12139300069	0	45505.18	45233.79	42505.55	32744.16	45384.2	211372.88
12100800019	0	0	0	203086	0	4932.38	208018.38
23805200008	0	0	0	148928	0	54539.34	203467.34
75012090028	0	675.52	567.14	6789.39	822.36	193402.1	202256.51
20190883017	0	110535.21	52792.72	37294.93	0	0	200622.86
24262800000	0	0	0	0	0	197789.36	197789.36
92822100008	0	510.56	873.45	1745.64	1520.65	193079.3	197729.6
20195970005	0	193968.74	0.03	0	0	0	193968.77
20803000007	0	190221.25	0	0	0	0	190221.25
20850208555	0	1743.61	1743.61	1743.61	3420.77	179584.19	188235.79

2

PROPERTY, PLANT AND EQUIPMENT

30 JUNE 2019

Reconciliation of Carrying Value	Land R	Buildings R	Infrastructure R	Community R	Lease Assets R	Other R	Total R
Carrying value at 1 July 2018	77 370 867	88 893 657	563 837 806	68 673 868	26 370	43 554 912	843 227 480
Cost	77 370 867	100 191 957	703 771 776	77 811 002	1 893 599	81 698 468	1 042 736 668
Original Cost	77 370 867	100 191 957	703 771 776	77 811 002	1 893 599	81 698 468	1 040 792 986
Accumulated Impairments	-	-	(19 803)	-	-	(615 534)	(635 337)
Original Cost	-	-	(19 803)	-	-	(615 534)	(621 546)
Accumulated Depreciation	-	(10 228 300)	(140 114 167)	(9 137 133)	(1 887 230)	(37 528 022)	(198 872 851)
Original Cost	-	(10 228 300)	(140 114 167)	(9 137 133)	(1 887 230)	(37 528 022)	(186 671 884)
Acquisitions	-	-	13 673 250	1 364	-	108 303	13 783 917
Capital under Construction	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Impairments	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Depreciation	593 892	690 553	4 328 435	527 135	202	334 324	6 472 542
Normal Depreciation for the year	593 892	690 553	4 328 435	527 135	202	334 324	6 472 542
Carrying value of disposals	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Accumulated Impairments	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Carrying value at 30 September 2018	77 964 759	90 654 211	581 637 492	69 202 386	26 572	43 998 538	863 483 839
Cost	77 370 867	100 191 957	717 445 026	77 812 365	1 893 598	81 805 772	1 058 519 585
Original Cost	77 370 867	100 191 957	717 445 026	77 812 365	1 893 598	81 805 772	1 058 519 585
Accumulated Impairments	-	-	(19 803)	-	-	(615 534)	(635 337)
Original Cost	-	-	(19 803)	-	-	(615 534)	(635 337)
Accumulated Depreciation	593 892	(9 537 746)	(135 787 731)	(8 609 999)	(1 887 027)	(37 191 688)	(182 400 310)
Original Cost	593 892	(9 537 746)	(135 787 731)	(8 609 999)	(1 887 027)	(37 191 688)	(182 400 310)

Intangible Assets

	2019
	R
Computer Software	
Net Carrying amount at 1 July 2018	2 649 406
Cost	4 986 239
Accumulated Amortisation	(2 336 833)
Accumulated Impairment	-
	-
	-
	-
	-
	-
Net Carrying amount at 30 Sept 2018	2 649 406
Cost	4 986 239
Accumulated Amortisation	(2 336 833)
Accumulated Impairment	-

Heritage Assets

	2019 R
Net Carrying amount at 1 July 2018	550 000
Cost	550 000
Accumulated Impairment	-
Acquisitions	-
Disposals	-
Transfers	-
	550 000
Net Carrying amount at 30 Sept 2018	550 000
Cost	550 000
Accumulated Impairment	-

Capitalised Restoration Cost

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

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INVESTMENT PROPERTY

Net Carrying amount at 1 July 2018

45 659 822

Cost
Accumulated Depreciation
Accumulated Impairment

48 474 329
(2 814 507)
-

Acquisitions
Correction
Depreciation for the year
Impairment
Transfers from Inventory
Transfers

-
-
-
-
-
-

Net Carrying amount at 31 Sept 2018

45 659 822

Cost
Accumulated Depreciation
Accumulated Impairment

48 474 329
(2 814 507)
-

INSURANCE REPORT: September 2018

Claims movement for the month

Total claims open at the beginning of the month	52
New claims for the month	3
Claims closed during the month	5
Prior month adjustment	
Total claims open at the end of the month	50

Old Aon claims outstanding

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

Current progress on claims

Action Taken	Total
Additional Information Submitted to Insurance	10
Awaiting Invoice	6
Claim Reported, Awaiting Response from Insurer	10
Insurer requires proof of excess payment	
Request for Quotations Submitted	1
Awaiting Refund	1
Requested Department to obtain Quotation	
Insurer requires additional information	7
Additional Information Requested from relevant department	1
Invoice received and submitted for payment/or refund to Insurers	2
Assessor appointed	3
Quotations submitted to Insurer, Awaiting Approval	4
Agreement of Loss signed and submitted to Insurer	2
Agreement of loss received	
Memo submitted to Manager for approval	
Claim within excess: Memo submitted to Manager for approval	2
Awaiting Agreement of Loss	
Awaiting Settlement	1
Settlement Received	
Grand Total	50

Age analysis of Outstanding Claims

Category	AON	INDWE	LATERAL UNISON	Grand Total
30 days or Less	-	-	3	3
More than 30 days	-	-	1	1
60 days or more	-	-	16	16
More than 120 Days	12	14	4	30
Grand Total	12	14	24	50

QUALITY CERTIFICATE

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

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

12/10/18
