# WITZENBERG

## MUNISIPALITEIT UMASIPALA MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager / Munisipale Bestuurder

VAN / FROM: Director: Finance / Direkteur: Finansies

DATUM / DATE: 30 September 2015 / 30 September 2015

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

FINANCE MONTHLY REPORT – SEPTEMBER 2015

A MAYOR'S REPORT

The credit control measures could not be implemented in certain areas do to the lives of contractors and municipal staff's being threaten.

B RESOLUTIONS

It is recommended that Council takes cognisance of the monthly budget statement and supporting documentation for September 2015.

C EXECUTIVE SUMMARY

The municipality has read 92% of its consumption meters of which 100% was read correctly the first time. The monthly billing was also done as scheduled and during these process 16 964 accounts amounting to R 27.5 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 3.1 million. The indigent cost to the municipality for the month amounts to R 1.2 million.

The accumulated debtor's collection target for the year is 95%, but the actual accumulated year to date debtor's collection is 80%. The low percentage is due to the levying of annual property rates

The municipality issued orders to the value of R 33.5 million of which R 0.4 million was in terms of deviations.

The municipality currently has R 52.3 million in its primary bank account and R 15.0 million on investment.

FINANSIES MAANDELIKSE VERSLAG – SEPTEMBER 2015

A BURGEMEESTERS VERSLAG

Die kredietbeheer maatreëls kon in sekere areas nie toegepas word nie, aangesien die lewens van diensverskaffers en munisipale personeel bedreig is.

B BESLUIT

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir September 2015.

C OPSOMMING

Die munisipaliteit het 92% van die meters gelees, waarvan 100% die eerste keer korrek gelees is. Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 16 964 rekeninge ten bedrae van R 27.5 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 3.1 miljoen. Die deernis subsidies vir die maand beloop R 1.2 miljoen.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 95%, maar die werklike jaar tot op datum invordering is 80%. Die lae persentasie is as gevolg van die heffing van jaarlikse belasting.

Die munisipaliteit het bestellings ter waarde van R 33.5 miljoen uitgereik, waarvan R 0.4 miljoen ten opsigte van afwykings is.

Die munisipaliteit het huidige R 52.3 miljoen in die primêre bankrekening en R 15.0 miljoen op belegging.

D REPORT

1. PURPOSE

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

2. LEGAL FRAMEWORK

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

2.1 WITHDRAWALS FROM BANK ACCOUNTS

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

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

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

2.2 Expenditure on staff benefits

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

Section 66 reads as follow:

D REPORT

1. DOEL

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

2. WETLIKE RAAMWERK

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

2.1 ONTTREKKINGS UIT BANKREKENINGE

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

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

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

2.2 Besteding aan personeel voordele

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

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

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

## 2.3 Monthly budget statements

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

This section read as follows:

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

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

*(2) The statement must include—*

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

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

*"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 wesenlike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;*
*(ii) enige wesenlike afwykings van die dienslewering en begrotings implementeringsplan;*
*(iii) enige remediërende of korrektiewe stappe geneem is of geneem word om te verseker dat die geprojekteerde inkomste en uitgawes in die munisipaliteit se goedgekeurde begroting bly.*

*(2) Die staat moet die volgende insluit-*

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

*(3) die bedrae wat in die verklaring moet in elke geval in vergelyking met die ooreenstemmende bedrae begroot vir die*

*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."*

*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).

### 2.4 Ander Beleid Vereistes

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

## 3. DISCUSSION

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

- Revenue
- Supply Chain Management
- Financial Administration

## 3. BESPREKING

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

- Inkomste
- Voorsieningskanaal Bestuur
- Finansiële Administrasie

## 3.1 REVENUE

### *3.1.1* Accounts and Meter readings

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

## 3.1 INKOMSTE

### 3.1.1 Rekeninge en meterlesings

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

| Activities | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Meter readings: | | | |
| No. of meter readings by meter readers | 12 554 | 12 449 | 12 739 |
| No. of readings estimated | 1 327 | 1 441 | 1 124 |
| No. of readings by owners | 252 | 241 | 274 |
| Metering online | 69 | 69 | 69 |
| Total number of meters | 14 202 | 14 200 | 14 206 |
| Completion date of meter readings | 15/07/2015 | 17/08/2015 | 14/09/2015 |
| No. of re-readings performed | 445 | 408 | 515 |
| No. of changes after re-readings | 109 | 148 | 130 |
| % of meters read correctly first time | 99.13% | 98.81% | 100.00% |
| Faulty meters to technical dept. | 171 | 0 | 206 |
| Zero Consumption to tech,dept | 78 | 0 | 81 |
| Faulty meters replaced | 72 | 38 | 37 |
| Water Connections | 2 | 1 | 2 |
| New Sewerage Connections | 2 | 1 | 2 |
| Disconnections | | | |
| % of meters estimated | 9.34% | 10.14% | 7.91% |

| Nota.Skattings redes by Meterlesings | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Note Estimates - Meter readings | | | |
| Meter locked | 87 | 110 | 105 |
| Gate locked | 403 | 523 | 387 |
| Under Ground | 131 | 119 | 76 |
| Beneath rubble | 26 | 32 | 21 |
| Under water | 56 | 81 | 29 |
| Dogs | 222 | 242 | 179 |
| Meter unreadable | 40 | 42 | 30 |
| Can't find mete/Vehicles parked on meter | 353 | 292 | 297 |
| Unread | 0 | 0 | 0 |
| | **1318** | **1441** | **1124** |

### 3.1.1.1 Billing dates

### 3.1.1.1 Heffingsdatums

| Billing: | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Debt raising date | 22/07/2015 | 20/08/2015 | 22/09/2015 |
| Date of account postage | 24 & 27/07/2015 | 24 &25/08/2015 | 28 & 29/09/2015 |
| Debtor reconciliation (Debtors/Votes/Age analysis) | 3/08/2015 | 01/09/2015 | 01/10/2015 |
| Electricity Pre paid Reconciliation | 3/082015 | 02/09/2015 | 5/10/2015 |

Explanation:
Although the Post Office strike was lifted, there is still a backlog in the delivery of local mail. As far as possible we would like to send accounts via e-mail. Certain amendments must be implemented, still waiting for changes on system.

Verduideliking:
Alhoewel die Poskantoor staking opgehef is, is daar nog steeds ‘n vertraging van die plaaslike aflewering van posstukke. Ons wil graag waar moontlik rekeninge per e-pos uitstuur.Sekere veranderinge moet aangeheg word. Wag nog steeds vir verandering op stelsel.

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

### 3.1.1.2 Aantal informele huishoudings met toegang to basiese dienste sonder rekeninge

| Number of informal households with access to basic services without accounts | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| - N'duli (Polo cross) | 1 096 | 1 096 | 1 096 |
| - PA Hamlet (Phase 3 & 4) | 0 | 0 | 0 |
| - PA Hamlet (Phase 5) | 0 | 0 | 0 |
| - Tulbagh (Chris Hani) | 534 | 534 | 534 |
| - Wolseley (Pine Valley) | 469 | 469 | 469 |
| Total | 2 099 | 2 099 | 2 099 |

Explanation:

Latest figures from housing department.

Verduideliking:

Nuutste syfers vanaf Behuising.

### 3.1.1.3 Number of customers with accounts

| Number of customers with accounts | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Electricity - Conventional | 2 954 | 2 955 | 2 960 |
| Electricity - Prepaid | 9 766 | 9 778 | 9 780 |
| Property rates | 13 858 | 14 020 | 14 020 |
| Refuse removal | 11 770 | 11 777 | 11 782 |
| Sewerage | 12 228 | 12 233 | 12 236 |
| Water | 12 182 | 12 186 | 12 189 |
| Other | 12 375 | 12 520 | 12 288 |
| Total number of accounts printed | 21 266 | 19 106 | 16 964 |

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

| Service Description | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Assesment Rates (Monthly) | 2 382 214.20 | 3 385 620.45 | 2 787 418.12 |
| Assesment Rates (Yearly) | 24 204 272.76 | | 781 731.83 |
| Electricity | 15 669 751.95 | 17 441 748.26 | 16 004 734.35 |
| Refuse Removal | 2 274 710.15 | 2 483 085.12 | 2 572 127.49 |
| Sewerage | 2 183 712.13 | 2 266 114.31 | 3 398 725.55 |
| Water Levies | 4 356 690.56 | 3 339 628.52 | 3 203 118.11 |
| Rental | 28 844.88 | 28 844.88 | 28 929.86 |
| Housing | 13 977.22 | 13 219.33 | 13 219.33 |
| Loans | 554.34 | 554.34 | 554.34 |
| Indigent subsidy | -1 302 826.76 | -1 342 456.30 | -1 313 354.70 |
| Sundries | 126 486.56 | 111 721.38 | 74 973.19 |
| | | | |
| Total | 49 938 387.99 | 27 728 080.29 | 27 552 177.47 |

### 3.1.4 Pre-paid Electricity Sales

### 3.1.4 Vooruitbetaalde Elektrisiteit Verkope

| | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Total Pre Paid Meters | 9 766 | 9 778 | 9 780 |
| Total Free units(Indigents) | 144 700 | 141 150 | 141 550 |
| Cost of free Units | R 11 983.33 | R 117 154.50 | R 117 486.50 |
| Units sold | 2 677 357.2 | 2 561 334.1 | 2 374 658.0 |
| Cost of units sold | R 2 990 197.82 | R 2 837 056.45 | R 2 609 734.83 |
| Vat Amount | R 434 347.55 | R 413 629.69 | R 381 849.30 |
| Axillary Amount | R 2 984.00 | R 2 956.50 | R 1 929.50 |
| Total Amount Pre Paid | R 3 539 512.70 | R 3 370 797.14 | R 3 111 000.13 |

<u>Explanation:</u>
None.

<u>Verduideliking:</u>
Geen.

### 3.1.5 Indigent Households

### 3.1.5 Behoeftige Huishoudings

| Indigent households | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| | | | |
| Deferments | 2905093.09 | 3115715.85 | 3241336.89 |
| Current | 444823.03 | 432647.42 | 400142.94 |
| 30 days | 289705.7 | 351422.54 | 326562.16 |
| 60 days | 331928.23 | 280959.3 | 333479.8 |
| 90 days | 314229.53 | 329197.72 | 274256.61 |
| > 90 days | 10208718.97 | 10086737.69 | 10202540.23 |
| Total | R 14 494 498.55 | R 14 596 680.52 | R 14 778 318.63 |

<u>Explanation:</u>

Outstanding increased to R14,778,318.63

<u>Verduideliking:</u>

Uitstaandes het toegeneem na R14,778,318.63

| Mechanisms | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Approved Indigent households: | | | |
| No. of households at beginning of the month: | 2 794 | 2 766 | 2 804 |
| Additions during the month | 211 | 363 | 259 |
| Cancellations during the month | 239 | 325 | 309 |
| No. of households at end of the month: | 2 766 | 2 804 | 2 754 |
| | Jul-15 | Aug-15 | Sep-15 |
| Cost of Indigent to Council(403131121) | R 1 160 261.31 | R 1 174 155.18 | R 1 152 174.25 |

<u>Explanation:</u>

Indigent decreased from 2 804 to 2 754 at end September 2015.

<u>Verduideliking:</u>

Deernis het toegeneem van 2 804 na 2 754 einde September 2015.

### 3.1.6 Rates clearances

### 3.1.6 Belasting Uitklarings

| Rates clearance certificates | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Erfs subdivided | 0 | 0 | 0 |
| Application for clearance certificates | 38 | 36 | 64 |
| Clearance certificates issued | 70 | 69 | 51 |
| Deeds registrations | 32 | 41 | 0 |
| Consolidations | 0 | 0 | 0 |

### 3.1.7 Outstanding Debtors

The important comparative statistics in relation to accounts is shown in the table below. The table below provides an age analysis of the debtors as at 30 September 2015:

### 3.1.7 Uitstaande Debiteure

Die belangrike vergelykende statistiek met betrekking tot rekeninge word getoon in die tabel hieronder. Die tabel hieronder voorsien 'n ouderdomsanalise van Debiteure soos op 30 September 2015:

| 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 | R | R | R | R | R | R | R | R | R | |
| Water | 4085563 | 1204 575 | 883 101 | 877 053 | 859 775 | 884 763 | 12 028 286 | 28 794 664 | 49 617 780 | 27% |
| Electricity | 16180472 | 601 440 | 284 380 | 315 073 | 333 815 | 318 380 | 1 776 745 | 2 224 878 | 22 035 182 | 12% |
| Property Rates | 11098888 | 171 167 | 79 499 | 70 579 | 152 109 | 61 254 | 3 067 192 | 10 649 372 | 25 350 060 | 14% |
| Waste Water Management | 3 464 548 | 440 657 | 409 944 | 350 129 | 349 760 | 579 626 | 5 913 983 | 13 489 903 | 24 998 550 | 14% |
| Waste Management | 2 679 241 | 519 470 | 468 813 | 438 806 | 430 965 | 420 453 | 7 372 137 | 16 917 909 | 29 247 794 | 16% |
| Property Rental Debtors | 83 632 | 21 976 | 21 920 | 21 345 | 21 764 | 21 488 | 663 619 | 1 008 668 | 1 864 411 | 1% |
| Interest on Arrear Debtor Accounts | 94 368 | 55 599 | 49 575 | 86 189 | 116 444 | 109 511 | 12 085 283 | 18 126 400 | 30 723 369 | 17% |
| Other | -3828 684 | 69 184 | 33 728 | 133 914 | 65 958 | 18 199 | 440 980 | 852 346 | -2 214 375 | -1% |
| Total By Income Source | 33 858 028 | 3 084 069 | 2 230 959 | 2 293 088 | 2 330 588 | 2 413 673 | 43 348 225 | 92 064 139 | 181622770 | 100 |
| % | 18.64% | 1.70% | 1.23% | 1.26% | 1.28% | 1.33% | 23.87% | 50.69% | 100.00% | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | |
| | R | R | R | R | R | R | R | R | R | |
| Organs of State | 2 905 806 | 471 502 | 195 822 | 123 996 | 104 189 | 138 053 | 414 042 | 2 137 965 | 6 491 376 | 4% |
| Commercial | 18 351 058 | 417 615 | 279 305 | 318 727 | 300 463 | 441 701 | 3 798 621 | 5 510 803 | 29 418 292 | 16% |
| Households | 10 479 891 | 2 050 238 | 1 638 069 | 1 730 798 | 1 792 311 | 1 725 315 | 37 715 769 | 80 556 035 | 137688424 | 76% |
| Other | 2 121 273 | 144 714 | 117 763 | 119 567 | 133 625 | 108 605 | 1 419 793 | 3 859 336 | 8 024 678 | 4% |
| Total By Customer Group | 33 858 028 | 3 084 069 | 2 230 959 | 2 293 088 | 2 330 588 | 2 413 673 | 43 348 225 | 92 064 139 | 181622770 | 100 |
| % | 18.64% | 1.70% | 1.23% | 1.26% | 1.28% | 1.33% | 23.87% | 50.69% | 100.00% | |

**Explanation:**

From the above it shows that the Households are 73% of the outstanding amount and that the bulk is more than one year old and consists of monthly and yearly Rates, Water, and Electricity, Sewerage and Refuse services.

- Problems is being experienced to deliver accounts in areas where street names and numbers is not visible which result in

**Verduideliking:**

Uit die bogenoemde kan gesien word dat die Huishoudings 73% van die uitstaande bedrag uitmaak en die meerderheid is meer as een jaar oud bestaande uit maandelikse en jaarlikse belasting, water-, elektrisiteit- en vullisverwydering dienste.

- Problematies om rekeninge te lewer in areas waar straatname en nommers nie verskyn nie en skuld dus nie gevorder kan no debt collection.

- It is problematic to collect debt in Prince Alfred's Hamlet and Op die Berg because we do not supply Electricity in these areas and can therefore not disconnect electricity.

word nie.

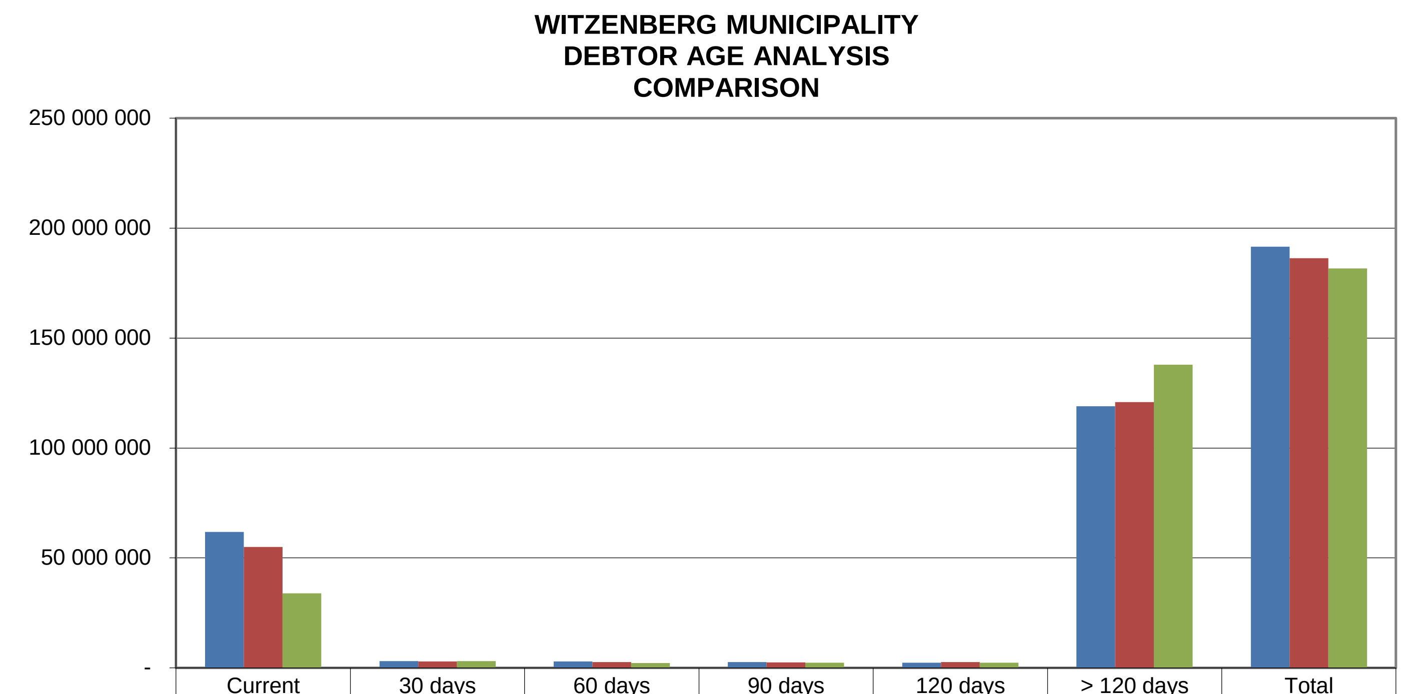
- Problematies om skuld te vorder in Prince Alfred's Hamlet en Op die Berg omrede ons nie die Elektrisiteit versprei nie en dus nie die elektrisiteit kan diskonnekteer nie.

### 3.1.8 DEBITEURE OUDERDOMSANALISE

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

### 3.1.8 VERGELYKING

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




| | Current | 30 days | 60 days | 90 days | 120 days | > 120 days | Total |
|---|---|---|---|---|---|---|---|
| Jul-15 | 61 791 475 | 3 059 172 | 2 849 613 | 2 667 231 | 2 255 590 | 118 945 857 | 191 568 938 |
| Aug-15 | 54 908 731 | 2 850 782 | 2 553 559 | 2 481 458 | 2 555 338 | 120 923 038 | 186 272 906 |
| Sep-15 | 33 858 028 | 3 084 069 | 2 230 959 | 2 293 088 | 2 330 588 | 137 826 038 | 181 622 770 |

**Explanation:**

Decrease in outstanding amounts from Aug 2015 to September 2015 due to payments.

**Verduideliking:**

Verlaging in uitstaandes van Aug 2015 na Sept 2015 weens betalings.

### 3.1.9 RECEIPTING

Table below indicates the value of receipts by the different cashiers or collecting agencies:

### 3.1.9 ERKENNING VAN ONTVANGS

Die onderstaande tabel dui die waarde van kwitansies soos gevorder deur die onderskeie kassiere en invorderings agentskappe:

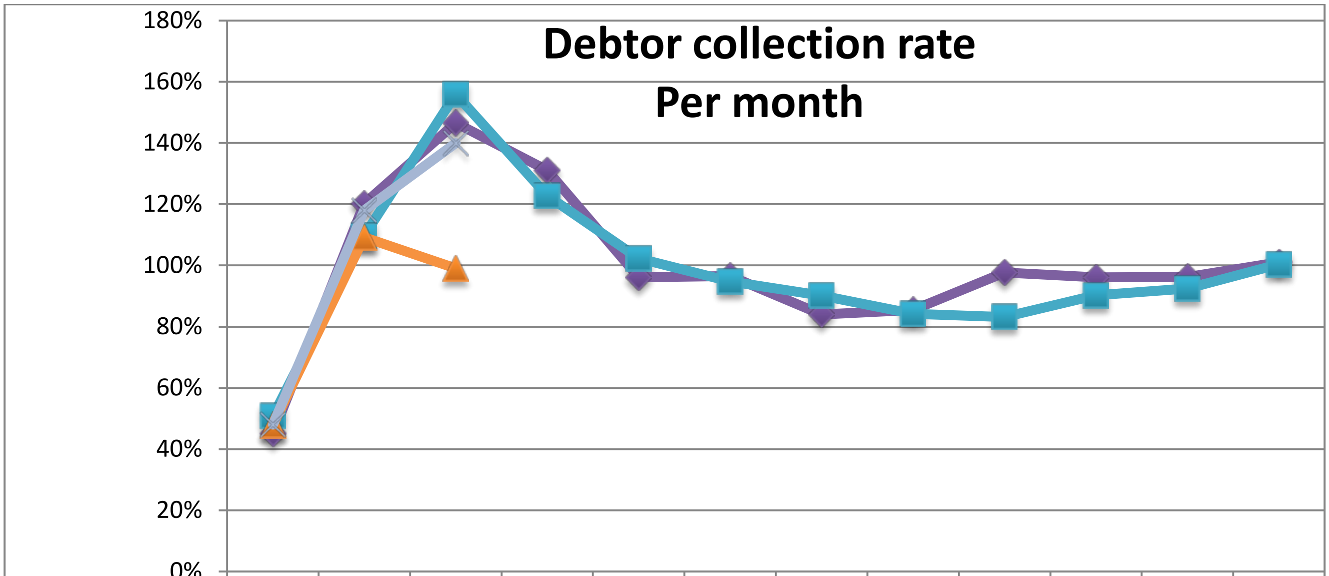
| | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Collecting agent | | | |
| *Third party agents:* | **6 540 259.75** | **7 403 149.17** | **6 796 918.80** |
| Syntell | R 3 235 120.69 | R 3 318 954.00 | R 2 977 335.50 |
| Pay a bill | R 396 917.90 | R 453 358.54 | R 418 128.56 |
| Easy pay | R 2 189 189.21 | R 2 748 438.26 | R 2 299 390.40 |
| Pay@ | R 209 859.74 | R 363 939.86 | R 277 855.33 |
| *ACB* | R 509 172.21 | R 518 458.51 | R 824 209.01 |
| *Cashiers:* | R 75 744 478.27 | R 50 523 040.84 | R 69 916 507.99 |
| *Transfer(Senior Cashier)* | R 72 245 750.86 | R 46 954 321.65 | R 66 443 376.21 |
| RMC 1 - Ceres | R 676 913.78 | R 678 994.29 | R 619 524.10 |
| RMC 2 - Ceres | R 849 093.01 | R 1 190 746.36 | R 1 086 458.17 |
| RMC 3 - Ceres | R - | R - | R - |
| RMC 4 - Ceres | R 569 036.86 | R 352 437.92 | R 364 998.83 |
| RMC 6 - Tulbagh | R 565 638.07 | R 548 972.03 | R 614 126.29 |
| RMC 7 - Wolseley | R 534 297.78 | R 520 405.74 | R 488 929.11 |
| RMC 8 - Hamlet | R 76 658.51 | R 60 061.65 | R 56 124.28 |
| RMC 9 - Op-die-Berg | R 41 728.50 | R 51 087.40 | R 65 660.60 |
| RMC 10 - Thusong Center | R 185 360.90 | R 166 013.80 | R 177 310.40 |
| Back office receipting | R -136 436.08 | R -73 746.88 | R -34 349.46 |
| Total Cash Receipted | R 82 148 301.94 | R 57 852 443.13 | R 76 679 077.33 |

#### 3.1.9.1 Receipting

#### 3.1.9.1 Erkenning van Ontvangste

| | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| *Cashiers:* | R 75 744 478.27 | R 50 523 040.84 | R 69 916 507.99 |
| *Transfer(Senior Cashier)* | R 72 245 750.86 | R 46 954 321.65 | R 66 443 376.21 |
| RMC 1 - Ceres | R 676 913.78 | R 678 994.29 | R 619 524.10 |
| RMC 2 - Ceres | R 849 093.01 | R 1 190 746.36 | R 1 086 458.17 |
| RMC 3 - Ceres | R - | R - | R - |
| RMC 4 - Ceres | R 569 036.86 | R 352 437.92 | R 364 998.83 |
| RMC 6 - Tulbagh | R 565 638.07 | R 548 972.03 | R 614 126.29 |
| RMC 7 - Wolseley | R 534 297.78 | R 520 405.74 | R 488 929.11 |
| RMC 8 - Hamlet | R 76 658.51 | R 60 061.65 | R 56 124.28 |
| RMC 9 - Op-die-Berg | R 41 728.50 | R 51 087.40 | R 65 660.60 |
| RMC 10 - Thusong Center | R 185 360.90 | R 166 013.80 | R 177 310.40 |
| Back office receipting | R -136 436.08 | R -73 746.88 | R -34 349.46 |
| Total Cash Receipted | R 82 148 301.94 | R 57 852 443.13 | R 76 679 077.33 |

3.1.10 DEBTOR COLLECTIONS RATE PER MONTH

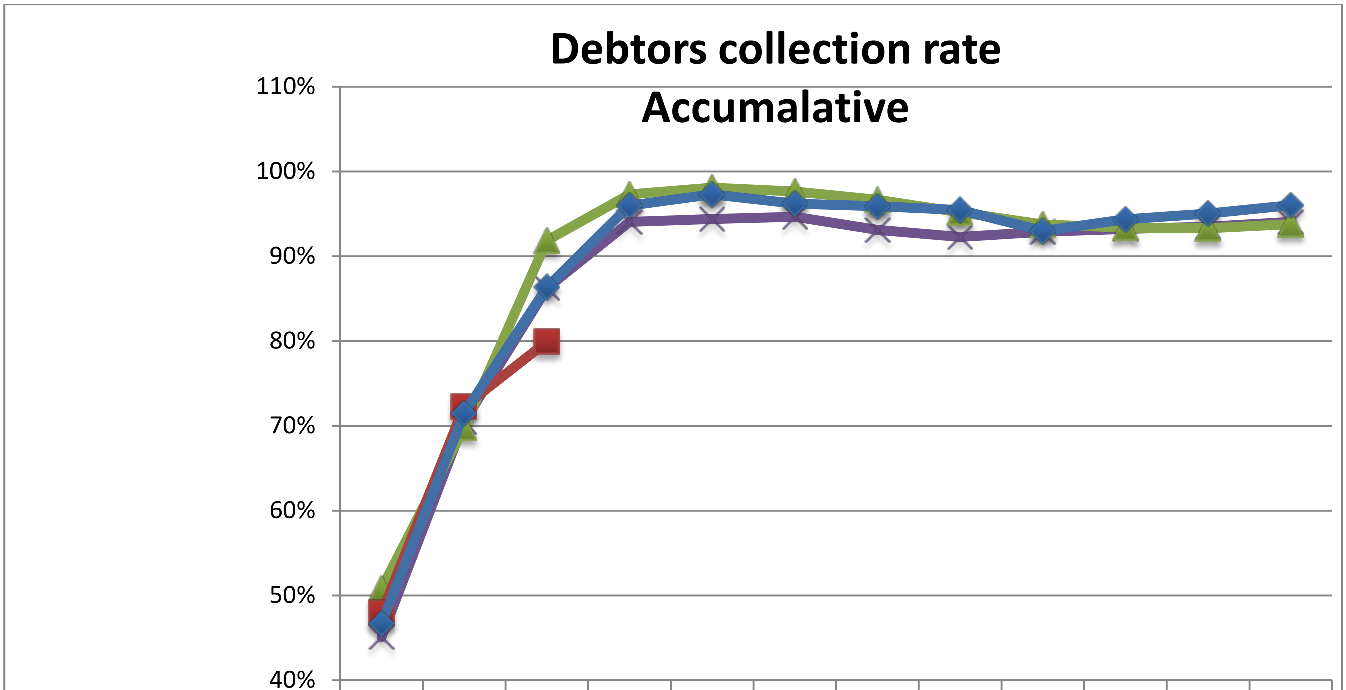



| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | March | April | May | June |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2013/2014 | 45% | 120% | 147% | 131% | 96% | 97% | 84% | 85% | 98% | 96% | 96% | 101% |
| 2014/2015 | 51% | 110% | 156% | 123% | 102% | 95% | 90% | 84% | 83% | 90% | 92% | 100% |
| 2015/2016 | 48% | 109% | 99% | | | | | | | | | |
| Target | 48% | 118% | 140% | | | | | | | | | |

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 140% while the actual figure for September 2015 amounts to 99% with a small decrease when compared to the previous year.

Verduideliking:
Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 140%, terwyl die syfer vir Sept 2015 beloop 99% met 'n effense daling in vergelyking met die vorige jaar.

3.1.11 DEBTOR COLLECTION RATE ACCUMALATIVE




| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | March | April | May | June |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2013/2014 | 45% | 70% | 86% | 94% | 94% | 95% | 93% | 92% | 93% | 93% | 93% | 94% |
| 2014/2015 | 51% | 70% | 92% | 97% | 98% | 98% | 97% | 95% | 94% | 93% | 93% | 94% |
| 2015/2016 | 48% | 72% | 80% | | | | | | | | | |
| Target for 2015/2016 | 47% | 71% | 86% | 96% | 97% | 96% | 96% | 95% | 93% | 94% | 95% | 96% |

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 86% while the actual figure is 80%.

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 86%, terwyl die werklike syfer 80% beloop.

### 3.1.12 SUMMARY OF OUTSTANDING DEBT

Die tabel hieronder verskaf 'n opsomming van uitstaande skuld:

| | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Councillors: | | | |
| Deferments | -3279.49 | -2128.14 | -2322.89 |
| Current | 9 025.64 | 7 932.06 | 8 332.63 |
| 30 days | 684.20 | 599.19 | 1 786.05 |
| 60 days | 465.56 | 1 535.09 | 11.82 |
| 90 days | - | 0.04 | - |
| > 90 days | - | - | - |
| Total | R 6 895.91 | R 7 938.24 | R 7 807.61 |
| Employees: | | | |
| Deferments | 131375.69 | 109371.38 | 107077.51 |
| Current | 53 492.90 | 58 246.87 | 55 877.24 |
| 30 days | 10 859.82 | 11 356.15 | 16 327.08 |
| 60 days | 28 418.32 | 3 963.96 | 4 117.36 |
| 90 days | 2 642.57 | 27 545.97 | 2 814.23 |
| > 90 days | 50 993.58 | 53 473.81 | 79 623.55 |
| Total | R 277 782.88 | R 263 958.14 | R 265 836.97 |
| Government Departments: | | | |
| | | | |
| Current | 1 092 349.90 | 536 810.03 | 501 736.94 |
| 30 days | 413 678.97 | 1 071 487.70 | 501 759.35 |
| 60 days | 419 388.79 | 313 613.07 | 904 222.20 |
| 90 days | 294 284.41 | 104 354.82 | 57 968.38 |
| > 90 days | 660 433.60 | 615 629.09 | 542 780.81 |
| Total | R 2 880 135.67 | R 2 641 894.71 | R 2 508 467.68 |
| Schools & Hostels: | | | |
| | | | |
| Deferment | | | |
| Current | 403 098.01 | 346 729.00 | 418 831.43 |
| 30 days | 179 291.99 | 165 318.53 | 118 650.38 |
| 60 days | 19 691.99 | 125 859.03 | 75 862.46 |
| 90 days | 18 621.98 | 19 286.55 | 109 186.24 |
| > 90 days | 236 518.96 | 255 164.88 | 278 835.02 |
| Total | R 857 222.93 | R 912 357.99 | R 1 001 365.53 |

3.1.12.1 50 Highest Business and Government Accounts Attached as Annexure M

3.1.12.1 50 Hoogste besigheid- en regering rekeninge: Aangeheg as Bylae M

3.1.13 Credit Control Mechanisms

The table below indicates the number of mechanisms instituted:

3.1.13 Kredietbeheer meganismes

Die tabel hieronder toon die aantal meganismes ingestel:

| Disconnection of services: | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| No. of customers on the disconnections lists | 1 849 | 1 433 | 1 279 |
| No. already block | 1 434 | 1 693 | 1 408 |
| No. of new disconnections for the month: | | | |
| - Prepaid | 716 | 733 | 789 |
| - Conventional | 50 | 47 | 71 |
| Number reconnected: | | | |
| - Prepaid | 152 | 197 | 190 |
| - Conventional | 46 | 40 | 66 |
| Reconnected :due to faulty groupings and | | | |
| Indigent and poor households | | | |
| No. of customers still disconnected | 1 693 | 1 408 | 1 458 |
| % of disconnections executed | 99% | 99% | 99% |

| Agreements | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| No. of agreements at beginning of the month: | | | |
| Normal | 2 521 | 2 560 | 2 575 |
| Linked to incentive policy | 233 | 254 | 273 |
| New areements for the month | | | |
| Normal | 39 | 15 | 54 |
| Linked to incentive policy | 21 | 19 | 20 |
| Areements fully repaid/cancelled for the month: | | | |
| Normal | 0 | 0 | 0 |
| Linked to incentive policy | 0 | 0 | 0 |
| No. of agreements at end of the month: | | | |
| Normal | 2 560 | 2 575 | 2 629 |
| Linked to incentive policy | 254 | 273 | 293 |

| Legal Processes: | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| Internal process: | | | |
| No. of accounts transferred to internal debt collection | | | |
| No. of notices issued | 6 754 | 8 798 | 7 038 |
| No. of final demands issued | 49 | 35 | 35 |
| No of summons issued | 7 | 18 | 57 |
| No of current and handed over accounts | 0 | 0 | |
| No. of court order/execution order obtained | 0 | 0 | |
| No. of default judgements performed | 1 | 1 | 14 |
| No of Follow Up Calls made | 0 | 0 | |
| No Of Arrangements made | 6 | 6 | 14 |
| No Of Sms sent on first notices | 2323 | 0 | |
| No of Sms sent on current accounts | 5582 | 5035 | 5122 |

| Processes: | Jul-15 | Aug-15 | Sep-15 |
|---|---|---|---|
| | | | |
| 1st Notices issued | | | |
| Value of 1st Notices issued | R 77 032 348.90 | R 94 981 982.90 | R 87 500 933.22 |
| Amount received | R 2 477 477.31 | R 1 861 940.53 | R 2 339 654.86 |
| Percentage recovered | 3.22% | 1.96% | 2.67% |
| | | | |
| SMS'e | | | |
| Value of SMS'e issued | R 21 276 944.46 | R 21 791 050.46 | R 22 347 224.96 |
| Amount received | R 5 099 665.99 | R 4 813 807.79 | R 5 162 211.07 |
| Percentage recovered | 23.97% | 22.09% | 23.10% |

**Explanation:**
Figures as received from Credit control Consultants.

**Verduideliking:**
Syfers soos van Kredietbeheer konsultante ontvang.

## 3.2 SUPPLY CHAIN MANAGEMENT

### 3.2.1 Demand and Acquisition

#### 3.2.1.1 Advertisement stage

The following competitive bids are currently in the advertisement stage:

## 3.2 VOORSIENINGSKANAAL BESTUUR

### 3.2.1 Aanvraag en Verkryging

#### 3.2.1.1 Adverteringsfase

Die volgende mededingende tenders is tans in die adverterings fase:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE / SLUITINGS DATUM |
|---|---|---|
| 08/2/13/15 | Supply, delivery, installation and maintenance of photocopy machines | 30-Oct-2015 |

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

Geen formele geskrewe pryskwotasies is tans in die Adverteringsfase.

#### 3.2.1.2 Evaluation stage

The following competitive bids are currently in the evaluation stage:

#### 3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE / SLUITINGS DATUM | DATE TECHNICAL REPORT RECEIVED | RESPONSIBLE MANAGER |
|---|---|---|---|---|
| 08/2/12/25 | Lease to own of a Telephony and network system for Witzenberg Municipality | 10-Jul-2015 | 1-Sep-2015 Referred back | R Rhode |
| 08/2/12/49 | Supply and delivery of 11 KV compact switchgear for Voortrekker substation in Wolseley | 24-Mar-2015 | 20-May-2015 | B van der Watt |
| 08/2/12/50 | Installation, commissioning of 11 KV compact switchgear and refurbishment of Voortrekker substation in Wolseley | 31-Mar-2015 | Awaiting | B van der Watt |
| 08/2/12/54 | Provision of Consulting engineering services for various projects | 09-Jun-2015 | Awaiting | J Swanepoel |
| 08/2/12/58 | Appointment of a travel agency | 04-Sep-2015 | Awaiting | A Radjoo |
| 08/2/13/2 | Supply and delivery of Green disposable bags for refuse removal | 04-Sep-2015 | Awaiting | J Jacobs |
| 08/2/13/3 | Leasing of office space to Witzenberg municipality in Ceres | 04-Sep-2015 | 17-Sep-2015 Referred back | L Nieuwenhuis |
| 08/2/13/5 | Supply, delivery and installation of hand held meter reading equipment and software | 17-Aug-2015 | 22-Sep-2015 | J le Roux |
| 08/2/13/7 | Invitation for Long Term Borrowings 2015-2016 | 11-Sep-2015 | 30-Sep-2015 | W Mars |
| 08/2/13/9 | Installation of Book detection systems in the Witzenberg area | 18-Sep-2015 | Awaiting | J Stuurman |

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 |
|---|---|---|---|---|
| 08/2/12/29 | Supply and delivery of Hydraulic spiking tools | 09-Jun-2015 | 22-Jul-2015 Referred back | B van der Watt |

### 3.2.1.3 Adjudication stage

The following competitive bids are currently in the adjudication stage:

### 3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE / SLUITINGS DATUM | BID EVALUATION COMMITTEE MEETING | RESPONSIBLE MANAGER |
|---|---|---|---|---|
| 08/2/12/17 | Routine operation of the interim central general waste disposal site at Wolseley and Prince Alfred's Hamlet | 03-Sep-2014 | 10-Nov-2014 | J Jacobs |
| 08/2/12/72 | Resealing of existing streets in the Witzenberg municipal area | 31-Jul-2015 | 29-Sep-2015 | E Lintnaar |
| 08/2/13/6 | Supply and delivery of one new 1.3 ton light delivery vehicle | 21-Aug-2015 | 29-Sep-2015 | E Lintnaar |
| 08/2/13/10 | Service provider for environmental practices (waste) training (NQF level 4) | 03-Sep-2015 | 29-Sep-2015 | I Swartbooi |

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

Geen formele geskrewe prys kwotasie is tans in die toekenningsfase.

### 3.2.1.4 Bids awarded

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

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

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

No bids were awarded by the Accounting Officer during the month of September 2015.

### 3.2.1.4 Tenders toegeken

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

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

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

Geen tenders was toegeken deur die Rekenpligtige Beampte gedurende September 2015 nie.

The following bid was awarded by the Bid Adjudication Committee during the month of September 2015:

Die volgende tender was toegeken deur die Tender Toekenningskomitee gedurende September 2015:

| Bid ref number | Date | Name of supplier | Brief description of services | Value (incl. VAT) |
|---|---|---|---|---|
| 08/2/12/52 | 11-Sep-2015 | SP Can Land & Rivers Projects CC & Keith Nolan Engineering CC | Disposal of property by way of calling for developers for GAP housing units in Tulbagh and to sell it on a plot and plan basis to members of the public falling within the affordable housing market. | Based on tendered rates |

### 3.2.1.5 Paragraph 8 (4): Cancellation and re-invitation of tenders

Paragraph 8 (4) of the Preferential Procurement Regulations of 2011 states the following:

*An organ of state may, prior to the award of a tender, cancel a tender if-*
*(a) due to changed circumstances, there is no longer need for the goods or services tendered for; or*
*(b) funds are no longer available to cover the total envisaged expenditure; or*
*(c) no acceptable tenders are received.*

The following formal written price quotation or competitive bid was cancelled during the month of September 2015:

### 3.2.1.5 Paragraaf 8 (4): Kansellasie en her-uitnodiging van tenders

Paragraaf 8 (4) van die Voorkeur Verkrygings Regulasies van 2011 bepaal die volgende:

*'n staats instansie mag op voor die toekenning van 'n tender, 'n tender te kanselleer indien-*
*(a) as gevolg van veranderde omstandighede, daar is nie meer nodig vir die goedere of dienste aangebied;*
*(b) fondse is nie meer beskikbaar om die totaal in die vooruitsig gestel uitgawes te dek;*
*(c) geen aanvaarbare tenders ontvang is.*

Die volgende formele geskrewe prys kwotasie of mededingende tender was gekanselleer gedurende September 2015:

| Bid ref number | Date | Brief description of services | Reason why bid is cancelled |
|---|---|---|---|
| 08/2/12/60 | 16-Sep-2015 | Supply and delivery of Thermal imager | Bid validity period lapsed |

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

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

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

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

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

| Order number | Date | Name of supplier | Brief description of services | Reason why award made | Amount | Official acting i.t.o sub delegation |
|---|---|---|---|---|---|---|
| 135153 | 02 Sept 2015 | Tulbagh Bosbou Nursery | Supply of various plants for the Parks Department | Lowest responsive quotation | R 5 959.19 (Incl. VAT) | Chief Financial Officer |
| 135226 | 08 Sept 2015 | Department of Agriculture West | ARC Welding Training and Lunch for unemployed youth from Koue Bokkeveld | Only responsive quotation | R 11 320.00 (Non VAT) | Chief Financial Officer |
| 135251 | 08 Sept 2015 | Ceres SPAR | Supply and Delivery of daily newspapers for Council and Senior Management | Only responsive quotation | R 10 273.80 (Incl. VAT) | Chief Financial Officer |
| 135335 | 11 Sept 2015 | Cooltech | Repair and Service of Airconditioners at John Steyn, Rietvallei, Bella Vista, Witzenville & Tulbagh Libraries | Only responsive quotation | R 24 505.00 (Incl. VAT) | Chief Financial Officer |
| 135460 | 17 Sept 2015 | Tjeka Training Matters | Training for Truck Mounted Crane, Compactor Operator and Cherry Picker. | Lowest responsive quotation | R 8 618.40 (Incl. VAT) | Chief Financial Officer |
| 135461 | 17 Sept 2015 | Boland Agri Training centre | Supply and Delivery of Herbicide Control, Tree Felling & Chainsaw training | Lowest responsive quotation | R 8 350.00 (Non VAT) | Chief Financial Officer |
| 135462 | 17 Sept 2015 | Breerivier Training Development | Training for Digger Loader | Lowest responsive quotation | R 1 928.88 (Incl. VAT) | Chief Financial Officer |
| 135663 | 29 Sept 2015 | Ra-eeza Hendricks Catering | Catering for the Council Workshop on 29 Sept 2015 | Only responsive quotation | R 2 880.00 (Non VAT) | Chief Financial Officer |
| 135693 | 29 Sept 2015 | ND Sportswear | Supply and Delivery of Safety Bips & Printing for LED Unit | Lowest responsive quotation | R 10 552.30 (Non VAT) | Chief Financial Officer |

### 3.2.1.7 Paragraph 20 (d): Policy Compliance

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

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

### 3.2.1.7 Paragraaf 20 (d): Beleids voldoening

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

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

The following formal written price quotations, in excess of R 30 0000 were awarded by an official acting in terms of a sub-delegation for the month of September 2015:

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur ’n amptenaar wat in terme van ’n sub-afvaardiging vir die maand van September 2015:

| Date | Name of supplier | Brief description of services | Reason why award made | Amount | Official acting i.t.o sub delegation |
|---|---|---|---|---|---|
| 08-Sep- 2015 | DWD Electronics T/A Televideo | Supply, delivery and installation of 32” LED Televisions for Witzenberg Municipality | Bidder scored the highest points | R 120 780.00 (Incl. VAT) | Director: Community services |
| 02-Sep- 2015 | R & E Clothing T/A Logo Clothing | Supply and delivery of linen to Witzenberg Municipality | Only responsive bidder | R 183 106.80 (Incl. VAT) | Director: Community services |

3.2.1.8 Appeals

No appeals were lodged during September 2015.

3.2.1.8 Appèlle

Geen appèl is gedurende September 2015 ontvang nie.

3.2.1.9 Deviations

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

The following table contains the approved deviations by the Accounting Officer for the month of September 2015 which totals R 440 307.54:

3.2.1.9 Afwykings

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

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van September 2015 wat beloop op die totaal van R 440 307.54:

| Date | Name of supplier | Description of goods and services | Reason for deviation | Order number | AMOUNT R |
|---|---|---|---|---|---|
| 01-Sep-15 | IMFO | Registration fees: IMFO Conference 2015 | Single supplier | 135105 | 21 139.00 |
| 01-Sep-15 | Pitney Bowes Batsumi Enterprise (PTY) Ltd | Re-loading of Franking machine | Impractical | 135113 | 9 600.00 |
| 03-Sep-15 | Bytes Universal Systems | Tariff Assistance on property | Single supplier | 135154 | 43 445.40 |
| 04-Sep-15 | Eden Restaurant | Lunch - Mayco | Impractical | 135194 | 2 114.80 |
| 08-Sep-15 | Zaqen Actuaries (PTY) Ltd | Re-evaluation of Post Employment Medical benefits | Impractical | 135256 | 5 700.00 |
| 09-Sep-15 | Witzenberg Herald | Publishing of notice: 2015-2016 Adjustment budget | Single supplier | 135257 | 2 442.00 |

| | | | | | |
|---|---|---|---|---|---|
| 09-Sep-15 | Tata Worcester | Supply of genuine vehicle parts CT 16357 | Single supplier | 135268 | 2 792.93 |
| 10-Sep-15 | ITMPOSA ( Institute of Traffic & Municipal police officers of SA) | Registration fees: Annual Conference 2015 M Green | Single supplier | 135311 | 3 000.00 |
| 10-Sep-15 | Hauptfleish & Kotze Inc | Legal Services: Sightfull 60 / Witzenberg Mun | Impractical | 135321 | 5 097.73 |
| 15-Sep-15 | Bytes Universal Systems | Frontier licenses, User group charges, Maintenance fee for 2015-2016 year | Impractical | 135383 | 42 006.72 |
| 16-Sep-15 | Ian Dickie & Co (PTY) Ltd | Supply of nozzles for Stormwater Jetmachine | Emergency | 135395 | 12 384.96 |
| 16-Sep-15 | AAD Truck & Bus | Supply hubkit for CT 6608 | Emergency | 135396 | 2 526.24 |
| 16-Sep-15 | ITMPOSA ( Institute of Traffic & Municipal police officers of SA) | Registration fees: Annual Conference 2015 M Mpeluza | Single supplier | 135404 | 3 300.00 |
| 18-Sep-15 | Inverdoorn Game Reseve | Game watching (Belgium Delegation) | Impractical | 135472 | 11 776.00 |
| 18-Sep-15 | PC Berning | Replace windscreen, cab window and repair doors, service of CT 17514 | Single supplier | 135474 | 20 431.99 |
| 21-Sep-15 | Ceres Crusaders | Entertainment at Opening of Conference: Belgium delegation | Impractical | 135476 | 3 000.00 |
| 21-Sep-15 | Giovanni's Fisheries | Food parcels for staff: After hours | Emergency | 135482 | 268.00 |
| 21-Sep-15 | Hidro-Tech Systems (PTY) Ltd | Additional work performed at N'duli screen structure | Impractical | 135490 | 25 956.66 |
| 21-Sep-15 | AC Security | Security & Monitoring services - Wolseley & Tulbagh | Impractical | 135491 | 1 378.60 |
| 25-Sep-15 | On Time Transcribers | Typing of disciplinary hearing | Impractical | 135613 | 3 099.25 |
| 25-Sep-15 | Ayanda Mbanga Communications (PTY) Ltd | Publishing of advert: 2 X Financial Interns | Impractical | 135614 | 5 576.06 |
| 28-Sep-15 | Wolseley Grondverskuiwing | Routine operation of General waste site | Impractical | 135649 | 114 000.00 |
| 29-Sep-15 | Vox Electrical | Supply of emergency battery tripping unit & Ceres Power station | Emergency | 135669 | 54 150.00 |

| | | | | | |
|---|---|---|---|---|---|
| 29-Sep-15 | Eltest CC | Emergency work to relay programming at Sub-stations | Emergency | 135670 | 45 121.20 |

| 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 2015 | R 509 744 | R 2 436 662 | 20.91% |
| August 2015 | R 771 961 | R 2 827 140.51 | 27.30% |
| September 2015 | R 440 307.54 | R 33 536 349.18 | 1.31% |

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 2015 | 31 Aug 2015 | 30 September 2015 |
|---|---|---|---|
| Value of inventory at hand | R6 224 070.14 | R6 125 093.24 | R5 777 448.04 |
| Turnover rate of total value of inventory (Norm 1,5 times for the third quarter) | 1.28 times | 1.22 times | 1.30 times |
| Turnover rate excluding Chinese meters | 1.30 times | 1.24 times | 1.32 times |
| Date of latest stores reconciliation | 05.10.2015 | | |
| Date of last stock count | 30.09.2015 | | |
| Date of next stock count | 17.12.2015 | | |

Expenditure

Uitgawe

### 3.2.3.1 Salaries section

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

### 3.2.3.1 Salaris afdeling

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

| | July 2015 | August 2015 | Sept 2015 |
|---|---|---|---|
| Salaries – Cost to company | R9,506,047 | R9,444,833 | R11,240,976.25 |
| Provisions included with salaries | R682,103 | R1,085,066 | R1,202,233.76 |
| Number of Employees and Councillors included in run | 568 | 564 | 562 |
| Number of Ward members receiving out of pocket allowance | 115 | 116 | 116 |
| Balancing date of salary control account | | | |
| Balancing amount | R 57 705 | R35 839 | R38 679 |

### 3.2.3.2 Creditors Section

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

### 3.2.3.2 Krediteure afdeling

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

| Period | < 30 days | < 60 days | < 90 Days | < 1 20 days | < 150 days | < 180 days | < 365 days | > 365 days | Total |
|---|---|---|---|---|---|---|---|---|---|
| July 2015 | 848 492 | 1 482 | 0 | 0 | 0 | 0 | 0 | 0 | 849 974 |
| Aug 2015 | 506 042 | 3 291 | 0 | 0 | 0 | 0 | 0 | 0 | 509 333 |
| September 2015 | 762 011 | 5 601 | 0 | 0 | 0 | 0 | 0 | 0 | 767 612 |

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

| Name of creditor | Aug 2015 Amount | Sept 2015 Amount | Description | Reason |
|---|---|---|---|---|
| BELLCO ELECTRICAL | 642 | | Circuit Breaker | Did not appear on Statement |
| CERES BUILD IT | 819 | | NS4 Anti Corrosive Grey 5lt | Did not appear on Statement |
| CERES SPAR | 96 | | Cape Times Newspapers | Did not appear on Statement |
| INCLEDON CAPE | 1 445 | | Water Cod Cast Iron | Did not appear on Statement |
| SPILHAUS IRRIGATION | 171 | | 40MM Reinforced Hose | Did not appear on Statement |
| TRIPLE ONE PRNTERS | 118 | | MAXI 70 | Did not appear on Statement |
| LEXIS NEXIS | | 1 317 | Labour Law | Did not appear on Statement |
| CERES PLANT HIRE | | 93 | Mixer Towbar | Did not appear on Statement |
| CERES SPAR | | 757 | Various Goods Deliverd | Did not appear on Statement |

| | | | | |
|---|---|---|---|---|
| H S M | | 3 276 | Various Goods Delivered | Did not appear on Statement |
| INCLEDON | | 158 | PVC Deersnee Saddles | Did not appear on Statement |

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

| | June 2015 | July 2015 | Aug 2015 | Sept 2015 |
|---|---|---|---|---|
| Total value of creditors paid | R32,084,950 | R21,853,255 | R27,870,195 | R34,255,547 |
| Date of creditor reconciliation | 06.07.2015 | 03.08.2015 | 02.09.2015 | |

The table below contains the 10 highest creditor values outstanding:

Die tabel hieronder bevat die 10 hoogste uitstaande skuldeiser waardes:

| Name of creditor | August 2015 Amounts outstanding | Sept 2015 Amounts outstanding | Description of goods/ services |
|---|---|---|---|
| AUTOZONE/MULTIPART | 18 242 | | Various Goods Delivered |
| DELNIET KONSTRUKSIE | 21 262 | | Digging of Hole |
| BELLCO ELECTRICAL | 22 442 | | Various Goods Delivered |
| REID MICA | 22 150 | | Various Goods Delivered |
| CERES SPAR | 35 608 | | Various Goods Delivered |
| ARB ELECTRICAL WHOLESALERS | 34 167 | | Various Goods Delivered |
| ELSTER KENT METERING | 46 169 | | 15 MM Water Meter Long Base |
| METSI CHEM IKAPA | 50 274 | | Chloorgas Cylinders |
| JC SERVICES | 106 375 | | Various Goods Delivered |
| AWV ELECTRICAL WHOLESALERS | 278 251 | | Disposal Black Refuse Bags |
| JC SERVICES | | 20 565 | Various Goods Delivered |
| PENINSULA WATER TREATMENT | | 21 945 | Various Goods Delivered |
| BELLCO ELECTRICAL | | 23 874 | Various Goods Delivered |
| CERES SPAR | | 25 609 | Various Goods Delivered |
| KAAP AGRI | | 28 710 | Various Goods Delivered |
| INCLEDON | | 31 374 | Various Goods Delivered |
| MULTIPART PETROL | | 44 014 | Various Goods Delivered |
| H S M | | 44 715 | Various Goods Delivered |
| GLENCAPE RESOURCES | | 62 700 | All weather cold mix asphalts |
| PETER STARK CIVILS | | 205 506 | Alterations to Wolseley and Op die Berg Wastewater Treatment |

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

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

| Name of creditor | Aug 2015 | Sept 2015 |
|---|---|---|
| SSI A DHV COMPANY/ROYAL HASKONING | | 1 167 319.68 |
| BYTES UNIVERSAL SYSTEMS | | 985 569 |
| STRATA CIVILS | | 692 040 |
| AUDITOR GENERAL | | 363 979 |
| VENUS SECURITY SERVICE | | 354 855 |
| MULTIPART PETROL | | 288 087 |
| DENNIS LENDOR CIVILS | | 241 946 |
| LOGO CLOTHING | | 200 436 |
| ESKOM | 17 670 477 | 18 823 543 |
| VENUS SECURITY SOLUTIONS | 774 209 | |
| ASLA KONSTRUKSIE | 538 381 | 734 299 |
| UMZALI CIVILS | 431 841 | |
| AWV PROJECT MANAGEMENT | 278 251 | |
| MULTIPART PETROL | 276 320 | |
| DELNIET KONSTRUKSIE | 239 918 | |
| GEODEBT SOLUTIONS | 153 521 | |
| DIE POSMEESTER | 146 201 | |
| CAPE OFFICE MACHINES | 133 371 | |

3.2.3.3 Petty Cash:

3.2.3.3 Kleinkas

| Tipe Transaksie | Aug 2015 | | Sept 2015 | |
|---|---|---|---|---|
| Type of transaction | Total | % | Total | % |
| Condolences, well wish cards, bouquets, flowers and keys for offices | R 1 500.15 | 17.21% | R 1 248.00 | 13.20% |
| Refreshments and caterings | R 2 719.75 | 31.20% | R 4 262.25 | 45.07% |
| Rent (Halls etc.); | R 2 145.00 | 24.61% | R 0.00 | 0.00% |
| Refunds (Library book fees) | R 0.00 | - | R 0.00 | 0.00% |
| Payment of clients without bank accounts | R 0.00 | - | | 0.00% |
| Temporary vehicle licensing fees and public driver permits | R 48.00 | 0.55% | R 0.00 | 0.00% |
| Tollgate fees when an employee is driving with an official vehicle registered in the name of council | R 0.00 | - | R 0.00 | 0.00% |
| Approved in terms of 5 (b) (vi) of Petty Cash policy | R 2 304.30 | 26.43% | R 3 946.80 | 41.73% |
| GRAND TOTAL | R 8 717.20 | | R 9 457.05 | |

Petty cash: Cash at hand reconciliation

Kleinkas: Kontant voorhande opsomming

| DESCRIPTION / BESKRYWING | July 2015 | Aug 2015 | Sept 2015 |
|---|---|---|---|
| Opening cash balance | R5 000 | R5 000 | R5 000 |
| Less total vouchers | (R7 312.55) | (R8 717.20) | (R9 457.05) |
| Replenishment during month | R2 620.90 | R4003.50 | R7 005.40 |
| Cash at hand before month-end replenishment | R308.35 | R286.30 | R2 548.35 |
| Replenishment at month end | R4 691.65 | R4 713.70 | R 2 451.65 |
| Closing cash balance at month end | R5 000.00 | R5 000 | R5 000 |

## 3.3 FINANCIAL ADMINISTRATION

### 3.3.1 Cash and Investments

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

Cash:

## 3.3 FINANSIëLE ADMINISTRASIE

### 3.3.1 Kontant en Beleggings

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

Kontant:

| Bank accounts Bank rekeninge | Institution Instansie | Acc. Numbers | 31 Aug 2015 | | 30 Sept 2015 | |
|---|---|---|---|---|---|---|
| | | | Bank balance | Cashbook Balance | Bank balance | Cashbook Balance |
| Primary Bank Acc. | STANDARD BANK | 203 241 819 | R61,184,311 | R55,768,694 | R74,531,370 | R52,388,421 |

Explanation:

Investments:

Verduideliking:

Beleggings:

| Institution / Instansie | July 2015 | | Aug 2015 | | Sept 2015 | |
|---|---|---|---|---|---|---|
| | R | % of available funds | R | % of available funds | R | % of available funds |
| ABSA Bank Ltd | R5,000,000 | 10% | | | | |
| First Rand Bank | | | | | | |
| Investec Bank Ltd | R15,000,000 | 30% | R15,000,000 | 50% | R15,000,000 | 100% |
| Nedbank Ltd | R15,000,000 | 30% | | | | |
| Standard Bank of SA Ltd | R15,000,000 | 30% | R15,000,000 | 50% | | |
| Total | R50,000,000 | | R30,000,000 | | R15,000,000 | |

| Investment Purpose Doel van Belegging | July 2015 | | Aug 2015 | | Sept 2015 | |
|---|---|---|---|---|---|---|
| | R | % of available funds | R | % of availabl e funds | R | % of available funds |
| Unutilised government grants | R38,341,940.32 | 76.68% | R30,000,000.00 | 100% | R15,000,000 | 100% |
| Capital Replacement Reserve (CRR) | | | | | | |
| Provisions | R11,658,059.68 | 23.32% | | | | |
| Total | R50,000,000.00 | | R30,000,000.00 | | R15,000,000 | |

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

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

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

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

| Unutilised Project funding: Onbenutte Projek befondsing: | July 2015 | Aug 2015 | Sept 2015 |
|---|---|---|---|
| Balances | R38,341,940.32 | R32,601,748.42 | R26,577,087.35 |

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 2015 | Aug 2015 | Sept 2015 |
|---|---|---|---|
| Primary bank account | 03/08/2015 | 03/09/2015 | 05/10/2015 |
| Investment reconciliation | 04/08/2015 | 07/09/2015 | 06/10/2015 |
| Long term Liabilities | 03/08/2015 | 03/09/2015 | 01/10/2015 |
| Grant Register | 12/08/2015 | 11/09/2015 | 06/10/2015 |

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

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

| | Aug 2015 | | Sept 2015 | |
|---|---|---|---|---|
| Description / Beskrywing | Number of items | Amount | Number of items | Amount |
| Uncleared ACB | 201 | R11,502,645 | 127 | R15,965,056 |
| Outstanding cheques | 54 | R66,444 | 44 | R44,013 |
| Transactions not in cash book | 904 | R3,528,436 | 917 | R8,959,273 |
| Receipts not on Bank statement | 403 | R2,527,787 | 454 | R2,735,902 |
| Outstanding journals | 23 | R97,248 | 37 | R89,493 |

### 3.3.2 Liabilities

### 3.3.2 Laste

| Name of Institution Naam van Instansie | Interest Rate | Opening Balance Sept 15 R | Payment (Redemption) | Interest | Closing Balance Sept 15 R | Payments Oct 2015 R |
|---|---|---|---|---|---|---|
| ABSA | 12,8% - 14,5% | 20,427 | 0 | 0 | 20,427 | 0 |
| DBSA | 10,75% - 17,45% | 20,828,359 | 3,668,675 | 1,295,394 | 17,159,684 | 0 |
| Nedbank | 13.50% | 8,117,203 | 0 | 0 | 8,117,203 | 0 |
| Ceres Golf Club | 18% | 20,458 | 0 | 0 | 20,458 | 0 |
| Total | | R28,986,449 | R3,668,675 | R1,295,394 | R25,317,774 | |

### 3.3.3 Financial system reconciliations

The table below shows the status of the system reconciliations:

### 3.3.3 Finansiële stelsel Rekonsiliasies

Die tabel hieronder toon die status van die stelsel rekonsiliasies:

| Type of reconciliation | Period reconciled | Reconciled Amount | Reconciliation Date & Signed off |
|---|---|---|---|
| Financial system | Sept 2015 | R0.00 | 01/10/2015 |
| Traffic : Motor Registration | Sept 2015 | R55,618-68 | 05/10/2015 |
| Traffic : RTMC Fees | Sept 2015 | R6,676-00 | 05/10/2015 |
| Direct Deposit | Sept 2015 | R471,044-36 | 02/10/2015 |
| Return to drawer Cheques | Sept 2015 | R0.00 | 02/10/2015 |
| Traffic : AARTO | Sept 2015 | R0.00 | 02/10/2015 |
| Traffic : Drivers Licence | Sept 2015 | R9,504-04 | 05/10/2015 |
| Traffic : Roadworthy | Sept 2015 | R6,105-11 | 05/10/2015 |
| Faulty Direct Deposits | Sept 2015 | R623-30 | 02/10/2015 |
| Traffic : Nu-Traffic | Sept 2015 | R163,606.58 | 02/10/2015 |
| VAT | June 2015 | R -981 199.84 | 06/07/2015 |

### 3.3.4 INSURANCE

Month of Reporting: September 2015

Insurance report - ANNEXURE M

### 3.3.5 VERSEKERING

Maandverslag: September 2015

Versekeringsverslag - BYLAE M

### 3.3.5 ASSETS

Month of Reporting: September 2015

Assets Report – ANNEXURE N

### 3.3.6 BATES

Maandverslag: September 2015

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 Kapitaalverkrygings program en Bronne van Finansies

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

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

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

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

- Annexure G - Sect 66 for Sept 2015 / Artikel 66 vir Sept 2015
- Annexure H - Sect 11 for Sept 2015 / Artikel 11 vir Sept 2015 - Outstanding
- Annexure I - Finance Management Grant / Finansiële Bestuur toelaag
- Annexure J - Municipal Systems Improvement Grant / Munisipale Stelsels Verbeterings toekenning
- Annexure K - Municipal Infrastructure Grant / Munisipale Infrastruktuur toekenning
- Annexure L - Integrated National Electrification Programme Grant / Geïntegreerde Nasionale Elektrifisering Program Toekenning
- Annexure P - Grant register / Leningsregister

<u>Other Annexures</u>:

Annexure A - The detail movements of the investments
Annexure M - Insurance report
Annexure N – Asset report

<u>Ander Annexures:</u>

Bylae A - Die gedetailleerde bewegings van die beleggings
Bylae M – Versekeringsverslag
Bylae N – Bates verslag

Yours faithfully

Die uwe

H J Kritzinger
CHIEF FINANCIAL OFFICER / HOOF FINANSIËLE BEAMPTE

| WITZENBERG MUNICIPALITY | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| INVESTMENT REGISTER | | | | | | | | | | | |
| Institution | Account number | Investment Purpose | Investment Type | Balance as at 01 September 2015 | Movements for the month of September | | | | | Balance as at 30 September 2015 | Interest Yield for the Month |
| | | | | | Investments Withdrawals | Investments made | Interest capitalised | Transfers between purposes | Costs & Fees | | |
| | | | | R | R | R | R | R | R | R | % |
| | | | | **30 000 000.00** | **15 163 832.88** | **0.00** | **163 832.88** | **0.00** | **0.00** | **15 000 000.00** | **6.51%** |
| Nedbank Ltd | 03/7881032766/40 | Unutilised receipts | Fixed deposit - 1 months | 0.00 | | | | | | 0.00 | |
| ABSA Bank Ltd | 2074577855 | Unutilised receipts | | 0.00 | | | | | | 0.00 | |
| ABSA Bank Ltd | 2075359808 | Unutilised receipts | Fixed deposit - 1 months | 0.00 | | | | | | 0.00 | |
| Standard Bank of SA Ltd | 088779831-024 | Unutilised receipts | Fixed deposit - 2 months | 15 000 000.00 | 15 163 832.88 | | 163 832.88 | | | 0.00 | 6.43% |
| Investec Bank Ltd | 1100-198879-450 | Unutilised receipts | Fixed deposit - 3 months | 15 000 000.00 | | | | | | 15 000 000.00 | 6.58% |

A

AC AGE AN/ LYSIS OF CREDITORS (All values in Rand)
ave File a Muncde AC ccyy Mnn XLS (e.g. G1411_AC_2003_M07)
hange Year End (ccyy) to Financial Year End (e.g. 2003 for year 2002/2003)
hange Month End (Mnn) to Active Month (M01=July M12=June)(e.g. M07)
hange Muncode to your own municipal code (e.g. GT411)
(and only if) creditors per function not available, list top 10 creditors by name

| Year End | Month End | Mun | Item | Detail | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2016 | M03 | WC022 | 0100 | Bulk Electricity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0200 | Bulk Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0300 | PAYE deductions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0400 | VAT (output less input) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0500 | Pensions / Retirement deductions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0600 | Loan repayments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0700 | Trade Creditors | 762 031 | 5 604 | 0 | 0 | 0 | 0 | 0 | 0 | 767 635 |
| | | | 0800 | Auditor General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0900 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 1000 | Total | 762 031 | 5 604 | 0 | 0 | 0 | 0 | 0 | 0 | 767 635 |
| | | | TP01 | Top 1 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP02 | Top 2 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP03 | Top 3 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP04 | Top 4 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP05 | Top 5 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP06 | Top 6 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP07 | Top 7 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP08 | Top 8 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP09 | Top 9 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TP10 | Top 10 Creditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | TOT | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Basser 01/10/2015
Heynder 02/10/2015
06/10/2015

AD AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as Muncde_AD_ccyy_Mnn.XLS (e.g. G1411_AD_2005_M10)

Change Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g. M10)

Change Muncde to your own municipal code (e.g. G1411)

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

| Year End | Month End | Mun | Item | Detail | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2016 | M03 | WC022 | 1100 | Debtors Age Analysis By Income Source | | | | | | | | | |
| | | | 1200 | Trade and Other Receivables from Exchange Transactions - Water | 4 085 563 | 1 204 575 | 883 101 | 877 053 | 859 775 | 884 763 | 12 028 286 | 28 794 664 | 49 61 |
| | | | 1300 | Trade and Other Receivables from Exchange Transactions - Electricity | 16 180 472 | 601 440 | 284 380 | 315 073 | 333 815 | 318 380 | 1 776 745 | 2 224 878 | 22 03 |
| | | | 1400 | Receivables from Non-exchange Transactions - Property Rates | 11 098 888 | 171 167 | 79 499 | 70 579 | 152 109 | 61 254 | 3 067 192 | 10 649 372 | 25 35 |
| | | | 1500 | Receivables from Exchange Transactions - Waste Water Management | 3 464 548 | 440 657 | 409 944 | 350 129 | 349 760 | 579 626 | 5 913 983 | 13 489 903 | 24 99 |
| | | | 1600 | Receivables from Exchange Transactions - Waste Management | 2 679 241 | 519 470 | 468 813 | 438 806 | 430 965 | 420 453 | 7 372 137 | 16 917 909 | 29 24 |
| | | | 1700 | Receivables from Exchange Transactions - Property Rental Debtors | 83 632 | 21 976 | 21 920 | 21 345 | 21 764 | 21 488 | 663 619 | 1 008 668 | 1 86 |
| | | | 1810 | Interest on Arrear Debtor Accounts | 94 368 | 55 599 | 49 575 | 86 189 | 116 444 | 109 511 | 12 085 283 | 18 126 400 | 30 72 |
| | | | 1820 | Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 1900 | Other | -3 828 684 | 69 184 | 33 728 | 133 914 | 65 958 | 18 199 | 440 980 | 852 346 | -2 21 |
| | | | 2000 | Total By Income Source | 33 858 028 | 3 084 069 | 2 230 959 | 2 293 088 | 2 330 588 | 2 413 673 | 43 348 225 | 92 064 139 | 181 62 |
| | | | 2100 | Debtors Age Analysis By Customer Group | | | | | | | | | |
| | | | 2200 | Organs of State | 2 905 806 | 471 502 | 195 822 | 123 996 | 104 189 | 138 053 | 414 042 | 2 137 965 | 6 49 |
| | | | 2300 | Commercial | 18 351 058 | 417 615 | 279 305 | 318 727 | 300 463 | 441 701 | 3 798 621 | 5 510 803 | 29 41 |
| | | | 2400 | Households | 10 479 891 | 2 050 238 | 1 638 069 | 1 730 798 | 1 792 311 | 1 725 315 | 37 715 769 | 80 556 035 | 137 68 |
| | | | 2500 | Other | 2 121 273 | 144 714 | 117 763 | 119 567 | 133 625 | 108 605 | 1 419 793 | 3 859 336 | 8 02 |
| | | | 2600 | Total By Customer Group | 33 858 028 | 3 084 069 | 2 230 959 | 2 293 088 | 2 330 588 | 2 413 673 | 43 348 225 | 92 064 139 | 181 62 |

Notes:

Property Rental Debtors: including housing and land sale debtors

Total By Income Source = Total by Customer Group

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

Bad Debts=Bad Debts written off during the month

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

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

The impairment amount that is entered in this block should be the agregated amount as per the calculation formula in the municipality

If a formule 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

Busser
01/10/2015

Ahyrder 02/10/2015

.FA CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)

[illegible] Mun [illegible] CFA [illegible] Mon [illegible] G[illegible] CFA 200[illegible] M10)

Range [illegible] your own municipal code (e.g. G[illegible]) and Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005)

Range Month [illegible] to Active Month (M01= July ... M12= June e.g. M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)

[illegible] the following [illegible] at the same time with Caps Lock off Ctrl Shift S

| Year End | Month End | Mun | Item | Detail | Month 1 July | Month 2 Aug | Month 3 Sept | Month 4 Oct | Month 5 Nov | Month 6 Dec | Month 7 Jan | Month 8 Feb | Month 9 Mar | Month 10 Apr | Month 11 May | Month 12 June |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2016 | M03 | WC022 | [illegible] | Cash Receipts by Source | | | | | | | | | | | | |
| | | | 3010 | Property rates | 2,975,827 | 9,657,245 | 7,557,000 | | | | | | | | | |
| | | | 3020 | Property rates - penalties & collection charges | 30,997 | 14,316 | 19,642 | | | | | | | | | |
| | | | 3030 | Service charges - electricity revenue | 17,779,192 | 18,091,606 | 16,769,827 | | | | | | | | | |
| | | | 3040 | Service charges - water revenue | 3,076,587 | 2,463,281 | 2,123,301 | | | | | | | | | |
| | | | 3050 | Service charges - sanitation revenue | 1,658,247 | 1,890,829 | 1,875,862 | | | | | | | | | |
| | | | 3060 | Service charges - refuse revenue | 1,838,221 | 1,790,930 | 1,729,305 | | | | | | | | | |
| | | | 3070 | Service charges - other | -434,424 | 473,147 | 5,535,962 | | | | | | | | | |
| | | | 3080 | Rental of facilities and equipment | 555,425 | 712,489 | 708,264 | | | | | | | | | |
| | | | 3090 | Interest earned - external investments | 246,522 | 309,201 | 201,011 | | | | | | | | | |
| | | | 3100 | Interest earned - outstanding debtors | 171,613 | 125,096 | 123,213 | | | | | | | | | |
| | | | 3110 | Dividends received | | | | | | | | | | | | |
| | | | 3120 | Fines | 137,958 | 176,126 | 238,665 | | | | | | | | | |
| | | | 3130 | Licences and permits | 59,864 | 10,694 | 8,568 | | | | | | | | | |
| | | | 3140 | Agency services | 270,398 | 254,158 | 407,794 | | | | | | | | | |
| | | | 3150 | Transfer receipts - operational | 29,045,001 | 416,000 | 67,221 | | | | | | | | | |
| | | | 3160 | Other revenue | 921,539 | 3,012,037 | 2,789,270 | | | | | | | | | |
| | | | [illegible] | Cash Receipts by Source | 58 332 957 | 39 397 155 | 40 154 905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | [illegible] | Other Cash Flows/Receipts by Source | | | | | | | | | | | | |
| | | | 3190 | Transfer receipts - capital | 9,466,000 | | 2,600,787 | | | | | | | | | |
| | | | 3200 | Contributions recognised - capital & Contributed | | | | | | | | | | | | |
| | | | 3210 | Proceeds on disposal of PPE | | | | | | | | | | | | |
| | | | 3220 | Short term loans | | | | | | | | | | | | |
| | | | 3230 | Borrowing long term/refinancing | | | | | | | | | | | | |
| | | | 3240 | Increase (decrease) in consumer deposits | 57,613 | 43,846 | 29,858 | | | | | | | | | |
| | | | 3250 | Decrease (Increase) in non-current debtors | | | | | | | | | | | | |
| | | | 3260 | Decrease (increase) other non-current | | | | | | | | | | | | |
| | | | 3270 | Decrease (increase) in non-current investments | | | | | | | | | | | | |
| | | | [illegible] | Total Cash Receipts by Source | 67 856 580 | 39 441,001 | 42 785 550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 4000 | Cash Payments by Type | | | | | | | | | | | | |
| | | | 4010 | Employee related costs | 8,334,139 | 8,281,188 | 10,054,364 | | | | | | | | | |
| | | | 4020 | Remuneration of councillors | 752,663 | 744,901 | 744,901 | | | | | | | | | |
| | | | 4030 | Collection costs | 15,741 | 134,668 | 83,465 | | | | | | | | | |
| | | | 4040 | Interest paid | | | 1,295,395 | | | | | | | | | |
| | | | 4050 | Bulk purchases - Electricity | | 15,325,234 | 16,335,162 | | | | | | | | | |
| | | | 4060 | Bulk purchases - Water & Sewer | | | | | | | | | | | | |
| | | | 4070 | Other materials | | | | | | | | | | | | |
| | | | 4080 | Contracted services | 343,847 | 555,173 | 1,396,984 | | | | | | | | | |
| | | | 4090 | Grants and subsidies paid - other municipalities | 63,461 | 7,150 | 188,700 | | | | | | | | | |
| | | | 4100 | Grants and subsidies paid - other | | | | | | | | | | | | |
| | | | 4110 | General expenses | 12,343,404 | 2,821,881 | 4,126,576 | | | | | | | | | |
| | | | [illegible] | Cash Payments by Type | 21 853,255 | 27,870 195 | 34 225,547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | [illegible] | Other Cash Flows/Payments by Type | | | | | | | | | | | | |
| | | | 4140 | Capital assets | 1,369,874 | 327,972 | 3,481,050 | | | | | | | | | |
| | | | 4150 | Repayment of borrowing | | | 3,668,675 | | | | | | | | | |
| | | | 4160 | Other Cash Flows/Payments | 27,659,143 | 4,933,168 | 4,790,551 | | | | | | | | | |
| | | | [illegible] | Total Cash Payments by Type | 50,882 272 | 33,131,335 | 46,165,823 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | [illegible] | Net Increase/(Decrease) in Cash Held | 16 974 308 | 6,309,666 | -3 380,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 4190 | Cash/cash equivalents at the month/year begin. | 62,383,031 | 79,357,339 | 85,667,005 | 82,286,732 | 82,286 732 | 82,286,732 | 82,286 732 | 82 286,732 | 82 286,732 | 82 286,732 | 82,286,732 | 82 286,732 |
| | | | [illegible] | Cash/cash equivalent at the month/year end | 79 357,339 | 85,667 005 | 82,286,732 | 82,286,732 | 82,286 732 | 82,286,732 | 82 286,732 | 82 286 732 | 82 286,732 | 82,286 732 | 82,286 732 | 82,286 732 |

07/10/2015

E

BSAC : STATEMENT OF FINANCIAL POSITION ACTUALS (All values in Rand and +)
Save File as : Muncde_BSAC_ccyy_Mnn.XLS (e.g.: GT411_BSAC_2011_M01)
Change Year End (ccyy) to Financial Year End (e.g.: 2011 for year 2010/2011)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

| Year End | Month End | Mun | Item | Detail | Actual M03 |
|---|---|---|---|---|---|
| 2016 | M03 | WC022 | 0100 | COMMUNITY WEALTH / EQUITY | |
| | | | 0110 | Community Wealth | |
| | | | 0600 | Housing Development Fund | -5 939 |
| | | | 0300 | Reserves | 9 200 720 |
| | | | 0500 | Accumulated Surplus/(Deficit) | 658 084 652 |
| | | | 0680 | Minorities Interests | 0 |
| | | | 0690 | Total Community Wealth / Equity | 667 279 433 |
| | | | 0700 | Non-Current Liabilities | |
| | | | 0900 | Borrowing | 23 539 333 |
| | | | 0910 | Non-Current Provisions | 146 293 673 |
| | | | 1000 | Total Non-Current Liabilities | 169 833 006 |
| | | | 2300 | Current Liabilities | |
| | | | 2400 | Consumer Deposits | 2 598 478 |
| | | | 2500 | Provisions | 11 810 931 |
| | | | 2600 | Creditors | 17 565 110 |
| | | | 2610 | Conditional Grants and Receipts | 26 577 087 |
| | | | 2700 | Bank Overdraft | 0 |
| | | | 2800 | Borrowing | 0 |
| | | | 1600 | Total Current Liabilities | 58 551 606 |
| | | | 1650 | Total Net Assets and Liabilities | 895 664 045 |
| | | | 1100 | ASSETS | |
| | | | 1200 | Non-Current Assets | |
| | | | 1300 | Property Plant and Equipment | 689 319 280 |
| | | | 1400 | Non-Current Investments | 49 061 029 |
| | | | 1500 | Long-term Receivables | 158 061 |
| | | | 1401 | Investment Property | 0 |
| | | | 1402 | Investment in Associate | 0 |
| | | | 1403 | Agricultural | 0 |
| | | | 1404 | Biological | 0 |
| | | | 1405 | Intangible | 0 |
| | | | 1406 | Other Non-Current Assets | 0 |
| | | | 2900 | Total Non-Current Assets | 738 538 370 |
| | | | 1700 | Current Assets | |
| | | | 2200 | Call Investment Deposits | 29 889 885 |
| | | | 1900 | Inventory | 6 648 189 |
| | | | 2000 | Consumer Debtors | 68 190 754 |
| | | | 2010 | Other Debtors | 0 |
| | | | 2100 | Current Portion Of Long-Term Receivables | 0 |
| | | | 1800 | Cash | 52 396 847 |
| | | | 2150 | Total Current Assets | 157 125 675 |
| | | | 3000 | Total Assets | 895 664 045 |

F

# ACTUAL CAPITAL AQCUISITION - SEPT 2015

| Item | Detail | Contr Assets | New Capital | Repl Capital | Repair/Mnt Capital | Total | |
|---|---|---|---|---|---|---|---|
| 0300 | Roads Pavements Bridges & Storm Water | 0 | 0 | 0 | 0 | 0 | 99990300 |
| 0400 | Water Reservoirs & Reticulation | 0 | 3.169.082 | 0 | 0 | 3.169.082 | 99990400 |
| 0500 | Car Parks, Bus Terminals and Taxi Ranks | 0 | 0 | 0 | 0 | 0 | 99990500 |
| 0600 | Electricity Reticulation | 0 | 0 | 0 | 0 | 0 | 99990600 |
| 0700 | Sewerage Purification & Reticulation | 0 | 1 141.920 | 63.469 | 0 | 1.205.389 | 99990700 |
| 0800 | Housing | 0 | 0 | 0 | 0 | 0 | 99990800 |
| 0900 | Street Lighting | 0 | 0 | 0 | 0 | 0 | 99990900 |
| 1000 | Refuse sites | 0 | 0 | 0 | 0 | 0 | 99991000 |
| 1100 | Gas | 0 | 0 | 0 | 0 | 0 | 99991100 |
| 1200 | Other | 0 | 0 | 0 | 0 | 0 | 99991200 |
| 1300 | Sub-total Infrastructure | 0 | 4 311.002 | 63 469 | 0 | 4 374 471 | 99991300 |
| 1400 | COMMUNITY | 0 | 0 | 0 | 0 | 0 | 99991400 |
| 1500 | Establishment of Parks & Gardens | 0 | 0 | 0 | 0 | 0 | 99991500 |
| 1600 | Sportsfields | 0 | 0 | 0 | 0 | 0 | 99991600 |
| 1700 | Community Halls | 0 | 0 | 0 | 0 | 0 | 99991700 |
| 1800 | Libraries | 0 | 0 | 0 | 0 | 0 | 99991800 |
| 1900 | Recreational Facilities | 0 | 0 | 0 | 0 | 0 | 99991900 |
| 2000 | Clinics | 0 | 0 | 0 | 0 | 0 | 99992000 |
| 2100 | Museums & Art Galleries | 0 | 0 | 0 | 0 | 0 | 99992100 |
| 2200 | Other | 0 | 0 | 0 | 0 | 0 | 99992200 |
| 2300 | Sub-total Community | 0 | 0 | 0 | 0 | 0 | 99992300 |
| 2310 | HERITAGE ASSETS | 0 | 0 | 0 | 0 | 0 | 99992310 |
| 2311 | Heritage Assets | 0 | 0 | 0 | 0 | 0 | 99992311 |
| 2312 | Sub-total Heritage Assets | 0 | 0 | 0 | 0 | 0 | 99992312 |
| 2320 | INVESTMENT PROPERTIES | 0 | 0 | 0 | 0 | 0 | 99992320 |
| 2321 | Investment Properties | 0 | 0 | 0 | 0 | 0 | 99992321 |
| 2322 | Sub-total Investment Properties | 0 | 0 | 0 | 0 | 0 | 99992322 |
| 2400 | OTHER ASSETS | 0 | 0 | 0 | 0 | 0 | 99992400 |
| 2500 | Other motor vehicles | 0 | 0 | 0 | 0 | 0 | 99992500 |
| 2600 | Plant & equipment | 0 | 0 | 0 | 0 | 0 | 99992600 |
| 2700 | Office equipment | 0 | 41,063 | 0 | 0 | 41.063 | 99992700 |
| 2800 | Abattoirs | 0 | 0 | 0 | 0 | 0 | 99992800 |
| 2900 | Markets | 0 | 0 | 0 | 0 | 0 | 99992900 |
| 3000 | Airports | 0 | 0 | 0 | 0 | 0 | 99993000 |
| 3100 | Security Measures | 0 | 750 | 0 | 0 | 750 | 99993100 |
| 3110 | Civic Land and Buildings | 0 | 0 | 0 | 0 | 0 | 99993110 |
| 3120 | Other Land and Buildings | 0 | 0 | 4,518 | 0 | 4,518 | 99993120 |
| 3200 | Other | 0 | 167.735 | 0 | 0 | 167,735 | 99993200 |
| 3300 | Sub-total Other Assets | 0 | 209 548 | 4.518 | 0 | 214.066 | 99993300 |
| 3400 | SPECIALISED VEHICLES | 0 | 0 | 0 | 0 | 0 | 99993400 |
| 3500 | Refuse | 0 | 0 | 0 | 0 | 0 | 99993500 |
| 3600 | Fire | 0 | 0 | 0 | 0 | 0 | 99993600 |
| 3700 | Conservancy | 0 | 0 | 0 | 0 | 0 | 99993700 |
| 3800 | Ambulances | 0 | 0 | 0 | 0 | 0 | 99993800 |
| 3900 | Buses | 0 | 0 | 0 | 0 | 0 | 99993900 |
| 4000 | Sub-total Specialised Vehicles | 0 | 0 | 0 | 0 | 0 | 99994000 |
| 4010 | AGRICULTURAL ASSETS | 0 | 0 | 0 | 0 | 0 | 99994010 |
| 4011 | Agricultural Assets | 0 | 0 | 0 | 0 | 0 | 99994011 |
| 4012 | Sub-total Agricultural Assets | 0 | 0 | 0 | 0 | 0 | 99994012 |
| 4020 | BIOLOGICAL ASSETS | 0 | 0 | 0 | 0 | 0 | 99994020 |
| 4021 | Biological Assets | 0 | 0 | 0 | 0 | 0 | 99994021 |
| 4022 | Sub-total Biological Assets | 0 | 0 | 0 | 0 | 0 | 99994022 |
| 4030 | INTANGIBLES | 0 | 0 | 0 | 0 | 0 | 99994030 |
| 4031 | Intangibles | 0 | 0 | 0 | 0 | 0 | 99994031 |
| 4032 | Sub-total Intangibles | 0 | 0 | 0 | 0 | 0 | 99994032 |
| 4100 | TOTAL | 0 | 4 520 550 | 67 987 | 0 | 4.588 537 | 99994100 |
| 4200 | SOURCE OF FINANCE | 0 | 0 | 0 | 0 | 0 | 99994200 |
| 4300 | External Loans | 0 | 0 | 0 | 0 | 0 | 99994300 |
| 4400 | Asset Financing Reserve | 0 | 225 475 | 63 469 | 0 | 288 944 | 99994400 |
| 4500 | Surplus Cash | 0 | 0 | 0 | 0 | 0 | 99994500 |
| 4600 | Public contributions/ donations | 0 | 0 | 4 518 | 0 | 4 518 | 99994600 |
| 4700 | National Government Transfers and Grants | 0 | 4 254 012 | 0 | 0 | 4 254 012 | 99994700 |
| 4701 | Provincial Government Transfers and Grants | 0 | 41 063 | 0 | 0 | 41 063 | 99994701 |
| 4702 | District Municipality Transfers and Grants | 0 | 0 | 0 | 0 | 0 | 99994702 |
| 4703 | Other Transfers and Grants | 0 | 0 | 0 | 0 | 0 | 99994703 |
| 4800 | Leases | 0 | 0 | 0 | 0 | 0 | 99994800 |
| 5000 | Other | 0 | 0 | 0 | 0 | 0 | 99995000 |
| 5100 | TOTAL FINANCING | 0 | 4 520 550 | 67 987 | 0 | 4.588 537 | 99995100 |

# WITZENBERG MUNICIPALITY

**Report: Expenditure on Staff & Councillor Benefits - September 2015**

(Report in terms of Section 66 of the MFMA)

| MFMA Section | Item Description | Original Budget 2015/2016 | Amended Budget 2015/2016 | Year to Date Total | % Spent to date |
|---|---|---|---|---|---|
| 66(a) | Salaries and Wages | 90,335,315.00 | 90,335,315.00 | 19,592,617.22 | 21.69% |
| 66(b) | Contributions to pension funds and medical aid | 19,825,718.00 | 19,825,718.00 | 4,288,171.41 | 21.63% |
| 66(c) | Travel, accomodation and subsistence | 4,777,424.00 | 4,777,424.00 | 921,881.65 | 19.30% |
| 66(d) | Housing benefits and allowances | 960,532.00 | 960,532.00 | 219,772.48 | 22.88% |
| 66(e) | Overtime | 4,397,315.00 | 4,397,315.00 | 1,648,882.98 | 37.50% |
| 66(f) | Loans and advances | 0.00 | 0.00 | 0.00 | 0.00% |
| 66(g) | Other type of benefit or allowances related to staff | 15,220,485.00 | 15,217,485.00 | 4,247,468.69 | 27.91% |
| | **Sub - Total (Staff Benefits)** | **R 135,516,789.00** | **R 135,513,789.00** | **R 30,918,794.43** | **22.82%** |
| **Councillor Benefits** | | | | | |
| MAY | Mayor | 730,788.00 | 730,788.00 | 174,691.75 | 23.90% |
| DM | Deputy Mayor | 594,441.00 | 594,441.00 | 137,145.96 | 23.07% |
| SP | Speaker | 594,719.00 | 594,719.00 | 137,206.65 | 23.07% |
| MCM | Mayoral Committee members | 2,187,350.00 | 2,187,350.00 | 502,470.00 | 22.97% |
| CLLR | Other Councillors | 3,837,907.00 | 3,837,907.00 | 887,683.07 | 23.13% |
| MED | Medical aid contributions | 39,870.00 | 39,870.00 | 10,002.00 | 25.09% |
| PEN | Pension fund contributions | 964,270.00 | 964,270.00 | 219,766.19 | 22.79% |
| WARD | Ward Committee Alllowance | 720,000.00 | 720,000.00 | 173,500.00 | 24.10% |
| | **Sub - Total (Councillors' Benefits)** | **R 9,669,345.00** | **R 9,669,345.00** | **R 2,242,465.62** | **23.19%** |
| **Total Councillor and Staff Benefits** | | **R 145,186,134.00** | **R 145,183,134.00** | **R 33,161,260.05** | **22.84%** |

05/10/2015

06/10/2015

# MUNICIPALITY WITZENBERG

**Report: Withdrawals from Municipal Bank Accounts**
**Quarter ending September 2015 (September 2015)**
**Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003**

| FMA ction | Item Description | Income transactions July 2015 | Income transactions August 2015 | Income transactions September 2015 | Expenditure transactions July 2015 | Expenditure transactions August 2015 | Expenditure transactions September 2015 | Income YTD transactions Quarter 1 | Expenditure YTD transactions Quarter 1 |
|---|---|---|---|---|---|---|---|---|---|
| | | R | R | R | R | R | R | R | R |
| (1) (b) | Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (1) (c) | Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (1) (d) | Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ı) (e) (i) | Money collected on behalf of organ of state: | | | | | | | | |
| | - VAT | 2,786,918.78 | 3,561,512.49 | 3,319,874.69 | 3,768,118.62 | 2,991,016.65 | 2,314,731.66 | 9,668,305.96 | 9,073,866.93 |
| | - Agency fees, for example motor registration, drivers licence, etc. | 1,119,462.85 | 996,863.37 | 1,633,604.66 | 1,245,840.91 | 1,196,465.19 | 1,338,715.36 | 3,749,930.88 | 3,781,021.46 |
| ) (e) (ii) | Insurance received by the Municipality on behalf of organ of state | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (1) (f) | Refund of money incorrectly paid into bank account | 29,413.00 | 373.70 | 3,699.40 | 32,958.35 | 1,000.00 | 4,669.00 | 33,486.10 | 38,627.35 |
| (1) (g) | Refund of guarantees, sureties & security deposits | 152,682.38 | 137,475.61 | 159,789.18 | 90,183.62 | 70,690.00 | 97,895.88 | 449,947.17 | 258,769.50 |
| | | 4,088,477.01 | 4,696,225.17 | 5,116,967.93 | 5,137,101.50 | 4,259,171.84 | 3,756,011.90 | 13,901,670.11 | 13,152,285.24 |

| | | Transactions July 2015 | Transactions August 2015 | Transactions September 2015 | YTD Transactions Quarter 1 |
|---|---|---|---|---|---|
| (1) (h) | Cash management and investment purposes: | | | | |
| | - Realised | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 |
| | - Made | 0.00 | -20,110,115.07 | 0.00 | -20,110,115.07 |
| | - Nett movement | 50,000,000.00 | -20,110,115.07 | 0.00 | 29,889,884.93 |

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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 | 2015/16 |
| Month End | M03 Sept |

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

| | Rand |
|---|---|
| Received Prior Periods (Since Inception) - See Last Months Form | 1 450 000 |
| Received This Month | 0 |
| Total FMG Funds Received | 1 450 000 |
| Spent Prior Periods (Since Inception) - See Last Months Form | 72 816 |
| Spent This Month | 127 030 |
| Total FMG Funds Spent | 199 846 |
| Total FMG funds Received and Not Spent | 1 250 154 |
| Percentage of Funds Spent | 13.78% |
| Funds Currently Committed but Not Spent | |

To Save File press the following keys at the same time with Caps Lock off Ctrl Shift S
*Save file as: Muncde_FMG_ccyy_Mnn.XLS (e.g. GT411_FMG_2005_M01.xls)*
*Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12*

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# Municipal Systems Improvement Programme Grant (MSIG)
## 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** | **2015/16** |
| | | **Month End** | **M03 Sept** |

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

| | Rand |
|---|---|
| Received Prior Periods (Since Inception) - See Last Months Form | 0 |
| Received This Month | 930 000 |
| Total MSIG Funds Received | 930 000 |
| Spent Prior Periods (Since Inception) - See Last Months Form | 0 |
| Spent This Month | 0 |
| Total MSIG Funds Spent | 0 |
| Total MSIG funds Received and Not Spent | 930 000 |
| Percentage of Funds Spent | 0.00% |
| Funds Currently Committed but Not Spent | 0 |
| Scheduled Transfers Withheld | 0 |

**Conditions:**

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

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

Signed

Dated 13/10/2015

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

*Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)*

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

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**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** | **2015/16** |
| | | | **Month End** | **M03 Sept** |

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

| | Rand |
|---|---|
| Received Prior Periods (Since Inception) - See Last Months Form | 5 466 000 |
| Received This Month | |
| Total MIG Funds Received | 5 466 000 |
| Spent Prior Periods (Since Inception) - See Last Months Form | 667 096 |
| Spent This Month | 3 896 427 |
| Total MIG Funds Spent | 4 563 523 |
| Total MIG funds Received and Not Spent | 902 477 |
| Percentage of Funds Spent | 83.49% |
| 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, David Nasson , 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*

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## 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** | **2015/16** |
| | | | **Month End** | **M03 Sept** |

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

| | **Rand** |
|---|---|
| Received Prior Periods (Since Inception) - See Last Months Form | 4 029 960 |
| Received This Month | |
| Total INEG Funds Received | 4 029 960 |
| Spent Prior Periods (Since Inception) - See Last Months Form | |
| Spent This Month | |
| Total INEG Funds Spent | 0 |
| Total INEG funds Received and Not Spent | 4 029 960 |
| Percentage of Funds Spent | 0.00% |
| Funds Currently Committed but Not Spent | 0 |
| Scheduled Transfers Withheld | |

**Conditions:**

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.

• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality

• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

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

**Signed** **Dated**

To Save File press the following keys at the same time [illegible]

*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*

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**INSURANCE REPORT: SEPTEMBER 2015**

| | |
|---|---|
| Monthly Premium | R 96 256 |
| Insurance Receipts | R 500 |
| Insurance Expenses | R 13 543 |
| Items placed under insurance | R 0 |

| **Insurance Schedule** | **Insured Value (R)** | **Annual Premium** |
|---|---|---|
| Combined | R444 093 259 | R 218 431 |
| Office Contents | R47 680 305 | R14 304 |
| Business Interruption | R370 000 000 | R118 400 |
| Accounts Receivable | R 15 000 000 | R4 950 |
| Theft | R 1 357 500 | R16 350 |
| Money | R330 000 | R9 145 |
| Glass | R50 000 | R1 000 |
| Fidelity | R600 000 | R10 000 |
| Goods in Transit | R50 000 | R1 000 |
| All Risks | R6 587 529 | R74 764 |
| Public Liability | R25 000 000 | R26 200 |
| Employer's Liability | R2 000 000 | R1 000 |
| Stated Benefits | - | R87 739 |
| House owners | R151 620 130 | R45 586 |
| Electronic Equipment | R4 211 913 | R36 095 |
| Aerodrome Owners Liability | R25 000 000 | R12 500 |
| Motor Fleet | R 20 839 338 | R302 500 |
| Directors & Officers | - | R24 000 |
| Sasria | - | R151 157 |
| **Total** | | **R 1 155 121** |

**Claims movement for the month**

| | |
|---|---|
| Total claims open at the beginning of the month | **42** |
| New claims for the month | **5** |
| Property Loss/damage | 2 |
| Public Liability | 2 |
| Motor Accident | 1 |
| Glass | - |
| Claims closed during the month | **2** |
| Total claims open at the end of the month | **45** |

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| **Old Aon claims outstanding** | **R2 994 040.84** |
|---|---|
| **Claim**: 432- Five year old Boy burned at Pump station<br>**Date Reported**: 2009/10/28.<br>**Reason:** Letter of rejection of claim issued / claim re-opened- New Summons Received. Meeting held with Attorneys. Awaiting further response. Still sub-judicative. Await a trial date from the plaintiff. | 1 210 000.00 |
| **Claim**: 378- Incident at Dennebos<br>**Date Reported**: 2009/07/28<br>**Reason**: Letter of rejection of claim issued / claim re-opened bear | 1 427 600.00 |
| **Claim**: 581-Truck CFA829 with trailer CFA1747 with Bomag in accident with CF143851)<br>**Date Reported**: 2012/01/17<br>**Reason**: Claim denied. Only damage to trailer was not denied. Damage to Bomag Roller denied. Claim is still Subjudicated | 356 440.84 |
| **Claim**: 583-Gunter C Mrs (Fell on pavement after stepping into hole.<br>**Date Reported**: 2012/01/23<br>**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 | 585 765.80 |

| **All Claim Actions** | |
|---|---|
| Additional Information Submitted to Insurance | 5 |
| Awaiting Invoice | 1 |
| Claim Reported, Awaiting Response from Insurer | 13 |
| Request for Quotations Submitted | 4 |
| Agreement loss signed and submitted to Insurer | 2 |
| Quotations submitted to Insurer, Awaiting Approval | 4 |
| Requested Department to obtain Quotation | 2 |
| Insurer Requires Additional Info2 | 1 |
| Additional Information Requested from relevant department | 2 |
| Insurer will contact 3rd Party | 1 |
| Invoice received and submitted for payment/or refund to Insurers | 2 |
| Assessor appointed | 1 |
| Insurer has appointed an assessor, awaiting results | 1 |
| Claim within excess: Memo submitted to Manager for approval | 1 |
| Quotations submitted for Order | 1 |
| **Grant Total** | **41** |

**Age analysis of Outstanding Claims**

| Category | AON | INDWE | Grand Total |
|---|---|---|---|
| 30 days or Less | 5 | - | 5 |
| More than 30 days | 3 | - | 3 |
| 60 days or more | 2 | - | 2 |
| More than 120 Days | 20 | 15 | 35 |
| **Grand Total** | **30** | **15** | **45** |

Note: AON has been appointed as the Insurance Broker for the period 01 July 2015 – 30 June 2016

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# INTANGIBLE ASSET REPORT: September 2015

| | 2016 | 2015 |
|---|---|---|
| **PROPERTY, PLANT AND EQUIPMENT (CONTINUE)** | **R** | **R** |
| **INTANGIBLE ASSETS** | | |
| **Computer Software** | | |
| **Net Carrying amount at 1 July** | **722 756** | **1 348 949** |
| Cost | 4 162 314 | 4 149 014 |
| Accumulated Amortisation | (3 439 558) | (2 800 065) |
| Accumulated Impairment | - | - |
| Additions | - | 13 300 |
| Amortisation for Year | (128 713) | (639 492) |
| Impairments | - | - |
| Disposals | - | - |
| **Net Carrying amount at 30 June** | **594 043** | **722 757** |
| Cost | 4 162 314 | 4 162 314 |
| Accumulated Amortisation | (3 568 271) | (3 439 558) |
| Accumulated Impairment | - | - |

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# Property Plant & Equipment: September 2015

The Standard of GRAP 17 on Property, Plant and Equipment prescribe the accounting treatment for property, plant and equipment so that the users of financial statements can discern information about the municipality's investment in its property, plant and equipment and the changes in such investment. The principal issues in accounting for property, plant and equipment are the recognition of the assets, the determination of their carrying amounts and the depreciation charges and impairment losses to be recognised in relation to them.

| Reconciliation of Carrying Value | Land<br>R | Buildings<br>R | Infrastructure<br>R | Community<br>R | Lease Assets<br>R | Other<br>R | Total<br>R |
|---|---|---|---|---|---|---|---|
| **Carrying value at 1 July 2014** | **78 203 971** | **94 005 465** | **383 664 149** | **70 192 218** | **67 562** | **22 466 275** | **648 599 641** |
| **Cost** | 78 203 971 | 101 129 809 | 485 746 274 | 74 268 381 | 691 343 | 50 431 115 | 790 470 893 |
| Original Cost | 78 203 971 | 101 129 809 | 485 746 274 | 74 268 381 | 691 343 | 50 431 115 | 790 470 893 |
| **Accumulated Impairments** | | | - | - | - | (551 131) | (551 131) |
| Original Cost | - | | - | - | | (551 131) | (551 131) |
| **Accumulated Depreciation** | - | (7 124 343) | (102 082 125) | (4 076 164) | (623 781) | (27 413 710) | (141 320 122) |
| Original Cost | - | (7 124 343) | (102 082 125) | (4 076 164) | (623 781) | (27 413 710) | (141 320 122) |
| **Acquisitions** | - | - | 303 958 | - | - | 207 501 | 511 460 |
| **Capital under Construction** | - | - | 4 819 496 | - | - | - | 4 819 496 |
| **Transfers from/(to) Non-current Assets Held for Sale - Note** | - | - | - | - | - | - | - |
| Cost | - | - | - | - | - | - | - |
| Accumulated Depreciation | - | - | - | - | - | - | - |
| Transfers from/(to) Investment Properties - Note | - | - | - | - | - | - | - |
| Revaluations | - | - | - | - | - | - | - |
| Impairments | | | - | - | - | - | - |
| Impairments Reversals | | | | | | - | - |
| **Depreciation** | - | (279 310) | (2 342 285) | (303 784) | (39 144) | (904 152) | (3 868 675) |
| Normal Depreciation | - | (279 310) | (2 342 285) | (303 784) | (39 144) | (904 152) | (3 868 675) |
| Correction of error | | | - | - | - | - | - |
| Carrying value of disposals | | | | | | | |
| **Disposal Cost** | - | - | - | - | - | - | - |
| **Disposal Cost Acc Depreciation** | - | - | - | - | - | - | - |
| Carrying value at 30 June 2014 | **78 203 971** | **93 726 155** | **386 445 319** | **69 888 433** | **28 419** | **21 769 624** | **650 061 920** |
| Cost | 78 203 971 | 101 129 809 | 490 869 729 | 74 268 381 | 691 343 | 50 638 617 | 795 801 849 |
| Original Cost | 78 203 971 | 101 129 809 | 490 869 729 | 74 268 381 | 691 343 | 50 638 617 | 795 801 849 |
| Revaluation | - | - | - | - | - | - | - |
| Accumulated Impairments | - | - | - | - | - | (551 131) | (551 131) |
| Original Cost | - | - | - | - | - | (551 131) | (551 131) |
| Revaluation | | | | | | | |
| **Accumulated Depreciation** | - | (7 403 654) | (104 424 410) | (4 379 948) | (662 924) | (28 317 862) | (145 188 798) |
| Original Cost | - | (7 403 654) | (104 424 410) | (4 379 948) | (662 924) | (28 317 862) | (145 188 798) |
| Revaluation | | | | | | | - |

# WITZENBERG MUNICIPALITY - GRANT REGISTER 2015/2016

| Description | Balance 1 July 2015 | DORA Allocation | Grants Received | Operating Expenditure | Capital Expenditure | Balance 31 July2015 |
|---|---|---|---|---|---|---|
| | R | R | R | R | R | R |
| | -2,957,652.63 | - | -41,595,008.55 | 14,676,014.09 | 4,905,494.88 | -24,971,152.21 |
| **National Government Grants** | | | - | | | |
| Finance Management Grant | 440.75 | | -1,450,000.00 | 199,405.55 | - | -1,250,153.70 |
| Municipal Systems Improvement Grant | - | | -930,000.00 | - | - | -930,000.00 |
| Municipal infrastructure Grant | 650,831.45 | | -5,466,000.00 | 699,132.10 | 4,819,495.82 | 703,459.37 |
| Regional Bulk Infrastructure Grant | - | | - | - | - | - |
| Housing - Kluitjieskraal | 85,704.00 | | - | - | - | 85,704.00 |
| Intergrated National Electricity Program | -29,959.29 | | -4,000,000.00 | - | - | -4,029,959.29 |
| Equitable share | - | | -22,854,000.00 | 13,712,499.99 | - | -9,141,500.01 |
| Neighbourhood Development Plan | -321.44 | | - | - | - | -321.44 |
| Rural Development | -555,514.66 | | - | - | - | -555,514.66 |
| Expanded Public Works Progamme | 103,812.52 | | -416,000.00 | 59,227.58 | - | -252,959.90 |
| | | | | | | |
| **Provincial Government Grants** | | | | | | |
| Library services | -536,287.10 | | -1,571,667.00 | - | - | -2,107,954.10 |
| Library Grant - MRF | 66,785.00 | | -1,933,334.00 | 5,748.87 | 41,063.36 | -1,819,736.77 |
| CDW | -260,922.45 | | - | - | - | -260,922.45 |
| Mainroads | - | | -84,000.00 | - | - | -84,000.00 |
| Housing | -85,704.00 | | -2,600,787.00 | - | - | -2,686,491.00 |
| Multiputpose Centre ( Thusong Centre) | - | | -222,000.00 | - | - | -222,000.00 |
| Financial Management Supporting Grant | -620,000.00 | | - | - | - | -620,000.00 |
| Municipal infrastructure Support Grant | -145,266.42 | | - | - | 44,935.70 | -100,330.72 |
| | | | | | | |
| **Other** | | | | | | |
| Grant Water meters (China) | -118,962.88 | | - | - | - | -118,962.88 |
| Essen Belgium | -1,512,288.11 | | -67,220.55 | - | - | -1,579,508.66 |

06/10/2015