



**Quarterly Budget Statement Report
Section 52(d) for the Period
1 July 2019 to 30 September 2019**

2019/2020 - 1st Quarter

**Financial data is in respect of the period
1 July 2019 to 30 June 2020**

Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

CFO – Chief Financial Officer / Director: Finance

DORA – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

Glossary (Continued)

MIG – Municipal Infrastructure Grant

MPRA – Municipal Property Rates Act (No 6 of 2004).

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

RBIG – Regional Bulk Infrastructure Grant

R&M – Repairs and maintenance on property, plant and equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

TMA – Total Municipal Account

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at department level.

WM – Witzenberg Municipality

Legal requirements

In terms of Section 52 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

52. General Responsibilities. — The mayor of a municipality—

- (a) must provide general political guidance over the fiscal and financial affairs of the municipality;
- (b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- (d) **must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and**
- (e) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

In terms of section 11 (4) (a), the Accounting Officer must within 30 days after the end of each quarter table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1) (b) to (j) during that quarter. Section 11(1) read as follow:

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

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

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

Section 66 reads as follow:

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

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*

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- (c) travel, motor car, accommodation, subsistence and other allowances;*
- (d) housing benefits and allowances;*
- (e) overtime payments;*
- (f) loans and advances; and*
- (g) any other type of benefit or allowance related to staff."*

The following regulations of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations are relevant:

Quarterly reports on implementation of budget

31. (1) The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be-
- {a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and
 - (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
 - (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly reports on implementation of budget

32. When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including -
- (a) summaries of quarterly report in alternate languages predominant in the community; and
 - {b) information relevant to each ward in the municipality.

PART 1 - IN-YEAR REPORT

Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Representatives of Provincial Government
Municipal Manager
Directors and officials
Distinguished guests
Members of the media

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 30 September 2019.

The process of value for money spending is always a challenge for capital projects. The amended capital budget amounts to R 81,2 million of which R5,6million was expended as at 30 September 2019. The percentage spent on the capital budget amounts to 6,9%.

The main areas contributing to the spending on the capital budget can be summarised as follow:

	Budget	Actuals
Vredebes Housing Project	8 608 004	1 530 906
Electrical Infrastructure	5 270 000	1 886 399
Vehicle Replacement Programme	1 081 739	-
Road & Storm Water Infrastructure	11 950 174	1 025 922
Sewer Infrastructure	2 600 000	173 808
Solid Waste Infrastructure	1 295 800	-
Plant & Equipment	6 730 862	171 627
Fencing	2 201 782	235 000
Upgrade to Sport Facilities	12 940 693	416 079
Upgrade of John Steyn Library	1 900 000	-
Tulbagh Dam	22 692 173	-
Water Infrastructure	1 350 000	103 415
Community Assets	2 661 654	60 897

Preliminary results in terms of the Operating Budget is summarised in table Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

The drought situation remains on the radar of the municipality. The construction of the Tulbagh Dam is one of the efforts undertaken by the municipality to ensure sustainable delivery of water services. It is expected that sufficient water will be available to meet the demand of municipal consumers, on condition that the current water sources are being used sparingly.

The demand for free municipal service is expected to increase with the roll out of the Top-structure construction of the Vredebes Housing Project.

COUNCILLOR BC KLAASEN
EXECUTIVE MAYOR



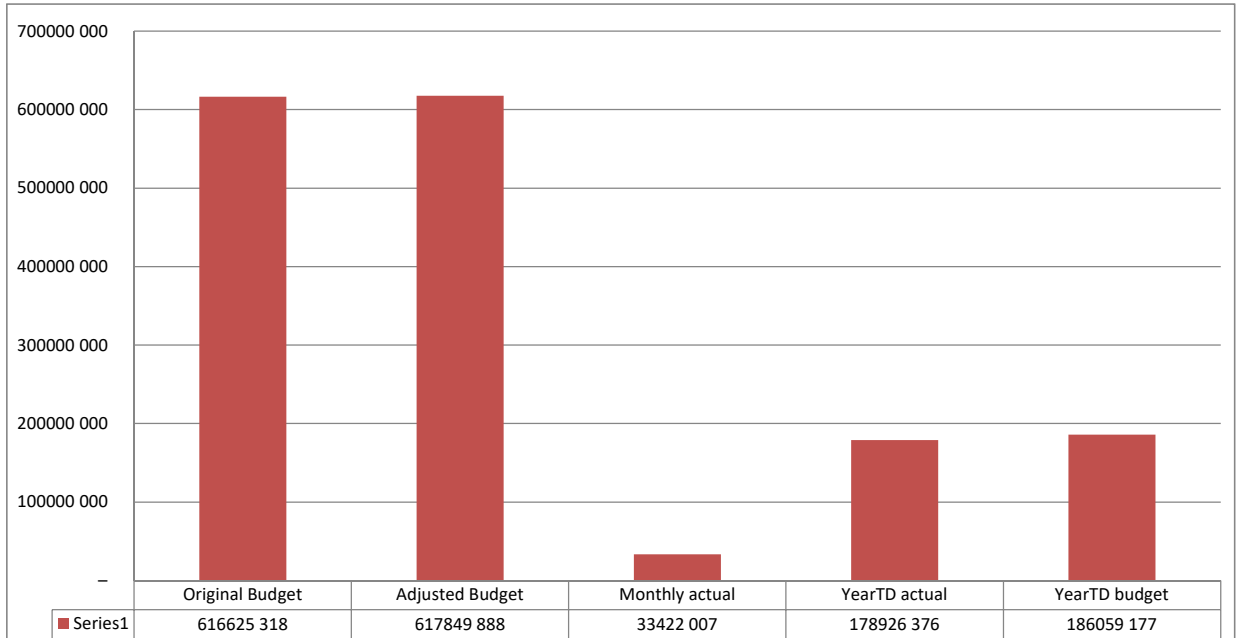
C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

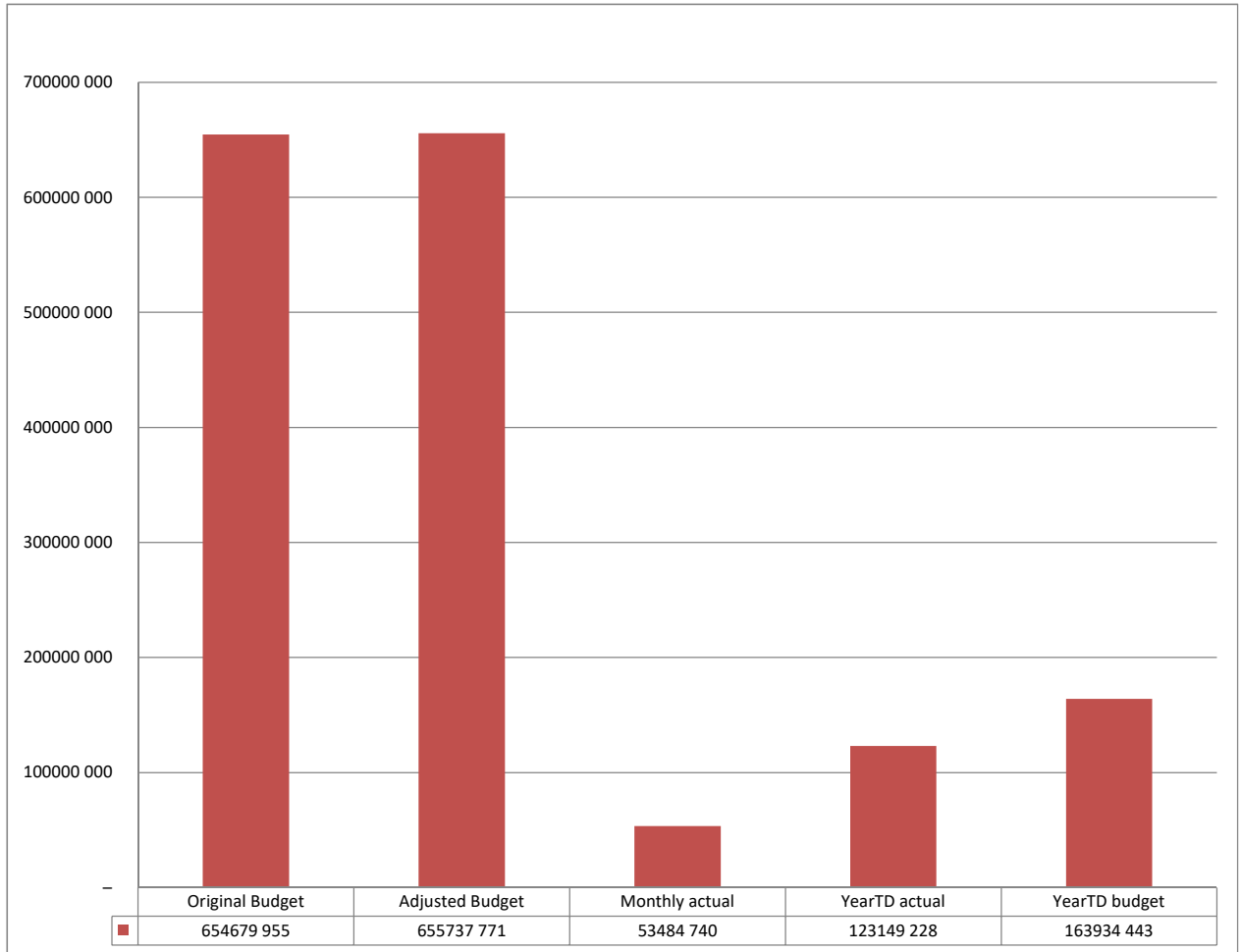
TOTAL OPERATIONAL REVENUE



For the period 1 July 2019 to 30 September 2019, 28.96% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2019 to 30 September 2019, is 28,96% van die begrote operasionele inkomste gehêf.

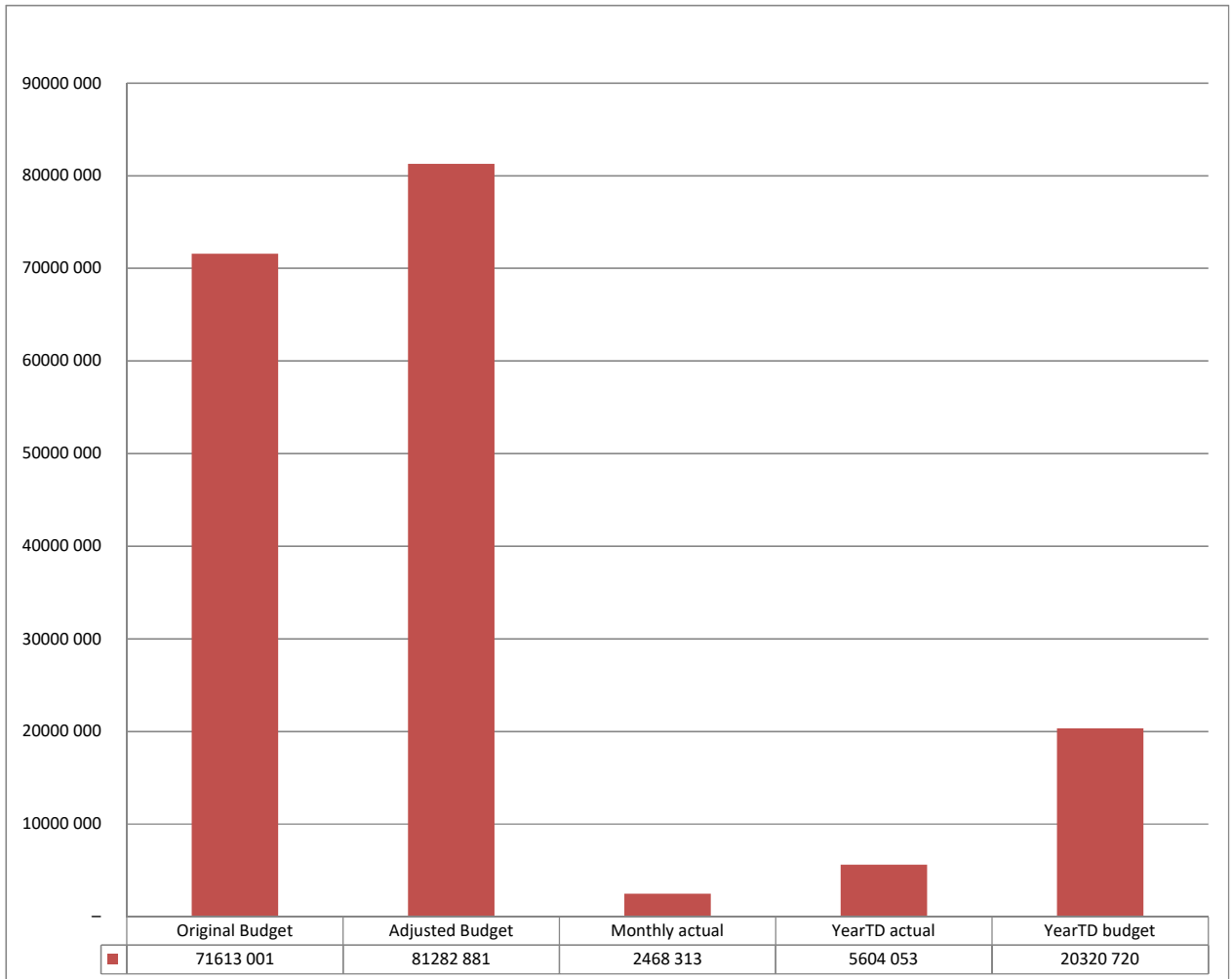
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2019 to 30 September 2019, 18.78% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2019 to 30 September 2019, is 18,78% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

CAPITAL EXPENDITURE



For the period 1 July 2019 to 30 September 2019, 6,89% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2019 to 30 September 2019, is 6,89% van die begrote kapitale uitgawes aangegaan.

There is currently also R 14.04 million on order for capital expenditure.

Daar is tans ook R 14.04 miljoen op bestelling vir kapitaal uitgawes.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 30 June 2019.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	72 282	72 282	3 531	43 117	41 741	1 376	3%	72 282
Service charges	-	346 953	346 953	27 113	88 797	86 738	2 058	2%	346 953
Investment revenue	-	8 695	8 695	77	1 134	2 174	(1 039)	-48%	16 586
Transfers recognised - operational	-	138 467	138 827	191	38 959	34 707	4 252	12%	138 827
Other own revenue	-	50 229	51 093	2 509	6 919	20 699	(13 780)	-67%	51 093
Total Revenue (excluding capital)	-	616 625	617 850	33 422	178 926	186 059	(7 133)	-4%	625 741
Employee costs	-	188 333	189 006	15 267	46 783	47 252	(468)	-1%	189 006
Remuneration of Councillors	-	11 459	11 459	794	2 382	2 865	(483)	-17%	11 459
Depreciation & asset impairment	-	47 090	47 090	-	1	11 772	(11 771)	-100%	47 090
Finance charges	-	8 840	8 840	40	40	2 210	(2 170)	-98%	8 840
Materials and bulk purchases	-	246 765	245 299	24 245	53 241	61 325	(8 083)	-13%	245 299
Transfers and grants	-	30 962	30 932	3 961	4 175	7 733	(3 558)	-46%	30 932
Other expenditure	-	121 231	123 111	9 178	16 526	30 778	(14 252)	-46%	94 428
Total Expenditure	-	654 680	655 738	53 485	123 149	163 934	(40 785)	-25%	627 055
Surplus/(Deficit)	-	(38 055)	(37 888)	(20 063)	55 777	22 125	33 652	152%	(1 314)
Transfers recognised - capital	-	44 178	52 135	-	-	13 034	(13 034)	-100%	52 135
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	-	6 123	14 247	(20 063)	55 777	35 158	20 619	59%	50 821
Surplus/ (Deficit) for the year	-	6 123	14 247	(20 063)	55 777	35 158	20 619	59%	50 821
Capital expenditure & funds sources									
Capital expenditure	-	71 613	81 283	2 468	5 604	20 321	(14 717)	-72%	81 283
Capital transfers recognised	-	45 678	52 135	1 038	1 947	13 034	(11 087)	-85%	52 135
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	25 935	29 148	1 430	3 657	7 287	(3 630)	-50%	29 148
Total sources of capital funds	-	71 613	81 283	2 468	5 604	20 321	(14 717)	-72%	81 283
Financial position									
Total current assets	-	156 835	156 835	-	235 621	-	-	-	235 621
Total non current assets	-	978 519	978 519	-	972 323	-	-	-	972 323
Total current liabilities	-	115 487	115 487	-	91 287	-	-	-	91 287
Total non current liabilities	-	155 245	155 245	-	157 416	-	-	-	157 416
Community wealth/Equity	-	864 621	864 621	-	959 241	-	-	-	959 241
Cash flows									
Net cash from (used) operating	-	70 001	70 001	(4 014)	37 448	17 500	19 948	114%	70 001
Net cash from (used) investing	-	(71 613)	(71 613)	(3 945)	(97 475)	(17 903)	(79 572)	444%	(71 613)
Net cash from (used) financing	-	(500)	(500)	(119)	17	(125)	142	-113%	17
Cash/cash equivalents at the month end	-	89 164	89 164	-	34 252	90 747	(56 495)	-62%	92 650
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	55 249	4 804	3 464	2 868	2 848	2 816	15 374	121 182	208 605
Creditors Age Analysis									
Total Creditors	728	-	-	-	-	-	-	-	728

The following table provides detail of revenue and expenditure according to the international standard classification framework.

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	-	95 002	95 966	4 113	45 838	23 992	21 846	91%	95 969
Finance and administration	-	95 002	95 966	4 113	45 836	23 992	21 844	91%	95 966
<i>Community and public safety</i>	-	156 525	156 925	764	40 354	39 231	1 123	3%	156 925
Community and social services	-	105 912	106 312	152	38 977	26 578	12 399	47%	106 312
Sport and recreation	-	20 394	20 394	602	1 351	5 099	(3 748)	-74%	20 394
Public safety	-	728	728	2	3	182	(179)	-99%	728
Housing	-	29 492	29 492	8	24	7 373	(7 349)	-100%	29 492
<i>Economic and environmental services</i>	-	34 264	35 580	652	1 581	8 895	(7 314)	-82%	35 580
Planning and development	-	3 669	3 669	134	326	917	(591)	-64%	3 669
Road transport	-	30 057	31 214	518	1 254	7 803	(6 549)	-84%	31 214
Environmental protection	-	538	698	-	1	174	(174)	-100%	698
<i>Trading services</i>	-	374 903	381 404	27 883	91 072	95 351	(4 279)	-4%	381 404
Energy sources	-	267 273	267 273	20 489	65 906	66 818	(912)	-1%	267 273
Water management	-	56 021	61 782	2 980	10 119	15 445	(5 327)	-34%	61 782
Waste water management	-	26 404	26 404	2 070	8 137	6 601	1 536	23%	26 404
Waste management	-	25 206	25 945	2 344	6 909	6 486	423	7%	25 945
Total Revenue - Functional	-	660 803	669 985	33 422	178 926	167 496	11 430	7%	669 987
Expenditure - Functional									
<i>Governance and administration</i>	-	120 995	121 766	9 262	24 409	30 442	(6 033)	-20%	121 766
Executive and council	-	28 588	28 518	1 720	4 894	7 129	(2 236)	-31%	28 518
Finance and administration	-	90 177	91 019	7 339	18 843	22 755	(3 911)	-17%	91 019
Internal audit	-	2 230	2 230	204	671	557	114	20%	2 230
<i>Community and public safety</i>	-	99 678	99 134	8 399	16 781	24 784	(8 002)	-32%	99 134
Community and social services	-	26 589	26 564	1 754	5 129	6 641	(1 512)	-23%	26 564
Sport and recreation	-	28 548	28 123	1 773	5 022	7 031	(2 009)	-29%	28 123
Public safety	-	9 416	9 371	666	1 709	2 343	(633)	-27%	9 371
Housing	-	35 126	35 076	4 205	4 921	8 769	(3 848)	-44%	35 076
<i>Economic and environmental services</i>	-	69 890	70 940	3 631	11 133	17 735	(6 602)	-37%	70 940
Planning and development	-	11 868	11 888	869	2 516	2 972	(456)	-15%	11 888
Road transport	-	55 632	56 503	2 692	8 472	14 126	(5 654)	-40%	56 503
Environmental protection	-	2 390	2 550	70	145	637	(493)	-77%	2 550
<i>Trading services</i>	-	363 203	362 983	32 193	70 613	90 746	(20 133)	-22%	362 983
Energy sources	-	260 127	259 835	25 103	54 711	64 959	(10 247)	-16%	259 835
Water management	-	28 971	29 256	2 588	5 251	7 314	(2 064)	-28%	29 256
Waste water management	-	31 759	31 329	2 019	4 590	7 832	(3 242)	-41%	31 329
Waste management	-	42 346	42 564	2 483	6 061	10 641	(4 580)	-43%	42 564
<i>Other</i>	-	914	914	-	213	228	(15)	-7%	914
Total Expenditure - Functional	-	654 680	655 738	53 485	123 149	163 934	(40 785)	-25%	655 738
Surplus/ (Deficit) for the year	-	6 123	14 247	(20 063)	55 777	3 562	52 215		14 249

The following table provides detail of revenue and expenditure according to the international standard classification framework.

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

Description	2018/19	Budget Year 2019/20					YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands									
Revenue - Functional									
<i>Municipal governance and administration</i>	-	95 002	95 966	4 113	45 838	23 992	21 846	91%	95 969
Finance and administration	-	95 002	95 966	4 113	45 836	23 992	21 844	91%	95 966
Administrative and Corporate Support	-	9	9	-	-	2	(2)	-100%	9
Budget and Treasury Office	-	-	-	-	-	-	-		-
Finance	-	94 446	95 311	4 109	45 823	23 828	21 996	92%	95 311
Human Resources	-	526	526	-	-	131	(131)	-100%	526
Marketing, Customer Relations, Publicity and Media	-	4	104	-	-	26	(26)	-100%	104
Supply Chain Management	-	17	17	5	12	4	8	187%	17
<i>Community and public safety</i>	-	156 525	156 925	764	40 354	39 231	1 123	3%	156 925
Community and social services	-	105 912	106 312	152	38 977	26 578	12 399	47%	106 312
Aged Care	-	95 119	95 119	86	38 801	23 780	15 021	63%	95 119
Cemeteries, Funeral Parlours and Crematoriums	-	222	222	26	67	56	11	20%	222
Community Halls and Facilities	-	863	863	33	87	216	(129)	-60%	863
Libraries and Archives	-	9 707	10 107	7	23	2 527	(2 504)	-99%	10 107
Sport and recreation	-	20 394	20 394	602	1 351	5 099	(3 748)	-74%	20 394
Recreational Facilities	-	7 299	7 299	599	1 332	1 825	(493)	-27%	7 299
Sports Grounds and Stadiums	-	13 095	13 095	4	18	3 274	(3 256)	-99%	13 095

Description	2018/19	Budget Year 2019/20							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Public safety	-	728	728	2	3	182	(179)	-99%	728
<i>Fire Fighting and Protection</i>	-	728	728	2	3	182	(179)	-99%	728
Housing	-	29 492	29 492	8	24	7 373	(7 349)	-100%	29 492
<i>Housing</i>	-	29 492	29 492	8	24	7 373	(7 349)	-100%	29 492
<i>Economic and environmental services</i>	-	34 264	35 580	652	1 581	8 895	(7 314)	-82%	35 580
Planning and development	-	3 669	3 669	134	326	917	(591)	-64%	3 669
<i>Economic Development/Planning</i>	-	250	250	-	-	62	(62)	-100%	250
<i>Town Planning, Building Regulations and Enforcemen</i>	-	2 793	2 793	134	326	698	(372)	-53%	2 793
<i>Project Management Unit</i>	-	626	626	-	-	157	(157)	-100%	626
Road transport	-	30 057	31 214	518	1 254	7 803	(6 549)	-84%	31 214
<i>Police Forces, Traffic and Street Parking Control</i>	-	23 720	23 720	518	1 254	5 930	(4 676)	-79%	23 720
<i>Roads</i>	-	6 337	7 493	-	-	1 873	(1 873)	-100%	7 493
Environmental protection	-	538	698	-	1	174	(174)	-100%	698
<i>Biodiversity and Landscape</i>	-	538	698	-	1	174	(174)	-100%	698
<i>Pollution Control</i>	-	-	-	-	-	-	-		-
<i>Trading services</i>	-	374 903	381 404	27 883	91 072	95 351	(4 279)	-4%	381 404
Energy sources	-	267 273	267 273	20 489	65 906	66 818	(912)	-1%	267 273
<i>Electricity</i>	-	266 452	266 452	20 489	65 906	66 613	(706)	-1%	266 452
<i>Street Lighting and Signal Systems</i>	-	821	821	-	-	205	(205)	-100%	821
Water management	-	56 021	61 782	2 980	10 119	15 445	(5 327)	-34%	61 782
<i>Water Distribution</i>	-	56 021	61 782	2 980	10 119	15 445	(5 327)	-34%	61 782
Waste water management	-	26 404	26 404	2 070	8 137	6 601	1 536	23%	26 404
<i>Sewerage</i>	-	23 012	23 012	2 070	8 137	5 753	2 384	41%	23 012
<i>Storm Water Management</i>	-	3 391	3 391	-	-	848	(848)	-100%	3 391
Waste management	-	25 206	25 945	2 344	6 909	6 486	423	7%	25 945
<i>Solid Waste Removal</i>	-	25 206	25 945	2 344	6 909	6 486	423	7%	25 945
Total Revenue - Functional	-	660 803	669 985	33 422	178 926	167 496	11 430	7%	669 987

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

Description	2018/19	Budget Year 2019/20					YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands									
Expenditure - Functional									
<i>Municipal governance and administration</i>	-	120 995	121 766	9 262	24 409	30 442	(6 033)	-20%	121 766
Executive and council	-	28 588	28 518	1 720	4 894	7 129	(2 236)	-31%	28 518
<i>Mayor and Council</i>	-	18 767	18 686	1 170	3 300	4 671	(1 371)	-29%	18 686
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	9 822	9 832	549	1 594	2 458	(864)	-35%	9 832
Finance and administration	-	90 177	91 019	7 339	18 843	22 755	(3 911)	-17%	91 019
<i>Administrative and Corporate Support</i>	-	8 615	8 918	1 393	3 379	2 230	1 150	52%	8 918
<i>Asset Management</i>	-	4 392	4 392	4	135	1 098	(963)	-88%	4 392
<i>Budget and Treasury Office</i>	-	-	-	-	-	-	-	-	-
<i>Finance</i>	-	33 713	34 048	2 710	5 362	8 512	(3 150)	-37%	34 048
<i>Fleet Management</i>	-	2 796	2 796	215	653	699	(46)	-7%	2 796
<i>Human Resources</i>	-	19 972	19 949	1 532	5 397	4 987	410	8%	19 949
<i>Information Technology</i>	-	3 719	3 719	200	533	930	(397)	-43%	3 719
<i>Legal Services</i>	-	1 780	1 780	342	665	445	220	50%	1 780
<i>Marketing, Customer Relations, Publicity and Media</i>	-	3 630	3 775	321	898	944	(46)	-5%	3 775
<i>Property Services</i>	-	3 489	3 489	47	146	872	(726)	-83%	3 489
<i>Risk Management</i>	-	421	421	-	-	105	(105)	-100%	421
<i>Supply Chain Management</i>	-	5 970	6 170	551	1 603	1 542	60	4%	6 170
<i>Valuation Service</i>	-	1 680	1 563	24	72	391	(319)	-82%	1 563
Internal audit	-	2 230	2 230	204	671	557	114	20%	2 230
<i>Governance Function</i>	-	2 230	2 230	204	671	557	114	20%	2 230
Community and public safety	-	99 678	99 134	8 399	16 781	24 784	(8 002)	-32%	99 134
Community and social services	-	26 589	26 564	1 754	5 129	6 641	(1 512)	-23%	26 564
<i>Aged Care</i>	-	4 296	4 267	307	757	1 067	(309)	-29%	4 267
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	-	3 317	3 317	246	715	829	(114)	-14%	3 317
<i>Child Care Facilities</i>	-	819	823	2	2	206	(204)	-99%	823
<i>Community Halls and Facilities</i>	-	6 080	6 080	422	1 287	1 520	(233)	-15%	6 080
<i>Disaster Management</i>	-	47	47	11	11	12	(1)	-7%	47
<i>Education</i>	-	705	705	0	0	176	(176)	-100%	705
<i>Libraries and Archives</i>	-	11 324	11 324	766	2 356	2 831	(475)	-17%	11 324
Sport and recreation	-	28 548	28 123	1 773	5 022	7 031	(2 009)	-29%	28 123
<i>Community Parks (including Nurseries)</i>	-	6 763	6 763	526	1 536	1 691	(154)	-9%	6 763
<i>Recreational Facilities</i>	-	16 797	16 373	922	2 517	4 093	(1 577)	-39%	16 373
<i>Sports Grounds and Stadiums</i>	-	4 988	4 988	325	969	1 247	(278)	-22%	4 988
Public safety	-	9 416	9 371	666	1 709	2 343	(633)	-27%	9 371
<i>Fire Fighting and Protection</i>	-	9 416	9 371	666	1 709	2 343	(633)	-27%	9 371
Housing	-	35 126	35 076	4 205	4 921	8 769	(3 848)	-44%	35 076
<i>Housing</i>	-	33 431	33 361	4 192	4 878	8 340	(3 463)	-42%	33 361
<i>Informal Settlements</i>	-	1 695	1 715	13	44	429	(385)	-90%	1 715

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
R thousands									
<i>Economic and environmental services</i>	-	69 890	70 940	3 631	11 133	17 735	(6 602)	-37%	70 940
Planning and development	-	11 868	11 888	869	2 516	2 972	(456)	-15%	11 888
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	2 182	2 182	137	378	545	(167)	-31%	2 182
<i>Economic Development/Planning</i>	-	2 227	2 247	254	744	562	183	32%	2 247
<i>Town Planning, Building Regulations and Enforcement</i>	-	4 920	4 920	342	984	1 230	(246)	-20%	4 920
<i>Project Management Unit</i>	-	2 538	2 538	136	409	635	(225)	-36%	2 538
Road transport	-	55 632	56 503	2 692	8 472	14 126	(5 654)	-40%	56 503
<i>Police Forces, Traffic and Street Parking Control</i>	-	31 101	30 815	1 737	4 847	7 704	(2 857)	-37%	30 815
<i>Roads</i>	-	24 531	25 688	955	3 625	6 422	(2 797)	-44%	25 688
Environmental protection	-	2 390	2 550	70	145	637	(493)	-77%	2 550
<i>Biodiversity and Landscape</i>	-	2 390	2 550	70	145	637	(493)	-77%	2 550
<i>Pollution Control</i>	-	-	-	-	-	-	-		-
<i>Trading services</i>	-	363 203	362 983	32 193	70 613	90 746	(20 133)	-22%	362 983
Energy sources	-	260 127	259 835	25 103	54 711	64 959	(10 247)	-16%	259 835
<i>Electricity</i>	-	257 067	256 775	24 862	54 037	64 194	(10 157)	-16%	256 775
<i>Street Lighting and Signal Systems</i>	-	3 060	3 060	242	674	765	(91)	-12%	3 060
Water management	-	28 971	29 256	2 588	5 251	7 314	(2 064)	-28%	29 256
<i>Water Treatment</i>	-	1 557	1 557	2	8	389	(381)	-98%	1 557
<i>Water Distribution</i>	-	24 063	24 048	2 535	4 010	6 012	(2 003)	-33%	24 048
<i>Water Storage</i>	-	3 351	3 651	51	1 233	913	320	35%	3 651
Waste water management	-	31 759	31 329	2 019	4 590	7 832	(3 242)	-41%	31 329
<i>Public Toilets</i>	-	1 710	1 710	119	354	427	(73)	-17%	1 710
<i>Sewerage</i>	-	21 855	21 415	1 423	2 861	5 354	(2 493)	-47%	21 415
<i>Storm Water Management</i>	-	5 720	5 720	475	1 373	1 430	(57)	-4%	5 720
<i>Waste Water Treatment</i>	-	2 475	2 485	2	2	621	(619)	-100%	2 485
Waste management	-	42 346	42 564	2 483	6 061	10 641	(4 580)	-43%	42 564
<i>Solid Waste Disposal (Landfill Sites)</i>	-	16 543	16 539	348	840	4 135	(3 295)	-80%	16 539
<i>Solid Waste Removal</i>	-	24 478	24 699	1 981	4 762	6 175	(1 412)	-23%	24 699
<i>Street Cleaning</i>	-	1 325	1 325	154	459	331	127	38%	1 325
<i>Other</i>	-	914	914	-	213	228	(15)	-7%	914
Licensing and Regulation	-	60	60	-	-	15	(15)	-100%	60
Tourism	-	854	854	-	213	214	(0)	0%	854
Total Expenditure - Functional	-	654 680	655 738	53 485	123 149	163 934	(40 785)	-25%	655 738
Surplus/ (Deficit) for the year	-	6 123	14 247	(20 063)	55 777	3 562	52 215	1466%	14 249

The table provides detail of revenue and expenditure according to municipal votes including capital transfers.

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Financial Services	-	91 210	92 074	3 921	45 299	44 516	784	1,8%	92 074
Vote 2 - Community Services	-	181 732	182 292	1 307	41 737	45 573	(3 836)	-8,4%	182 292
Vote 3 - Corporate Services	-	539	639	-	2	160	(157)	-98,6%	639
Vote 4 - Technical Services	-	385 828	393 486	28 155	91 756	98 371	(6 616)	-6,7%	393 486
Vote 5 - Muncipal Manager	-	1 495	1 495	39	133	374	(241)	-64,5%	1 495
Total Revenue by Vote	-	660 803	669 985	33 422	178 926	188 993	(10 067)	-5,3%	669 985
Expenditure by Vote									
Vote 1 - Financial Services	-	47 139	47 557	3 321	7 268	11 889	(4 621)	-38,9%	47 557
Vote 2 - Community Services	-	136 762	136 111	10 446	22 480	34 028	(11 547)	-33,9%	136 111
Vote 3 - Corporate Services	-	61 026	61 379	4 840	14 374	15 345	(971)	-6,3%	61 379
Vote 4 - Technical Services	-	397 201	398 139	33 847	76 283	99 535	(23 251)	-23,4%	398 139
Vote 5 - Muncipal Manager	-	12 551	12 551	1 030	2 744	3 138	(394)	-12,6%	12 551
Total Expenditure by Vote	-	654 680	655 738	53 485	123 149	163 934	(40 785)	-24,9%	655 738
Surplus/ (Deficit) for the year	-	6 123	14 247	(20 063)	55 777	25 059	30 718	122,6%	14 247

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter

Vote Description R thousand	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	-	91 210	92 074	3 921	45 299	44 516	784	2%	92 074
1.1 - Assessment Rates	-	76 963	76 963	3 348	38 829	37 294	1 535	4%	76 963
1.2 - Treasury: Administration	-	18 500	19 364	671	6 746	7 599	(854)	-11%	19 364
1.3 - Treasury: Debtors	-	(4 493)	(4 493)	(103)	(288)	(423)	135	-32%	(4 493)
1.4 - Treasury: Credit controle	-	223	223	(0)	(0)	20	(20)	-101%	223
1.5 - Supply Chain Management	-	17	17	5	12	25	(13)	-51%	17
Vote 2 - Community Services	-	181 732	182 292	1 307	41 737	45 573	(3 836)	-8%	182 292
2.1 - Cemeteries	-	222	222	26	67	56	11	20%	222
2.2 - Housing: Administration	-	30 043	30 043	24	70	7 511	(7 441)	-99%	30 043
2.3 - Library Services	-	9 707	10 107	7	23	2 527	(2 504)	-99%	10 107
2.4 - Fire Protection Services	-	728	728	2	3	182	(179)	-99%	728
2.5 - Pine Forest : Administration	-	7 298	7 298	599	1 332	1 824	(492)	-27%	7 298
2.7-Community Halls And Facilities	-	605	605	33	87	151	(65)	-43%	605
2.8-Licensing & Regulation	-	109	109	9	82	27	55	201%	109
2.9-Environmental Protection	-	538	698	-	1	174	(174)	-100%	698
2.10-Parks	-	113	113	-	-	28	(28)	-100%	113
2.11-Traffic	-	20 050	20 050	518	1 254	5 013	(3 758)	-75%	20 050
2.13-Social & Welfare Services	-	95 119	95 119	86	38 801	23 780	15 021	63%	95 119
2.15-Recreational Land	-	13 095	13 095	4	18	3 274	(3 256)	-99%	13 095
2.16-Swimming Pools	-	186	186	0	0	46	(46)	-100%	186
2.17-Vehicle Licensing & Testing	-	3 670	3 670	-	-	918	(918)	-100%	3 670
2.18-L E D	-	250	250	-	-	62	(62)	-100%	250
Vote 3 - Corporate Services	-	539	639	-	2	160	(157)	-99%	639
3.3-Human Resources	-	526	526	-	-	131	(131)	-100%	526
3.7-Marketing & Communications	-	4	104	-	-	26	(26)	-100%	104
3.9-Administration	-	9	9	-	-	2	(2)	-100%	9
Vote 4 - Technical Services	-	385 828	393 486	28 155	91 756	98 371	(6 616)	-7%	393 486
4.1-Building Regulations & Enforce	-	899	899	89	168	225	(57)	-25%	899
4.2-Electricity: Administration	-	268 154	268 154	20 576	66 159	67 038	(880)	-1%	268 154
4.3-Electricity: Street Lights	-	821	821	-	-	205	(205)	-100%	821
4.5-Sewerage	-	23 304	23 304	2 134	8 331	5 826	2 505	43%	23 304
4.7-Town Planning	-	1 756	1 756	31	70	439	(369)	-84%	1 756
4.8-Stormwater Management	-	3 391	3 391	-	-	848	(848)	-100%	3 391
4.9-Roads	-	6 337	7 493	-	-	1 873	(1 873)	-100%	7 493
4.10-Solid Waste (Dumping Site)	-	630	630	82	186	158	28	18%	630
4.11-Solid Waste (Garden)	-	4	4	-	-	1	(1)	-100%	4
4.12-Solid Waste (Removal)	-	24 510	25 250	2 262	6 723	6 312	411	7%	25 250
4.14-Water Distribution	-	56 021	61 782	2 980	10 119	15 445	(5 327)	-34%	61 782
Vote 5 - Municipal Manager	-	1 495	1 495	39	133	374	(241)	-65%	1 495
5.1-Property & Legal Services	-	868	868	39	133	217	(84)	-39%	868
5.3-Project Management	-	626	626	-	-	157	(157)	-100%	626
Total Revenue by Vote	-	660 803	669 985	33 422	178 926	188 993	(10 067)	-5%	669 985
Vote 1 - Financial Services	-	47 139	47 557	3 321	7 268	11 889	(4 621)	-39%	47 557
1.1 - Assessment Rates	-	3 174	3 174	440	189	794	(604)	-76%	3 174
1.2 - Treasury: Administration	-	21 185	21 520	1 194	2 467	5 380	(2 913)	-54%	21 520
1.3 - Treasury: Debtors	-	6 400	6 283	394	1 087	1 571	(484)	-31%	6 283
1.4 - Treasury: Credit controle	-	8 651	8 651	706	1 818	2 163	(345)	-16%	8 651
1.5 - Supply Chain Management	-	5 970	6 170	552	1 604	1 542	62	4%	6 170
1.6 - Director: Finance	-	1 759	1 759	34	103	440	(337)	-77%	1 759
Vote 2 - Community Services	-	136 762	136 111	10 446	22 480	34 028	(11 547)	-34%	136 111
2.1 - Cemeteries	-	3 317	3 317	246	715	829	(114)	-14%	3 317
2.2 - Housing: Administration	-	35 126	35 076	4 205	4 921	8 769	(3 848)	-44%	35 076
2.3 - Library Services	-	11 066	11 066	766	2 356	2 767	(410)	-15%	11 066
2.4 - Fire Protection Services	-	9 416	9 371	666	1 709	2 343	(633)	-27%	9 371
2.5 - Pine Forest : Administration	-	10 758	10 334	758	2 034	2 583	(549)	-21%	10 334
2.6-Klipriver Park: Administration	-	1 343	1 343	77	230	336	(105)	-31%	1 343
2.7-Community Halls And Facilities	-	5 787	5 787	385	1 181	1 447	(265)	-18%	5 787
2.8-Licensing & Regulation	-	60	60	-	-	15	(15)	-100%	60
2.9-Environmental Protection	-	2 390	2 550	70	145	637	(493)	-77%	2 550
2.10-Parks	-	7 007	7 007	526	1 536	1 752	(216)	-12%	7 007
2.11-Traffic	-	27 127	26 841	1 366	3 758	6 710	(2 952)	-44%	26 841
2.12-Disaster Management	-	47	47	11	11	12	(1)	-7%	47
2.13-Social & Welfare Services	-	5 820	5 795	310	760	1 449	(689)	-48%	5 795
2.15-Recreational Land	-	4 988	4 988	325	969	1 247	(278)	-22%	4 988
2.16-Swimming Pools	-	4 696	4 696	88	252	1 174	(922)	-79%	4 696
2.17-Vehicle Licensing & Testing	-	3 974	3 974	371	1 089	993	95	10%	3 974
2.18-L E D	-	2 227	2 247	254	744	562	183	32%	2 247
2.19-Director: Community Services	-	1 611	1 611	23	68	403	(335)	-83%	1 611
Vote 3 - Corporate Services	-	61 026	61 379	4 840	14 374	15 345	(971)	-6%	61 379
3.1-Property Administration	-	418	418	47	141	104	37	35%	418
3.2-Information Tecnology	-	3 658	3 718	200	533	929	(397)	-43%	3 718
3.3-Human Resources	-	19 972	19 949	1 532	5 397	4 987	410	8%	19 949
3.5-Council Cost	-	18 767	18 686	1 170	3 300	4 671	(1 371)	-29%	18 686
3.5-Town Secretary	-	1 385	1 385	119	358	346	11	3%	1 385
3.6-Tourism	-	854	854	-	213	214	(0)	0%	854
3.7-Marketing & Communications	-	3 691	3 776	321	898	944	(46)	-5%	3 776
3.8-Thusong Centre	-	312	312	36	107	78	29	37%	312
3.9-Administration	-	10 124	10 426	1 274	3 022	2 607	415	16%	10 426
3.10-Director Corporate Services	-	1 846	1 856	140	404	464	(60)	-13%	1 856

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Vote Description R thousand	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 4 - Technical Services	-	397 201	398 139	33 847	76 283	99 535	(23 251)	-23%	398 139
4.1-Building Regulations & Enforce	-	2 669	2 669	233	660	667	(8)	-1%	2 669
4.2-Electricity: Administration	-	257 174	256 882	25 031	54 234	64 221	(9 987)	-16%	256 882
4.3-Electricity: Street Lights	-	-	-	-	-	-	-	-	-
4.4-Mechanical Workshop	-	2 796	2 796	215	653	699	(46)	-7%	2 796
4.4-Public Toilets	-	1 710	1 710	119	354	427	(73)	-17%	1 710
4.5-Sewerage	-	26 977	26 547	1 497	3 339	6 637	(3 298)	-50%	26 547
4.7-Town Planning	-	2 251	2 251	108	325	563	(238)	-42%	2 251
4.8-Stormwater Management	-	5 720	5 720	475	1 373	1 430	(57)	-4%	5 720
4.9-Roads	-	24 531	25 688	955	3 625	6 422	(2 797)	-44%	25 688
4.10-Solid Waste (Dumping Site)	-	16 543	16 539	348	840	4 135	(3 295)	-80%	16 539
4.11-Solid Waste (Garden)	-	13 006	12 906	720	2 528	3 226	(698)	-22%	12 906
4.12-Solid Waste (Removal)	-	12 798	13 119	1 414	2 692	3 280	(587)	-18%	13 119
4.13-Water Storage	-	3 366	3 666	51	1 233	916	316	35%	3 666
4.14-Water Distribution	-	25 875	25 860	2 537	4 018	6 465	(2 447)	-38%	25 860
4.15-Director: Technical Services	-	1 786	1 786	142	410	447	(36)	-8%	1 786
Vote 5 - Municipal Manager	-	12 551	12 551	1 030	2 744	3 138	(394)	-13%	12 551
5.1-Property & Legal Services	-	1 980	1 980	342	670	495	175	35%	1 980
5.2-IDP	-	2 182	2 182	137	378	545	(167)	-31%	2 182
5.3-Project Management	-	1 208	1 208	46	139	302	(163)	-54%	1 208
5.4-Performance Management	-	1 331	1 331	90	270	333	(63)	-19%	1 331
5.5-Internal Audit	-	2 650	2 650	204	671	663	9	1%	2 650
5.6-Municipal Manager	-	3 201	3 201	212	615	800	(185)	-23%	3 201
Total Expenditure by Vote	-	654 680	655 738	53 485	123 149	163 934	(40 785)	(0)	655 738
Surplus/ (Deficit) for the year	-	6 123	14 247	(20 063)	55 777	25 059	30 718	0	14 247

The table provides detail of revenue according to source and expenditure according to type.

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	-	72 282	72 282	3 531	43 117	41 741	1 376	3%	72 282
Service charges - electricity revenue	-	265 119	265 119	20 505	65 942	66 280	(337)	-1%	265 119
Service charges - water revenue	-	35 901	35 901	2 570	8 923	8 975	(53)	-1%	35 901
Service charges - sanitation revenue	-	22 085	22 085	1 921	7 695	5 521	2 174	39%	22 085
Service charges - refuse revenue	-	23 849	23 849	2 116	6 237	5 962	275	5%	23 849
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	7 567	7 567	460	1 172	1 892	(719)	-38%	7 567
Interest earned - external investments	-	8 695	8 695	77	1 134	2 174	(1 039)	-48%	8 695
Interest earned - outstanding debtors	-	7 891	7 891	1 070	3 169	1 973	1 196	61%	7 891
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	19 482	19 482	(65)	23	4 871	(4 848)	-100%	19 482
Licences and permits	-	165	165	129	337	41	296	719%	165
Agency services	-	5 420	5 420	459	975	1 355	(380)	-28%	5 420
Transfers recognised - operational	-	138 467	138 827	191	38 959	34 707	4 252	12%	138 827
Other revenue	-	9 704	10 568	456	1 244	10 568	(9 324)	-88%	10 568
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	616 625	617 850	33 422	178 926	186 059	(7 133)	-4%	617 850
Expenditure By Type									
Employee related costs	-	188 333	189 006	15 267	46 783	47 252	(468)	-1%	189 006
Remuneration of councillors	-	11 459	11 459	794	2 382	2 865	(483)	-17%	11 459
Debt impairment	-	33 613	33 613	2 878	1 237	8 403	(7 166)	-85%	(0)
Depreciation & asset impairment	-	47 090	47 090	-	1	11 772	(11 771)	-100%	47 090
Finance charges	-	8 840	8 840	40	40	2 210	(2 170)	-98%	8 840
Bulk purchases	-	229 196	229 196	23 415	50 151	57 299	(7 148)	-12%	229 196
Other materials	-	17 569	16 103	830	3 090	4 026	(935)	-23%	16 103
Contracted services	-	43 731	44 787	3 313	8 067	11 197	(3 130)	-28%	44 787
Transfers and grants	-	30 962	30 932	3 961	4 175	7 733	(3 558)	-46%	30 932
Other expenditure	-	43 888	44 712	2 987	7 222	11 178	(3 956)	-35%	49 642
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	-	654 680	655 738	53 485	123 149	163 934	(40 785)	-25%	627 055
Surplus/(Deficit)	-	(38 055)	(37 888)	(20 063)	55 777	22 125	33 652	0	(9 205)
Transfers recognised - capital	-	44 178	52 135	-	-	13 034	(13 034)	(0)	52 135
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	6 123	14 247	(20 063)	55 777	35 158			42 930
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	-	6 123	14 247	(20 063)	55 777	35 158			42 930
Surplus/ (Deficit) for the year	-	6 123	14 247	(20 063)	55 777	35 158			42 930

The revenue and expenditure figures excludes internal charges.

The tables provides detail of capital expenditure according to municipal votes.

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Multi-Year expenditure appropriation</u>									
Vote 2 - Community Services	-	3 106	3 106	-	-	776	(776)	-100%	3 106
Vote 4 - Technical Services	-	33 049	38 810	1 266	3 411	9 703	(6 291)	-65%	38 810
Total Capital Multi-year expenditure	-	36 155	41 916	1 266	3 411	10 479	(7 068)	-67%	41 916
<u>Single Year expenditure appropriation</u>									
Vote 1 - Financial Services	-	80	80	1	4	20	(16)	-81%	80
Vote 2 - Community Services	-	15 992	16 800	21	574	4 200	(3 626)	-86%	16 800
Vote 3 - Corporate Services	-	3 380	4 582	71	306	1 145	(840)	-73%	4 582
Vote 4 - Technical Services	-	15 950	17 849	1 110	1 309	4 462	(3 153)	-71%	17 849
Vote 5 - Muncpal Manager	-	56	56	-	-	14	(14)	-100%	56
Total Capital single-year expenditure	-	35 458	39 367	1 202	2 193	9 842	(7 649)	-78%	39 367
Total Capital Expenditure	-	71 613	81 283	2 468	5 604	20 321	(14 717)	-72%	81 283

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter									
Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	-	2 700	4 203	75	77	1 051	(974)	-93%	4 203
Executive and council	-	150	150	9	11	38	(26)	-70%	150
Finance and administration	-	2 550	4 053	66	66	1 013	(947)	-93%	4 053
<i>Community and public safety</i>	-	18 572	19 372	(10)	544	4 843	(4 299)	-89%	19 372
Community and social services	-	4 190	5 090	9	84	1 273	(1 189)	-93%	5 090
Sport and recreation	-	13 461	13 360	(19)	460	3 340	(2 880)	-86%	13 360
Public safety	-	922	922	-	-	230	(230)	-100%	922
Housing	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	13 808	13 816	1 434	1 434	3 454	(2 021)	-58%	13 816
Planning and development	-	26	138	28	28	34	(6)	-19%	138
Road transport	-	13 782	13 679	1 406	1 406	3 420	(2 014)	-59%	13 679
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	36 533	43 891	970	3 550	10 973	(7 423)	-68%	43 891
Energy sources	-	8 700	8 700	167	1 886	2 175	(289)	-13%	8 700
Water management	-	19 581	26 544	34	338	6 636	(6 298)	-95%	26 544
Waste water management	-	7 241	7 341	769	1 325	1 835	(510)	-28%	7 341
Waste management	-	1 010	1 306	-	-	326	(326)	-100%	1 306
Total Capital Expenditure - Standard Classification	-	71 613	81 283	2 468	5 604	20 321	(14 717)	-72%	81 283
Funded by:									
National Government	-	38 506	44 267	1 038	1 947	11 067	(9 120)	-82%	44 267
Provincial Government	-	6 672	7 072	-	-	1 768	(1 768)	-100%	7 072
District Municipality	-	500	500	-	-	125	(125)	-100%	500
Transfers recognised - capital	-	45 678	52 135	1 038	1 947	13 034	(11 087)	-85%	52 135
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	25 935	29 148	1 430	3 657	7 287	(3 630)	-50%	29 148
Total Capital Funding	-	71 613	81 283	2 468	5 604	20 321	(14 717)	-72%	81 283

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - Q1 First Quarter

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 2 - Community Services	-	600	600	-	-	150	(150)	-100%	600
2.10-Parks	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	2 506	2 506	-	-	626	(626)	-100%	2 506
3.5-Council Cost	-	2 506	2 506	-	-	626	(626)	-100%	2 506
Vote 4 - Technical Services	-	33 049	38 810	1 266	3 411	9 703	(618)	-6%	38 810
4.2-Electricity: Administration	-	7 369	7 369	165	1 638	1 842	(204)	-11%	7 369
4.3-Electricity: Street Lights	-	1 171	1 171	-	242	293	(51)	-17%	1 171
4.5-Sewerage	-	-	-	-	-	-	-	-	-
4.8-Stormwater Management	-	3 391	3 391	721	1 151	848	303	36%	3 391
4.9-Roads	-	3 186	3 186	380	380	797	(417)	-52%	3 186
4.10-Solid Waste (Dumping Site)	-	1 000	1 000	-	-	250	(250)	-100%	1 000
4.14-Water Distribution	-	16 931	22 692	-	-	5 673	-	-	22 692
Total multi-year capital expenditure	-	36 155	41 916	1 266	3 411	10 479	(7 068)	-67%	41 916
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - Financial Services	-	80	80	1	4	20	(16)	-81%	80
1.2 - Treasury: Administration	-	50	50	-	-	13	(13)	-100%	50
1.6 - Director: Finance	-	30	30	1	4	8	(4)	-48%	30
Vote 2 - Community Services	-	36 235	16 800	21	574	4 200	(3 626)	-86%	16 800
2.1 - Cemeteries	-	36 155	200	-	-	50	(50)	-100%	200
2.3 - Library Services	-	-	1 900	-	-	475	(475)	-100%	1 900
2.5 - Pine Forest : Administration	-	80	-	-	-	-	-	-	-
2.7-Community Halls And Facilities	-	-	2 350	9	58	588	(529)	-90%	2 350
2.9-Environmental Protection	-	-	-	-	-	-	-	-	-
2.10-Parks	-	-	459	44	69	115	(46)	-40%	459
2.16-Swimming Pools	-	-	-	-	-	-	-	-	-
2.18-L E D	-	-	112	28	28	28	0	0%	112
2.19-Director: Community Services	-	-	30	3	3	8	(5)	-65%	30
Vote 3 - Corporate Services	-	3 380	4 582	71	306	1 145	(840)	-73%	4 582
3.2-Information Tecnology	-	550	550	6	6	138	(131)	-96%	550
3.7-Marketing & Communications	-	300	300	-	-	75	(75)	-100%	300
3.9-Administration	-	1 500	1 500	60	60	375	(315)	-84%	1 500
3.10-Director Corporate Services	-	30	30	5	5	8	(3)	-40%	30
Vote 4 - Technical Services	-	15 950	17 849	1 110	1 309	4 462	(3 153)	-71%	17 849
4.2-Electricity: Administration	-	160	160	2	6	40	(34)	-84%	160
4.3-Electricity: Street Lights	-	-	-	-	-	-	-	-	-
4.4-Mechanical Workshop	-	150	1 653	-	-	413	(413)	-100%	1 653
4.4-Public Toilets	-	700	900	-	-	225	(225)	-100%	900
4.5-Sewerage	-	2 700	2 600	47	174	650	(476)	-73%	2 600
4.8-Stormwater Management	-	450	450	-	-	113	(113)	-100%	450
4.9-Roads	-	10 100	10 100	1 026	1 026	2 525	(1 499)	-59%	10 100
4.11-Solid Waste (Garden)	-	10	10	-	-	3	(3)	-100%	10
4.14-Water Distribution	-	1 650	1 650	34	103	413	(309)	-75%	1 650
4.15-Director: Technical Services	-	30	30	-	-	8	(8)	-100%	30
Vote 5 - Municipal Manager	-	56	56	-	-	14	(14)	-100%	56
5.3-Project Management	-	26	26	-	-	7	(7)	-100%	26
5.6-Municipal Manager	-	30	30	-	-	8	(8)	-100%	30
Total single-year capital expenditure	-	55 701	39 367	1 202	2 193	9 842	(7 649)	(0)	39 367
Total Capital Expenditure	-	91 857	81 283	2 468	5 604	20 321	(14 717)	(0)	81 283

The table provides detail of the municipality's financial position as at period end.

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	-	89 164	89 164	34 252	34 252
Call investment deposits	-	-	-	90 000	90 000
Consumer debtors	-	29 579	29 579	96 656	96 656
Other debtors	-	26 690	26 690	5 053	5 053
Current portion of long-term receivables	-	-	-	-	-
Inventory	-	11 402	11 402	9 660	9 660
Total current assets	-	156 835	156 835	235 621	235 621
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	-	-	-	-	-
Investment property	-	45 660	45 660	44 492	44 492
Investments in Associate	-	-	-	-	-
Property, plant and equipment	-	929 659	929 659	925 251	925 251
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	-	2 650	2 650	2 030	2 030
Other non-current assets	-	550	550	550	550
Total non current assets	-	978 519	978 519	972 323	972 323
TOTAL ASSETS	-	1 135 353	1 135 353	1 207 944	1 207 944
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	-	-	1 518	1 518
Consumer deposits	-	6 418	6 418	7 322	7 322
Trade and other payables	-	69 191	69 191	57 644	57 644
Provisions	-	39 877	39 877	24 803	24 803
Total current liabilities	-	115 487	115 487	91 287	91 287
Non current liabilities					
Borrowing	-	675	675	4 704	4 704
Provisions	-	154 570	154 570	152 712	152 712
Total non current liabilities	-	155 245	155 245	157 416	157 416
TOTAL LIABILITIES	-	270 732	270 732	248 703	248 703
NET ASSETS	-	864 621	864 621	959 241	959 241
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	-	854 266	854 266	948 886	948 886
Reserves	-	10 355	10 355	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	-	864 621	864 621	959 241	959 241

The cash flows for the year to date are indicated in the following table:

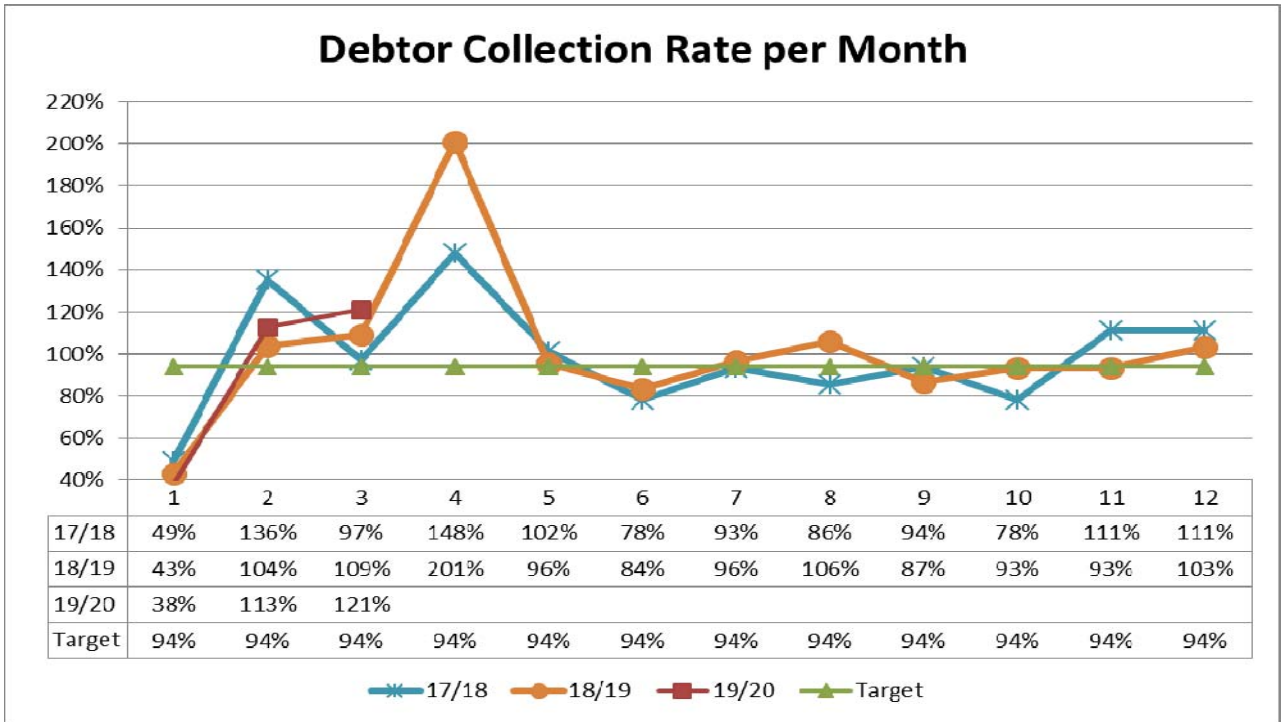
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	-	71 559	71 559	11 734	26 330	17 890	8 440	47%	71 559
Service charges	-	330 950	330 950	35 513	91 416	82 738	8 678	10%	330 950
Other revenue	-	24 158	24 158	2 344	4 155	6 040	(1 884)	-31%	24 158
Government - operating	-	139 169	139 169	-	53 598	34 792	18 806	54%	139 169
Government - capital	-	50 208	50 208	-	14 003	12 552	1 451	12%	50 208
Interest	-	16 565	16 565	77	1 134	4 141	(3 007)	-73%	16 565
Dividends									
Payments									
Suppliers and employees	-	(530 278)	(530 278)	(49 721)	(144 269)	(132 570)	11 700	-9%	(530 278)
Finance charges	-	(1 366)	(1 366)	-	-	(342)	(342)	100%	(1 366)
Transfers and Grants	-	(30 962)	(30 962)	(3 961)	(8 919)	(7 741)	1 179	-15%	(30 962)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	70 001	70 001	(4 014)	37 448	17 500	45 022	257%	70 001
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(90 000)	-	(90 000)	-	-
Payments									
Capital assets	-	(71 613)	(71 613)	(3 945)	(7 475)	(17 903)	(10 428)	58%	(71 613)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(71 613)	(71 613)	(3 945)	(97 475)	(17 903)	79 572	-444%	(71 613)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(97)	39	-	39	-	-
Payments									
Repayment of borrowing	-	(500)	(500)	(22)	(22)	(125)	(103)	82%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(500)	(500)	(119)	17	(125)	(142)	113%	17
NET INCREASE/ (DECREASE) IN CASH HELD	-	(2 112)	(2 112)	(8 078)	(60 010)	(528)			(1 612)
Cash/cash equivalents at beginning:	-	91 275	91 275		94 262	91 275			94 262
Cash/cash equivalents at month/year end:	-	89 164	89 164		34 252	90 747			92 650

The debtors age analysis per Income source and customer group is as follows:

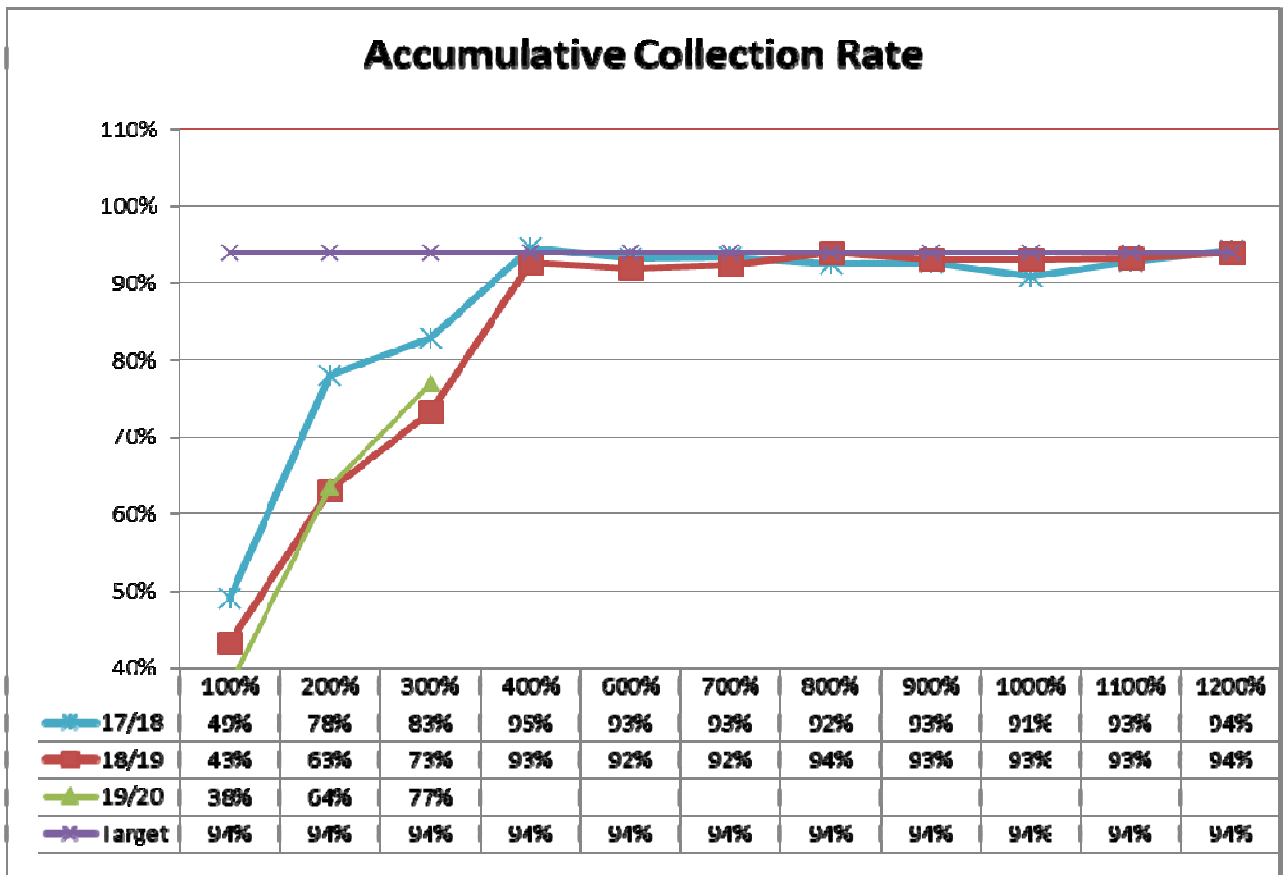
WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2019/20									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Water	1200	8 439	2 100	1 182	955	1 049	1 046	5 291	37 036	57 098	45 378	
Electricity	1300	16 318	442	306	231	209	225	1 069	2 571	21 371	4 305	
Property Rates	1400	21 396	333	414	215	185	173	989	13 832	37 538	15 395	
Waste Water Management	1500	5 322	905	649	621	576	558	3 350	17 760	29 742	22 866	
Waste Management	1600	5 893	859	750	696	643	614	3 260	19 021	31 735	24 233	
Property Rental Debtors	1700	88	19	12	12	17	16	94	693	952	833	
Interest on Arrear Accounts	1810	1 460	103	112	111	129	145	1 151	29 290	32 502	30 827	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(3 669)	44	39	27	39	38	169	979	(2 333)	1 253	
Total By Income Source	2000	55 249	4 804	3 464	2 868	2 848	2 816	15 374	121 182	208 605	145 089	
Debtors Age Analysis By Customer Group												
Organs of State	2200	8 891	148	140	76	83	97	272	3 272	12 978	3 800	
Commercial	2300	20 254	644	447	301	276	286	1 613	8 896	32 717	11 371	
Households	2400	25 116	3 861	2 740	2 401	2 466	2 412	13 361	106 069	158 426	126 709	
Other	2500	988	151	136	90	24	22	129	2 945	4 485	3 209	
Total By Customer Group	2600	55 249	4 804	3 464	2 868	2 848	2 816	15 374	121 182	208 605	145 089	



The purpose of this graph is to illustrate the collection against targets set for the relevant months. The target for the month is 94% while the actual figure for September 2019 amounts to 121% in comparison to the previous year 109%.

Die doel van hierdie grafiek is om die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir September 2019 121 % beloop in vergelyking met die vorige jaar 109 %.



The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 94% while the actual figure is 77%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhoging van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 94%, terwyl die werklike syfer 77% behoort.

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description R thousands	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)	
		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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	728	-	-	-	-	-	-	-	-	728	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	728	-	-	-	-	-	-	-	-	728	-

Notes

Material increases in value of creditors' categories compared to previous month to be explained

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<u>Municipality</u>								
ABSA	-	-	-	-		-	-	20 000
Investec	-	-	-	-		-	-	10 000
Nedbank	-	-	-	-		-	-	20 000
Standard Bank	-	-	-	-		-	-	20 000
FNB	-	-	-	-		-	-	20 000
	-	-	-	-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	90 000

Operating and Capital transfers recognised as revenue are indicated in the following table:
Transfers are recognised when the conditions are met.

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	97 119	97 119	191	38 959	24 280	14 679	60.5%	97 119
Equitable Share	-	92 850	92 850	-	38 688	23 213	15 476	66.7%	92 850
Local Government Financial Management Grant [Sch	-	1 400	1 400	105	158	350	(192)	-54.8%	1 400
Expanded Public Works Programme Integrated Grant	-	2 269	2 269	86	113	567	(455)	-80.2%	2 269
Municipal Infrastructure Grant [Schedule 5B]	-	600	600	-	-	150	(150)	-100.0%	600
Provincial Government:	-	39 969	38 469	-	1 608	9 617	(8 009)	-83.3%	38 469
Housing	-	29 000	29 000	-	-	7 250	(7 250)	-100.0%	29 000
Financial Management	-	330	330	-	-	83	(83)	-100.0%	330
Financial Management Support Grant	-	-	-	-	1 608	-	1 608	-	-
Libraries, Archives and Museum	-	9 639	8 139	-	-	2 035	(2 035)	-100.0%	8 139
Community Development Workers	-	-	-	-	-	-	-	-	-
Maintenance of Main Roads	-	-	-	-	-	-	-	-	-
Municipal Accreditation & Capacity Building Grant	-	224	224	-	-	56	(56)	-100.0%	224
Other grant providers:	-	1 549	1 549	-	-	-	-	-	1 549
Tourism	-	-	-	-	-	-	-	-	-
Water Drought Support	-	-	-	-	-	-	-	-	-
Other grant providers:	-	775	775	-	-	-	-	-	775
Belguim Grant	-	250	250	-	-	-	-	-	250
Table Mountain Fund	-	525	525	-	-	-	-	-	525
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	-	138 638	137 138	191	40 567	33 897	6 670	19.7%	137 138
National Government:	-	80 490	92 012	-	-	23 003	(23 003)	-100.0%	92 012
	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	18 966	18 966	-	-	4 742	(4 742)	-100.0%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	-	16 931	22 692	-	-	5 673	(5 673)	-100.0%	22 692
Integrated National Electrification Programme (Mun	-	2 609	2 609	-	-	652	(652)	-100.0%	2 609
	-	-	-	-	-	-	-	-	-
Provincial Government:	-	6 144	6 144	-	-	1 536	(1 536)	-100.0%	5 422
Housing	-	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-	-
Main Roads	-	972	972	-	-	243	(243)	-100.0%	972
Total Capital Transfers and Grants	-	86 634	98 156	-	-	24 539	(24 539)	-100.0%	97 434
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	225 272	235 294	191	40 567	58 436	(17 869)	-30.6%	234 572

In terms of section 12 of the Division of Revenue Act the municipality confirms that, based on internal controls, all grant funding has been received and spent in terms of the conditions attached thereto.

Operating and Capital expenditure financed from grants are indicated in the following table:

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	166 312	164 812	191	38 959	41 203	(2 244)	-5,4%	164 812
Equitable Share	-	92 850	92 850	-	38 688	23 213	15 476	66,7%	92 850
Local Government Financial Management Grant [S	-	1 400	1 400	105	158	350	(192)	-54,8%	1 400
Expanded Public Works Programme Integrated Gra	-	2 269	2 269	86	113	567	(455)	-80,2%	2 269
Municipal Infrastructure Grant [Schedule 5B]	-	600	600	-	-	150	(150)	-100,0%	600
Provincial Government:	-	40 193	38 693	-	-	9 673	(9 673)	-100,0%	38 693
Housing	-	29 000	29 000	-	-	7 250	(7 250)	-100,0%	29 000
Provincial Government:	-	11 664	10 164	-	-	2 285	(2 285)	-100,0%	10 164
Financial Management Support Grant	-	-	-	-	-	-	-	-	-
Regional Social Economical Pro	-	1 000	1 000	-	-	250	(250)	-100,0%	1 000
Libraries, Archives and Museum	-	9 639	8 139	-	-	2 035	(2 035)	-100,0%	8 139
Community Development Workers	-	-	-	-	-	-	-	-	-
Maintenance of Main Roads	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Water Drought Support	-	-	-	-	-	-	-	-	-
Other grant providers:	-	775	775	-	-	-	-	-	775
Belguim Grant	-	250	250	-	-	-	-	-	250
Regional Social Economical Pro	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants	-	177 976	174 976	191	38 959	43 488	(4 529)	-10,4%	174 976
National Government:	-	77 012	88 534	-	-	22 133	(22 133)	-100,0%	88 534
National Government:	-	38 506	44 267	-	-	11 067	(11 067)	-100,0%	44 267
Municipal Infrastructure Grant [Schedule 5B]	-	18 966	18 966	-	-	4 742	(4 742)	-100,0%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	-	16 931	22 692	-	-	5 673	(5 673)	-100,0%	22 692
Integrated National Electrification Programme (Mun	-	2 609	2 609	-	-	652	(652)	-100,0%	2 609
Provincial Government:	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	38 506	44 267	-	-	11 067	(11 067)	-100,0%	44 267
<i>Total capital expenditure of Transfers and Grants</i>	-	38 506	44 267	-	-	11 067	(11 067)	-100,0%	44 267
Other grant providers:	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	115 518	132 801	-	-	33 200	(33 200)	-100,0%	132 801
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	293 494	307 777	191	38 959	76 688	(37 729)	-49,2%	307 777

In terms of section 12 of the Division of Revenue Act the municipality confirms that, based on internal controls, all grant funding has been received and spent in terms of the conditions attached thereto.

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Equitable Share		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
Provincial Government:		-	-	-	-	
Housing		-	-	-	-	
Financial Management Support Grant		-	-	-	-	
Regional Social Economical Pro		-	-	-	-	
Libraries, Archives and Museum		-	-	-	-	
Community Development Workers		-	-	-	-	
District Municipality:		-	-	-	-	
Maintenance of Main Roads		-	-	-	-	
Other grant providers:		-	-	-	-	
Tourism		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Mun		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Provincial Government:		-	-	-	-	
Human Settlement Development		-	-	-	-	
Main Roads		-	-	-	-	
District Municipality:		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Budget Year 2019/20							Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	B	C					%	D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 718	7 718	608	1 823	1 930	(106)	-6%	7 718
Pension and UIF Contributions	1 137	1 137	88	265	284	(19)	-7%	1 137
Medical Aid Contributions	227	227	16	49	57	(8)	-14%	227
Motor Vehicle Allowance	741	741	-	-	185	(185)	-100%	741
Cellphone Allowance	1 094	1 094	78	235	274	(39)	-14%	1 094
Housing Allowances	487	487	3	10	122	(111)	-92%	487
Other benefits and allowances	54	54	-	-	13	(13)	-100%	54
Sub Total - Councillors	11 459	11 459	794	2 382	2 865	(483)	-17%	11 459
Senior Managers of the Municipality								
Basic Salaries and Wages	3 809	3 809	208	624	952	(329)	-35%	3 809
Pension and UIF Contributions	783	783	15	46	196	(149)	-76%	783
Medical Aid Contributions	135	135	6	18	34	(16)	-48%	135
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	891	891	41	83	223	(140)	-63%	891
Motor Vehicle Allowance	1 052	1 052	68	203	263	(60)	-23%	1 052
Cellphone Allowance	71	71	-	2	18	(16)	-91%	71
Housing Allowances	154	154	-	-	38	(38)	-100%	154
Other benefits and allowances	115	115	12	36	29	7	24%	115
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	7 010	7 010	350	1 010	1 753	(742)	-42%	7 010
Other Municipal Staff								
Basic Salaries and Wages	107 531	107 531	8 395	24 971	26 883	(1 912)	-7%	107 531
Pension and UIF Contributions	16 333	16 333	1 338	4 002	4 083	(81)	-2%	16 333
Medical Aid Contributions	7 364	7 364	608	1 835	1 841	(6)	0%	7 364
Overtime	12 433	12 432	1 372	4 283	3 108	1 175	38%	12 432
Performance Bonus	8 186	8 186	713	2 141	2 047	95	5%	8 186
Motor Vehicle Allowance	4 478	4 478	414	1 211	1 119	91	8%	4 478
Cellphone Allowance	396	396	41	121	99	22	22%	396
Housing Allowances	1 600	1 600	126	375	400	(25)	-6%	1 600
Other benefits and allowances	4 192	4 192	318	980	1 048	(68)	-6%	4 192
Payments in lieu of leave	889	889	201	1 521	222	1 299	584%	889
Long service awards	436	436	141	424	109	315	290%	436
Post-retirement benefit obligations	11 376	11 376	606	1 817	2 844	(1 027)	-36%	11 376
Sub Total - Other Municipal Staff	175 213	175 213	14 274	43 682	43 803	(121)	0%	175 213
TOTAL SALARY, ALLOWANCES &	193 683	193 682	15 418	47 074	48 420	(1 346)	-3%	193 682
% increase								
TOTAL MANAGERS AND STAFF	182 224	182 223	14 624	44 693	45 556	(863)	-2%	182 223

The monthly cash flows for the year to date are indicated in the following table:

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2019/20											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget
Cash Receipts By Source													
Property rates		3 455	11 142	11 734									38 451
Service charges - electricity revenue		17 246	27 274	27 135									161 922
Service charges - water revenue		2 326	2 518	2 559									32 667
Service charges - sanitation revenue		1 520	1 560	3 831									10 299
Service charges - refuse		1 647	1 811	1 988									15 440
Service charges - other		-	-	-									-
Rental of facilities and equipment		240	284	382									4 193
Interest earned - external investments		434	623	77									7 068
Interest earned - outstanding debtors		-	-	-									2 227
Dividends received		-	-	-									-
Fines		208	288	300									4 119
Licences and permits		308	8	1 318									2 021
Agency services		-	-	-									4 878
Transfer receipts - operating		47 994	5 605	-									62 372
Other revenue		145	331	344									9 762
Cash Receipts by Source		75 522	51 444	49 668	-	-	-	-	-	-	-	-	355 420
Other Cash Flows by Source													
Transfer receipts - capital		14 003	-	-									45 827
Contributions & Contributed assets		-	-	-									-
Proceeds on disposal of PPE		-	-	-									-
Short term loans		-	-	-									-
Borrowing long term/refinancing		-	-	-									-
Increase in consumer deposits		92	43	(97)									(39)
Receipt of non-current debtors		-	-	-									-
Receipt of non-current receivables		-	-	-									-
Change in non-current investments		-	(90 000)	-									90 000
Total Cash Receipts by Source		89 618	(38 513)	49 571	-	-	-	-	-	-	-	-	491 208
Cash Payments by Type													
Employee related costs		13 166	13 889	13 576									122 033
Remuneration of councillors		909	910	899									7 991
Interest paid		-	-	-									1 095
Bulk purchases - Electricity		23 467	30 587	27 112									116 374
Bulk purchases - Water & Sewer		-	-	-									-
Other materials		1 070	1 700	1 073									12 717
Contracted services		2 576	4 884	3 656									43 933
Grants and subsidies paid - other municipalities		-	-	-									-
Grants and subsidies paid - other		4 958	-	3 961									5 475
General expenses		3 937	4 387	3 437									33 894
Cash Payments by Type		50 084	56 357	53 713	-	-	-	-	-	-	-	-	343 512
Other Cash Flows/Payments by Type													
Capital assets		2 346	1 184	3 945									83 978
Repayment of borrowing		-	-	22									2 978
Other Cash Flows/Payments		(7 040)	107	(31)									6 965
Total Cash Payments by Type		45 389	57 648	57 649	-	-	-	-	-	-	-	-	437 433
NET INCREASE/(DECREASE) IN CASH HELD		44 229	(96 160)	(8 078)	-	-	-	-	-	-	-	-	53 775
Cash/cash equivalents at the month/year beginning:		94 262	138 491	42 330	34 252	34 252	34 252	34 252	34 252	34 252	34 252	34 252	34 252
Cash/cash equivalents at the month/year end:		138 491	42 330	34 252	34 252	34 252	34 252	34 252	34 252	34 252	34 252	34 252	88 027

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		6 777	6 774	101	101	6 774	6 673	98,5%	0%
August		6 777	6 774	3 035	3 136	13 547	10 411	76,9%	4%
September		6 777	6 774	2 468	5 604	20 321	14 717	72,4%	7%
October		6 777	6 774	-		27 094	-		
November		6 777	6 774	-		33 868	-		
December		6 777	6 774	-		40 641	-		
January		6 777	6 774	-		47 415	-		
February		6 777	6 774	-		54 189	-		
March		6 777	6 774	-		60 962	-		
April		6 777	6 774	-		67 736	-		
May		6 777	6 774	-		74 509	-		
June		6 777	6 774	-		81 283	-		
Total Capital expenditure	-	81 321	81 283	5 604					

MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts
 Quarter ending Sept 2019
 Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Income	Income	Income	Expenditure	Expenditure	Expenditure	Income YTD	Expenditure	Total YTD	Total YTD
		transactions July 2019	transactions August 2019	transactions September 2019	transactions July 2019	transactions August 2019	transactions September 2019	transactions Quarter 4	transactions Quarter 4	Income	Expenditure
		R	R	R	R	R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)							-	-	-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)							-	-	-	-
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)							-	-	-	-
11(1) (e) (i)	Money collected on behalf of organ of state:							-	-	-	-
	- VAT	-	-	-	32 833	5 129 154	4 390 616	-	9 552 602	-	9 677 168
	- Agency fees, for example motor registration, drivers licence, etc.	-	-	-	-	-	-	-	-	-	-
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state							-	-	-	-
11(1) (f)	Refund of money incorrectly paid into bank account							-	-	-	-
11(1) (g)	Refund of guarantees, sureties & security deposits	-182 868	-213 850	-246 633	106 872	101 843	262 101	-643 351	470 815	-706 774	547 357
		-182 868	-213 850	-246 633	139 704	5 230 996	4 652 717	-643 351	10 023 418	-706 774	10 224 526
		Transactions	Transactions	Transactions				YTD			
		July 2019	August 2019	September 2019				Transactions			
								Quarter 1			
11(1) (h)	Cash management and investment purposes:							-			
	- Realised	-	-	-				-			
	- Made	-	90 000 000	-				90 000 000			
	- Nett movement	-	90 000 000	-				90 000 000			

WITZENBERG MUNICIPALITY

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

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2019/2020	Amended Budget 2019/2020	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	111 351 307	112 018 207	25 629 759	22,88%
66(b)	Contributions to pension funds and medical aid	24 614 626	24 621 426	5 901 174	23,97%
66(c)	Travel, accomodation and subsistence	5 529 934	5 529 934	1 413 604	25,56%
66(d)	Housing benefits and allowances	1 754 179	1 754 179	375 045	21,38%
66(e)	Overtime	12 432 668	12 432 133	4 283 418	34,45%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	26 752 037	26 752 572	7 135 711	26,67%
	Sub - Total (Staff Benefits)	R 182 434 751	R 183 108 451	R 44 738 712	24,43%
Councillor Benefits					
MAY	Mayor	979 897	979 897	156 650	15,99%
DM	Deputy Mayor	729 598	729 598	145 106	19,89%
SP	Speaker	729 892	729 892	144 701	19,83%
MCM	Mayoral Committee members	2 625 434	2 625 434	537 029	20,45%
CLLR	Other Councillors	5 029 252	5 029 252	1 084 807	21,57%
MED	Medical aid contributions	227 354	227 354	48 694	21,42%
PEN	Pension fund contributions	1 137 333	1 137 333	264 883	23,29%
WARD	Ward Committee Allowance	1 152 000	1 152 000	336 000	29,17%
	Sub - Total (Councillors' Benefits)	12 610 760	R 12 610 760,00	R 2 717 870,61	21,55%
Total Councillor and Staff Benefits		R 195 045 511	R 195 719 211	R 47 456 582	24,25%

WITZENBERG MUNICIPALITY: 1ST QUARTER PERFORMANCE REPORT (SDBIP) AS INCLUDED IN SECTION 52D REPORT									
Mun KPA	Mun Strategic Objective	Ref	KPI	Annual Target	1st Quarter				
					Target	Result	Reason if target not achieved	Corrective measures	
Essential Services	Sustainable provision & maintenance of basic services	TecDir1	Percentage expenditure on maintenance budget by Technical Directorate.	98%	25%	20%	New Cost containment measures delayed the implementation & appointment of service providers	All tenders are now ready for awarding.	
		TecDir3	Percentage expenditure on capital budget by Technical Directorate.	95%	10%	9%	New Cost containment measures & the water use license of the private developer for the construction of the Tulbagh raw water dam delayed the implementation.	All consultants now appointed & continuous discussions with DWS to obtain approval for the water use license which was submitted on 18 July 2016 already to DWS.	
		TecWat21	Percentage compliance with drinking water quality standards	98%	98%	100%			
		TecWat36	Percentage of valid water connection applications connected by reporting period end	95%	95%	100%			
		TecSan22	Percentage of valid sanitation connection applications connected by reporting period end	95%	95%	100%			
		TecEI60	Percentage of valid electricity connection applications connected by reporting period end. (excl subsidised housing)	95%	95%	100%			
		TecRef46	Access to the weekly removal of residential solid waste in all seven Witzenberg towns according to a publicised programme.	7	7	7			
		TecWat20	Decrease unaccounted water losses.	18%	18%	10,5%			
		TecEI37	Decrease unaccounted electricity losses.	10%	10%	12,5%	Eskom meters read midnight month end, Munic only IPU's, rest on varying dates.	N/A	
		TecRo7	Kilometres of roads upgraded & rehabilitated.	3					
Essential Services	Provide for the needs of informal settlements through improved services	TecSan13	Provide basic services - number of established informal areas with sufficient communal sanitation services points (toilets).	3	3	3			
		TecWat22	Provide basic services - number of established informal areas with sufficient communal water services points (taps).	3	3	3			
		TecRef31	Improve basic services - number of established informal settlements receiving a periodic area cleansing programme.	3	3	3			
		TecEI36	Percentage of houses in a subsidised housing project connected to the electrical network.	95%	95%	100%			
Governance	Support institutional transformation & development	CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	96%	25%	13%	Challenges experience of Deviations being not signed off	Deviations should be attend to and feedback should be given of not approved.	
		CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4	1	1			
	Financial Viability	FinFAdm10	Financial viability expressed as Debt-Coverage ratio	90	90	6346			
		FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8	3,7			
		FinFAdm11	Financial viability expressed outstanding service debtors	44%	44%	85%	Increase in outstanding debtors due to annual property rates levy that due end of September	No corrective measure required. Ratio is expected to normalise during the following months	
		FinDir3	Achieve an unqualified opinion of the Auditor-General on annual financial statements of the previous year.	1 Unqualified Report					
		FinInc15	Increased revenue collection	94%	94%	77%	Annual rates due end at the of September.	Improve credit control measures.	
		MM1	Percentage of budget spent on maintenance for the whole of the municipality.	98%	25%	20%	New Cost containment measures delayed the implementation & appointment of service providers	All tenders are now ready for awarding.	
	To maintain & strengthen relations	MMIDP9	Number of IDP community engagements held.	14					
		ComSoc49	Number of meetings with intergovernmental partners.	12	3	3			
Communal Services	Provide & maintain facilities that make citizens feel at home	ComAm34	Report on annual customer satisfaction survey on community facilities.	1	1	1			
		ComDir1	Percentage expenditure on maintenance budget by Community Directorate.	98%	25%	9,2%	New Cost containment measures delayed the implementation & appointment of service providers	All tenders are now ready for awarding.	
		ComDir2	Percentage expenditure on capital budget by Community Directorate.	95%	10%	6,1%	New Cost containment measures & the appointment of service provider for the design & project implementation of Lyelstr Sportsfield delayed the process.	All consultants now appointed & project are to be implemented in phases with 2 tenders in process of being advertised.	
Socio-Economic Support	Support the poor & vulnerable through programmes & policy	ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	4500	4500	3435			
		ComLed8	The number of jobs created through the municipality's local economic development initiatives including capital projects.	400	100	100			
		ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	5	9			
		ComHS14	Number of housing opportunities provided per year - top structures.	200	40	10	26 Raining days reported for the period 1 August to end September 2019 House Plan approvals were outstanding Roofing details were questioned by DoHS Miss communication around snagging and de-snagging processes between Asla and Municipality	Details around the roofs (barge boards) has been sorted out between DoHS and Contractor Snagging and de-snagging communication has been sorted out and are on schedule	
		ComHS15	Number of rental stock transferred.	40	10	9	Delay in the issuing of KCC because tenants signed debt acknowledgement and they don't respect agreements by paying Owners do not pitch for the appointments with attorney and Housing Official also not succeed in getting them to sign the contract drawn up by attorney	RCC will be issued quicker now to expedite the transfer process	
Socio-Economic Support	Create an enabling environment to attract investment & support local economy	ComLed19	Quarterly report to Mayco on investment incentives implemented.	4	1	1			
		ComLed20	Quarterly report to Mayco on the Small Business Entrepreneurs Development Programme.	4	1	1			
		ComLed21	Quarterly report to Mayco on the progress of the Ceres Business Initiative (CBI) Entrepreneur Programme for SMME's	4	1	1			
		ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	4	1	1			

Municipal Manager's quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the quarterly budget assessment has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:

A handwritten signature in black ink, appearing to be 'D NASSON', is written over a horizontal line.

Date

14 October 2019