



**Mid-Year Budget Statement  
and Performance Assessment  
Report for the Period  
1 July 2019 to 31 December 2019**

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## **1 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 the 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 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

- (1) The accounting officer of a municipality must by 25 January of each year –
  - (a) assess the performance of the municipality during the first half of the financial year, taking into account –
    - (i) the monthly statements referred to in section 71 for the first half of the financial year;
    - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
    - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
    - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
  - (b) submit a report on such assessment to –
    - (i) the mayor of the municipality
    - (ii) the National Treasury; and
    - (iii) the relevant Provincial Treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review –
  - (a) make recommendations as to whether an adjustments budget is necessary; and
  - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Thereafter, the mayor must, in terms of Section 54(1) of the act:

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
  - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
  - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

- (f) Submit the report to the council by 31 January of each year.

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

- 33. Format of a mid-year budget and performance assessment.—A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be 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.<sup>19</sup>
- 34. Publication of mid-year budget and performance assessments.—
  - (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
  - (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including—
    - (a) summaries in alternate languages predominant in the community; and
    - (b) information relevant to each ward in the municipality.
- 35. Submission of mid-year budget and performance assessments.—The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form—
  - (a) the mid-year budget and performance assessment by 25 January of each year; and
  - (b) any other information relating to the mid-year budget and performance assessment as may be required by the National Treasury.

# **PART 1 - IN-YEAR REPORT**

## **Mayors Report**

Speaker  
Aldermen  
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 Mid-Year Budget Statement and Performance Assessment Report for the six months 1 July 2019 to 31 December 2019.

The spending on capital projects remains a challenge. Only 22% was spent during the first six months of the financial year. Steps will be implemented to speed up service delivery. The main contributing factors to this underspending relates to the upgrading of sport facilities funded by MIG, the Vredebes Housing Project and the construction of the Tulbagh Dam.

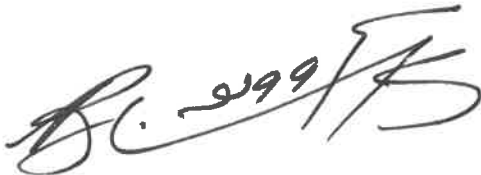
An adjustment budget will be compiled and submitted to Council for consideration due to operational requirements and amendments to allocations to Witzenberg Municipality as per the Provincial and National Adjustment Budgets.

Although the collection rate of 92% is only 2% below the target of 94%, it is matter of concern as it has a direct impact on the cash position of the municipality. The total outstanding debt amounts to R202 million of which R161 million is already over 90 days. Water is the biggest contributor to the total outstanding debt at an amount of R61 million.

The municipality enjoys a positive cash position of R119 million as at 31 December 2019 of which R 29 million is in unspent conditional grants. It is expected that accelerated expenditure during the next 6 months will decrease the cash position of the municipality.

The following table provides the details on the audit outcomes for the 2018/2019 financial year with the proposed correctives steps:

<b>Auditor-General Report on Financial Performance 2018/2019</b>	
<b>Status of the audit report:</b>	<b>Unqualified</b>
<b>2018/2019</b>	
<b>Issue raised</b>	<b>Corrective step implemented</b>
<b><u>Emphasis of matter:</u></b>	
<b><u>Material impairments</u></b>	
As disclosed in notes 3 to the financial statements, the municipality has provided for an impairment of R131,6 million (2017-18: R101,4 million) on receivables from exchange transactions.	Water management devices were procured and will be installed to help consumers to manage their water consumption.
As disclosed in note 4 to the financial statements, the municipality has provided for impairment of receivables from non-exchange transactions amounting to R36.1 million (2017-18: R47 million).	The bulk of the outstanding receivables from non-exchange transactions are in respect of traffic fines. A report must be submitted to Council to consider the write off of irrecoverable fines.
<b><u>Restatement of corresponding figures</u></b>	
As disclosed in note 37 to the financial statements, the corresponding figures for 30 June 2018 have been restated as a result errors discovered during 2018-19 in the financial statements of the municipality for the year ended 30 June 2019.	None

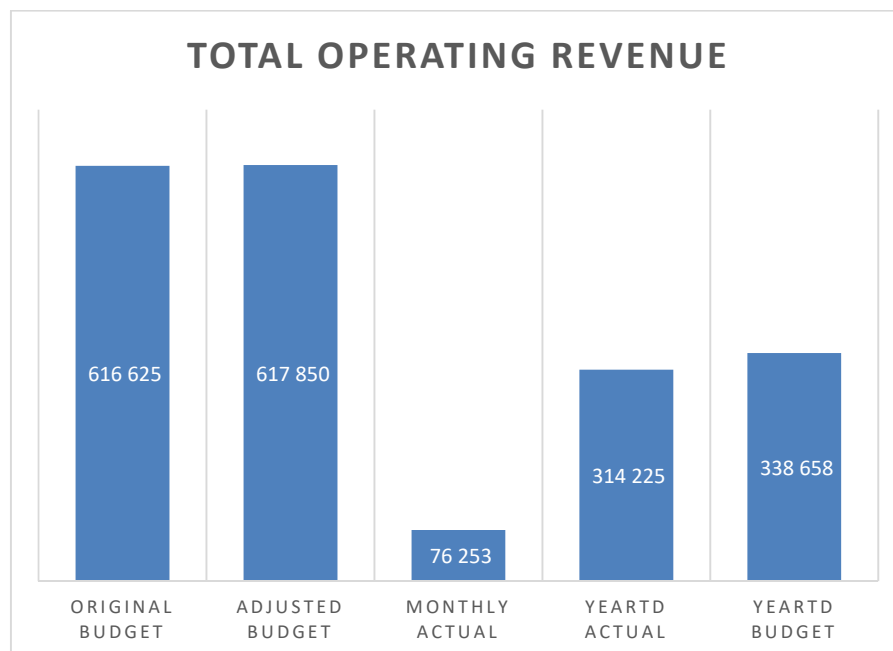


**COUNCILLOR BC KLAASEN**  
**EXECUTIVE MAYOR**

## Resolution

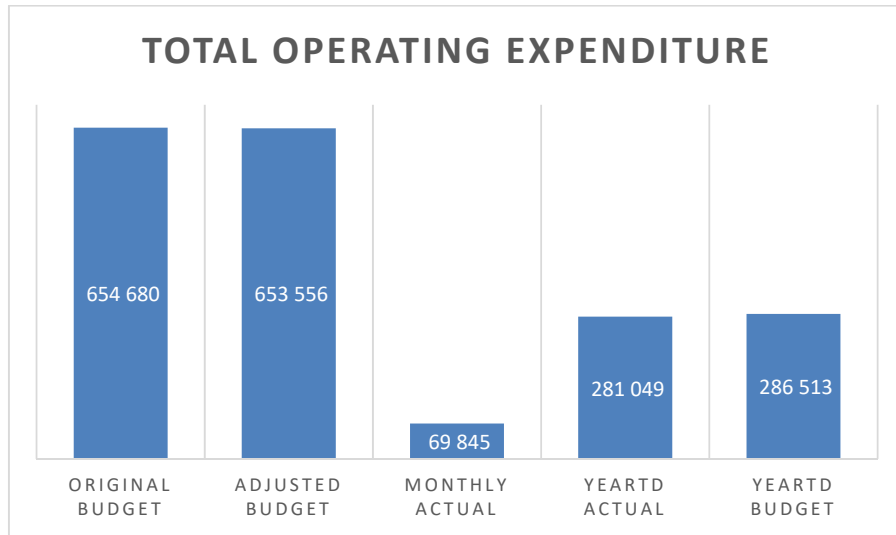
It is recommended that council take cognisance of the mid-year budget and performance assessment for the period 1 July 2019 to 31 December 2019.

## Executive Summary

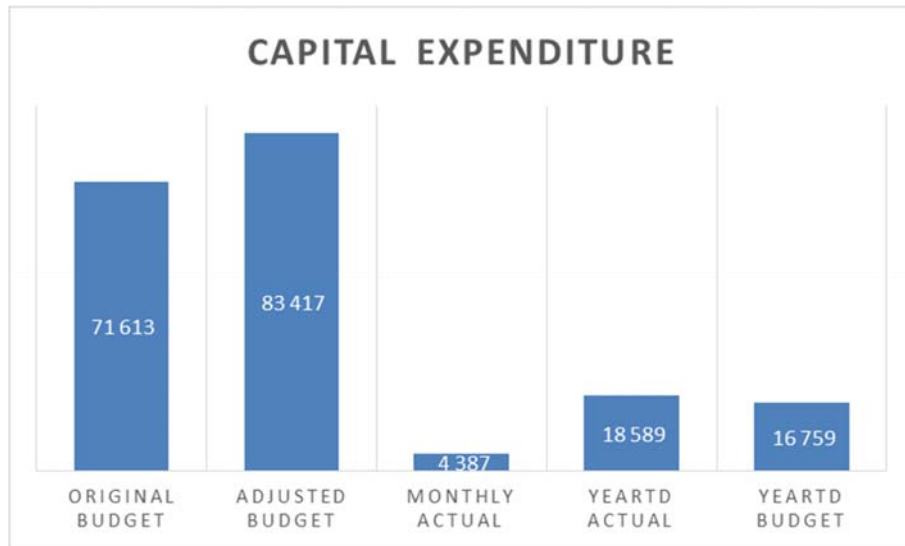


46% of the service charges and 70% of property rates was levied for the six months until 31 December 2018. The rates for the full financial year for property owners that prefer to pay their rates annually were levied during July 2019. The consumption of services such as water and electricity are expected to increase during the next 6 months due to the agricultural season. Electricity consumption of major consumers such as factories and cold storages are closely monitored and management believes that future consumption could become a concern as more applications for renewable energy is received.





For the six months until 31 December 2019, 43% of the budgeted expenditure for the financial year was incurred. This figure will increase as some invoices are still outstanding. It is expected that the bulk purchases from Eskom will increase in the latter half of the financial year due to the agricultural season. Employee Related costs should also be closely monitored to ensure that the expenditure item remains within budget estimates.



For the six months until 31 December 2019, 22% of the budgeted capital expenditure for the financial year was incurred.

The project that contributes the most to the low spending on the capital budget is the Tulbagh Raw Water Dam and Upgrading of the Lyell Street Sport Facilities. Steps will be implemented to ensure faster spending of the capital budget.

## 17 Municipal Manager's quality certification


### Quality Certificate

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


Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:

  
\_\_\_\_\_

Date

  
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## In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 December 2019.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	69 777	72 282	72 282	4 325	50 957	56 961	(6 004)	-11%	72 282
Service charges	305 199	346 953	346 953	23 744	160 070	165 490	(5 420)	-3%	340 789
Investment revenue	8 551	8 695	8 695	837	3 309	4 347	(1 038)	-24%	16 586
Transfers recognised - operational	87 675	138 467	138 827	44 784	84 586	86 449	(1 863)	-2%	138 827
Other own revenue	47 568	50 229	51 093	2 563	15 303	25 411	(10 108)	-40%	43 202
<b>transfers and contributions)</b>	<b>518 771</b>	<b>616 625</b>	<b>617 850</b>	<b>76 253</b>	<b>314 225</b>	<b>338 658</b>	<b>(24 432)</b>	<b>-7%</b>	<b>611 686</b>
Employee costs	9 458	192 524	193 171	17 968	97 381	96 585	796	1%	193 171
Remuneration of Councillors	9 458	11 459	11 459	794	4 764	4 844	(80)	-2%	11 459
Depreciation & asset impairment	30 415	45 590	45 590	14 013	14 016	15 207	(1 191)	-8%	45 590
Finance charges	8 409	8 840	8 724	225	265	737	(471)	-64%	8 724
Materials and bulk purchases	204 318	246 765	244 879	14 687	97 256	100 940	(3 684)	-4%	244 879
Transfers and grants	10 019	30 962	30 904	1 827	16 269	15 216	1 053	7%	30 904
Other expenditure	260 603	118 540	118 829	20 331	51 097	52 983	(1 886)	-4%	118 829
<b>Total Expenditure</b>	<b>532 678</b>	<b>654 680</b>	<b>653 556</b>	<b>69 845</b>	<b>281 049</b>	<b>286 513</b>	<b>(5 464)</b>	<b>-2%</b>	<b>653 556</b>
<b>Surplus/(Deficit)</b>	<b>(13 907)</b>	<b>(38 055)</b>	<b>(35 706)</b>	<b>6 408</b>	<b>33 176</b>	<b>52 145</b>	<b>(18 969)</b>	<b>-36%</b>	<b>(41 870)</b>
Transfers recognised - capital	70 437	44 178	52 135	-	-	26 067	(26 067)	-100%	52 135
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>&amp; contributions</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>33 176</b>	<b>78 213</b>	<b>(45 036)</b>	<b>-58%</b>	<b>10 265</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>33 176</b>	<b>78 213</b>	<b>(45 036)</b>	<b>-58%</b>	<b>10 265</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>86 657</b>	<b>71 613</b>	<b>83 417</b>	<b>4 387</b>	<b>18 589</b>	<b>16 759</b>	<b>1 830</b>	<b>11%</b>	<b>83 417</b>
Capital transfers recognised	54 177	45 678	52 135	1 479	6 125	6 327	(202)	-3%	52 135
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	32 479	25 935	31 283	2 908	12 464	10 432	2 032	19%	31 283
<b>Total sources of capital funds</b>	<b>86 657</b>	<b>71 613</b>	<b>83 417</b>	<b>4 387</b>	<b>18 589</b>	<b>16 759</b>	<b>1 830</b>	<b>11%</b>	<b>83 417</b>
<b>Financial position</b>									
Total current assets	184 006	156 835	156 835		233 958				156 835
Total non current assets	965 651	978 519	978 519		970 225				978 519
Total current liabilities	91 237	115 487	115 487		117 281				115 487
Total non current liabilities	156 015	155 245	155 245		159 869				155 245
<b>Community wealth/Equity</b>	<b>902 405</b>	<b>864 621</b>	<b>864 621</b>		<b>927 033</b>				<b>864 621</b>
<b>Cash flows</b>									
Net cash from (used) operating	81 900	70 001	70 001	20 830	46 603	59 960	(13 357)	-22%	70 001
Net cash from (used) investing	(83 389)	(71 613)	(71 613)	(4 469)	(21 342)	(26 607)	5 265	-20%	(71 613)
Net cash from (used) financing	(1 745)	(500)	(500)	(6)	40	(208)	248	-119%	40
<b>end</b>	<b>94 272</b>	<b>89 164</b>	<b>89 164</b>	<b>-</b>	<b>119 563</b>	<b>124 420</b>	<b>(4 856)</b>	<b>-4%</b>	<b>92 650</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	34 102	4 278	3 236	8 258	3 989	3 115	15 956	129 582	202 517
<b>Creditors Age Analysis</b>									
Total Creditors	1 313	32	-	-	-	-	-	-	1 344

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2019/2020

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) - Mid-Year Assessment

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
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>88 978</b>	<b>95 002</b>	<b>95 966</b>	<b>6 040</b>	<b>59 232</b>	<b>68 803</b>	(9 571)	-14%	<b>95 966</b>
Finance and administration	88 978	95 002	95 966	6 040	59 223	68 803	(9 580)	-14%	95 966
<b>Community and public safety</b>	<b>112 056</b>	<b>156 525</b>	<b>156 925</b>	<b>45 259</b>	<b>87 147</b>	<b>95 498</b>	(8 351)	-9%	<b>156 925</b>
Community and social services	96 371	105 912	106 312	29 040	68 505	70 191	(1 687)	-2%	106 312
Sport and recreation	6 826	20 394	20 394	481	2 862	10 197	(7 335)	-72%	20 394
Public safety	3	728	728	-	3	364	(361)	-99%	728
Housing	8 855	29 492	29 492	15 738	15 778	14 746	1 032	7%	29 492
<b>Economic and environmental services</b>	<b>40 066</b>	<b>34 264</b>	<b>35 580</b>	<b>405</b>	<b>3 023</b>	<b>17 928</b>	(14 906)	-83%	<b>35 580</b>
Planning and development	1 791	3 669	3 669	44	561	1 834	(1 274)	-69%	3 669
Road transport	38 187	30 057	31 214	361	2 461	15 745	(13 284)	-84%	31 214
Environmental protection	88	538	698	-	1	349	(348)	-100%	698
<b>Trading services</b>	<b>346 951</b>	<b>374 903</b>	<b>381 404</b>	<b>24 548</b>	<b>164 735</b>	<b>198 006</b>	(33 271)	-17%	<b>381 404</b>
Energy sources	226 478	267 273	267 273	16 294	115 005	133 984	(18 979)	-14%	267 273
Water management	49 654	56 021	61 782	3 763	20 968	33 029	(12 061)	-37%	61 782
Waste water management	45 431	26 404	26 404	2 079	14 755	17 969	(3 214)	-18%	26 404
Waste management	25 388	25 206	25 945	2 413	14 006	13 024	982	8%	25 945
<b>Total Revenue - Functional</b>	<b>588 051</b>	<b>660 803</b>	<b>669 985</b>	<b>76 253</b>	<b>314 225</b>	<b>380 291</b>	<b>(66 065)</b>	<b>-17%</b>	<b>669 985</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>76 011</b>	<b>120 995</b>	<b>122 586</b>	<b>15 812</b>	<b>62 583</b>	<b>56 741</b>	5 842	10%	<b>122 586</b>
Executive and council	22 343	28 588	28 520	2 781	11 567	12 141	(574)	-5%	28 520
Finance and administration	51 368	90 177	91 836	12 816	49 738	43 390	6 349	15%	91 836
Internal audit	2 300	2 230	2 230	215	1 278	1 211	67	6%	2 230
<b>Community and public safety</b>	<b>71 893</b>	<b>99 678</b>	<b>97 398</b>	<b>8 812</b>	<b>46 073</b>	<b>46 503</b>	(430)	-1%	<b>97 398</b>
Community and social services	23 633	26 589	26 590	2 831	12 107	12 342	(235)	-2%	26 590
Sport and recreation	25 297	28 548	27 418	3 221	12 494	12 986	(491)	-4%	27 418
Public safety	10 010	9 416	9 371	592	3 589	4 373	(784)	-18%	9 371
Housing	12 954	35 126	34 019	2 168	17 883	16 803	1 080	6%	34 019
<b>Economic and environmental services</b>	<b>59 435</b>	<b>69 890</b>	<b>70 879</b>	<b>8 844</b>	<b>28 197</b>	<b>26 584</b>	1 613	6%	<b>70 879</b>
Planning and development	9 030	11 868	11 863	900	4 836	5 473	(636)	-12%	11 863
Road transport	49 753	55 632	56 467	7 714	22 693	19 974	2 720	14%	56 467
Environmental protection	651	2 390	2 550	230	667	1 138	(471)	-41%	2 550
<b>Trading services</b>	<b>323 358</b>	<b>363 203</b>	<b>361 779</b>	<b>36 376</b>	<b>152 317</b>	<b>142 210</b>	10 107	7%	<b>361 779</b>
Energy sources	208 229	260 127	259 824	17 523	102 874	105 848	(2 973)	-3%	259 824
Water management	37 704	28 971	28 830	6 701	17 154	10 495	6 659	63%	28 830
Waste water management	33 065	31 759	30 809	6 220	15 113	11 213	3 900	35%	30 809
Waste management	44 361	42 346	42 316	5 932	17 176	14 655	2 521	17%	42 316
<b>Other</b>	<b>824</b>	<b>914</b>	<b>914</b>	<b>1</b>	<b>428</b>	<b>468</b>	<b>(40)</b>	<b>-9%</b>	<b>914</b>
<b>Total Expenditure - Functional</b>	<b>531 521</b>	<b>654 680</b>	<b>653 556</b>	<b>69 845</b>	<b>289 598</b>	<b>272 507</b>	<b>17 090</b>	<b>6%</b>	<b>653 556</b>
<b>Surplus/ (Deficit) for the year</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>24 628</b>	<b>107 783</b>	<b>(83 155)</b>		<b>16 429</b>

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

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

Description	2018/19	Budget Year 2019/20							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<b>Municipal governance and administration</b>	<b>88 978</b>	<b>95 002</b>	<b>95 966</b>	<b>6 040</b>	<b>59 232</b>	<b>68 803</b>	<b>(9 571)</b>	<b>-14%</b>	<b>95 966</b>
<i>Mayor and Council</i>	-	-	0	-	9	-	9		0
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	-	-	-	-	-	-		-
<b>Finance and administration</b>	<b>88 978</b>	<b>95 002</b>	<b>95 966</b>	<b>6 040</b>	<b>59 223</b>	<b>68 803</b>	<b>(9 580)</b>	<b>-14%</b>	<b>95 966</b>
<i>Administrative and Corporate Support</i>	1	9	9	-	-	4	(4)	-100%	9
<i>Budget and Treasury Office</i>	-	-	-	-	-	-	-		-
<i>Finance</i>	88 406	94 446	95 311	5 977	59 045	68 475	(9 431)	-14%	95 311
<i>Human Resources</i>	499	526	526	53	148	263	(115)	-44%	526
<i>Marketing, Customer Relations, Publicity and Media</i>	20	4	104	-	-	52	(52)	-100%	104
<i>Supply Chain Management</i>	52	17	17	10	30	9	22	254%	17
<b>Community and public safety</b>	<b>112 056</b>	<b>156 525</b>	<b>156 925</b>	<b>45 259</b>	<b>87 147</b>	<b>95 498</b>	<b>(8 351)</b>	<b>-9%</b>	<b>156 925</b>
<b>Community and social services</b>	<b>96 371</b>	<b>105 912</b>	<b>106 312</b>	<b>29 040</b>	<b>68 505</b>	<b>70 191</b>	<b>(1 687)</b>	<b>-2%</b>	<b>106 312</b>
<i>Aged Care</i>	86 628	95 119	95 119	24 426	63 580	64 595	(1 015)	-2%	95 119
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	224	222	222	11	109	111	(2)	-2%	222
<i>Community Halls and Facilities</i>	495	863	863	45	219	432	(213)	-49%	863
<i>Libraries and Archives</i>	9 024	9 707	10 107	4 558	4 596	5 054	(457)	-9%	10 107
<b>Sport and recreation</b>	<b>6 826</b>	<b>20 394</b>	<b>20 394</b>	<b>481</b>	<b>2 862</b>	<b>10 197</b>	<b>(7 335)</b>	<b>-72%</b>	<b>20 394</b>
<i>Recreational Facilities</i>	6 456	7 299	7 299	478	2 830	3 650	(819)	-22%	7 299
<i>Sports Grounds and Stadiums</i>	371	13 095	13 095	3	31	6 548	(6 516)	-100%	13 095

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2019/2020

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				
<b>R thousands</b>										
<b>Public safety</b>	<b>3</b>	<b>728</b>	<b>728</b>	<b>-</b>	<b>3</b>	<b>364</b>	<b>(361)</b>	<b>-99%</b>	<b>728</b>	
<i>Fire Fighting and Protection</i>	3	728	728	-	3	364	(361)	-99%	728	
<b>Housing</b>	<b>8 855</b>	<b>29 492</b>	<b>29 492</b>	<b>15 738</b>	<b>15 778</b>	<b>14 746</b>	<b>1 032</b>	<b>7%</b>	<b>29 492</b>	
<i>Housing</i>	8 855	29 492	29 492	15 738	15 778	14 746	1 032	7%	29 492	
<b>Economic and environmental services</b>	<b>40 066</b>	<b>34 264</b>	<b>35 580</b>	<b>405</b>	<b>3 023</b>	<b>17 928</b>	<b>(14 906)</b>	<b>-83%</b>	<b>35 580</b>	
<b>Planning and development</b>	<b>1 791</b>	<b>3 669</b>	<b>3 669</b>	<b>44</b>	<b>561</b>	<b>1 834</b>	<b>(1 274)</b>	<b>-69%</b>	<b>3 669</b>	
<i>Economic Development/Planning</i>	388	250	250	-	-	125	(125)	-100%	250	
<i>Town Planning, Building Regulations and Enforcemen</i>	1 404	2 793	2 793	44	561	1 397	(836)	-60%	2 793	
<i>Project Management Unit</i>	-	626	626	-	-	313	(313)	-100%	626	
<b>Road transport</b>	<b>38 187</b>	<b>30 057</b>	<b>31 214</b>	<b>361</b>	<b>2 461</b>	<b>15 745</b>	<b>(13 284)</b>	<b>-84%</b>	<b>31 214</b>	
<i>Police Forces, Traffic and Street Parking Control</i>	20 076	23 720	23 720	361	2 461	11 998	(9 537)	-79%	23 720	
<i>Roads</i>	18 111	6 337	7 493	-	-	3 747	(3 747)	-100%	7 493	
<b>Environmental protection</b>	<b>88</b>	<b>538</b>	<b>698</b>	<b>-</b>	<b>1</b>	<b>349</b>	<b>(348)</b>	<b>-100%</b>	<b>698</b>	
<i>Biodiversity and Landscape</i>	88	538	698	-	1	349	(348)	-100%	698	
<i>Pollution Control</i>	0	-	-	-	-	-	-	-	-	
<b>Trading services</b>	<b>346 951</b>	<b>374 903</b>	<b>381 404</b>	<b>24 548</b>	<b>164 735</b>	<b>198 006</b>	<b>(33 271)</b>	<b>-17%</b>	<b>381 404</b>	
<b>Energy sources</b>	<b>226 478</b>	<b>267 273</b>	<b>267 273</b>	<b>16 294</b>	<b>115 005</b>	<b>133 984</b>	<b>(18 979)</b>	<b>-14%</b>	<b>267 273</b>	
<i>Electricity</i>	225 770	266 452	266 452	16 294	115 005	133 573	(18 568)	-14%	266 452	
<i>Street Lighting and Signal Systems</i>	708	821	821	-	-	411	(411)	-100%	821	
<b>Water management</b>	<b>49 654</b>	<b>56 021</b>	<b>61 782</b>	<b>3 763</b>	<b>20 968</b>	<b>33 029</b>	<b>(12 061)</b>	<b>-37%</b>	<b>61 782</b>	
<i>Water Distribution</i>	49 654	56 021	61 782	3 763	20 968	33 029	(12 061)	-37%	61 782	
<b>Waste water management</b>	<b>45 431</b>	<b>26 404</b>	<b>26 404</b>	<b>2 079</b>	<b>14 755</b>	<b>17 969</b>	<b>(3 214)</b>	<b>-18%</b>	<b>26 404</b>	
<i>Sewerage</i>	33 343	23 012	23 012	2 079	14 755	16 273	(1 518)	-9%	23 012	
<i>Storm Water Management</i>	12 088	3 391	3 391	-	-	1 696	(1 696)	-100%	3 391	
<b>Waste management</b>	<b>25 388</b>	<b>25 206</b>	<b>25 945</b>	<b>2 413</b>	<b>14 006</b>	<b>13 024</b>	<b>982</b>	<b>8%</b>	<b>25 945</b>	
<i>Solid Waste Removal</i>	25 388	25 206	25 945	2 413	14 006	13 024	982	8%	25 945	
<b>Total Revenue - Functional</b>	<b>588 051</b>	<b>660 803</b>	<b>669 985</b>	<b>76 253</b>	<b>314 225</b>	<b>380 291</b>	<b>(66 065)</b>	<b>-17%</b>	<b>669 985</b>	

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

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	YTD variance			
<b>R thousands</b>										
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>	<b>76 011</b>	<b>120 995</b>	<b>122 586</b>	<b>15 812</b>	<b>62 583</b>	<b>56 741</b>	<b>5 842</b>	<b>10%</b>	<b>122 586</b>	
Executive and council	22 343	28 588	28 520	2 781	11 567	12 141	(574)	-5%	28 520	
Mayor and Council	14 838	18 767	18 686	2 124	7 581	7 412	169	2%	18 686	
Municipal Manager, Town Secretary and Chief Execut	7 505	9 822	9 834	657	3 985	4 729	(743)	-16%	9 834	
<b>Finance and administration</b>	<b>51 368</b>	<b>90 177</b>	<b>91 836</b>	<b>12 816</b>	<b>49 738</b>	<b>43 390</b>	<b>6 349</b>	<b>15%</b>	<b>91 836</b>	
Administrative and Corporate Support	10 401	8 615	10 044	870	6 343	4 208	2 136	51%	10 044	
Asset Management	100	4 392	4 392	2	142	2 191	(2 049)	-94%	4 392	
Budget and Treasury Office	5	-	-	-	-	-	-	-	-	
Finance	26 304	33 713	33 652	5 267	17 999	16 228	1 771	11%	33 652	
Fleet Management	2 598	2 796	2 596	207	1 349	1 310	39	3%	2 596	
Human Resources	(4 572)	19 972	19 949	3 944	13 305	9 439	3 866	41%	19 949	
Information Technology	2 974	3 719	3 719	596	2 508	2 264	244	11%	3 719	
Legal Services	2 188	1 780	2 087	1 048	2 491	1 153	1 339	116%	2 087	
Marketing, Customer Relations, Publicity and Media	3 064	3 630	3 775	297	1 837	1 939	(102)	-5%	3 775	
Property Services	1 813	3 489	3 489	49	290	1 006	(716)	-71%	3 489	
Risk Management	16	421	421	-	-	210	(210)	-100%	421	
Supply Chain Management	5 944	5 970	6 240	513	3 311	2 652	659	25%	6 240	
Valuation Service	534	1 680	1 473	24	163	790	(627)	-79%	1 473	
<b>Internal audit</b>	<b>2 300</b>	<b>2 230</b>	<b>2 230</b>	<b>215</b>	<b>1 278</b>	<b>1 211</b>	<b>67</b>	<b>6%</b>	<b>2 230</b>	
Governance Function	2 300	2 230	2 230	215	1 278	1 211	67	6%	2 230	
<b>Community and public safety</b>	<b>71 893</b>	<b>99 678</b>	<b>97 398</b>	<b>8 812</b>	<b>46 073</b>	<b>46 503</b>	<b>(430)</b>	<b>-1%</b>	<b>97 398</b>	
<b>Community and social services</b>	<b>23 633</b>	<b>26 589</b>	<b>26 590</b>	<b>2 831</b>	<b>12 107</b>	<b>12 342</b>	<b>(235)</b>	<b>-2%</b>	<b>26 590</b>	
Aged Care	4 533	4 296	4 267	490	2 321	1 807	514	28%	4 267	
Cemeteries, Funeral Parlours and Crematoriums	2 903	3 317	3 317	220	1 439	1 540	(100)	-7%	3 317	
Child Care Facilities	2	819	823	0	6	415	(409)	-99%	823	
Community Halls and Facilities	5 568	6 080	6 080	394	2 565	2 847	(282)	-10%	6 080	
Disaster Management	55	47	73	13	28	15	13	88%	73	
Education	4	705	705	-	1	355	(354)	-100%	705	
Libraries and Archives	10 568	11 324	11 324	1 714	5 747	5 364	383	7%	11 324	
<b>Sport and recreation</b>	<b>25 297</b>	<b>28 548</b>	<b>27 418</b>	<b>3 221</b>	<b>12 494</b>	<b>12 986</b>	<b>(491)</b>	<b>-4%</b>	<b>27 418</b>	
Community Parks (including Nurseries)	6 497	6 763	6 763	608	3 322	3 103	219	7%	6 763	
Recreational Facilities	14 318	16 797	15 668	2 247	7 145	7 653	(508)	-7%	15 668	
Sports Grounds and Stadiums	4 482	4 988	4 988	366	2 028	2 230	(202)	-9%	4 988	
<b>Public safety</b>	<b>10 010</b>	<b>9 416</b>	<b>9 371</b>	<b>592</b>	<b>3 589</b>	<b>4 373</b>	<b>(784)</b>	<b>-18%</b>	<b>9 371</b>	
Fire Fighting and Protection	10 010	9 416	9 371	592	3 589	4 373	(784)	-18%	9 371	
<b>Housing</b>	<b>12 954</b>	<b>35 126</b>	<b>34 019</b>	<b>2 168</b>	<b>17 883</b>	<b>16 803</b>	<b>1 080</b>	<b>6%</b>	<b>34 019</b>	
Housing	12 749	33 431	32 305	2 156	17 798	15 947	1 851	12%	32 305	
Informal Settlements	205	1 695	1 715	13	85	855	(770)	-90%	1 715	

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2019/2020

Description	2018/19	Budget Year 2019/20						YTD variance	YTD variance %	YearTD budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
<b>R thousands</b>										
<b>Economic and environmental services</b>	<b>59 435</b>	<b>69 890</b>	<b>70 879</b>	<b>8 844</b>	<b>28 197</b>	<b>26 584</b>	<b>1 613</b>	<b>6%</b>	<b>70 879</b>	
Planning and development	9 030	11 868	11 863	900	4 836	5 473	(636)	-12%	11 863	
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 825	2 182	2 157	142	780	906	(126)	-14%	2 157	
<i>Economic Development/Planning</i>	1 570	2 227	2 247	94	1 004	965	39	4%	2 247	
<i>Town Planning, Building Regulations and Enforcement</i>	4 077	4 920	4 920	528	2 233	2 465	(232)	-9%	4 920	
<i>Project Management Unit</i>	1 559	2 538	2 538	136	819	1 137	(318)	-28%	2 538	
Road transport	49 753	55 632	56 467	7 714	22 693	19 974	2 720	14%	56 467	
<i>Police Forces, Traffic and Street Parking Control</i>	25 573	31 101	30 779	1 754	9 881	7 295	2 586	35%	30 779	
<i>Roads</i>	24 181	24 531	25 688	5 961	12 813	12 678	134	1%	25 688	
Environmental protection	651	2 390	2 550	230	667	1 138	(471)	-41%	2 550	
<i>Biodiversity and Landscape</i>	(24)	2 390	2 550	230	667	1 138	(471)	-41%	2 550	
<i>Pollution Control</i>	675	-	-	-	-	-	-	-	-	
<b>Trading services</b>	<b>323 358</b>	<b>363 203</b>	<b>361 779</b>	<b>36 376</b>	<b>152 317</b>	<b>142 210</b>	<b>10 107</b>	<b>7%</b>	<b>361 779</b>	
<b>Energy sources</b>	<b>208 229</b>	<b>260 127</b>	<b>259 824</b>	<b>17 523</b>	<b>102 874</b>	<b>105 848</b>	<b>(2 973)</b>	<b>-3%</b>	<b>259 824</b>	
<i>Electricity</i>	205 241	257 067	257 000	17 431	101 388	104 125	(2 737)	-3%	257 000	
<i>Street Lighting and Signal Systems</i>	2 988	3 060	2 825	93	1 487	1 723	(236)	-14%	2 825	
<b>Water management</b>	<b>37 704</b>	<b>28 971</b>	<b>28 830</b>	<b>6 701</b>	<b>17 154</b>	<b>10 495</b>	<b>6 659</b>	<b>63%</b>	<b>28 830</b>	
<i>Water Treatment</i>	21	1 557	1 557	2	14	778	(764)	-98%	1 557	
<i>Water Distribution</i>	35 159	24 063	23 622	6 058	15 163	7 913	7 250	92%	23 622	
<i>Water Storage</i>	2 524	3 351	3 651	641	1 977	1 804	173	10%	3 651	
<b>Waste water management</b>	<b>33 065</b>	<b>31 759</b>	<b>30 809</b>	<b>6 220</b>	<b>15 113</b>	<b>11 213</b>	<b>3 900</b>	<b>35%</b>	<b>30 809</b>	
<i>Public Toilets</i>	1 432	1 710	1 710	176	768	812	(44)	-5%	1 710	
<i>Sewerage</i>	25 120	21 855	20 895	4 538	10 491	6 511	3 980	61%	20 895	
<i>Storm Water Management</i>	6 508	5 720	5 720	1 505	3 852	2 654	1 197	45%	5 720	
<i>Waste Water Treatment</i>	5	2 475	2 485	0	2	1 236	(1 234)	-100%	2 485	
<b>Waste management</b>	<b>44 361</b>	<b>42 346</b>	<b>42 316</b>	<b>5 932</b>	<b>17 176</b>	<b>14 655</b>	<b>2 521</b>	<b>17%</b>	<b>42 316</b>	
<i>Solid Waste Disposal (Landfill Sites)</i>	13 624	16 543	16 339	771	1 853	3 693	(1 840)	-50%	16 339	
<i>Solid Waste Removal</i>	28 966	24 478	24 651	5 007	14 401	10 299	4 102	40%	24 651	
<i>Street Cleaning</i>	1 771	1 325	1 325	153	921	662	259	39%	1 325	
<b>Other</b>	<b>824</b>	<b>914</b>	<b>914</b>	<b>1</b>	<b>428</b>	<b>468</b>	<b>(40)</b>	<b>-9%</b>	<b>914</b>	
<i>Licensing and Regulation</i>	18	60	60	1	1	41	(40)	-98%	60	
<i>Tourism</i>	806	854	854	-	427	427	0	0%	854	
<b>Total Expenditure - Functional</b>	<b>531 521</b>	<b>654 680</b>	<b>653 556</b>	<b>69 845</b>	<b>289 598</b>	<b>272 507</b>	<b>17 090</b>	<b>6%</b>	<b>653 556</b>	
<b>Surplus/ (Deficit) for the year</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>24 628</b>	<b>107 783</b>	<b>(83 155)</b>	<b>-77%</b>	<b>16 429</b>	



MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2019/2020

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

**WC022 Witzberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment**

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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Financial Services	86 082	91 210	92 074	5 804	58 001	66 857	(8 856)	-13.2%	92 074
Vote 2 - Community Services	132 923	181 732	182 292	45 637	89 791	108 320	(18 529)	-17.1%	182 292
Vote 3 - Corporate Services	520	539	639	53	157	319	(162)	-50.7%	639
Vote 4 - Technical Services	367 989	385 828	393 486	24 728	166 051	204 047	(37 996)	-18.6%	393 486
Vote 5 - Muncipal Manager	537	1 495	1 495	31	225	747	(522)	-69.8%	1 495
<b>Total Revenue by Vote</b>	<b>588 051</b>	<b>660 803</b>	<b>669 985</b>	<b>76 253</b>	<b>314 225</b>	<b>380 291</b>	<b>(66 065)</b>	<b>-17.4%</b>	<b>669 985</b>
<b>Expenditure by Vote</b>									
Vote 1 - Financial Services	34 049	47 139	47 141	5 839	21 807	22 546	(738)	-3.3%	47 141
Vote 2 - Community Services	99 562	136 762	134 338	10 877	57 546	56 580	966	1.7%	134 338
Vote 3 - Corporate Services	31 442	61 026	62 505	8 086	33 551	27 665	5 887	21.3%	62 505
Vote 4 - Technical Services	355 880	397 201	396 745	43 217	169 738	157 977	11 761	7.4%	396 745
Vote 5 - Muncipal Manager	10 589	12 551	12 827	1 826	6 955	6 132	823	13.4%	12 827
<b>Total Expenditure by Vote</b>	<b>531 521</b>	<b>654 680</b>	<b>653 556</b>	<b>69 845</b>	<b>289 598</b>	<b>270 899</b>	<b>18 699</b>	<b>6.9%</b>	<b>653 556</b>
<b>Surplus/ (Deficit) for the year</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>24 628</b>	<b>109 392</b>	<b>(84 764)</b>	<b>-77.5%</b>	<b>16 429</b>

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Mid-Year Assessment

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
<b>Revenue by Vote</b>									
<b>Vote 1 - Financial Services</b>	<b>86 082</b>	<b>91 210</b>	<b>92 074</b>	<b>5 804</b>	<b>58 001</b>	<b>66 857</b>	(8 856)	-13%	<b>92 074</b>
1.1 - Assessment Rates	64 749	76 963	76 963	4 149	46 130	57 074	(10 944)	-19%	76 963
1.2 - Treasury: Administration	22 140	18 500	19 364	1 667	12 245	9 685	2 561	26%	19 364
1.3 - Treasury: Debtors	(910)	(4 493)	(4 493)	(22)	(404)	(21)	(383)	1781%	(4 493)
1.4 - Treasury: Credit controle	51	223	223	-	(0)	111	(111)	-100%	223
1.5 - Supply Chain Management	52	17	17	10	30	9	22	254%	17
<b>Vote 2 - Community Services</b>	<b>132 923</b>	<b>181 732</b>	<b>182 292</b>	<b>45 637</b>	<b>89 791</b>	<b>108 320</b>	(18 529)	-17%	<b>182 292</b>
2.1 - Cemeteries	224	222	222	11	109	111	(2)	-2%	222
2.2 - Housing: Administration	9 049	30 043	30 043	15 754	15 871	15 021	850	6%	30 043
2.3 - Library Services	9 024	9 707	10 107	4 558	4 596	5 054	(457)	-9%	10 107
2.4 - Fire Protection Sevices	3	728	728	-	3	364	(361)	-99%	728
2.5 - Pine Forest : Administration	6 456	7 298	7 298	478	2 830	3 649	(818)	-22%	7 298
2.7-Community Halls And Facilities	382	605	605	17	158	302	(145)	-48%	605
2.8-Licensing & Regulation	100	109	109	2	88	55	34	62%	109
2.9-Enviromental Protection	88	538	698	-	1	349	(348)	-100%	698
2.10-Parks	41	113	113	-	-	56	(56)	-100%	113
2.11-Traffic	18 235	20 050	20 050	361	2 461	10 163	(7 702)	-76%	20 050
2.13-Social & Welfare Services	86 628	95 119	95 119	24 426	63 580	64 595	(1 015)	-2%	95 119
2.15-Recreational Land	371	13 095	13 095	3	31	6 548	(6 516)	-100%	13 095
2.16-Swimming Pools	95	186	186	28	61	93	(31)	-34%	186
2.17-Vehicle Licensing & Testing	1 842	3 670	3 670	-	-	1 835	(1 835)	-100%	3 670
2.18-L E D	388	250	250	-	-	125	(125)	-100%	250
<b>Vote 3 - Corporate Services</b>	<b>520</b>	<b>539</b>	<b>639</b>	<b>53</b>	<b>157</b>	<b>319</b>	<b>(162)</b>	<b>-51%</b>	<b>639</b>
3.3-Human Resources	499	526	526	53	148	263	(115)	-44%	526
3.7-Marketing & Communications	20	4	104	-	-	52	(52)	-100%	104
3.9-Administration	1	9	9	-	-	4	(4)	-100%	9
<b>Vote 4 - Technical Services</b>	<b>367 989</b>	<b>385 828</b>	<b>393 486</b>	<b>24 728</b>	<b>166 051</b>	<b>204 047</b>	<b>(37 996)</b>	<b>-19%</b>	<b>393 486</b>
4.1-Building Regulations & Enforce	979	899	899	26	314	449	(135)	-30%	899
4.2-Electricity: Administration	226 811	268 154	268 154	16 379	115 509	134 424	(18 915)	-14%	268 154
4.3-Electricity: Street Lights	708	821	821	-	-	411	(411)	-100%	821
4.5-Sewerage	34 078	23 304	23 304	2 143	15 133	16 419	(1 286)	-8%	23 304
4.7-Town Planning	213	1 756	1 756	5	120	878	(758)	-86%	1 756
4.8-Stormwater Management	12 088	3 391	3 391	-	-	1 696	(1 696)	-100%	3 391
4.9-Roads	18 111	6 337	7 493	-	-	3 747	(3 747)	-100%	7 493
4.10-Solid Waste (Dumping Site)	769	630	630	71	377	316	61	19%	630
4.11-Solid Waste (Garden)	-	4	4	-	-	1	(1)	-100%	4
4.12-Solid Waste (Removal)	24 578	24 510	25 250	2 342	13 629	12 676	953	8%	25 250
4.14-Water Distribution	49 654	56 021	61 782	3 763	20 968	33 029	(12 061)	-37%	61 782
<b>Vote 5 - Muncipal Manager</b>	<b>537</b>	<b>1 495</b>	<b>1 495</b>	<b>31</b>	<b>225</b>	<b>747</b>	<b>(522)</b>	<b>-70%</b>	<b>1 495</b>
5.1-Property & Legal Services	537	868	868	31	225	434	(209)	-48%	868
5.3-Project Management	-	626	626	-	-	313	(313)	-100%	626
<b>Total Revenue by Vote</b>	<b>588 051</b>	<b>660 803</b>	<b>669 985</b>	<b>76 253</b>	<b>314 225</b>	<b>380 291</b>	<b>(66 065)</b>	<b>-17%</b>	<b>669 985</b>
<b>Vote 1 - Financial Services</b>	<b>34 049</b>	<b>47 139</b>	<b>47 141</b>	<b>5 839</b>	<b>21 807</b>	<b>22 546</b>	<b>(738)</b>	<b>-3%</b>	<b>47 141</b>
1.1 - Assessment Rates	1 748	3 174	3 174	1 292	2 598	-	2 598	#DIV/0!	3 174
1.2 - Treasury: Administration	11 488	21 185	21 660	3 149	9 581	12 491	(2 910)	-23%	21 660
1.3 - Treasury: Debtors	5 069	6 400	6 193	400	2 253	2 713	(460)	-17%	6 193
1.4 - Treasury: Credit controle	8 588	8 651	8 115	450	3 854	3 815	39	1%	8 115
1.5 - Supply Chain Management	5 949	5 970	6 240	514	3 316	2 652	663	25%	6 240
1.6 - Director: Finance	1 206	1 759	1 759	34	206	875	(669)	-77%	1 759
<b>Vote 2 - Community Services</b>	<b>99 562</b>	<b>136 762</b>	<b>134 338</b>	<b>10 877</b>	<b>57 546</b>	<b>56 580</b>	<b>966</b>	<b>2%</b>	<b>134 338</b>
2.1 - Cemeteries	2 903	3 317	3 317	220	1 439	1 540	(100)	-7%	3 317
2.2 - Housing: Administration	12 954	35 126	34 019	2 168	17 883	16 803	1 080	6%	34 019
2.3 - Library Services	10 568	11 066	11 066	1 714	5 747	5 235	512	10%	11 066
2.4 - Fire Protection Sevices	10 010	9 416	9 371	592	3 589	4 373	(784)	-18%	9 371
2.5 - Pine Forest : Administration	10 234	10 758	10 414	777	4 617	5 455	(838)	-15%	10 414
2.6-Klipriver Park: Administration	896	1 343	1 343	77	461	643	(182)	-28%	1 343
2.7-Community Halls And Facilities	5 176	5 787	5 787	358	2 350	2 715	(365)	-13%	5 787
2.8-Licensing & Regulation	18	60	60	1	1	41	(40)	-98%	60
2.9-Enviromental Protection	651	2 390	2 550	230	667	1 138	(471)	-41%	2 550
2.10-Parks	6 489	7 007	7 007	608	3 322	3 219	103	3%	7 007
2.11-Traffic	21 798	27 127	26 595	1 345	7 641	5 426	2 215	41%	26 595
2.12-Disaster Management	55	47	73	13	28	15	13	88%	73
2.13-Social & Welfare Services	4 539	5 820	5 795	491	2 328	2 576	(249)	-10%	5 795
2.15-Recreational Land	4 482	4 988	4 988	366	2 028	2 230	(202)	-9%	4 988
2.16-Swimming Pools	3 188	4 696	3 911	1 393	2 066	1 542	525	34%	3 911
2.17-Vehicle Licensing & Testing	3 774	3 974	4 184	409	2 240	1 869	371	20%	4 184
2.18-L E D	1 570	2 227	2 247	94	1 004	965	39	4%	2 247
2.19-Director: Community Services	256	1 611	1 610	23	136	796	(660)	-83%	1 610

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2019/2020

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
<b>Vote 3 - Corporate Services</b>	<b>31 442</b>	<b>61 026</b>	<b>62 505</b>	<b>8 086</b>	<b>33 551</b>	<b>27 665</b>	<b>5 887</b>	<b>21%</b>	<b>62 505</b>
3.1-Property Administration	1 530	418	418	49	285	827	(542)	-66%	418
3.2-Information Tecnology	2 928	3 658	3 718	596	2 507	2 264	243	11%	3 718
3.3-Human Resources	(4 572)	19 972	19 949	3 944	13 305	9 439	3 866	41%	19 949
3.5-Council Cost	14 838	18 767	18 686	2 124	7 581	7 412	169	2%	18 686
3.5-Town Secretary	1 320	1 385	1 385	124	721	687	35	5%	1 385
3.6-Tourism	806	854	854	-	427	427	0	0%	854
3.7-Marketing & Communications	3 110	3 691	3 776	297	1 838	1 939	(101)	-5%	3 776
3.8-Thusong Centre	407	312	312	37	218	145	73	50%	312
3.9-Administration	9 364	10 124	11 552	746	5 622	3 663	1 959	54%	11 552
3.10-Director Corporate Services	1 711	1 846	1 856	170	1 046	861	185	21%	1 856
<b>Vote 4 - Technical Services</b>	<b>355 880</b>	<b>397 201</b>	<b>396 745</b>	<b>43 217</b>	<b>169 738</b>	<b>157 977</b>	<b>11 761</b>	<b>7%</b>	<b>396 745</b>
4.1-Building Regulations & Enforce	2 583	2 669	2 669	241	1 385	1 348	37	3%	2 669
4.2-Electricity: Administration	205 289	257 174	256 872	17 161	101 602	103 003	(1 402)	-1%	256 872
4.3-Electricity: Street Lights	175	-	-	-	-	87	(87)	-100%	-
4.4-Mechanical Workshop	2 598	2 796	2 596	207	1 349	1 310	39	3%	2 596
4.4-Public Toilets	1 432	1 710	1 710	176	768	812	(44)	-5%	1 710
4.5-Sewerage	27 884	26 977	26 027	4 899	11 763	8 908	2 855	32%	26 027
4.7-Town Planning	1 494	2 251	2 251	286	848	1 117	(269)	-24%	2 251
4.8-Stormwater Management	6 508	5 720	5 720	1 505	3 852	2 654	1 197	45%	5 720
4.9-Roads	24 181	24 531	25 688	5 961	12 813	12 678	134	1%	25 688
4.10-Solid Waste (Dumping Site)	13 624	16 543	16 339	771	1 853	3 693	(1 840)	-50%	16 339
4.11-Solid Waste (Garden)	16 360	13 006	12 856	2 233	6 301	5 316	986	19%	12 856
4.12-Solid Waste (Removal)	14 377	12 798	13 121	2 928	9 021	5 646	3 375	60%	13 121
4.13-Water Storage	2 524	3 366	3 666	641	1 977	1 811	166	9%	3 666
4.14-Water Distribution	35 180	25 875	25 434	6 060	15 177	8 684	6 493	75%	25 434
4.15-Director: Technical Services	1 672	1 786	1 797	147	1 028	909	119	13%	1 797
<b>Vote 5 - Muncipal Manager</b>	<b>10 589</b>	<b>12 551</b>	<b>12 827</b>	<b>1 826</b>	<b>6 955</b>	<b>6 132</b>	<b>823</b>	<b>13%</b>	<b>12 827</b>
5.1-Property & Legal Services	2 188	1 980	2 287	1 048	2 496	1 190	1 306	110%	2 287
5.2-IDP	1 825	2 182	2 157	142	780	906	(126)	-14%	2 157
5.3-Project Management	537	1 208	1 208	46	276	590	(314)	-53%	1 208
5.4-Performance Management	1 022	1 331	1 331	90	543	547	(4)	-1%	1 331
5.5-Internal Audit	2 316	2 650	2 650	215	1 278	1 421	(144)	-10%	2 650
5.6-Municipal Manager	2 702	3 201	3 194	285	1 583	1 478	104	7%	3 194
<b>Total Expenditure by Vote</b>	<b>531 521</b>	<b>654 680</b>	<b>653 556</b>	<b>69 845</b>	<b>289 598</b>	<b>270 899</b>	<b>18 699</b>	<b>0</b>	<b>653 556</b>
<b>Surplus/ (Deficit) for the year</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>24 628</b>	<b>109 392</b>	<b>(84 764)</b>	<b>(0)</b>	<b>16 429</b>

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

**WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment**

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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	69 777	72 282	72 282	4 325	50 957	56 961	(6 004)	-11%	72 282
Service charges - electricity revenue	221 840	265 119	265 119	16 301	115 081	122 996	(7 916)	-6%	246 166
Service charges - water revenue	35 547	35 901	35 901	3 339	18 522	20 089	(1 566)	-8%	40 405
Service charges - sanitation revenue	24 904	22 085	22 085	1 935	13 853	10 428	3 425	33%	29 092
Service charges - refuse revenue	22 909	23 849	23 849	2 168	12 614	11 977	637	5%	25 127
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 441	7 567	7 567	315	2 298	3 509	(1 211)	-35%	7 567
Interest earned - external investments	8 551	8 695	8 695	837	3 309	4 347	(1 038)	-24%	8 695
Interest earned - outstanding debtors	10 545	7 891	7 891	1 235	7 090	3 946	3 145	80%	7 891
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13 452	19 482	19 482	1	38	9 879	(9 842)	-100%	19 482
Licences and permits	1 125	165	165	63	558	82	476	578%	165
Agency services	5 630	5 420	5 420	295	1 955	2 710	(756)	-28%	5 420
Transfers recognised - operational	87 675	138 467	138 827	44 784	84 586	86 449	(1 863)	-2%	138 827
Other revenue	10 219	9 704	10 568	653	3 364	5 284	(1 920)	-36%	10 568
Gains on disposal of PPE	1 157	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>518 771</b>	<b>616 625</b>	<b>617 850</b>	<b>76 253</b>	<b>314 225</b>	<b>338 658</b>	<b>(24 432)</b>	<b>-7%</b>	<b>611 686</b>
<b>Expenditure By Type</b>									
Employee related costs	149 718	192 524	193 171	17 968	97 381	96 585	796	1%	193 171
Remuneration of councillors	9 458	11 459	11 459	794	4 764	4 844	(80)	-2%	11 459
Debt impairment	40 803	33 613	33 613	8 451	8 451	14 005	(5 554)	-40%	33 613
Depreciation & asset impairment	30 415	45 590	45 590	14 013	14 016	15 207	(1 191)	-8%	45 590
Finance charges	8 409	8 840	8 724	225	265	737	(471)	-64%	8 724
Bulk purchases	188 783	229 196	229 196	13 270	90 014	93 526	(3 513)	-4%	229 196
Other materials	15 535	17 569	15 683	1 417	7 242	7 414	(171)	-2%	15 683
Contracted services	41 971	43 731	43 241	5 416	20 638	18 557	2 081	11%	43 241
Transfers and grants	10 019	30 962	30 904	1 827	16 269	15 216	1 053	7%	30 904
Other expenditure	37 568	41 196	41 975	6 464	22 008	20 421	1 588	8%	41 975
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>532 678</b>	<b>654 680</b>	<b>653 556</b>	<b>69 845</b>	<b>281 049</b>	<b>286 513</b>	<b>(5 464)</b>	<b>-2%</b>	<b>653 556</b>
<b>Surplus/(Deficit)</b>	<b>(13 907)</b>	<b>(38 055)</b>	<b>(35 706)</b>	<b>6 408</b>	<b>33 176</b>	<b>52 145</b>	<b>(18 969)</b>	<b>(0)</b>	<b>(41 870)</b>
Transfers recognised - capital	70 437	44 178	52 135	-	-	26 067	(26 067)	-100%	52 135
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>33 176</b>	<b>78 213</b>			<b>10 265</b>
<b>Surplus/(Deficit) attributable to</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>33 176</b>	<b>78 213</b>			<b>10 265</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>56 530</b>	<b>6 123</b>	<b>16 429</b>	<b>6 408</b>	<b>33 176</b>	<b>78 213</b>			<b>10 265</b>

The revenue and expenditure figures excludes internal charges.

Other expenditure includes operational costs such as:

Advertising, Publicity and Marketing

External Audit Fees

Communication

External Computer Service

Insurance Underwriting

Travel and Subsistence

Printing, Publications and Books

Uniform and Protective Clothing

Wet Fuel

Hire 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) - Mid-Year Assessment**

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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Community Services	637	3 106	3 106	-	-	1 253	(1 253)	-100%	3 106
Vote 4 - Technical Services	47 388	33 049	38 810	1 539	8 548	4 100	4 448	108%	38 810
<b>Total Capital Multi-year expenditure</b>	<b>48 025</b>	<b>36 155</b>	<b>41 916</b>	<b>1 539</b>	<b>8 548</b>	<b>5 353</b>	<b>3 195</b>	<b>60%</b>	<b>41 916</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Financial Services	675	80	80	1	25	2	24	1301%	80
Vote 2 - Community Services	3 394	15 992	16 927	1 045	1 668	2 112	(444)	-21%	16 927
Vote 3 - Corporate Services	1 021	3 380	4 723	24	459	2 819	(2 360)	-84%	4 723
Vote 4 - Technical Services	33 524	15 950	19 715	1 777	7 888	6 474	1 415	22%	19 715
Vote 5 - Muncipal Manager	18	56	56	0	0	-	0	#DIV/0!	56
<b>Total Capital single-year expenditure</b>	<b>38 631</b>	<b>35 458</b>	<b>41 501</b>	<b>2 848</b>	<b>10 041</b>	<b>11 406</b>	<b>(1 365)</b>	<b>-12%</b>	<b>41 501</b>
<b>Total Capital Expenditure</b>	<b>86 657</b>	<b>71 613</b>	<b>83 417</b>	<b>4 387</b>	<b>18 589</b>	<b>16 759</b>	<b>1 830</b>	<b>11%</b>	<b>83 417</b>

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment									
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
<b>R thousands</b>									
<b>Capital Expenditure - Standard Classification</b>									
<i><b>Governance and administration</b></i>	<b>1 782</b>	<b>2 700</b>	<b>4 384</b>	<b>647</b>	<b>1 658</b>	<b>2 604</b>	(945)	-36%	<b>4 384</b>
Executive and council	388	150	195	6	52	56	(4)	-7%	195
Finance and administration	1 394	2 550	4 190	640	1 606	2 547	(941)	-37%	4 190
<i><b>Community and public safety</b></i>	<b>3 513</b>	<b>18 572</b>	<b>19 494</b>	<b>925</b>	<b>1 515</b>	<b>3 117</b>	(1 602)	-51%	<b>19 494</b>
Community and social services	187	4 190	5 028	-	106	1 450	(1 344)	-93%	5 028
Sport and recreation	3 326	13 461	13 544	925	1 410	1 306	103	8%	13 544
Public safety	-	922	922	-	-	361	(361)	-100%	922
Housing	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>33 399</b>	<b>13 808</b>	<b>13 816</b>	<b>601</b>	<b>6 842</b>	<b>5 089</b>	1 753	34%	<b>13 816</b>
Planning and development	491	26	138	-	29	25	4	17%	138
Road transport	32 908	13 782	13 679	601	6 813	5 064	1 749	35%	13 679
Environmental protection	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>	<b>47 963</b>	<b>36 533</b>	<b>45 723</b>	<b>2 214</b>	<b>8 574</b>	<b>5 949</b>	2 625	44%	<b>45 723</b>
Energy sources	11 378	8 700	8 700	487	3 179	2 436	743	30%	8 700
Water management	12 522	19 581	27 146	226	626	1 880	(1 254)	-67%	27 146
Waste water management	22 950	7 241	8 051	982	4 100	367	3 733	1018%	8 051
Waste management	1 112	1 010	1 826	520	669	1 266	(597)	-47%	1 826
<b>Total Capital Expenditure - Standard Classification</b>	<b>86 657</b>	<b>71 613</b>	<b>83 417</b>	<b>4 387</b>	<b>18 589</b>	<b>16 759</b>	<b>1 830</b>	<b>11%</b>	<b>83 417</b>
<b>Funded by:</b>									
National Government	25 874	38 506	44 267	1 479	6 125	2 393	3 732	156%	44 267
Provincial Government	27 586	6 672	7 072	-	-	3 536	(3 536)	-100%	7 072
District Municipality	717	500	500	-	-	250	(250)	-100%	500
<b>Transfers recognised - capital</b>	<b>54 177</b>	<b>45 678</b>	<b>52 135</b>	<b>1 479</b>	<b>6 125</b>	<b>6 327</b>	<b>(202)</b>	<b>-3%</b>	<b>52 135</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>32 479</b>	<b>25 935</b>	<b>31 283</b>	<b>2 908</b>	<b>12 464</b>	<b>10 432</b>	<b>2 032</b>	<b>19%</b>	<b>31 283</b>
<b>Total Capital Funding</b>	<b>86 657</b>	<b>71 613</b>	<b>83 417</b>	<b>4 387</b>	<b>18 589</b>	<b>16 759</b>	<b>1 830</b>	<b>11%</b>	<b>83 417</b>

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

**WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment**

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	94 272	89 164	89 164	79 573	89 164
Call investment deposits	(0)	–	–	40 000	–
Consumer debtors	58 357	29 579	29 579	64 118	29 579
Other debtors	19 685	26 690	26 690	40 202	26 690
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 693	11 402	11 402	10 065	11 402
<b>Total current assets</b>	<b>184 006</b>	<b>156 835</b>	<b>156 835</b>	<b>233 958</b>	<b>156 835</b>
<b>Non current assets</b>					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	44 492	45 660	45 660	44 350	45 660
Investments in Associate	–	–	–	–	–
Property, plant and equipment	918 179	929 659	929 659	922 968	929 659
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	2 429	2 650	2 650	2 356	2 650
Other non-current assets	550	550	550	550	550
<b>Total non current assets</b>	<b>965 651</b>	<b>978 519</b>	<b>978 519</b>	<b>970 225</b>	<b>978 519</b>
<b>TOTAL ASSETS</b>	<b>1 149 656</b>	<b>1 135 353</b>	<b>1 135 353</b>	<b>1 204 183</b>	<b>1 135 353</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	7 150	6 418	6 418	7 544	6 418
Trade and other payables	62 785	69 191	69 191	88 489	69 191
Provisions	21 302	39 877	39 877	21 249	39 877
<b>Total current liabilities</b>	<b>91 237</b>	<b>115 487</b>	<b>115 487</b>	<b>117 281</b>	<b>115 487</b>
<b>Non current liabilities</b>					
Borrowing	4 704	675	675	4 704	675
Provisions	151 311	154 570	154 570	155 165	154 570
<b>Total non current liabilities</b>	<b>156 015</b>	<b>155 245</b>	<b>155 245</b>	<b>159 869</b>	<b>155 245</b>
<b>TOTAL LIABILITIES</b>	<b>247 252</b>	<b>270 732</b>	<b>270 732</b>	<b>277 150</b>	<b>270 732</b>
<b>NET ASSETS</b>	<b>902 405</b>	<b>864 621</b>	<b>864 621</b>	<b>927 033</b>	<b>864 621</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	892 050	854 266	854 266	916 678	854 266
Reserves	10 355	10 355	10 355	10 355	10 355
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>902 405</b>	<b>864 621</b>	<b>864 621</b>	<b>927 033</b>	<b>864 621</b>

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	71 498	71 559	71 559	4 338	46 758	47 866	(1 109)	-2%	71 559
Service charges	299 778	330 950	330 950	26 934	171 473	156 183	15 291	10%	330 950
Other revenue	1 076	24 158	24 158	1 488	8 171	12 301	(4 130)	-34%	24 158
Government - operating	126 944	139 169	139 169	25 708	93 294	99 942	(6 648)	-7%	139 169
Government - capital	36 531	50 208	50 208	10 000	27 477	25 972	1 505	6%	50 208
Interest	11 596	16 565	16 565	728	3 200	6 212	(3 012)	-48%	16 565
Dividends									
<b>Payments</b>									
Suppliers and employees	(454 855)	(530 278)	(530 278)	(46 442)	(282 635)	(274 933)	7 702	-3%	(530 278)
Finance charges	(651)	(1 366)	(1 366)	(46)	(46)	(682)	(636)	93%	(1 366)
Transfers and Grants	(10 019)	(30 962)	(30 962)	(1 877)	(21 089)	(12 901)	8 188	-63%	(30 962)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>81 900</b>	<b>70 001</b>	<b>70 001</b>	<b>20 830</b>	<b>46 603</b>	<b>59 960</b>	<b>17 150</b>	<b>29%</b>	<b>70 001</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	3 268	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(86 657)	(71 613)	(71 613)	(4 469)	(21 342)	(26 607)	(5 265)	20%	(71 613)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(83 389)</b>	<b>(71 613)</b>	<b>(71 613)</b>	<b>(4 469)</b>	<b>(21 342)</b>	<b>(26 607)</b>	<b>(5 265)</b>	<b>20%</b>	<b>(71 613)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	731	-	-	(6)	62	-	62	-	-
<b>Payments</b>									
Repayment of borrowing	(2 477)	(500)	(500)	-	(22)	(208)	(186)	89%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(1 745)</b>	<b>(500)</b>	<b>(500)</b>	<b>(6)</b>	<b>40</b>	<b>(208)</b>	<b>(248)</b>	<b>119%</b>	<b>40</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(3 234)</b>	<b>(2 112)</b>	<b>(2 112)</b>	<b>16 355</b>	<b>25 301</b>	<b>33 144</b>			<b>(1 612)</b>
Cash/cash equivalents at beginning:	97 506	91 275	91 275		94 262	91 275			94 262
Cash/cash equivalents at month/year end:	94 272	89 164	89 164		119 563	124 420			92 650



WC022 Witzenberg - Supporting Table SC1 Material variance explanations - Q2 Second Quarter

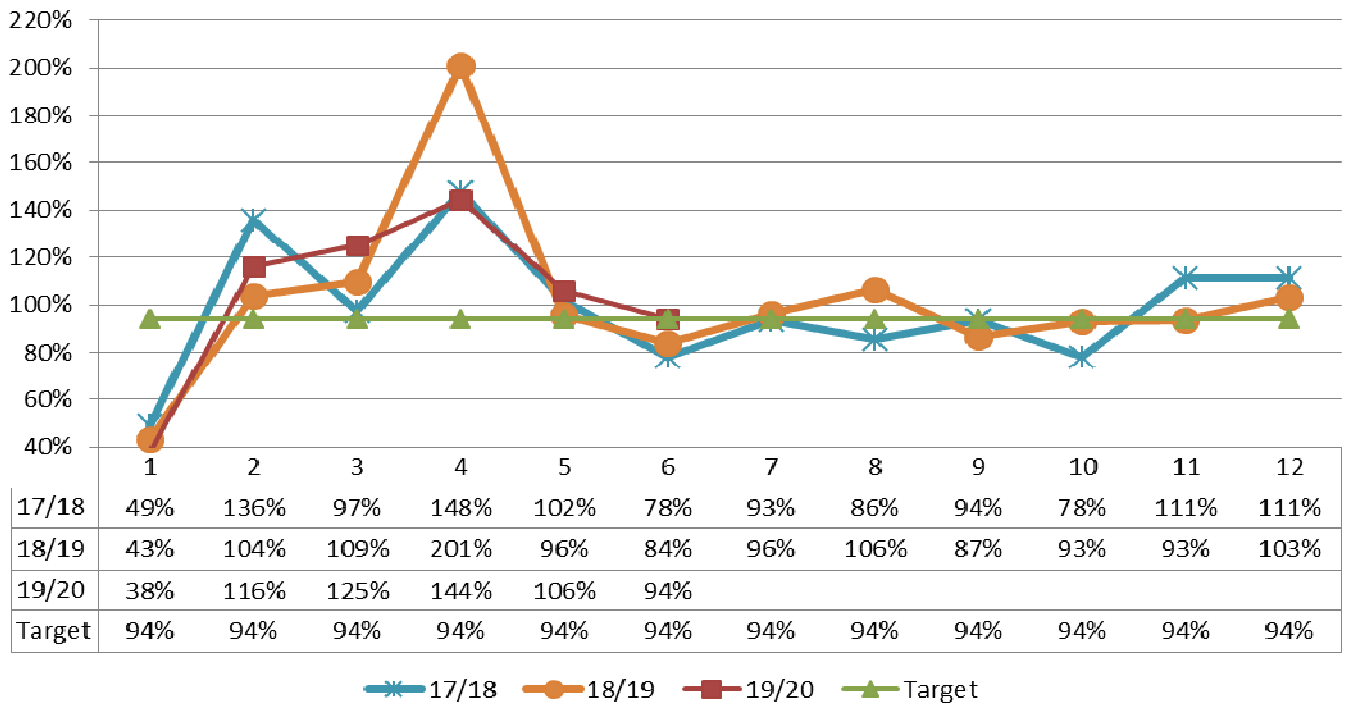
Ref	Description	Variance Rand Value	Variance	Reasons for material deviations
R thousands				
1	<b>Revenue By Source</b>			
	Property rates	(6 004)	-11%	Department of Public Works' billing and collection adjusted to monthly.
	Service charges - electricity revenue	(7 916)	-6%	Decrease in consumption due to seasonal fluctuation and implementation of load shedding.
	Service charges - water revenue	(1 566)	-8%	Immaterial variance
	Service charges - sanitation revenue	3 425	33%	Immaterial variance
	Service charges - refuse revenue	637	5%	Immaterial variance
	Service charges - other	-		
	Rental of facilities and equipment	(1 211)	-35%	Immaterial variance
	Interest earned - external investments	(1 038)	-24%	Immaterial variance
	Interest earned - outstanding debtors	3 145	80%	Immaterial variance
	Dividends received	-		
	Fines, penalties and forfeits	(9 842)	-100%	Fines Revenue Recognised on an Annual Basis.
	Licences and permits	476	578%	Immaterial variance
	Agency services	(756)	-28%	Immaterial variance
	Transfers and subsidies	(1 863)	-2%	Immaterial variance
	Other revenue	(1 920)	-36%	Underperformance linked to VAT income on Transfers Recognised Capital - low capital expenditure to date.
	Gains on disposal of PPE	-		
	<b>Expenditure By Type</b>			
2	<b>Expenditure By Type</b>			
	Employee related costs	796	1%	Immaterial variance
	Remuneration of councillors	(80)	-2%	Immaterial variance
	Debt impairment	2 994	21%	Increase in outstanding debt. Adjustment required in Adjustment Budget.
	Depreciation & asset impairment	(1 191)	-8%	Immaterial variance
	Finance charges	(471)	-64%	Interest Charges relating to Landfil Sites recognised on an annual basis
	Bulk purchases	(3 513)	-4%	Decrease in consumption due to seasonal fluctuation and implementation of load shedding.
	Other materials	(171)	-2%	Immaterial variance
	Contracted services	2 081	11%	Immaterial variance
	Transfers and subsidies	1 053	7%	Immaterial variance
	Other expenditure	1 588	8%	Immaterial variance
	Loss on disposal of PPE	-		
	<b>Capital Expenditure</b>			
3	<b>Capital Expenditure</b>			
	<b>Financial Position</b>			
4	<b>Financial Position</b>			
		-		
		-		
		-		
5	<b>Cash Flow</b>			
	<b>Receipts</b>			
	Government - operating	(4 130)	-34%	Low collection of fines experienced.
	Interest	(3 012)	-48%	Increase in outstanding debt.
	<b>Payments</b>			
	Finance charges	(636)	93%	Immaterial variance
	Transfers and Grants	8 188	-63%	Rollout of Top Structures in progress.
	Capital assets	(5 265)	20%	Appointment of contractors for Tulbagh Dam and Sports Facilities in progress.
	Repayment of borrowing	(186)	89%	Immaterial variance
		-		
6	<b>Measureable performance</b>			
		-		
		-		
		-		
		-		
7	<b>Municipal Entities</b>			
		-		
		-		
		-		
		-		

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

**WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment**

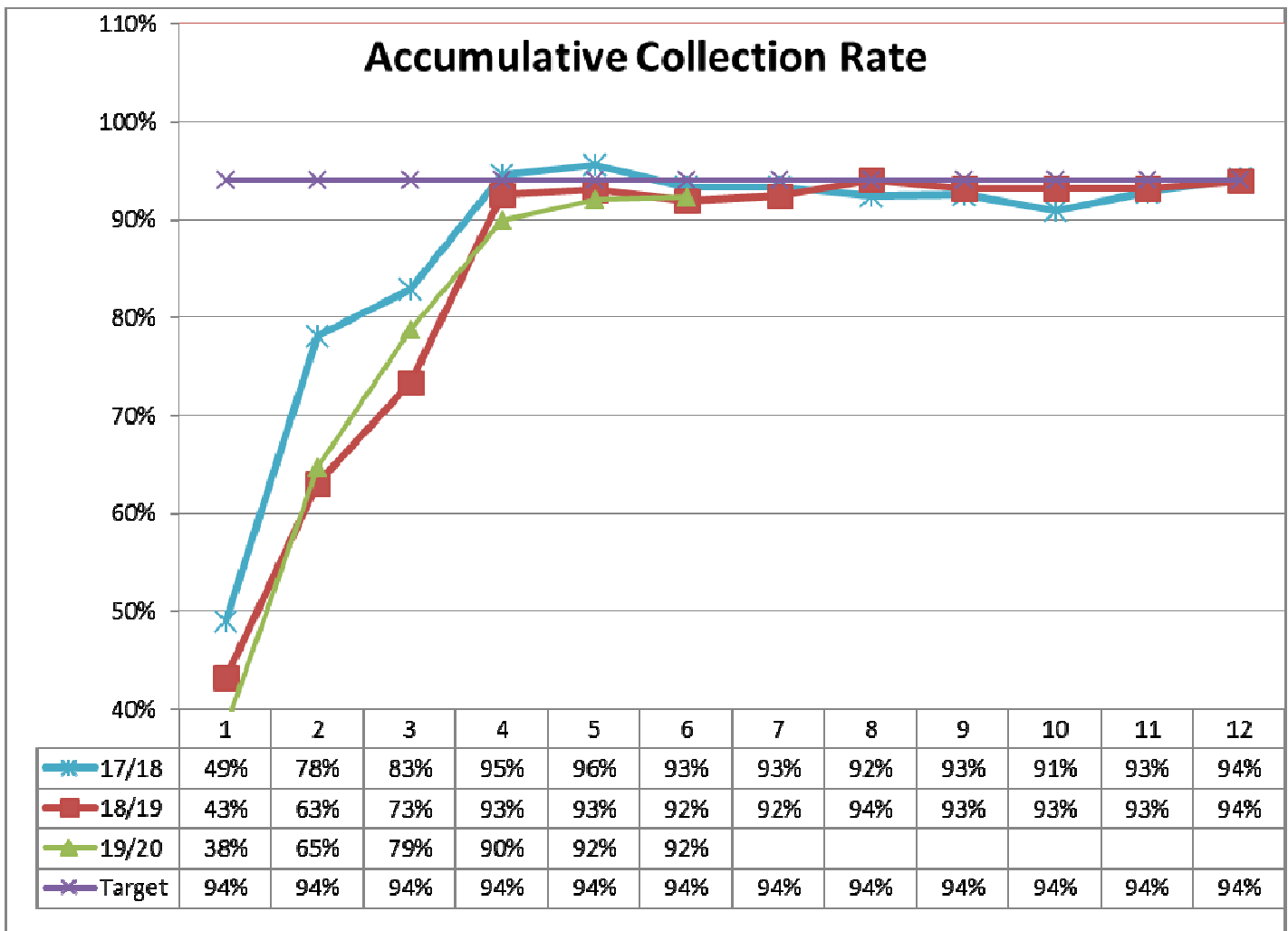
Description	NT Code	Budget Year 2019/20									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Water	1200	8 742	1 520	1 091	1 618	1 915	1 089	5 621	39 100	60 696	49 343
Electricity	1300	12 469	535	230	274	261	247	1 137	3 052	18 204	4 971
Property Rates	1400	4 043	300	268	4 128	218	310	968	14 005	24 240	19 629
Waste Water Management	1500	5 320	860	708	807	647	601	3 386	19 139	31 468	24 580
Waste Management	1600	5 926	902	801	748	723	657	3 404	20 377	33 538	25 909
Property Rental Debtors	1700	86	13	12	13	18	12	94	748	995	884
Interest on Arrear Accounts	1810	1 406	95	100	642	170	166	1 177	32 104	35 861	34 260
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(3 889)	53	26	27	38	34	168	1 058	(2 486)	1 325
<b>Total By Income Source</b>	<b>2000</b>	<b>34 102</b>	<b>4 278</b>	<b>3 236</b>	<b>8 258</b>	<b>3 989</b>	<b>3 115</b>	<b>15 956</b>	<b>129 582</b>	<b>202 517</b>	<b>160 900</b>
<b>2019/20 - totals only</b>										-	-
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	249	315	94	1 281	60	110	345	3 297	5 751	5 092
Commercial	2300	10 662	351	239	2 408	316	318	1 606	9 548	25 449	14 196
Households	2400	22 820	3 459	2 764	4 240	3 464	2 550	13 804	113 677	166 779	137 736
Other	2500	371	153	138	330	150	136	201	3 059	4 537	3 876
<b>Total By Customer Group</b>	<b>2600</b>	<b>34 102</b>	<b>4 278</b>	<b>3 236</b>	<b>8 258</b>	<b>3 989</b>	<b>3 115</b>	<b>15 956</b>	<b>129 582</b>	<b>202 517</b>	<b>160 900</b>

### Debtor Collection Rate per Month



The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 94% while the actual figure for December 2019 amounts to 94% in comparison to the previous year 84%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Desember 2019 – 94 % beloop in vergelyking met die vorige jaar 84 %.



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 92%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 94%, terwyl die werklike syfer 92% beloop.

## WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2019/20								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 313	32	-	-	-	-	-	-	1 344
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 313</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 344</b>

The movement in investments is detailed below.

**WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment**

Investments by maturity Name of institution & investment ID  R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<b><u>Municipality</u></b>								
ABSA	-	-	-	-		-	-	-
Investec	-	-	-	-		-	-	-
Nedbank	10 Months	-	08/06/2020	-		-	-	20 000
Standard Bank	4 Months	-	09/12/2019	-		-	-	-
FNB	6 Months	-	08/02/2020	-		-	-	20 000
	-	-	-	-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		-	-	<b>40 000</b>

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

## WC022 Witzberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>97 119</b>	<b>97 119</b>	<b>24 503</b>	<b>64 305</b>	<b>40 466</b>	<b>23 839</b>	<b>58.9%</b>	<b>97 119</b>
Equitable Share	92 850	92 850	23 882	62 570	38 688	23 883	61.7%	92 850
Local Government Financial Management Grant [Sch	1 400	1 400	77	725	583	142	24.3%	1 400
Expanded Public Works Programme Integrated Grant	2 269	2 269	544	1 010	945	65	6.9%	2 269
Municipal Infrastructure Grant [Schedule 5B]	600	600	-	-	250	(250)	-100.0%	600
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>40 573</b>	<b>39 073</b>	<b>20 281</b>	<b>20 281</b>	<b>16 281</b>	<b>4 000</b>	<b>24.6%</b>	<b>39 073</b>
Housing	29 000	29 000	15 729	15 729	12 083	3 646	30.2%	29 000
Financial Management	330	330	-	-	138	(138)	-100.0%	330
Financial Management Support Grant	-	-	-	-	-	-	-	-
Regional Social Economical Pro	1 000	1 000	-	-	417	(417)	-100.0%	1 000
Libraries, Archives and Museum	9 639	8 139	4 552	4 552	3 391	1 161	34.2%	8 139
Community Development Workers	-	-	-	-	-	-	-	-
Capacity Building Grant	380	380	-	-	158	(158)	-100.0%	380
Maintenance of Main Roads	-	-	-	-	-	-	-	-
Municipal Accreditation & Capacity Building Grant	224	224	-	-	93	(93)	-100.0%	224
<b>District Municipality:</b>								
Tourism	-	-	-	-	-	-	-	-
Water Drought Support	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>775</b>	<b>775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>775</b>
Belguim Grant	250	250	-	-	-	-	-	250
Table Mountain Fund	525	525	-	-	-	-	-	525
<b>Total Operating Transfers and Grants</b>	<b>138 467</b>	<b>136 967</b>	<b>44 784</b>	<b>84 586</b>	<b>56 747</b>	<b>27 840</b>	<b>49.1%</b>	<b>136 967</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>41 984</b>	<b>47 745</b>	<b>-</b>	<b>-</b>	<b>19 894</b>	<b>(19 894)</b>	<b>-100.0%</b>	<b>47 745</b>
Municipal Infrastructure Grant [Schedule 5B]	18 966	18 966	-	-	7 903	(7 903)	-100.0%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	22 692	-	-	9 455	(9 455)	-100.0%	22 692
Integrated National Electrification Programme (Mun	2 609	2 609	-	-	1 087	(1 087)	-100.0%	2 609
Regional Social Economical Pro	3 478	3 478	-	-	1 449	(1 449)	-100.0%	3 478
<b>Provincial Government:</b>	<b>1 694</b>	<b>1 694</b>	<b>-</b>	<b>-</b>	<b>706</b>	<b>(706)</b>	<b>-100.0%</b>	<b>1 694</b>
Housing	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-
Main Roads	972	972	-	-	405	(405)	-100.0%	972
Fire Service Capacity Building Grant	722	722	-	-	301	(301)	-100.0%	722
<b>District Municipality:</b>								
[insert description]	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
[insert description]	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>43 678</b>	<b>49 439</b>	<b>-</b>	<b>-</b>	<b>20 600</b>	<b>(20 600)</b>	<b>-100.0%</b>	<b>49 439</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>182 145</b>	<b>186 406</b>	<b>44 784</b>	<b>84 586</b>	<b>77 346</b>	<b>7 240</b>	<b>9.4%</b>	<b>186 406</b>

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

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>97 119</b>	<b>97 119</b>	<b>24 503</b>	<b>64 305</b>	<b>40 466</b>	<b>23 839</b>	<b>58.9%</b>	<b>97 119</b>
Equitable Share	92 850	92 850	23 882	62 570	38 688	23 883	61.7%	92 850
Local Government Financial Management Grant [Sche	1 400	1 400	77	725	583	142	24.3%	1 400
Expanded Public Works Programme Integrated Grant f	2 269	2 269	544	1 010	945	65	6.9%	2 269
Municipal Infrastructure Grant [Schedule 5B]	600	600	–	–	250	(250)	-100.0%	600
<b>Provincial Government:</b>	<b>40 573</b>	<b>39 073</b>	<b>20 281</b>	<b>20 281</b>	<b>16 281</b>	<b>4 000</b>	<b>24.6%</b>	<b>39 073</b>
Housing	29 000	29 000	15 729	15 729	12 083	3 646	30.2%	29 000
Financial Management	330	330	–	–	138	(138)	-100.0%	330
Financial Management Support Grant	–	–	–	–	–	–	–	–
Regional Social Economical Pro	1 000	1 000	–	–	417	(417)	-100.0%	1 000
Libraries, Archives and Museum	9 639	8 139	4 552	4 552	3 391	1 161	34.2%	8 139
Community Development Workers	–	–	–	–	–	–	–	–
Capacity Building Grant	380	380	–	–	158	(158)	-100.0%	380
Maintenance of Main Roads	–	–	–	–	–	–	–	–
Municipal Accreditation & Capacity Building Grant	224	224	–	–	93	(93)	-100.0%	224
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 694</b>
Tourism	–	–	–	–	–	–	–	1 694
Water Drought Support	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>	<b>775</b>	<b>775</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>49.1%</b>	<b>775</b>
Belguim Grant	250	250	–	–	–	–	–	250
Table Mountain Fund	525	525	–	–	–	–	–	525
<b>Total operating expenditure of Transfers and Grants:</b>	<b>138 467</b>	<b>136 967</b>	<b>44 784</b>	<b>84 586</b>	<b>56 747</b>	<b>27 840</b>	<b>49.1%</b>	<b>138 661</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>41 984</b>	<b>47 745</b>	<b>–</b>	<b>–</b>	<b>19 894</b>	<b>(19 894)</b>	<b>-100.0%</b>	<b>47 745</b>
Municipal Infrastructure Grant [Schedule 5B]	18 966	18 966	–	–	7 903	(7 903)	-100.0%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	22 692	–	–	9 455	(9 455)	-100.0%	22 692
Integrated National Electrification Programme (Mun	2 609	2 609	–	–	1 087	(1 087)	-100.0%	2 609
Regional Social Economical Pro	3 478	3 478	–	–	1 449	(1 449)	-100.0%	3 478
<b>Provincial Government:</b>	<b>1 694</b>	<b>1 694</b>	<b>–</b>	<b>–</b>	<b>706</b>	<b>(706)</b>	<b>-100%</b>	<b>–</b>
Housing	–	–	–	–	–	–	–	–
Sport & Recreation	–	–	–	–	–	–	–	–
Main Roads	972	972	–	–	405	(405)	-100.0%	–
Fire Service Capacity Building Grant	722	722	–	–	301	(301)	-100.0%	–
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>	<b>43 678</b>	<b>49 439</b>	<b>–</b>	<b>–</b>	<b>20 600</b>	<b>(20 600)</b>	<b>-100.0%</b>	<b>47 745</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>182 145</b>	<b>186 406</b>	<b>44 784</b>	<b>84 586</b>	<b>77 346</b>	<b>7 240</b>	<b>9.4%</b>	<b>186 406</b>



Expenditure on councillor allowances and employee benefits:

## WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	7 718	7 718	608	3 647	3 670	(23)	-1%	7 718
Pension and UIF Contributions	1 137	1 137	88	530	270	260	96%	1 137
Medical Aid Contributions	227	227	16	97	61	37	60%	227
Motor Vehicle Allowance	741	741	-	-	-	-	-	741
Cellphone Allowance	1 094	1 094	78	469	543	(74)	-14%	1 094
Housing Allowances	487	487	3	21	300	(279)	-93%	487
Other benefits and allowances	54	54	-	-	-	-	-	54
<b>Sub Total - Councillors</b>	<b>11 459</b>	<b>11 459</b>	<b>794</b>	<b>4 764</b>	<b>4 844</b>	<b>(80)</b>	<b>-2%</b>	<b>11 459</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	3 809	3 809	237	1 336	1 905	(569)	-30%	3 809
Pension and UIF Contributions	783	783	17	98	392	(294)	-75%	783
Medical Aid Contributions	135	135	6	35	67	(32)	-48%	135
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	891	891	46	220	445	(226)	-51%	891
Motor Vehicle Allowance	1 052	1 052	68	409	526	(117)	-22%	1 052
Cellphone Allowance	71	71	21	26	36	(9)	-27%	71
Housing Allowances	154	154	-	-	77	(77)	-100%	154
Other benefits and allowances	115	115	9	63	57	6	10%	115
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>7 010</b>	<b>7 010</b>	<b>404</b>	<b>2 186</b>	<b>3 505</b>	<b>(1 319)</b>	<b>-38%</b>	<b>7 010</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	115 689	116 328	9 303	54 695	58 164	(3 469)	-6%	116 328
Pension and UIF Contributions	17 544	17 548	1 432	8 614	8 774	(160)	-2%	17 548
Medical Aid Contributions	7 793	7 793	638	3 868	3 896	(28)	-1%	7 793
Overtime	12 733	12 733	1 300	8 465	6 367	2 098	33%	12 733
Performance Bonus	8 186	8 186	671	4 301	4 093	208	5%	8 186
Motor Vehicle Allowance	4 497	4 497	444	2 604	2 249	355	16%	4 497
Cellphone Allowance	405	405	41	249	202	46	23%	405
Housing Allowances	1 649	1 649	126	769	824	(55)	-7%	1 649
Other benefits and allowances	4 318	4 322	386	2 082	2 161	(79)	-4%	4 322
Payments in lieu of leave	889	889	2 445	5 037	445	4 592	1033%	889
Long service awards	436	436	141	848	218	631	290%	436
Post-retirement benefit obligations	11 376	11 376	606	3 634	5 688	(2 054)	-36%	11 376
<b>Sub Total - Other Municipal Staff</b>	<b>185 514</b>	<b>186 161</b>	<b>17 533</b>	<b>95 165</b>	<b>93 080</b>	<b>2 084</b>	<b>2%</b>	<b>186 161</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>203 983</b>	<b>204 630</b>	<b>18 731</b>	<b>102 115</b>	<b>101 429</b>	<b>686</b>	<b>1%</b>	<b>204 630</b>
<b>% increase</b>								
<b>TOTAL MANAGERS AND STAFF</b>	<b>192 524</b>	<b>193 171</b>	<b>17 937</b>	<b>97 351</b>	<b>96 585</b>	<b>766</b>	<b>1%</b>	<b>193 171</b>

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 - Mid-Year Assessment**

Description	Ref	Budget Year 2019/20											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget
<b>R thousands</b>	1												
<b>Cash Receipts By Source</b>													
Property rates		3 455	11 142	11 734	9 921	6 169	4 338	-	-	-	-	-	18 024
Service charges - electricity revenue		17 246	27 274	27 135	21 954	19 720	20 437	-	-	-	-	-	99 811
Service charges - water revenue		2 326	2 518	2 559	2 161	2 492	2 726	-	-	-	-	-	25 288
Service charges - sanitation revenue		1 520	1 560	3 831	1 515	1 743	1 954	-	-	-	-	-	5 087
Service charges - refuse		1 647	1 811	1 988	1 590	1 948	1 817	-	-	-	-	-	10 085
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		240	284	382	381	281	231	-	-	-	-	-	3 300
Interest earned - external investments		434	623	77	700	638	728	-	-	-	-	-	5 002
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	2 227
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		208	288	300	395	239	177	-	-	-	-	-	3 309
Licences and permits		308	8	1 318	162	176	704	-	-	-	-	-	979
Agency services		-	-	-	-	-	-	-	-	-	-	-	4 878
Transfer receipts - operating		47 994	5 605	-	3 042	10 946	25 708	-	-	-	-	-	22 676
Other revenue		145	331	344	461	433	376	-	-	-	-	-	8 492
<b>Cash Receipts by Source</b>		<b>75 522</b>	<b>51 444</b>	<b>49 668</b>	<b>42 282</b>	<b>44 785</b>	<b>59 195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209 158</b>
<b>Other Cash Flows by Source</b>													
Transfer receipts - capital		14 003	-	-	-	3 474	10 000	-	-	-	-	-	32 353
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		92	43	(97)	(18)	48	(6)	-	-	-	-	-	(62)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>89 618</b>	<b>51 487</b>	<b>49 571</b>	<b>42 263</b>	<b>48 306</b>	<b>69 189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>241 449</b>
<b>Cash Payments by Type</b>													
Employee related costs		13 166	13 889	13 576	14 279	21 728	14 740	-	-	-	-	-	71 286
Remuneration of councillors		909	910	899	906	906	906	-	-	-	-	-	5 273
Interest paid		-	-	-	-	-	46	-	-	-	-	-	1 050
Bulk purchases - Electricity		23 467	30 587	27 112	15 301	15 281	15 283	-	-	-	-	-	70 509
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 070	1 700	1 073	1 697	2 258	1 132	-	-	-	-	-	7 630
Contracted services		2 576	4 884	3 656	4 506	3 368	5 163	-	-	-	-	-	30 896
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		4 958	-	3 961	2 792	7 500	1 877	-	-	-	-	-	(6 695)
General expenses		3 937	4 387	3 437	6 290	3 582	7 219	-	-	-	-	-	16 803
<b>Cash Payments by Type</b>		<b>50 084</b>	<b>56 357</b>	<b>53 713</b>	<b>45 771</b>	<b>54 623</b>	<b>46 366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196 752</b>
<b>Other Cash Flows/Payments by Type</b>													
Capital assets		2 346	1 184	3 945	7 026	2 372	4 469	-	-	-	-	-	70 111
Repayment of borrowing		-	-	22	-	-	-	-	-	-	-	-	2 978
Other Cash Flows/Payments		(7 040)	107	(31)	1 314	507	2 000	-	-	-	-	-	3 144
<b>Total Cash Payments by Type</b>		<b>45 389</b>	<b>57 648</b>	<b>57 649</b>	<b>54 111</b>	<b>57 502</b>	<b>52 834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>272 985</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>44 229</b>	<b>(6 160)</b>	<b>(8 078)</b>	<b>(11 848)</b>	<b>(9 196)</b>	<b>16 355</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(31 536)</b>
Cash/cash equivalents at the month/year beginning:		94 262	138 491	132 330	124 252	112 404	103 208	119 563	119 563	119 563	119 563	119 563	119 563
Cash/cash equivalents at the month/year end:		138 491	132 330	124 252	112 404	103 208	119 563	119 563	119 563	119 563	119 563	119 563	88 027

**WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment**

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	–	5 968	6 951	101	101	6 951	6 851	98.6%	0%
August	2 395	5 968	6 951	3 035	3 136	13 903	10 767	77.4%	4%
September	3 895	5 968	6 951	2 468	5 604	20 854	15 250	73.1%	8%
October	4 259	5 968	6 951	6 398	12 002	27 806	15 803	56.8%	17%
November	5 596	5 968	6 951	2 200	14 202	34 757	20 555	59.1%	20%
December	4 014	5 968	6 951	4 387	18 589	41 709	23 120	55.4%	26%
January	2 324	5 968	6 951	47	18 636	48 660	30 024	61.7%	26%
February	5 448	5 968	6 951	–		55 612	–		
March	6 120	5 968	6 951	–		62 563	–		
April	10 087	5 968	6 951	–		69 514	–		
May	3 737	5 968	6 951	–		76 466	–		
June	38 783	5 968	6 951	–		83 417	–		
<b>Total Capital expenditure</b>	<b>86 657</b>	<b>71 613</b>	<b>83 417</b>	<b>18 636</b>					

**MUNICIPALITY WITZENBERG**

**Report: Withdrawals from Municipal Bank Accounts**

Quarter ending December 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 transactions Quarter 2	Expenditure YTD transactions Quarter 2	Total YTD Income	Total YTD Expenditure
		Income transactions October 2019	Income transactions November 2019	Income transactions December 2019	Expenditure transactions October 2019	Expenditure transactions November 2019	Expenditure transactions December 2019				
		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	-	-	-	3 298 388	2 933 450	3 479 987	-	9 711 825	-	19 272 454
	- 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	-181 471	-219 100	-141 530	27 423	157 793	135 526	-1 185 453	320 741	-1 269 598	802 162
		<b>-181 471</b>	<b>-219 100</b>	<b>-141 530</b>	<b>3 325 811</b>	<b>3 091 243</b>	<b>3 615 513</b>	<b>-1 185 453</b>	<b>10 032 566</b>	<b>-1 269 598</b>	<b>20 074 616</b>
11(1) (h)	Cash management and investment purposes:										
	- Realised	-10 000 000	-20 000 000	-20 000 000							
	- Made	-	-	-							
	<b>- Nett movement</b>	<b>-10 000 000</b>	<b>-20 000 000</b>	<b>-20 000 000</b>					<b>40 000 000</b>		

**WITZENBERG MUNICIPALITY: 2019/20 MID-YEAR PERFORMANCE REPORT (SDBIP)**

Mun KPA	Mun Strategic Objective	Ref	KPI	Annual Target 2019/20	2nd 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%	50%	56%		
		TecDir3	Percentage expenditure on capital budget by Technical Directorate.	95%	40%	28%	Tulbagh Dam project delayed due to the fact that WULA of private developer not approved by DWS.	DWS gave permission that we may continue with project whilst WULA of private developer are being finalised, expenditure will now increase.
		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%		
		TecEl60	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%	12,7%		
		TecEl37	Decrease unaccounted electricity losses.	10%	10%	12,6%	Eskom meters read midnight month end, Munic only LPU's, rest on varying dates.	Alignment of readings will improve towards year-end.
		TecRo7	Kilometres of roads upgraded & rehabilitated.	3	0,5	4,1		
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		

Mun KPA	Mun Strategic Objective	Ref	KPI	Annual Target 2019/20	2nd Quarter			
					Target	Result	Reason if target not achieved	Corrective measures
		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%	50%	54%		
		CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4	2	2		
	Financial Viability	FinFAdm10	Financial viability expressed as Debt-Coverage ratio	90	90	279	No new loans taken up.	
		FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8	3,4		
		FinFAdm11	Financial viability expressed outstanding service debtors	44%	44%	61%	Increase in outstanding debtors.	No corrective measure required. Consider writing-off of outstanding debts.
		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%	92%	Slower Payment patterns had negative impact on the collection rate month to month, which also impacted the accumulative collection rate.	Stringent implementation of the credit control policy.
		MM1	Percentage of budget spent on maintenance for the whole of the municipality.	98%	50%	55%		
		MM2	Percentage spend on Capital Budget for the whole municipality.	95%	40%	22,0%	Tulbagh Dam project delayed due to the fact that WULA of private developer not approved by DWS.	DWS gave permission that we may continue with project whilst WULA of private developer are being finalised, expenditure will now increase.
	To maintain & strengthen relations	MMIDP9	Number of IDP community engagements held.	14	7	7		
		ComSoc49	Number of meetings with intergovernmental partners.	12	6	6		
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%	50%	29,2%	Delayed approval of policy on Cost-Containment Regulations has resulted in planned cashflows not being achieved.	All relevant tenders has been advertised and appointments has been made.
		ComDir2	Percentage expenditure on capital budget by Community Directorate.	95%	40%	7,9%	Delayed approval of policy on Cost-Containment Regulations has resulted in planned cashflows not being achieved.	All relevant tenders has been advertised and apart from a tender that had to be re-advertised, appointments has been made.

Mun KPA	Mun Strategic Objective	Ref	KPI	Annual Target 2019/20	2nd Quarter			
					Target	Result	Reason if target not achieved	Corrective measures
Socio-Economic Support	Support the poor & vulnerable through programmes & policy	ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	4500	4500	3905		
		ComLed8	The number of jobs created through the municipality's local economic development initiatives including capital projects.	400	200	200		
		ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	10	19		
		ComHS14	Number of housing opportunities provided per year - top structures.	200	90	96		
		ComHS15	Number of rental stock transferred.	40	20	23		
Socio-Economic Support	Create an enabling environment to attract investment & support local economy	ComLed19	Quarterly report to Mayco on investment incentives implemented.	4	2	2		
		ComLed20	Quarterly report to Mayco on the Small Business Entrepreneurs Development Programme.	4	2	2		
		ComLed21	Quarterly report to Mayco on the progress of the Ceres Business Initiative (CBI) Entrepreneur Programme for SMME's	4	2	2		
		ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	4	2	2		