



**Quarterly Budget Statement Report
{Section 52(d)} for the Period
1 October 2019 to 31 Dec 2019**

**Financial data is in respect of the period
1 July 2019 to 31 Dec 2019**

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

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

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

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

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

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

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

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

Section 66 reads as follow:

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

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

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

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

Quarterly reports on implementation of budget

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

Publication of quarterly reports on implementation of budget

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

PART 1 - IN-YEAR REPORT

Mayors Report

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

It is my privilege to present to you the quarterly Budget Statement Report for the three months from 1 October 2019 to 31 December 2019.

Credit control for various reasons remains a challenge for the municipality. A special task team to assist Council in obtaining a solution for the collection of outstanding debt was established by Council.

The year to date recovery rate for the year, excluding traffic fines, is 92%, with the annual target also being 94%. Household debt remains a serious concern.

Capital expenditure is currently at 22% of the budget, but we are hopeful to achieve the set target as per currently capital budget. It should also be noted that the Department of Water affairs and Sanitation has paid over the amount of R10 million as per DORA, which will enable the construction of the Tulbagh Dam.



COUNCILLOR BC KLAASEN
EXECUTIVE MAYOR

Recommendation

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 October 2019 to 31 December 2019.

Municipal Manager's quality certification

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:



Date



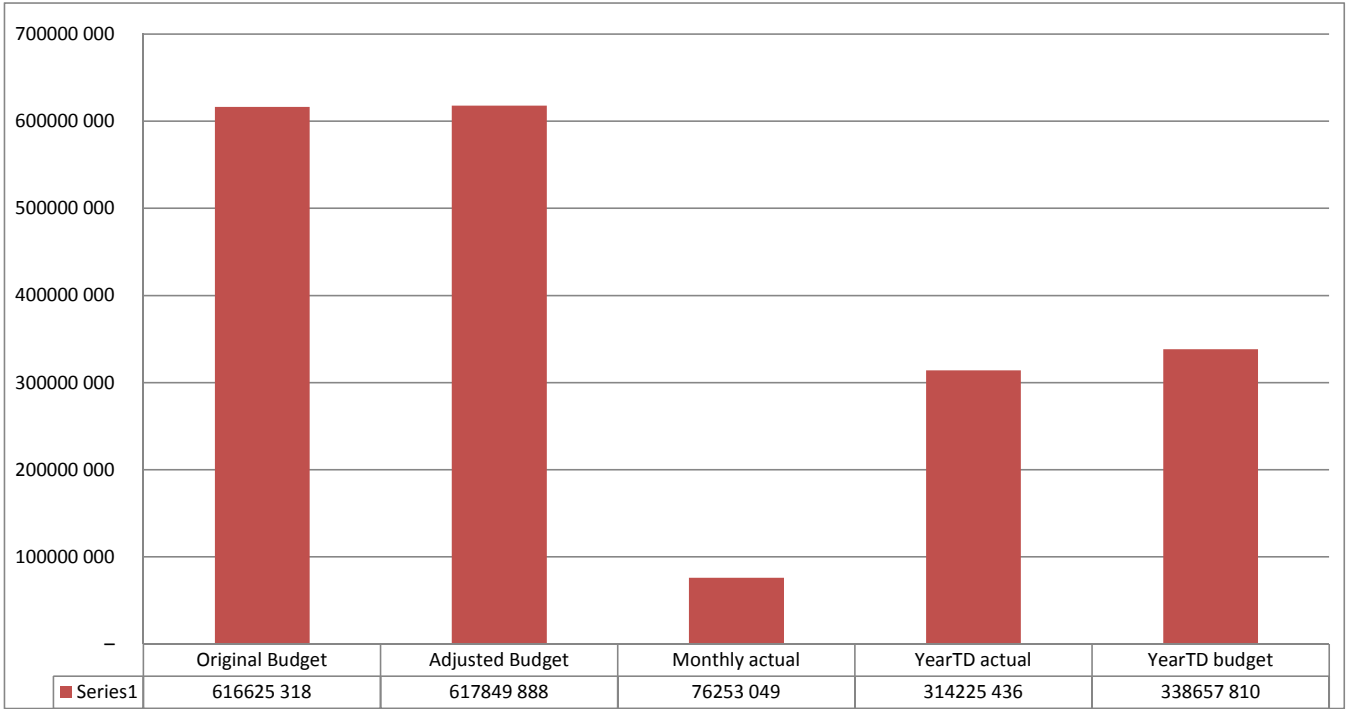
C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

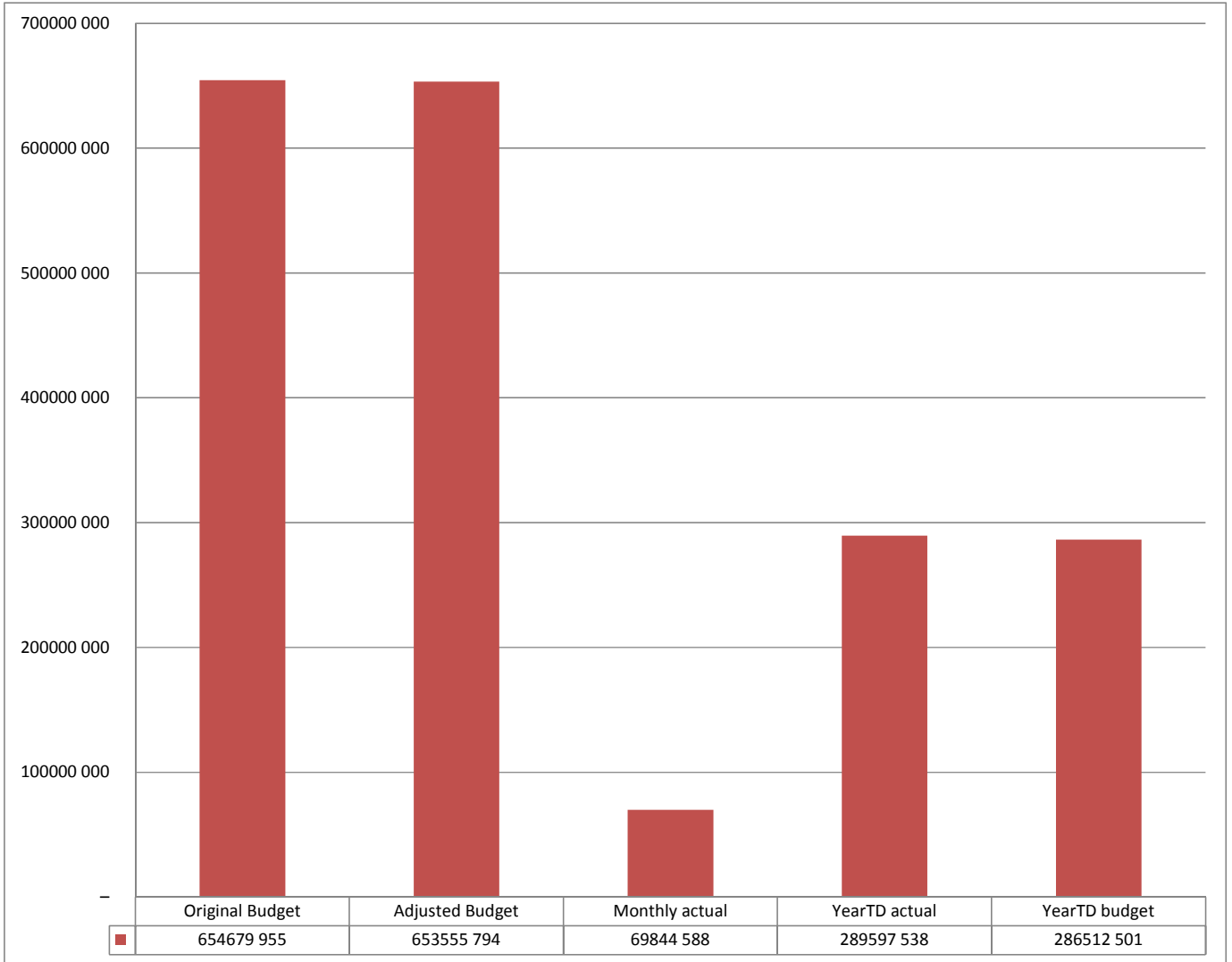
TOTAL OPERATIONAL REVENUE



For the period 1 July 2019 to 31 December 2019, 50.86% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2019 to 31 Desember 2019, is 50.86% van die begrote operasionele inkomste gehêf.

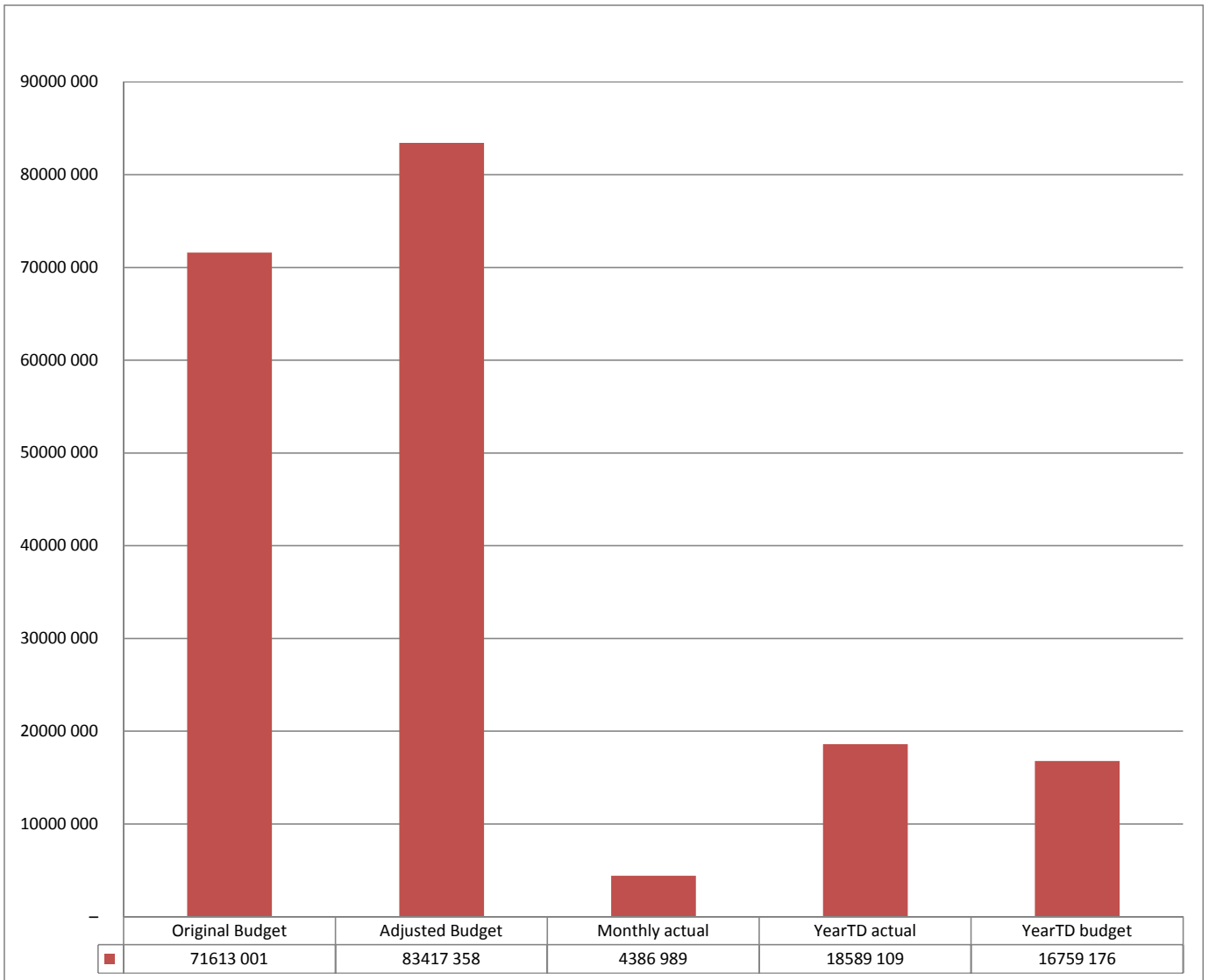
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2019 to 31 December 2019, 44.31% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2019 to 31 Desember 2019, is 44.31% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

CAPITAL EXPENDITURE



For the period 1 July 2019 to 31 December 2019, 22.28% of the budgeted capital expenditure was incurred.

There is currently also R 9.1 million on order for capital expenditure.

Vir die periode 1 Julie 2019 to 31 Desember 2019, is 22.28% van die begrote kapitale uitgawes aangegaan.

Daar is tans ook R 9.1 miljoen op bestelling vir kapitaal uitgawes.

In-year budget statement tables

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

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	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
transfers and contributions)	518 771	616 625	617 850	76 253	314 225	338 658	(24 432)	-7%	611 686
Employee 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
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	120 342	118 540	118 829	20 331	59 646	52 983	6 663	13%	118 829
Total Expenditure	532 678	654 680	653 556	69 845	289 598	286 513	3 085	1%	653 556
Surplus/(Deficit)	(13 907)	(38 055)	(35 706)	6 408	24 628	52 145	(27 517)	-53%	(41 870)
Transfers recognised - capital	70 437	44 178	52 135	-	-	26 067	(26 067)	-100%	52 135
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
& contributions	56 530	6 123	16 429	6 408	24 628	78 213	(53 585)	-69%	10 265
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	56 530	6 123	16 429	6 408	24 628	78 213	(53 585)	-69%	10 265
Capital expenditure & funds sources									
Capital expenditure	86 657	71 613	83 417	4 387	18 589	16 759	1 830	11%	83 417
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
Total sources of capital funds	86 657	71 613	83 417	4 387	18 589	16 759	1 830	11%	83 417
Financial position									
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
Community wealth/Equity	902 405	864 621	864 621		927 033				864 621
Cash flows									
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
end	94 272	89 164	89 164	-	119 563	124 420	(4 856)	-4%	92 650
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	34 102	4 278	3 236	8 258	3 989	3 115	15 956	129 582	202 517
Creditors Age Analysis									
Total Creditors	1 313	32	-	-	-	-	-	-	1 344

QUARTERLY REPORT DECEMBER 2019

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) - Q2 Second Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	88 978	95 002	95 966	6 040	59 232	68 803	(9 571)	-14%	95 966
Executive and council	-	-	0	-	9	0	9	0%	0
Finance and administration	88 978	95 002	95 966	6 040	59 223	68 803	(9 580)	-14%	95 966
Community and public safety	112 056	156 525	156 925	45 259	87 147	95 498	(8 351)	-9%	156 925
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
Economic and environmental services	40 066	34 264	35 580	405	3 023	17 928	(14 906)	-83%	35 580
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
Trading services	346 951	374 903	381 404	24 548	164 735	198 006	(33 271)	-17%	381 404
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
Other	-	109	109	2	88	55	34	62%	109
Total Revenue - Functional	588 051	660 803	669 985	76 253	314 225	380 291	(66 065)	-17%	669 985
Expenditure - Functional									
Governance and administration	76 011	120 995	122 586	15 812	62 583	56 741	5 842	10%	122 586
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
Community and public safety	71 893	99 678	97 398	8 812	46 073	46 503	(430)	-1%	97 398
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
Economic and environmental services	59 435	69 890	70 879	8 844	28 197	26 584	1 613	6%	70 879
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
Trading services	323 358	363 203	361 779	36 376	152 317	142 210	10 107	7%	361 779
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
Other	824	914	914	1	428	468	(40)	-9%	914
Total Expenditure - Functional	531 521	654 680	653 556	69 845	289 598	272 507	17 090	6%	653 556
Surplus/ (Deficit) for the year	56 530	6 123	16 429	6 408	24 628	107 783	(83 155)		16 429

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) - Q2 Second Quarter

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

Description	2018/19	Budget Year 2019/20						YTD variance	YTD variance	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands										
Public safety	3	728	728	-	3	364	(361)	-99%	728	
<i>Fire Fighting and Protection</i>	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	
<i>Housing</i>	8 855	29 492	29 492	15 738	15 778	14 746	1 032	7%	29 492	
Economic and environmental services	40 066	34 264	35 580	405	3 023	17 928	(14 906)	-83%	35 580	
Planning and development	1 791	3 669	3 669	44	561	1 834	(1 274)	-69%	3 669	
<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	
Road transport	38 187	30 057	31 214	361	2 461	15 745	(13 284)	-84%	31 214	
<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	
Environmental protection	88	538	698	-	1	349	(348)	-100%	698	
<i>Biodiversity and Landscape</i>	88	538	698	-	1	349	(348)	-100%	698	
Trading services	346 951	374 903	381 404	24 548	164 735	198 006	(33 271)	-17%	381 404	
Energy sources	226 478	267 273	267 273	16 294	115 005	133 984	(18 979)	-14%	267 273	
<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	
Water management	49 654	56 021	61 782	3 763	20 968	33 029	(12 061)	-37%	61 782	
<i>Water Distribution</i>	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	
<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	
Waste management	25 388	25 206	25 945	2 413	14 006	13 024	982	8%	25 945	
<i>Solid Waste Removal</i>	25 388	25 206	25 945	2 413	14 006	13 024	982	8%	25 945	
Other	-	109	109	2	88	55	34	62%	109	
Licensing and Regulation	-	109	109	2	88	55	34	62%	109	
Total Revenue - Functional	588 051	660 803	669 985	76 253	314 225	380 291	(66 065)	-17%	669 985	

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q2 Second Quarter

Description	2018/19	Budget Year 2019/20					YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands									
Expenditure - Functional									
Municipal governance and administration	76 011	120 995	122 586	15 812	62 583	56 741	5 842	10%	122 586
Executive and council	22 343	28 588	28 520	2 781	11 567	12 141	(574)	-5%	28 520
<i>Mayor and Council</i>	14 838	18 767	18 686	2 124	7 581	7 412	169	2%	18 686
<i>Municipal Manager, Town Secretary and Chief Execut</i>	7 505	9 822	9 834	657	3 985	4 729	(743)	-16%	9 834
Finance and administration	51 368	90 177	91 836	12 816	49 738	43 390	6 349	15%	91 836
<i>Administrative and Corporate Support</i>	10 401	8 615	10 044	870	6 343	4 208	2 136	51%	10 044
<i>Asset Management</i>	100	4 392	4 392	2	142	2 191	(2 049)	-94%	4 392
<i>Budget and Treasury Office</i>	5	-	-	-	-	-	-		-
<i>Finance</i>	26 304	33 713	33 652	5 267	17 999	16 228	1 771	11%	33 652
<i>Fleet Management</i>	2 598	2 796	2 596	207	1 349	1 310	39	3%	2 596
<i>Human Resources</i>	(4 572)	19 972	19 949	3 944	13 305	9 439	3 866	41%	19 949
<i>Information Technology</i>	2 974	3 719	3 719	596	2 508	2 264	244	11%	3 719
<i>Legal Services</i>	2 188	1 780	2 087	1 048	2 491	1 153	1 339	116%	2 087
<i>Marketing, Customer Relations, Publicity and Media</i>	3 064	3 630	3 775	297	1 837	1 939	(102)	-5%	3 775
<i>Property Services</i>	1 813	3 489	3 489	49	290	1 006	(716)	-71%	3 489
<i>Risk Management</i>	16	421	421	-	-	210	(210)	-100%	421
<i>Supply Chain Management</i>	5 944	5 970	6 240	513	3 311	2 652	659	25%	6 240
<i>Valuation Service</i>	534	1 680	1 473	24	163	790	(627)	-79%	1 473
Internal audit	2 300	2 230	2 230	215	1 278	1 211	67	6%	2 230
<i>Governance Function</i>	2 300	2 230	2 230	215	1 278	1 211	67	6%	2 230
Community and public safety	71 893	99 678	97 398	8 812	46 073	46 503	(430)	-1%	97 398
Community and social services	23 633	26 589	26 590	2 831	12 107	12 342	(235)	-2%	26 590
<i>Aged Care</i>	4 533	4 296	4 267	490	2 321	1 807	514	28%	4 267
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	2 903	3 317	3 317	220	1 439	1 540	(100)	-7%	3 317
<i>Child Care Facilities</i>	2	819	823	0	6	415	(409)	-99%	823
<i>Community Halls and Facilities</i>	5 568	6 080	6 080	394	2 565	2 847	(282)	-10%	6 080
<i>Disaster Management</i>	55	47	73	13	28	15	13	88%	73
<i>Education</i>	4	705	705	-	1	355	(354)	-100%	705
<i>Libraries and Archives</i>	10 568	11 324	11 324	1 714	5 747	5 364	383	7%	11 324
Sport and recreation	25 297	28 548	27 418	3 221	12 494	12 986	(491)	-4%	27 418
<i>Community Parks (including Nurseries)</i>	6 497	6 763	6 763	608	3 322	3 103	219	7%	6 763
<i>Recreational Facilities</i>	14 318	16 797	15 668	2 247	7 145	7 653	(508)	-7%	15 668
<i>Sports Grounds and Stadiums</i>	4 482	4 988	4 988	366	2 028	2 230	(202)	-9%	4 988
Public safety	10 010	9 416	9 371	592	3 589	4 373	(784)	-18%	9 371
<i>Fire Fighting and Protection</i>	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
<i>Housing</i>	12 749	33 431	32 305	2 156	17 798	15 947	1 851	12%	32 305
<i>Informal Settlements</i>	205	1 695	1 715	13	85	855	(770)	-90%	1 715

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
R thousands									
Economic and environmental services	59 435	69 890	70 879	8 844	28 197	26 584	1 613	6%	70 879
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	-	-	-	-	-	-		-
Trading services	323 358	363 203	361 779	36 376	152 317	142 210	10 107	7%	361 779
Energy sources	208 229	260 127	259 824	17 523	102 874	105 848	(2 973)	-3%	259 824
<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
Water management	37 704	28 971	28 830	6 701	17 154	10 495	6 659	63%	28 830
<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
Waste water management	33 065	31 759	30 809	6 220	15 113	11 213	3 900	35%	30 809
<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
Waste management	44 361	42 346	42 316	5 932	17 176	14 655	2 521	17%	42 316
<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
Other	824	914	914	1	428	468	(40)	-9%	914
Licensing and Regulation	18	60	60	1	1	41	(40)	-98%	60
Tourism	806	854	854	-	427	427	0	0%	854
Total Expenditure - Functional	531 521	654 680	653 556	69 845	289 598	272 507	17 090	6%	653 556
Surplus/ (Deficit) for the year	56 530	6 123	16 429	6 408	24 628	107 783	(83 155)	-77%	16 429

QUARTERLY REPORT DECEMBER 2019

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) - Q2 Second Quarter

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Financial Services	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
Total Revenue by Vote	588 051	660 803	669 985	76 253	314 225	380 291	(66 065)	-17.4%	669 985
Expenditure by Vote									
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
Total Expenditure by Vote	531 521	654 680	653 556	69 845	289 598	270 899	18 699	6.9%	653 556
Surplus/ (Deficit) for the year	56 530	6 123	16 429	6 408	24 628	109 392	(84 764)	-77.5%	16 429

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q2 Second Quarter

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	86 082	91 210	92 074	5 804	58 001	66 857	(8 856)	-13%	92 074
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
Vote 2 - Community Services	132 923	181 732	182 292	45 637	89 791	108 320	(18 529)	-17%	182 292
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)	-96%	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
Vote 3 - Corporate Services	520	539	639	53	157	319	(162)	-51%	639
3.3-Human Resources	499	526	526	53	148	263	(115)	-44%	526
3.5-Council Cost	-	-	0	-	9	0	9		0
3.7-Marketing & Communications	20	4	104	-	-	52	(52)	-100%	104
3.9-Administration	1	9	9	-	-	4	(4)	-100%	9
Vote 4 - Technical Services	367 989	385 828	393 486	24 728	166 051	204 047	(37 996)	-19%	393 486
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
Vote 5 - Muncipal Manager	537	1 495	1 495	31	225	747	(522)	-70%	1 495
5.1-Property & Legal Services	537	868	868	31	225	434	(209)	-48%	868
5.3-Project Management	-	626	626	-	-	313	(313)	-100%	626
Total Revenue by Vote	588 051	660 803	669 985	76 253	314 225	380 291	(66 065)	-17%	669 985

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q2 Second Quarter

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote									
Vote 1 - Financial Services	34 049	47 139	47 141	5 839	21 807	22 546	(738)	-3%	47 141
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
Vote 2 - Community Services	99 562	136 762	134 338	10 877	57 546	56 580	966	2%	134 338
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 Services	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-Environmental 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
Vote 3 - Corporate Services	31 442	61 026	62 505	8 086	33 551	27 665	5 887	21%	62 505
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
Vote 4 - Technical Services	355 880	397 201	396 745	43 217	169 738	157 977	11 761	7%	396 745
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
Vote 5 - Municipal Manager	10 589	12 551	12 827	1 826	6 955	6 132	823	13%	12 827
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
Total Expenditure by Vote	531 521	654 680	653 556	69 845	289 598	270 899	18 699	0	653 556
Surplus/ (Deficit) for the year	56 530	6 123	16 429	6 408	24 628	109 392	(84 764)	(0)	16 429

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) - Q2 Second Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	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	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	518 771	616 625	617 850	76 253	314 225	338 658	(24 432)	-7%	611 686
Expenditure By Type									
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	17 000	14 005	2 994	21%	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	-	-	-	-	-	-	-	-	-
Total Expenditure	532 678	654 680	653 556	69 845	289 598	286 513	3 085	1%	653 556
Surplus/(Deficit)	(13 907)	(38 055)	(35 706)	6 408	24 628	52 145	(27 517)	(0)	(41 870)
Transfers recognised - capital	70 437	44 178	52 135	-	-	26 067	(26 067)	-100%	52 135
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	56 530	6 123	16 429	6 408	24 628	78 213			10 265
Surplus/(Deficit) attributable to	56 530	6 123	16 429	6 408	24 628	78 213			10 265
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	56 530	6 123	16 429	6 408	24 628	78 213			10 265

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) - Q2 Second Quarter									
Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Multi-Year expenditure appropriation</u>									
Vote 2 - Community Services	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
Total Capital Multi-year expenditure	48 025	36 155	41 916	1 539	8 548	5 353	3 195	60%	41 916
<u>Single Year expenditure appropriation</u>									
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
Total Capital single-year expenditure	38 631	35 458	41 501	2 848	10 041	11 406	(1 365)	-12%	41 501
Total Capital Expenditure	86 657	71 613	83 417	4 387	18 589	16 759	1 830	11%	83 417

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q2 Second Quarter									
Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
Governance and administration	1 782	2 700	4 384	647	1 658	2 604	(945)	-36%	4 384
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
Community and public safety	3 513	18 572	19 494	925	1 515	3 117	(1 602)	-51%	19 494
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	-	-	-	-	-	-	-	-	-
Economic and environmental services	33 399	13 808	13 816	601	6 842	5 089	1 753	34%	13 816
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	-	-	-	-	-	-	-	-	-
Trading services	47 963	36 533	45 723	2 214	8 574	5 949	2 625	44%	45 723
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
Total Capital Expenditure - Standard Classification	86 657	71 613	83 417	4 387	18 589	16 759	1 830	11%	83 417
Funded by:									
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
Transfers recognised - capital	54 177	45 678	52 135	1 479	6 125	6 327	(202)	-3%	52 135
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	32 479	25 935	31 283	2 908	12 464	10 432	2 032	19%	31 283
Total Capital Funding	86 657	71 613	83 417	4 387	18 589	16 759	1 830	11%	83 417

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	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
Total current assets	184 006	156 835	156 835	233 958	156 835
Non current assets					
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
Total non current assets	965 651	978 519	978 519	970 225	978 519
TOTAL ASSETS	1 149 656	1 135 353	1 135 353	1 204 183	1 135 353
LIABILITIES					
Current liabilities					
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
Total current liabilities	91 237	115 487	115 487	117 281	115 487
Non current liabilities					
Borrowing	4 704	675	675	4 704	675
Provisions	151 311	154 570	154 570	155 165	154 570
Total non current liabilities	156 015	155 245	155 245	159 869	155 245
TOTAL LIABILITIES	247 252	270 732	270 732	277 150	270 732
NET ASSETS	902 405	864 621	864 621	927 033	864 621
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	892 050	854 266	854 266	916 678	854 266
Reserves	10 355	10 355	10 355	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	902 405	864 621	864 621	927 033	864 621

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	71 498	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									
Payments									
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)
NET CASH FROM/(USED) OPERATING ACTIVITIES	81 900	70 001	70 001	20 830	46 603	59 960	17 150	29%	70 001
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
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	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(86 657)	(71 613)	(71 613)	(4 469)	(21 342)	(26 607)	(5 265)	20%	(71 613)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(83 389)	(71 613)	(71 613)	(4 469)	(21 342)	(26 607)	(5 265)	20%	(71 613)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	731	-	-	(6)	62	-	62	-	-
Payments									
Repayment of borrowing	(2 477)	(500)	(500)	-	(22)	(208)	(186)	89%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 745)	(500)	(500)	(6)	40	(208)	(248)	119%	40
NET INCREASE/ (DECREASE) IN CASH HELD	(3 234)	(2 112)	(2 112)	16 355	25 301	33 144			(1 612)
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 - Mid-Year Assessment

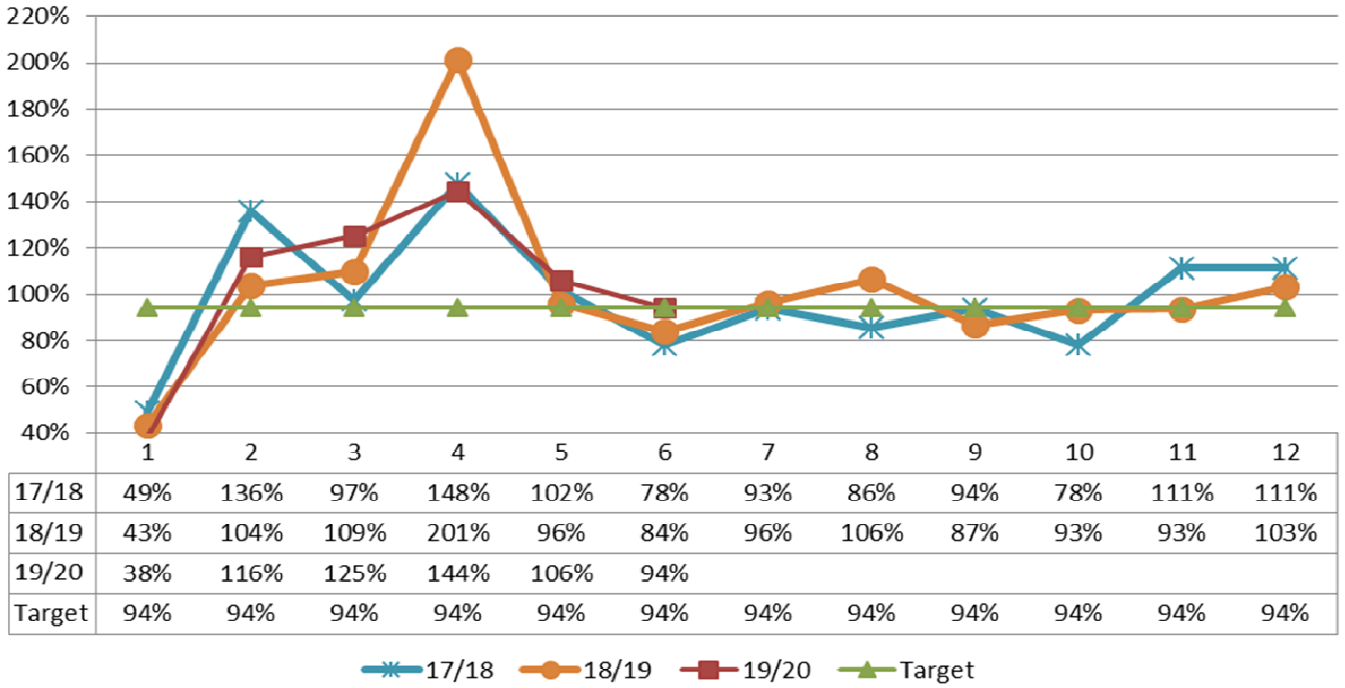
Ref	Description	Variance Rand Value	Variance	Reasons for material deviations
	R thousands			
1	Revenue By Source			
	Property rates	(6 004)	-11%	Department of Public Works' billing and collection adjusted to monthly.
	Service charges - electricity revenue	(7 916)	-6%	Decrease in consumption due to seasonal 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	-		
2	Expenditure By Type			
	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
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
	Receipts			
	Property rates, penalties & collection charges	(4 130)	-34%	Low collection of fines experienced.
	Other revenue	(3 012)	-48%	Increase in outstanding debt.
	Payments			
	Finance charges	(636)	93%	Immaterial variance
	Payments	8 188	-63%	Rollout of Top Structures in progress.
	Decrease (increase) other non-current receivabl	(5 265)	20%	Appointment of contractors for Tulbagh Dam and Sports Facilities in progress.
	Borrowing long term/refinancing	(186)	89%	Immaterial variance
6	Measureable performance			
7	Municipal Entities			

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

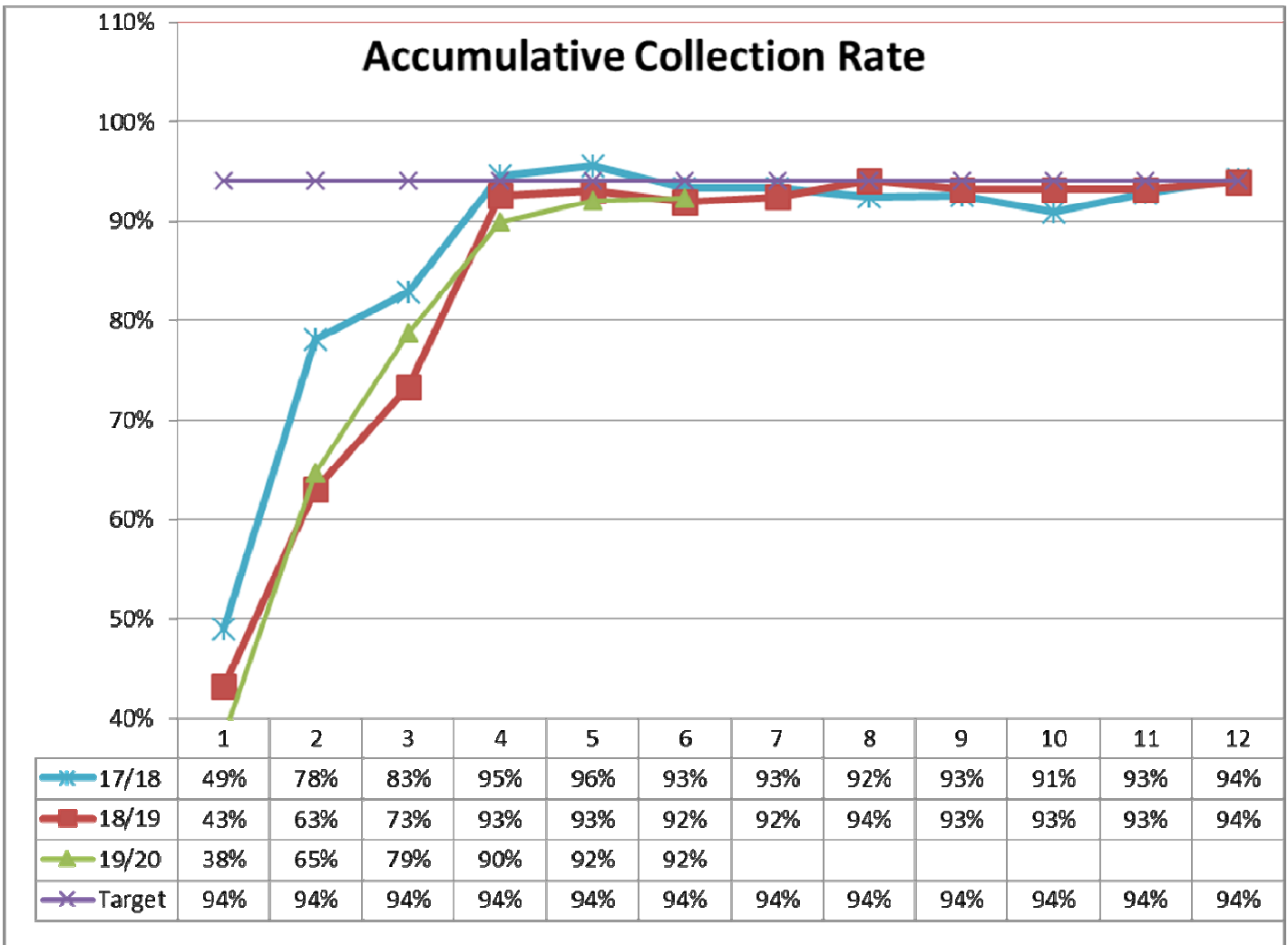
Description	NT Code	Budget Year 2019/20									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Water	1200	8 742	1 520	1 091	1 618	1 915	1 089	5 621	39 100	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	
Total By Income Source	2000	34 102	4 278	3 236	8 258	3 989	3 115	15 956	129 582	202 517	160 900	
Debtors Age Analysis By Customer Group												
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	
Total By Customer Group	2600	34 102	4 278	3 236	8 258	3 989	3 115	15 956	129 582	202 517	160 900	

Debtor Collection Rate per Month



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

Die doel van hierdie grafiek is om die verhouding 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 - Q2 Second Quarter

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

Notes

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

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

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

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	97 119	97 119	24 503	64 305	40 466	23 839	58.9%	97 119
Equitable Share	92 850	92 850	23 882	62 570	38 688	23 883	61.7%	92 850
Local Government Financial Management Grant [Sc	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
Provincial Government:	40 573	39 073	20 281	20 281	16 281	4 159	25.5%	39 073
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
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	-		380
Municipal Accreditation & Capacity Building Grant	224	224	-	-	93	(93)	-100.0%	224
Other grant providers:	775	775	-	-	-	-		775
Belguim Grant	250	250	-	-	-	-		250
Table Mountain Fund	525	525	-	-	-	-		525
Total Operating Transfers and Grants	138 467	136 967	44 784	84 586	56 747	27 840	49.1%	136 967
National Government:	41 984	47 745	-	-	19 894	(19 894)	-100.0%	47 745
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
Provincial Government:	1 694	1 694	-	-	706	(706)	-100.0%	1 694
Housing	-	-	-	-	-	-		-
Sport & Recreation	-	-	-	-	-	-		-
Main Roads	972	972	-	-	405	-		972
Fire Service Capacity Building Grant	722	722	-	-	301	-		722
District Municipality:	-	-	-	-	-	-		-
Drought Support	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Belgium Grant	-	-	-	-	-	-		-
Total Capital Transfers and Grants	43 678	49 439	-	-	20 600	(20 600)	-100.0%	49 439
TOTAL RECEIPTS OF TRANSFERS & GRANTS	182 145	186 406	44 784	84 586	77 346	7 240	9.4%	186 406

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

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

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	97 119	97 119	24 503	64 305	40 466	23 839	58.9%	97 119
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
Provincial Government:	40 573	39 073	20 281	20 281	16 281	4 000	24.6%	39 073
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
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
Municipal Accreditation & Capacity Building Grant	224	224	-	-	93	(93)	-100.0%	224
Other grant providers:	775	775	-	-	-	-	-	775
Belguim Grant	250	250	-	-	-	-	-	250
Table Mountain Fund	525	525	-	-	-	-	-	525
Total operating expenditure of Transfers and Grants:	138 467	136 967	44 784	84 586	56 747	27 840	49.1%	136 967
National Government:	41 984	47 745	-	-	19 894	(19 894)	-100.0%	47 745
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
Provincial Government:	1 694	1 694	-	-	706	(706)	-100%	1 694
Housing	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-
Main Roads	972	972	-	-	405	-	-	972
Fire Service Capacity Building Grant	722	722	-	-	301	-	-	722
District Municipality:	-	-	-	-	-	-	-	-
Drought Support	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
Belgium Grant	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	43 678	49 439	-	-	20 600	(20 600)	-100.0%	49 439
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	182 145	186 406	44 784	84 586	77 346	7 240	9.4%	186 406

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

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

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
<u>Councillors (Political Office Bearers plus Other)</u>								
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
Sub Total - Councillors	11 459	11 459	794	4 764	4 844	(80)	-2%	11 459
<u>Senior Managers of the Municipality</u>								
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	-	-	-	-	-	-		-
Sub Total - Senior Managers	7 010	7 010	404	2 186	3 505	(1 319)	-38%	7 010
<u>Other Municipal Staff</u>								
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
Sub Total - Other Municipal Staff	185 514	186 161	17 533	95 165	93 080	2 084	2%	186 161
TOTAL SALARY, ALLOWANCES & BENEFITS	203 983	204 630	18 731	102 115	101 429	686	1%	204 630
% increase								
TOTAL MANAGERS AND STAFF	192 524	193 171	17 937	97 351	96 585	766	1%	193 171

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 - Q2 Second Quarter

Description	Ref	Budget Year 2019/20											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget
R thousands	1												
Cash Receipts By Source													
Property rates		3 455	11 142	11 734	9 921	6 169	4 338	-	-	-	-	-	-
Service charges - electricity revenue		17 246	27 274	27 135	21 954	19 720	20 437	-	-	-	-	-	-
Service charges - water revenue		2 326	2 518	2 559	2 161	2 492	2 726	-	-	-	-	-	-
Service charges - sanitation revenue		1 520	1 560	3 831	1 515	1 743	1 954	-	-	-	-	-	-
Service charges - refuse		1 647	1 811	1 988	1 590	1 948	1 817	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		240	284	382	381	281	231	-	-	-	-	-	-
Interest earned - external investments		434	623	77	700	638	728	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		208	288	300	395	239	177	-	-	-	-	-	-
Licences and permits		308	8	1 318	162	176	704	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		47 994	5 605	-	3 042	10 946	25 708	-	-	-	-	-	-
Other revenue		145	331	344	461	433	376	-	-	-	-	-	-
Cash Receipts by Source		75 522	51 444	49 668	42 282	44 785	59 195	-	-	-	-	-	-
Other Cash Flows by Source													
Transfer receipts - capital		14 003	-	-	-	3 474	10 000	-	-	-	-	-	-
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)	-	-	-	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		89 618	51 487	49 571	42 263	48 306	69 189	-	-	-	-	-	-
Cash Payments by Type													
Employee related costs		13 166	13 889	13 576	14 279	21 728	14 740	-	-	-	-	-	-
Remuneration of councillors		909	910	899	906	906	906	-	-	-	-	-	-
Interest paid		-	-	-	-	-	46	-	-	-	-	-	-
Bulk purchases - Electricity		23 467	30 587	27 112	15 301	15 281	15 283	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 070	1 700	1 073	1 697	2 258	1 132	-	-	-	-	-	-
Contracted services		2 576	4 884	3 656	4 506	3 368	5 163	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		4 958	-	3 961	2 792	7 500	1 877	-	-	-	-	-	-
General expenses		3 937	4 387	3 437	6 290	3 582	7 219	-	-	-	-	-	-
Cash Payments by Type		50 084	56 357	53 713	45 771	54 623	46 366	-	-	-	-	-	-
Other Cash Flows/Payments by Type													
Capital assets		2 346	1 184	3 945	7 026	2 372	4 469	-	-	-	-	-	-
Repayment of borrowing		-	-	22	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		(7 040)	107	(31)	1 314	507	2 000	-	-	-	-	-	-
Total Cash Payments by Type		45 389	57 648	57 649	54 111	57 502	52 834	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		44 229	(6 160)	(8 078)	(11 848)	(9 196)	16 355	-	-	-	-	-	-
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	119 563

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	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	–		
Total Capital expenditure	86 657	71 613	83 417	18 636					

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

		Income	Income	Income	Expenditure	Expenditure	Expenditure				
MFMA Section	Item Description	Income transactions October 2019	Income transactions November 2019	Income transactions December 2019	Expenditure transactions October 2019	Expenditure transactions November 2019	Expenditure transactions December 2019	Income YTD transactions Quarter 2	Expenditure YTD transactions Quarter 2	Total YTD Income	Total YTD Expenditure
		R	R	R	R	R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)							-	-	-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)							-	-	-	-
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)							-	-	-	-
11(1) (e) (i)	Money collected on behalf of organ of state:							-	-	-	-
	- VAT	-	-	-	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
		-181 471	-219 100	-141 530	3 325 811	3 091 243	3 615 513	-1 185 453	10 032 566	-1 269 598	20 074 616
		Transactions	Transactions	Transactions				YTD			
		October 2019	November 2019	December 2019				Transactions			
								Quarter 1			
11(1) (h)	Cash management and investment purposes:							-			
	- Realised	-10 000 000	-20 000 000	-20 000 000				-50 000 000			
	- Made	-	-	-				90 000 000			
	- Nett movement	-10 000 000	-20 000 000	-20 000 000				40 000 000			

WITZENBERG MUNICIPALITY: 2nd QUARTER 2019/20 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
		TecEl36	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		