



**Monthly Budget Statement Report
Section 71 for March 2020**

**Financial data is in respect of the period
1 July 2019 to 31 March 2020**

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

(2) The statement must include—

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

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

budgeted for in the municipality's approved budget.

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

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any

2.3 Maandelikse begroting state

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

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

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

(2) Die staat moet die volgende insluit-

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

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

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

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

particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter."

einde van die maand, moet daardie deel van die verklaring wat die besonderhede bedoel in subartikel (1)(e) en (f) om die nasionale of provinsiale orgaan van die staat of munisipaliteit wat die toekenning oorgedra

(6) Die Provinsiale Tesourie moet nie later nie as 22 werksdae na die einde van elke maand aan die Nasionale Tesourie 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van die munisipaliteite se begrotings, per munisipaliteit en per munisipale entiteit.

(7) Die Provinsiale Tesourie moet, binne 30 dae na die einde van elke kwartaal, openbaar te maak as wat voorgeskryf mag word, 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van munisipaliteite se begrotings per munisipaliteit en per munisipale entiteit. Die LUR vir finansies moet so 'n gekonsolideerde staat nie later nie as 45 dae na die einde van elke kwartaal aan die provinsiale wetgewer dien."

A MAYOR’S REPORT

Credit control for various reasons remains a challenge for the municipality.

The unwillingness / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in excess of R 9.2 million.

The monthly billing was also done as scheduled and during this process 17 318 accounts amounting to R 39.8 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 4.6 million.

The indigent cost to the municipality for the month amounts to R 1.6 million.

The accumulated debtor’s collection target for the year is 94%, and the actual accumulated year to date debtor’s collection is 88%.

The municipality issued orders to the value of R 14.1 million of which R 540 000 was in terms of deviations.

The municipality currently has R 132 million in its primary bank account and investments to the value of R20 million.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of March 2020 .

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

A BURGEMEESTERS VERSLAG

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

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was ’n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R 9.2 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 17 318 rekeninge ten bedrae van R 39.8 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 4.6 miljoen.

Die deernis subsidies vir die maand beloop R 1.6 miljoen.

Die opgehoopde debiteure verhalings se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 88%

Bestellings ter waarde van R 14.1 miljoen uitgereik, waarvan R 540 000 ten opsigte van afwykings is.

Die munisipaliteit het R 132 miljoen in die primêre bankrekening en beleggings ter waarde van R 20 miljoen.

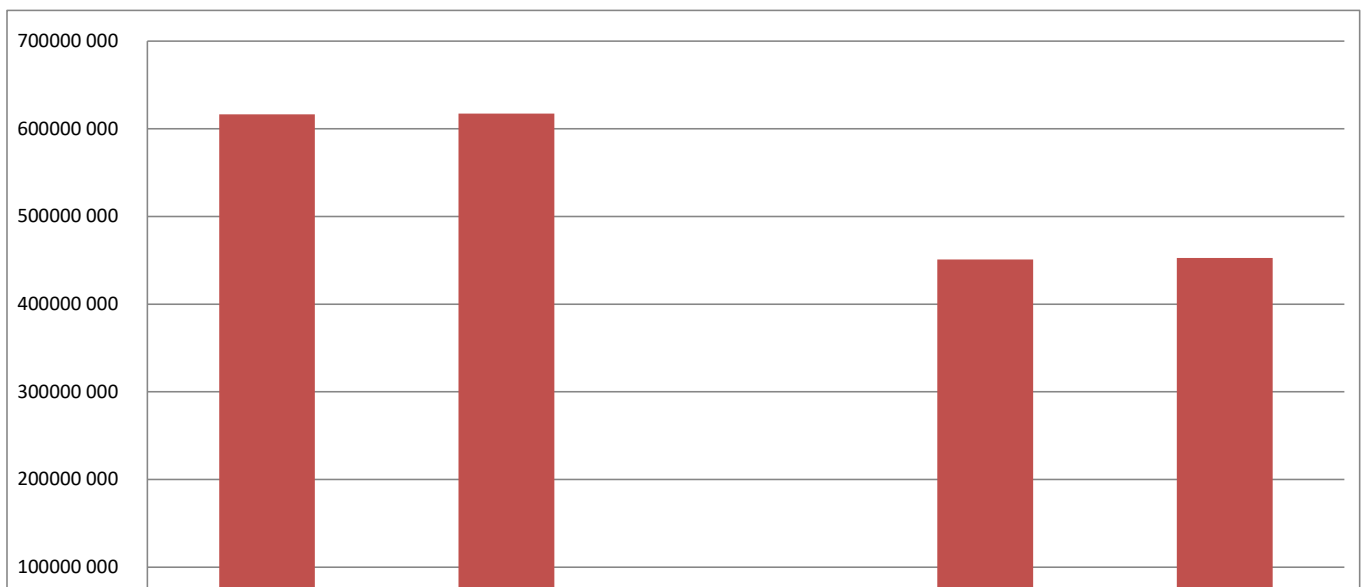
B AANBEVELING

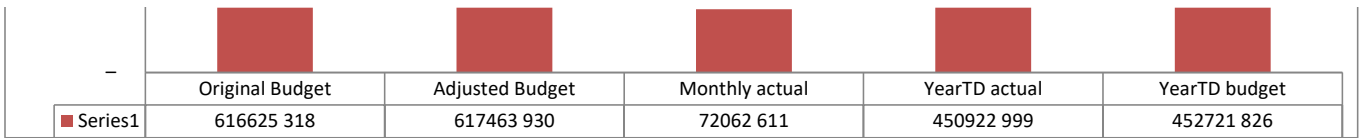
Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Maart 2020 .

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

TOTAL OPERATIONAL REVENUE

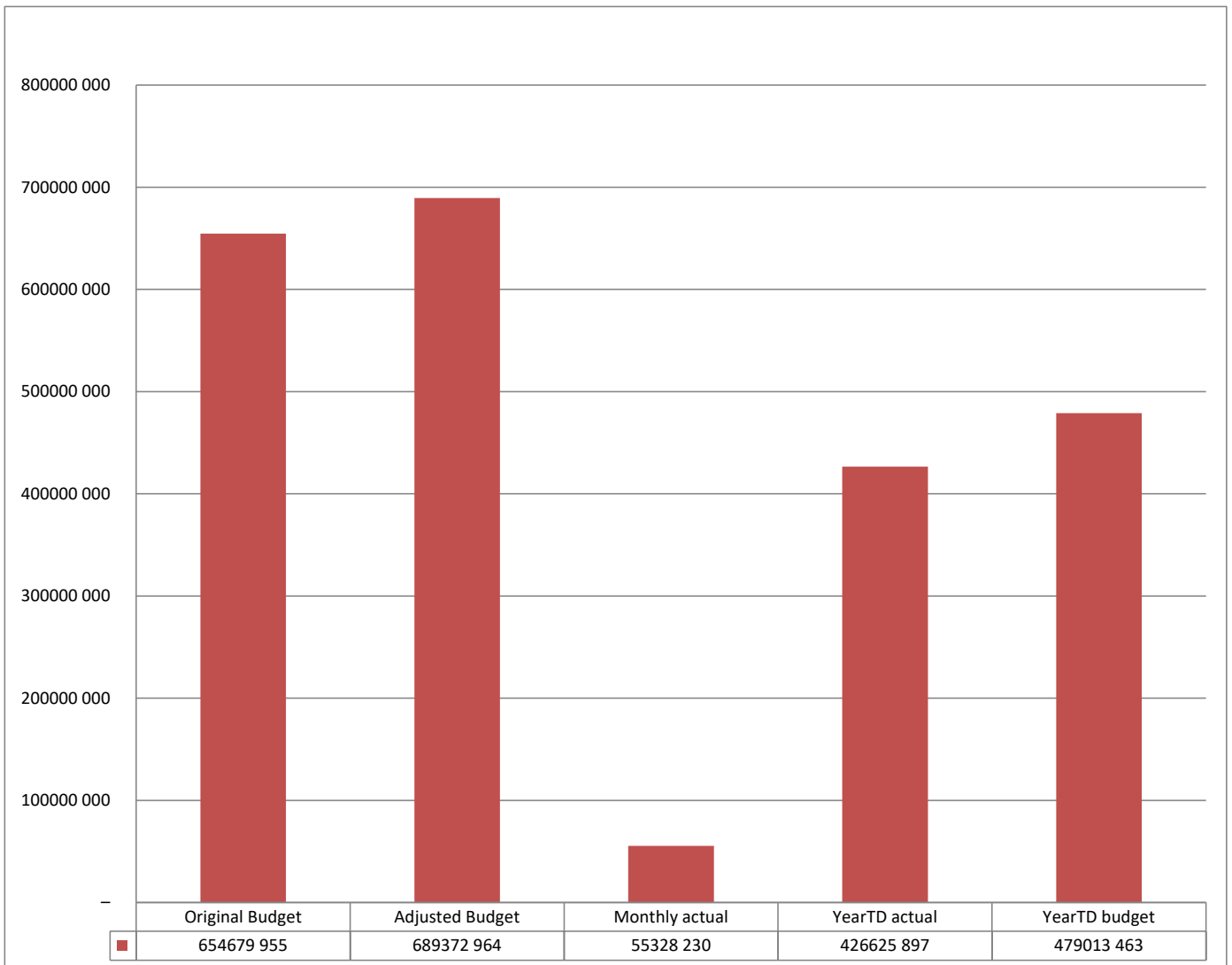




For the period 1 July 2019 to 31 March 2020, 73.03% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2019 tot 31 Maart 2020, is 73.03% van die begrote operasionele inkomste gehef.

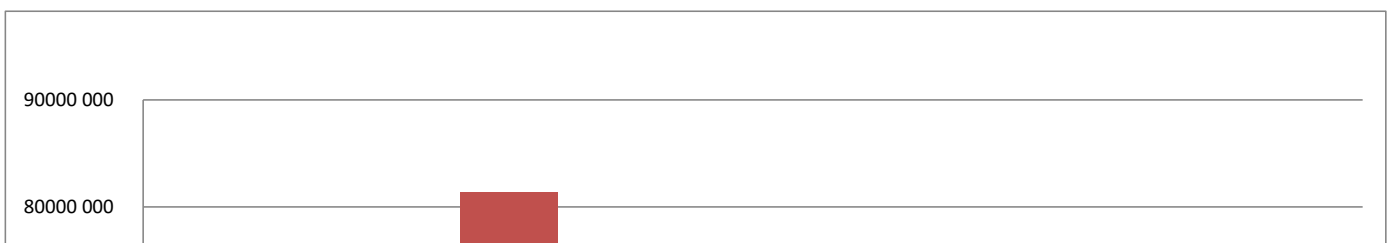
TOTAL OPERATIONAL EXPENDITURE

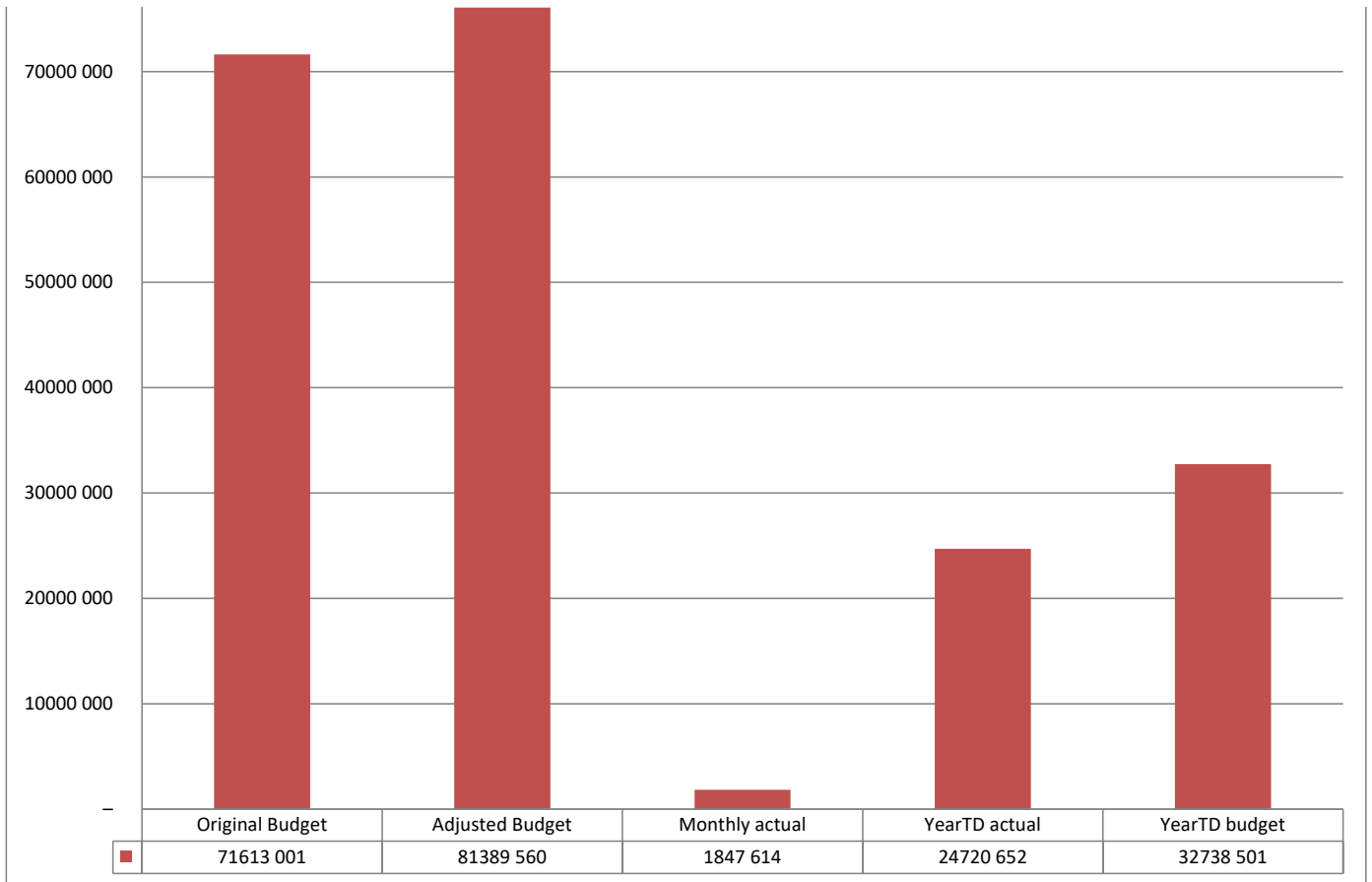


For the period 1 July 2019 to 31 March 2020, 61.89% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2019 tot 31 Maart 2020, is 61.89% 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 March 2020, 30.37% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2019 tot 31 Maart 2020, is 30.37% van die begrote kapitale uitgawes aangegaan.

There is currently also R 18,3 million on order for capital expenditure.

Daar is tans ook R 18,3 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 March 2020.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M09 March

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	3 815	62 123	61 620	502	1%	72 282
Service charges	305 199	346 953	347 173	40 681	248 745	248 263	482	0%	340 789
Investment revenue	8 551	8 695	8 695	404	4 879	6 521	(1 642)	-25%	8 695
Transfers recognised - operational	87 675	138 467	139 123	23 227	108 609	98 166	10 443	11%	139 123
Other own revenue	47 568	50 229	50 191	3 935	26 567	38 152	(11 585)	-30%	50 191
transfers and contributions)	518 771	616 625	617 464	72 063	450 923	452 722	(1 799)	-0%	611 080
Employee costs	9 458	192 524	208 373	15 831	148 760	156 280	(7 520)	-5%	208 373
Remuneration of Councillors	9 458	11 459	11 459	794	7 146	7 513	(367)	-5%	11 459
Depreciation & asset impairment	30 415	45 590	45 590	-	14 018	22 811	(8 793)	-39%	45 590
Finance charges	8 409	8 840	8 724	4	269	751	(482)	-64%	8 724
Materials and bulk purchases	204 318	246 765	248 258	21 337	150 198	176 396	(26 197)	-15%	248 258
Transfers and grants	10 019	30 962	30 854	8 270	24 772	22 838	1 934	8%	30 854
Other expenditure	260 603	118 540	136 115	9 093	81 463	92 426	(10 963)	-12%	136 115
Total Expenditure	532 678	654 680	689 373	55 328	426 626	479 013	(52 388)	-11%	689 373
Surplus/(Deficit)	(13 907)	(38 055)	(71 909)	16 734	24 297	(26 292)	50 589	-192%	(78 293)
Transfers recognised - capital	70 437	44 178	46 327	-	1	34 745	(34 745)	-100%	46 327
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
& contributions	56 530	6 123	(25 582)	16 734	24 298	8 454	15 844	187%	(31 966)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	16 734	24 298	8 454	15 844	187%	(31 966)
Capital expenditure & funds sources									
Capital expenditure	86 657	71 613	81 390	1 848	24 721	32 739	(8 018)	-24%	81 390
Capital transfers recognised	54 177	45 678	46 327	773	8 857	12 068	(3 211)	-27%	46 327
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	3 043	-	-	2 283	(2 283)	-100%	3 043
Internally generated funds	32 479	25 935	32 019	1 074	15 863	18 388	(2 524)	-14%	32 019
Total sources of capital funds	86 657	71 613	81 390	1 848	24 721	32 739	(8 018)	-24%	81 390
Financial position									
Total current assets	184 006	156 835	154 149	-	278 876	-	-	-	154 149
Total non current assets	965 651	978 519	1 000 758	-	976 356	-	-	-	1 000 758
Total current liabilities	91 237	115 487	118 841	-	166 705	-	-	-	118 841
Total non current liabilities	156 015	155 245	160 034	-	161 825	-	-	-	160 034
Community wealth/Equity	902 405	864 621	876 032	-	926 703	-	-	-	876 032
Cash flows									
Net cash from (used) operating	81 900	70 001	57 062	41 644	77 037	73 373	3 664	5%	57 062
Net cash from (used) investing	(83 389)	(71 613)	(81 014)	(2 318)	(27 345)	(58 096)	30 750	-53%	(81 014)
Net cash from (used) financing	(1 745)	(500)	3 000	(145)	(266)	2 763	(3 029)	-110%	(266)
end	94 272	89 164	73 319	-	143 698	112 313	31 385	28%	73 319
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	42 969	4 731	4 041	3 309	3 210	2 822	21 214	138 226	220 522
Creditors Age Analysis									
Total Creditors	970	44	-	-	-	-	-	-	1 014

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) - M09 March

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 %	
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	88 978	95 002	95 064	6 158	75 266	80 403	(5 136)	-6%	95 064
Executive and council	-	-	0	10	19	0	19	2546567%	0
Finance and administration	88 978	95 002	95 064	6 148	75 247	80 403	(5 155)	-6%	95 064
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	112 056	156 525	156 352	23 743	114 863	111 087	3 776	3%	156 352
Community and social services	96 371	105 912	106 608	23 266	92 507	73 779	18 728	25%	106 608
Sport and recreation	6 826	20 394	19 525	468	6 548	14 644	(8 095)	-55%	19 525
Public safety	3	728	728	1	4	546	(542)	-99%	728
Housing	8 855	29 492	29 492	8	15 803	22 119	(6 315)	-29%	29 492
<i>Economic and environmental services</i>	40 066	34 264	37 045	704	4 823	27 992	(23 169)	-83%	37 045
Planning and development	1 791	3 669	5 134	234	1 005	3 851	(2 845)	-74%	5 134
Road transport	38 187	30 057	31 214	469	3 817	23 618	(19 801)	-84%	31 214
Environmental protection	88	538	698	-	1	523	(522)	-100%	698
<i>Trading services</i>	346 951	374 903	375 221	41 457	255 878	285 127	(29 249)	-10%	375 221
Energy sources	226 478	267 273	267 493	32 697	179 807	196 094	(16 287)	-8%	267 493
Water management	49 654	56 021	54 303	4 039	33 428	43 935	(10 507)	-24%	54 303
Waste water management	45 431	26 404	26 404	2 308	21 376	26 953	(5 578)	-21%	26 404
Waste management	25 388	25 206	27 020	2 414	21 267	18 145	3 122	17%	27 020
Total Revenue - Functional	588 051	660 803	663 791	72 063	450 924	504 690	(53 767)	-11%	663 791
Expenditure - Functional									
<i>Governance and administration</i>	76 011	120 995	148 692	8 368	88 556	99 567	(11 011)	-11%	148 692
Executive and council	22 343	28 588	27 929	1 790	16 087	17 863	(1 776)	-10%	27 929
Finance and administration	51 368	90 177	118 533	6 356	70 568	79 996	(9 428)	-12%	118 533
Internal audit	2 300	2 230	2 230	222	1 902	1 709	193	11%	2 230
<i>Community and public safety</i>	71 893	99 678	98 054	13 290	69 373	70 465	(1 092)	-2%	98 054
Community and social services	23 633	26 589	26 857	1 898	17 805	18 657	(853)	-5%	26 857
Sport and recreation	25 297	28 548	27 750	2 146	18 773	19 916	(1 143)	-6%	27 750
Public safety	10 010	9 416	9 425	625	5 607	6 642	(1 035)	-16%	9 425
Housing	12 954	35 126	34 022	8 621	27 188	25 249	1 939	8%	34 022
<i>Economic and environmental services</i>	59 435	69 890	70 920	4 351	39 711	38 101	1 609	4%	70 920
Planning and development	9 030	11 868	11 764	989	7 241	8 113	(871)	-11%	11 764
Road transport	49 753	55 632	56 617	3 210	31 567	28 273	3 294	12%	56 617
Environmental protection	651	2 390	2 539	153	902	1 715	(813)	-47%	2 539
<i>Trading services</i>	323 358	363 203	370 794	29 318	228 344	237 551	(9 207)	-4%	370 794
Energy sources	208 229	260 127	259 592	22 189	157 549	180 686	(23 137)	-13%	259 592
Water management	37 704	28 971	34 304	2 321	23 751	18 327	5 424	30%	34 304
Waste water management	33 065	31 759	33 602	2 396	22 148	16 820	5 328	32%	33 602
Waste management	44 361	42 346	43 295	2 411	24 895	21 718	3 177	15%	43 295
<i>Other</i>	824	914	914	1	642	694	(52)	-7%	914
Total Expenditure - Functional	531 521	654 680	689 373	55 328	426 626	446 379	(19 753)	-4%	689 373
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	16 734	24 298	58 311	(34 014)		(25 582)

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) - M09 March

Description	2018/19	Budget Year 2019/20						YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands										
Revenue - Functional										
<i>Municipal governance and administration</i>	88 978	95 002	95 064	6 158	75 266	80 403	(5 136)	-6%	95 064	
Executive and council	-	-	0	10	19	0	19	2546567%	0	
<i>Mayor and Council</i>	-	-	0	10	19	0	19	2546567%	0	
Finance and administration	88 978	95 002	95 064	6 148	75 247	80 403	(5 155)	-6%	95 064	
<i>Administrative and Corporate Support</i>	1	9	9	-	-	6	(6)	-100%	9	
<i>Finance</i>	88 406	94 446	94 409	6 056	74 963	79 911	(4 948)	-6%	94 409	
<i>Human Resources</i>	499	526	526	87	235	394	(159)	-40%	526	
<i>Marketing, Customer Relations, Publicity and Media</i>	20	4	104	-	-	78	(78)	-100%	104	
<i>Supply Chain Management</i>	52	17	17	5	50	13	37	289%	17	
Community and public safety	112 056	156 525	156 352	23 743	114 863	111 087	3 776	3%	156 352	
Community and social services	96 371	105 912	106 608	23 266	92 507	73 779	18 728	25%	106 608	
<i>Aged Care</i>	86 628	95 119	95 415	23 219	87 387	65 384	22 003	34%	95 415	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	224	222	222	8	152	167	(14)	-9%	222	
<i>Community Halls and Facilities</i>	495	863	863	34	356	647	(291)	-45%	863	
<i>Libraries and Archives</i>	9 024	9 707	10 107	5	4 611	7 580	(2 969)	-39%	10 107	
Sport and recreation	6 826	20 394	19 525	468	6 548	14 644	(8 095)	-55%	19 525	
<i>Recreational Facilities</i>	6 456	7 299	7 299	465	6 501	5 474	1 027	19%	7 299	
<i>Sports Grounds and Stadiums</i>	371	13 095	12 225	3	47	9 169	(9 122)	-99%	12 225	
R thousands										
Expenditure - Functional										
R thousands										
Public safety	3	728	728	1	4	546	(542)	-99%	728	
<i>Fire Fighting and Protection</i>	3	728	728	1	4	546	(542)	-99%	728	
Housing	8 855	29 492	29 492	8	15 803	22 119	(6 315)	-29%	29 492	
<i>Housing</i>	8 855	29 492	29 492	8	15 803	22 119	(6 315)	-29%	29 492	
Economic and environmental services	40 066	34 264	37 045	704	4 823	27 992	(23 169)	-83%	37 045	
Planning and development	1 791	3 669	5 134	234	1 005	3 851	(2 845)	-74%	5 134	
<i>Economic Development/Planning</i>	388	250	1 715	-	-	1 286	(1 286)	-100%	1 715	
<i>Town Planning, Building Regulations and Enforcement</i>	1 404	2 793	2 793	234	1 005	2 095	(1 090)	-52%	2 793	
<i>Project Management Unit</i>	-	626	626	-	-	470	(470)	-100%	626	
Road transport	38 187	30 057	31 214	469	3 817	23 618	(19 801)	-84%	31 214	
<i>Police Forces, Traffic and Street Parking Control</i>	20 076	23 720	23 720	469	3 817	17 998	(14 181)	-79%	23 720	
<i>Roads</i>	18 111	6 337	7 493	-	-	5 620	(5 620)	-100%	7 493	
Environmental protection	88	538	698	-	1	523	(522)	-100%	698	
<i>Biodiversity and Landscape</i>	88	538	698	-	1	523	(522)	-100%	698	
Trading services	346 951	374 903	375 221	41 457	255 878	285 127	(29 249)	-10%	375 221	
Energy sources	226 478	267 273	267 493	32 697	179 807	196 094	(16 287)	-8%	267 493	
<i>Electricity</i>	225 770	266 452	266 672	32 697	179 807	195 478	(15 671)	-8%	266 672	
<i>Street Lighting and Signal Systems</i>	708	821	821	-	-	616	(616)	-100%	821	
Water management	49 654	56 021	54 303	4 039	33 428	43 935	(10 507)	-24%	54 303	
<i>Water Distribution</i>	49 654	56 021	54 303	4 039	33 428	43 935	(10 507)	-24%	54 303	
Waste water management	45 431	26 404	26 404	2 308	21 376	26 953	(5 578)	-21%	26 404	
<i>Sewerage</i>	33 343	23 012	23 012	2 308	21 376	24 410	(3 034)	-12%	23 012	
<i>Storm Water Management</i>	12 088	3 391	3 391	-	-	2 544	(2 544)	-100%	3 391	
Waste management	25 388	25 206	27 020	2 414	21 267	18 145	3 122	17%	27 020	

<i>Solid Waste Removal</i>	25 388	25 206	27 020	2 414	21 267	18 145	3 122	17%	27 020
Other	-	109	109	1	93	82	11	14%	109
Licensing and Regulation	-	109	109	1	93	82	11	14%	109
Total Revenue - Functional	588 051	660 803	663 791	72 063	450 924	504 690	(53 767)	-11%	663 791

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

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 %	
R thousands									
Expenditure - Functional									
Municipal governance and administration	76 011	120 995	148 692	8 368	88 556	99 567	(11 011)	-11%	148 692
Executive and council	22 343	28 588	27 929	1 790	16 087	17 863	(1 776)	-10%	27 929
<i>Mayor and Council</i>	14 838	18 767	18 078	1 167	9 985	10 715	(730)	-7%	18 078
<i>Municipal Manager, Town Secretary and Chief Execut</i>	7 505	9 822	9 851	623	6 101	7 147	(1 046)	-15%	9 851
Finance and administration	51 368	90 177	118 533	6 356	70 568	79 996	(9 428)	-12%	118 533
<i>Administrative and Corporate Support</i>	10 401	8 615	16 337	1 057	9 093	10 132	(1 039)	-10%	16 337
<i>Asset Management</i>	100	4 392	4 392	2	151	3 284	(3 133)	-95%	4 392
<i>Budget and Treasury Office</i>	5	-	-	-	-	-	-		-
<i>Finance</i>	26 304	33 713	37 990	1 924	26 308	23 541	2 767	12%	37 990
<i>Fleet Management</i>	2 598	2 796	2 596	233	2 069	1 909	160	8%	2 596
<i>Human Resources</i>	(4 572)	19 972	34 942	1 766	18 510	25 619	(7 109)	-28%	34 942
<i>Information Technology</i>	2 974	3 719	3 719	279	3 056	3 458	(403)	-12%	3 719
<i>Legal Services</i>	2 188	1 780	3 287	106	2 772	2 495	276	11%	3 287
<i>Marketing, Customer Relations, Publicity and Media</i>	3 064	3 630	3 748	329	2 819	2 845	(26)	-1%	3 748
<i>Property Services</i>	1 813	3 489	3 489	50	435	1 509	(1 074)	-71%	3 489
<i>Risk Management</i>	16	421	421	-	-	316	(316)	-100%	421
<i>Supply Chain Management</i>	5 944	5 970	6 440	586	5 119	4 009	1 110	28%	6 440
<i>Valuation Service</i>	534	1 680	1 171	25	237	877	(641)	-73%	1 171
Internal audit	2 300	2 230	2 230	222	1 902	1 709	193	11%	2 230
<i>Governance Function</i>	2 300	2 230	2 230	222	1 902	1 709	193	11%	2 230
Community and public safety	71 893	99 678	98 054	13 290	69 373	70 465	(1 092)	-2%	98 054
Community and social services	23 633	26 589	26 857	1 898	17 805	18 657	(853)	-5%	26 857
<i>Aged Care</i>	4 533	4 296	4 552	396	3 685	2 845	841	30%	4 552
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	2 903	3 317	3 292	251	2 146	2 289	(143)	-6%	3 292
<i>Child Care Facilities</i>	2	819	823	-	6	619	(613)	-99%	823
<i>Community Halls and Facilities</i>	5 568	6 080	6 087	455	3 836	4 320	(484)	-11%	6 087
<i>Disaster Management</i>	55	47	73	0	44	27	17	62%	73
<i>Education</i>	4	705	705	-	2	530	(528)	-100%	705
<i>Libraries and Archives</i>	10 568	11 324	11 324	796	8 086	8 027	59	1%	11 324
Sport and recreation	25 297	28 548	27 750	2 146	18 773	19 916	(1 143)	-6%	27 750
<i>Community Parks (including Nurseries)</i>	6 497	6 763	6 782	586	4 945	4 626	319	7%	6 782
<i>Recreational Facilities</i>	14 318	16 797	15 964	1 180	10 625	11 886	(1 261)	-11%	15 964
<i>Sports Grounds and Stadiums</i>	4 482	4 988	5 005	380	3 204	3 405	(201)	-6%	5 005
Public safety	10 010	9 416	9 425	625	5 607	6 642	(1 035)	-16%	9 425
<i>Fire Fighting and Protection</i>	10 010	9 416	9 425	625	5 607	6 642	(1 035)	-16%	9 425
Housing	12 954	35 126	34 022	8 621	27 188	25 249	1 939	8%	34 022
<i>Housing</i>	12 749	33 431	32 307	8 608	27 073	23 965	3 108	13%	32 307
<i>Informal Settlements</i>	205	1 695	1 715	13	115	1 284	(1 169)	-91%	1 715
Description	2018/19	Budget Year 2019/20							YearTD budget
Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands									
Economic and environmental services	59 435	69 890	70 920	4 351	39 711	38 101	1 609	4%	70 920
Planning and development	9 030	11 868	11 764	989	7 241	8 113	(871)	-11%	11 764
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 825	2 182	2 124	126	1 150	1 325	(175)	-13%	2 124
<i>Economic Development/Planning</i>	1 570	2 227	2 182	96	1 278	1 410	(132)	-9%	2 182
<i>Town Planning, Building Regulations and Enforcement</i>	4 077	4 920	4 920	631	3 587	3 679	(92)	-2%	4 920

<i>Project Management Unit</i>	1 559	2 538	2 538	136	1 227	1 699	(472)	-28%	2 538
Road transport	49 753	55 632	56 617	3 210	31 567	28 273	3 294	12%	56 617
<i>Police Forces, Traffic and Street Parking Control</i>	25 573	31 101	30 929	1 936	14 940	11 090	3 851	35%	30 929
Roads	24 181	24 531	25 688	1 274	16 627	17 183	(556)	-3%	25 688
Environmental protection	651	2 390	2 539	153	902	1 715	(813)	-47%	2 539
<i>Biodiversity and Landscape</i>	(24)	2 390	2 539	153	902	1 715	(813)	-47%	2 539
<i>Pollution Control</i>	675	-	-	-	-	-	-		-
Trading services	323 358	363 203	370 794	29 318	228 344	237 551	(9 207)	-4%	370 794
Energy sources	208 229	260 127	259 592	22 189	157 549	180 686	(23 137)	-13%	259 592
<i>Electricity</i>	205 241	257 067	256 767	21 985	155 403	178 409	(23 006)	-13%	256 767
<i>Street Lighting and Signal Systems</i>	2 988	3 060	2 825	205	2 146	2 277	(131)	-6%	2 825
Water management	37 704	28 971	34 304	2 321	23 751	18 327	5 424	30%	34 304
<i>Water Treatment</i>	21	1 557	1 557	4	21	1 167	(1 147)	-98%	1 557
<i>Water Distribution</i>	35 159	24 063	29 096	2 268	21 626	14 935	6 692	45%	29 096
<i>Water Storage</i>	2 524	3 351	3 651	50	2 104	2 225	(122)	-5%	3 651
Waste water management	33 065	31 759	33 602	2 396	22 148	16 820	5 328	32%	33 602
<i>Public Toilets</i>	1 432	1 710	1 710	130	1 137	1 201	(64)	-5%	1 710
<i>Sewerage</i>	25 120	21 855	23 690	1 633	15 418	9 933	5 484	55%	23 690
<i>Storm Water Management</i>	6 508	5 720	5 720	634	5 591	3 830	1 761	46%	5 720
<i>Waste Water Treatment</i>	5	2 475	2 483	-	2	1 855	(1 853)	-100%	2 483
Waste management	44 361	42 346	43 295	2 411	24 895	21 718	3 177	15%	43 295
<i>Solid Waste Disposal (Landfill Sites)</i>	13 624	16 543	16 235	357	2 497	5 529	(3 031)	-55%	16 235
<i>Solid Waste Removal</i>	28 966	24 478	25 735	1 911	20 979	15 196	5 783	38%	25 735
<i>Street Cleaning</i>	1 771	1 325	1 325	143	1 419	993	426	43%	1 325
Other	824	914	914	1	642	694	(52)	-7%	914
Licensing and Regulation	18	60	60	1	2	54	(52)	-96%	60
Tourism	806	854	854	-	640	640	0	0%	854
Total Expenditure - Functional	531 521	654 680	689 373	55 328	426 626	446 379	(19 753)	-4%	689 373
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	16 734	24 298	58 311	(34 014)	-58%	(25 582)

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

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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	91 172	5 861	73 245	77 483	(4 239)	-5.5%	91 172
Vote 2 - Community Services	132 923	181 732	183 184	24 231	118 937	131 418	(12 481)	-9.5%	183 184
Vote 3 - Corporate Services	520	539	639	97	254	479	(225)	-47.0%	639
Vote 4 - Technical Services	367 989	385 828	387 303	41 827	258 059	294 189	(36 129)	-12.3%	387 303
Vote 5 - Muncipal Manager	537	1 495	1 495	47	428	1 121	(692)	-61.8%	1 495
Total Revenue by Vote	588 051	660 803	663 791	72 063	450 924	504 690	(53 767)	-10.7%	663 791
Expenditure by Vote									
Vote 1 - Financial Services	34 049	47 139	51 373	2 569	32 104	32 721	(617)	-1.9%	51 373
Vote 2 - Community Services	99 562	136 762	135 067	15 463	86 553	85 706	848	1.0%	135 067
Vote 3 - Corporate Services	31 442	61 026	83 158	4 833	46 352	56 385	(10 033)	-17.8%	83 158
Vote 4 - Technical Services	355 880	397 201	405 781	31 605	252 095	261 670	(9 575)	-3.7%	405 781
Vote 5 - Muncipal Manager	10 589	12 551	13 994	858	9 523	9 897	(375)	-3.8%	13 994
Total Expenditure by Vote	531 521	654 680	689 373	55 328	426 626	446 379	(19 753)	-4.4%	689 373
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	16 734	24 298	58 311	(34 014)	-58.3%	(25 582)

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) - M09 March

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	3 815	62 123	61 620	502	1%	72 282
Service charges - electricity revenue	221 840	265 119	265 339	32 718	179 948	189 125	(9 177)	-5%	246 166
Service charges - water revenue	35 547	35 901	35 901	3 626	29 680	26 103	3 577	14%	40 405
Service charges - sanitation revenue	24 904	22 085	22 085	2 159	19 998	15 219	4 779	31%	29 092
Service charges - refuse revenue	22 909	23 849	23 849	2 178	19 119	17 817	1 303	7%	25 127
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 441	7 567	7 567	419	4 022	5 976	(1 954)	-33%	7 567
Interest earned - external investments	8 551	8 695	8 695	404	4 879	6 521	(1 642)	-25%	8 695
Interest earned - outstanding debtors	10 545	7 891	7 891	1 059	10 444	5 919	4 526	76%	7 891
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13 452	19 482	19 482	3	47	14 819	(14 772)	-100%	19 482
Licences and permits	1 125	165	165	100	838	123	714	579%	165
Agency services	5 630	5 420	5 420	367	3 021	4 065	(1 044)	-26%	5 420
Transfers recognised - operational	87 675	138 467	139 123	23 227	108 609	98 166	10 443	11%	139 123
Other revenue	10 219	9 704	9 666	1 988	8 194	7 249	945	13%	9 666
Gains on disposal of PPE	1 157	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	518 771	616 625	617 464	72 063	450 923	452 722	(1 799)	0%	611 080
Expenditure By Type									
Employee related costs	149 718	192 524	208 373	15 831	148 760	156 280	(7 520)	-5%	208 373
Remuneration of councillors	9 458	11 459	11 459	794	7 146	7 513	(367)	-5%	11 459
Debt impairment	40 803	33 613	43 513	2 417	24 881	32 635	(7 754)	-24%	43 513
Depreciation & asset impairment	30 415	45 590	45 590	-	14 018	22 811	(8 793)	-39%	45 590
Finance charges	8 409	8 840	8 724	4	269	751	(482)	-64%	8 724
Bulk purchases	188 783	229 196	229 196	20 414	139 298	162 649	(23 351)	-14%	229 196
Other materials	15 535	17 569	19 062	923	10 900	13 747	(2 847)	-21%	19 062
Contracted services	41 971	43 731	51 139	4 152	29 286	31 549	(2 263)	-7%	51 139
Transfers and grants	10 019	30 962	30 854	8 270	24 772	22 838	1 934	8%	30 854
Other expenditure	37 568	41 196	41 463	2 523	27 296	28 242	(946)	-3%	41 463
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	532 678	654 680	689 373	55 328	426 626	479 013	(52 388)	-11%	689 373
Surplus/(Deficit)	(13 907)	(38 055)	(71 909)	16 734	24 297	(26 292)	50 589	(0)	(78 293)
Transfers recognised - capital	70 437	44 178	46 327	-	1	34 745	(34 745)	(0)	46 327
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	56 530	6 123	(25 582)	16 734	24 298	8 454			(31 966)
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	56 530	6 123	(25 582)	16 734	24 298	8 454			(31 966)
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	16 734	24 298	8 454			(31 966)

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) - M09 March

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									
Multi-Year expenditure appropriation									
Vote 2 - Community Services	637	3 106	600	-	-	-	-		600
Vote 4 - Technical Services	47 388	33 049	35 680	408	9 744	10 766	(1 022)	-9%	35 680
Total Capital Multi-year expenditure	48 025	36 155	36 280	408	9 744	10 766	(1 022)	-9%	36 280
Single Year expenditure appropriation									
Vote 1 - Financial Services	675	80	80	1	34	13	21	159%	80
Vote 2 - Community Services	3 394	15 992	20 266	554	4 253	4 385	(132)	-3%	20 266
Vote 3 - Corporate Services	1 021	3 380	4 560	50	1 028	7 029	(6 001)	-85%	4 560
Vote 4 - Technical Services	33 524	15 950	20 147	821	9 648	10 543	(895)	-8%	20 147
Vote 5 - Muncpal Manager	18	56	56	14	14	2	12	500%	56
Total Capital single-year expenditure	38 631	35 458	45 110	1 440	14 977	21 973	(6 996)	-32%	45 110
Total Capital Expenditure	86 657	71 613	81 390	1 848	24 721	32 739	(8 018)	-24%	81 390

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

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	6 546	91	2 376	8 476	(6 100)	-72%	6 546
Executive and council	388	150	2 356	20	116	1 734	(1 618)	-93%	2 356
Finance and administration	1 394	2 550	4 190	71	2 261	6 742	(4 481)	-66%	4 190
Community and public safety	3 513	18 572	20 162	552	4 073	3 886	187	5%	20 162
Community and social services	187	4 190	6 491	-	343	3 274	(2 931)	-90%	6 491
Sport and recreation	3 326	13 461	12 675	552	3 650	71	3 579	5030%	12 675
Public safety	-	922	997	(0)	80	541	(462)	-85%	997
Housing	-	-	-	-	-	-	-		-
Economic and environmental service	33 399	13 808	13 919	61	7 333	7 858	(526)	-7%	13 919
Planning and development	491	26	138	-	30	35	(5)	-14%	138
Road transport	32 908	13 782	13 782	61	7 303	7 824	(521)	-7%	13 782
Environmental protection	-	-	-	-	-	-	-		-
Trading services	47 963	36 533	40 763	1 144	10 939	12 518	(1 579)	-13%	40 763
Energy sources	11 378	8 700	9 135	131	3 873	5 171	(1 298)	-25%	9 135
Water management	12 522	19 581	17 384	239	1 042	1 055	(14)	-1%	17 384
Waste water management	22 950	7 241	8 171	553	5 088	2 382	2 706	114%	8 171
Waste management	1 112	1 010	6 073	221	936	3 910	(2 974)	-76%	6 073
Total Capital Expenditure - Standard Classification	86 657	71 613	81 390	1 848	24 721	32 739	(8 018)	-24%	81 390

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Funded by:									
National Government	25 874	38 506	36 789	773	8 606	4 914	3 692	75%	36 789
Provincial Government	27 586	6 672	8 537	–	251	6 403	(6 152)	-96%	8 537
District Municipality	717	500	500	–	–	375	(375)	-100%	500
Transfers recognised - capital	54 177	45 678	46 327	773	8 857	12 068	(3 211)	-27%	46 327
Borrowing	–	–	3 043	–	–	2 283	(2 283)	-100%	3 043
Internally generated funds	32 479	25 935	32 019	1 074	15 863	18 388	(2 524)	-14%	32 019
Total Capital Funding	86 657	71 613	81 390	1 848	24 721	32 739	(8 018)	-24%	81 390

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	94 272	89 164	73 319	143 697	73 319
Consumer debtors	58 357	29 579	58 062	73 039	58 062
Other debtors	19 685	26 690	11 076	50 820	11 076
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 693	11 402	11 693	11 319	11 693
Total current assets	184 006	156 835	154 149	278 876	154 149
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	44 492	45 660	44 492	44 350	44 492
Investments in Associate	–	–	–	–	–
Property, plant and equipment	918 179	929 659	953 687	929 031	953 687
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	2 429	2 650	2 029	2 426	2 029
Other non-current assets	550	550	550	550	550
Total non current assets	965 651	978 519	1 000 758	976 356	1 000 758
TOTAL ASSETS	1 149 656	1 135 353	1 154 908	1 255 233	1 154 908
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	7 150	6 418	7 150	7 445	7 150
Trade and other payables	62 785	69 191	63 479	135 617	63 479
Provisions	21 302	39 877	48 213	23 643	48 213
Total current liabilities	91 237	115 487	118 841	166 705	118 841
Non current liabilities					
Borrowing	4 704	675	9 222	4 704	9 222
Provisions	151 311	154 570	150 812	157 120	150 812
Total non current liabilities	156 015	155 245	160 034	161 825	160 034
TOTAL LIABILITIES	247 252	270 732	278 875	328 530	278 875
NET ASSETS	902 405	864 621	876 032	926 703	876 032
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	892 050	854 266	865 677	916 348	865 677
Reserves	10 355	10 355	10 355	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	902 405	864 621	876 032	926 703	876 032

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	4 144	59 211	60 332	(1 121)	-2%	71 559
Service charges	299 778	330 950	330 950	34 734	255 798	263 714	(7 916)	-3%	330 950
Other revenue	1 076	24 158	24 319	3 074	16 525	14 759	1 766	12%	24 319
Government - operating	126 944	139 169	139 123	23 212	121 259	138 962	(17 703)	-13%	139 123
Government - capital	36 531	50 208	46 122	28 123	55 599	40 230	15 369	38%	46 122
Interest	11 596	16 565	16 586	404	4 770	14 122	(9 351)	-66%	16 586
Dividends									
Payments									
Suppliers and employees	(454 855)	(530 278)	(539 268)	(43 722)	(406 285)	(429 625)	(23 340)	5%	(539 268)
Finance charges	(651)	(1 366)	(1 249)	(4)	(50)	(682)	(632)	93%	(1 249)
Transfers and Grants	(10 019)	(30 962)	(31 079)	(8 320)	(29 791)	(28 438)	1 353	-5%	(31 079)
NET CASH FROM/(USED) OPERATING ACTIVITIES	81 900	70 001	57 062	41 644	77 037	73 373	(41 574)	-57%	57 062
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)	(81 014)	(2 318)	(27 345)	(58 096)	(30 750)	53%	(81 014)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(83 389)	(71 613)	(81 014)	(2 318)	(27 345)	(58 096)	(30 750)	53%	(81 014)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	731	-	-	(145)	(246)	-	(246)	-	-
Payments									
Repayment of borrowing	(2 477)	(500)	3 000	-	(20)	2 763	2 783	101%	3 000
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 745)	(500)	3 000	(145)	(266)	2 763	3 029	110%	(266)
NET INCREASE/ (DECREASE) IN CASH HELD	(3 234)	(2 112)	(20 952)	39 181	49 426	18 041			(20 952)
Cash/cash equivalents at beginning:	97 506	91 275	94 272		94 272	94 272			94 272
Cash/cash equivalents at month/year end:	94 272	89 164	73 319		143 698	112 313			73 319

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance Rand Value	Variance	Reasons for material deviations
1	Revenue By Source			
	Property rates	502	1%	Immaterial variance
	Service charges - electricity revenue	(9 177)	-5%	Decrease in consumption due to seasonal fluctuation and implementation of load shedding.
	Service charges - water revenue	3 577	14%	Increase in consumption due to warmer weather and water restrictions not being implemented currently.
	Service charges - sanitation revenue	4 779	31%	Increase due to industrial effluent charges
	Service charges - refuse revenue	1 303	7%	Increase due to private dumping
	Service charges - other	-		
	Rental of facilities and equipment	(1 954)	-33%	Decrease in occupations and rental of halls
	Interest earned - external investments	(1 642)	-25%	Interest accrued on remaining investment outstanding
	Interest earned - outstanding debtors	4 526	76%	Increase in outstanding debt
	Dividends received	-		
	Fines, penalties and forfeits	(14 772)	-100%	Fines Revenue Recognised on an Annual Basis.
	Licences and permits	714	579%	Line item Correction of budget between Licences and permits & Agency Services
	Agency services	(1 044)	-26%	Line item Correction of budget between Licences and permits & Agency Services
	Transfers and subsidies	10 443	11%	Excellerated expenditure on housing top structures - Vredebes Housing Project
	Other revenue	945	13%	Immaterial variance
	Gains on disposal of PPE	-		
	Expenditure By Type			
2	Expenditure By Type			
	Employee related costs	(7 520)	-5%	Variance primarily due to Post Employment Provisions
	Remuneration of councillors	(367)	-5%	Immaterial variance
	Debt impairment	(7 754)	-24%	Increase in outstanding debt.
	Depreciation & asset impairment	(8 793)	-39%	Depreciation runs to follow. Capital parameter setup in progress.
	Finance charges	(482)	-64%	Interest Charges relating to Landfill Sites recognised on an annual basis
	Bulk purchases	(23 351)	-14%	Decrease in consumption due to seasonal fluctuation and implementation of load shedding.
	Other materials	(2 847)	-21%	Implementation of Cost containment Measures
	Contracted services	(2 263)	-7%	Implementation of Cost containment Measures
	Transfers and subsidies	1 934	8%	Immaterial variance
	Other expenditure	(946)	-3%	Immaterial variance
	Loss on disposal of PPE	-		
3	Capital Expenditure			
	Total Capital Expenditure	(8 018)	-24%	SCM Delay in the projects : Tulbagh Dam Project & Upgrading Of Sport Facilities
	-	-		
	-	-		
	-	-		
4	Financial Position			
	-	-		
	-	-		
	-	-		
	-	-		
5	Cash Flow			
	Receipts			
	Service Charges	(7 916)	-3%	Decrease in consumption due to seasonal fluctuation and implementation of load shedding.
	Government - operating	(17 703)	-13%	Outstanding Housing Allocation
	Interest	(9 351)	-66%	Interest not accrued on monthly basis, but recognised on investment withdrawals.
	Payments			
	Transfers and Grants	1 353	-5%	Rollout of Top Structures in progress.
	Capital assets	(30 750)	53%	SCM Delay in the projects : Tulbagh Dam Project & Upgrading Of Sport Facilities
	Repayment of borrowing	2 783	101%	New loans to be taken up by the municipality.
	-	-		
6	Measureable performance			
	-	-		
	-	-		
	-	-		
	-	-		
7	Municipal Entities			
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		

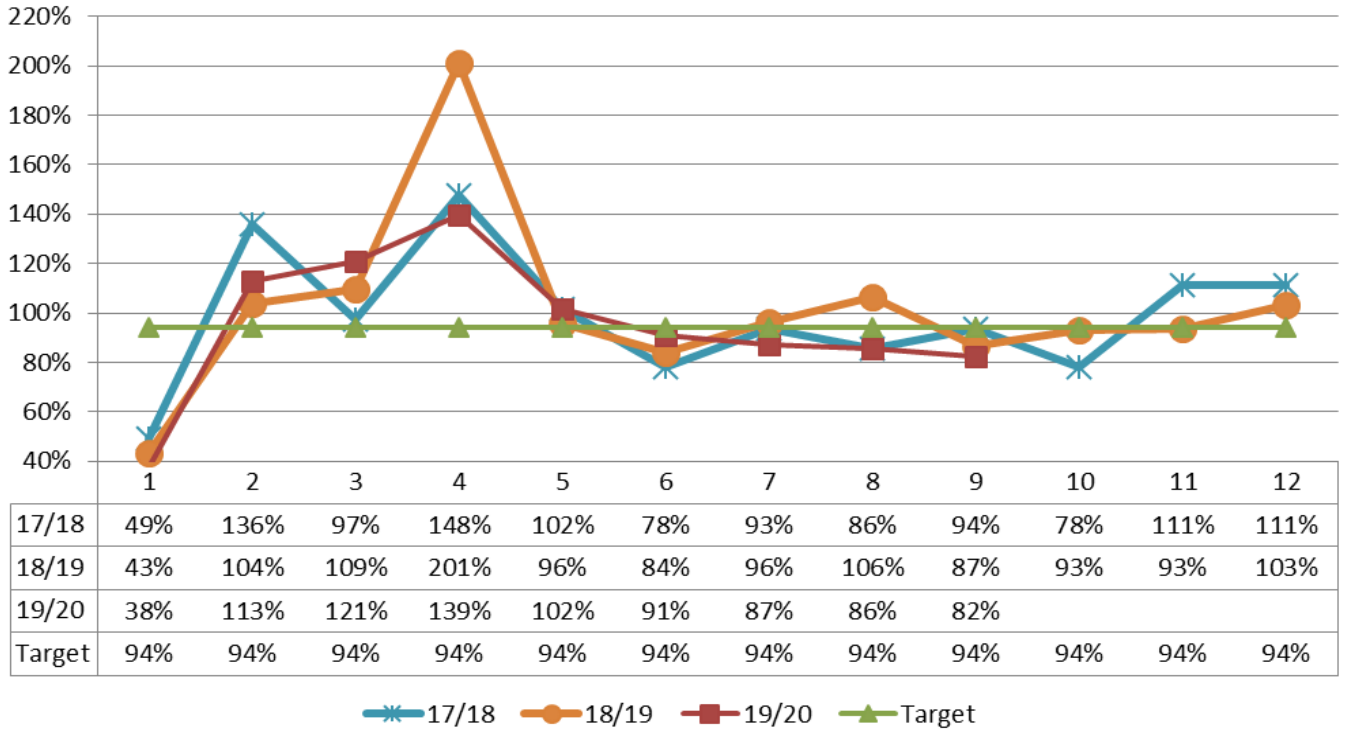
The debtors age analysis per Income source and customer group is as follows:

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	9 850	1 797	1 735	1 160	1 176	927	6 805	41 568	65 018	51 636	
Electricity	1300	20 034	734	267	227	174	126	1 123	3 392	26 076	5 041	
Property Rates	1400	4 016	330	275	252	243	224	4 022	14 166	23 528	18 907	
Waste Water Management	1500	5 632	810	754	726	683	658	3 586	20 610	33 460	26 263	
Waste Management	1600	6 114	917	835	772	733	704	3 632	21 752	35 459	27 593	
Property Rental Debtors	1700	89	13	12	12	12	12	84	801	1 036	922	
Interest on Arrear Accounts	1810	1 413	101	121	128	139	146	1 769	34 868	38 683	37 049	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(4 178)	28	41	31	51	25	194	1 069	(2 738)	1 370	
Total By Income Source	2000	42 969	4 731	4 041	3 309	3 210	2 822	21 214	138 226	220 522	168 781	
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	667	379	208	186	139	92	2 448	5 756	9 875	8 621	
Commercial	2300	17 593	498	254	201	161	132	1 959	7 826	28 624	10 279	
Households	2400	24 270	3 670	3 390	2 753	2 759	2 460	16 042	121 467	176 810	145 480	
Other	2500	439	184	189	169	152	138	766	3 178	5 214	4 402	
Total By Customer Group	2600	42 969	4 731	4 041	3 309	3 210	2 822	21 214	138 226	220 522	168 781	

Negative figure as indicated for "Other Debtors" relates to cash received, but not yet allocated.

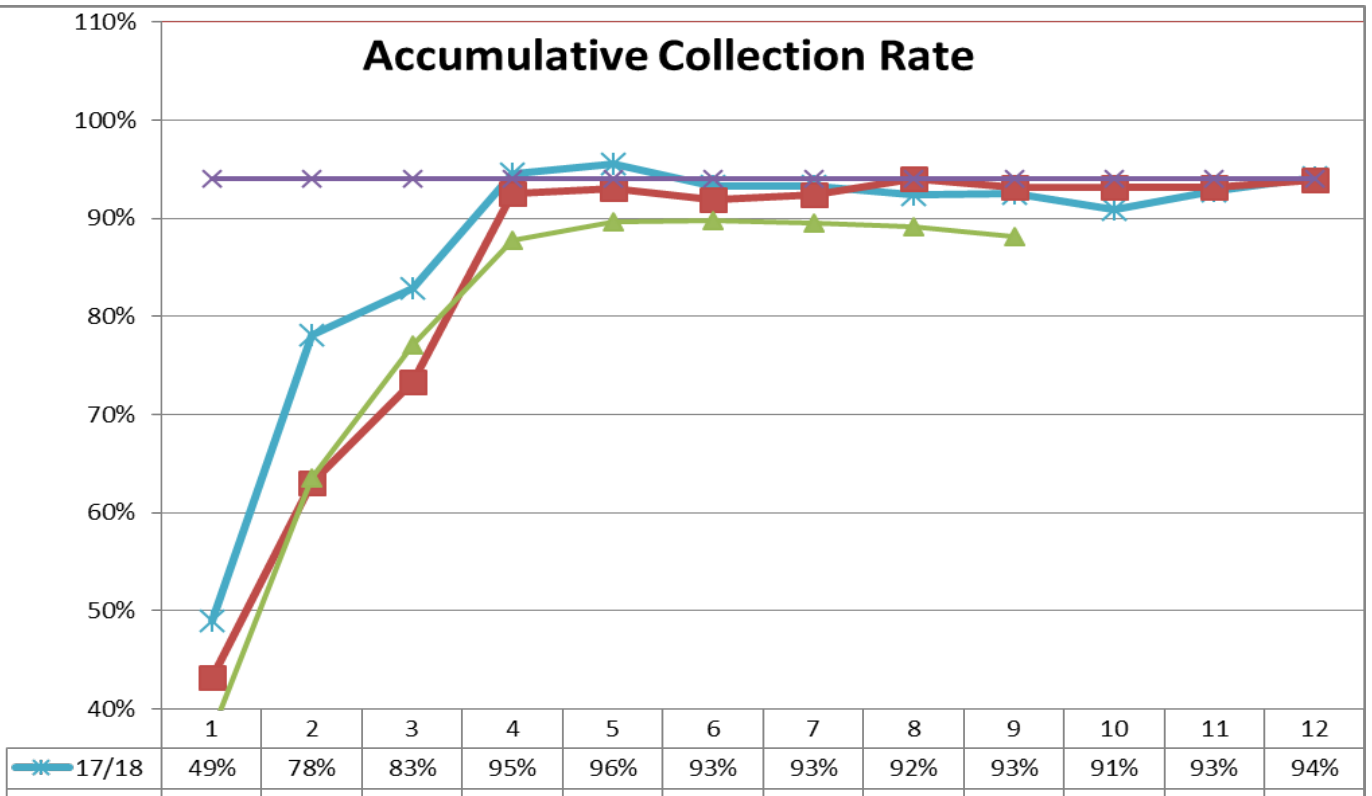
Debtor Collection Rate per Month






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 March 2020 amounts to 82% in comparison to the previous year 87%.

Die doel van hierdie grafiek is om die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Maart 2020 82% beloop in vergelyking met die vorige jaar 87%.

Accumulative Collection Rate



 18/19	43%	63%	73%	93%	93%	92%	92%	94%	93%	93%	93%	94%
 19/20	38%	64%	77%	88%	90%	90%	90%	89%	88%			
 Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 88%.

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 88% beloop.

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2019/20								Total
		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	
R thousands										
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	970	44	-	-	-	-	-	-	1 014
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	970	44	-	-	-	-	-	-	1 014

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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	-	-	-	-		-	-	-
FNB	-	-	-	-		-	-	-
	-	-	-	-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	20 000

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 - M09 March

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	23 227	88 328	72 839	15 489	21.3%	97 119
Equitable Share	92 850	92 850	23 212	85 782	69 638	16 145	23.2%	92 850
Local Government Financial Management Grant [S	1 400	1 400	9	941	1 050	(109)	-10.4%	1 400
Expanded Public Works Programme Integrated Gra	2 269	2 269	7	1 605	1 702	(97)	-5.7%	2 269
Municipal Infrastructure Grant [Schedule 5B]	600	600	-	-	450	(450)	-100.0%	600
Provincial Government:	40 573	39 073	-	20 281	29 305	(9 024)	-30.8%	39 073
Housing	29 000	29 000	-	15 729	21 750	(6 021)	-27.7%	29 000
Financial Management	330	330	-	-	248	(248)	-100.0%	330
Financial Management Support Grant	-	-	-	-	-	-	-	-
Regional Social Econimical Pro	1 000	1 000	-	-	750	(750)	-100.0%	1 000
Libraries, Archives and Museum	9 639	8 139	-	4 552	6 104	(1 552)	-25.4%	8 139
Community Development Workers	-	-	-	-	-	-	-	-
Capacity Building Grant	380	380	-	-	285	(285)	-100.0%	380
Maintenance of Main Roads	-	-	-	-	-	-	-	-
Municipal Accreditation & Capacity Building Grant	224	224	-	-	168	(168)	-100.0%	224
-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-
Water Drought Support	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
Other grant providers:	775	775	-	-	-	-	-	775
Belguim Grant	250	250	-	-	-	-	-	250
Table Mountain Fund	525	525	-	-	-	-	-	525
Total Operating Transfers and Grants	138 467	136 967	23 227	108 609	102 144	6 465	6.3%	136 967
National Government:	41 984	40 267	-	1	30 200	(30 199)	-400.0%	40 267
Municipal Infrastructure Grant (MIG)	18 966	18 966	-	1	14 225	(14 224)	-100.0%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	15 214	-	-	11 410	(11 410)	-100.0%	15 214
Integrated National Electrification Programme (Mun	2 609	2 609	-	-	1 957	(1 957)	-100.0%	2 609
Regional Social Econimical Pro	3 478	3 478	-	-	2 609	(2 609)	-100.0%	3 478
Provincial Government:	1 694	1 694	-	-	1 270	(1 270)	-100.0%	972
Main Roads	972	972	-	-	729	(729)	-100.0%	972
Fire Service Capacity Building Grant	722	722	-	-	541	(541)	-100.0%	722
Total Capital Transfers and Grants	43 678	41 961	-	1	31 470	(31 470)	-100.0%	41 239
TOTAL RECEIPTS OF TRANSFERS & GRANTS	182 145	178 928	23 227	108 610	133 615	(25 005)	-18.7%	178 206

According to our knowledge, the Municipality complies with the Division of Revenue Act (DoRA) as well as all the conditions of the allocations in terms thereof.

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 - M09 March

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	23 227	88 328	72 839	15 489	21.3%	97 119
Equitable Share	92 850	92 850	23 212	85 782	69 638	16 145	23.2%	92 850
Local Government Financial Management Grant [1 400	1 400	9	941	1 050	(109)	-10.4%	1 400
Expanded Public Works Programme Integrated Gr	2 269	2 269	7	1 605	1 702	(97)	-5.7%	2 269
Municipal Infrastructure Grant [Schedule 5B]	600	600	-	-	450	(450)	-100.0%	600
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-
Provincial Government:	40 573	39 073	-	20 281	29 305	(9 024)	-30.8%	38 693
Housing	29 000	29 000	-	15 729	21 750	(6 021)	-27.7%	29 000
Financial Management	330	330	-	-	248	(248)	-100.0%	330
Financial Management Support Grant	-	-	-	-	-	-	-	-
Regional Social Economical Pro	1 000	1 000	-	-	750	(750)	-100.0%	1 000
Libraries, Archives and Museum	9 639	8 139	-	4 552	6 104	(1 552)	-25.4%	8 139
Community Development Workers	-	-	-	-	-	-	-	-
Capacity Building Grant	380	380	-	-	285	(285)	-100.0%	-
Maintenance of Main Roads	-	-	-	-	-	-	-	-
Municipal Accreditation & Capacity Building Grant	224	224	-	-	168	(168)	-100.0%	224
District Municipality:	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-
Water Drought Support	-	-	-	-	-	-	-	-
Other grant providers:	775	775	-	-	-	-	-	1 024
Belguim Grant	250	250	-	-	-	-	-	775
Table Mountain Fund	525	525	-	-	-	-	-	250
Total operating expenditure of Transfers and Grants	138 467	136 967	23 227	108 609	102 144	6 465	6.3%	136 837
Capital expenditure of Transfers and Grants								
National Government:	41 984	40 267	-	1	30 200	(30 199)	-100.0%	40 267
Municipal Infrastructure Grant [Schedule 5B]	18 966	18 966	-	1	14 225	(14 224)	-100.00%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	15 214	-	-	11 410	(11 410)	-100.00%	15 214
Integrated National Electrification Programme (Mu	2 609	2 609	-	-	1 957	(1 957)	-100.00%	2 609
Regional Social Economical Pro	3 478	3 478	-	-	2 609	(2 609)	-100.00%	3 478
Provincial Government:	1 694	1 694	-	-	1 270	(1 270)	-100.0%	-
Housing	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-
Main Roads	972	972	-	-	729	(729)	-	-
Fire Service Capacity Building Grant	722	722	-	-	541	(541)	-	-
Other grant providers:	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	43 678	41 961	-	1	31 470	(31 470)	-100.0%	40 267
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	182 145	178 928	23 227	108 610	133 615	(25 005)	-18.7%	177 103

According to our knowledge, the Municipality complies with the Division of Revenue Act (DoRA) as well as all the conditions of the allocations in terms thereof.

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 718	7 718	605	5 461	5 773	(312)	-5%	7 718
Pension and UIF Contributions	1 137	1 137	88	793	426	367	86%	1 137
Medical Aid Contributions	227	227	20	157	95	62	66%	227
Motor Vehicle Allowance	741	741	-	-	-	-		741
Cellphone Allowance	1 094	1 094	78	704	819	(115)	-14%	1 094
Housing Allowances	487	487	3	31	400	(369)	-92%	487
Other benefits and allowances	54	54	-	-	-	-		54
Sub Total - Councillors	11 459	11 459	794	7 146	7 513	(367)	-5%	11 459
Senior Managers of the Municipality								
Basic Salaries and Wages	3 809	3 809	237	2 223	2 857	(634)	-22%	3 809
Pension and UIF Contributions	783	783	17	149	588	(438)	-75%	783
Medical Aid Contributions	135	135	4	49	101	(52)	-52%	135
Overtime	-	-	-	-	-	-		-
Performance Bonus	891	891	47	358	668	(310)	-46%	891
Motor Vehicle Allowance	1 052	1 052	68	612	789	(177)	-22%	1 052
Cellphone Allowance	71	71	2	31	53	(22)	-42%	71
Housing Allowances	154	154	-	-	115	(115)	-100%	154
Other benefits and allowances	115	115	9	90	86	4	5%	115
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers	7 010	7 010	384	3 512	5 258	(1 746)	-33%	7 010
Other Municipal Staff								
Basic Salaries and Wages	115 689	116 528	9 177	85 435	87 396	(1 961)	-2%	116 528
Pension and UIF Contributions	17 544	17 550	1 433	12 915	13 162	(247)	-2%	17 550
Medical Aid Contributions	7 793	7 793	701	5 961	5 844	117	2%	7 793
Overtime	12 733	12 733	1 235	12 726	9 550	3 176	33%	12 733
Performance Bonus	8 186	8 186	718	6 465	6 140	326	5%	8 186
Motor Vehicle Allowance	4 497	4 497	434	3 912	3 373	539	16%	4 497
Cellphone Allowance	405	405	43	376	304	72	24%	405
Housing Allowances	1 649	1 649	130	1 155	1 237	(81)	-7%	1 649
Other benefits and allowances	4 318	4 322	356	3 187	3 241	(54)	-2%	4 322
Payments in lieu of leave	889	889	465	6 339	667	5 672	851%	889
Long service awards	436	436	141	1 273	327	946	290%	436
Post-retirement benefit obligations	11 376	26 376	606	5 451	19 782	(14 331)	-72%	26 376
Sub Total - Other Municipal Staff	185 514	201 363	15 439	145 194	151 022	(5 828)	-4%	201 363
TOTAL SALARY, ALLOWANCES & % increase	203 983	219 832	16 617	155 853	163 793	(7 940)	-5%	219 832
TOTAL MANAGERS AND STAFF	192 524	208 373	15 823	148 706	156 280	(7 573)	-5%	208 373

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 - M09 March

Description	Ref	Budget Year 2019/20											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		3 455	11 142	11 734	9 921	6 169	4 338	4 622	3 687	4 144	3 727	3 884	4 736
Service charges - electricity revenue		17 246	27 274	27 135	21 954	19 720	20 437	19 591	17 265	27 791	32 697	33 059	37 669
Service charges - water revenue		2 326	2 518	2 559	2 161	2 492	2 726	2 900	2 666	2 954	3 109	3 054	4 390
Service charges - sanitation revenue		1 520	1 560	3 831	1 515	1 743	1 954	1 844	1 600	1 585	1 449	1 564	1 419
Service charges - refuse		1 647	1 811	1 988	1 590	1 948	1 817	2 047	1 680	2 404	1 928	1 899	2 558
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		240	284	382	381	281	231	553	473	430	134	435	527
Interest earned - external investments		434	623	77	700	638	728	23	1 143	404	590	831	2 494
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	7 900
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		208	288	300	395	239	177	398	315	294	217	851	1 383
Licences and permits		308	8	1 318	162	176	704	206	580	532	14	362	(2 456)
Agency services		-	-	-	-	-	-	-	-	-	3 670	-	-
Transfer receipts - operating		47 994	5 605	-	3 042	10 946	25 708	4 064	689	23 212	161	0	17 703
Other revenue		145	331	344	461	433	376	1 691	1 064	1 818	2 325	410	489
Cash Receipts by Source		75 522	51 444	49 668	42 282	44 785	59 195	37 939	31 161	65 568	50 022	46 349	78 812
Other Cash Flows by Source													
Transfer receipts - capital		14 003	-	-	-	3 474	10 000	-	-	28 123	4 104	1 788	(15 369)
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)	(246)	83	(145)	-	-	246
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	37 693	31 244	93 545	54 126	48 137	63 688
Cash Payments by Type													
Employee related costs		13 166	13 889	13 576	14 279	21 728	14 740	14 842	16 757	14 505	14 541	16 489	13 449
Remuneration of councillors		909	910	899	906	906	906	897	918	794	966	963	1 485
Interest paid		-	-	-	-	-	46	-	-	4	-	-	1 200
Bulk purchases - Electricity		23 467	30 587	27 112	15 301	15 281	15 283	13 288	19 913	20 414	24 914	23 272	34 744
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 070	1 700	1 073	1 697	2 258	1 132	2 277	1 697	2 442	2 046	2 829	1 947
Contracted services		2 576	4 884	3 656	4 506	3 368	5 163	1 548	2 434	4 165	4 659	6 958	14 395
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		4 958	-	3 961	2 792	7 500	1 877	263	119	8 320	660	1 272	(643)
General expenses		3 937	4 387	3 437	6 290	3 582	7 219	1 912	2 311	2 399	4 712	1 307	6 452
Cash Payments by Type		50 084	56 357	53 713	45 771	54 623	46 366	35 027	44 149	53 043	52 498	53 090	73 029
Other Cash Flows/Payments by Type													
Capital assets		2 346	1 184	3 945	7 026	2 372	4 469	1 753	1 932	2 318	6 607	9 959	43 585
Repayment of borrowing		-	-	22	-	-	-	(2)	-	-	-	-	(3 020)
Other Cash Flows/Payments		(7 040)	107	(31)	1 314	507	2 000	127	1 008	(997)	-	-	583
Total Cash Payments by Type		45 389	57 648	57 649	54 111	57 502	52 834	36 905	47 088	54 365	59 104	63 049	114 177
NET INCREASE/(DECREASE) IN CASH HELD		44 229	(6 160)	(8 078)	(11 848)	(9 196)	16 355	788	(15 844)	39 181	(4 978)	(14 911)	(50 489)
Cash/cash equivalents at the month/year beginning:		94 272	138 500	132 340	124 262	112 414	103 218	119 573	120 361	104 517	143 698	138 720	123 808
Cash/cash equivalents at the month/year end:		138 500	132 340	124 262	112 414	103 218	119 573	120 361	104 517	143 698	138 720	123 808	73 320

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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									
<u>Monthly expenditure performance trend</u>									
July	-	5 968	6 782	101	101	6 782	6 682	98.5%	0%
August	2 395	5 968	6 782	3 035	3 136	13 565	10 429	76.9%	4%
September	3 895	5 968	6 782	2 468	5 604	20 347	14 743	72.5%	7%
October	4 259	5 968	6 782	6 398	12 002	27 130	15 127	55.8%	15%
November	5 596	5 968	6 782	2 200	14 202	33 912	19 710	58.1%	17%
December	4 014	5 968	6 782	4 387	18 589	40 695	22 106	54.3%	23%
January	2 324	5 968	6 782	1 566	20 155	47 477	27 322	57.5%	28%
February	5 448	5 968	6 782	2 718	22 873	54 260	31 387	57.8%	32%
March	6 120	5 968	6 782	1 848	24 721	61 042	36 322	59.5%	35%
April	10 087	5 968	6 782	-		67 825	-		
May	3 737	5 968	6 782	-		74 607	-		
June	38 783	5 968	6 782	-		81 390	-		
Total Capital expenditure	86 657	71 613	81 390	24 721					

3.2 SUPPLY CHAIN MANAGEMENT

3.2.1 Demand and Acquisition

3.2.1.1 Advertisement stage

The following competitive bids are currently in the advertisement stage:

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Aanvraag en Verkryging

3.2.1.1 Adverteringsfase

Die volgende mededingende tenders is tans in die adverterings fase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/17/42	Leasing of office space to Witzenberg Municipality in Ceres (Re-advertisement)	21-Apr-2020*
08/2/17/71	Appointment of Professional service provider for the research of land and submission of an environmental Basic Assessment Report (BAR) for the establishment of a regional cemetery	14-Apr-2020*
08/2/17/74	Supply of Remote Metering (AMR)	27-Mar-2020*

* All bids in the advertisement stage during the lockdown period were postponed till after 16 April 2020.

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

Geen formele geskrewe pryskwotasies is tans in die adverteringsfase nie.

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/17/14	Supply of alarm, monitoring and maintenance system and armed response services	27-Nov-2019	06-Dec-2019 15-Jan-2020 Referred back	C Wessels
08/2/17/18	Road markings in the Witzenberg municipal area	25-Feb-2020	04-Mar-2020	E Lintnaar
08/2/17/25	Supply and servicing of Portable chemical toilets and emptying of septic tanks in the Witzenberg area	03-Mar-2020	25-Mar-2020	N Jacobs
08/2/17/47	Supply, delivery and installation of a self-contained breathing apparatus filling station	19-Feb-2020	26-Feb-2020	A Lamprecht-Vertue
08/2/17/55	Supply and delivery of Traffic Uniforms	26-Mar-2020	Awaiting	M Green
08/2/17/58	Supply and delivery of Electricity metering	26-Feb-2020	26-Mar-2020	D Greeff
08/2/17/61	Supply and delivery of 10 Tailormade business containers	20-Mar-2020	Awaiting	R Fick
08/2/17/62	Supply, delivery & installation of palisade fencing & 2 palisade gates for municipal property	25-Mar-2020	Awaiting	R Fick

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/17/63	Paving at Skoonvlei site in Bella Vista, Ceres	20-Mar-2020	Awaiting	R Fick
08/2/17/66	Non-Motorised Transport (NMT) facilities and Stormwater maintenance in Ceres	05-Mar-2020	23-Mar-2020	E Lintnaar
08/2/17/68	Translation services from English to Afrikaans and vice versa for Witzenberg Municipality	06-Mar-2020	Awaiting	R Hendricks
08/2/17/69	Printing, supply and delivery of a Corporate Newsletter to Witzenberg Municipality	04-Mar-2020	11-Mar-2020	R Hendricks
08/2/17/70	Construction of a public refuse drop-off facility, Wolseley	28-Feb-2020	10-Mar-2020 17-Mar-2020 30-Mar-2020	J Jacobs
08/2/17/73	Supply, delivery and offloading of Lime and Calcium Hypochlorite	11-Mar-2020	Awaiting	M Frieslaar N Jacobs

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/17/57	Appointment of Structural engineer for Structural alterations at Ceres Town Hall	07-Feb-2020	11-Feb-2020 09-Mar-2020 30-Mar-2020	H Truter
08/2/17/65	Painting of external surfaces at Pine Valley Community Hall Wolseley	20-Feb-2020	04-Mar-2020	H Truter
08/2/17/75	Supply and delivery of pavers	18-Feb-2020	04-Mar-2020	E Lintnaar
08/2/17/78	Supply of Prepayment Electricity meters	05-Mar-2020	19-Mar-2020	D Greeff
08/2/17/85	Supply, delivery and installation of building signage	18-Mar-2020	23-Mar-2020	R Hendricks
08/2/17/89	Servicing of Portable chemical toilets in the Witzenberg area (3 months)	10-Mar-2020	24-Mar-2020	N Jacobs

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitives bid are currently in the adjudication stage:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/17/06	Facilitation of training for municipal minimum competency levels MMCL Programme	08-Nov-2019	19-Feb-2020	31-Mar-2020
08/2/17/09	Radio Frequency Identification (RFID) for wheelie bins	13-Dec-2019	25-Mar-2020	31-Mar-2020

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/17/29	Supply, delivery and installation of a Prefabricated building at the Ceres testing station	14-Feb-2020	25-Mar-2020	31-Mar-2020
08/2/17/41	Translation services from English and/or Afrikaans to Isixhosa and vice versa for Witzenberg municipality	04-Dec-2019	18-Feb-2020	31-Mar-2020
08/2/17/46	Supply and delivery of a Fire truck equipped with medium size firefighting pumping apparatus with associated equipment to the Witzenberg municipality	11-Feb-2020	25-Mar-2020	31-Mar-2020
08/2/17/52	Rebuilding of the John Steyn library in Ceres	27-Feb-2020	25-Mar-2020	31-Mar-2020

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

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

3.2.1.4 Bids awarded

No bid was awarded by the Accounting Officer during the month of March 2020.

The following competitive bid were awarded by the Bid Adjudication Committee during the month of March 2020:

3.2.1.4 Tenders toegeken

Geen tenders was toegeken deur die Rekenpligtige Beampte gedurende Maart 2020 nie.

Die volgende mededingende tenders was toegeken deur die Tender Toekenningskomitee gedurende Maart 2020:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/17/38	11-Mar-2020	Motheo Construction Group (PTY) Ltd	Electrification of low cost houses in Vredebes, Ceres – Phase 2	Bidder scored the highest points	R 3 979 285.20

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

The following formal written price quotation or competitive bid was cancelled during the month of March 2020:

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

Die volgende formele geskrewe prys kwotasie of mededingende tender was gekanselleer gedurende Maart 2020:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/17/10	31-Mar-2020	Construction of the Waverenskroon Dam, Inlet Pipeline and Intake Works, Tulbagh.	No responsive bids received
08/2/17/22	25-Mar-2020	Supply, delivery and fitment of Vehicle batteries and rendering of auto electrical repairs and services	No bids received
08/2/17/79	03-Mar-2020	Appointment of a service provider to assist with the Bi Annual performance management support of section 56 & 57 managers	No bids received

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

The following written price quotations were approved during the month of March 2020:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Maart 2020:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
164129	10-03-2020	LJ Projects & Events (Pty) Ltd	Supply and Delivery of twelve (12) Man Camping Tents	Only responsive quotation	R 11 500.00 (Incl. VAT)	Acting Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of March 2020:

3.2.1.7 Formele Geskrewe Prys Kwotasies

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Maart 2020:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/17/79	18-Mar-2020	Roy Steele & Ass. CC	Appointment of a service provider to assist with the Bi Annual performance management support of section 56 & 57	Only responsive bidder	R 76 245.00	Acting Director: Corporate Services

			managers (Re-advertisement)			
08/2/17/80	19-Mar-2020	DDP Valuers (Pty) Ltd	Service provider for Compilation and maintenance of Supplementary Valuation roll for Witzenberg municipality	Only responsive bidder	R 46 575.00	Acting Director: Financial Services

3.2.1.8 Appeals

The following appeals were lodged and are being dealt with by the Accounting Officer:

3.2.1.8 Appèlle

Die volgende appèlle is ontvang en word hanteer deur die Rekenpligtige beampte:

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Status	Dealt by
08/2/15/91	Professional engineering services for Witzenberg municipality	06 Nov 2018	RHDHV	Reason for non-compliance	Appeal is being dealt with by the Accounting Officer	Accounting Officer
		06 Nov 2018	EOH Industrial Technologies (Pty) Ltd	Calculation of cluster points		
		08 Nov 2018	Bigen Africa Services (PTY) Ltd	Reason for non-compliance		
08/2/17/40	Ceres Sportsfields concrete stands (re-advertisement)	03 Mar 2020	Gem Con (Pty) Ltd	Reason for non-compliance	Appeal is being dealt with by the Accounting Officer	Accounting Officer

3.2.1.9 Deviations

3.2.1.9 Afwykinge

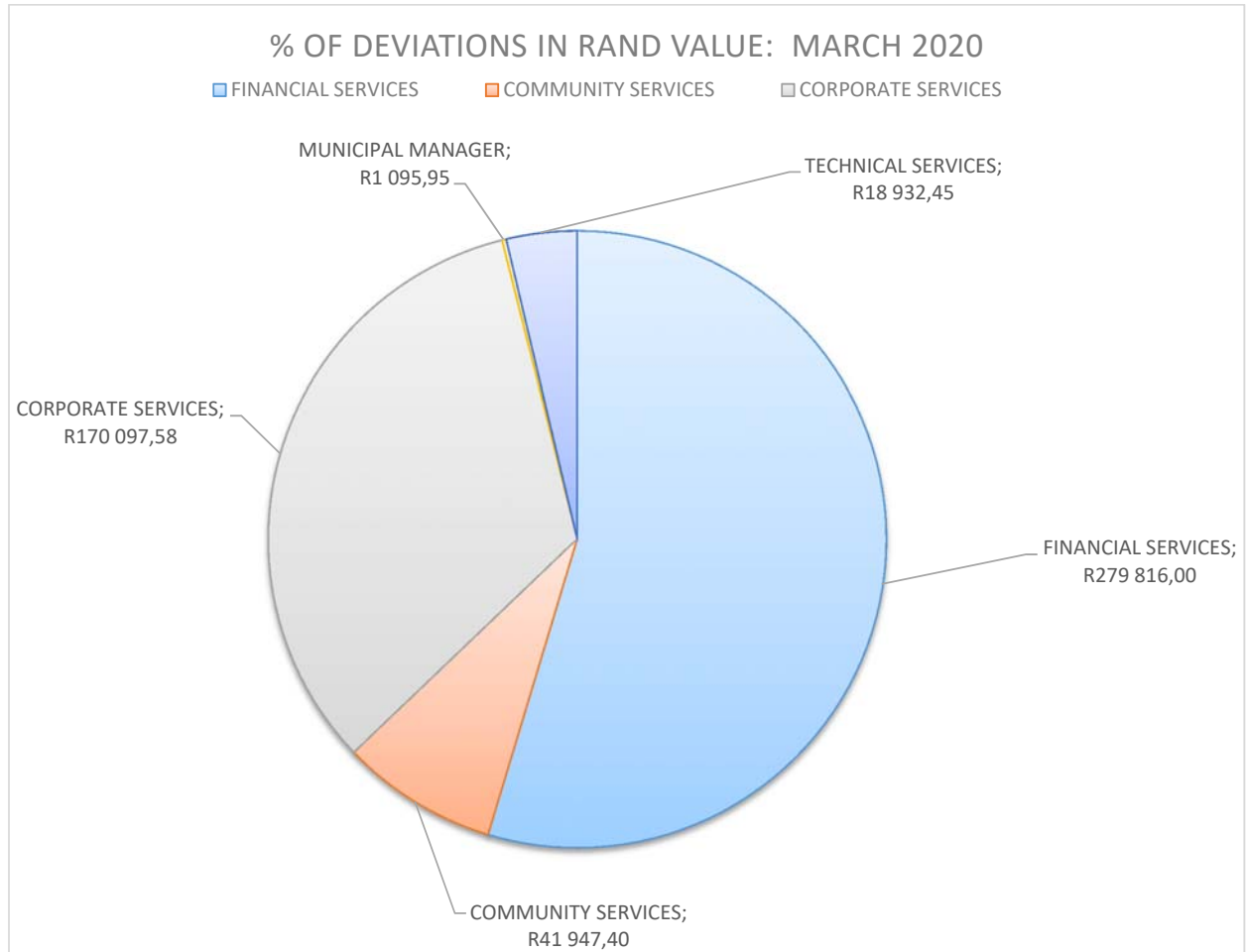
The following table contains the actuals against approved deviations by the Accounting Officer for the month of March 2020 which totals R 539 836.04:

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykinge deur die Rekenpligtige Beampte vir die maand van Maart 2020 wat beloop op die totaal van R 539 836.04:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
2-Mar-20	Ceres Veterinary Hospital CC	Impoundment of horses	Emergency	163962	41,947.40
3-Mar-20	Witzenberg Herald	Publication of Notice 2019/2020 - Adjustment Budget	Single supplier	163992	3,456.00
4-Mar-20	WC Communications	Investigate & repair faulty telephone lines	Emergency	164026	3,782.35
6-Mar-20	Macsteel Fluid control	Servicing of Bermad control valve Diaphragm	Single supplier	164066	18,932.45
11-Mar-20	Frans Davin Attorneys	Rental Agreement: Geldenhuys Trust / Witzenberg Municipality	Impractical	164133	1,095.95
17-Mar-20	CIMSO Business Solutions (PTY) Ltd	Licence fee: Innkeeper System - Resort	Impractical	164248	27,946.66
19-Mar-20	The Shearwater Property Trust	Leasing of Office Space - Tech. Building	Impractical	164288	121,440.00
23-Mar-20	WC Communications	Repair faulty telephone system	Impractical	164354	29,899.23
25-Mar-20	Quality Medical Supplies	COVID19-002 Filtering Masks	Emergency	164374	198,000.00
25-Mar-20	Witzenberg Herald	Publication of Notice 2019/2020 - Oversight report, Draft Budget, IDP & SDBIP for Comments	Single supplier	164383	9,360.00
25-Mar-20	Witzenberg Herald	Publication of Notice Covid 19 Communication	Single supplier	164399	14,976.00
26-Mar-20	Logan Medical and Surgical	COVID19-009 25l Sanitizer	Emergency	164400	69,000.00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
January 2020	R 1 599 454.92	R14 071 089.52	11.36%
February 2020	R 48 598.15	R9 208 009.81	0.52%
March 2020	R 539 836.04	R14 117 907.69	3.82%

DEVIATIONS PER DIRECTORATE



Logistics

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

Logistieke

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

MONTH	Jan 2020	Febr 2020	March 2020
Value of inventory at hand	R 10 188 021.19	R 10 441 594.74	R 11 065 469
Turnover rate of total value of inventory	1.34	1.19	1.23
Date of latest stores reconciliation	31 Mar 2020		
Date of last stock count	05 Dec 2019		
Date of next stock count	29 Apr 2020		

QUALITY CERTIFICATE

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

- The monthly in year monitoring reports for the month of March 2020

has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:



Date:

14 April 2020