



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

**Financial data is in respect of the period
1 July 2019 to 30 April 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 10.7 million.

The monthly billing was also done as scheduled and during this process 17 806 accounts amounting to R 37.5 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 4.2 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 5.7 million of which R 90 000 was in terms of deviations.

The municipality currently has R 128 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 April 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 10.7 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 17 806 rekeninge ten bedrae van R 37.5 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 4.2 miljoen.

Die deernis subsidies vir die maand beloop R 1.6 miljoen.

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

Bestellings ter waarde van R 5.7 miljoen uitgereik, waarvan R 90 000 ten opsigte van afwykings is.

Die munisipaliteit het R 128 miljoen in die primêre bankrekening en beleggings ter waarde van R 20 miljoen.

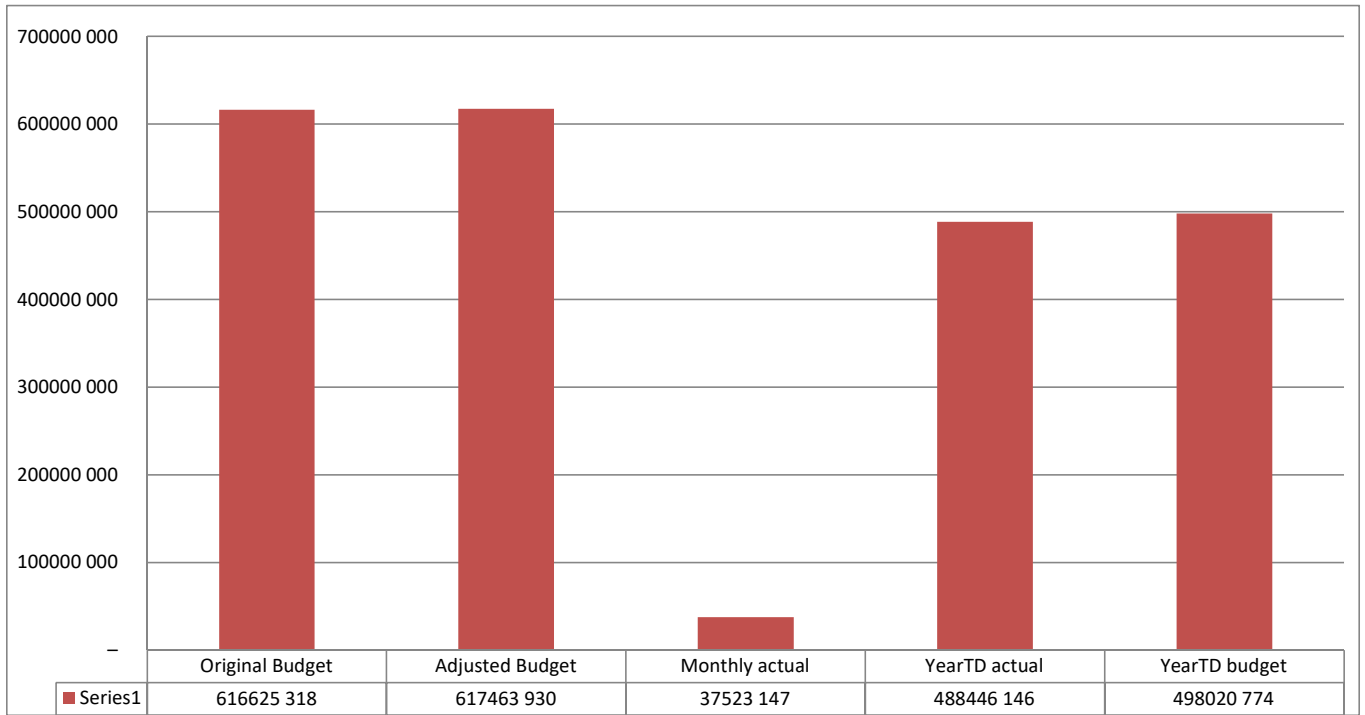
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

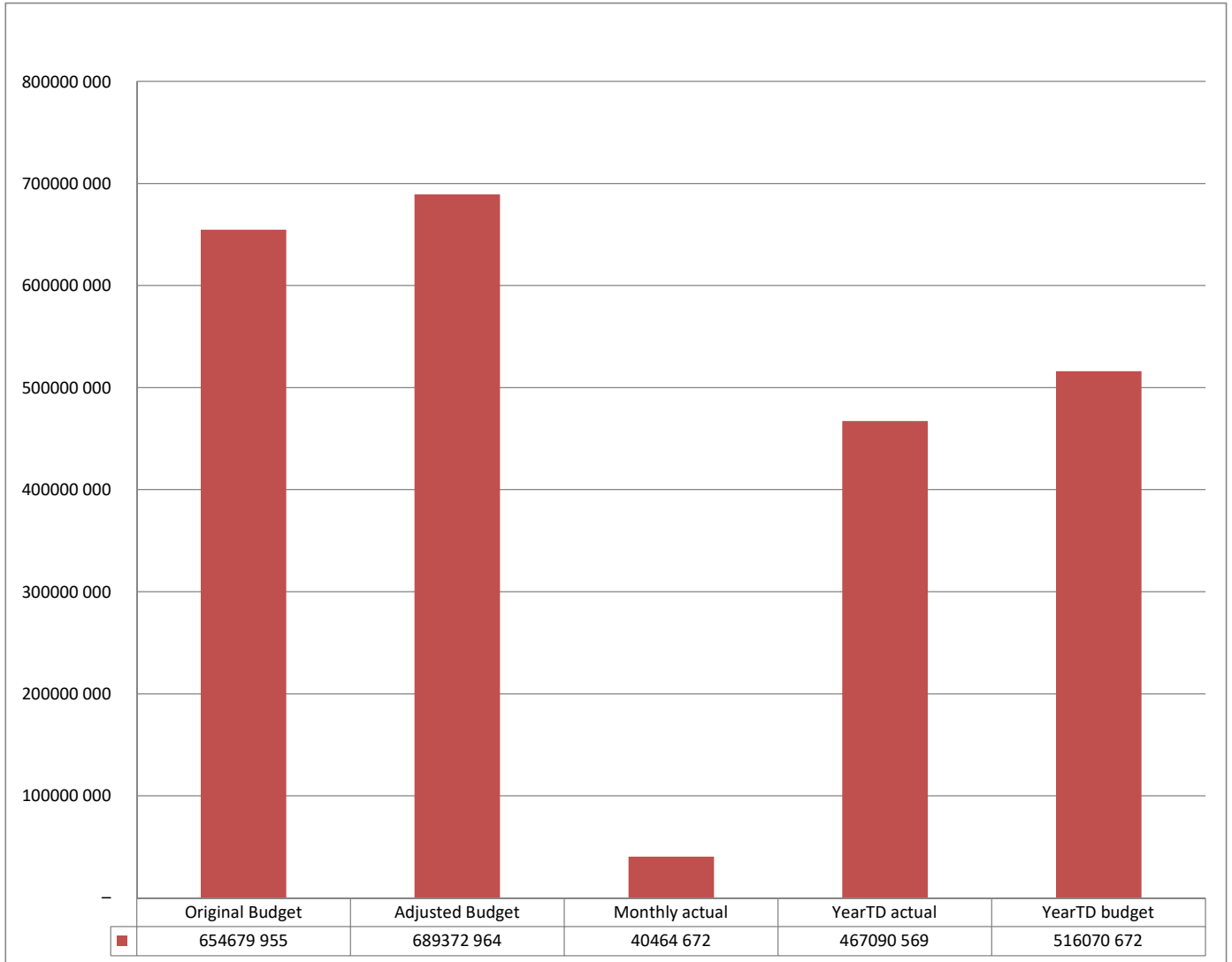
TOTAL OPERATIONAL REVENUE



For the period 1 July 2019 to 30 April 2020, 79.11% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2019 tot 30 April 2020, is 79.11% van die begrote operasionele inkomste gehêf.

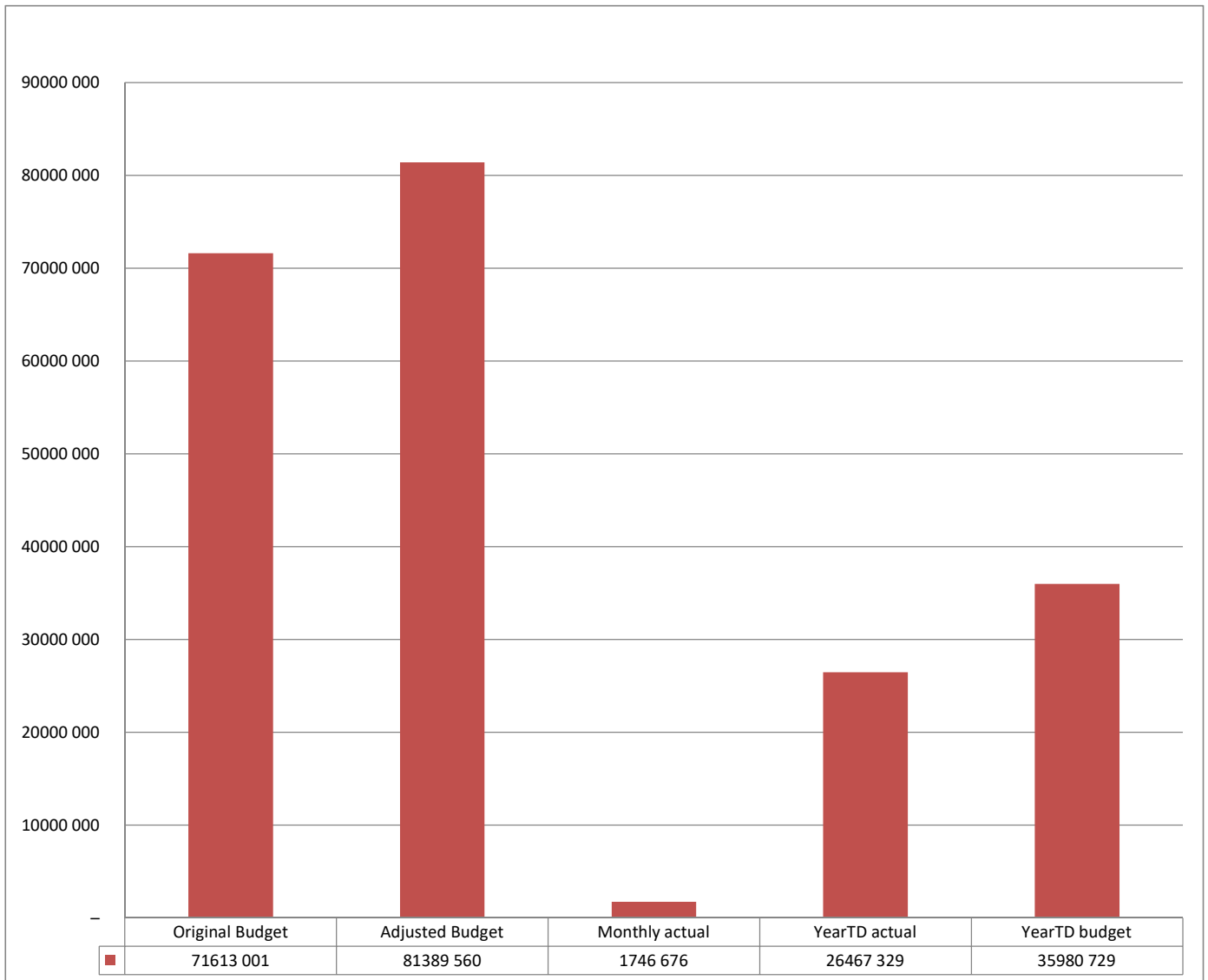
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2019 to 30 April 2020, 67.76% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2019 tot 30 April 2020, is 67.76% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

CAPITAL EXPENDITURE



For the period 1 July 2019 to 30 April 2020, 32.52% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2019 tot 30 April 2020, is 32.52% van die begrote kapitale uitgawes aangegaan.

There is currently also R 16.7 million on order for capital expenditure.

Daar is tans ook R 16.7 miljoen op bestelling vir kapitaal uitgawes.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 30 April 2020.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M10 April

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	3 957	66 080	64 976	1 104	2%	72 282
Service charges	305 199	346 953	347 173	32 663	281 408	282 559	(1 151)	-0%	340 789
Investment revenue	8 551	8 695	8 695	420	5 300	7 245	(1 946)	-27%	8 695
Transfers recognised - operational	87 675	138 467	139 123	228	108 837	102 022	6 815	7%	139 123
Other own revenue	47 568	50 229	50 191	256	26 822	41 219	(14 397)	-35%	50 191
transfers and contributions)	518 771	616 625	617 464	37 523	488 446	498 021	(9 575)	-2%	611 080
Employee costs	9 458	192 524	208 373	16 471	165 231	173 644	(8 413)	-5%	208 373
Remuneration of Councillors	9 458	11 459	11 459	794	7 940	8 345	(405)	-5%	11 459
Depreciation & asset impairment	30 415	45 590	45 590	-	14 018	25 346	(11 328)	-45%	45 590
Finance charges	8 409	8 840	8 724	-	269	751	(482)	-64%	8 724
Materials and bulk purchases	204 318	246 765	247 871	21 615	171 813	179 868	(8 055)	-4%	247 871
Transfers and grants	10 019	30 962	30 854	(4 437)	20 335	25 401	(5 067)	-20%	30 854
Other expenditure	260 603	118 540	136 502	6 022	87 485	102 715	(15 229)	-15%	136 502
Total Expenditure	532 678	654 680	689 373	40 465	467 091	516 071	(48 980)	-9%	689 373
Surplus/(Deficit)	(13 907)	(38 055)	(71 909)	(2 942)	21 356	(18 050)	39 405	-218%	(78 293)
Transfers recognised - capital	70 437	44 178	46 327	-	1	38 606	(38 605)	-100%	46 327
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
& contributions	56 530	6 123	(25 582)	(2 942)	21 356	20 556	800	4%	(31 966)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	(2 942)	21 356	20 556	800	4%	(31 966)
Capital expenditure & funds sources									
Capital expenditure	86 657	71 613	81 390	1 747	26 467	35 981	(9 513)	-26%	81 390
Capital transfers recognised	54 177	45 678	46 327	380	9 237	13 577	(4 339)	-32%	46 327
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	3 043	-	-	2 536	(2 536)	-100%	3 043
Internally generated funds	32 479	25 935	32 019	1 367	17 230	19 868	(2 638)	-13%	32 019
Total sources of capital funds	86 657	71 613	81 390	1 747	26 467	35 981	(9 513)	-26%	81 390
Financial position									
Total current assets	184 006	156 835	154 149		286 329				154 149
Total non current assets	965 651	978 519	1 000 758		978 103				1 000 758
Total current liabilities	91 237	115 487	118 841		178 193				118 841
Total non current liabilities	156 015	155 245	160 034		162 478				160 034
Community wealth/Equity	902 405	864 621	876 032		923 761				876 032
Cash flows									
Net cash from (used) operating	81 900	70 001	57 062	1 548	78 585	75 002	3 582	5%	57 062
Net cash from (used) investing	(83 389)	(71 613)	(81 014)	(1 815)	(29 160)	(64 702)	35 542	-55%	(81 014)
Net cash from (used) financing	(1 745)	(500)	3 000	(119)	(385)	2 763	(3 148)	-114%	(385)
end	94 272	89 164	73 319	-	143 311	107 335	35 976	34%	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	44 167	5 157	4 444	3 632	3 186	3 151	21 269	140 818	225 823
Creditors Age Analysis									
Total Creditors	17	37	7	2	-	-	-	-	63

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) - M10 April

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									
Governance and administration	88 978	95 002	95 064	4 683	79 950	81 982	(2 032)	-2%	95 064
Executive and council	–	–	0	3	22	0	22	2615900%	0
Finance and administration	88 978	95 002	95 064	4 681	79 928	81 982	(2 054)	-3%	95 064
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	112 056	156 525	156 352	221	115 084	116 379	(1 295)	-1%	156 352
Community and social services	96 371	105 912	106 608	206	92 714	74 925	17 788	24%	106 608
Sport and recreation	6 826	20 394	19 525	14	6 563	16 271	(9 708)	-60%	19 525
Public safety	3	728	728	–	4	606	(602)	-99%	728
Housing	8 855	29 492	29 492	–	15 803	24 576	(8 773)	-36%	29 492
Economic and environmental services	40 066	34 264	37 045	13	4 836	31 102	(26 266)	-84%	37 045
Planning and development	1 791	3 669	5 134	13	1 018	4 278	(3 260)	-76%	5 134
Road transport	38 187	30 057	31 214	–	3 817	26 242	(22 425)	-85%	31 214
Environmental protection	88	538	698	–	1	581	(581)	-100%	698
Trading services	346 951	374 903	375 221	32 606	288 484	314 856	(26 372)	-8%	375 221
Energy sources	226 478	267 273	267 493	25 458	205 265	217 682	(12 417)	-6%	267 493
Water management	49 654	56 021	54 303	3 078	36 506	48 816	(12 310)	-25%	54 303
Waste water management	45 431	26 404	26 404	1 946	23 322	29 948	(6 626)	-22%	26 404
Waste management	25 388	25 206	27 020	2 123	23 391	18 409	4 982	27%	27 020
Total Revenue - Functional	588 051	660 803	663 791	37 523	488 447	544 409	(55 963)	-10%	663 791
Expenditure - Functional									
Governance and administration	76 011	120 995	148 981	8 653	97 209	110 644	(13 435)	-12%	148 981
Executive and council	22 343	28 588	27 875	1 697	17 784	19 810	(2 026)	-10%	27 875
Finance and administration	51 368	90 177	118 903	6 776	77 344	88 983	(11 639)	-13%	118 903
Internal audit	2 300	2 230	2 203	179	2 081	1 850	231	12%	2 203
Community and public safety	71 893	99 678	98 055	(157)	69 215	78 271	(9 056)	-12%	98 055
Community and social services	23 633	26 589	26 858	1 754	19 558	20 746	(1 188)	-6%	26 858
Sport and recreation	25 297	28 548	27 751	1 822	20 596	21 957	(1 361)	-6%	27 751
Public safety	10 010	9 416	9 425	591	6 199	7 531	(1 333)	-18%	9 425
Housing	12 954	35 126	34 022	(4 325)	22 863	28 037	(5 174)	-18%	34 022
Economic and environmental services	59 435	69 890	70 652	2 749	42 460	42 006	454	1%	70 652
Planning and development	9 030	11 868	11 497	692	7 933	9 098	(1 164)	-13%	11 497
Road transport	49 753	55 632	56 617	2 050	33 617	30 988	2 629	8%	56 617
Environmental protection	651	2 390	2 539	7	909	1 920	(1 011)	-53%	2 539
Trading services	323 358	363 203	370 771	29 007	257 351	248 195	9 156	4%	370 771
Energy sources	208 229	260 127	259 294	22 599	180 148	184 520	(4 372)	-2%	259 294
Water management	37 704	28 971	34 554	2 023	25 774	20 524	5 250	26%	34 554
Waste water management	33 065	31 759	33 603	2 209	24 357	18 591	5 766	31%	33 603
Waste management	44 361	42 346	43 320	2 176	27 071	24 559	2 512	10%	43 320
Other	824	914	914	213	856	694	161	23%	914
Total Expenditure - Functional	531 521	654 680	689 373	40 465	467 091	479 810	(12 719)	-3%	689 373
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	(2 942)	21 356	64 599	(43 243)		(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) - M10 April

Description	2018/19	Budget Year 2019/20						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Revenue - Functional									
Municipal governance and administration	88 978	95 002	95 064	4 683	79 950	81 982	(2 032)	-2%	95 064
Executive and council	–	–	0	3	22	0	22	2615900%	0
<i>Mayor and Council</i>	–	–	0	3	22	0	22	2615900%	0
Finance and administration	88 978	95 002	95 064	4 681	79 928	81 982	(2 054)	-3%	95 064
<i>Administrative and Corporate Support</i>	1	9	9	–	–	7	(7)	-100%	9
<i>Finance</i>	88 406	94 446	94 409	4 681	79 643	81 436	(1 792)	-2%	94 409
<i>Human Resources</i>	499	526	526	–	235	438	(203)	-46%	526
<i>Marketing, Customer Relations, Publicity and Media</i>	20	4	104	–	–	87	(87)	-100%	104
<i>Supply Chain Management</i>	52	17	17	0	50	14	36	250%	17
Community and public safety	112 056	156 525	156 352	221	115 084	116 379	(1 295)	-1%	156 352
Community and social services	96 371	105 912	106 608	206	92 714	74 925	17 788	24%	106 608
<i>Aged Care</i>	86 628	95 119	95 415	206	87 593	65 598	21 995	34%	95 415
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	224	222	222	–	152	185	(33)	-18%	222
<i>Community Halls and Facilities</i>	495	863	863	–	356	719	(363)	-50%	863
<i>Libraries and Archives</i>	9 024	9 707	10 107	–	4 611	8 423	(3 811)	-45%	10 107
Sport and recreation	6 826	20 394	19 525	14	6 563	16 271	(9 708)	-60%	19 525
<i>Recreational Facilities</i>	6 456	7 299	7 299	14	6 516	6 083	433	7%	7 299
<i>Sports Grounds and Stadiums</i>	371	13 095	12 225	–	47	10 188	(10 141)	-100%	12 225

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									
Public safety	3	728	728	–	4	606	(602)	-99%	728
<i>Fire Fighting and Protection</i>	3	728	728	–	4	606	(602)	-99%	728
Housing	8 855	29 492	29 492	–	15 803	24 576	(8 773)	-36%	29 492
<i>Housing</i>	8 855	29 492	29 492	–	15 803	24 576	(8 773)	-36%	29 492
Economic and environmental services	40 066	34 264	37 045	13	4 836	31 102	(26 266)	-84%	37 045
Planning and development	1 791	3 669	5 134	13	1 018	4 278	(3 260)	-76%	5 134
<i>Economic Development/Planning</i>	388	250	1 715	–	–	1 429	(1 429)	-100%	1 715
<i>Town Planning, Building Regulations and Enforcemen</i>	1 404	2 793	2 793	13	1 018	2 328	(1 310)	-56%	2 793
<i>Project Management Unit</i>	–	626	626	–	–	522	(522)	-100%	626
Road transport	38 187	30 057	31 214	–	3 817	26 242	(22 425)	-85%	31 214
<i>Police Forces, Traffic and Street Parking Control</i>	20 076	23 720	23 720	–	3 817	19 997	(16 180)	-81%	23 720
<i>Roads</i>	18 111	6 337	7 493	–	–	6 245	(6 245)	-100%	7 493
Environmental protection	88	538	698	–	1	581	(581)	-100%	698
<i>Biodiversity and Landscape</i>	88	538	698	–	1	581	(581)	-100%	698
Trading services	346 951	374 903	375 221	32 606	288 484	314 856	(26 372)	-8%	375 221
Energy sources	226 478	267 273	267 493	25 458	205 265	217 682	(12 417)	-6%	267 493
<i>Electricity</i>	225 770	266 452	266 672	25 458	205 265	216 998	(11 732)	-5%	266 672
<i>Street Lighting and Signal Systems</i>	708	821	821	–	–	685	(685)	-100%	821
Water management	49 654	56 021	54 303	3 078	36 506	48 816	(12 310)	-25%	54 303
<i>Water Distribution</i>	49 654	56 021	54 303	3 078	36 506	48 816	(12 310)	-25%	54 303
Waste water management	45 431	26 404	26 404	1 946	23 322	29 948	(6 626)	-22%	26 404
<i>Sewerage</i>	33 343	23 012	23 012	1 946	23 322	27 122	(3 800)	-14%	23 012
<i>Storm Water Management</i>	12 088	3 391	3 391	–	–	2 826	(2 826)	-100%	3 391
Waste management	25 388	25 206	27 020	2 123	23 391	18 409	4 982	27%	27 020
<i>Solid Waste Removal</i>	25 388	25 206	27 020	2 123	23 391	18 409	4 982	27%	27 020
Other	–	109	109	–	93	91	2	3%	109
<i>Licensing and Regulation</i>	–	109	109	–	93	91	2	3%	109
Total Revenue - Functional	588 051	660 803	663 791	37 523	488 447	544 409	(55 963)	-10%	663 791

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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	148 981	8 653	97 209	110 644	(13 435)	-12%	148 981
Executive and council	22 343	28 588	27 875	1 697	17 784	19 810	(2 026)	-10%	27 875
Mayor and Council	14 838	18 767	18 024	1 042	11 028	11 853	(825)	-7%	18 024
Municipal Manager, Town Secretary and Chief Execut	7 505	9 822	9 851	655	6 756	7 957	(1 201)	-15%	9 851
Finance and administration	51 368	90 177	118 903	6 776	77 344	88 983	(11 639)	-13%	118 903
Administrative and Corporate Support	10 401	8 615	16 522	961	10 054	11 637	(1 583)	-14%	16 522
Asset Management	100	4 392	4 392	2	153	3 648	(3 495)	-96%	4 392
Budget and Treasury Office	5	-	-	-	-	-	-	-	-
Finance	26 304	33 713	38 244	2 171	28 479	25 771	2 708	11%	38 244
Fleet Management	2 598	2 796	2 596	199	2 267	2 148	119	6%	2 596
Human Resources	(4 572)	19 972	34 873	2 362	20 872	28 314	(7 442)	-26%	34 873
Information Technology	2 974	3 719	3 719	122	3 177	3 773	(595)	-16%	3 719
Legal Services	2 188	1 780	3 287	86	2 858	3 032	(174)	-6%	3 287
Marketing, Customer Relations, Publicity and Media	3 064	3 630	3 748	296	3 116	3 174	(59)	-2%	3 748
Property Services	1 813	3 489	3 489	48	483	1 677	(1 194)	-71%	3 489
Risk Management	16	421	421	-	-	351	(351)	-100%	421
Supply Chain Management	5 944	5 970	6 440	505	5 624	4 483	1 141	25%	6 440
Valuation Service	534	1 680	1 171	25	261	975	(714)	-73%	1 171
Internal audit	2 300	2 230	2 203	179	2 081	1 850	231	12%	2 203
Governance Function	2 300	2 230	2 203	179	2 081	1 850	231	12%	2 203
Community and public safety	71 893	99 678	98 055	(157)	69 215	78 271	(9 056)	-12%	98 055
Community and social services	23 633	26 589	26 858	1 754	19 558	20 746	(1 188)	-6%	26 858
Aged Care	4 533	4 296	4 552	396	4 081	3 176	905	28%	4 552
Cemeteries, Funeral Parlours and Crematoriums	2 903	3 317	3 293	223	2 369	2 566	(197)	-8%	3 293
Child Care Facilities	2	819	823	-	6	687	(681)	-99%	823
Community Halls and Facilities	5 568	6 080	6 087	373	4 209	4 776	(567)	-12%	6 087
Disaster Management	55	47	73	-	44	41	2	5%	73
Education	4	705	705	-	2	588	(587)	-100%	705
Libraries and Archives	10 568	11 324	11 324	761	8 847	8 911	(63)	-1%	11 324
Sport and recreation	25 297	28 548	27 751	1 822	20 596	21 957	(1 361)	-6%	27 751
Community Parks (including Nurseries)	6 497	6 763	6 782	492	5 437	5 181	256	5%	6 782
Recreational Facilities	14 318	16 797	15 964	990	11 615	13 007	(1 392)	-11%	15 964
Sports Grounds and Stadiums	4 482	4 988	5 005	340	3 544	3 769	(225)	-6%	5 005
Public safety	10 010	9 416	9 425	591	6 199	7 531	(1 333)	-18%	9 425
Fire Fighting and Protection	10 010	9 416	9 425	591	6 199	7 531	(1 333)	-18%	9 425
Housing	12 954	35 126	34 022	(4 325)	22 863	28 037	(5 174)	-18%	34 022
Housing	12 749	33 431	32 307	(4 340)	22 733	26 611	(3 879)	-15%	32 307
Informal Settlements	205	1 695	1 715	16	130	1 426	(1 296)	-91%	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	70 652	2 749	42 460	42 006	454	1%	70 652
Planning and development	9 030	11 868	11 497	692	7 933	9 098	(1 164)	-13%	11 497
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 825	2 182	2 097	120	1 269	1 544	(275)	-18%	2 097
<i>Economic Development/Planning</i>	1 570	2 227	2 172	88	1 366	1 573	(207)	-13%	2 172
<i>Town Planning, Building Regulations and Enforcement</i>	4 077	4 920	4 920	321	3 908	4 091	(184)	-4%	4 920
<i>Project Management Unit</i>	1 559	2 538	2 307	164	1 390	1 890	(499)	-26%	2 307
Road transport	49 753	55 632	56 617	2 050	33 617	30 988	2 629	8%	56 617
<i>Police Forces, Traffic and Street Parking Control</i>	25 573	31 101	30 929	1 418	16 358	12 265	4 094	33%	30 929
<i>Roads</i>	24 181	24 531	25 688	632	17 259	18 724	(1 465)	-8%	25 688
Environmental protection	651	2 390	2 539	7	909	1 920	(1 011)	-53%	2 539
<i>Biodiversity and Landscape</i>	(24)	2 390	2 539	7	909	1 920	(1 011)	-53%	2 539
<i>Pollution Control</i>	675	-	-	-	-	-	-		-
Trading services	323 358	363 203	370 771	29 007	257 351	248 195	9 156	4%	370 771
Energy sources	208 229	260 127	259 294	22 599	180 148	184 520	(4 372)	-2%	259 294
<i>Electricity</i>	205 241	257 067	256 470	22 524	177 928	182 058	(4 130)	-2%	256 470
<i>Street Lighting and Signal Systems</i>	2 988	3 060	2 825	74	2 220	2 462	(242)	-10%	2 825
Water management	37 704	28 971	34 554	2 023	25 774	20 524	5 250	26%	34 554
<i>Water Treatment</i>	21	1 557	1 557	2	23	1 297	(1 275)	-98%	1 557
<i>Water Distribution</i>	35 159	24 063	29 346	2 013	23 640	16 926	6 714	40%	29 346
<i>Water Storage</i>	2 524	3 351	3 651	9	2 112	2 301	(188)	-8%	3 651
Waste water management	33 065	31 759	33 603	2 209	24 357	18 591	5 766	31%	33 603
<i>Public Toilets</i>	1 432	1 710	1 710	110	1 246	1 331	(85)	-6%	1 710
<i>Sewerage</i>	25 120	21 855	23 690	1 672	17 090	11 003	6 087	55%	23 690
<i>Storm Water Management</i>	6 508	5 720	5 720	428	6 019	4 196	1 823	43%	5 720
<i>Waste Water Treatment</i>	5	2 475	2 483	-	2	2 061	(2 059)	-100%	2 483
Waste management	44 361	42 346	43 320	2 176	27 071	24 559	2 512	10%	43 320
<i>Solid Waste Disposal (Landfill Sites)</i>	13 624	16 543	16 235	34	2 531	6 349	(3 818)	-60%	16 235
<i>Solid Waste Removal</i>	28 966	24 478	25 759	2 002	22 980	17 106	5 874	34%	25 759
<i>Street Cleaning</i>	1 771	1 325	1 325	141	1 560	1 104	456	41%	1 325
Other	824	914	914	213	856	694	161	23%	914
Licensing and Regulation	18	60	60	-	2	54	(52)	-96%	60
Tourism	806	854	854	213	854	640	213	33%	854
Total Expenditure - Functional	531 521	654 680	689 373	40 465	467 091	479 810	(12 719)	-3%	689 373
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	(2 942)	21 356	64 599	(43 243)	-67%	(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) - M10 April

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	4 560	77 805	78 738	(934)	-1,2%	91 172
Vote 2 - Community Services	132 923	181 732	183 184	237	119 174	138 969	(19 795)	-14,2%	183 184
Vote 3 - Corporate Services	520	539	639	3	257	532	(275)	-51,7%	639
Vote 4 - Technical Services	367 989	385 828	387 303	32 679	290 739	324 924	(34 185)	-10,5%	387 303
Vote 5 - Muncipal Manager	537	1 495	1 495	44	472	1 245	(773)	-62,1%	1 495
Total Revenue by Vote	588 051	660 803	663 791	37 523	488 447	544 409	(55 963)	-10,3%	663 791
Vote 1 - Financial Services	34 049	47 139	51 628	2 736	34 839	35 996	(1 157)	-3,2%	51 628
Vote 2 - Community Services	99 562	136 762	135 058	1 343	87 896	95 163	(7 267)	-7,6%	135 058
Vote 3 - Corporate Services	31 442	61 026	83 220	5 259	51 611	62 707	(11 096)	-17,7%	83 220
Vote 4 - Technical Services	355 880	397 201	405 758	30 334	282 428	274 656	7 772	2,8%	405 758
Vote 5 - Muncipal Manager	10 589	12 551	13 710	793	10 315	11 288	(972)	-8,6%	13 710
Total Expenditure by Vote	531 521	654 680	689 373	40 465	467 091	479 810	(12 719)	-2,7%	689 373
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	(2 942)	21 356	64 599	(43 243)	-66,9%	(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) - M10 April

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	3 957	66 080	64 976	1 104	2%	72 282
Service charges - electricity revenue	221 840	265 119	265 339	25 458	205 406	216 703	(11 297)	-5%	246 166
Service charges - water revenue	35 547	35 901	35 901	3 078	32 758	29 251	3 507	12%	40 405
Service charges - sanitation revenue	24 904	22 085	22 085	2 011	22 009	16 799	5 209	31%	29 092
Service charges - refuse revenue	22 909	23 849	23 849	2 116	21 235	19 806	1 429	7%	25 127
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 441	7 567	7 567	92	4 115	6 274	(2 159)	-34%	7 567
Interest earned - external investments	8 551	8 695	8 695	420	5 300	7 245	(1 946)	-27%	8 695
Interest earned - outstanding debtors	10 545	7 891	7 891	95	10 539	6 576	3 963	60%	7 891
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13 452	19 482	19 482	0	47	16 466	(16 419)	-100%	19 482
Licences and permits	1 125	165	165	-	838	137	701	511%	165
Agency services	5 630	5 420	5 420	-	3 021	4 517	(1 496)	-33%	5 420
Transfers recognised - operational	87 675	138 467	139 123	228	108 837	102 022	6 815	7%	139 123
Other revenue	10 219	9 704	9 666	69	8 263	7 249	1 013	14%	9 666
Gains on disposal of PPE	1 157	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	518 771	616 625	617 464	37 523	488 446	498 021	(9 575)	-2%	611 080
Expenditure By Type									
Employee related costs	149 718	192 524	208 373	16 471	165 231	173 644	(8 413)	-5%	208 373
Remuneration of councillors	9 458	11 459	11 459	794	7 940	8 345	(405)	-5%	11 459
Debt impairment	40 803	33 613	43 513	3 275	28 155	36 261	(8 105)	-22%	43 513
Depreciation & asset impairment	30 415	45 590	45 590	-	14 018	25 346	(11 328)	-45%	45 590
Finance charges	8 409	8 840	8 724	-	269	751	(482)	-64%	8 724
Bulk purchases	188 783	229 196	229 196	21 111	160 409	164 488	(4 078)	-2%	229 196
Other materials	15 535	17 569	18 675	503	11 404	15 381	(3 977)	-26%	18 675
Contracted services	41 971	43 731	51 566	1 387	30 674	35 454	(4 780)	-13%	51 566
Transfers and grants	10 019	30 962	30 854	(4 437)	20 335	25 401	(5 067)	-20%	30 854
Other expenditure	37 568	41 196	41 423	1 361	28 657	31 000	(2 344)	-8%	41 423
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	532 678	654 680	689 373	40 465	467 091	516 071	(48 980)	-9%	689 373
Surplus/(Deficit)	(13 907)	(38 055)	(71 909)	(2 942)	21 356	(18 050)	39 405	(0)	(78 293)
Transfers recognised - capital	70 437	44 178	46 327	-	1	38 606	(38 605)	(0)	46 327
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	56 530	6 123	(25 582)	(2 942)	21 356	20 556			(31 966)
Surplus/(Deficit) attributable to	56 530	6 123	(25 582)	(2 942)	21 356	20 556			(31 966)
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	56 530	6 123	(25 582)	(2 942)	21 356	20 556			(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) - M10 April

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	1 155	10 899	12 182	(1 283)	-11%	35 680
Total Capital Multi-year expenditure	48 025	36 155	36 280	1 155	10 899	12 182	(1 283)	-11%	36 280
Single Year expenditure appropriation									
Vote 1 - Financial Services	675	80	80	–	34	53	(19)	-36%	80
Vote 2 - Community Services	3 394	15 992	20 266	14	4 268	4 860	(592)	-12%	20 266
Vote 3 - Corporate Services	1 021	3 380	4 560	541	1 569	7 221	(5 652)	-78%	4 560
Vote 4 - Technical Services	33 524	15 950	20 147	37	9 684	11 663	(1 979)	-17%	20 147
Vote 5 - Muncipal Manager	18	56	56	–	14	2	12	500%	56
Total Capital single-year expenditure	38 631	35 458	45 110	592	15 569	23 799	(8 230)	-35%	45 110
Total Capital Expenditure	86 657	71 613	81 390	1 747	26 467	35 981	(9 513)	-26%	81 390

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

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	12	2 388	8 862	(6 473)	-73%	6 546
Executive and council	388	150	2 356	12	128	1 926	(1 798)	-93%	2 356
Finance and administration	1 394	2 550	4 190	–	2 261	6 936	(4 675)	-67%	4 190
Community and public safety	3 513	18 572	20 162	35	4 107	4 320	(212)	-5%	20 162
Community and social services	187	4 190	6 491	24	367	3 638	(3 271)	-90%	6 491
Sport and recreation	3 326	13 461	12 675	–	3 650	80	3 570	4438%	12 675
Public safety	–	922	997	11	91	601	(511)	-85%	997
Housing	–	–	–	–	–	–	–	–	–
Economic and environmental service	33 399	13 808	13 919	(20)	7 312	8 711	(1 399)	-16%	13 919
Planning and development	491	26	138	(20)	9	35	(26)	-73%	138
Road transport	32 908	13 782	13 782	–	7 303	8 676	(1 373)	-16%	13 782
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	47 963	36 533	40 763	1 720	12 659	14 088	(1 429)	-10%	40 763
Energy sources	11 378	8 700	9 135	1 016	4 889	5 862	(973)	-17%	9 135
Water management	12 522	19 581	17 384	565	1 607	1 202	405	34%	17 384
Waste water management	22 950	7 241	8 171	–	5 088	2 775	2 313	83%	8 171
Waste management	1 112	1 010	6 073	139	1 075	4 249	(3 174)	-75%	6 073
Total Capital Expenditure - Standard Classification	86 657	71 613	81 390	1 747	26 467	35 981	(9 513)	-26%	81 390
Funded by:									
National Government	25 874	38 506	36 789	357	8 962	5 628	3 335	59%	36 789
Provincial Government	27 586	6 672	8 537	24	275	7 114	(6 839)	-96%	8 537
District Municipality	717	500	500	–	–	417	(417)	-100%	500
Transfers recognised - capital	54 177	45 678	46 327	380	9 237	13 577	(4 339)	-32%	46 327
Borrowing	–	–	3 043	–	–	2 536	(2 536)	-100%	3 043
Internally generated funds	32 479	25 935	32 019	1 367	17 230	19 868	(2 638)	-13%	32 019
Total Capital Funding	86 657	71 613	81 390	1 747	26 467	35 981	(9 513)	-26%	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 - M10 April

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	143 311	73 319
Consumer debtors	58 357	29 579	58 062	75 656	58 062
Other debtors	19 685	26 690	11 076	55 494	11 076
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 693	11 402	11 693	11 868	11 693
Total current assets	184 006	156 835	154 149	286 329	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	930 777	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	978 103	1 000 758
TOTAL ASSETS	1 149 656	1 135 353	1 154 908	1 264 432	1 154 908
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	7 150	6 418	7 150	7 415	7 150
Trade and other payables	62 785	69 191	63 479	146 005	63 479
Provisions	21 302	39 877	48 213	24 773	48 213
Total current liabilities	91 237	115 487	118 841	178 193	118 841
Non current liabilities					
Borrowing	4 704	675	9 222	4 704	9 222
Provisions	151 311	154 570	150 812	157 773	150 812
Total non current liabilities	156 015	155 245	160 034	162 478	160 034
TOTAL LIABILITIES	247 252	270 732	278 875	340 671	278 875
NET ASSETS	902 405	864 621	876 032	923 761	876 032
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	892 050	854 266	865 677	913 406	865 677
Reserves	10 355	10 355	10 355	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	902 405	864 621	876 032	923 761	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 - M10 April

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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	71 498	71 559	71 559	3 015	62 227	64 059	(1 832)	-3%	71 559
Service charges	299 778	330 950	330 950	33 161	288 959	302 897	(13 938)	-5%	330 950
Other revenue	1 076	24 158	24 319	53	16 577	21 120	(4 542)	-22%	24 319
Government - operating	126 944	139 169	139 123	4 653	125 912	139 123	(13 211)	-9%	139 123
Government - capital	36 531	50 208	46 122	1 670	57 269	44 334	12 936	29%	46 122
Interest	11 596	16 565	16 586	420	5 191	14 712	(9 521)	-65%	16 586
Dividends									
Payments									
Suppliers and employees	(454 855)	(530 278)	(539 268)	(45 862)	(452 147)	(481 463)	(29 316)	6%	(539 268)
Finance charges	(651)	(1 366)	(1 249)	-	(50)	(682)	(632)	93%	(1 249)
Transfers and Grants	(10 019)	(30 962)	(31 079)	4 437	(25 354)	(29 098)	(3 744)	13%	(31 079)
NET CASH FROM/(USED) OPERATING ACTIVITIES	81 900	70 001	57 062	1 548	78 585	75 002	(63 802)	-85%	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)	(1 815)	(29 160)	(64 702)	(35 542)	55%	(81 014)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(83 389)	(71 613)	(81 014)	(1 815)	(29 160)	(64 702)	(35 542)	55%	(81 014)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	731	-	-	(119)	(365)	-	(365)		-
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	(119)	(385)	2 763	3 148	114%	(385)
NET INCREASE/ (DECREASE) IN CASH HELD	(3 234)	(2 112)	(20 952)	(386)	49 039	13 063			(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		143 311	107 335			73 319

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance Rand Value	Variance	Reasons for material deviations
	R thousands			
1	Revenue By Source			
	Property rates	1 104	2%	Immaterial variance
	Service charges - electricity revenue	(11 297)	-5%	Decrease in consumption due to seasonal fluctuation and reduction in production due to Covid 19 Regulations
	Service charges - water revenue	3 507	12%	Increase in consumption due to water restrictions not being implemented currently.
	Service charges - sanitation revenue	5 209	31%	Increase due to industrial effluent charges
	Service charges - refuse revenue	1 429	7%	Increase due to private dumping
	Service charges - other	-		
	Rental of facilities and equipment	(2 159)	-34%	Decrease in occupations and rental of halls
	Interest earned - external investments	(1 946)	-27%	Interest accrued on remaining investment outstanding
	Interest earned - outstanding debtors	3 963	60%	Increase in outstanding debt
	Dividends received	-		
	Fines, penalties and forfeits	(16 419)	-100%	Fines Revenue Recognised on an Annual Basis.
	Licences and permits	701	511%	Line item Correction of budget between Licences and permits & Agency Services
	Agency services	(1 496)	-33%	Line item Correction of budget between Licences and permits & Agency Services
	Transfers and subsidies	6 815	7%	Accelerated expenditure on housing top structures - Vredebes Housing Project
	Other revenue	1 013	14%	Immaterial variance
	Gains on disposal of PPE	-		
	Expenditure By Type			
2	Expenditure By Type			
	Employee related costs	(8 413)	-5%	Variance primary due to Post Employment Provisions
	Remuneration of councillors	(405)	-5%	Immaterial variance
	Debt impairment	(8 105)	-22%	Increase in outstanding debt.
	Depreciation & asset impairment	(11 328)	-45%	Depreciation runs to follow. Capital parameter setup in progress.
	Finance charges	(482)	-64%	Interest Charges relating to Landfil Sites recognised on an annual basis
	Bulk purchases	(4 078)	-2%	Decrease in consumption due to seasonal fluctuation and reduction in production due to Covid 19 Regulations
	Other materials	(3 977)	-26%	Reduction in Expenditure due to Covid-19 Regulations
	Contracted services	(4 780)	-13%	Reduction in Expenditure due to Covid-19 Regulations
	Transfers and subsidies	(5 067)	-20%	Reduction in Expenditure due to Covid-19 Regulations
	Other expenditure	(2 344)	-8%	Reduction in Expenditure due to Covid-19 Regulations
	Loss on disposal of PPE	-		
3	Capital Expenditure			
	Total Capital Expenditure	(9 513)	-26%	SCM Delay in the projects : Tulbagh Dam Project & Upgrading Of Sport Facilities
		-		
		-		
		-		
4	Financial Position			
		-		
		-		
		-		
		-		
5	Cash Flow			
	Receipts			
	Service Charges	(13 938)	-5%	Increase in collection of electricity revenue in comparison to same stage in prior year.
	Government - operating	(13 211)	-9%	Outstanding Housing Allocation
	Interest	(9 521)	-65%	Interest not accrued on monthly basis, but recognised on investment withdrawals.
	Payments			
	Transfers and Grants	(3 744)	13%	Rollout of Top Structures in progress.
	Capital assets	(35 542)	55%	Appointment of contractors for Tulbagh Dam and Sports Facilities in progress.
	Repayment of borrowing	2 783	101%	New loans to be taken up by the municipality.
		-		
6	Measureable performance			
		-		
		-		
		-		
		-		
7	Municipal Entities			
		-		
		-		
		-		
		-		

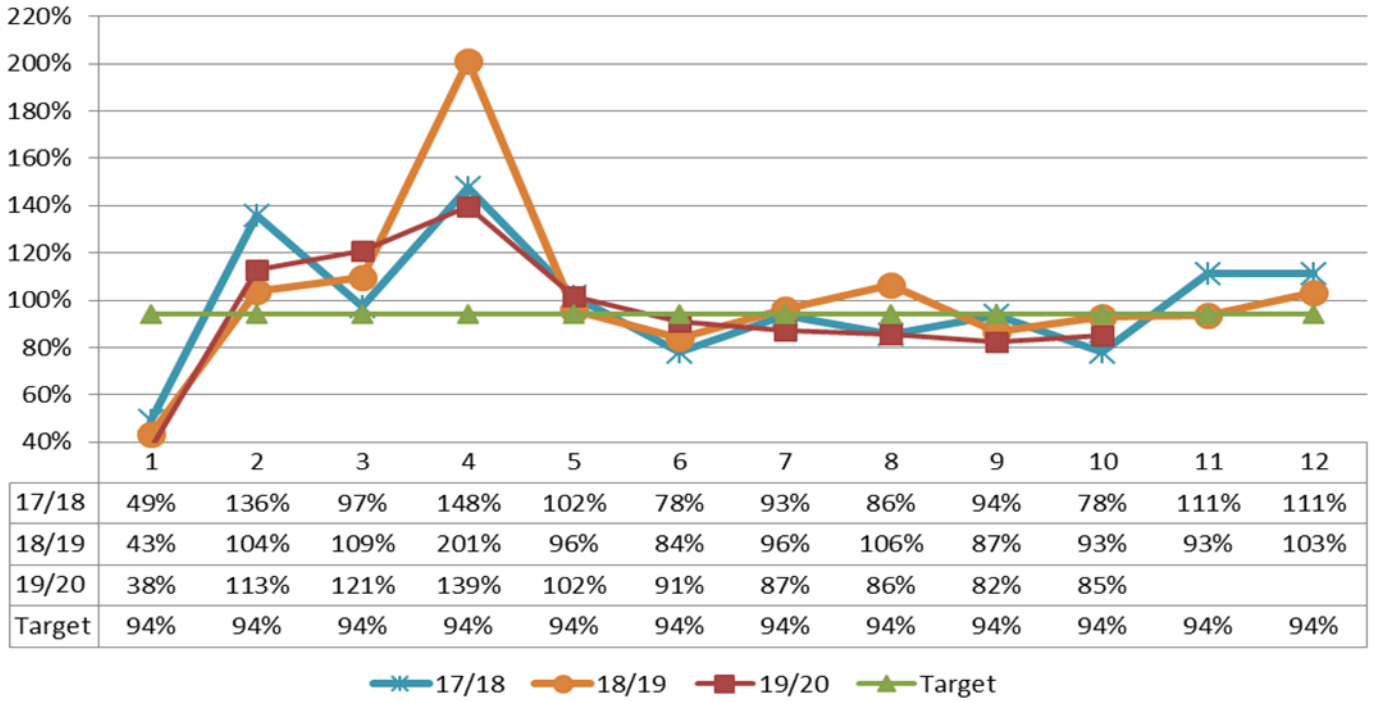
The debtors age analysis per Income source and customer group is as follows:

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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	9 911	1 673	1 719	1 441	1 136	1 164	6 741	42 485	66 270	52 967
Electricity	1300	20 317	764	626	208	167	146	1 045	3 589	26 862	5 155
Property Rates	1400	4 611	405	295	264	242	237	4 066	14 296	24 416	19 105
Waste Water Management	1500	5 740	995	793	745	719	680	3 714	21 106	34 492	26 965
Waste Management	1600	6 321	1 142	875	808	754	724	3 750	22 276	36 649	28 312
Property Rental Debtors	1700	93	14	13	12	12	12	80	816	1 052	933
Interest on Arrear Accounts	1810	1 321	78	95	112	124	138	1 693	35 148	38 707	37 214
Recoverable expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(4 145)	86	28	41	31	51	181	1 101	(2 625)	1 406
Total By Income Source	2000	44 167	5 157	4 444	3 632	3 186	3 151	21 269	140 818	225 823	172 056
2019/20 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 122	556	323	198	159	129	2 326	5 981	10 794	8 793
Commercial	2300	16 920	458	415	194	149	141	1 973	7 958	28 208	10 415
Households	2400	25 766	3 912	3 523	3 051	2 710	2 730	16 087	123 673	181 450	148 250
Other	2500	359	231	182	189	168	152	884	3 206	5 371	4 599
Total By Customer Group	2600	44 167	5 157	4 444	3 632	3 186	3 151	21 269	140 818	225 823	172 056

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

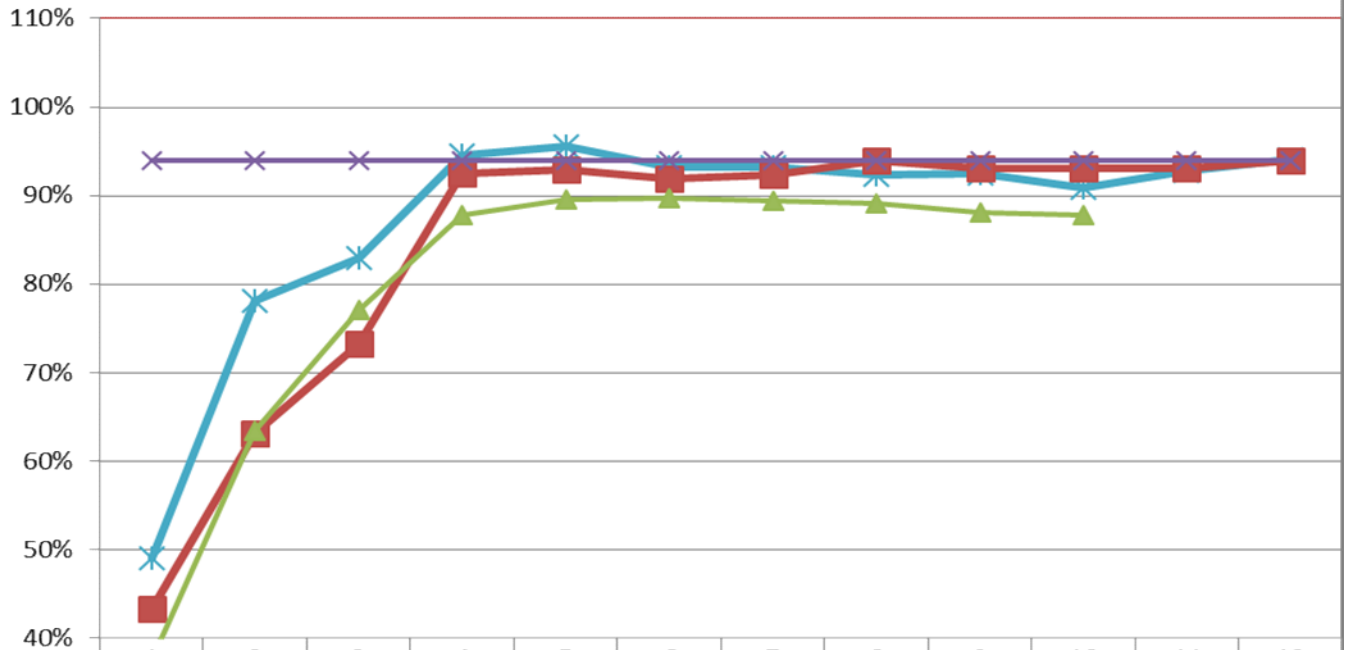
Debtor Collection Rate per Month



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 April 2020 amounts to 85% in comparison to the previous year 93%.

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 April 2020 85% beloop in vergelyking met die vorige jaar 93 %.

Accumulative Collection Rate



	1	2	3	4	5	6	7	8	9	10	11	12
17/18	49%	78%	83%	95%	96%	93%	93%	92%	93%	91%	93%	94%
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%	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 - M10 April

Description R thousands	NT Code	Budget Year 2019/20								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
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	17	37	7	2	-	-	-	-	63
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	17	37	7	2	-	-	-	-	63

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 - M10 April

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	228	88 556	80 933	7 623	9,4%	97 119
Equitable Share	92 850	92 850	–	85 782	77 375	8 407	10,9%	92 850
Local Government Financial Management Grant [Schedule 5B]	1 400	1 400	21	962	1 167	(204)	-17,5%	1 400
Expanded Public Works Programme Integrated Grant [Schedule 5B]	2 269	2 269	206	1 811	1 891	(79)	-4,2%	2 269
Municipal Infrastructure Grant [Schedule 5B]	600	600	–	–	500	(500)	-100,0%	600
Provincial Government:	40 573	39 073	–	20 281	32 561	(12 280)	-37,7%	39 073
Housing	29 000	29 000	–	15 729	24 167	(8 438)	-34,9%	29 000
Financial Management	330	330	–	–	275	(275)	-100,0%	330
Financial Management Support Grant	–	–	–	–	–	–	–	–
Regional Social Economical Pro	1 000	1 000	–	–	834	(834)	-100,0%	1 000
Libraries, Archives and Museum	9 639	8 139	–	4 552	6 783	(2 231)	-32,9%	8 139
Community Development Workers	–	–	–	–	–	–	–	–
Capacity Building Grant	380	380	–	–	317	(317)	-100,0%	380
Maintenance of Main Roads	–	–	–	–	–	–	–	–
Municipal Accreditation & Capacity Building Grant	224	224	–	–	187	(187)	-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	228	108 837	113 494	(4 657)	-4,1%	136 967
National Government:	41 984	40 267	–	1	33 556	(33 555)	-400,0%	40 267
Municipal Infrastructure Grant (MIG)	18 966	18 966	–	1	15 805	(15 804)	-100,0%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	15 214	–	–	12 678	(12 678)	-100,0%	15 214
Integrated National Electrification Programme (Municipal)	2 609	2 609	–	–	2 174	(2 174)	-100,0%	2 609
Regional Social Economical Pro	3 478	3 478	–	–	2 898	(2 898)	-100,0%	3 478
Provincial Government:	1 694	1 694	–	–	1 412	(1 412)	-100,0%	972
Main Roads	972	972	–	–	810	(810)	-100,0%	972
Fire Service Capacity Building Grant	722	722	–	–	601	(601)	-100,0%	722
Total Capital Transfers and Grants	43 678	41 961	–	1	34 967	(34 967)	-100,0%	41 239
TOTAL RECEIPTS OF TRANSFERS & GRANTS	182 145	178 928	228	108 837	148 461	(39 623)	-26,7%	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 - M10 April

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	228	88 556	80 933	7 623	9,4%	97 119
Equitable Share	92 850	92 850	–	85 782	77 375	8 407	10,9%	92 850
Local Government Financial Management Grant [1 400	1 400	21	962	1 167	(204)	-17,5%	1 400
Expanded Public Works Programme Integrated Gr	2 269	2 269	206	1 811	1 891	(79)	-4,2%	2 269
Municipal Infrastructure Grant [Schedule 5B]	600	600	–	–	500	(500)	-100,0%	600
Other transfers and grants [insert description]	–	–	–	–	–	–		–
Provincial Government:	40 573	39 073	–	20 281	32 561	(12 280)	-37,7%	38 693
Housing	29 000	29 000	–	15 729	24 167	(8 438)	-34,9%	29 000
Financial Management	330	330	–	–	275	(275)	-100,0%	330
Financial Management Support Grant	–	–	–	–	–	–		–
Regional Social Economical Pro	1 000	1 000	–	–	834	(834)	-100,0%	1 000
Libraries, Archives and Museum	9 639	8 139	–	4 552	6 783	(2 231)	-32,9%	8 139
Community Development Workers	–	–	–	–	–	–		–
Capacity Building Grant	380	380	–	–	317	(317)	-100,0%	–
Maintenance of Main Roads	–	–	–	–	–	–		–
Municipal Accreditation & Capacity Building Grant	224	224	–	–	187	(187)	-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	228	108 837	113 494	(4 657)	-4,1%	136 837
Capital expenditure of Transfers and Grants								
National Government:	41 984	40 267	–	1	33 556	(33 555)	-100,0%	40 267
Municipal Infrastructure Grant [Schedule 5B]	18 966	18 966	–	1	15 805	(15 804)	-100,00%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	15 214	–	–	12 678	(12 678)	-100,00%	15 214
Integrated National Electrification Programme (Mu	2 609	2 609	–	–	2 174	(2 174)	-100,00%	2 609
Regional Social Economical Pro	3 478	3 478	–	–	2 898	(2 898)	-100,00%	3 478
Provincial Government:	1 694	1 694	–	–	1 412	(1 412)	-100,0%	–
Housing	–	–	–	–	–	–		–
Sport & Recreation	–	–	–	–	–	–		–
Main Roads	972	972	–	–	810	(810)		–
Fire Service Capacity Building Grant	722	722	–	–	601	(601)		–
Other grant providers:	–	–	–	–	–	–		–
	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	43 678	41 961	–	1	34 967	(34 967)	-100,0%	40 267
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	182 145	178 928	228	108 837	148 461	(39 623)	-26,7%	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 - M10 April

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
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 718	7 718	605	6 066	6 421	(356)	-6%	7 718
Pension and UIF Contributions	1 137	1 137	88	881	474	407	86%	1 137
Medical Aid Contributions	227	227	20	177	106	71	67%	227
Motor Vehicle Allowance	741	741	-	-	-	-		741
Cellphone Allowance	1 094	1 094	78	782	911	(129)	-14%	1 094
Housing Allowances	487	487	3	34	433	(399)	-92%	487
Other benefits and allowances	54	54	-	-	-	-		54
Sub Total - Councillors	11 459	11 459	794	7 940	8 345	(405)	-5%	11 459
Senior Managers of the Municipality								
Basic Salaries and Wages	3 809	3 809	248	2 471	3 174	(703)	-22%	3 809
Pension and UIF Contributions	783	783	18	167	653	(486)	-74%	783
Medical Aid Contributions	135	135	4	53	112	(59)	-53%	135
Overtime	-	-	-	-	-	-		-
Performance Bonus	891	891	47	405	742	(337)	-45%	891
Motor Vehicle Allowance	1 052	1 052	68	679	877	(197)	-23%	1 052
Cellphone Allowance	71	71	2	33	59	(27)	-45%	71
Housing Allowances	154	154	-	-	128	(128)	-100%	154
Other benefits and allowances	115	115	9	99	96	4	4%	115
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers	7 010	7 010	397	3 909	5 842	(1 933)	-33%	7 010
Other Municipal Staff								
Basic Salaries and Wages	115 689	116 528	9 187	94 622	97 106	(2 484)	-3%	116 528
Pension and UIF Contributions	17 544	17 550	1 432	14 347	14 625	(278)	-2%	17 550
Medical Aid Contributions	7 793	7 793	706	6 667	6 494	174	3%	7 793
Overtime	12 733	12 733	1 269	13 995	10 611	3 384	32%	12 733
Performance Bonus	8 186	8 186	720	7 185	6 822	364	5%	8 186
Motor Vehicle Allowance	4 497	4 497	428	4 340	3 748	592	16%	4 497
Cellphone Allowance	405	405	45	421	337	83	25%	405
Housing Allowances	1 649	1 649	130	1 285	1 374	(89)	-6%	1 649
Other benefits and allowances	4 318	4 322	307	3 494	3 601	(108)	-3%	4 322
Payments in lieu of leave	889	889	1 102	7 441	741	6 700	904%	889
Long service awards	436	436	141	1 414	363	1 051	290%	436
Post-retirement benefit obligations	11 376	26 376	606	6 057	21 980	(15 923)	-72%	26 376
Sub Total - Other Municipal Staff	185 514	201 363	16 074	161 268	167 802	(6 534)	-4%	201 363
TOTAL SALARY, ALLOWANCES & % increase	203 983	219 832	17 265	173 117	181 990	(8 872)	-5%	219 832
TOTAL MANAGERS AND STAFF	192 524	208 373	16 471	165 177	173 644	(8 467)	-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 - M10 April

Description	Ref	Budget Year 2019/20											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	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	3 015	3 884	5 448
Service charges - electricity revenue		17 246	27 274	27 135	21 954	19 720	20 437	19 591	17 265	27 791	27 700	33 059	42 666
Service charges - water revenue		2 326	2 518	2 559	2 161	2 492	2 726	2 900	2 666	2 954	2 503	3 054	4 996
Service charges - sanitation revenue		1 520	1 560	3 831	1 515	1 743	1 954	1 844	1 600	1 585	1 232	1 564	1 636
Service charges - refuse		1 647	1 811	1 988	1 590	1 948	1 817	2 047	1 680	2 404	1 726	1 899	2 760
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		240	284	382	381	281	231	553	473	430	26	435	635
Interest earned - external investments		434	623	77	700	638	728	23	1 143	404	420	831	2 664
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	7 900
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		208	288	300	395	239	177	398	315	294	-	851	1 600
Licences and permits		308	8	1 318	162	176	704	206	580	532	-	362	(2 442)
Agency services		-	-	-	-	-	-	-	-	-	-	-	3 670
Transfer receipts - operating		47 994	5 605	-	3 042	10 946	25 708	4 064	689	23 212	4 653	0	13 211
Other revenue		145	331	344	461	433	376	1 691	1 064	1 818	27	410	2 788
Cash Receipts by Source		75 522	51 444	49 668	42 282	44 785	59 195	37 939	31 161	65 568	41 302	46 349	87 532
Other Cash Flows by Source													
Transfer receipts - capital		14 003	-	-	-	3 474	10 000	-	-	28 123	1 670	1 788	(12 936)
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)	(119)	-	365
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	42 853	48 137	74 962
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	14 288	16 489	13 702
Remuneration of councillors		909	910	899	906	906	906	897	918	794	794	963	1 657
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	24 278	23 272	35 379
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 070	1 700	1 073	1 697	2 258	1 132	2 277	1 697	2 442	1 710	2 829	2 284
Contracted services		2 576	4 884	3 656	4 506	3 368	5 163	1 548	2 434	4 165	1 665	6 958	17 389
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	(4 437)	1 272	4 454
General expenses		3 937	4 387	3 437	6 290	3 582	7 219	1 912	2 311	2 399	1 862	1 307	9 302
Cash Payments by Type		50 084	56 357	53 713	45 771	54 623	46 366	35 027	44 149	53 043	40 161	53 090	85 366
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	1 815	9 959	48 376
Repayment of borrowing		-	-	22	-	-	-	(2)	-	-	-	-	(3 020)
Other Cash Flows/Payments		(7 040)	107	(31)	1 314	507	2 000	127	1 008	(997)	1 264	-	(681)
Total Cash Payments by Type		45 389	57 648	57 649	54 111	57 502	52 834	36 905	47 088	54 365	43 239	63 049	130 041
NET INCREASE/(DECREASE) IN CASH HELD		44 229	(6 160)	(8 078)	(11 848)	(9 196)	16 355	788	(15 844)	39 181	(386)	(14 911)	(55 080)
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	143 311	128 400
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	143 311	128 400	73 320

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	6 782	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	1 747	26 467	67 825	41 357	61,0%	0
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	26 467					

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.

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 evalueringfase:

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
08/2/17/63	Paving at Skoonvlei site in Bella Vista, Ceres	20-Mar-2020	Awaiting	R Fick

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
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 competitive bids 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
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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
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 April 2020.

No competitive bid were awarded by the Bid Adjudication Committee during the month of April 2020.

3.2.1.4 Tenders toegeken

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

Geen mededingende tenders was toegeken deur die Tender Toekenningskomitee gedurende April 2020 nie.

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

No formal written price quotation or competitive bid was cancelled during the month of April 2020.

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

Geen formele geskrewe prys kwotasie of mededingende tender was gekanselleer gedurende April 2020 nie.

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

No written price quotations were approved during the month of April 2020.

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

Geen geskrewe prys kwotasies was goedgekeur gedurende April 2020 nie.

3.2.1.7 Formal Written Price Quotations

No 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 April 2020.

3.2.1.7 Formele Geskrewe Prys Kwotasies

Geen 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 April 2020 nie.

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

The following table contains the actuals against approved deviations by the Accounting Officer for the month of April 2020 which totals R 90 104.37:

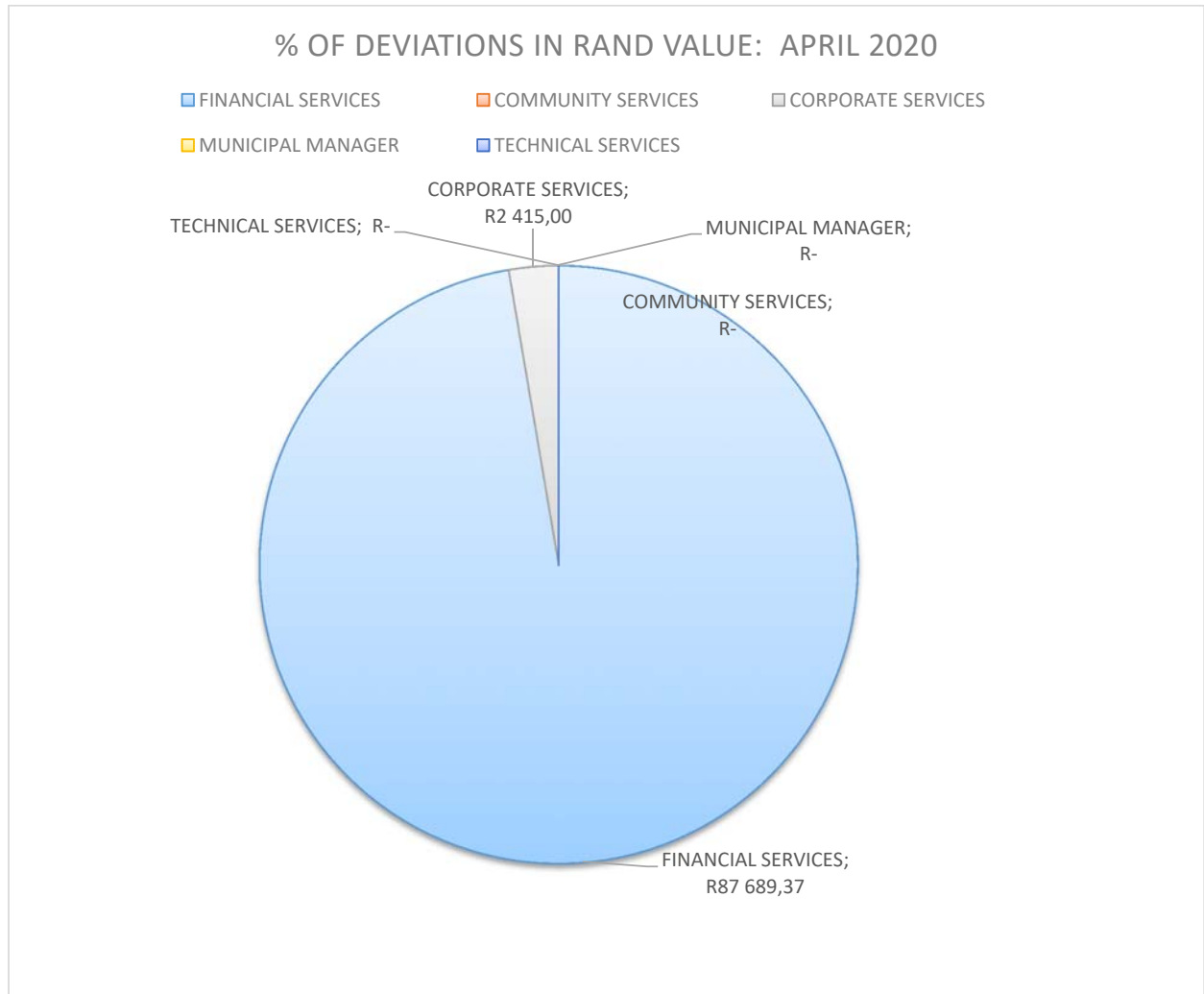
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van April 2020 wat beloop op die totaal van R 90 104.37:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
8-Apr-20	Basson Workwear	Face shields and Disposable Overalls	Emergency	164453	27,240.63
14-Apr-20	Boland Promotions	Cloth Protective face Masks	Emergency	164462	19,544.25
14-Apr-20	Kaap Agri	PPE for Covid 19	Emergency	164466	40,904.49
15-Apr-20	First Technology (PTY) Ltd	Reinstate account to Activate Microsoft Teams	Emergency	164495	2,415.00

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
February 2020	R 48 598.15	R9 208 009.81	0.52%
March 2020	R 539 836.04	R14 117 907.69	3.82%
April 2020	R 90 104.37	R5 685 411.15	1.58%

DEVIATIONS PER DIRECTORATE



Logistics

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

MONTH	Febr 2020	March 2020	April 2020
Value of inventory at hand	R 10 441 594.74	R 11 065 469	R 10 840 267
Turnover rate of total value of inventory	1.19	1.23	1.16
Date of latest stores reconciliation	30 April 2020		
Date of last stock count	05 Dec 2019		
Date of next stock count	29 June 2020		

Logistieke

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

QUALITY CERTIFICATE

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

- The monthly in year monitoring reports for the month of April 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:

15/5/2020