



Monthly Budget Statement Report Section 71 for May 2020

**Financial data is in respect of the period
1 July 2019 to 31 May 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 particular month must, by no later than 10 working days after

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

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 18 930 accounts amounting to R 36.2 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 4.7 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 9.2 million of which R 240 000 was in terms of deviations.

The municipality currently has R 118 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 May 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 18 930 rekeninge ten bedrae van R 36.2 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 4.7 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 9.2 miljoen uitgereik, waarvan R 240 000 ten opsigte van afwykings is.

Die munisipaliteit het R 118 miljoen in die primêre bankrekening en beleggings ter waarde van R 20 miljoen.

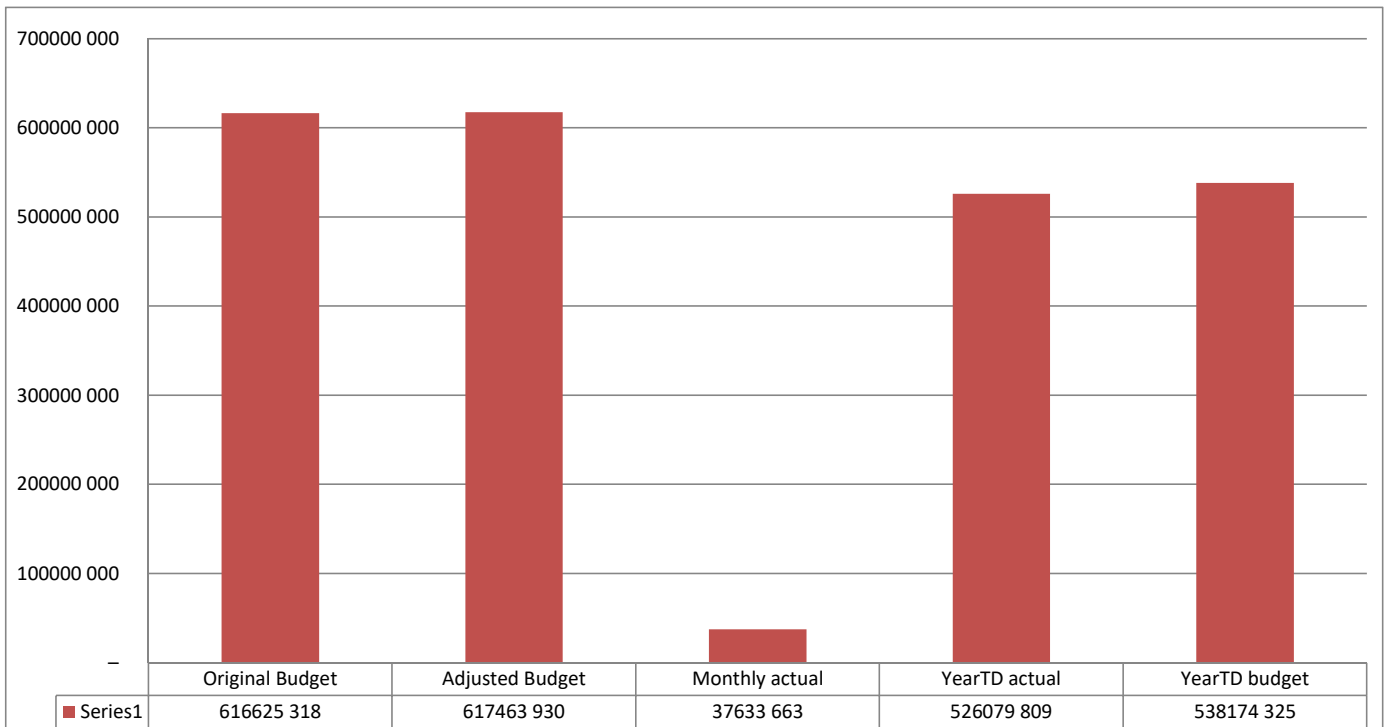
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

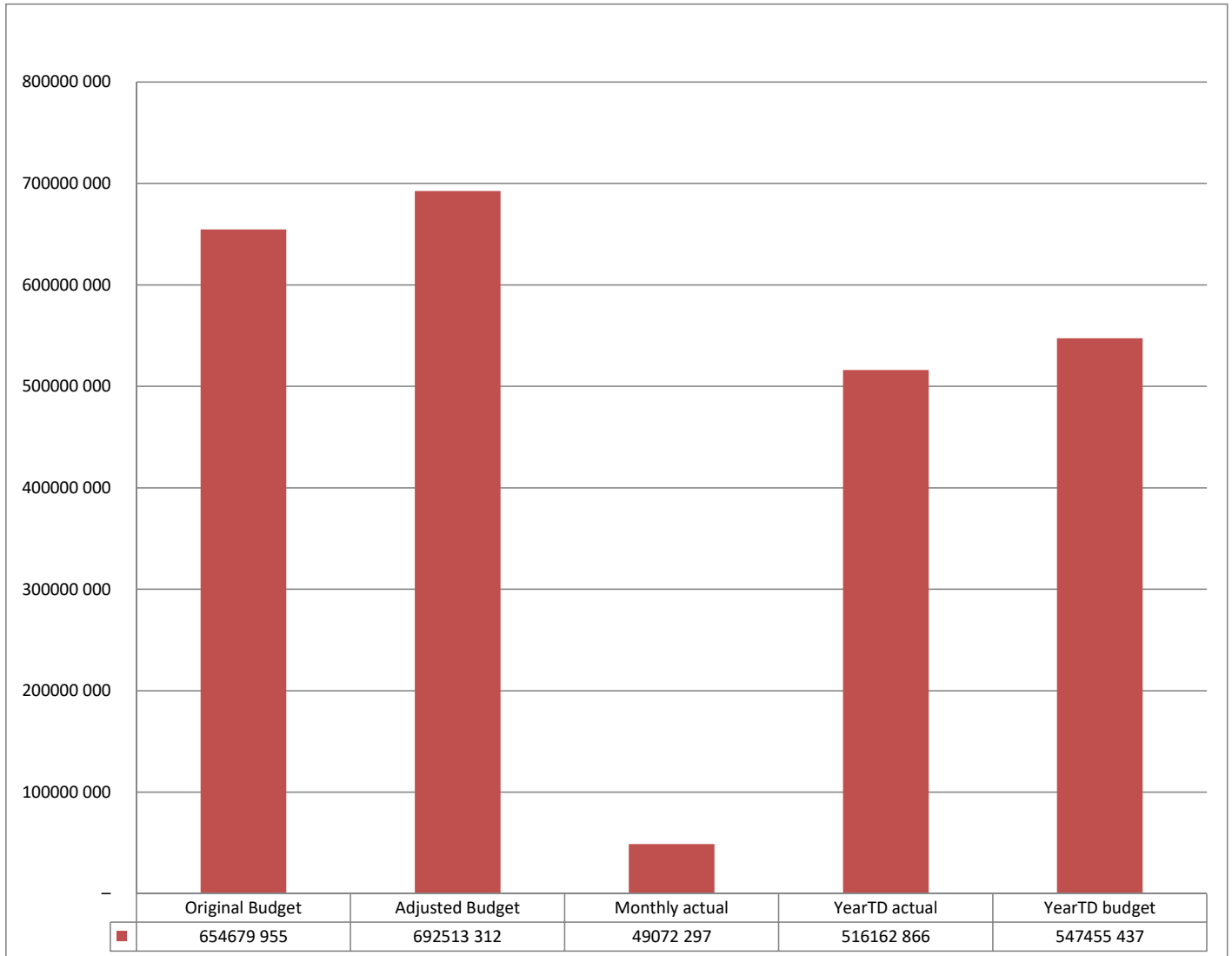
TOTAL OPERATIONAL REVENUE



For the period 1 July 2019 to 31 May 2020, 85.2% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2019 tot 31 Mei 2020, is 85.2% van die begrote operasionele inkomste gehêf.

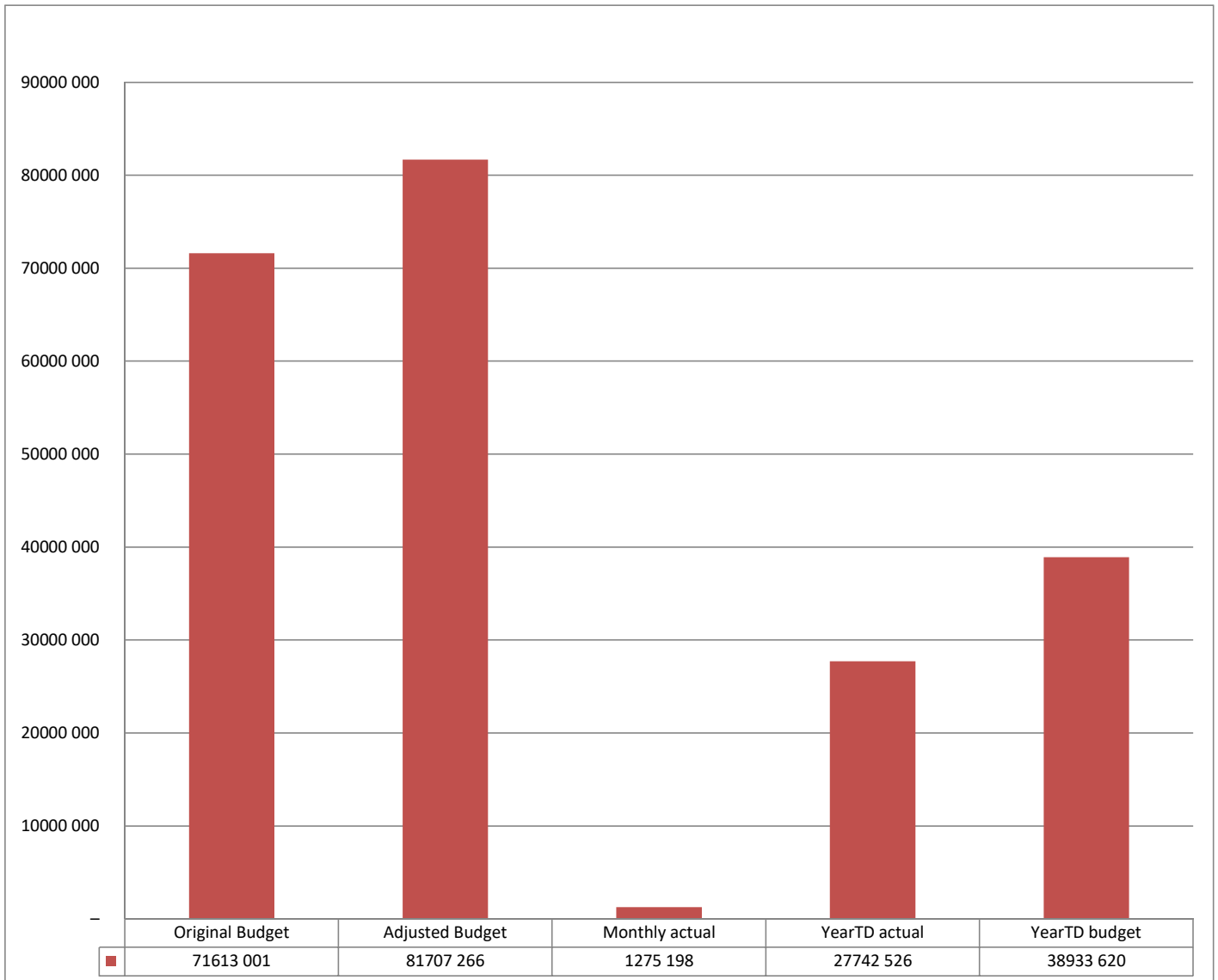
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2019 to 31 May 2020, 74.53% 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 Mei 2020, is 74.53% 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 May 2020, 33.95% of the budgeted capital expenditure was incurred.

There is currently also R 15.1 million on order for capital expenditure.

Vir die periode 1 Julie 2019 tot 31 Mei 2020, is 33.95% van die begrote kapitale uitgawes aangegaan.

Daar is tans ook R 15.1 miljoen op bestelling vir kapitaal uitgawes.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 May 2020.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M11 May

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	3 821	69 901	68 415	1 486	2%	72 282
Service charges	305 199	346 953	347 173	33 213	314 620	318 486	(3 866)	-1%	340 789
Investment revenue	8 551	8 695	8 695	337	5 637	7 245	(1 609)	-22%	8 695
Transfers recognised - operational	87 675	138 467	139 123	244	109 080	102 022	7 058	7%	139 123
Other own revenue	47 568	50 229	50 191	19	26 842	42 006	(15 164)	-36%	50 191
transfers and contributions)	518 771	616 625	617 464	37 634	526 080	538 174	(12 095)	-2%	611 080
Employee costs	9 458	192 524	208 385	16 635	181 865	173 654	8 211	5%	208 385
Remuneration of Councillors	9 458	11 459	11 459	794	8 734	9 179	(445)	-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	140	409	1 061	(652)	-61%	8 724
Materials and bulk purchases	204 338	246 787	247 783	18 666	190 480	198 738	(8 258)	-4%	247 783
Transfers and grants	10 019	30 962	30 854	4 110	24 445	25 629	(1 184)	-5%	30 854
Other expenditure	260 583	118 518	139 718	8 727	96 212	113 849	(17 637)	-15%	139 718
Total Expenditure	532 678	654 680	692 513	49 072	516 163	547 455	(31 293)	-6%	692 513
Surplus/(Deficit)	(13 907)	(38 055)	(75 049)	(11 439)	9 917	(9 281)	19 198	-207%	(81 433)
Transfers recognised - capital	70 437	44 178	49 798	-	1	38 606	(38 605)	-100%	49 798
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
& contributions	56 530	6 123	(25 251)	(11 439)	9 918	29 325	(19 407)	-66%	(31 635)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	56 530	6 123	(25 251)	(11 439)	9 918	29 325	(19 407)	-66%	(31 635)
Capital expenditure & funds sources									
Capital expenditure	86 657	71 613	81 707	1 275	27 743	38 934	(11 191)	-29%	81 707
Capital transfers recognised	54 177	45 678	46 327	142	9 379	15 026	(5 648)	-38%	46 327
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	3 043	-	-	2 536	(2 536)	-100%	3 043
Internally generated funds	32 479	25 935	32 167	1 134	18 364	21 371	(3 007)	-14%	32 167
Total sources of capital funds	86 657	71 613	81 537	1 275	27 743	38 934	(11 191)	-29%	81 537
Financial position									
Total current assets	184 006	156 835	154 149		280 610				154 149
Total non current assets	965 651	978 519	1 000 758		979 378				1 000 758
Total current liabilities	91 237	115 487	118 841		184 535				118 841
Total non current liabilities	156 015	155 245	160 034		163 131				160 034
Community wealth/Equity	902 405	864 621	876 032		912 322				876 032
Cash flows									
Net cash from (used) operating	81 900	70 001	57 062	(9 457)	69 275	208 792	(139 517)	-67%	57 062
Net cash from (used) investing	(83 389)	(71 613)	(81 014)	(1 206)	(30 512)	(42 074)	11 562	-27%	(81 014)
Net cash from (used) financing	(1 745)	(500)	3 000	(44)	(429)	2 727	(3 156)	-116%	(429)
end	94 272	89 164	73 319	-	132 606	263 716	(131 110)	-50%	70 319
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	43 768	7 441	4 713	4 209	3 555	3 151	21 637	143 281	231 755
Creditors Age Analysis									
Total Creditors	252	-	-	-	-	-	-	-	252

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) - M11 May

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	98 535	4 237	84 187	93 062	(8 875)	-10%	98 535
Executive and council	-	-	0	3	25	0	24	2939900%	0
Finance and administration	88 978	95 002	98 535	4 234	84 162	93 062	(8 900)	-10%	98 535
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	112 056	156 525	156 352	231	115 315	116 379	(1 064)	-1%	156 352
Community and social services	96 371	105 912	106 608	217	92 930	74 925	18 005	24%	106 608
Sport and recreation	6 826	20 394	19 525	14	6 577	16 271	(9 693)	-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
<i>Economic and environmental services</i>	40 066	34 264	37 045	14	4 850	31 102	(26 252)	-84%	37 045
Planning and development	1 791	3 669	5 134	14	1 032	4 278	(3 246)	-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
<i>Trading services</i>	346 951	374 903	375 221	33 151	321 635	319 939	1 697	1%	375 221
Energy sources	226 478	267 273	267 493	25 163	230 428	216 714	13 714	6%	267 493
Water management	49 654	56 021	54 303	3 969	40 475	48 816	(8 341)	-17%	54 303
Waste water management	45 431	26 404	26 404	1 900	25 223	29 948	(4 726)	-16%	26 404
Waste management	25 388	25 206	27 020	2 118	25 509	24 460	1 049	4%	27 020
Total Revenue - Functional	588 051	660 803	667 262	37 634	526 080	560 572	(34 492)	-6%	667 262
Expenditure - Functional									
<i>Governance and administration</i>	76 011	120 995	152 169	9 819	107 028	114 249	(7 221)	-6%	152 169
Executive and council	22 343	28 588	27 850	1 775	19 559	20 838	(1 280)	-6%	27 850
Finance and administration	51 368	90 177	122 117	7 864	85 207	91 546	(6 339)	-7%	122 117
Internal audit	2 300	2 230	2 203	181	2 262	1 864	398	21%	2 203
<i>Community and public safety</i>	71 893	99 678	98 055	8 305	77 520	79 278	(1 757)	-2%	98 055
Community and social services	23 633	26 589	26 868	1 783	21 341	20 879	462	2%	26 868
Sport and recreation	25 297	28 548	27 751	1 513	22 108	22 458	(349)	-2%	27 751
Public safety	10 010	9 416	9 425	647	6 846	7 709	(864)	-11%	9 425
Housing	12 954	35 126	34 012	4 362	27 225	28 231	(1 006)	-4%	34 012
<i>Economic and environmental services</i>	59 435	69 890	70 652	3 069	45 529	43 607	1 923	4%	70 652
Planning and development	9 030	11 868	11 497	704	8 637	9 223	(586)	-6%	11 497
Road transport	49 753	55 632	56 617	2 333	35 951	32 460	3 491	11%	56 617
Environmental protection	651	2 390	2 539	32	941	1 923	(982)	-51%	2 539
<i>Trading services</i>	323 358	363 203	370 723	27 879	285 230	269 525	15 705	6%	370 723
Energy sources	208 229	260 127	259 397	19 381	199 529	204 679	(5 149)	-3%	259 397
Water management	37 704	28 971	33 842	3 115	28 890	19 802	9 088	46%	33 842
Waste water management	33 065	31 759	33 455	2 123	26 480	18 950	7 530	40%	33 455
Waste management	44 361	42 346	44 030	3 260	30 331	26 095	4 236	16%	44 030
<i>Other</i>	824	914	914	-	856	911	(55)	-6%	914
Total Expenditure - Functional	531 521	654 680	692 513	49 072	516 163	507 569	8 594	2%	692 513
Surplus/ (Deficit) for the year	56 530	6 123	(25 251)	(11 439)	9 918	53 003	(43 086)		(25 251)

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) - M11 May

Description	2018/19	Budget Year 2019/20					YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands									
Revenue - Functional									
Municipal governance and administration	88 978	95 002	98 535	4 237	84 187	93 062	(8 875)	-10%	98 535
Executive and council	-	-	0	3	25	0	24	2939900%	0
<i>Mayor and Council</i>	-	-	0	3	25	0	24	2939900%	0
Finance and administration	88 978	95 002	98 535	4 234	84 162	93 062	(8 900)	-10%	98 535
<i>Administrative and Corporate Support</i>	1	9	9	-	-	7	(7)	-100%	9
<i>Finance</i>	88 406	94 446	97 879	4 234	83 878	92 516	(8 638)	-9%	97 879
<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	-	50	14	36	250%	17
Community and public safety	112 056	156 525	156 352	231	115 315	116 379	(1 064)	-1%	156 352
Community and social services	96 371	105 912	106 608	217	92 930	74 925	18 005	24%	106 608
<i>Aged Care</i>	86 628	95 119	95 415	209	87 803	65 598	22 205	34%	95 415
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	224	222	222	7	160	185	(26)	-14%	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	6 577	16 271	(9 693)	-60%	19 525
<i>Recreational Facilities</i>	6 456	7 299	7 299	14	6 530	6 083	447	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
<i>Economic and environmental services</i>	40 066	34 264	37 045	14	4 850	31 102	(26 252)	-84%	37 045
Planning and development	1 791	3 669	5 134	14	1 032	4 278	(3 246)	-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	14	1 032	2 328	(1 295)	-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
<i>Trading services</i>	346 951	374 903	375 221	33 151	321 635	319 939	1 697	1%	375 221
Energy sources	226 478	267 273	267 493	25 163	230 428	216 714	13 714	6%	267 493
<i>Electricity</i>	225 770	266 452	266 672	25 163	230 428	216 030	14 399	7%	266 672
<i>Street Lighting and Signal Systems</i>	708	821	821	–	–	685	(685)	-100%	821
Water management	49 654	56 021	54 303	3 969	40 475	48 816	(8 341)	-17%	54 303
<i>Water Distribution</i>	49 654	56 021	54 303	3 969	40 475	48 816	(8 341)	-17%	54 303
Waste water management	45 431	26 404	26 404	1 900	25 223	29 948	(4 726)	-16%	26 404
<i>Sewerage</i>	33 343	23 012	23 012	1 900	25 223	27 122	(1 899)	-7%	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	2 118	25 509	24 460	1 049	4%	27 020
<i>Solid Waste Removal</i>	25 388	25 206	27 020	2 118	25 509	24 460	1 049	4%	27 020
<i>Other</i>	–	109	109	–	93	91	2	3%	109
Licensing and Regulation	–	109	109	–	93	91	2	3%	109
Total Revenue - Functional	588 051	660 803	667 262	37 634	526 080	560 572	(34 492)	-6%	667 262

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

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	152 169	9 819	107 028	114 249	(7 221)	-6%	152 169
Executive and council	22 343	28 588	27 850	1 775	19 559	20 838	(1 280)	-6%	27 850
<i>Mayor and Council</i>	14 838	18 767	17 983	1 092	12 120	12 779	(659)	-5%	17 983
<i>Municipal Manager, Town Secretary and Chief Execut</i>	7 505	9 822	9 866	682	7 438	8 059	(621)	-8%	9 866
Finance and administration	51 368	90 177	122 117	7 864	85 207	91 546	(6 339)	-7%	122 117
<i>Administrative and Corporate Support</i>	10 401	8 615	16 588	1 957	12 012	13 401	(1 390)	-10%	16 588
<i>Asset Management</i>	100	4 392	4 392	1	154	3 649	(3 495)	-96%	4 392
<i>Budget and Treasury Office</i>	5	-	-	-	-	-	-		-
<i>Finance</i>	26 304	33 713	41 395	2 133	30 613	26 076	4 537	17%	41 395
<i>Fleet Management</i>	2 598	2 796	2 596	220	2 487	2 176	311	14%	2 596
<i>Human Resources</i>	(4 572)	19 972	34 797	2 404	23 275	28 465	(5 190)	-18%	34 797
<i>Information Technology</i>	2 974	3 719	3 719	203	3 381	3 976	(595)	-15%	3 719
<i>Legal Services</i>	2 188	1 780	3 287	86	2 944	3 052	(108)	-4%	3 287
<i>Marketing, Customer Relations, Publicity and Media</i>	3 064	3 630	3 743	307	3 423	3 179	244	8%	3 743
<i>Property Services</i>	1 813	3 489	3 489	48	531	1 678	(1 147)	-68%	3 489
<i>Risk Management</i>	16	421	421	-	-	351	(351)	-100%	421
<i>Supply Chain Management</i>	5 944	5 970	6 468	480	6 104	4 536	1 568	35%	6 468
<i>Valuation Service</i>	534	1 680	1 221	24	285	1 009	(724)	-72%	1 221
Internal audit	2 300	2 230	2 203	181	2 262	1 864	398	21%	2 203
<i>Governance Function</i>	2 300	2 230	2 203	181	2 262	1 864	398	21%	2 203
Community and public safety	71 893	99 678	98 055	8 305	77 520	79 278	(1 757)	-2%	98 055
Community and social services	23 633	26 589	26 868	1 783	21 341	20 879	462	2%	26 868
<i>Aged Care</i>	4 533	4 296	4 552	391	4 473	3 222	1 250	39%	4 552
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	2 903	3 317	3 293	250	2 620	2 597	22	1%	3 293
<i>Child Care Facilities</i>	2	819	823	-	6	687	(681)	-99%	823
<i>Community Halls and Facilities</i>	5 568	6 080	6 087	381	4 590	4 804	(214)	-4%	6 087
<i>Disaster Management</i>	55	47	83	-	44	57	(13)	-23%	83
<i>Education</i>	4	705	705	-	2	588	(587)	-100%	705
<i>Libraries and Archives</i>	10 568	11 324	11 324	760	9 607	8 923	684	8%	11 324
Sport and recreation	25 297	28 548	27 751	1 513	22 108	22 458	(349)	-2%	27 751
<i>Community Parks (including Nurseries)</i>	6 497	6 763	6 782	491	5 928	5 302	626	12%	6 782
<i>Recreational Facilities</i>	14 318	16 797	15 964	678	12 293	13 339	(1 046)	-8%	15 964
<i>Sports Grounds and Stadiums</i>	4 482	4 988	5 005	344	3 888	3 817	71	2%	5 005
Public safety	10 010	9 416	9 425	647	6 846	7 709	(864)	-11%	9 425
<i>Fire Fighting and Protection</i>	10 010	9 416	9 425	647	6 846	7 709	(864)	-11%	9 425
Housing	12 954	35 126	34 012	4 362	27 225	28 231	(1 006)	-4%	34 012
<i>Housing</i>	12 749	33 431	32 297	4 346	27 079	26 803	276	1%	32 297
<i>Informal Settlements</i>	205	1 695	1 715	16	146	1 428	(1 282)	-90%	1 715

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
R thousands									
<i>Economic and environmental services</i>	59 435	69 890	70 652	3 069	45 529	43 607	1 923	4%	70 652
Planning and development	9 030	11 868	11 497	704	8 637	9 223	(586)	-6%	11 497
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 825	2 182	2 097	119	1 389	1 591	(202)	-13%	2 097
<i>Economic Development/Planning</i>	1 570	2 227	2 172	111	1 477	1 611	(134)	-8%	2 172
<i>Town Planning, Building Regulations and Enforcement</i>	4 077	4 920	4 920	310	4 217	4 131	87	2%	4 920
<i>Project Management Unit</i>	1 559	2 538	2 307	164	1 554	1 890	(336)	-18%	2 307
Road transport	49 753	55 632	56 617	2 333	35 951	32 460	3 491	11%	56 617
<i>Police Forces, Traffic and Street Parking Control</i>	25 573	31 101	30 929	1 715	18 073	12 676	5 397	43%	30 929
<i>Roads</i>	24 181	24 531	25 688	619	17 878	19 784	(1 906)	-10%	25 688
Environmental protection	651	2 390	2 539	32	941	1 923	(982)	-51%	2 539
<i>Biodiversity and Landscape</i>	(24)	2 390	2 539	32	941	1 923	(982)	-51%	2 539
<i>Pollution Control</i>	675	-	-	-	-	-	-	-	-
<i>Trading services</i>	323 358	363 203	370 723	27 879	285 230	269 525	15 705	6%	370 723
Energy sources	208 229	260 127	259 397	19 381	199 529	204 679	(5 149)	-3%	259 397
<i>Electricity</i>	205 241	257 067	256 572	19 322	197 249	202 264	(5 015)	-2%	256 572
<i>Street Lighting and Signal Systems</i>	2 988	3 060	2 825	60	2 280	2 414	(134)	-6%	2 825
Water management	37 704	28 971	33 842	3 115	28 890	19 802	9 088	46%	33 842
<i>Water Treatment</i>	21	1 557	1 557	-	23	1 297	(1 275)	-98%	1 557
<i>Water Distribution</i>	35 159	24 063	28 633	3 072	26 711	16 202	10 510	65%	28 633
<i>Water Storage</i>	2 524	3 351	3 651	43	2 156	2 302	(147)	-6%	3 651
Waste water management	33 065	31 759	33 455	2 123	26 480	18 950	7 530	40%	33 455
<i>Public Toilets</i>	1 432	1 710	1 710	125	1 371	1 351	20	2%	1 710
<i>Sewerage</i>	25 120	21 855	23 543	1 582	18 672	11 207	7 465	67%	23 543
<i>Storm Water Management</i>	6 508	5 720	5 720	416	6 435	4 331	2 104	49%	5 720
<i>Waste Water Treatment</i>	5	2 475	2 483	-	2	2 062	(2 059)	-100%	2 483
Waste management	44 361	42 346	44 030	3 260	30 331	26 095	4 236	16%	44 030
<i>Solid Waste Disposal (Landfill Sites)</i>	13 624	16 543	16 515	678	3 209	7 025	(3 816)	-54%	16 515
<i>Solid Waste Removal</i>	28 966	24 478	26 189	2 436	25 416	17 966	7 451	41%	26 189
<i>Street Cleaning</i>	1 771	1 325	1 325	145	1 705	1 104	601	54%	1 325
<i>Other</i>	824	914	914	-	856	911	(55)	-6%	914
Licensing and Regulation	18	60	60	-	2	57	(55)	-96%	60
Tourism	806	854	854	-	854	854	(0)	0%	854
Total Expenditure - Functional	531 521	654 680	692 513	49 072	516 163	507 569	8 594	2%	692 513
Surplus/ (Deficit) for the year	56 530	6 123	(25 251)	(11 439)	9 918	53 003	(43 086)	-81%	(25 251)

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) - M11 May

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	94 642	4 113	81 918	89 818	(7 900)	-8,8%	94 642
Vote 2 - Community Services	132 923	181 732	183 184	247	119 422	138 969	(19 547)	-14,1%	183 184
Vote 3 - Corporate Services	520	539	639	3	260	532	(273)	-51,2%	639
Vote 4 - Technical Services	367 989	385 828	387 303	33 226	323 965	330 007	(6 042)	-1,8%	387 303
Vote 5 - Muncipal Manager	537	1 495	1 495	44	517	1 245	(729)	-58,5%	1 495
Total Revenue by Vote	588 051	660 803	667 262	37 634	526 080	560 572	(34 492)	-6,2%	667 262
Expenditure by Vote									
Vote 1 - Financial Services	34 049	47 139	54 857	2 671	37 510	36 388	1 122	3,1%	54 857
Vote 2 - Community Services	99 562	136 762	135 058	10 151	98 047	96 629	1 418	1,5%	135 058
Vote 3 - Corporate Services	31 442	61 026	83 179	6 198	57 809	66 007	(8 198)	-12,4%	83 179
Vote 4 - Technical Services	355 880	397 201	405 710	29 179	311 608	297 121	14 486	4,9%	405 710
Vote 5 - Muncipal Manager	10 589	12 551	13 710	874	11 190	11 423	(234)	-2,0%	13 710
Total Expenditure by Vote	531 521	654 680	692 513	49 072	516 163	507 569	8 594	1,7%	692 513
Surplus/ (Deficit) for the year	56 530	6 123	(25 251)	(11 439)	9 918	53 003	(43 086)	-81,3%	(25 251)

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) - M11 May

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	3 821	69 901	68 415	1 486	2%	72 282
Service charges - electricity revenue	221 840	265 119	265 339	25 163	230 569	243 986	(13 417)	-5%	246 166
Service charges - water revenue	35 547	35 901	35 901	3 969	36 727	32 193	4 534	14%	40 405
Service charges - sanitation revenue	24 904	22 085	22 085	1 965	23 973	20 488	3 485	17%	29 092
Service charges - refuse revenue	22 909	23 849	23 849	2 116	23 351	21 819	1 532	7%	25 127
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 441	7 567	7 567	93	4 207	7 060	(2 853)	-40%	7 567
Interest earned - external investments	8 551	8 695	8 695	337	5 637	7 245	(1 609)	-22%	8 695
Interest earned - outstanding debtors	10 545	7 891	7 891	(22)	10 517	6 576	3 941	60%	7 891
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13 452	19 482	19 482	-	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	244	109 080	102 022	7 058	7%	139 123
Other revenue	10 219	9 704	9 666	(51)	8 211	7 249	962	13%	9 666
Gains on disposal of PPE	1 157	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	518 771	616 625	617 464	37 634	526 080	538 174	(12 095)	-2%	611 080
Expenditure By Type									
Employee related costs	149 718	192 524	208 385	16 635	181 865	173 654	8 211	5%	208 385
Remuneration of councillors	9 458	11 459	11 459	794	8 734	9 179	(445)	-5%	11 459
Debt impairment	40 803	33 613	43 513	3 776	31 932	39 887	(7 955)	-20%	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	140	409	1 061	(652)	-61%	8 724
Bulk purchases	188 783	229 196	229 196	17 826	178 235	184 442	(6 207)	-3%	229 196
Other materials	15 554	17 590	18 587	840	12 245	14 295	(2 051)	-14%	18 587
Contracted services	41 971	43 731	54 230	2 850	33 523	40 316	(6 793)	-17%	54 230
Transfers and grants	10 019	30 962	30 854	4 110	24 445	25 629	(1 184)	-5%	30 854
Other expenditure	37 548	41 174	41 975	2 101	30 757	33 646	(2 889)	-9%	41 975
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	532 678	654 680	692 513	49 072	516 163	547 455	(31 293)	-6%	692 513
Surplus/(Deficit)	(13 907)	(38 055)	(75 049)	(11 439)	9 917	(9 281)	19 198	(0)	(81 433)
Transfers recognised - capital	70 437	44 178	49 798	-	1	38 606	(38 605)	(0)	49 798
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	56 530	6 123	(25 251)	(11 439)	9 918	29 325			(31 635)
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	56 530	6 123	(25 251)	(11 439)	9 918	29 325			(31 635)
Surplus/ (Deficit) for the year	56 530	6 123	(25 251)	(11 439)	9 918	29 325			(31 635)

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) - M11 May

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	641	11 539	14 367	(2 827)	-20%	35 680
Total Capital Multi-year expenditure	48 025	36 155	36 280	641	11 539	14 367	(2 827)	-20%	36 280
Single Year expenditure appropriation									
Vote 1 - Financial Services	675	80	250	1	35	55	(20)	-36%	250
Vote 2 - Community Services	3 394	15 992	20 266	28	4 295	4 895	(600)	-12%	20 266
Vote 3 - Corporate Services	1 021	3 380	4 560	-	1 569	7 257	(5 689)	-78%	4 560
Vote 4 - Technical Services	33 524	15 950	20 295	606	10 290	12 345	(2 055)	-17%	20 295
Vote 5 - Muncipal Manager	18	56	56	-	14	15	(1)	-4%	56
Total Capital single-year expenditure	38 631	35 458	45 428	635	16 203	24 567	(8 364)	-34%	45 428
Total Capital Expenditure	86 657	71 613	81 707	1 275	27 743	38 934	(11 191)	-29%	81 707

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	1 782	2 700	6 716	42	2 431	8 913	(6 483)	-73%	6 716
Executive and council	388	150	2 356	1	129	1 947	(1 817)	-93%	2 356
Finance and administration	1 394	2 550	4 360	41	2 301	6 967	(4 665)	-67%	4 360
<i>Community and public safety</i>	3 513	18 572	20 162	28	4 135	4 320	(185)	-4%	20 162
Community and social services	187	4 190	6 491	-	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	28	118	601	(483)	-80%	997
Housing	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	33 399	13 808	13 919	-	7 312	8 747	(1 434)	-16%	13 919
Planning and development	491	26	138	-	9	70	(61)	-87%	138
Road transport	32 908	13 782	13 782	-	7 303	8 676	(1 373)	-16%	13 782
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	47 963	36 533	40 910	1 206	13 865	16 954	(3 090)	-18%	40 910
Energy sources	11 378	8 700	9 135	463	5 352	7 332	(1 980)	-27%	9 135
Water management	12 522	19 581	17 384	509	2 116	1 336	780	58%	17 384
Waste water management	22 950	7 241	8 318	54	5 142	3 860	1 281	33%	8 318
Waste management	1 112	1 010	6 073	180	1 255	4 426	(3 171)	-72%	6 073
Total Capital Expenditure - Standard Classification	86 657	71 613	81 707	1 275	27 743	38 934	(11 191)	-29%	81 707
Funded by:									
National Government	25 874	38 506	36 789	142	9 104	7 078	2 026	29%	36 789
Provincial Government	27 586	6 672	8 537	-	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	142	9 379	15 026	(5 648)	-38%	46 327
Borrowing	-	-	3 043	-	-	2 536	(2 536)	-100%	3 043
Internally generated funds	32 479	25 935	32 167	1 134	18 364	21 371	(3 007)	-14%	32 167
Total Capital Funding	86 657	71 613	81 537	1 275	27 743	38 934	(11 191)	-29%	81 537

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	3 697	65 918	67 731	(1 813)	-3%	71 559
Service charges	299 778	330 950	330 950	32 916	327 105	303 544	23 561	8%	330 950
Other revenue	1 076	24 158	24 319	9	16 605	22 293	(5 688)	-26%	24 319
Government - operating	126 944	139 169	139 123	380	130 191	139 123	(8 933)	-6%	139 123
Government - capital	36 531	50 208	46 122	-	53 371	46 122	7 249	16%	46 122
Interest	11 596	16 565	16 586	337	5 528	10 790	(5 263)	-49%	16 586
Dividends									
Payments									
Suppliers and employees	(454 855)	(530 278)	(539 268)	(42 584)	(499 832)	(373 739)	126 093	-34%	(539 268)
Finance charges	(651)	(1 366)	(1 249)	-	(46)	(624)	(578)	93%	(1 249)
Transfers and Grants	(10 019)	(30 962)	(31 079)	(4 210)	(29 565)	(6 449)	23 116	-358%	(31 079)
NET CASH FROM/(USED) OPERATING ACTIVITIES	81 900	70 001	57 062	(9 457)	69 275	208 792	157 745	76%	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)	(1 206)	(30 512)	(42 074)	(11 562)	27%	(81 014)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(83 389)	(71 613)	(81 014)	(1 206)	(30 512)	(42 074)	(11 562)	27%	(81 014)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	731	-	-	(44)	(409)	-	(409)	-	-
Payments									
Repayment of borrowing	(2 477)	(500)	3 000	-	(20)	2 727	2 747	101%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 745)	(500)	3 000	(44)	(429)	2 727	3 156	116%	(429)
NET INCREASE/ (DECREASE) IN CASH HELD	(3 234)	(2 112)	(20 952)	(10 706)	38 334	169 444			(23 952)
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		132 606	263 716			70 319

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description R thousands	Variance Rand Value	Variance	Reasons for material deviations
1	Revenue By Source			
	Property rates	1 486	2%	Immaterial variance
	Service charges - electricity revenue	(13 417)	-5%	Decrease in consumption due to seasonal fluctuation.
	Service charges - water revenue	4 534	14%	Increase in consumption due to no current implementation of water restrictions as well as more stringent hygiene procedures b
	Service charges - sanitation revenue	3 485	17%	Increase due to industrial effluent charges
	Service charges - refuse revenue	1 532	7%	Immaterial variance
	Service charges - other	-		
	Rental of facilities and equipment	(2 853)	-40%	Decrease in occupations and rental of halls (No gatherings allowed under Covid 19 regulations)
	Interest earned - external investments	(1 609)	-22%	Immaterial variance
	Interest earned - outstanding debtors	3 941	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	7 058	7%	Excellerated expenditure on housing top structures - Vredebes Housing Project
	Other revenue	962	13%	Immaterial variance
	Gains on disposal of PPE	-		
	Expenditure By Type			
2	Expenditure By Type			
	Employee related costs	8 211	5%	Variance primary due to Post Employment Provisions
	Remuneration of councillors	(445)	-5%	Immaterial variance
	Debt impairment	(7 955)	-20%	Increase in outstanding debt.
	Depreciation & asset impairment	(11 328)	-45%	Depreciation runs to follow. Capital parameter setup in progress.
	Finance charges	(652)	-61%	Interest Charges relating to Landfil Sites recognised on an annual basis
	Bulk purchases	(6 207)	-3%	Decrease in consumption due to seasonal fluctuation.
	Other materials	(2 051)	-14%	Immaterial variance
	Contracted services	(6 793)	-17%	Decrease in use of contracted services during the lockdown period.
	Transfers and subsidies	(1 184)	-5%	Immaterial variance
	Other expenditure	(2 889)	-9%	Immaterial variance
	Loss on disposal of PPE	-		
3	Capital Expenditure			
	Total Capital Expenditure	(11 191)	-29%	SCM Delay in the projects : Tulbagh Dam Project & Upgrading Of Sport Facilities
		-		
		-		
4	Financial Position			
		-		
		-		
		-		
		-		
5	Cash Flow			
	Receipts			
	Service Charges	23 561	8%	Increase in collection of electricity revenue in comparison to same stage in prior year.
	Government - operating	(8 933)	-6%	Outstanding Housing Allocation
	Interest	(5 263)	-49%	Interest not accrued on monthly basis, but recognised on investment withdrawals.
	Payments			
	Transfers and Grants	23 116	-358%	Rollout of Top Structures in progress.
	Capital assets	(11 562)	27%	Appointment of contractors for Tulbagh Dam and Sports Facilities in progress.
	Repayment of borrowing	2 747	101%	New loans to be taken up by the municipality.
		-		
6	Measureable performance			
		-		
		-		
		-		
		-		
7	Municipal Entities			
		-		
		-		
		-		
		-		
		-		

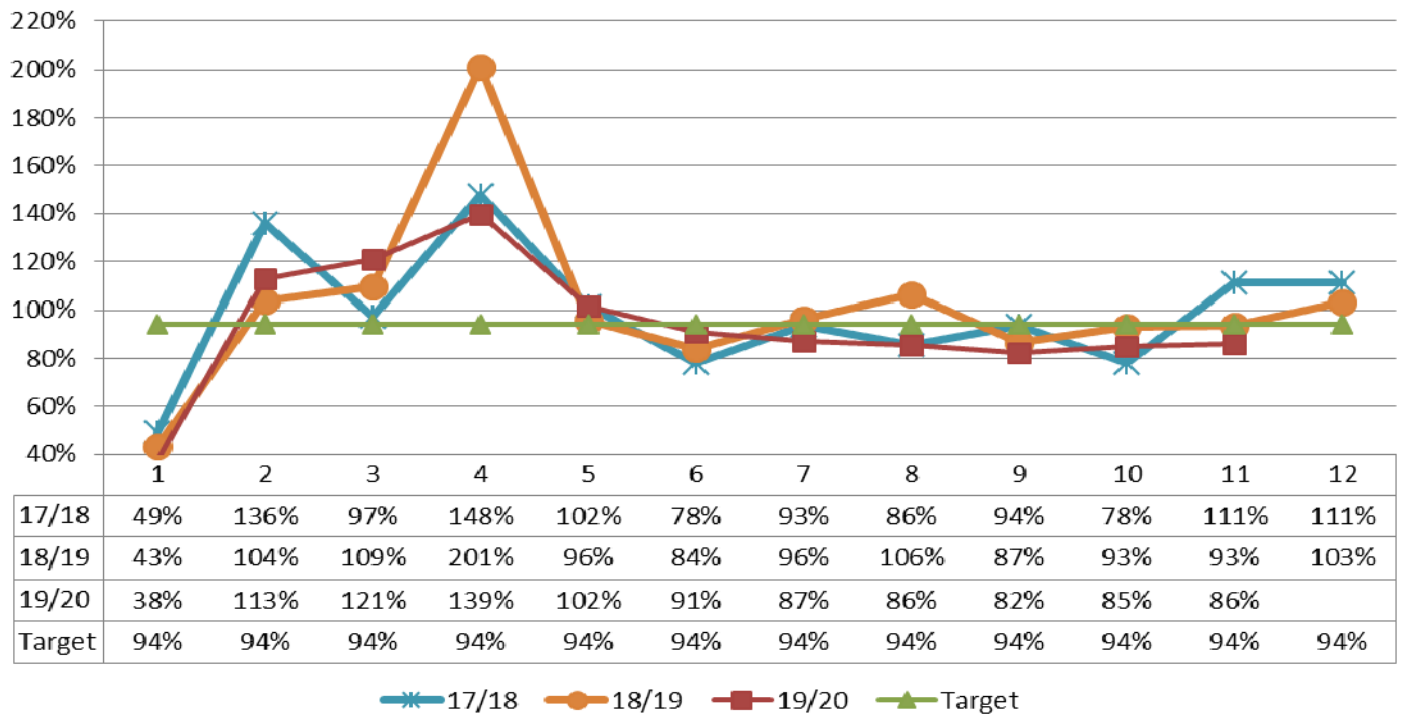
The debtors age analysis per Income source and customer group is as follows:

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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	10 146	2 639	1 563	1 646	1 410	1 123	6 918	43 391	68 835	54 487	
Electricity	1300	19 941	1 678	599	524	196	167	1 010	3 760	27 874	5 656	
Property Rates	1400	4 409	508	352	285	258	239	4 104	14 424	24 580	19 310	
Waste Water Management	1500	5 678	1 206	952	778	738	715	3 849	21 605	35 522	27 686	
Waste Management	1600	6 312	1 308	1 076	843	790	741	3 881	22 803	37 754	29 058	
Property Rental Debtors	1700	97	14	14	13	12	12	74	833	1 069	944	
Interest on Arrear Accounts	1810	1 265	49	73	92	110	122	1 604	35 335	38 650	37 263	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(4 080)	39	84	28	41	31	197	1 130	(2 529)	1 429	
Total By Income Source	2000	43 768	7 441	4 713	4 209	3 555	3 151	21 637	143 281	231 755	175 832	
2019/20 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	1 245	1 043	534	286	175	157	2 262	6 169	11 872	9 050	
Commercial	2300	16 912	878	384	375	194	148	1 964	8 044	28 900	10 725	
Households	2400	25 242	5 348	3 565	3 367	2 998	2 677	16 397	125 839	185 431	151 277	
Other	2500	369	172	230	182	189	168	1 013	3 229	5 552	4 781	
Total By Customer Group	2600	43 768	7 441	4 713	4 209	3 555	3 151	21 637	143 281	231 755	175 832	

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

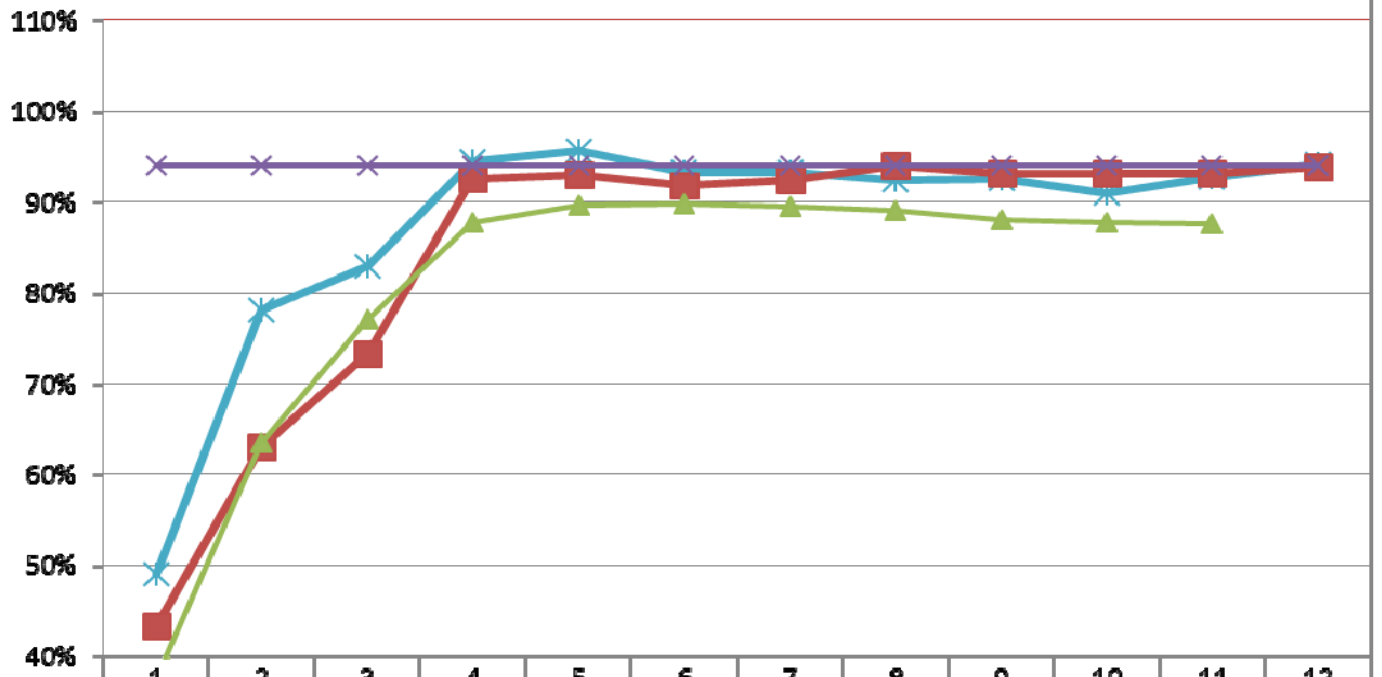
Debtor Collection Rate per Month



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 May 2020 amounts to 86% 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 Mei 2020 86% 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%	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 - M11 May

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	252	-	-	-	-	-	-	-	252
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	252	-	-	-	-	-	-	-	252

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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 - M11 May

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	244	88 799	89 026	(226)	-0,3%	97 119
Equitable Share	92 850	92 850	-	85 782	85 113	670	0,8%	92 850
Local Government Financial Management Grant [Schedule 5B]	1 400	1 400	34	996	1 283	(287)	-22,4%	1 400
Expanded Public Works Programme Integrated Grant	2 269	2 269	209	2 021	2 080	(59)	-2,8%	2 269
Municipal Infrastructure Grant [Schedule 5B]	600	600	-	-	550	(550)	-100,0%	600
Provincial Government:	40 573	39 073	-	20 281	35 817	(15 536)	-43,4%	39 073
Housing	29 000	29 000	-	15 729	26 583	(10 854)	-40,8%	29 000
Financial Management	330	330	-	-	303	(303)	-100,0%	330
Financial Management Support Grant	-	-	-	-	-	-	-	-
Regional Social Economical Pro	1 000	1 000	-	-	917	(917)	-100,0%	1 000
Libraries, Archives and Museum	9 639	8 139	-	4 552	7 461	(2 909)	-39,0%	8 139
Community Development Workers	-	-	-	-	-	-	-	-
Capacity Building Grant	380	380	-	-	348	(348)	-100,0%	380
Maintenance of Main Roads	-	-	-	-	-	-	-	-
Municipal Accreditation & Capacity Building Grant	224	224	-	-	205	(205)	-100,0%	224
District Municipality:	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-
Water Drought Support	-	-	-	-	-	-	-	-
Other grant providers:	775	775	-	-	-	-	-	775
<i>Belguim Grant</i>	250	250	-	-	-	-	-	250
<i>Table Mountain Fund</i>	525	525	-	-	-	-	-	525
Total Operating Transfers and Grants	138 467	136 967	244	109 080	124 843	(15 763)	-12,6%	136 967
National Government:	41 984	40 267	-	1	36 911	(36 911)	-400,0%	40 267
Municipal Infrastructure Grant (MIG)	18 966	18 966	-	1	17 386	(17 385)	-100,0%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	15 214	-	-	13 946	(13 946)	-100,0%	15 214
Integrated National Electrification Programme (Mun)	2 609	2 609	-	-	2 391	(2 391)	-100,0%	2 609
Regional Social Economical Pro	3 478	3 478	-	-	3 188	(3 188)	-100,0%	3 478
Provincial Government:	1 694	1 694	-	-	1 553	(1 553)	-100,0%	972
<i>Main Roads</i>	972	972	-	-	891	(891)	-100,0%	972
<i>Fire Service Capacity Building Grant</i>	722	722	-	-	662	(662)	-100,0%	972
Total Capital Transfers and Grants	43 678	41 961	-	1	38 464	(38 463)	-100,0%	41 239
TOTAL RECEIPTS OF TRANSFERS & GRANTS	182 145	178 928	244	109 081	163 307	(54 226)	-33,2%	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 - M11 May

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	244	88 799	89 026	(226)	-0,3%	97 119
Equitable Share	92 850	92 850	-	85 782	85 113	670	0,8%	92 850
Local Government Financial Management Grant [1 400	1 400	34	996	1 283	(287)	-22,4%	1 400
Expanded Public Works Programme Integrated Gr	2 269	2 269	209	2 021	2 080	(59)	-2,8%	2 269
Municipal Infrastructure Grant [Schedule 5B]	600	600	-	-	550	(550)	-100,0%	600
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-
Provincial Government:	40 573	39 073	-	20 281	35 817	(15 536)	-43,4%	38 693
Housing	29 000	29 000	-	15 729	26 583	(10 854)	-40,8%	29 000
Financial Management	330	330	-	-	303	(303)	-100,0%	330
Financial Management Support Grant	-	-	-	-	-	-	-	-
Regional Social Economical Pro	1 000	1 000	-	-	917	(917)	-100,0%	1 000
Libraries, Archives and Museum	9 639	8 139	-	4 552	7 461	(2 909)	-39,0%	8 139
Community Development Workers	-	-	-	-	-	-	-	-
Capacity Building Grant	380	380	-	-	348	(348)	-100,0%	-
Maintenance of Main Roads	-	-	-	-	-	-	-	-
Municipal Accreditation & Capacity Building Grant	224	224	-	-	205	(205)	-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	244	109 080	124 843	(15 763)	-12,6%	136 837
Capital expenditure of Transfers and Grants								
National Government:	41 984	40 267	-	1	36 911	(36 911)	-100,0%	40 267
Municipal Infrastructure Grant [Schedule 5B]	18 966	18 966	-	1	17 386	(17 385)	-100,00%	18 966
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	15 214	-	-	13 946	(13 946)	-100,00%	15 214
Integrated National Electrification Programme (Mu	2 609	2 609	-	-	2 391	(2 391)	-100,00%	2 609
Regional Social Economical Pro	3 478	3 478	-	-	3 188	(3 188)	-100,00%	3 478
Provincial Government:	1 694	1 694	-	-	1 553	(1 553)	-100,0%	-
Housing	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-
Main Roads	972	972	-	-	891	(891)	-	-
Fire Service Capacity Building Grant	722	722	-	-	662	(662)	-	-
Other grant providers:	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	43 678	41 961	-	1	38 464	(38 463)	-100,0%	40 267
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	182 145	178 928	244	109 081	163 307	(54 226)	-33,2%	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 - M11 May

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
	B	C					%	D
R thousands								
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 718	7 718	605	6 671	7 070	(400)	-6%	7 718
Pension and UIF Contributions	1 137	1 137	88	969	522	447	86%	1 137
Medical Aid Contributions	227	227	20	196	117	79	67%	227
Motor Vehicle Allowance	741	741	-	-	-	-	-	741
Cellphone Allowance	1 094	1 094	78	860	1 003	(142)	-14%	1 094
Housing Allowances	487	487	3	38	467	(429)	-92%	487
Other benefits and allowances	54	54	-	-	-	-	-	54
Sub Total - Councillors	11 459	11 459	794	8 734	9 179	(445)	-5%	11 459
Senior Managers of the Municipality								
Basic Salaries and Wages	3 809	3 809	248	2 720	3 174	(455)	-14%	3 809
Pension and UIF Contributions	783	783	18	185	653	(467)	-72%	783
Medical Aid Contributions	135	135	4	58	112	(55)	-49%	135
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	891	891	47	453	742	(290)	-39%	891
Motor Vehicle Allowance	1 052	1 052	68	747	877	(130)	-15%	1 052
Cellphone Allowance	71	86	2	34	72	(38)	-52%	86
Housing Allowances	154	154	-	-	128	(128)	-100%	154
Other benefits and allowances	115	115	9	109	96	13	14%	115
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	7 010	7 025	397	4 305	5 854	(1 549)	-26%	7 025
Other Municipal Staff								
Basic Salaries and Wages	115 689	116 528	9 060	103 682	97 106	6 575	7%	116 528
Pension and UIF Contributions	17 544	17 547	1 427	15 775	14 623	1 152	8%	17 547
Medical Aid Contributions	7 793	7 793	704	7 371	6 494	877	14%	7 793
Overtime	12 733	12 733	1 606	15 601	10 611	4 990	47%	12 733
Performance Bonus	8 186	8 186	708	7 894	6 822	1 072	16%	8 186
Motor Vehicle Allowance	4 497	4 497	428	4 768	3 748	1 021	27%	4 497
Cellphone Allowance	405	405	43	463	337	126	37%	405
Housing Allowances	1 649	1 649	130	1 415	1 374	41	3%	1 649
Other benefits and allowances	4 318	4 322	363	3 856	3 601	255	7%	4 322
Payments in lieu of leave	889	889	1 007	8 448	741	7 707	1040%	889
Long service awards	436	436	141	1 556	363	1 193	329%	436
Post-retirement benefit obligations	11 376	26 376	606	6 663	21 980	(15 317)	-70%	26 376
Sub Total - Other Municipal Staff	185 514	201 360	16 223	177 491	167 800	9 691	6%	201 360
TOTAL SALARY, ALLOWANCES &	203 983	219 844	17 413	190 531	182 833	7 697	4%	219 844
% increase								
TOTAL MANAGERS AND STAFF	192 524	208 385	16 619	181 796	173 654	8 142	5%	208 385

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 - M11 May

Description	Ref	Budget Year 2019/20											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget
R thousands	1												
Cash Receipts By Source													
Property rates		3 455	11 142	11 734	9 921	6 169	4 338	4 622	3 687	4 138	3 015	3 697	(1 137)
Service charges - electricity revenue		17 246	27 274	27 135	21 954	19 720	20 437	19 591	17 265	32 690	28 361	28 059	(26 155)
Service charges - water revenue		2 326	2 518	2 559	2 161	2 492	2 726	2 900	2 666	3 191	2 326	2 143	12 063
Service charges - sanitation revenue		1 520	1 560	3 831	1 515	1 743	1 954	1 844	1 600	1 867	1 284	1 299	(2 806)
Service charges - refuse		1 647	1 811	1 988	1 590	1 948	1 817	2 047	1 680	2 176	1 230	1 415	1 538
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		240	284	382	381	281	231	553	473	324	-	(0)	1 950
Interest earned - external investments		434	623	77	700	638	728	23	1 143	404	420	337	2 675
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	2 227
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		208	288	300	395	239	177	398	315	294	0	-	2 301
Licences and permits		308	8	1 318	162	176	704	206	580	532	-	(12)	(327)
Agency services		-	-	-	-	-	-	-	-	-	-	-	4 878
Transfer receipts - operating		47 994	5 605	-	3 042	10 946	25 708	4 064	689	27 111	4 653	380	(14 220)
Other revenue		145	331	344	461	433	376	1 691	1 064	1 983	12	21	3 722
Cash Receipts by Source		75 522	51 444	49 668	42 282	44 785	59 195	37 939	31 161	74 710	41 302	37 338	(13 292)
Other Cash Flows by Source													
Transfer receipts - capital		14 003	-	-	-	3 474	10 000	-	-	24 224	1 670	-	6 459
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)	(44)	409
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	98 789	42 853	37 295	(6 424)
Cash Payments by Type													
Employee related costs		13 166	13 889	13 576	14 279	21 728	14 740	14 842	16 757	13 981	13 895	14 045	(2 234)
Remuneration of councillors		909	910	899	906	906	906	897	918	906	907	908	738
Interest paid		-	-	-	-	-	46	-	-	-	-	-	1 050
Bulk purchases - Electricity		23 467	30 587	27 112	15 301	15 281	15 283	13 288	19 913	20 414	24 278	20 500	(27 883)
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 070	1 700	1 073	1 697	2 258	1 132	2 277	1 697	2 773	1 679	564	(1 360)
Contracted services		2 576	4 884	3 656	4 506	3 368	5 163	1 548	2 434	4 096	1 634	3 132	18 051
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)	4 210	(15 171)
General expenses		3 937	4 387	3 437	6 290	3 582	7 219	1 912	2 311	5 413	2 338	2 067	2 762
Cash Payments by Type		50 084	56 357	53 713	45 771	54 623	46 366	35 027	44 149	55 903	40 293	45 426	(24 046)
Other Cash Flows/Payments by Type													
Capital assets		2 346	1 184	3 945	7 026	2 372	4 469	1 753	1 932	2 464	1 815	1 206	60 941
Repayment of borrowing		-	-	22	-	-	-	(2)	-	-	-	-	2 980
Other Cash Flows/Payments		(7 040)	107	(31)	1 314	507	2 000	127	1 008	1 241	1 130	1 369	(1 731)
Total Cash Payments by Type		45 389	57 648	57 649	54 111	57 502	52 834	36 905	47 088	59 608	43 239	48 001	38 144
NET INCREASE/(DECREASE) IN CASH HELD		44 229	(6 160)	(8 078)	(11 848)	(9 196)	16 355	788	(15 844)	39 181	(386)	(10 706)	(44 569)
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	143 312	132 606
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	143 312	132 606	88 037

3.2 SUPPLY CHAIN MANAGEMENT

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

The following competitive bids are currently in the advertisement stage:

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*
08/2/17/76	Rendering of Legal services for the transfer of municipal rental houses in Witzenberg	29-Jun-2020
08/2/17/81	Appointment of a service provider for Prepaid vending services	26-Jun-2020
08/2/17/82	Leasing of Office Space to Witzenberg Municipality in Ceres for credit control	26-Jun-2020
08/2/17/86	Short term Insurance (1 year contract)	12-Jun-2020
08/2/17/87	Supply, printing and emailing of municipal accounts for Witzenberg Municipality	29-Jun-2020

* All bids in the advertisement stage during the lockdown period were postponed.

* Alle tenders in die adverteringsfase gedurende die inperkings tyd is uitgestel.

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:

3.2.1.2 Evaluering stadium:

The following competitive bids are currently in the evaluation stage:

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 Referred back	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

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BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
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	12-May-2020	R Fick
08/2/17/62	Supply, delivery & installation of palisade fencing & 2 palisade gates for municipal property	25-Mar-2020	14-May-2020	R Fick
08/2/17/63	Paving at Skoonvlei site in Bella Vista, Ceres	20-Mar-2020	13-May-2020	R Fick
08/2/17/66	Non-Motorised Transport (NMT) facilities and Stormwater maintenance in Ceres	05-Mar-2020	23-Mar-2020 Referred back	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

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
08/2/17/73	Supply, delivery and offloading of Lime and Calcium Hypochlorite	11-Mar-2020	17-Apr-2020	M Frieslaar N Jacobs
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

The following competitives bid are currently in the adjudication stage:

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
08/2/17/29	Supply, delivery and installation of a Prefabricated building at the Ceres testing station	14-Feb-2020	25-Mar-2020	31-Mar-2020 Referred back
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.

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

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

3.2.1.4 Tenders toegeken

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

3.2.1.4 Tenders awarded

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

No competitive bid were awarded by the Bid Adjudication Committee during the month of May2020.

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/17/09	31-Mar-2020	Radio Frequency Identification (RFID) for wheelie bins	No responsive bids received

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

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

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 May 2020.

3.2.1.8 Appeals

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

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

Geen geskrewe prys kwotasies was goedgekeur gedurende Mei 2020 nie.

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 Mei 2020 nie.

3.2.1.8 Appelle

Die volgende appelle 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 was dismissed 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 May 2020 which totals R 240 387.50:

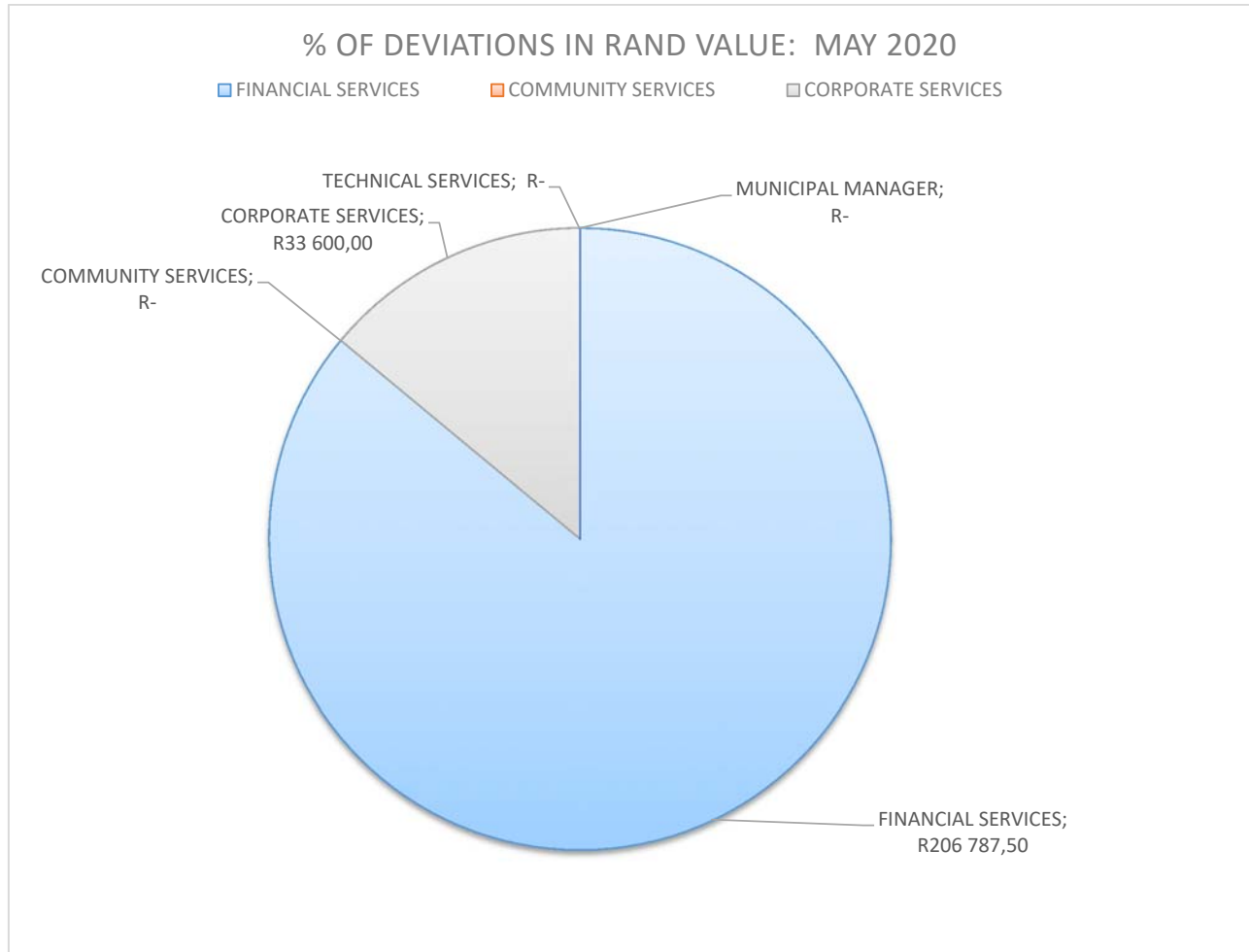
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beamppte vir die maand van Mei 2020 wat beloop op die totaal van R 240 387.50:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
18-May-20	Witzenberg Herald	Publish notice: Budget 2020/21	Single supplier	164617	33,600.00
18-May-20	Fire 24/7	Supply and delivery of Hazmat suits: Covid 19 pandemic	Emergency	164664	52,840.00
19-May-20	Robfair Investments	Supply and delivery of Digital thermometers: Covid 19 pandemic	Emergency	164626	89,950.00
28-Apr-20	Boland Promotions	Supply and Delivery of washable face masks with filter lining	Emergency	164518	63,997.50

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
March 2020	R 539 836.04	R14 117 907.69	3.82%
April 2020	R 90 104.37	R5 685 411.15	1.58%
May 2020	R 240 387.50	R9 275 463.33	2.59%

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	March 2020	April 2020	May 2020
Value of inventory at hand	R 11 065 469	R 10 840 267	R 11 112 106.54
Turnover rate of total value of inventory	1.23	1.16	1.07
Date of latest stores reconciliation	31 May 2020		
Date of last stock count	05 Dec 2019		
Date of next stock count	26 June 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 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: 