



**Monthly Budget Statement Report**  
**Section 71 for June 2019**

**Financial data is in respect of the period**  
**1 July 2018 to 30 June 2019**

## Glossary

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

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

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

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

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

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

**CFO** – Chief Financial Officer / Director: Finance

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

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

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

### Glossary (Continued)

**MIG** – Municipal Infrastructure Grant

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

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

**NT** – National Treasury

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

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

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

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality

## Legal requirements

### 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 wesenlike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;*
    - (ii) *enige wesenlike 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 einde van die maand, moet daardie deel van die verklaring wat*

*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."*

*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 access of R 4.2 million.

The monthly billing was also done as scheduled and during this process 12 584 accounts amounting to R 29.8 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 4.3 million.

The indigent cost to the municipality for the month amounts to R 1.8 million. The number of indigent households is increasing due to the policy amendments approved by council

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

The municipality issued orders to the value of R 13.1 million of which R 5.3 million was in terms of deviations.

The municipality currently has R 93.9 million in its primary bank account and no investments.

## B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of June 2019 .

## 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 4.2 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 12 584 rekeninge ten bedrae van R 29.8 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkoop beloop R 4.3 miljoen.

Die deernis subsidies vir die maand beloop R 1.8 miljoen. Die aantal goedgekeurde huishoudings is aan die toeneem as gevolg van die veranderinge aan die beleid.

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

Bestellings ter waarde van R 13.1 miljoen uitgereik, waarvan R 5.3 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 93.9 miljoen in die primêre bankrekening en geen beleggings nie.

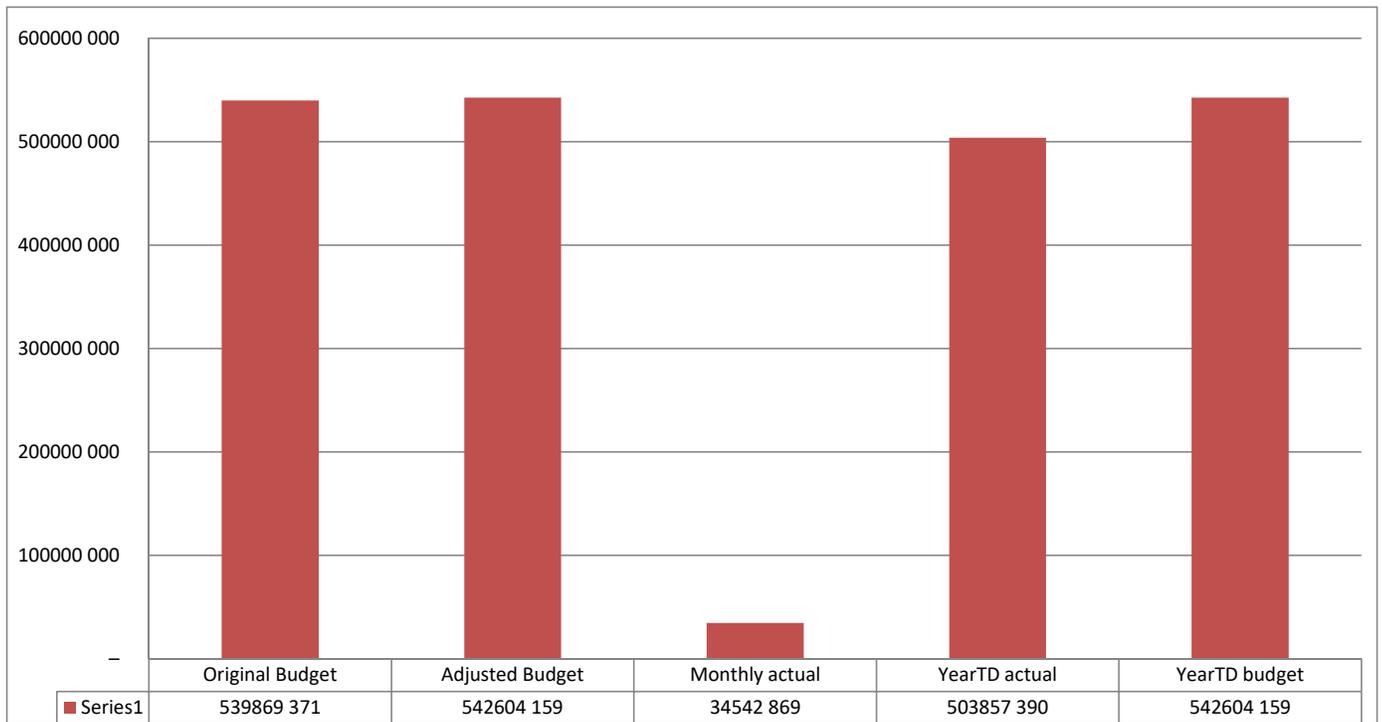
## B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Junie 2019 .

## C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

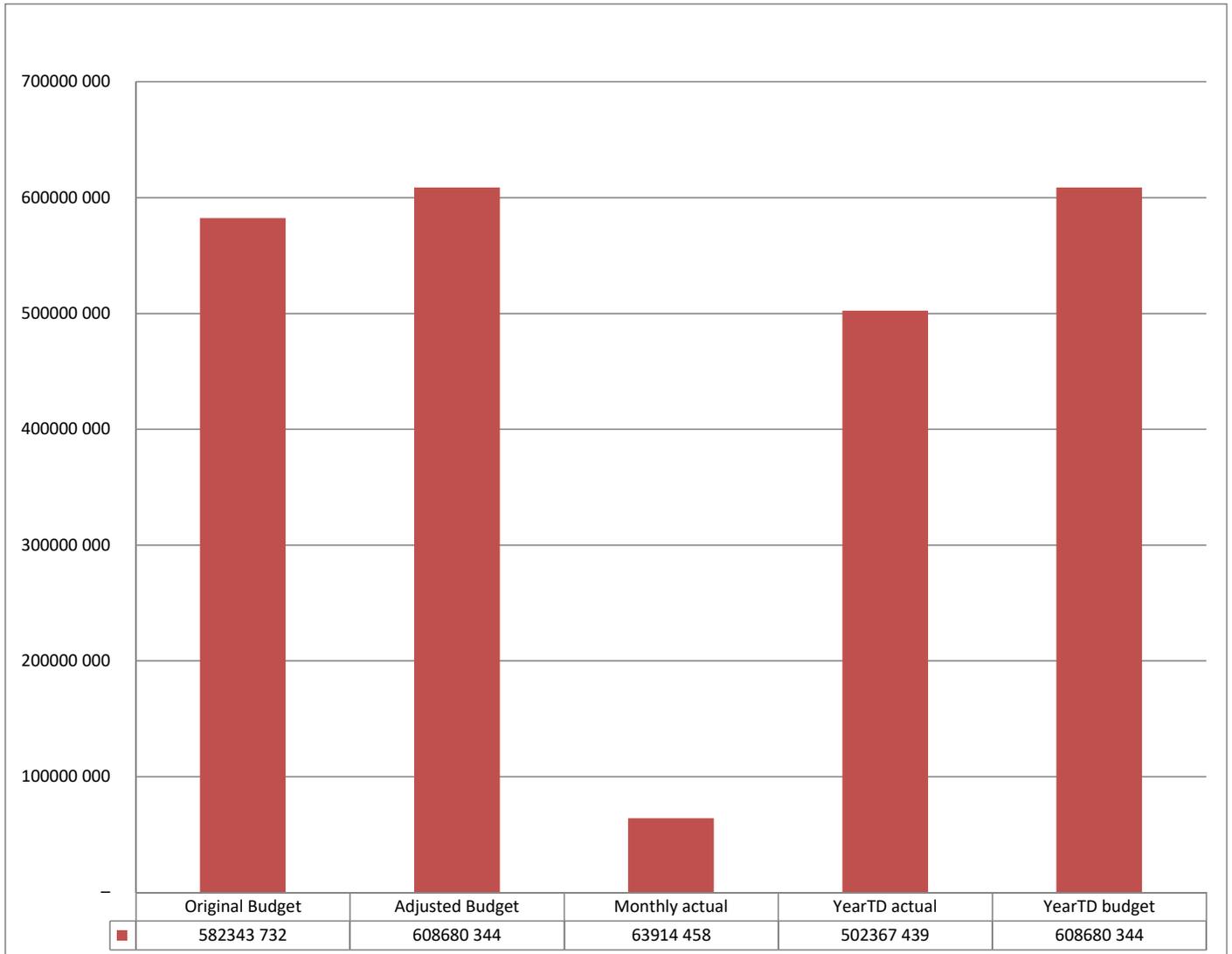
### TOTAL OPERATIONAL REVENUE



For the period 1 July 2018 to 30 June 2019, 92.86% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2018 to 30 Junie 2019, is 92.86% van die begrote operasionele inkomste gehêf.

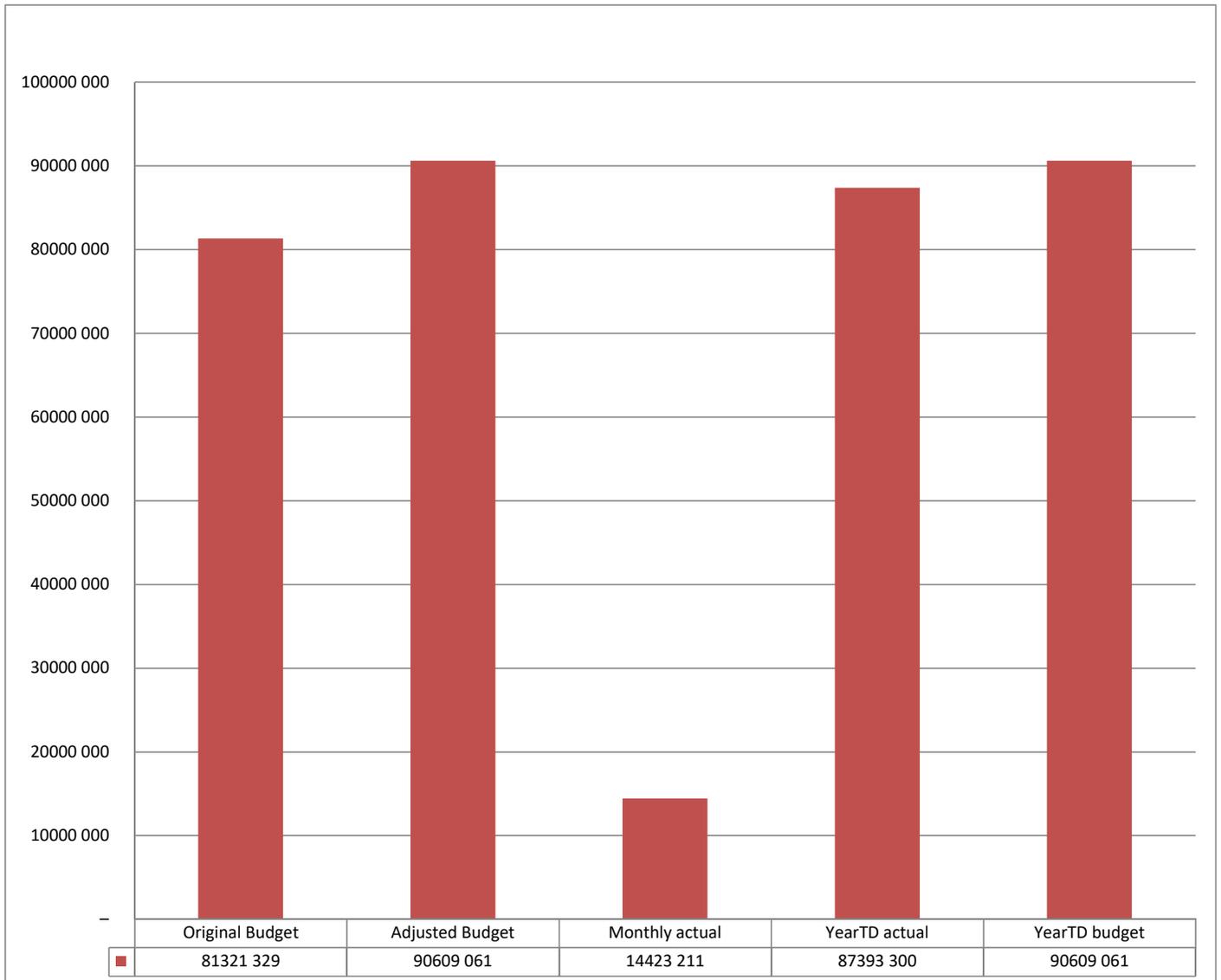
### TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2018 to 30 June 2019, 82.53% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2018 to 30 Junie 2019, is 82.53% van die begrote operasionele uitgawes aangegaan.

## CAPITAL EXPENDITURE



For the period 1 July 2018 to 30 June 2019, 96.45% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2018 to 30 Junie 2019, is 96.45% van die begrote kapitale uitgawes aangegaan.

There is currently no orders for capital expenditure.

Daar is tans geen bestellings vir kapitaal uitgawes.



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) - M12 June

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	85 944	93 204	92 699	5 872	88 113	92 699	(4 586)	-5%	92 699
Finance and administration	85 944	93 204	92 699	5 872	88 113	92 699	(4 586)	-5%	92 699
<i>Community and public safety</i>	101 163	140 845	118 583	5 392	102 832	118 583	(15 751)	-13%	118 583
Community and social services	80 916	98 728	96 722	299	87 411	96 722	(9 311)	-10%	96 722
Sport and recreation	7 477	9 020	8 981	342	6 562	8 981	(2 419)	-27%	8 981
Public safety	3	6	6	-	3	6	(3)	-49%	6
Housing	12 766	33 091	12 874	4 750	8 855	12 874	(4 018)	-31%	12 874
<i>Economic and environmental services</i>	32 369	43 682	51 559	(8 728)	7 607	51 559	(43 951)	-85%	51 559
Planning and development	1 540	2 510	2 268	140	1 405	2 268	(863)	-38%	2 268
Road transport	30 827	41 160	48 339	(8 868)	6 194	48 339	(42 145)	-87%	48 339
Environmental protection	2	12	952	-	8	952	(944)	-99%	952
<i>Trading services</i>	344 933	337 984	356 116	18 099	314 077	356 116	(42 039)	-12%	356 116
Energy sources	209 994	240 206	239 796	19 163	223 193	239 796	(16 602)	-7%	239 796
Water management	67 545	52 679	54 716	497	39 261	54 716	(15 455)	-28%	54 716
Waste water management	41 431	22 399	38 077	(3 726)	26 343	38 077	(11 734)	-31%	38 077
Waste management	25 962	22 700	23 527	2 165	25 280	23 527	1 753	7%	23 527
<b>Total Revenue - Functional</b>	<b>564 409</b>	<b>615 716</b>	<b>618 956</b>	<b>20 635</b>	<b>512 629</b>	<b>618 956</b>	<b>(106 327)</b>	<b>-17%</b>	<b>618 956</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	88 216	115 817	120 633	10 313	101 465	120 633	(19 168)	-16%	120 633
Executive and council	22 887	27 771	27 776	2 100	21 897	27 776	(5 879)	-21%	27 776
Finance and administration	63 186	85 942	90 703	8 032	77 274	90 703	(13 429)	-15%	90 703
Internal audit	2 144	2 104	2 154	182	2 294	2 154	139	6%	2 154
<i>Community and public safety</i>	70 971	82 467	80 664	11 771	69 703	80 664	(10 961)	-14%	80 664
Community and social services	21 733	25 460	24 959	2 515	23 035	24 959	(1 924)	-8%	24 959
Sport and recreation	23 574	28 896	27 994	3 066	24 616	27 994	(3 378)	-12%	27 994
Public safety	9 196	8 925	8 925	1 034	9 114	8 925	189	2%	8 925
Housing	16 468	19 186	18 785	5 156	12 938	18 785	(5 847)	-31%	18 785
<i>Economic and environmental services</i>	62 903	65 573	67 717	6 991	50 774	67 717	(16 943)	-25%	67 717
Planning and development	8 797	10 614	10 629	983	8 730	10 629	(1 899)	-18%	10 629
Road transport	52 785	53 213	54 372	5 777	40 632	54 372	(13 740)	-25%	54 372
Environmental protection	1 321	1 747	2 716	231	1 412	2 716	(1 305)	-48%	2 716
<i>Trading services</i>	293 298	317 593	338 788	34 837	279 601	338 788	(59 187)	-17%	338 788
Energy sources	201 572	224 738	224 103	20 309	192 061	224 103	(32 042)	-14%	224 103
Water management	28 025	28 985	37 142	5 204	27 365	37 142	(9 778)	-26%	37 142
Waste water management	28 364	29 256	32 916	6 131	29 513	32 916	(3 403)	-10%	32 916
Waste management	35 338	34 615	44 627	3 192	30 662	44 627	(13 965)	-31%	44 627
<i>Other</i>	828	893	878	2	824	878	(54)	-6%	878
<b>Total Expenditure - Functional</b>	<b>516 217</b>	<b>582 344</b>	<b>608 680</b>	<b>63 914</b>	<b>502 367</b>	<b>608 680</b>	<b>(106 313)</b>	<b>-17%</b>	<b>608 680</b>
<b>Surplus/ (Deficit) for the year</b>	<b>48 192</b>	<b>33 372</b>	<b>10 276</b>	<b>(43 280)</b>	<b>10 261</b>	<b>10 276</b>	<b>(14)</b>		<b>10 276</b>

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

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

Description	2017/18	Budget Year 2018/19						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i>Municipal governance and administration</i>	85 944	93 204	92 699	5 872	88 113	92 699	(4 586)	-5%	92 699
Finance and administration	85 944	93 204	92 699	5 872	88 113	92 699	(4 586)	-5%	92 699
<i>Administrative and Corporate Support</i>	0	8	8	-	1	8	(7)	-84%	8
<i>Budget and Treasury Office</i>	6 882	5 442	5 292	422	3 466	5 292	(1 827)	-35%	5 292
<i>Finance</i>	78 169	87 149	86 694	5 446	84 075	86 694	(2 619)	-3%	86 694
<i>Human Resources</i>	212	585	585	-	499	585	(86)	-15%	585
<i>Marketing, Customer Relations, Publicity and Media</i>	-	4	104	-	20	104	(84)	-81%	104
<i>Supply Chain Management</i>	682	16	16	4	52	16	36	226%	16
<i>Community and public safety</i>	101 163	140 845	118 583	5 392	102 832	118 583	(15 751)	-13%	118 583
Community and social services	80 916	98 728	96 722	299	87 411	96 722	(9 311)	-10%	96 722
<i>Aged Care</i>	72 016	88 298	86 352	224	86 610	86 352	258	0%	86 352
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	246	210	210	15	224	210	14	7%	210
<i>Community Halls and Facilities</i>	525	814	814	52	495	814	(319)	-39%	814
<i>Libraries and Archives</i>	8 130	9 406	9 346	8	82	9 346	(9 265)	-99%	9 346
Sport and recreation	7 477	9 020	8 981	342	6 562	8 981	(2 419)	-27%	8 981
<i>Recreational Facilities</i>	7 347	8 575	8 575	335	6 453	8 575	(2 122)	-25%	8 575
<i>Sports Grounds and Stadiums</i>	130	446	406	7	110	406	(297)	-73%	406

## FINANCE MONTHLY REPORT JUNE 2019 / FINANSIES MAANDELIKSE VERSLAG JUNIE 2019

Description	2017/18	Budget Year 2018/19						Full Year Forecast	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>									
Public safety	3	6	6	-	3	6	(3)	-49%	6
<i>Fire Fighting and Protection</i>	3	6	6	-	3	6	(3)	-49%	6
Housing	12 766	33 091	12 874	4 750	8 855	12 874	(4 018)	-31%	12 874
<i>Housing</i>	12 766	33 091	12 874	4 750	8 855	12 874	(4 018)	-31%	12 874
<b>Economic and environmental services</b>	<b>32 369</b>	<b>43 682</b>	<b>51 559</b>	<b>(8 728)</b>	<b>7 607</b>	<b>51 559</b>	<b>(43 951)</b>	<b>-85%</b>	<b>51 559</b>
Planning and development	1 540	2 510	2 268	140	1 405	2 268	(863)	-38%	2 268
<i>Economic Development/Planning</i>	295	288	577	-	-	577	(577)	-100%	577
<i>Town Planning, Building Regulations and Enforcemen</i>	1 233	1 691	1 691	140	1 405	1 691	(286)	-17%	1 691
<i>Project Management Unit</i>	11	531	-	-	-	-	-		-
Road transport	30 827	41 160	48 339	(8 868)	6 194	48 339	(42 145)	-87%	48 339
<i>Police Forces, Traffic and Street Parking Control</i>	26 637	26 166	26 166	682	6 188	26 166	(19 978)	-76%	26 166
<i>Roads</i>	4 189	14 993	22 173	(9 550)	6	22 173	(22 166)	-100%	22 173
Environmental protection	2	12	952	-	8	952	(944)	-99%	952
<i>Biodiversity and Landscape</i>	2	12	952	-	8	952	(944)	-99%	952
<b>Trading services</b>	<b>344 933</b>	<b>337 984</b>	<b>356 116</b>	<b>18 099</b>	<b>314 077</b>	<b>356 116</b>	<b>(42 039)</b>	<b>-12%</b>	<b>356 116</b>
Energy sources	209 994	240 206	239 796	19 163	223 193	239 796	(16 602)	-7%	239 796
<i>Electricity</i>	209 994	238 858	239 081	19 266	223 193	239 081	(15 887)	-7%	239 081
<i>Street Lighting and Signal Systems</i>	-	1 348	715	(103)	-	715	(715)	-100%	715
Water management	67 545	52 679	54 716	497	39 261	54 716	(15 455)	-28%	54 716
<i>Water Distribution</i>	67 545	52 679	54 716	497	39 261	54 716	(15 455)	-28%	54 716
Waste water management	41 431	22 399	38 077	(3 726)	26 343	38 077	(11 734)	-31%	38 077
<i>Sewerage</i>	39 642	18 266	25 996	(1 185)	26 343	25 996	347	1%	25 996
<i>Storm Water Management</i>	1 789	4 133	12 082	(2 541)	-	12 082	(12 082)	-100%	12 082
Waste management	25 962	22 700	23 527	2 165	25 280	23 527	1 753	7%	23 527
<i>Solid Waste Removal</i>	25 962	22 700	23 527	2 165	25 280	23 527	1 753	7%	23 527
<b>Total Revenue - Functional</b>	<b>564 409</b>	<b>615 716</b>	<b>618 956</b>	<b>20 635</b>	<b>512 629</b>	<b>618 956</b>	<b>(106 327)</b>	<b>-17%</b>	<b>618 956</b>

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

Description	2017/18	Budget Year 2018/19							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>Expenditure - Functional</b>									
<i>Municipal governance and administration</i>	88 216	115 817	120 633	10 313	101 465	120 633	(19 168)	-16%	120 633
Executive and council	22 887	27 771	27 776	2 100	21 897	27 776	(5 879)	-21%	27 776
<i>Mayor and Council</i>	13 781	17 908	18 219	1 460	14 324	18 219	(3 895)	-21%	18 219
<i>Municipal Manager, Town Secretary and Chief Execut</i>	9 106	9 863	9 558	639	7 573	9 558	(1 984)	-21%	9 558
Finance and administration	63 186	85 942	90 703	8 032	77 274	90 703	(13 429)	-15%	90 703
<i>Administrative and Corporate Support</i>	8 010	6 682	11 904	1 071	10 375	11 904	(1 530)	-13%	11 904
<i>Asset Management</i>	59	6 288	1 595	11	100	1 595	(1 495)	-94%	1 595
<i>Budget and Treasury Office</i>	9 631	16 913	17 232	649	11 181	17 232	(6 050)	-35%	17 232
<i>Finance</i>	10 169	13 476	17 240	1 601	16 377	17 240	(864)	-5%	17 240
<i>Fleet Management</i>	1 756	3 122	2 533	240	2 587	2 533	54	2%	2 533
<i>Human Resources</i>	17 485	19 167	19 452	2 012	20 353	19 452	901	5%	19 452
<i>Information Technology</i>	2 056	3 179	3 550	492	2 762	3 550	(788)	-22%	3 550
<i>Legal Services</i>	1 780	2 248	2 344	103	2 185	2 344	(159)	-7%	2 344
<i>Marketing, Customer Relations, Publicity and Media</i>	3 055	3 580	3 719	309	3 006	3 719	(713)	-19%	3 719
<i>Property Services</i>	3 554	3 334	3 336	904	2 026	3 336	(1 310)	-39%	3 336
<i>Risk Management</i>	3	407	407	-	16	407	(390)	-96%	407
<i>Supply Chain Management</i>	4 869	5 844	5 888	618	5 836	5 888	(52)	-1%	5 888
<i>Valuation Service</i>	758	1 703	1 503	23	469	1 503	(1 033)	-69%	1 503
Internal audit	2 144	2 104	2 154	182	2 294	2 154	139	6%	2 154
<i>Governance Function</i>	2 144	2 104	2 154	182	2 294	2 154	139	6%	2 154
<b>Community and public safety</b>	<b>70 971</b>	<b>82 467</b>	<b>80 664</b>	<b>11 771</b>	<b>69 703</b>	<b>80 664</b>	<b>(10 961)</b>	<b>-14%</b>	<b>80 664</b>
Community and social services	21 733	25 460	24 959	2 515	23 035	24 959	(1 924)	-8%	24 959
<i>Aged Care</i>	4 541	4 298	3 912	494	4 784	3 912	872	22%	3 912
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	2 581	3 272	3 069	264	2 888	3 069	(181)	-6%	3 069
<i>Child Care Facilities</i>	26	771	771	-	2	771	(770)	-100%	771
<i>Community Halls and Facilities</i>	5 441	5 903	5 887	655	5 458	5 887	(429)	-7%	5 887
<i>Disaster Management</i>	57	56	71	17	55	71	(16)	-22%	71
<i>Education</i>	8	661	661	-	4	661	(657)	-99%	661
<i>Libraries and Archives</i>	9 079	10 499	10 588	1 086	9 845	10 588	(743)	-7%	10 588
Sport and recreation	23 574	28 896	27 994	3 066	24 616	27 994	(3 378)	-12%	27 994
<i>Community Parks (including Nurseries)</i>	5 591	6 678	6 546	1 077	6 358	6 546	(187)	-3%	6 546
<i>Recreational Facilities</i>	13 592	17 469	16 499	1 372	13 775	16 499	(2 724)	-17%	16 499
<i>Sports Grounds and Stadiums</i>	4 391	4 748	4 950	617	4 483	4 950	(467)	-9%	4 950
Public safety	9 196	8 925	8 925	1 034	9 114	8 925	189	2%	8 925
<i>Fire Fighting and Protection</i>	9 196	8 925	8 925	1 034	9 114	8 925	189	2%	8 925
Housing	16 468	19 186	18 785	5 156	12 938	18 785	(5 847)	-31%	18 785
<i>Housing</i>	16 143	17 593	17 190	5 136	12 732	17 190	(4 457)	-26%	17 190
<i>Informal Settlements</i>	325	1 594	1 596	20	205	1 596	(1 390)	-87%	1 596

## FINANCE MONTHLY REPORT JUNE 2019 / FINANSIES MAANDELIKSE VERSLAG JUNIE 2019

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
<b>R thousands</b>									
<b><i>Economic and environmental services</i></b>	<b>62 903</b>	<b>65 573</b>	<b>67 717</b>	<b>6 991</b>	<b>50 774</b>	<b>67 717</b>	<b>(16 943)</b>	<b>-25%</b>	<b>67 717</b>
Planning and development	8 797	10 614	10 629	983	8 730	10 629	(1 899)	-18%	10 629
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 761	2 308	2 304	281	1 820	2 304	(485)	-21%	2 304
<i>Economic Development/Planning</i>	1 921	2 215	2 563	148	1 293	2 563	(1 270)	-50%	2 563
<i>Town Planning, Building Regulations and Enforcement</i>	3 637	3 748	3 904	420	4 060	3 904	155	4%	3 904
<i>Project Management Unit</i>	1 479	2 342	1 857	134	1 558	1 857	(299)	-16%	1 857
Road transport	52 785	53 213	54 372	5 777	40 632	54 372	(13 740)	-25%	54 372
<i>Police Forces, Traffic and Street Parking Control</i>	31 375	28 142	27 836	1 863	16 970	27 836	(10 866)	-39%	27 836
<i>Roads</i>	21 410	25 071	26 536	3 915	23 662	26 536	(2 874)	-11%	26 536
Environmental protection	1 321	1 747	2 716	231	1 412	2 716	(1 305)	-48%	2 716
<i>Biodiversity and Landscape</i>	388	1 747	2 716	237	739	2 716	(1 977)	-73%	2 716
<i>Pollution Control</i>	934	-	-	(6)	672	-	672		-
<b><i>Trading services</i></b>	<b>293 298</b>	<b>317 593</b>	<b>338 788</b>	<b>34 837</b>	<b>279 601</b>	<b>338 788</b>	<b>(59 187)</b>	<b>-17%</b>	<b>338 788</b>
Energy sources	201 572	224 738	224 103	20 309	192 061	224 103	(32 042)	-14%	224 103
<i>Electricity</i>	199 399	222 463	221 115	19 926	189 130	221 115	(31 985)	-14%	221 115
<i>Street Lighting and Signal Systems</i>	2 173	2 275	2 988	383	2 932	2 988	(57)	-2%	2 988
Water management	28 025	28 985	37 142	5 204	27 365	37 142	(9 778)	-26%	37 142
<i>Water Treatment</i>	34	1 458	1 458	3	21	1 458	(1 438)	-99%	1 458
<i>Water Distribution</i>	25 401	23 935	32 103	4 644	24 888	32 103	(7 214)	-22%	32 103
<i>Water Storage</i>	2 590	3 592	3 581	557	2 456	3 581	(1 126)	-31%	3 581
Waste water management	28 364	29 256	32 916	6 131	29 513	32 916	(3 403)	-10%	32 916
<i>Public Toilets</i>	1 363	1 660	1 598	144	1 433	1 598	(166)	-10%	1 598
<i>Sewerage</i>	20 919	19 661	23 541	5 152	21 672	23 541	(1 869)	-8%	23 541
<i>Storm Water Management</i>	6 049	5 621	5 462	835	6 403	5 462	941	17%	5 462
<i>Waste Water Treatment</i>	33	2 315	2 315	-	5	2 315	(2 310)	-100%	2 315
Waste management	35 338	34 615	44 627	3 192	30 662	44 627	(13 965)	-31%	44 627
<i>Solid Waste Disposal (Landfill Sites)</i>	8 543	10 735	16 158	473	4 593	16 158	(11 565)	-72%	16 158
<i>Solid Waste Removal</i>	25 366	22 639	27 228	2 488	24 298	27 228	(2 929)	-11%	27 228
<i>Street Cleaning</i>	1 429	1 241	1 241	230	1 771	1 241	530	43%	1 241
<b><i>Other</i></b>	<b>828</b>	<b>893</b>	<b>878</b>	<b>2</b>	<b>824</b>	<b>878</b>	<b>(54)</b>	<b>-6%</b>	<b>878</b>
Licensing and Regulation	60	87	72	2	18	72	(54)	-75%	72
Tourism	768	806	806	-	806	806	(0)	0%	806
<b>Total Expenditure - Functional</b>	<b>516 217</b>	<b>582 344</b>	<b>608 680</b>	<b>63 914</b>	<b>502 367</b>	<b>608 680</b>	<b>(106 313)</b>	<b>-17%</b>	<b>608 680</b>
<b>Surplus/ (Deficit) for the year</b>	<b>48 192</b>	<b>33 372</b>	<b>10 276</b>	<b>(43 280)</b>	<b>10 261</b>	<b>10 276</b>	<b>(14)</b>	<b>0%</b>	<b>10 276</b>

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) - M12 June

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Financial Services	83 282	89 434	88 829	5 675	85 216	88 829	(3 612)	-4,1%	88 829
Vote 2 - Community Services	128 355	167 972	146 937	6 088	109 343	146 937	(37 594)	-25,6%	146 937
Vote 3 - Corporate Services	212	597	697	-	520	697	(177)	-25,4%	697
Vote 4 - Technical Services	352 005	356 363	381 674	8 828	317 013	381 674	(64 661)	-16,9%	381 674
Vote 5 - Muncipal Manager	554	1 350	819	43	537	819	(282)	-34,5%	819
<b>Total Revenue by Vote</b>	<b>564 409</b>	<b>615 716</b>	<b>618 956</b>	<b>20 635</b>	<b>512 629</b>	<b>618 956</b>	<b>(106 327)</b>	<b>-17,2%</b>	<b>618 956</b>
Vote 1 - Financial Services	27 219	45 537	44 602	3 000	35 202	44 602	(9 400)	-21,1%	44 602
Vote 2 - Community Services	106 806	115 777	114 909	14 004	89 302	114 909	(25 607)	-22,3%	114 909
Vote 3 - Corporate Services	50 721	56 641	62 970	6 431	55 710	62 970	(7 259)	-11,5%	62 970
Vote 4 - Technical Services	321 647	351 143	373 463	39 551	311 575	373 463	(61 888)	-16,6%	373 463
Vote 5 - Muncipal Manager	9 824	13 246	12 737	930	10 579	12 737	(2 158)	-16,9%	12 737
<b>Total Expenditure by Vote</b>	<b>516 217</b>	<b>582 344</b>	<b>608 680</b>	<b>63 914</b>	<b>502 367</b>	<b>608 680</b>	<b>(106 313)</b>	<b>-17,5%</b>	<b>608 680</b>
<b>Surplus/ (Deficit) for the year</b>	<b>48 192</b>	<b>33 372</b>	<b>10 276</b>	<b>(43 280)</b>	<b>10 261</b>	<b>10 276</b>	<b>(14)</b>	<b>-0,1%</b>	<b>10 276</b>

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

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	63 712	70 002	68 191	3 733	69 777	68 191	1 587	2%	68 191
Service charges - electricity revenue	210 359	235 714	235 937	19 492	223 480	235 937	(12 456)	-5%	235 937
Service charges - water revenue	45 429	41 882	42 180	3 235	35 110	42 180	(7 069)	-17%	42 180
Service charges - sanitation revenue	26 997	17 387	18 116	1 800	24 904	18 116	6 787	37%	18 116
Service charges - refuse revenue	23 384	21 424	21 985	1 950	22 909	21 985	924	4%	21 985
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 990	10 198	10 198	400	5 437	10 198	(4 761)	-47%	10 198
Interest earned - external investments	8 122	8 198	8 198	1 018	8 481	8 198	283	3%	8 198
Interest earned - outstanding debtors	10 927	7 284	7 284	1 020	10 461	7 284	3 178	44%	7 284
Dividends received	-	4	4	-	-	4	(4)	-100%	4
Fines, penalties and forfeits	22 002	18 904	18 904	219	1 406	18 904	(17 498)	-93%	18 904
Licences and permits	1 164	155	155	95	1 125	155	970	625%	155
Agency services	3 586	8 378	8 378	365	3 788	8 378	(4 589)	-55%	8 378
Transfers recognised - operational	93 967	91 069	92 448	267	87 470	92 448	(4 978)	-5%	92 448
Other revenue	13 993	9 271	10 626	948	9 508	10 626	(1 118)	-11%	10 626
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>529 632</b>	<b>539 869</b>	<b>542 604</b>	<b>34 543</b>	<b>503 857</b>	<b>542 604</b>	<b>(38 747)</b>	<b>-7%</b>	<b>542 604</b>
<b>Expenditure By Type</b>									
Employee related costs	155 415	177 699	170 333	14 949	172 466	170 333	2 133	1%	170 333
Remuneration of councillors	9 170	10 709	10 709	794	9 459	10 709	(1 250)	-12%	10 709
Debt impairment	35 513	22 219	42 097	2 597	21 256	42 097	(20 841)	-50%	42 097
Depreciation & asset impairment	28 699	43 032	45 175	12 183	25 381	45 175	(19 794)	-44%	45 175
Finance charges	8 675	3 671	8 005	52	662	8 005	(7 343)	-92%	8 005
Bulk purchases	179 705	197 541	197 541	16 330	168 475	197 541	(29 065)	-15%	197 541
Other materials	15 173	21 021	16 530	2 195	14 713	16 530	(1 817)	-11%	16 530
Contracted services	36 101	41 902	51 921	6 381	39 966	51 921	(11 955)	-23%	51 921
Transfers and grants	13 920	14 407	14 543	4 865	10 019	14 543	(4 524)	-31%	14 543
Other expenditure	33 845	50 142	51 826	3 569	39 971	51 826	(11 855)	-23%	51 826
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>516 217</b>	<b>582 344</b>	<b>608 680</b>	<b>63 914</b>	<b>502 367</b>	<b>608 680</b>	<b>(106 313)</b>	<b>-17%</b>	<b>608 680</b>
<b>Surplus/(Deficit)</b>	<b>13 415</b>	<b>(42 474)</b>	<b>(66 076)</b>	<b>(29 372)</b>	<b>1 490</b>	<b>(66 076)</b>	<b>67 566</b>	<b>(0)</b>	<b>(66 076)</b>
Transfers recognised - capital	34 777	75 847	76 352	(13 908)	8 771	76 352	(67 581)	(0)	76 352
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>48 192</b>	<b>33 372</b>	<b>10 276</b>	<b>(43 280)</b>	<b>10 261</b>	<b>10 276</b>			<b>10 276</b>
<b>Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate</b>	<b>48 192</b>	<b>33 372</b>	<b>10 276</b>	<b>(43 280)</b>	<b>10 261</b>	<b>10 276</b>			<b>10 276</b>
<b>Surplus/ (Deficit) for the year</b>	<b>48 192</b>	<b>33 372</b>	<b>10 276</b>	<b>(43 280)</b>	<b>10 261</b>	<b>10 276</b>			<b>10 276</b>

The revenue and expenditure figures excludes internal 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) - M12 June

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Community Services	-	650	637	551	637	637	(0)	0%	637
Vote 4 - Technical Services	14 570	45 777	48 266	6 633	47 919	48 266	(377)	-1%	48 266
<b>Total Capital Multi-year expenditure</b>	<b>14 570</b>	<b>46 427</b>	<b>48 904</b>	<b>7 184</b>	<b>48 556</b>	<b>48 904</b>	<b>(377)</b>	<b>-1%</b>	<b>48 904</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Financial Services	215	180	702	510	675	702	(27)	-4%	702
Vote 2 - Community Services	5 950	4 282	5 690	1 511	3 539	5 690	(2 151)	-38%	5 690
Vote 3 - Corporate Services	1 257	970	1 199	325	1 012	1 199	(187)	-16%	1 199
Vote 4 - Technical Services	41 782	29 312	33 984	4 883	33 593	33 984	(391)	-1%	33 984
Vote 5 - Muncipal Manager	27	150	130	9	18	130	(112)	-86%	130
<b>Total Capital single-year expenditure</b>	<b>49 231</b>	<b>34 894</b>	<b>41 705</b>	<b>7 240</b>	<b>38 838</b>	<b>41 705</b>	<b>(2 868)</b>	<b>-7%</b>	<b>41 705</b>
<b>Total Capital Expenditure</b>	<b>63 800</b>	<b>81 321</b>	<b>90 609</b>	<b>14 423</b>	<b>87 393</b>	<b>90 609</b>	<b>(3 245)</b>	<b>-4%</b>	<b>90 609</b>

## WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	1 576	1 340	2 106	846	1 778	2 106	(328)	-16%	2 106
Executive and council	279	250	555	163	387	555	(168)	-30%	555
Finance and administration	1 297	1 090	1 551	683	1 391	1 551	(160)	-10%	1 551
<i>Community and public safety</i>	3 586	3 402	4 596	1 877	3 656	4 596	(940)	-20%	4 596
Community and social services	645	1 000	1 054	30	233	1 054	(821)	-78%	1 054
Sport and recreation	2 034	2 402	3 542	1 847	3 423	3 542	(119)	-3%	3 542
Public safety	549	-	-	-	-	-	-	-	-
Housing	359	-	-	-	-	-	-	-	-
<i>Economic and environmental service.</i>	11 560	29 788	35 120	814	33 821	35 120	(1 300)	-4%	35 120
Planning and development	31	20	602	184	493	602	(110)	-18%	602
Road transport	11 529	28 268	33 419	630	33 328	33 419	(91)	0%	33 419
Environmental protection	-	1 500	1 099	-	-	1 099	(1 099)	-100%	1 099
<i>Trading services</i>	47 078	46 791	48 787	10 886	48 139	48 787	(648)	-1%	48 787
Energy sources	4 728	11 654	11 866	2 119	11 485	11 866	(381)	-3%	11 866
Water management	22 269	14 746	12 538	3 875	12 522	12 538	(16)	0%	12 538
Waste water management	16 820	19 219	23 212	4 892	23 001	23 212	(210)	-1%	23 212
Waste management	3 261	1 171	1 171	-	1 131	1 171	(41)	-3%	1 171
<b>Total Capital Expenditure - Standard Classification</b>	<b>63 800</b>	<b>81 321</b>	<b>90 609</b>	<b>14 423</b>	<b>87 393</b>	<b>90 609</b>	<b>(3 216)</b>	<b>-4%</b>	<b>90 609</b>
<b>Funded by:</b>									
National Government	20 014	33 070	26 005	5 635	25 793	26 005	(212)	-1%	26 005
Provincial Government	14 170	19 569	28 406	-	28 005	28 406	(401)	-1%	28 406
District Municipality	-	300	761	261	717	761	(43)	-6%	761
Transfers recognised - capital	34 183	52 938	55 172	5 896	54 515	55 172	(657)	-1%	55 172
Borrowing	3 528	1 550	1 550	-	1 500	1 550	(50)	-3%	1 550
Internally generated funds	26 089	26 833	33 887	8 528	31 377	33 887	(2 509)	-7%	33 887
<b>Total Capital Funding</b>	<b>63 800</b>	<b>81 321</b>	<b>90 609</b>	<b>14 423</b>	<b>87 393</b>	<b>90 609</b>	<b>(3 216)</b>	<b>-4%</b>	<b>90 609</b>

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	97 506	83 129	91 275	94 262	94 272
Call investment deposits	-	47	-	(0)	(0)
Consumer debtors	57 003	(33 750)	34 983	68 251	68 251
Other debtors	12 701	14 940	26 690	6 180	6 180
Current portion of long-term receivables	-	-	-	-	-
Inventory	11 402	1 435	11 402	11 686	11 686
<b>Total current assets</b>	<b>178 612</b>	<b>65 801</b>	<b>164 350</b>	<b>180 379</b>	<b>180 388</b>
<b>Non current assets</b>					
Long-term receivables	-	-	-	-	-
Investments	-	4	-	-	-
Investment property	45 660	(626)	45 660	45 379	45 379
Investments in Associate	-	-	-	-	-
Property, plant and equipment	856 160	38 951	903 636	918 792	918 792
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	2 837	(36)	2 650	3 173	3 173
Other non-current assets	550	-	550	550	550
<b>Total non current assets</b>	<b>905 207</b>	<b>38 293</b>	<b>952 495</b>	<b>967 894</b>	<b>967 894</b>
<b>TOTAL ASSETS</b>	<b>1 083 819</b>	<b>104 095</b>	<b>1 116 846</b>	<b>1 148 272</b>	<b>1 148 282</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	-	-	-	-	-
Consumer deposits	6 418	-	6 418	7 159	7 159
Trade and other payables	53 808	46 998	67 718	97 350	97 350
Provisions	17 426	8 491	28 466	15 727	15 727
<b>Total current liabilities</b>	<b>77 653</b>	<b>55 489</b>	<b>102 602</b>	<b>120 235</b>	<b>120 235</b>
<b>Non current liabilities</b>					
Borrowing	4 175	2 200	1 175	4 188	4 188
Provisions	154 570	13 033	154 570	166 177	166 177
<b>Total non current liabilities</b>	<b>158 745</b>	<b>15 233</b>	<b>155 745</b>	<b>170 365</b>	<b>170 365</b>
<b>TOTAL LIABILITIES</b>	<b>236 399</b>	<b>70 723</b>	<b>258 348</b>	<b>290 600</b>	<b>290 600</b>
<b>NET ASSETS</b>	<b>847 421</b>	<b>33 372</b>	<b>858 498</b>	<b>857 672</b>	<b>857 682</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	837 066	33 372	848 143	847 318	847 327
Reserves	10 355	-	10 355	10 355	10 355
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>847 421</b>	<b>33 372</b>	<b>858 498</b>	<b>857 672</b>	<b>857 682</b>

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

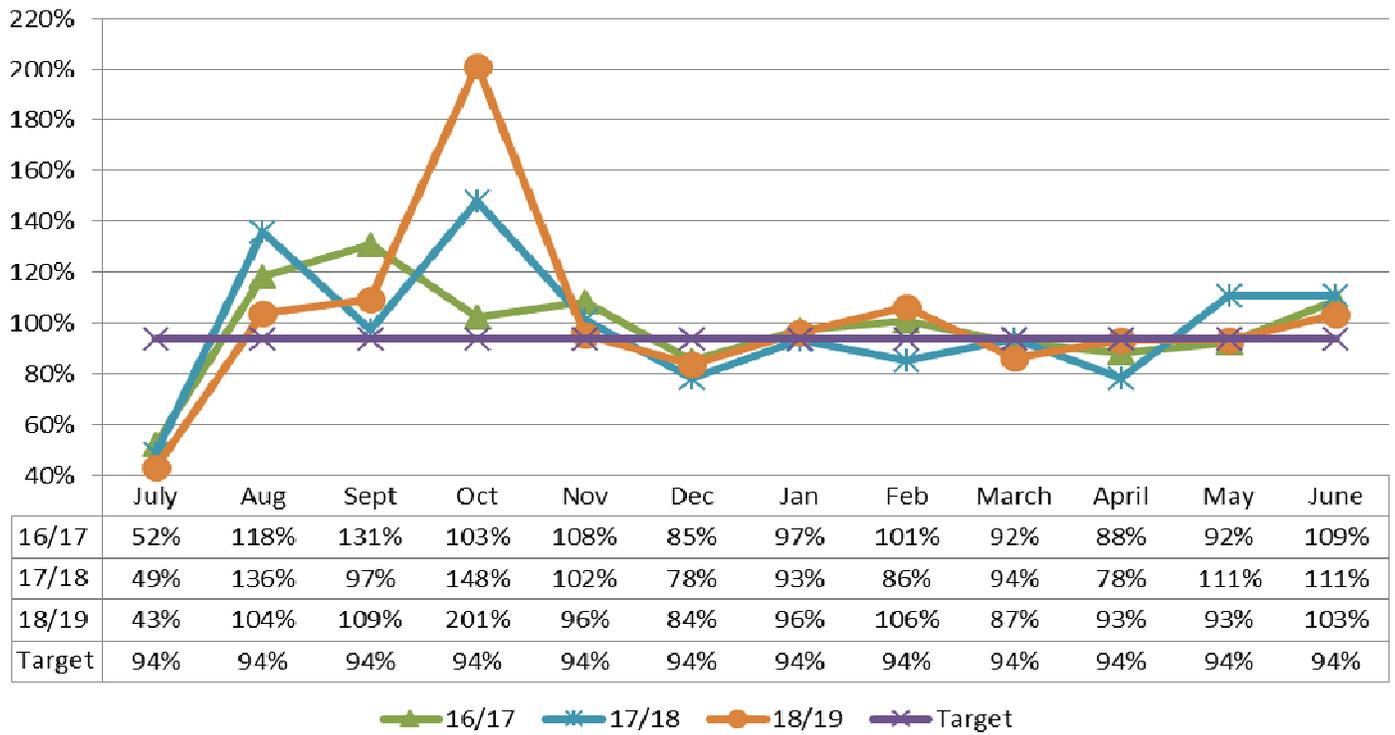
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	63 592	61 689	64 781	3 471	68 176	64 781	3 395	5%	64 781
Service charges	308 615	291 601	311 744	32 090	340 199	311 744	28 455	9%	311 744
Other revenue	-	17 246	29 132	1 533	21 808	29 132	(7 324)	-25%	29 132
Government - operating	132 666	97 846	115 971	-	102 797	115 971	(13 174)	-11%	115 971
Government - capital	-	63 230	59 830	-	64 696	59 830	4 866	8%	59 830
Interest	19 166	13 112	10 430	1 018	8 482	10 430	(1 948)	-19%	10 430
Dividends									
<b>Payments</b>									
Suppliers and employees	(424 386)	(369 994)	(488 176)	(44 244)	(512 641)	(488 176)	24 466	-5%	(488 176)
Finance charges	(15 676)	(938)	(1 095)	(52)	(203)	(1 095)	(893)	82%	(1 095)
Transfers and Grants	-	(587)	(14 394)	(121)	(5 302)	(14 394)	(9 092)	63%	(14 394)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>83 978</b>	<b>173 205</b>	<b>88 223</b>	<b>(6 304)</b>	<b>88 011</b>	<b>88 223</b>	<b>28 750</b>	<b>33%</b>	<b>88 223</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	3 790	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	23 000	-	-	-	-	-
<b>Payments</b>									
Capital assets	(63 800)	(83 247)	(91 453)	(13 225)	(90 742)	(91 453)	(711)	1%	(91 453)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(60 010)</b>	<b>(83 247)</b>	<b>(91 453)</b>	<b>9 775</b>	<b>(90 742)</b>	<b>(91 453)</b>	<b>(711)</b>	<b>1%</b>	<b>(91 453)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	3 500	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 023	-	-	91	785	-	785	-	-
<b>Payments</b>									
Repayment of borrowing	(3 818)	-	(3 000)	(109)	(1 293)	(3 000)	(1 707)	57%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(2 795)</b>	<b>3 500</b>	<b>(3 000)</b>	<b>(18)</b>	<b>(508)</b>	<b>(3 000)</b>	<b>(2 492)</b>	<b>83%</b>	<b>(508)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>21 173</b>	<b>93 458</b>	<b>(6 231)</b>	<b>3 453</b>	<b>(3 240)</b>	<b>(6 231)</b>			<b>(3 231)</b>
Cash/cash equivalents at beginning:	76 333	-	97 506		97 502	97 506			97 502
Cash/cash equivalents at month/year end:	97 506	93 458	91 275		94 262	91 275			94 271

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2018/19								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		
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Water	1200	8 921	1 172	1 141	1 052	1 238	859	5 295	34 404	54 082	42 847
Electricity	1300	15 911	256	242	229	260	87	1 086	2 059	20 129	3 720
Property Rates	1400	4 645	253	226	268	216	204	2 715	12 153	20 680	15 556
Waste Water Management	1500	5 074	624	589	616	560	645	3 241	16 358	27 706	21 419
Waste Management	1600	5 767	764	710	640	613	592	3 127	17 662	29 874	22 633
Property Rental Debtors	1700	91	19	18	17	17	16	91	642	911	784
Interest on Arrear Accounts	1810	1 563	78	96	110	135	135	1 276	26 409	29 801	28 065
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(3 448)	42	43	18	26	27	182	931	(2 179)	1 184
<b>Total By Income Source</b>	<b>2000</b>	<b>38 524</b>	<b>3 207</b>	<b>3 064</b>	<b>2 950</b>	<b>3 063</b>	<b>2 564</b>	<b>17 012</b>	<b>110 620</b>	<b>181 005</b>	<b>136 209</b>
<b>2017/18 - totals only</b>											
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	1 365	139	124	159	84	50	855	2 835	5 611	3 983
Commercial	2300	14 885	319	313	329	357	173	2 269	7 362	26 008	10 491
Households	2400	22 043	2 704	2 584	2 421	2 584	2 290	13 636	97 766	146 027	118 696
Other	2500	231	45	43	41	38	51	253	2 656	3 358	3 039
<b>Total By Customer Group</b>	<b>2600</b>	<b>38 524</b>	<b>3 207</b>	<b>3 064</b>	<b>2 950</b>	<b>3 063</b>	<b>2 564</b>	<b>17 012</b>	<b>110 620</b>	<b>181 005</b>	<b>136 209</b>

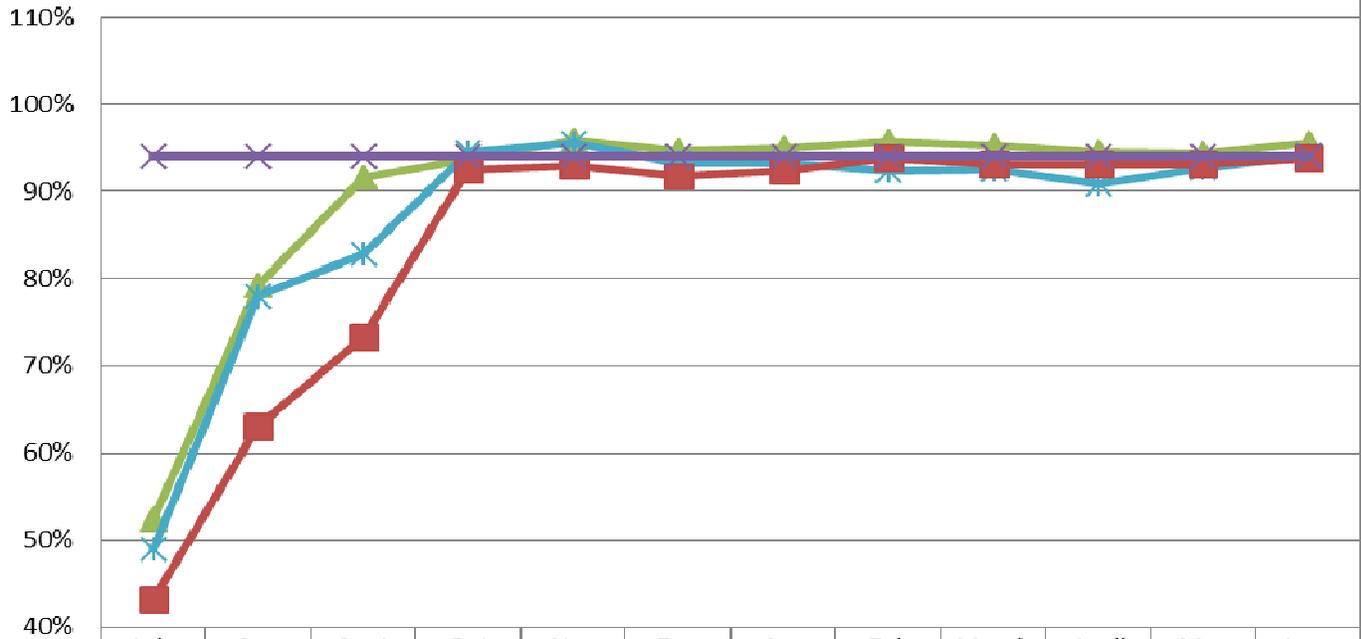
### Debtor Collection Rate per Month



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 June 2019 amounts to 103% in comparison to the previous year 111%.

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 Junie 2019 103 % beloop in vergelyking met die vorige jaar 111 %.

## Debtor Collection Rate: Acumulative



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
16/17	52%	79%	92%	94%	96%	95%	95%	96%	95%	95%	94%	96%
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%
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 94%.

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 94% beloop.



The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID  R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<b><u>Municipality</u></b>								
ABSA	-	-	-	-	-	-	-	0
Investec	-	-	-	-	-	-	-	(0)
Nedbank	-	-	-	-	-	-	-	(0)
Standard Bank	-	-	-	-	-	-	-	(0)
FNB	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		-	-	(0)

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 - M12 June

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	88 231	87 752	267	87 463	87 752	(289)	-0,3%	87 752
Equitable Share	-	84 602	84 602	-	84 584	84 602	(18)	0,0%	84 602
Local Government Financial Management Grant [Schedule 5B]	-	1 550	1 400	43	860	1 400	(540)	-38,6%	1 400
Expanded Public Works Programme Integrated Grant [Schedule 5B]	-	1 548	1 750	224	2 019	1 750	269	15,4%	1 750
Municipal Infrastructure Grant [Schedule 5B]	-	531	-	-	-	-	-	-	-
<b>Provincial Government:</b>	-	45 019	22 193	4 742	8 778	22 193	(13 415)	-60,4%	22 193
Housing	-	32 839	12 621	4 742	8 771	12 621	(3 850)	-30,5%	12 621
Financial Management	-	360	360	-	0	360	(360)	-100,0%	360
Financial Management Support Grant	-	330	330	-	-	330	(330)	-100,0%	330
Libraries, Archives and Museum	-	9 342	8 882	-	-	8 882	(8 882)	-100,0%	8 882
Community Development Workers	-	148	-	(0)	6	-	6	-	-
Regional Socio-economic Project/Violence Prevention	-	2 000	-	-	0	-	0	-	-
District Municipality:	-	-	600	-	-	600	(600)	-100,0%	600
<b>Other grant providers:</b>	-	576	4 065	-	-	500	(500)	-100,0%	4 065
Water Drought Support	-	-	500	-	-	500	(500)	-100,0%	500
Other grant providers:	-	288	1 783	-	-	-	-	-	1 783
Belguim Grant	-	288	1 083	-	-	-	-	-	1 083
Table Mountain Fund	-	-	700	-	-	-	-	-	700
<b>Total Operating Transfers and Grants</b>	-	133 826	114 011	5 010	96 241	110 445	(14 204)	-12,9%	114 011
<b>National Government:</b>	-	31 235	26 005	(6 151)	-	26 005	(26 005)	-100,0%	26 005
Municipal Infrastructure Grant [Schedule 5B]	-	18 626	19 157	(5 945)	-	19 157	(19 157)	-100,0%	19 157
Regional Bulk Infrastructure Grant (Schedule 5B)	-	8 261	2 500	-	-	2 500	(2 500)	-100,0%	2 500
Integrated National Electrification Programme (Municipal)	-	4 348	4 348	(205)	-	4 348	(4 348)	-100,0%	4 348
<b>Provincial Government:</b>	-	300	26 424	(12 500)	-	26 164	(26 164)	-100,0%	26 424
Housing	-	-	26 164	(12 500)	-	26 164	(26 164)	-100,0%	26 164
Sport & Recreation	-	300	261	-	-	-	-	-	261
<b>Total Capital Transfers and Grants</b>	-	31 535	52 430	(18 651)	-	52 169	(52 169)	-100,0%	52 430
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	165 361	166 440	(13 641)	96 241	162 614	(66 373)	-40,8%	166 440

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 - M12 June

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>62 092</b>	<b>88 231</b>	<b>87 752</b>	<b>267</b>	<b>87 463</b>	<b>87 752</b>	<b>(289)</b>	<b>-0,3%</b>	<b>87 752</b>
Equitable Share	59 438	84 602	84 602	-	84 584	84 602	(18)	0,0%	84 602
Local Government Financial Management Grant [Schedule 5B]	1 161	1 550	1 400	43	860	1 400	(540)	-38,6%	1 400
Expanded Public Works Programme Integrated Grant [Schedule 5B]	1 493	1 548	1 750	224	2 019	1 750	269	15,4%	1 750
Municipal Infrastructure Grant [Schedule 5B]	-	531	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>158</b>	<b>46 862</b>	<b>24 036</b>	<b>4 742</b>	<b>8 778</b>	<b>24 036</b>	<b>(15 257)</b>	<b>-63,5%</b>	<b>24 036</b>
Housing	-	32 839	12 621	4 742	8 771	12 621	(3 850)	-30,5%	12 621
Financial Management	-	360	360	-	0	360	(360)	-100,0%	360
Financial Management Support Grant	120	330	330	-	-	330	(330)	-100,0%	330
Replacement Funding for most vulnerable B3 municipalities	38	-	-	-	-	-	-	-	-
Libraries, Archives and Museum	-	9 342	8 882	-	-	8 882	(8 882)	-100,0%	8 882
Community Development Workers	-	148	-	(0)	6	-	6	#DIV/0!	-
Maintenance of Main Roads	-	1 843	1 843	-	-	1 843	(1 843)	-100,0%	1 843
Regional Socio-economic Project/Violence Prevention	-	2 000	-	-	0	-	0	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>(600)</b>	<b>-100,0%</b>	<b>600</b>
Tourism	-	-	100	-	-	100	(100)	-100,0%	100
Water Drought Support	-	-	500	-	-	500	(500)	-100,0%	500
<b>Other grant providers:</b>	<b>-</b>	<b>288</b>	<b>1 783</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 783</b>
Belguim Grant	-	288	1 083	-	-	-	-	-	1 083
Table Mountain Fund	-	-	700	-	-	-	-	-	700
<b>Total operating expenditure of Transfers and Grants</b>	<b>62 249</b>	<b>135 381</b>	<b>114 171</b>	<b>5 010</b>	<b>96 241</b>	<b>112 388</b>	<b>(16 146)</b>	<b>-14,4%</b>	<b>114 171</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>20 002</b>	<b>31 235</b>	<b>26 005</b>	<b>(6 151)</b>	<b>-</b>	<b>26 005</b>	<b>(26 005)</b>	<b>-100,0%</b>	<b>26 005</b>
Municipal Infrastructure Grant [Schedule 5B]	19 941	18 626	19 157	(5 945)	-	19 157	(19 157)	-100,00%	19 157
Regional Bulk Infrastructure Grant (Schedule 5B)	61	8 261	2 500	-	-	2 500	(2 500)	-100,00%	2 500
Integrated National Electrification Programme (Municipal)	-	4 348	4 348	(205)	-	4 348	(4 348)	-100,00%	4 348
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>-</b>	<b>300</b>	<b>26 424</b>	<b>(12 500)</b>	<b>-</b>	<b>26 164</b>	<b>(26 164)</b>	<b>-100,0%</b>	<b>26 424</b>
Housing	-	-	26 164	(12 500)	-	26 164	(26 164)	-100,0%	26 164
Sport & Recreation	-	300	261	-	-	-	-	-	261
District Municipality:	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>20 002</b>	<b>31 535</b>	<b>52 430</b>	<b>(18 651)</b>	<b>-</b>	<b>52 169</b>	<b>(52 169)</b>	<b>-100,0%</b>	<b>52 430</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>82 252</b>	<b>166 916</b>	<b>166 600</b>	<b>(13 641)</b>	<b>96 241</b>	<b>164 557</b>	<b>(68 315)</b>	<b>-41,5%</b>	<b>166 600</b>

## Expenditure on councillor allowances and employee benefits:

## WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	7 213	7 213	608	7 242	7 213	29	0%	7 213
Pension and UIF Contributions	1 063	1 063	88	1 049	1 063	(14)	-1%	1 063
Medical Aid Contributions	212	212	16	184	212	(28)	-13%	212
Motor Vehicle Allowance	692	692	-	-	692	(692)	-100%	692
Cellphone Allowance	1 023	1 023	78	931	1 023	(91)	-9%	1 023
Housing Allowances	455	455	3	52	455	(404)	-89%	455
Other benefits and allowances	50	50	-	-	50	(50)	-100%	50
<b>Sub Total - Councillors</b>	<b>10 709</b>	<b>10 709</b>	<b>794</b>	<b>9 459</b>	<b>10 709</b>	<b>(1 250)</b>	<b>-12%</b>	<b>10 709</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	3 594	3 294	208	3 011	3 294	(282)	-9%	3 294
Pension and UIF Contributions	739	739	15	189	739	(550)	-74%	739
Medical Aid Contributions	127	127	6	67	127	(60)	-47%	127
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	840	840	42	568	840	(273)	-32%	840
Motor Vehicle Allowance	993	993	68	812	993	(180)	-18%	993
Cellphone Allowance	67	67	2	26	67	(42)	-62%	67
Housing Allowances	145	145	-	-	145	(145)	-100%	145
Other benefits and allowances	108	88	12	152	88	63	72%	88
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>6 614</b>	<b>6 294</b>	<b>352</b>	<b>4 825</b>	<b>6 294</b>	<b>(1 469)</b>	<b>-23%</b>	<b>6 294</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	108 292	100 954	8 562	99 244	100 954	(1 710)	-2%	100 954
Pension and UIF Contributions	16 388	16 377	1 330	15 592	16 377	(786)	-5%	16 377
Medical Aid Contributions	7 283	7 283	640	7 306	7 283	23	0%	7 283
Overtime	11 713	11 708	1 465	16 266	11 708	4 558	39%	11 708
Performance Bonus	7 651	7 651	677	7 971	7 651	321	4%	7 651
Motor Vehicle Allowance	4 099	4 129	403	4 580	4 129	451	11%	4 129
Cellphone Allowance	378	378	39	488	378	110	29%	378
Housing Allowances	1 541	1 541	120	1 448	1 541	(93)	-6%	1 541
Other benefits and allowances	4 035	4 035	321	3 316	4 035	(719)	-18%	4 035
Payments in lieu of leave	831	831	228	1 202	831	371	45%	831
Long service awards	407	407	76	910	407	503	124%	407
Post-retirement benefit obligations	10 632	10 632	921	11 053	10 632	421	4%	10 632
<b>Sub Total - Other Municipal Staff</b>	<b>173 251</b>	<b>165 926</b>	<b>14 781</b>	<b>169 376</b>	<b>165 926</b>	<b>3 450</b>	<b>2%</b>	<b>165 926</b>
<b>TOTAL SALARY, ALLOWANCES &amp;</b>	<b>190 573</b>	<b>182 929</b>	<b>15 927</b>	<b>183 660</b>	<b>182 929</b>	<b>731</b>	<b>0%</b>	<b>182 929</b>
<b>% increase</b>								
<b>TOTAL MANAGERS AND STAFF</b>	<b>179 864</b>	<b>172 220</b>	<b>15 133</b>	<b>174 201</b>	<b>172 220</b>	<b>1 981</b>	<b>1%</b>	<b>172 220</b>

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

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Ref	Budget Year 2018/19											
		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	Outcome	Budget
<b>Cash Receipts By Source</b>													
Property rates		3 857	8 244	6 776	19 563	4 045	3 164	4 286	4 080	3 522	3 554	3 720	(31)
Service charges - electricity revenue		21 587	21 605	23 318	18 875	17 174	16 003	15 014	18 598	23 326	25 949	24 351	7 778
Service charges - water revenue		3 448	3 418	2 171	3 193	2 007	2 782	2 585	3 766	2 534	2 940	2 980	8 247
Service charges - sanitation revenue		1 772	2 329	2 546	1 857	1 611	1 416	2 141	2 136	1 845	1 603	1 784	(3 829)
Service charges - refuse		2 068	2 194	1 965	2 306	1 723	2 086	1 884	2 104	1 653	1 798	1 891	(786)
Service charges - other		-	-	-	-	-	-	-	2 942	533	338	308	(4 122)
Rental of facilities and equipment		210	225	384	435	367	56	628	525	564	133	430	1 142
Interest earned - external investments		371	539	705	423	651	491	1 388	956	550	576	811	740
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	1	-	-	2 226
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		199	111	251	64	259	65	104	266	110	99	387	3 001
Licences and permits		574	214	705	764	1 608	398	735	136	352	55	1 402	(3 289)
Agency services		-	-	-	-	-	-	-	-	-	147	-	4 731
Transfer receipts - operating		36 119	1 992	3 514	1 987	2 028	28 183	-	4 199	24 656	119	0	13 174
Other revenue		236	382	645	1 982	721	226	1 086	391	225	2 026	358	2 303
<b>Cash Receipts by Source</b>		<b>70 442</b>	<b>41 253</b>	<b>42 981</b>	<b>51 450</b>	<b>32 194</b>	<b>54 869</b>	<b>29 850</b>	<b>40 100</b>	<b>59 871</b>	<b>39 338</b>	<b>38 423</b>	<b>31 284</b>
<b>Other Cash Flows by Source</b>													
Transfer receipts - capital		17 000	-	-	3 500	5 400	7 566	-	7 000	15 965	5 757	2 508	(4 866)
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		63	81	51	74	95	46	31	87	55	56	54	(693)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	(100 000)	25 000	25 000	(35 000)	45 000	(40 000)	10 000	27 000	20 000	23 000
<b>Total Cash Receipts by Source</b>		<b>87 505</b>	<b>41 334</b>	<b>(56 969)</b>	<b>80 024</b>	<b>62 689</b>	<b>27 481</b>	<b>74 881</b>	<b>7 187</b>	<b>85 891</b>	<b>72 151</b>	<b>60 985</b>	<b>48 725</b>
<b>Cash Payments by Type</b>													
Employee related costs		11 219	13 141	12 270	12 453	19 675	12 559	12 584	15 145	12 678	12 988	14 727	13 225
Remuneration of councillors		876	874	867	836	848	868	1 070	897	906	907	905	854
Interest paid		-	-	88	-	-	57	-	-	5	-	-	945
Bulk purchases - Electricity		23 704	24 512	23 657	13 718	13 545	13 196	12 009	16 071	16 413	20 312	18 974	1 431
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		862	428	662	2 694	1 729	2 075	1 369	3 562	1 468	1 971	2 725	(2 986)
Contracted services		2 263	2 211	3 840	3 679	4 259	4 041	1 893	1 754	5 148	3 522	5 159	17 279
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		200	155	121	205	-	2	364	53	3 751	113	217	9 213
General expenses		4 372	5 044	5 304	6 236	5 582	4 311	1 322	1 392	3 122	4 486	1 234	3 249
<b>Cash Payments by Type</b>		<b>43 495</b>	<b>46 366</b>	<b>46 809</b>	<b>39 821</b>	<b>45 637</b>	<b>37 109</b>	<b>30 613</b>	<b>38 873</b>	<b>43 491</b>	<b>44 299</b>	<b>43 942</b>	<b>43 211</b>
<b>Other Cash Flows/Payments by Type</b>													
Capital assets		1 686	4 061	8 879	6 352	10 008	2 511	5 673	7 652	13 041	6 807	9 724	15 060
Repayment of borrowing		-	-	1 058	-	-	109	-	-	17	-	-	1 816
Other Cash Flows/Payments		(453)	591	(737)	3 824	(30 696)	34 490	1 844	1 802	2 087	(110)	(822)	(11 820)
<b>Total Cash Payments by Type</b>		<b>44 728</b>	<b>51 017</b>	<b>56 009</b>	<b>49 997</b>	<b>24 949</b>	<b>74 219</b>	<b>38 130</b>	<b>48 327</b>	<b>58 636</b>	<b>50 996</b>	<b>52 844</b>	<b>48 266</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>42 777</b>	<b>(9 684)</b>	<b>(112 978)</b>	<b>30 027</b>	<b>37 740</b>	<b>(46 738)</b>	<b>36 751</b>	<b>(41 140)</b>	<b>27 256</b>	<b>21 155</b>	<b>8 141</b>	<b>458</b>
Cash/cash equivalents at the month/year beginning:		97 502	140 279	130 595	17 618	47 645	85 385	38 647	75 398	34 257	61 513	82 668	90 809
Cash/cash equivalents at the month/year end:		140 279	130 595	17 618	47 645	85 385	38 647	75 398	34 257	61 513	82 668	90 809	91 267

FINANCE MONTHLY REPORT JUNE 2019 / FINANSIES MAANDELIKSE VERSLAG JUNIE 2019

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<u>Monthly expenditure performance trend</u>									
July		6 777	7 268	767	767	7 268	6 501	89,4%	1%
August		6 777	7 268	3 991	4 758	14 537	9 779	67,3%	6%
September		6 777	7 268	9 026	13 784	21 805	8 021	36,8%	17%
October		6 777	7 268	6 488	20 272	29 074	8 802	30,3%	25%
November		6 777	7 268	9 446	29 717	36 342	6 625	18,2%	37%
December		6 777	7 268	2 178	31 896	43 611	11 715	26,9%	39%
January		6 777	7 268	5 567	37 463	50 879	13 417	26,4%	46%
February		6 777	7 268	7 870	45 333	58 148	12 815	22,0%	56%
March		6 777	7 268	11 904	57 237	65 416	8 180	12,5%	70%
April		6 777	7 268	6 574	63 811	72 685	8 874	12,2%	0
May		6 777	7 268	9 159	72 970	79 953	6 983	8,7%	0
June		6 777	7 268	14 423	87 393	87 222	(172)	-0,2%	0
<b>Total Capital expenditure</b>	<b>-</b>	<b>81 321</b>	<b>87 222</b>	<b>87 393</b>					

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
08/2/16/51	Appointment of an Auctioneer	05-Jul-2019
08/2/16/60	Maintenance of Water meters in the Witzenberg area	08-Jul-2019
08/2/16/71	Disconnection, reconnection, inspection and replacement of Electricity supply at pole and meter box in Witzenberg municipal area	02-Jul-2019
08/2/16/75	Supply and delivery of disposable bags for refuse removal	03-Jul-2019

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

Geen formele geskrewe pryskwotasies is tans in die adverteringsfase nie.

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/16/03	Rendering of Recycling services in Witzenberg area	09-May-2019	31-May-2019	J Jacobs
08/2/16/45	Construction of Ablution Facility at Op-Die-Berg	09-May-2019	Awaiting	J Jacobs
08/2/16/55	Revenue Enhancement Services	05-Jun-2019	11-Jun-2019 Referred back	D Greeff
08/2/16/58	Supply and fitment of new Tyres, tubes and provision of Tyre repair and other related services	06-May-2019	21-May-2019 24-Jun-2019	O Gatyene
08/2/16/62	Cash in Transit (3 year contract)	03-Jun-2019	Awaiting	C Stevens
08/2/16/63	Clearing of Alien vegetation in Ceres Nature Reserve	06-May-2019	13-May-2019 24-Jun-2019	H Truter
08/2/16/65	Supply and delivery of Traffic Uniforms	03-Jun-2019	26-Jun-2019	MJ Green
08/2/16/69	Supply and delivery of Fuel on Ad hoc basis	07-Jun-2019	Awaiting	O Gatyene
08/2/16/72	Supply and Installation of Rigid mesh Security fencing at Municipal depots, Ceres	06-Jun-2019	11-Jun-2019 20-Jun-2019	E Lintnaar
08/2/16/79	Supply and delivery of one new 3 ton tipper truck and two new 1 ton Light delivery vehicles	19-Jun-2019	25-Jun-2019	H Truter

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
08/2/16/78	Supply and delivery of Protective clothing	06-Jun-2019	Awaiting	N Jacobs

**3.2.1.3 Adjudication stage**

**3.2.1.3 Toekenningsfase:**

No competitive bid is currently in the adjudication stage.

Geen mededingende tender is tans in die toekenningsfase nie.

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**

**3.2.1.4 Tenders toegeken**

The following competitive bid were awarded by the Adjudication Committee during the month of June 2019:

Die volgende mededingende tenders was toegeken deur die Tender Toekennings Komitee gedurende Junie 2019:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/16/35	07-Jun-2019	Transunion Credit Bureau (PTY Ltd)	Provision of online electronic CIPC and credit search services	Only responsive bidder	Based on tendered rates with an estimated value of R 250 000.00 (Incl. VAT)
08/2/16/59	07-Jun-2019	Cluster 1: Hyman Masterfence Cluster 2: Sharon Rose Trading	Supply & Installation of Concrete Palisade and Clearvu Fencing in Ceres, Witzenberg Municipality Cluster 1: Concrete Palisade Cluster 2: Clearvu Fencing	Bidder scored the highest points	Cluster 1: R 271 342.50 (Incl. VAT) Cluster 2: R 188 105.50 (Incl. VAT)
08/2/16/66	28-Jun-2019	Riding And Watt	Maintenance & upgrading of Municipal Geographic Information System	Bidder scored the highest points	R 386 532.00 (Incl. VAT)
08/2/16/67	07-Jun-2019	Park Avenue Stationers CC	Supply and delivery of copy paper	Bidder scored the highest points	R 296 418.25 (Incl. VAT)
08/2/16/68	28-Jun-2019	Silver Lake Trading 305 (PTY) Ltd t/a Opulentia Financial Services	Shortterm Insurance	Only responsive bidder	R 4 140 726.70 (Incl. VAT)

No bid was awarded by the Accounting Officer during the month of June 2019.

Geen tender was toegeken deur die Rekenpligtige Beampte gedurende Junie 2019 nie.

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

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

The following formal written price quotation or competitive bid was cancelled during the month of June 2019:

Die volgende formele geskrewe prys kwotasie of mededingende tender was gekanselleer gedurende Junie 2019:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/16/56	28-Jun-2019	Training of Municipal officials on Learnerships and skills programme	Funds are no longer available to cover the total envisaged expenditure and no acceptable bids were received
08/2/16/70	01-Jun-2019	Supply, delivery and assemble of Office Furniture	No bids received
08/2/16/81	01-Jun-2019	Supply, delivery and installation of one combination/ multipurpose set of rugby / soccer posts	No bids received

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

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

The following written price quotations were approved during the month of June 2019:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Junie 2019:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
159809	03-May-2019	Human Communications (Pty) Ltd	Advertisement: Post as Chief Fire and Disaster Manager (Ref: COM 41)	Lowest responsive quotation	R 8 472.55 (Incl. VAT)	Acting Chief Financial Officer
159935	15-May-2019	Roy Steele and Associates CC	Incapacity Investigation Hearings	Only responsive quotation	R 19 723.65 (Incl. VAT)	Acting Chief Financial Officer
160367	31-May-2019	Gracious Catering & Décor	Catering for Youth day 17-06-2019 (Ward 3)	Lowest responsive quotation	R 8 950.00 (Incl. VAT)	Acting Chief Financial Officer
160368	31-May-2019	Chama General Services (Pty) Ltd	Catering for Youth day 17-06-2019 (Ward 8)	Lowest responsive quotation	R 16 060.00 (Incl. VAT)	Acting Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

3.2.1.7 Formele Geskrewe Prys Kwotasies

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of June 2019:

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Junie 2019:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/16/74	28-Jun-2019	Volla's General Enterprises	Cleaning of Public Toilets at Op-Die-Berg	Bidder scored the highest points	R 31 140.00 (non VAT)	Director: Technical services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

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

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Status	Dealt by
08/2/15/91	Professional engineering services for Witzenberg municipality	06 Nov 2018	RHDHV	Reason for non-compliance	Appeal is being dealt with by the Accounting Officer	Accounting Officer
		06 Nov 2018	EOH Industrial Technologies (Pty) Ltd	Calculation of cluster points		
		08 Nov 2018	Bigen Africa Services (PTY) Ltd	Reason for non-compliance		

3.2.1.9 Deviations

The following table contains the approved deviations by the Accounting Officer for the month of June 2019 which totals R 5 368 556.19:

3.2.1.9 Afwykings

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Junie 2019 wat beloop op die totaal van R 5 368 556.19:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
24-Apr-19	Traffic Management Technologies	Monthly Service Fee Jan 2019	Impractical	159657	30 981,00
17-May-19	Mafoko Security Patrols	Security services: Dec & Feb 2019	Impractical	163753	3 500 000,00
20-May-19	Alta Swanepoel & Associates	Annual Road Transport Legislation Workshop Registration	Single supplier	160006	3 250,00
31-May-19	Mafoko Security Patrols	Security services: Mar & Apr 2019	Impractical	164226	1 400 000,00
03-Jun-19	Bell Equipment Sales SA Ltd	Repair automatic gearbox, transmission and related components of Bell Digger Loader: CFA 1828	Single supplier	160545	167 148,84
03-Jun-19	Daleen Groenewald	Proofreading & editing of Water & Sanitation By-Law	Impractical	160452	5 756,40
03-Jun-19	Witzenberg Herald	Publish notice: IDP & Budget	Impractical	160479	5 382,00
03-Jun-19	Johan Bezuidenhout Attorneys	Legal Services: Regulation 68 (1) applications	Impractical	160504	2 098,00
03-Jun-19	Witzenberg Herald	Publish notice: Supplementary valuation	Impractical	160478	10 764,00
03-Jun-19	Lateral Unison	Insurance Premium June	Impractical	160503	162 373,58
13-Jun-19	Ian Dickie and Co (Pty) Ltd	Supply and Delivery of Heavy Duty Sewer Drain Rod sets	Single supplier	160585	28 280,80
13-Jun-19	Lasec SA (PTY) Ltd	Assessing of oxygen Test equipment	Impractical	160584	793,50

FINANCE MONTHLY REPORT JUNE 2019 / FINANSIES MAANDELIKSE VERSLAG – JUNIE 2019

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
18-Jun-19	PBSA (PTY) Ltd T/A Batsumi Enterprise Solutions	Postage on franking machine	Impractical	160605	19 200,00
28-Jun-19	Mailtronic Direct Marketing CC	Overnight freight charges for postage	Emergency	160666	2 695,15
28-Jun-19	Fidelity Cash Solutions	Supply Cash in Transit Services	Impractical	160669	29 832,92

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
April 2019	R 225 219.34	R18 499 969.56	1.22%
May 2019	R 1 646 314.37	R25 269 546.30	6.56%
June 2019	R 5 368 556.19	R13 158 800.64	

**DEVIATIONS PER DIRECTORATE**

**Logistics**

**Logistieke**

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

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

MONTH	30 April 2019	31 May 2019	30 June 2019
Value of inventory at hand	R 12 255 228.74	R 11 344 875.36	R 10 475 249.88
Turnover rate of total value of inventory	1.18	1.30	1.23
Date of latest stores reconciliation	30 June 2019		
Date of last stock count	27 June 2019		
Date of next stock count	26 September 2019		

## QUALITY CERTIFICATE

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

- The monthly in year monitoring reports for the month of June 2019

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 :



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Date:

12 July 2019