



**Quarterly Budget Statement Report
{Section 52(d)} 2nd Quarter
for the Period
1 October 2018 to 31 December 2018**

**Financial data is in respect of the period
1 July 2018 to 31 December 2018**

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

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

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

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

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

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

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

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

Section 66 reads as follow:

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

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

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

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

Quarterly reports on implementation of budget

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

Publication of quarterly reports on implementation of budget

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

PART 1 - IN-YEAR REPORT

Mayors Report

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

It is my privilege to present to you the quarterly Budget Statement Report for the three months from 1 October 2018 to 31 December 2018.

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

The year to date recovery rate for the year excluding traffic fines is 93%

The annual target for debt collection is 94%. Unfortunately some government departments were also late with their payments.

Steps must be implemented against defaulters to improve the collection rate.

The main contributing factor to the low spending on the capital budget is the R8.2 million budgeted expenditure which could not be utilised as the Department of Water affairs failed to pay over the funding for the Tulbagh raw water dam. At this current moment the status of the gazetted amount is unknown, meaning that it may be possible that it will never be paid over to Witzenberg Municipality.



COUNCILLOR BC KLAASEN
EXECUTIVE MAYOR

Recommendation

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 October 2018 to 30 December 2018.

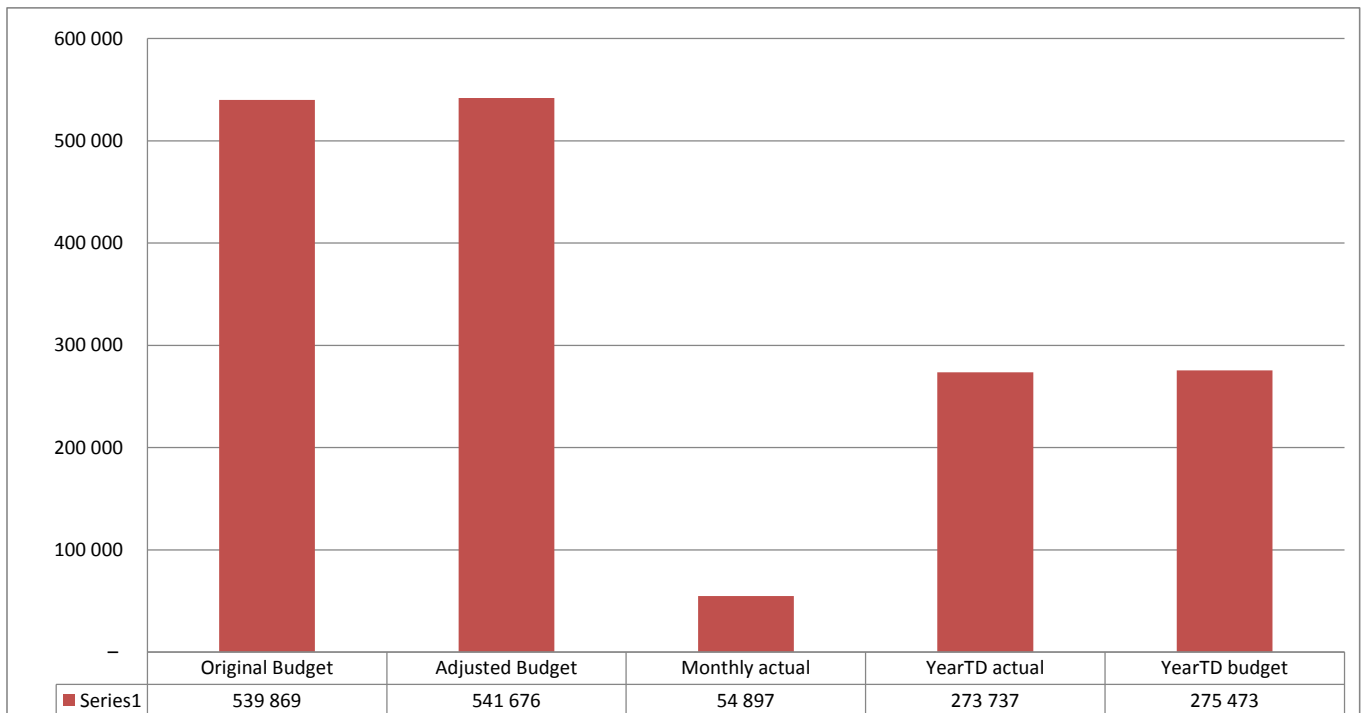
C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

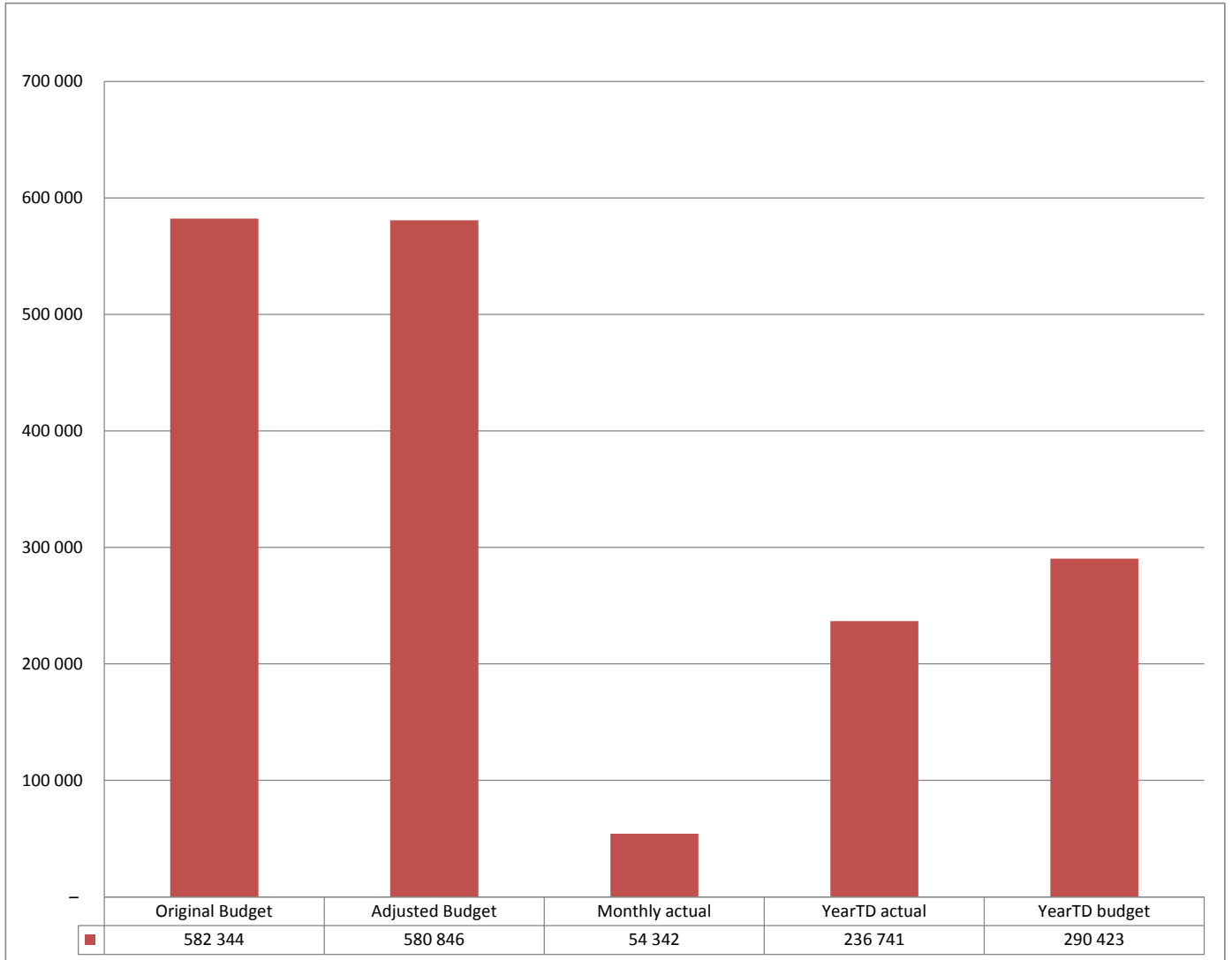
TOTAL OPERATIONAL REVENUE



For the period 1 July 2018 to 31 December 2018, 50.54% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2018 to 31 Desember 2018, is 50.54% van die begrote operasionele inkomste gehêf.

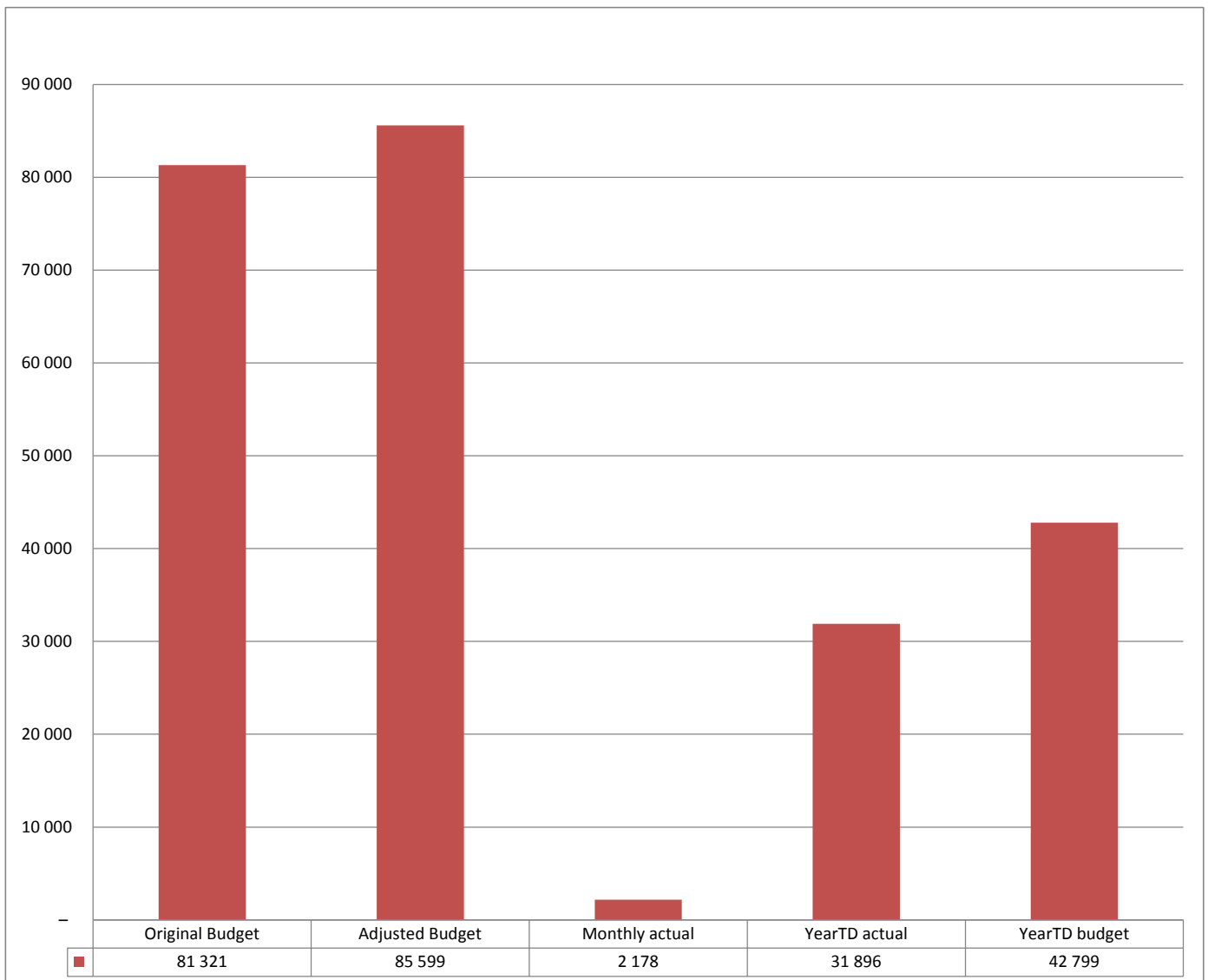
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2018 to 31 December 2018, 40.76% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2018 to 31 Desember 2018, is 40.76% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

CAPITAL EXPENDITURE



For the period 1 July 2018 to 31 December 2018, 37.26% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2018 to 31 Desember 2018, is 37.26% van die begrote kapitale uitgawes aangegaan.

The main contributing factors to the low expenditure levels is the failure of the Department of Water affairs to pay over the funds as per the Division of Revenue act to enable the building of the Tulbagh raw water dam.

Die hoof oorsaak vir die lae spandering is die onvermoë van die departement van Waterwese om die fondse volgens die Wet op Verdeling van Inkomste vir die Tulbagh opgaardam oor te betaal.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 December 2018.

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

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									
Financial Performance									
Property rates	63 712	70 002	70 002	3 336	49 818	35 001	14 817	42%	70 002
Service charges	306 170	316 407	316 407	20 789	142 275	158 203	(15 928)	-10%	316 407
Investment revenue	8 122	8 198	8 198	491	3 181	4 099	(919)	-22%	15 482
Transfers recognised - operational	93 967	91 069	92 875	28 493	64 905	46 438	18 468	40%	92 875
Other own revenue	57 662	54 194	54 194	1 787	13 557	31 732	(18 175)	-57%	54 194
transfers and contributions)	529 632	539 869	541 676	54 897	273 737	275 473	(1 737)	-1%	548 959
Employee costs	9 170	177 699	174 891	14 610	86 674	87 446	(771)	-1%	174 891
Remuneration of Councillors	9 170	10 709	10 709	761	4 521	5 355	(833)	-16%	10 709
Depreciation & asset impairment	28 699	43 032	44 032	12 524	12 531	22 016	(9 485)	-43%	56 492
Finance charges	8 675	3 671	3 685	57	392	1 843	(1 450)	-79%	3 685
Materials and bulk purchases	194 879	218 562	218 142	12 323	84 338	109 071	(24 733)	-23%	218 142
Transfers and grants	13 920	14 407	14 358	2	684	7 179	(6 495)	-90%	14 358
Other expenditure	251 704	114 264	115 028	14 065	47 599	57 514	(9 915)	-17%	97 755
Total Expenditure	516 217	582 344	580 846	54 342	236 741	290 423	(53 682)	-18%	576 034
Surplus/(Deficit)	13 415	(42 474)	(39 170)	555	36 996	(14 950)	51 945	-347%	(27 075)
Transfers recognised - capital	34 777	75 847	75 847	18 651	18 805	37 923	(19 118)	-50%	75 847
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
& contributions	48 192	33 372	36 676	19 205	55 801	22 973	32 828	143%	48 772
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	48 192	33 372	36 676	19 205	55 801	22 973	32 828	143%	48 772
Capital expenditure & funds sources									
Capital expenditure	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599
Capital transfers recognised	34 183	52 938	53 438	1 427	19 108	26 719	(7 611)	-28%	53 438
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	3 528	1 550	1 550	–	494	775	(281)	-36%	1 550
Internally generated funds	26 089	26 833	30 610	751	12 294	15 305	(3 011)	-20%	30 610
Total sources of capital funds	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599
Financial position									
Total current assets	178 612	65 801	242 104		209 168				209 168
Total non current assets	905 207	38 293	947 778		912 118				924 578
Total current liabilities	77 653	55 489	131 900		67 553				67 553
Total non current liabilities	158 745	15 233	173 993		162 971				162 971
Community wealth/Equity	847 421	33 372	883 989		903 222				903 222
Cash flows									
Net cash from (used) operating	83 978	173 205	173 205	(9 164)	60 986	86 603	(25 616)	-30%	173 205
Net cash from (used) investing	(60 010)	(83 247)	(83 247)	(37 511)	(119 084)	(41 623)	(77 460)	186%	(83 247)
Net cash from (used) financing	(2 795)	3 500	3 500	(63)	(758)	1 750	(2 508)	-143%	(758)
end	97 506	93 458	93 458	–	38 647	46 729	(8 082)	-17%	190 961
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	33 410	3 796	3 460	6 712	3 169	2 913	17 042	93 813	164 314
Creditors Age Analysis									
Total Creditors	188	93	6	–	–	–	–	–	287

QUARTERLY REPORT DECEMBER 2018

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

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

Description	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									
Revenue - Functional									
<i>Governance and administration</i>	85 944	93 204	93 304	4 442	57 007	46 652	10 355	22%	93 304
Finance and administration	85 944	93 204	93 304	4 442	57 007	46 652	10 355	22%	93 304
<i>Community and public safety</i>	101 163	140 845	140 845	28 677	67 650	70 423	(2 772)	-4%	140 845
Community and social services	80 916	98 728	98 728	28 430	64 651	49 364	15 287	31%	98 728
Sport and recreation	7 477	9 020	9 020	240	2 806	4 510	(1 704)	-38%	9 020
Public safety	3	6	6	0	0	3	(3)	-92%	6
Housing	12 766	33 091	33 091	7	194	16 546	(16 352)	-99%	33 091
<i>Economic and environmental services</i>	32 369	43 682	44 622	9 885	12 993	22 311	(9 318)	-42%	44 622
Planning and development	1 540	2 510	2 510	49	737	1 255	(519)	-41%	2 510
Road transport	30 827	41 160	41 160	9 834	12 249	20 580	(8 331)	-40%	41 160
Environmental protection	2	12	952	3	8	476	(468)	-98%	952
<i>Trading services</i>	344 933	337 984	338 750	30 542	154 892	169 375	(14 483)	-9%	338 750
Energy sources	209 994	240 206	240 206	14 572	103 078	120 103	(17 025)	-14%	240 206
Water management	67 545	52 679	53 179	6 271	21 157	26 590	(5 432)	-20%	53 179
Waste water management	41 431	22 399	22 399	7 703	18 071	11 200	6 871	61%	22 399
Waste management	25 962	22 700	22 966	1 996	12 586	11 483	1 103	10%	22 966
Total Revenue - Functional	564 409	615 716	617 522	73 547	292 542	308 761	(16 219)	-5%	617 522
Expenditure - Functional									
<i>Governance and administration</i>	88 216	115 817	116 595	11 295	53 661	58 297	(4 636)	-8%	116 595
Executive and council	22 887	27 771	27 725	2 212	11 013	13 862	(2 850)	-21%	27 725
Finance and administration	63 186	85 942	86 766	8 883	41 462	43 383	(1 921)	-4%	86 766
Internal audit	2 144	2 104	2 104	200	1 187	1 052	135	13%	2 104
<i>Community and public safety</i>	70 971	82 467	81 189	6 601	29 270	40 594	(11 325)	-28%	81 189
Community and social services	21 733	25 460	25 297	2 388	11 124	12 648	(1 524)	-12%	25 297
Sport and recreation	23 574	28 896	27 803	2 958	11 401	13 901	(2 500)	-18%	27 803
Public safety	9 196	8 925	8 925	927	4 601	4 463	138	3%	8 925
Housing	16 468	19 186	19 164	328	2 143	9 582	(7 439)	-78%	19 164
<i>Economic and environmental services</i>	62 903	65 573	66 267	6 403	25 175	33 133	(7 958)	-24%	66 267
Planning and development	8 797	10 614	10 856	766	4 090	5 428	(1 338)	-25%	10 856
Road transport	52 785	53 213	52 741	5 499	20 368	26 371	(6 003)	-23%	52 741
Environmental protection	1 321	1 747	2 669	138	717	1 335	(617)	-46%	2 669
<i>Trading services</i>	293 298	317 593	315 762	30 040	128 219	157 881	(29 662)	-19%	315 762
Energy sources	201 572	224 738	223 239	14 936	88 421	111 620	(23 199)	-21%	223 239
Water management	28 025	28 985	28 768	5 604	12 371	14 384	(2 013)	-14%	28 768
Waste water management	28 364	29 256	29 089	5 557	13 086	14 544	(1 458)	-10%	29 089
Waste management	35 338	34 615	34 666	3 943	14 341	17 333	(2 992)	-17%	34 666
<i>Other</i>	828	893	893	3	417	447	(30)	-7%	893
Total Expenditure - Functional	516 217	582 344	580 705	54 342	236 741	290 352	(53 612)	-18%	580 705
Surplus/ (Deficit) for the year	48 192	33 372	36 817	19 205	55 801	18 409	37 393		36 817

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

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

Description	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		
R thousands									
Revenue - Functional									
Municipal governance and administration	85 944	93 204	93 304	4 442	57 007	46 652	10 355	22%	93 304
Finance and administration	85 944	93 204	93 304	4 442	57 007	46 652	10 355	22%	93 304
Administrative and Corporate Support	0	8	8	–	0	4	(4)	-98%	8
Budget and Treasury Office	6 882	5 442	5 442	279	1 604	2 721	(1 118)	-41%	5 442
Finance	78 169	87 149	87 149	4 163	55 226	43 575	11 652	27%	87 149
Human Resources	212	585	585	–	145	292	(148)	-51%	585
Marketing, Customer Relations, Publicity and Media	–	4	104	–	–	52	(52)	-100%	104
Supply Chain Management	682	16	16	0	32	8	24	305%	16
Community and public safety	101 163	140 845	140 845	28 677	67 650	70 423	(2 772)	-4%	140 845
Community and social services	80 916	98 728	98 728	28 430	64 651	49 364	15 287	31%	98 728
Aged Care	72 016	88 298	88 298	28 381	64 305	44 149	20 157	46%	88 298
Cemeteries, Funeral Parlours and Crematoriums	246	210	210	13	110	105	5	5%	210
Community Halls and Facilities	525	814	814	29	196	407	(211)	-52%	814
Libraries and Archives	8 130	9 406	9 406	7	39	4 703	(4 664)	-99%	9 406
Sport and recreation	7 477	9 020	9 020	240	2 806	4 510	(1 704)	-38%	9 020
Recreational Facilities	7 347	8 575	8 575	237	2 752	4 287	(1 536)	-36%	8 575
Sports Grounds and Stadiums	130	446	446	3	54	223	(169)	-76%	446

QUARTERLY REPORT DECEMBER 2018

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		Full Year Forecast
R thousands									
Public safety	3	6	6	0	0	3	(3)	-92%	6
<i>Fire Fighting and Protection</i>	3	6	6	0	0	3	(3)	-92%	6
Housing	12 766	33 091	33 091	7	194	16 546	(16 352)	-99%	33 091
<i>Housing</i>	12 766	33 091	33 091	7	194	16 546	(16 352)	-99%	33 091
Economic and environmental services	32 369	43 682	44 622	9 885	12 993	22 311	(9 318)	-42%	44 622
Planning and development	1 540	2 510	2 510	49	737	1 255	(519)	-41%	2 510
<i>Economic Development/Planning</i>	295	288	288	–	–	144	(144)	-100%	288
<i>Town Planning, Building Regulations and Enforcemen</i>	1 233	1 691	1 691	49	737	846	(109)	-13%	1 691
<i>Project Management Unit</i>	11	531	531	–	–	266	(266)	-100%	531
Road transport	30 827	41 160	41 160	9 834	12 249	20 580	(8 331)	-40%	41 160
<i>Police Forces, Traffic and Street Parking Control</i>	26 637	26 166	26 166	284	2 692	13 083	(10 391)	-79%	26 166
<i>Roads</i>	4 189	14 993	14 993	9 550	9 557	7 497	2 060	27%	14 993
Environmental protection	2	12	952	3	8	476	(468)	-98%	952
<i>Biodiversity and Landscape</i>	2	12	952	2	8	476	(468)	-98%	952
<i>Pollution Control</i>	0	–	–	0	0	–	0		–
Trading services	344 933	337 984	338 750	30 542	154 892	169 375	(14 483)	-9%	338 750
Energy sources	209 994	240 206	240 206	14 572	103 078	120 103	(17 025)	-14%	240 206
<i>Electricity</i>	209 994	238 858	238 858	14 468	102 975	119 429	(16 454)	-14%	238 858
<i>Street Lighting and Signal Systems</i>	–	1 348	1 348	103	103	674	(570)	-85%	1 348
Water management	67 545	52 679	53 179	6 271	21 157	26 590	(5 432)	-20%	53 179
<i>Water Distribution</i>	67 545	52 679	53 179	6 271	21 157	26 590	(5 432)	-20%	53 179
Waste water management	41 431	22 399	22 399	7 703	18 071	11 200	6 871	61%	22 399
<i>Sewerage</i>	39 642	18 266	18 266	5 162	15 529	9 133	6 397	70%	18 266
<i>Storm Water Management</i>	1 789	4 133	4 133	2 541	2 541	2 067	475	23%	4 133
Waste management	25 962	22 700	22 966	1 996	12 586	11 483	1 103	10%	22 966
<i>Solid Waste Removal</i>	25 962	22 700	22 966	1 996	12 586	11 483	1 103	10%	22 966
Total Revenue - Functional	564 409	615 716	617 522	73 547	292 542	308 761	(16 219)	-5%	617 522

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

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	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure - Functional									
Municipal governance and administration	88 216	115 817	116 595	11 295	53 661	58 297	(4 636)	-8%	116 595
Executive and council	22 887	27 771	27 725	2 212	11 013	13 862	(2 850)	-21%	27 725
Mayor and Council	13 781	17 908	18 076	1 499	6 960	9 038	(2 078)	-23%	18 076
Municipal Manager, Town Secretary and Chief Execut	9 106	9 863	9 648	713	4 052	4 824	(772)	-16%	9 648
Finance and administration	63 186	85 942	86 766	8 883	41 462	43 383	(1 921)	-4%	86 766
Administrative and Corporate Support	8 010	6 682	9 203	1 118	4 979	4 602	377	8%	9 203
Asset Management	59	6 288	4 085	0	6	2 043	(2 036)	-100%	4 085
Budget and Treasury Office	9 631	16 913	16 524	1 380	7 450	8 262	(812)	-10%	16 524
Finance	10 169	13 476	13 486	2 032	7 460	6 743	718	11%	13 486
Fleet Management	1 756	3 122	3 109	196	1 276	1 555	(279)	-18%	3 109
Human Resources	17 485	19 167	19 185	2 064	12 585	9 592	2 993	31%	19 185
Information Technology	2 056	3 179	4 116	514	1 371	2 058	(687)	-33%	4 116
Legal Services	1 780	2 248	2 234	137	1 131	1 117	15	1%	2 234
Marketing, Customer Relations, Publicity and Media	3 055	3 580	3 656	309	1 624	1 828	(204)	-11%	3 656
Property Services	3 554	3 334	3 336	705	884	1 668	(784)	-47%	3 336
Risk Management	3	407	407	–	13	203	(190)	-93%	407
Supply Chain Management	4 869	5 844	5 723	401	2 350	2 862	(512)	-18%	5 723
Valuation Service	758	1 703	1 703	27	332	851	(520)	-61%	1 703
Internal audit	2 144	2 104	2 104	200	1 187	1 052	135	13%	2 104
Governance Function	2 144	2 104	2 104	200	1 187	1 052	135	13%	2 104
Community and public safety	70 971	82 467	81 189	6 601	29 270	40 594	(11 325)	-28%	81 189
Community and social services	21 733	25 460	25 297	2 388	11 124	12 648	(1 524)	-12%	25 297
Aged Care	4 541	4 298	4 239	490	2 266	2 119	147	7%	4 239
Cemeteries, Funeral Parlours and Crematoriums	2 581	3 272	3 247	252	1 398	1 624	(225)	-14%	3 247
Child Care Facilities	26	771	771	–	2	386	(384)	-100%	771
Community Halls and Facilities	5 441	5 903	5 957	645	2 621	2 979	(358)	-12%	5 957
Disaster Management	57	56	56	5	13	28	(14)	-52%	56
Education	8	661	661	–	4	331	(327)	-99%	661
Libraries and Archives	9 079	10 499	10 366	996	4 819	5 183	(364)	-7%	10 366
Sport and recreation	23 574	28 896	27 803	2 958	11 401	13 901	(2 500)	-18%	27 803
Community Parks (including Nurseries)	5 591	6 678	6 676	840	2 927	3 338	(412)	-12%	6 676
Recreational Facilities	13 592	17 469	16 378	1 620	6 327	8 189	(1 862)	-23%	16 378
Sports Grounds and Stadiums	4 391	4 748	4 748	498	2 148	2 374	(226)	-10%	4 748
Public safety	9 196	8 925	8 925	927	4 601	4 463	138	3%	8 925
Fire Fighting and Protection	9 196	8 925	8 925	927	4 601	4 463	138	3%	8 925
Housing	16 468	19 186	19 164	328	2 143	9 582	(7 439)	-78%	19 164
Housing	16 143	17 593	17 571	317	2 022	8 785	(6 763)	-77%	17 571
Informal Settlements	325	1 594	1 594	11	121	797	(676)	-85%	1 594

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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
R thousands								%	
Economic and environmental services	62 903	65 573	66 267	6 403	25 175	33 133	(7 958)	-24%	66 267
Planning and development	8 797	10 614	10 856	766	4 090	5 428	(1 338)	-25%	10 856
Corporate Wide Strategic Planning (IDPs, LEDs)	1 761	2 308	2 304	134	781	1 152	(371)	-32%	2 304
Economic Development/Planning	1 921	2 215	2 217	158	647	1 108	(461)	-42%	2 217
Town Planning, Building Regulations and Enforcement	3 637	3 748	3 997	341	1 879	1 999	(119)	-6%	3 997
Project Management Unit	1 479	2 342	2 338	133	782	1 169	(387)	-33%	2 338
Road transport	52 785	53 213	52 741	5 499	20 368	26 371	(6 003)	-23%	52 741
Police Forces, Traffic and Street Parking Control	31 375	28 142	28 162	1 461	7 479	14 081	(6 602)	-47%	28 162
Roads	21 410	25 071	24 579	4 038	12 889	12 290	599	5%	24 579
Environmental protection	1 321	1 747	2 669	138	717	1 335	(617)	-46%	2 669
Biodiversity and Landscape	388	1 747	2 669	35	206	1 335	(1 128)	-85%	2 669
Pollution Control	934	–	–	104	511	–	511		–
Trading services	293 298	317 593	315 762	30 040	128 219	157 881	(29 662)	-19%	315 762
Energy sources	201 572	224 738	223 239	14 936	88 421	111 620	(23 199)	-21%	223 239
Electricity	199 399	222 463	220 964	14 795	86 990	110 482	(23 493)	-21%	220 964
Street Lighting and Signal Systems	2 173	2 275	2 275	141	1 431	1 137	294	26%	2 275
Water management	28 025	28 985	28 768	5 604	12 371	14 384	(2 013)	-14%	28 768
Water Treatment	34	1 458	1 458	2	12	729	(718)	-98%	1 458
Water Distribution	25 401	23 935	23 968	5 160	10 639	11 984	(1 345)	-11%	23 968
Water Storage	2 590	3 592	3 341	442	1 720	1 671	49	3%	3 341
Waste water management	28 364	29 256	29 089	5 557	13 086	14 544	(1 458)	-10%	29 089
Public Toilets	1 363	1 660	1 658	130	711	829	(118)	-14%	1 658
Sewerage	20 919	19 661	19 671	4 165	9 034	9 836	(801)	-8%	19 671
Storm Water Management	6 049	5 621	5 444	1 262	3 339	2 722	617	23%	5 444
Waste Water Treatment	33	2 315	2 315	1	2	1 158	(1 156)	-100%	2 315
Waste management	35 338	34 615	34 666	3 943	14 341	17 333	(2 992)	-17%	34 666
Solid Waste Disposal (Landfill Sites)	8 543	10 735	10 763	496	2 051	5 381	(3 330)	-62%	10 763
Solid Waste Removal	25 366	22 639	22 662	3 305	11 550	11 331	219	2%	22 662
Street Cleaning	1 429	1 241	1 241	142	740	621	119	19%	1 241
Other	828	893	893	3	417	447	(30)	-7%	893
Licensing and Regulation	60	87	87	3	14	44	(30)	-68%	87
Tourism	768	806	806	–	403	403	(0)	0%	806
Total Expenditure - Functional	516 217	582 344	580 705	54 342	236 741	290 352	(53 612)	-18%	580 705
Surplus/ (Deficit) for the year	48 192	33 372	36 817	19 205	55 801	18 409	37 393	203%	36 817

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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) - Q2 Second Quarter

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									
Revenue by Vote									
Vote 1 - Financial Services	83 282	89 434	89 434	4 229	55 618	44 717	10 901	24.4%	89 434
Vote 2 - Community Services	128 355	167 972	168 912	28 990	70 541	84 456	(13 915)	-16.5%	168 912
Vote 3 - Corporate Services	212	597	697	–	145	348	(204)	-58.5%	697
Vote 4 - Technical Services	352 005	356 363	357 129	40 283	165 967	178 564	(12 598)	-7.1%	357 129
Vote 5 - Muncipal Manager	554	1 350	1 350	44	272	675	(403)	-59.7%	1 350
Total Revenue by Vote	564 409	615 716	617 522	73 547	292 542	308 761	(16 219)	-5.3%	617 522
Vote 1 - Financial Services	27 219	45 537	42 845	3 979	18 447	21 422	(2 975)	-13.9%	42 845
Vote 2 - Community Services	106 806	115 777	115 420	8 352	38 121	57 710	(19 588)	-33.9%	115 420
Vote 3 - Corporate Services	50 721	56 641	60 455	6 388	29 770	30 228	(458)	-1.5%	60 455
Vote 4 - Technical Services	321 647	351 143	349 177	34 762	145 098	174 589	(29 490)	-16.9%	349 177
Vote 5 - Muncipal Manager	9 824	13 246	13 057	860	5 304	6 529	(1 225)	-18.8%	13 057
Total Expenditure by Vote	516 217	582 344	580 954	54 342	236 741	290 477	(53 736)	-18.5%	580 954
Surplus/ (Deficit) for the year	48 192	33 372	36 568	19 205	55 801	18 284	37 517	205.2%	36 568

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

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 thousand									
Revenue by Vote									
Vote 1 - Financial Services	83 282	89 434	89 434	4 229	55 618	44 717	10 901	24%	89 434
1.1 - Assessment Rates	60 998	73 667	73 667	3 132	45 644	36 834	8 811	24%	73 667
1.2 - Treasury: Administration	22 570	19 029	19 029	1 139	10 489	9 514	974	10%	19 029
1.3 - Treasury: Debtors	(1 058)	(3 487)	(3 487)	(42)	(574)	(1 744)	1 170	-67%	(3 487)
1.4 - Treasury: Credit controle	90	210	210	0	27	105	(78)	-75%	210
1.5 - Supply Chain Management	682	16	16	0	32	8	24	305%	16
Vote 2 - Community Services	128 355	167 972	168 912	28 990	70 541	84 456	(13 915)	-16%	168 912
2.1 - Cemeteries	246	210	210	13	110	105	5	5%	210
2.2 - Housing: Administration	13 006	33 612	33 612	21	295	16 806	(16 511)	-98%	33 612
2.3 - Library Services	8 130	9 406	9 406	7	39	4 703	(4 664)	-99%	9 406
2.4 - Fire Protection Services	3	6	6	0	0	3	(3)	-92%	6
2.5 - Pine Forest : Administration	7 346	8 573	8 573	237	2 752	4 286	(1 535)	-36%	8 573
2.7-Community Halls And Facilities	321	571	571	19	163	285	(123)	-43%	571
2.8-Licensing & Regulation	100	103	103	13	90	52	38	74%	103
2.9-Environmental Protection	2	12	952	3	8	476	(468)	-98%	952
2.10-Parks	(2)	107	107	-	-	53	(53)	-100%	107
2.11-Traffic	26 637	21 289	21 289	284	2 692	10 644	(7 952)	-75%	21 289
2.13-Social & Welfare Services	72 016	88 298	88 298	28 381	64 305	44 149	20 157	46%	88 298
2.15-Recreational Land	130	446	446	3	54	223	(169)	-76%	446
2.16-Swimming Pools	126	175	175	10	33	88	(54)	-62%	175
2.17-Vehicle Licensing & Testing	-	4 878	4 878	-	-	2 439	(2 439)	-100%	4 878
2.18-L E D	295	288	288	-	-	144	(144)	-100%	288
Vote 3 - Corporate Services	212	597	697	-	145	348	(204)	-58%	697
3.3-Human Resources	212	585	585	-	145	292	(148)	-51%	585
3.7-Marketing & Communications	-	4	104	-	-	52	(52)	-100%	104
3.9-Administration	0	8	8	-	0	4	(4)	-98%	8
Vote 4 - Technical Services	352 005	356 363	357 129	40 283	165 967	178 564	(12 598)	-7%	357 129
4.1-Building Regulations & Enforce	690	848	848	26	526	424	102	24%	848
4.2-Electricity: Administration	211 203	240 464	240 464	14 565	103 521	120 232	(16 711)	-14%	240 464
4.3-Electricity: Street Lights	-	1 348	1 348	103	103	674	(570)	-85%	1 348
4.5-Sewerage	40 320	18 541	18 541	5 221	15 896	9 271	6 625	71%	18 541
4.7-Town Planning	303	713	713	9	79	357	(277)	-78%	713
4.8-Stormwater Management	1 789	4 133	4 133	2 541	2 541	2 067	475	23%	4 133
4.9-Roads	4 189	14 993	14 993	9 550	9 557	7 497	2 060	27%	14 993
4.10-Solid Waste (Dumping Site)	859	1 296	1 296	1	212	648	(436)	-67%	1 296
4.11-Solid Waste (Garden)	-	4	4	-	-	2	(2)	-100%	4
4.12-Solid Waste (Removal)	25 107	21 343	21 609	1 995	12 374	10 805	1 569	15%	21 609
4.14-Water Distribution	67 545	52 679	53 179	6 271	21 157	26 590	(5 432)	-20%	53 179
Vote 5 - Municipal Manager	554	1 350	1 350	44	272	675	(403)	-60%	1 350
5.1-Property & Legal Services	543	819	819	44	272	410	(138)	-34%	819
5.3-Project Management	11	531	531	-	-	266	(266)	-100%	531
Total Revenue by Vote	564 409	615 716	617 522	73 547	292 542	308 761	(16 219)	-5%	617 522
Vote 1 - Financial Services	27 219	45 537	42 845	3 979	18 447	21 422	(2 975)	-14%	42 845
1.1 - Assessment Rates	(1 651)	870	870	1 004	1 514	435	1 079	248%	870
1.2 - Treasury: Administration	9 688	23 200	20 609	1 381	7 455	10 304	(2 849)	-28%	20 609
1.3 - Treasury: Debtors	5 136	5 977	5 891	427	2 443	2 946	(502)	-17%	5 891
1.4 - Treasury: Credit controle	7 420	7 980	8 076	625	3 822	4 038	(216)	-5%	8 076
1.5 - Supply Chain Management	4 871	5 844	5 723	401	2 350	2 862	(512)	-18%	5 723
1.6 - Director: Finance	1 755	1 665	1 676	141	863	838	25	3%	1 676
Vote 2 - Community Services	106 806	115 777	115 420	8 352	38 121	57 710	(19 588)	-34%	115 420
2.1 - Cemeteries	2 581	3 272	3 247	252	1 398	1 624	(225)	-14%	3 247
2.2 - Housing: Administration	16 468	19 186	19 164	328	2 143	9 582	(7 439)	-78%	19 164
2.3 - Library Services	9 079	10 258	10 265	996	4 819	5 132	(313)	-6%	10 265
2.4 - Fire Protection Services	9 196	8 925	8 925	927	4 601	4 463	138	3%	8 925
2.5 - Pine Forest : Administration	10 404	10 619	10 590	1 066	4 831	5 295	(464)	-9%	10 590
2.6-Klipriver Park: Administration	867	1 258	1 256	86	446	628	(182)	-29%	1 256
2.7-Community Halls And Facilities	5 043	5 501	5 506	617	2 445	2 753	(308)	-11%	5 506
2.8-Licensing & Regulation	60	87	87	3	14	44	(30)	-68%	87
2.9-Environmental Protection	1 321	1 747	2 686	138	717	1 343	(626)	-47%	2 686
2.10-Parks	5 578	6 904	6 902	838	2 918	3 451	(533)	-15%	6 902
2.11-Traffic	27 953	24 311	24 347	1 170	5 751	12 174	(6 423)	-53%	24 347
2.12-Disaster Management	57	56	56	5	13	28	(14)	-52%	56
2.13-Social & Welfare Services	4 575	5 731	5 671	490	2 272	2 836	(564)	-20%	5 671
2.15-Recreational Land	4 391	4 748	4 748	498	2 148	2 374	(226)	-10%	4 748
2.16-Swimming Pools	2 322	5 592	4 532	468	1 050	2 266	(1 216)	-54%	4 532
2.17-Vehicle Licensing & Testing	3 422	3 831	3 835	290	1 728	1 917	(189)	-10%	3 835
2.18-L E D	1 921	2 215	2 217	158	647	1 108	(461)	-42%	2 217
2.19-Director: Community Services	1 569	1 535	1 385	21	178	692	(514)	-74%	1 385
Vote 3 - Corporate Services	50 721	56 641	60 455	6 388	29 770	30 228	(458)	-2%	60 455
3.1-Property Administration	3 529	410	409	705	884	205	680	332%	409
3.2-Information Technology	2 056	3 107	4 042	510	1 350	2 021	(671)	-33%	4 042

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3.3-Human Resources	17 485	19 167	19 185	2 064	12 585	9 592	2 993	31%	19 185
3.5-Council Cost	13 781	17 908	18 076	1 499	6 960	9 038	(2 078)	-23%	18 076
3.5-Town Secretary	1 200	1 298	1 298	106	644	649	(5)	-1%	1 298
3.6-Tourism	768	806	806	—	403	403	(0)	0%	806
3.7-Marketing & Communications	3 055	3 652	3 730	313	1 644	1 865	(221)	-12%	3 730
3.8-Thusong Centre	417	422	472	29	184	236	(52)	-22%	472
3.9-Administration	6 811	8 113	10 634	1 012	4 335	5 317	(982)	-18%	10 634
3.10-Director Corporate Services	1 620	1 758	1 804	150	780	902	(122)	-14%	1 804
Vote 4 - Technical Services	321 647	351 143	349 177	34 762	145 098	174 589	(29 490)	-17%	349 177
4.1-Building Regulations & Enforce	2 500	2 558	2 558	244	1 289	1 279	10	1%	2 558
4.2-Electricity: Administration	199 246	223 698	221 670	14 606	87 143	110 835	(23 693)	-21%	221 670
4.3-Electricity: Street Lights	134	—	—	67	67	—	67	#DIV/0!	—
4.4-Mechanical Workshop	1 756	3 122	3 109	196	1 276	1 555	(279)	-18%	3 109
4.4-Public Toilets	1 363	1 660	1 658	130	711	829	(118)	-14%	1 658
4.5-Sewerage	23 139	22 748	23 359	4 428	10 247	11 680	(1 433)	-12%	23 359
4.7-Town Planning	1 136	1 189	1 439	97	590	720	(129)	-18%	1 439
4.8-Stormwater Management	6 049	5 621	5 445	1 262	3 339	2 723	617	23%	5 445
4.9-Roads	21 410	25 071	24 579	4 038	12 889	12 290	599	5%	24 579
4.10-Solid Waste (Dumping Site)	8 543	10 735	10 763	496	2 051	5 381	(3 330)	-62%	10 763
4.11-Solid Waste (Garden)	13 672	12 443	12 320	1 218	5 952	6 160	(208)	-3%	12 320
4.12-Solid Waste (Removal)	13 122	11 437	11 583	2 229	6 337	5 791	546	9%	11 583
4.13-Water Storage	2 590	3 606	3 356	442	1 720	1 678	42	3%	3 356
4.14-Water Distribution	25 435	25 615	25 648	5 161	10 650	12 824	(2 174)	-17%	25 648
4.15-Director: Technical Services	1 552	1 641	1 689	147	836	844	(9)	-1%	1 689
Vote 5 - Municipal Manager	9 824	13 246	13 057	860	5 304	6 529	(1 225)	-19%	13 057
5.1-Property & Legal Services	1 805	2 463	2 452	137	1 131	1 226	(95)	-8%	2 452
5.2-IDP	1 761	2 308	2 304	134	781	1 152	(371)	-32%	2 304
5.3-Project Management	512	1 028	1 023	48	269	512	(243)	-47%	1 023
5.4-Performance Management	967	1 314	1 314	85	513	657	(144)	-22%	1 314
5.5-Internal Audit	2 147	2 511	2 511	200	1 200	1 255	(55)	-4%	2 511
5.6-Municipal Manager	2 632	3 622	3 452	256	1 409	1 726	(317)	-18%	3 452
Total Expenditure by Vote	516 217	582 344	580 954	54 342	236 741	290 477	(53 736)	(0)	580 954
Surplus/ (Deficit) for the year	48 192	33 372	36 568	19 205	55 801	18 284	37 517	0	36 568

QUARTERLY REPORT DECEMBER 2018

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

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	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									
Revenue By Source									
Property rates	63 712	70 002	70 002	3 336	49 818	35 001	14 817	42%	70 002
Service charges - electricity revenue	210 359	235 714	235 714	14 275	102 918	117 857	(14 939)	-13%	235 714
Service charges - water revenue	45 429	41 882	41 882	2 799	16 093	20 941	(4 848)	-23%	41 882
Service charges - sanitation revenue	26 997	17 387	17 387	1 913	11 759	8 693	3 066	35%	17 387
Service charges - refuse revenue	23 384	21 424	21 424	1 803	11 505	10 712	793	7%	21 424
Service charges - other	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	5 990	10 198	10 198	206	2 274	5 099	(2 825)	-55%	10 198
Interest earned - external investments	8 122	8 198	8 198	491	3 181	4 099	(919)	-22%	8 198
Interest earned - outstanding debtors	10 927	7 284	7 284	894	4 904	3 642	1 262	35%	7 284
Dividends received	–	4	4	–	–	2	(2)	-100%	4
Fines, penalties and forfeits	22 002	18 904	18 904	7	641	9 452	(8 811)	-93%	18 904
Licences and permits	4 751	3 655	3 655	289	2 163	1 828	336	18%	3 655
Agency services	–	4 878	4 878	–	–	2 439	(2 439)	-100%	4 878
Transfers recognised - operational	93 967	91 069	92 875	28 493	64 905	46 438	18 468	40%	92 875
Other revenue	13 993	9 271	9 271	391	3 575	9 271	(5 696)	-61%	9 271
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	529 632	539 869	541 676	54 897	273 737	275 473	(1 737)	-1%	541 676
Expenditure By Type									
Employee related costs	155 415	177 699	174 891	14 610	86 674	87 446	(771)	-1%	174 891
Remuneration of councillors	9 170	10 709	10 709	761	4 521	5 355	(833)	-16%	10 709
Debt impairment	1 108	22 203	22 203	–	–	11 101	(11 101)	-100%	(0)
Depreciation & asset impairment	28 699	43 032	44 032	12 524	12 531	22 016	(9 485)	-43%	56 492
Finance charges	8 675	3 671	3 685	57	392	1 843	(1 450)	-79%	3 685
Bulk purchases	179 705	197 541	197 541	11 474	77 153	98 770	(21 617)	-22%	197 541
Other materials	15 173	21 021	20 601	848	7 185	10 301	(3 115)	-30%	20 601
Contracted services	36 101	41 902	41 291	3 760	18 094	20 645	(2 551)	-12%	41 291
Transfers and grants	13 920	14 407	14 358	2	684	7 179	(6 495)	-90%	14 358
Other expenditure	68 250	50 159	51 535	10 305	29 505	25 767	3 738	15%	56 465
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–
Total Expenditure	516 217	582 344	580 846	54 342	236 741	290 423	(53 682)	-18%	576 034
Surplus/(Deficit)	13 415	(42 474)	(39 170)	555	36 996	(14 950)	51 945	(0)	(34 358)
Transfers recognised - capital	34 777	75 847	75 847	18 651	18 805	37 923	(19 118)	(0)	75 847
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	48 192	33 372	36 676	19 205	55 801	22 973			41 488
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	48 192	33 372	36 676	19 205	55 801	22 973			41 488
Surplus/ (Deficit) for the year	48 192	33 372	36 676	19 205	55 801	22 973			41 488

The revenue and expenditure figures excludes internal charges.

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The tables provides detail of capital expenditure according to municipal votes.

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q2 Second Quarter

Vote Description	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									
Multi-Year expenditure appropriation									
Vote 2 - Community Services	–	650	890	–	6	445	(439)	-99%	890
Vote 4 - Technical Services	14 570	45 777	45 777	257	15 485	22 889	(7 403)	-32%	45 777
Total Capital Multi-year expenditure	14 570	46 427	46 667	257	15 491	23 334	(7 842)	-34%	46 667
Single Year expenditure appropriation									
Vote 1 - Financial Services	215	180	180	–	5	90	(85)	-94%	180
Vote 2 - Community Services	5 950	4 282	5 569	83	212	2 784	(2 572)	-92%	5 569
Vote 3 - Corporate Services	1 257	970	1 911	123	244	955	(711)	-74%	1 911
Vote 4 - Technical Services	41 782	29 312	31 122	1 714	15 941	15 561	380	2%	31 122
Vote 5 - Muncipal Manager	27	150	150	1	1	75	(74)	-99%	150
Total Capital single-year expenditure	49 231	34 894	38 931	1 921	16 404	19 466	(3 061)	-16%	38 931
Total Capital Expenditure	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599

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WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q2 Second Quarter

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									
Capital Expenditure - Standard Classification									
Governance and administration	1 587	1 360	3 383	130	290	1 691	(1 401)	-83%	3 383
Executive and council	290	270	1 452	7	73	726	(653)	-90%	1 452
Finance and administration	1 297	1 090	1 931	123	217	965	(748)	-78%	1 931
Community and public safety	3 586	3 402	4 693	21	88	2 346	(2 258)	-96%	4 693
Community and social services	645	1 000	1 304	–	0	652	(652)	-100%	1 304
Sport and recreation	2 034	2 402	3 389	21	88	1 694	(1 606)	-95%	3 389
Public safety	549	–	–	–	–	–	–		–
Housing	359	–	–	–	–	–	–		–
Economic and environmental services	11 549	29 768	30 109	1 030	17 743	15 055	2 688	18%	30 109
Planning and development	20	–	236	57	109	118	(9)	-7%	236
Road transport	11 529	28 268	28 373	974	17 634	14 187	3 447	24%	28 373
Environmental protection	–	1 500	1 500	–	–	750	(750)	-100%	1 500
Trading services	47 078	46 791	47 414	998	13 774	23 707	(9 933)	-42%	47 414
Energy sources	4 728	11 654	11 654	126	2 523	5 827	(3 304)	-57%	11 654
Water management	22 269	14 746	15 246	524	4 171	7 623	(3 452)	-45%	15 246
Waste water management	16 820	19 219	19 342	195	6 072	9 671	(3 599)	-37%	19 342
Waste management	3 261	1 171	1 171	154	1 008	586	422	72%	1 171
Total Capital Expenditure - Standard Classification	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599
Funded by:									
National Government	20 014	33 070	33 070	971	6 151	16 535	(10 383)	-63%	33 070
Provincial Government	14 170	19 569	19 569	–	12 500	9 784	2 716	28%	19 569
District Municipality	–	300	800	457	457	400	57	14%	800
Transfers recognised - capital	34 183	52 938	53 438	1 427	19 108	26 719	(7 611)	-28%	53 438
Borrowing	3 528	1 550	1 550	–	494	775	(281)	-36%	1 550
Internally generated funds	26 089	26 833	30 610	751	12 294	15 305	(3 011)	-20%	30 610
Total Capital Funding	63 800	81 321	85 599	2 178	31 896	42 799	(10 904)	-25%	85 599

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - Q2 Second Quarter

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 thousand									
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 2 - Community Services	-	350	590	-	6	295	(289)	-98%	590
2.10-Parks	-	350	590	-	6	295	(289)	-98%	590
Vote 3 - Corporate Services	-	300	300	-	-	150	(150)	-100%	300
3.5-Council Cost	-	300	300	-	-	150	(150)	-100%	300
Vote 4 - Technical Services	14 570	45 777	45 777	257	15 485	22 889	(4 080)	-18%	45 777
4.2-Electricity: Administration	-	9 648	9 648	-	2 020	4 824	(2 804)	-58%	9 648
4.3-Electricity: Street Lights	-	1 887	1 887	103	450	943	(493)	-52%	1 887
4.5-Sewerage	-	4 636	4 636	-	3 125	2 318	807	35%	4 636
4.8-Stormwater Management	-	10 684	10 684	-	2 541	5 342	(2 801)	-52%	10 684
4.9-Roads	-	5 406	5 406	-	3 709	2 703	1 006	37%	5 406
4.10-Solid Waste (Dumping Site)	-	621	621	154	515	311	204	66%	621
4.14-Water Distribution	14 570	12 896	12 896	-	3 125	6 448			12 896
Total multi-year capital expenditure	14 570	46 427	46 667	257	15 491	23 334	(7 842)	-34%	46 667
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - Financial Services	215	180	180	-	5	90	(85)	-94%	180
1.2 - Treasury: Administration	176	150	150	-	-	75	(75)	-100%	150
1.6 - Director: Finance	39	30	30	-	5	15	(10)	-66%	30
Vote 2 - Community Services	14 784	46 607	5 569	83	212	2 784	(2 572)	-92%	5 569
2.1 - Cemeteries	14 570	46 427	-	-	-	-	-	-	-
2.3 - Library Services	-	-	400	-	-	200	(200)	-100%	400
2.5 - Pine Forest : Administration	215	180	412	-	-	206	(206)	-100%	412
2.7-Community Halls And Facilities	-	-	609	-	0	304	(304)	-100%	609
2.9-Environmental Protection	-	-	1 500	-	-	750	(750)	-100%	1 500
2.10-Parks	-	-	1 985	21	82	992	(910)	-92%	1 985
2.16-Swimming Pools	-	-	102	-	-	51	(51)	-100%	102
2.18-L E D	-	-	531	57	109	266	(156)	-59%	531
2.19-Director: Community Services	-	-	30	6	21	15	6	38%	30
Vote 3 - Corporate Services	1 257	970	1 911	123	244	955	(711)	-74%	1 911
3.2-Information Tecnology	314	350	350	-	70	175	(105)	-60%	350
3.7-Marketing & Communications	661	190	258	103	127	129	(2)	-1%	258
3.9-Administration	113	400	1 173	20	20	586	(566)	-97%	1 173
3.10-Director Corporate Services	169	30	130	-	27	65	(38)	-58%	130
Vote 4 - Technical Services	41 782	29 312	31 122	1 714	15 941	15 581	380	2%	31 122
4.2-Electricity: Administration	3 794	120	120	22	52	60	(8)	-13%	120
4.3-Electricity: Street Lights	934	-	-	-	-	-	-	-	-
4.4-Mechanical Workshop	33	-	-	-	-	-	-	-	-
4.4-Public Toilets	-	500	500	-	-	250	(250)	-100%	500
4.5-Sewerage	15 031	3 100	3 223	195	406	1 611	(1 206)	-75%	3 223
4.8-Stormwater Management	1 789	300	300	-	-	150	(150)	-100%	300
4.9-Roads	9 211	22 862	22 967	974	13 925	11 484	2 441	21%	22 967
4.11-Solid Waste (Garden)	3 261	550	550	-	494	275	219	79%	550
4.14-Water Distribution	7 699	1 850	2 350	524	1 046	1 175	(129)	-11%	2 350
4.15-Director: Technical Services	30	30	1 112	-	19	556	(537)	-97%	1 112
Vote 5 - Municipal Manager	27	150	150	1	1	75	(74)	-98%	150
5.3-Project Management	11	20	20	1	1	10	(9)	-91%	20
5.6-Municipal Manager	15	130	130	-	-	65	(65)	-100%	130
Total single-year capital expenditure	58 065	77 219	38 931	1 921	16 404	19 466	(3 061)	(0)	38 931
Total Capital Expenditure	72 635	123 646	85 599	2 178	31 896	42 799	(10 904)	(0)	85 599

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

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

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	97 506	83 129	177 259	38 656	38 656
Call investment deposits	–	47	47	85 000	85 000
Consumer debtors	57 003	(33 750)	23 254	67 255	67 255
Other debtors	12 701	14 940	27 641	7 883	7 883
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 402	1 435	13 903	10 373	10 373
Total current assets	178 612	65 801	242 104	209 168	209 168
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	4	4	–	–
Investment property	45 660	(626)	45 034	45 518	45 518
Investments in Associate	–	–	–	–	–
Property, plant and equipment	856 160	38 951	899 388	863 400	875 860
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	2 837	(36)	2 802	2 650	2 650
Other non-current assets	550	–	550	550	550
Total non current assets	905 207	38 293	947 778	912 118	924 578
TOTAL ASSETS	1 083 819	104 095	1 189 882	1 121 286	1 133 746
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	6 418	–	6 418	6 722	6 722
Trade and other payables	53 808	46 998	99 564	44 405	44 405
Provisions	17 426	8 491	25 917	16 426	16 426
Total current liabilities	77 653	55 489	131 900	67 553	67 553
Non current liabilities					
Borrowing	4 175	2 200	6 389	2 573	2 573
Provisions	154 570	13 033	167 603	160 398	160 398
Total non current liabilities	158 745	15 233	173 993	162 971	162 971
TOTAL LIABILITIES	236 399	70 723	305 893	230 524	230 524
NET ASSETS	847 421	33 372	883 989	890 761	903 222
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	837 066	33 372	873 634	892 867	892 867
Reserves	10 355	–	10 355	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	847 421	33 372	883 989	903 222	903 222

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

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

Description	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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	63 592	61 689	61 689	3 164	45 649	30 845	14 805	48%	61 689
Service charges	308 615	291 601	291 601	22 286	161 703	145 800	15 903	11%	291 601
Other revenue	–	17 246	17 246	745	10 118	8 623	1 495	17%	17 246
Government - operating	132 666	97 846	97 846	28 183	73 822	48 923	24 899	51%	97 846
Government - capital	–	63 230	63 230	7 566	33 466	31 615	1 851	6%	63 230
Interest	19 166	13 112	13 112	491	3 181	6 556	(3 375)	-51%	13 112
Dividends									
Payments									
Suppliers and employees	(424 386)	(369 994)	(369 994)	(71 540)	(266 124)	(184 997)	81 127	-44%	(369 994)
Finance charges	(15 676)	(938)	(938)	(57)	(145)	(469)	(324)	69%	(938)
Transfers and Grants	–	(587)	(587)	(2)	(684)	(294)	390	-133%	(587)
NET CASH FROM/(USED) OPERATING ACTIVITIES	83 978	173 205	173 205	(9 164)	60 986	86 603	136 770	158%	173 205
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
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	–	–	–	(35 000)	(85 000)	–	(85 000)	–	–
Payments									
Capital assets	(63 800)	(83 247)	(83 247)	(2 511)	(34 084)	(41 623)	(7 540)	18%	(83 247)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(60 010)	(83 247)	(83 247)	(37 511)	(119 084)	(41 623)	77 460	-186%	(83 247)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	3 500	3 500	–	–	1 750	(1 750)	-100%	3 500
Increase (decrease) in consumer deposits	1 023	–	–	46	409	–	409	–	–
Payments									
Repayment of borrowing	(3 818)	–	–	(109)	(1 167)	–	1 167	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 795)	3 500	3 500	(63)	(758)	1 750	2 508	143%	(758)
NET INCREASE/ (DECREASE) IN CASH HELD	21 173	93 458	93 458	(46 738)	(58 855)	46 729			93 458
Cash/cash equivalents at beginning:	76 333	–	–		97 502	–			97 502
Cash/cash equivalents at month/year end:	97 506	93 458	93 458		38 647	46 729			190 961

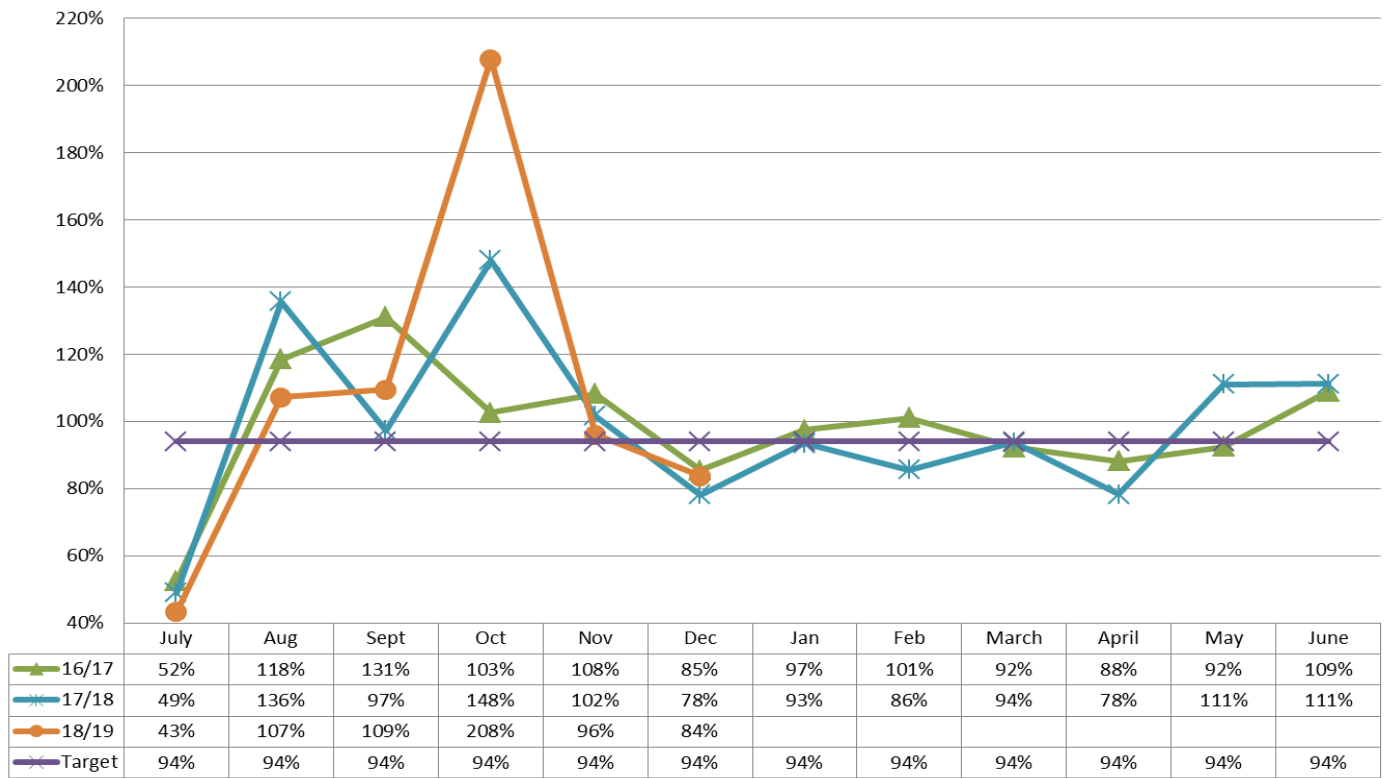
QUARTERLY REPORT DECEMBER 2018

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

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

Description	NT Code	Budget Year 2018/19									
		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	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	8 553	1 076	940	946	1 146	954	7 246	27 918	48 780	38 210
Electricity	1300	11 368	744	709	491	393	351	1 426	1 169	16 651	3 829
Property Rates	1400	4 479	416	275	3 866	200	157	791	12 176	22 358	17 189
Waste Water Management	1500	5 565	698	656	653	640	592	3 237	13 947	25 988	19 069
Waste Management	1600	5 708	725	689	597	600	646	2 815	15 386	27 166	20 044
Property Rental Debtors	1700	150	17	16	16	15	15	88	551	868	685
Interest on Arrear Accounts	1810	1 546	84	104	115	141	151	1 260	21 794	25 196	23 461
Recoverable expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 957)	35	70	28	33	46	179	873	(2 693)	1 159
Total By Income Source	2000	33 410	3 796	3 460	6 712	3 169	2 913	17 042	93 813	164 314	123 648
2017/18 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	920	782	757	1 780	337	299	1 036	2 659	8 570	6 112
Commercial	2300	10 067	417	323	1 448	301	319	1 268	6 318	20 460	9 653
Households	2400	21 095	2 379	2 193	2 946	2 345	2 094	13 546	76 427	123 025	97 359
Other	2500	1 329	218	188	538	185	202	1 191	8 408	12 259	10 524
Total By Customer Group	2600	33 410	3 796	3 460	6 712	3 169	2 913	17 042	93 813	164 314	123 648

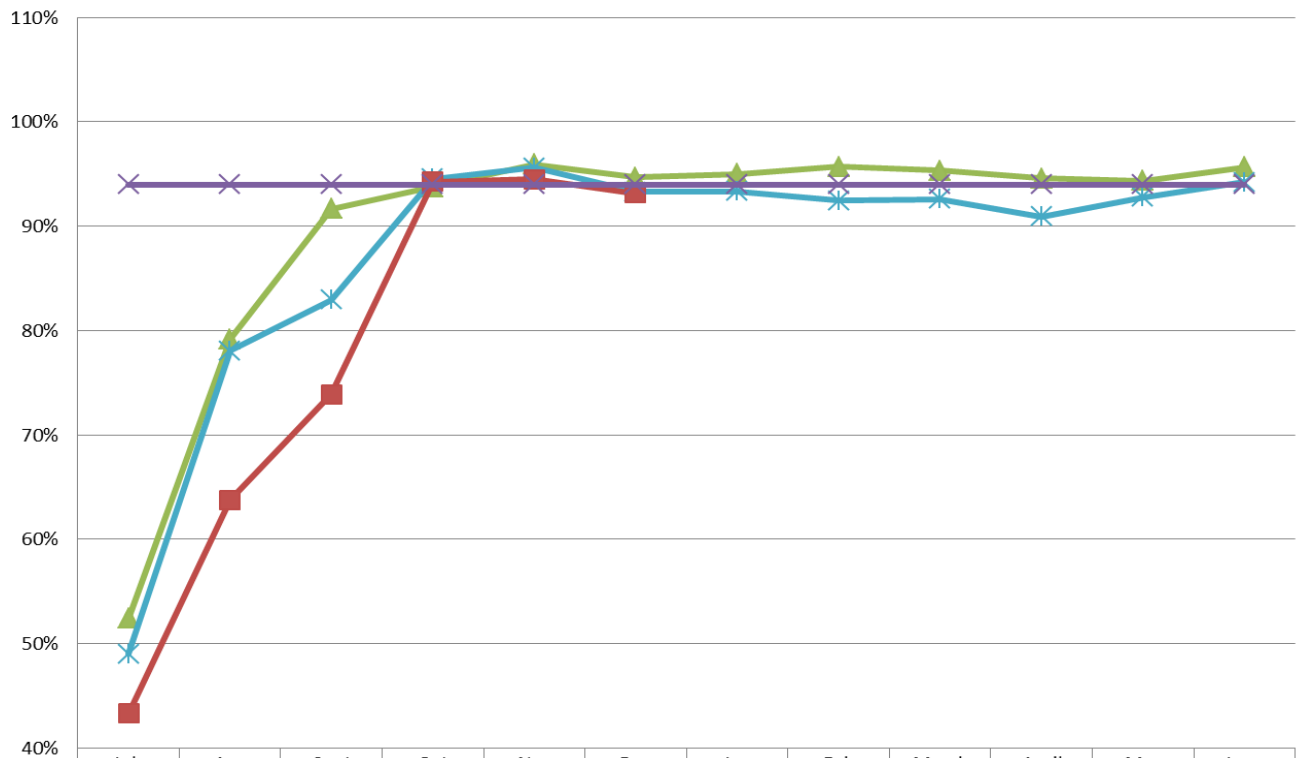
Debtor Collection Rate per Month



The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 94% while the actual figure for December 2018 amounts to 84% in comparison to the previous year 78 %.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhalings van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Desember 2018 – 84 % beloop in vergelyking met die vorige jaar 78 %.

Debtor Collection Rate: Acumulative



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 93%.

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 93% beloop.

QUARTERLY REPORT DECEMBER 2018

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	NT Code	Budget Year 2018/19								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
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	188	93	6	-	-	-	-	-	287
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	188	93	6	-	-	-	-	-	287

QUARTERLY REPORT DECEMBER 2018

The movement in investments is detailed below.

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

Investments by maturity Name of institution & investment ID	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							
R thousands								
<u>Municipality</u>								
ABSA	–	–	–	–		–	–	20 000
Investec	–	–	–	–		–	–	25 000
Nedbank	–	–	–	–		–	–	20 000
Standard Bank	–	–	–	–		–	–	10 000
FNB	–	–	–	–		–	–	10 000
	–	–	–	–		–	–	–
TOTAL INVESTMENTS AND INTEREST				–		–	–	85 000

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

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

Description	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									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	88 231	88 231	28 493	64 899	44 115	20 783	47.1%	88 231
Equitable Share	-	84 602	84 602	28 183	63 461	42 301	21 160	50.0%	84 602
Local Government Financial Management Grant [S	-	1 550	1 550	112	600	775	(175)	-22.6%	1 550
Expanded Public Works Programme Integrated Gra	-	1 548	1 548	198	838	774	65	8.3%	1 548
Municipal Infrastructure Grant [Schedule 5B]	-	531	531	-	-	266	(266)	-100.0%	531
Provincial Government:	-	45 019	45 019	-	1 769	22 345	(20 575)	-92.1%	44 689
Housing	-	32 839	32 839	-	155	16 420	(16 265)	-99.1%	32 839
Financial Management	-	360	360	-	-	180	(180)	-100.0%	360
Financial Management Support Grant	-	330	330	-	1 608	-	1 608	-	-
Libraries, Archives and Museum	-	9 342	9 342	-	-	4 671	(4 671)	-100.0%	9 342
Community Development Workers	-	148	148	-	6	74	(68)	-91.4%	148
Regional Socio-economic Project/Violence Preventi	-	2 000	2 000	-	-	1 000	(1 000)	-100.0%	2 000
District Municipality:	-	-	600	-	-	300	(300)	-100.0%	100
Other grant providers:	-	576	3 488	-	-	250	(250)	-100.0%	-
Water Drought Support	-	-	500	-	-	250	(250)	-100.0%	-
Other grant providers:	-	288	1 494	-	-	-	-	-	-
Belguim Grant	-	288	794	-	-	-	-	-	-
Table Mountain Fund	-	-	700	-	-	-	-	-	-
Total Operating Transfers and Grants	-	133 826	136 738	28 493	66 668	66 710	(42)	-0.1%	132 920
National Government:	-	62 470	62 470	12 301	12 301	31 235	(18 934)	-60.6%	62 470
National Government:	-	31 235	31 235	6 151	6 151	15 617	(9 467)	-60.6%	31 235
Municipal Infrastructure Grant [Schedule 5B]	-	18 626	18 626	5 945	5 945	9 313	(3 368)	-36.2%	18 626
Regional Bulk Infrastructure Grant (Schedule 5B)	-	8 261	8 261	-	-	4 130	(4 130)	-100.0%	8 261
Integrated National Electrification Programme (Mun	-	4 348	4 348	205	205	2 174	(1 968)	-90.5%	4 348
Provincial Government:	-	600	600	25 000	25 000	-	25 000	-	-
Provincial Government:	-	300	300	12 500	12 500	-	12 500	-	-
Housing	-	-	-	12 500	12 500	-	12 500	-	-
Sport & Recreation	-	300	300	-	-	-	-	-	-
Total Capital Transfers and Grants	-	63 070	63 070	37 301	37 301	31 235	6 066	19.4%	62 470
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	196 896	199 808	65 794	103 969	97 945	6 024	6.2%	195 390

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

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

Description	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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	62 360	167 932	167 932	28 493	65 215	83 966	(18 751)	-22.3%	167 932
Equitable Share	59 438	84 602	84 602	28 183	63 461	42 301	21 160	50.0%	84 602
Local Government Financial Management Grant [	1 161	1 550	1 550	112	600	775	(175)	-22.6%	1 550
Expanded Public Works Programme Integrated Gr	1 493	1 548	1 548	198	838	774	65	8.3%	1 548
Municipal Infrastructure Grant [Schedule 5B]	–	531	531	–	–	266	(266)	-100.0%	531
Provincial Government:	268	46 862	46 862	–	161	23 431	(23 269)	-99.3%	46 862
Housing	–	32 839	32 839	–	155	16 420	(16 265)	-99.1%	32 839
Provincial Government:	62 517	12 239	14 551	–	6	6 131	(6 125)	-99.9%	12 163
Financial Management Support Grant	120	330	330	–	–	165	(165)	-100.0%	330
Replacement Funding for most vulnerable B3 mun	38	–	–	–	–	–	–		–
Libraries, Archives and Museum	–	9 342	9 342	–	–	4 671	(4 671)	-100.0%	9 342
Community Development Workers	–	148	148	–	6	74	(68)	-91.4%	148
Maintenance of Main Roads	–	1 843	1 843	–	–	921	(921)	-100.0%	1 843
Tourism	–	–	100	–	–	50	(50)	-100.0%	–
Water Drought Support	62 360	–	500	–	–	250	(250)	-100.0%	500
Other grant providers:	–	288	1 494	–	–	–	–		–
Belguim Grant	–	288	794	–	–	–	–		–
Other capital transfers [insert description]	–	300	300	12 500	12 500	–	12 500		300
Provincial Government:	–	300	300	12 500	12 500	–	12 500		300
Total operating expenditure of Transfers and Grants	124 877	180 470	182 783	40 993	77 722	90 097	(12 376)	-13.7%	180 394
National Government:	20 002	63 070	63 070	37 301	37 301	31 235	6 066	19.4%	63 070
National Government:	19 941	31 235	31 235	6 151	6 151	15 617	(9 467)	-60.6%	31 235
Municipal Infrastructure Grant [Schedule 5B]	61	18 626	18 626	5 945	5 945	9 313	(3 368)	-36.2%	18 626
Regional Bulk Infrastructure Grant (Schedule 5B)	–	8 261	8 261	–	–	4 130	(4 130)	-100.0%	8 261
Integrated National Electrification Programme (Mu	–	4 348	4 348	205	205	2 174	(1 968)	-90.5%	4 348
Provincial Government:	–	300	300	12 500	12 500	–	12 500	#DIV/0!	300
Housing	–	–	–	12 500	12 500	–	12 500	#DIV/0!	–
Sport & Recreation	–	300	300	–	–	–	–		300
	20 002	–	–	–	–	–	–		–
	82 362	–	–	–	–	–	–		–
	20 002	31 535	31 535	18 651	18 651	15 617	3 033	19.4%	31 535
<i>Total capital expenditure of Transfers and Grants</i>	20 002	31 535	31 535	18 651	18 651	15 617	3 033	19.4%	31 535
Other grant providers:	82 362	–	–	–	–	–	–		–
	82 362	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	122 366	94 605	94 605	55 952	55 952	46 852	9 099	19.4%	94 605
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	247 243	275 075	277 387	96 945	133 673	136 950	(3 276)	-2.4%	274 999

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Expenditure on councillor allowances and employee benefits:

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

Summary of Employee and Councillor remuneration	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 213	7 213	584	3 444	3 607	(163)	-5%	7 213
Pension and UIF Contributions	1 063	1 063	82	497	531	(34)	-6%	1 063
Medical Aid Contributions	212	212	14	87	106	(19)	-18%	212
Motor Vehicle Allowance	692	692	–	–	346	(346)	-100%	692
Cellphone Allowance	1 023	1 023	78	462	511	(49)	-10%	1 023
Housing Allowances	455	455	2	31	228	(197)	-86%	455
Other benefits and allowances	50	50	–	–	25	(25)	-100%	50
Sub Total - Councillors	10 709	10 709	761	4 521	5 355	(833)	-16%	10 709
Senior Managers of the Municipality								
Basic Salaries and Wages	3 594	3 444	324	1 764	1 722	42	2%	3 444
Pension and UIF Contributions	739	739	12	96	370	(274)	-74%	739
Medical Aid Contributions	127	127	5	32	64	(31)	-49%	127
Overtime	–	–	–	–	–	–	–	–
Performance Bonus	840	840	55	315	420	(105)	-25%	840
Motor Vehicle Allowance	993	993	73	399	496	(98)	-20%	993
Cellphone Allowance	67	67	3	18	34	(16)	-48%	67
Housing Allowances	145	145	–	–	73	(73)	-100%	145
Other benefits and allowances	108	88	12	78	44	34	76%	88
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–
Sub Total - Senior Managers	6 614	6 444	485	2 701	3 222	(520)	-16%	6 444
Other Municipal Staff								
Basic Salaries and Wages	108 292	105 457	8 269	47 520	52 729	(5 208)	-10%	105 457
Pension and UIF Contributions	16 388	16 377	1 306	7 698	8 189	(491)	-6%	16 377
Medical Aid Contributions	7 283	7 283	593	3 540	3 641	(101)	-3%	7 283
Overtime	11 713	11 728	1 150	8 246	5 864	2 382	41%	11 728
Performance Bonus	7 651	7 651	657	3 827	3 825	1	0%	7 651
Motor Vehicle Allowance	4 099	4 099	387	2 242	2 050	192	9%	4 099
Cellphone Allowance	378	378	42	247	189	58	31%	378
Housing Allowances	1 541	1 541	121	726	770	(44)	-6%	1 541
Other benefits and allowances	4 035	4 035	228	1 367	2 018	(651)	-32%	4 035
Payments in lieu of leave	831	831	556	3 351	415	2 936	707%	831
Long service awards	407	407	76	455	204	251	124%	407
Post-retirement benefit obligations	10 632	10 632	921	5 527	5 316	211	4%	10 632
Sub Total - Other Municipal Staff	173 251	170 419	14 307	84 745	85 210	(465)	-1%	170 419
TOTAL SALARY, ALLOWANCES & % increase	190 573	187 572	15 552	91 968	93 786	(1 818)	-2%	187 572
TOTAL MANAGERS AND STAFF	179 864	176 863	14 791	87 446	88 432	(985)	-1%	176 863

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

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Ref	Budget Year 2018/19											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		3 345	12 935	5 490	12 707	4 868	3 463	6 297	6 297	6 297	6 297	6 297	(7 134)
Service charges - electricity revenue		18 142	20 502	15 447	17 251	14 535	12 109	18 789	18 789	18 789	18 789	18 789	27 352
Service charges - water revenue		2 316	3 051	2 526	2 851	3 597	2 663	3 883	3 883	3 883	3 883	3 883	12 185
Service charges - sanitation revenue		4 300	2 031	1 676	1 668	1 745	1 311	2 074	2 074	2 074	2 074	2 074	4 402
Service charges - refuse		1 483	2 094	1 671	1 804	1 828	1 291	2 199	2 199	2 199	2 199	2 199	4 519
Service charges - other		2 075	1 341	1 346	1 974	3 604	605	889	889	889	889	889	(13 071)
Rental of facilities and equipment		210	225	384	435	367	56	39	39	39	39	39	(1 407)
Interest earned - external investments		371	539	705	423	651	491	681	681	681	681	681	1 589
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		199	111	251	64	259	65	339	339	339	339	339	1 424
Licences and permits		574	214	705	764	1 608	398	305	305	305	305	305	(2 132)
Agency services		-	-	-	-	-	-	406	406	406	406	406	2 845
Transfer receipts - operating		36 119	1 992	3 514	1 987	2 028	28 183	9 895	9 895	9 895	9 895	9 895	(4 559)
Other revenue		236	382	645	1 982	721	226	665	665	665	666	666	473
Cash Receipts by Source		69 370	45 417	34 360	43 909	35 813	50 861	46 461	46 462	46 462	46 462	46 462	26 488
Other Cash Flows by Source													-
Transfer receipts - capital		17 000	-	-	3 500	5 400	7 566	3 403	3 403	3 403	3 403	3 403	(9 644)
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	-	-	-	-	-	(409)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	(100 000)	25 000	25 000	(35 000)	-	-	-	-	-	85 000
Total Cash Receipts by Source		86 433	45 497	(65 589)	72 484	66 308	23 473	49 864	49 865	49 865	49 865	49 865	101 434
Cash Payments by Type													-
Employee related costs		11 219	13 141	12 270	12 453	19 675	12 559	13 723	13 723	13 723	13 723	13 723	18 891
Remuneration of councillors		876	874	867	836	848	868	892	892	892	892	892	1 077
Interest paid		-	-	88	-	-	57	-	-	1 224	-	-	2 303
Bulk purchases - Electricity		23 704	24 512	23 657	13 718	13 545	13 196	15 113	15 113	15 113	15 113	15 113	(6 543)
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		862	428	662	2 694	1 729	2 075	1 875	1 875	1 875	1 875	1 875	4 675
Contracted services		2 263	2 211	3 840	3 679	4 259	4 041	3 600	3 600	3 600	3 600	3 600	9 793
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		200	155	121	205	-	2	1 200	1 200	1 200	1 200	1 200	7 724
General expenses		4 372	5 044	5 304	6 236	5 582	4 311	3 300	3 300	3 300	3 300	3 300	(7 741)
Cash Payments by Type		43 495	46 366	46 809	39 821	45 637	37 109	39 704	39 704	40 927	39 704	39 704	30 178
Other Cash Flows/Payments by Type													
Capital assets		12 297	6 429	3 599	2 293	2 583	5 778	2 214	2 996	8 489	9 348	8 272	19 383
Repayment of borrowing		(453)	591	(737)	3 824	(30 696)	34 490	6 636	6 636	6 636	6 636	6 636	39 431
Other Cash Flows/Payments		21 681	(300)	5 687	89 274	(4 385)	(17 494)	(47 237)	78 727	(64 560)	(18 751)	(14 902)	24 741
Total Cash Payments by Type		77 020	53 085	55 357	135 212	13 139	59 883	1 316	128 061	(8 508)	36 937	39 708	113 734
NET INCREASE/(DECREASE) IN CASH HELD		9 413	(7 587)	(120 946)	(62 728)	53 169	(36 410)	48 549	(78 197)	58 373	12 929	10 157	(12 299)
Cash/cash equivalents at the month/year beginning:		169 837	179 250	171 662	50 716	(12 012)	41 158	4 748	53 296	(24 900)	33 473	46 402	56 559
Cash/cash equivalents at the month/year end:		179 250	171 662	50 716	(12 012)	41 158	4 748	53 296	(24 900)	33 473	46 402	56 559	44 260

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

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
R thousands								%	
<u>Monthly expenditure performance trend</u>									
July		8 115	8 115	22	22	8 115	8 093	99.7%	0%
August		4 486	4 486	166	189	12 601	12 412	98.5%	0%
September		6 249	6 249	2 750	2 938	18 850	15 911	84.4%	5%
October		5 191	5 191	2 509	5 447	24 040	18 593	77.3%	9%
November		3 943	3 943	1 659	7 106	27 983	20 877	74.6%	11%
December		4 437	4 437	6 557	13 663	32 420	18 757	57.9%	22%
January		3 986	3 986			36 406	–		
February		4 787	4 787			41 192	–		
March		4 547	4 547			45 740	–		
April		6 449	6 449			52 189	–		
May		6 276	6 276			58 465	–		
June		4 606	4 606			63 072	–		
Total Capital expenditure	–	63 072	63 072	13 663					

Withdrawals from Municipal Bank Accounts
Quarter ending 31 December 2018
Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Income transactions October 2018	Income transactions November 2018	Income transactions December 2018	Expenditure transactions October 2018	Expenditure transactions November 2018	Expenditure transactions December 2018
		R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)						
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)						
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)						
11(1) (e) (i)	Money collected on behalf of organ of state:						
	- VAT	-	-	-	3 051 004	3 276 375	2 892 094
	- Agency fees, for example motor registration, drivers licence, etc.	-	-	-	-	-	-
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state						
11(1) (f)	Refund of money incorrectly paid into bank account						
11(1) (g)	Refund of guarantees, sureties & security deposits	-206 908	-241 112	-84 960	157 870	101 144	138 401
		-206 908	-241 112	-84 960	3 208 874	3 377 519	3 030 495
		Transactions October 2018	Transactions November 2018	Transactions December 2018			
11(1) (h)	Cash management and investment purposes:						
	- Realised	-25 000 000	-25 000 000	-25 000 000			
	- Made	-	-	50 000 000			
	- Nett movement	-25 000 000	-25 000 000	25 000 000			

Expenditure on Staff & Councillor Benefits for the period 1 July 2018 to 31 December 2018.

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2018/2019	Amended Budget 2018/2019	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	111 885 561	108 900 728	40 886 135	37.54%
66(b)	Contributions to pension funds and medical aids	24 537 483	24 526 237	9 450 921	38.53%
66(c)	Travel, accomodation and subsistence	5 091 933	5 091 933	2 237 786	43.95%
66(d)	Housing benefits and allowances	1 686 048	1 686 048	604 917	35.88%
66(e)	Overtime	11 713 179	11 728 179	7 096 048	60.50%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances	24 949 898	24 929 898	12 671 952	50.83%
	Sub - Total (Staff Benefits)	R 179 864 102	R 176 863 023	R 72 947 759	41.25%
Councillor Benefits					
MAY	Mayor	915 791	915 791	260 281	28.42%
DM	Deputy Mayor	681 867	681 867	232 262	34.06%
SP	Speaker	682 142	682 142	231 587	33.95%
MCM	Mayoral Committee members	2 453 677	2 453 677	860 741	35.08%
CLLR	Other Councillors	4 700 235	4 700 235	1 688 199	35.92%
MED	Medical aid contributions	212 480	212 480	72 474	34.11%
PEN	Pension fund contributions	1 062 928	1 062 928	415 326	39.07%
WARD	Ward Committee Allowance	1 440 000	1 440 000	551 500	38.30%
	Sub - Total (Councillors' Benefits)	12 149 120	12 149 120	4 312 369	35.50%
Total Councillor and Staff Benefits		R 192 013 222	R 189 012 143	R 77 260 128	40.88%

The expenditure on overtime and other benefits are a concern and must be managed downwards. The savings on salaries and wages are due to vacancies. Only critical vacancies must be filled until the financial effect of the implementation of TASK can be determined more accurately.

WITZENBERG QUARTERLY SDBIP REPORT: 2ND QUARTER 2018/19

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	Annual Target	2nd Quarter		Reason if target not achieved	Corrective measures
					Target	Result		
Essential services	Sustainable provision & maintenance of basic services	TecDir1	Percentage expenditure on maintenance budget by Technical Directorate.	99%	50%	64%		
		TecDir3	Percentage expenditure on capital budget by Technical Directorate.	96%	40%	41%		
		TecRo7	Kilometres of roads upgraded & rehabilitated.	3	0,5	0,5		
		TecWat21	Percentage compliance with drinking water quality standards	98%	98%	100%		
		TecWat20	Decrease unaccounted water losses.	18%	18%	19%	Not all households & consumptions are included in sold values. Sold values are less than 2017/18 which should be investigated as water restrictions applied in 2017/18.	Departments of Water & Finance tasked to recalculate bulk & sold figures.
		TecEl37	Decrease unaccounted electricity losses.	10%	10%	7%		
		FinInc17	Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	<1%	<1%	0%		
		FinInc18	Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	<1%	<1%	0%		
		FinInc19	Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	<1%	<1%	0,0%		
		FinInc20	Number of outstanding valid applications for waste removal services expressed as a % of total number of billings for the service.	<1%	<1%	0%		
	Provide for the needs of informal settlements through improved services	TecDir2	Number of subsidised serviced sites developed.	400	200	407		
		TecWat22	Provide basic services - number of informal areas with sufficient communal water service points (taps).	3	3	3		
		TecSan13	Provide basic services - number of informal areas with sufficient communal sanitation service points(toilets).	3	3	3		
		TecRef31	Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area cleaning service.	3	3	3		
		TecEl36	Number of subsidised electricity connections installed.	100	20	0	Vredebes 08/2/1/6/08 Electrification Tender only awarded 27 November. No built houses to electrify	Awaiting Vredebes housing project to start.
	Support institutional development & transformation	CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4	2	2		

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	Annual Target	2nd Quarter		Reason if target not achieved	Corrective measures
					Target	Result		
Governance	Transformation	CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	96%	50%	43%	Invoices received too late to be captured in December.	Orders issued with service providers but they were late in submission of invoices.
	Financial Viability	MM1	Percentage spend on maintenance for the whole municipality.	99%	50%	62%		
		MM2	Percentage spend on Capital Budget for the whole municipality.	96%	40%	37%	The main contributing factors to this is the R8 million for the raw water dam in Tulbagh which could not be utilised as the Department of Water affairs failed to pay over the funding.	Water Affairs DoRA funding will be removed with adjustment budget in February 2019.
		FinDir3	Achieve an unqualified opinion of the Auditor-General on annual financial statements of the previous year.	1 Unqualified Report		1		
		FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8	4		
		FinFAdm10	Financial viability expressed as Debt-Coverage ratio	90	90	107		
		FinFAdm11	Financial viability expressed outstanding service debtors	44%	44%	64%	Directly linked to the Collection Rate. Based on past experience, collections decrease during November & December.	Improve Credit Control & Debt Collection Mechanisms & the Implementation of Marketing strategies i.e. Jamborees, Bulk SMS's & Consumer Web Portal roll-out. Data Cleansing required in terms Indigent Register. Collectability of Long outstanding debt must be investigated, i.e. prescribed debt
		FinInc15	Increased revenue collection	94%	94%	93%	There was a consumer behavioural change which had negative impact on the December collection rate, which also impacted the accumulative collection rate.	Strict implementation of the credit control policy.
	Strengthen relations	MMIDP9	Number of IDP community meetings held.	14	7	7		
		ComSoc49	Number of meetings with intergovernmental partners.	12	6	6		
Communal services	Provide & maintain facilities	ComDir1	Percentage expenditure on maintenance budget by Community Directorate.	99%	50%	50%		
		ComDir2	Percentage expenditure on capital budget by Community Directorate.	96%	40%	3%	Specialised vehicle has been ordered but delivery is still outstanding.	Funding to be shifted with adjustment budget in February due to increased costs with certain major projects.
		ComAm34	Report on annual customer satisfaction survey on community facilities.	2	2	2		
		ComLed8	The number of jobs created through the municipality's local economic development initiatives including capital projects.	390	200	200		
		ComHS14	Number of housing opportunities provided per year - top structures.	100	50	0	Council resolution in terms of housing typologies only taken on 8 January 2019	Contractor agreed to start with top structures middle January 2019 as per council resolution

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	Annual Target	2nd Quarter		Reason if target not achieved	Corrective measures
					Target	Result		
Socio-Economic Support Services	Support the poor & vulnerable	ComHS15	Number of rental stock transferred.	50	20	19	After signing of contracts co-operation from the beneficiaries are poor for signing of agreements for payment of outstanding debt to enable rates clearance certificates to be issued by Finance Department	Ward Councillors needs to assist by motivating communities to sign debt agreements. Door-to-door campaign will be done by Housing & Finance in February to address the clearance certificate issue.
		ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	3000	2750	3673	The target was exceeded due to an amendment to the Indigent Policy which came into effect on the 1st of July 2018. The result was that more households are successful in their indigent applications.	It is suggested that the Indigent target be adjusted after deliberation with the Finance Department.
		ComSoc42	Number of social development programmes implemented.	20	10	10		
	Create an enabling environment to attract investment & support local economy.	MMPProp21	Quarterly report on the alienation of municipal properties to support economic growth.	4	2	2		
		ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	4	2	2		

Municipal Manager's quality certification

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:



Date