



WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase



**MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR
THE PERIOD 1 JULY TO 31 DECEMBER 2014**

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

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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.

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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.

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

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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.

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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 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

- (1) The accounting officer of a municipality must by 25 January of each year –
 - (a) assess the performance of the municipality during the first half of the financial year, taking into account –
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to –
 - (i) the mayor of the municipality
 - (ii) the National Treasury; and
 - (iii) the relevant Provincial Treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review –
 - (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Thereafter, the mayor must, in terms of Section 54(1) of the act:

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;

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- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year.

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

- 33. Format of a mid-year budget and performance assessment.—A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be 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.¹⁹
- 34. Publication of mid-year budget and performance assessments.—
 - (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
 - (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including—
 - (a) summaries in alternate languages predominant in the community; and
 - (b) information relevant to each ward in the municipality.
- 35. Submission of mid-year budget and performance assessments.—The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form—
 - (a) the mid-year budget and performance assessment by 25 January of each year; and
 - (b) any other information relating to the mid-year budget and performance assessment as may be required by the National Treasury.

1. PART 1 - IN-YEAR REPORT

1.1 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 Mid-Year Budget Statement and Performance Assessment Report for the six months 1 July 2014 to 31 December 2014.

The spending on capital projects remains a challenge. Only 21.6 % spend to date. Steps must be implemented to speed up service delivery.

The credit control measures could not be implemented in certain areas do to the lives of contractors and municipal staff's being threaten.

The spending on overtime remains a concern as 74% of the budget was spend in the first six months.

An adjustment budget will be compiled an submitted to Council for consideration do to operational requirements and additional grants allocated to the Witzenberg Municipality

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The Provincial adjustment budget will impact on the municipality's adjustment budget. Additional grants were allocated for housing projects.

The following table provides the details on the audit outcomes for the 2013/14 financial year with the proposed correctives steps:

Auditor-General Report on the Annual Financial Statements 2013/14	
Status of the audit report:	Unqualified
Issue raised	Proposed corrective step
Emphasis of matter:	
Significant uncertainties	
<p>As disclosed in note 3 and 4 to the financial statements, the municipality has provided for an impairment of R102 989 971 (2012-13: R80 738 125) on receivables from exchange transactions and an impairment of R20 882 096 (2012-13: R12 596 725) on receivables from non-exchange transactions. This represents 72.16% (2012-13: 70.58%) and 77.95% (2012-13: 75.17%) of receivables from exchange and non-exchange transactions respectively.</p>	<p>A report for the write off of irrecoverable debt will be submitted to council.</p>



COUNCILLOR JNED KLAZEN

EXECUTIVE MAYOR

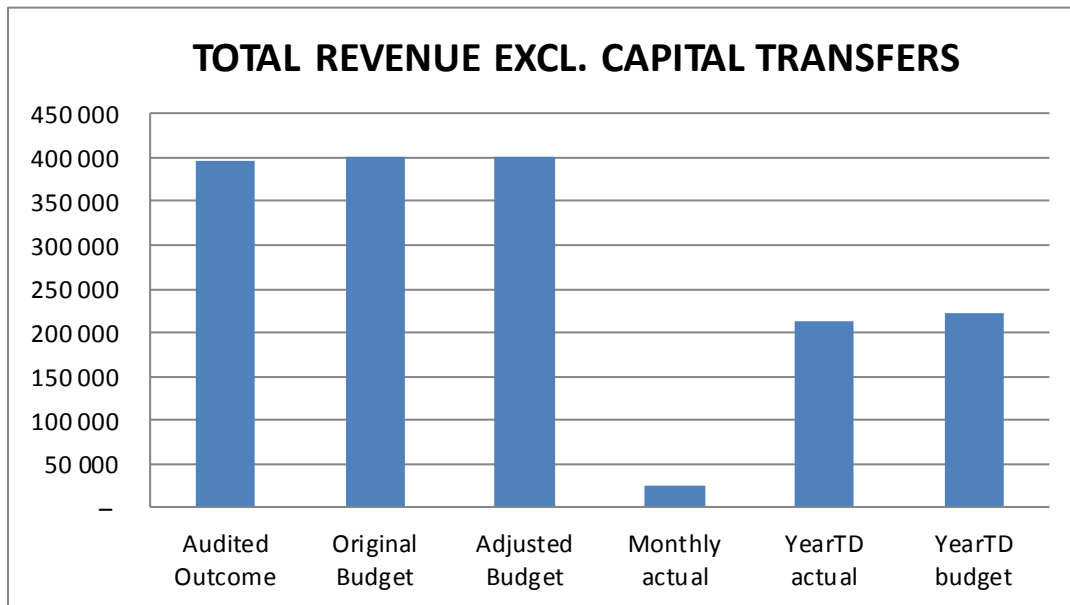
22 January 2015

1.2 RESOLUTION

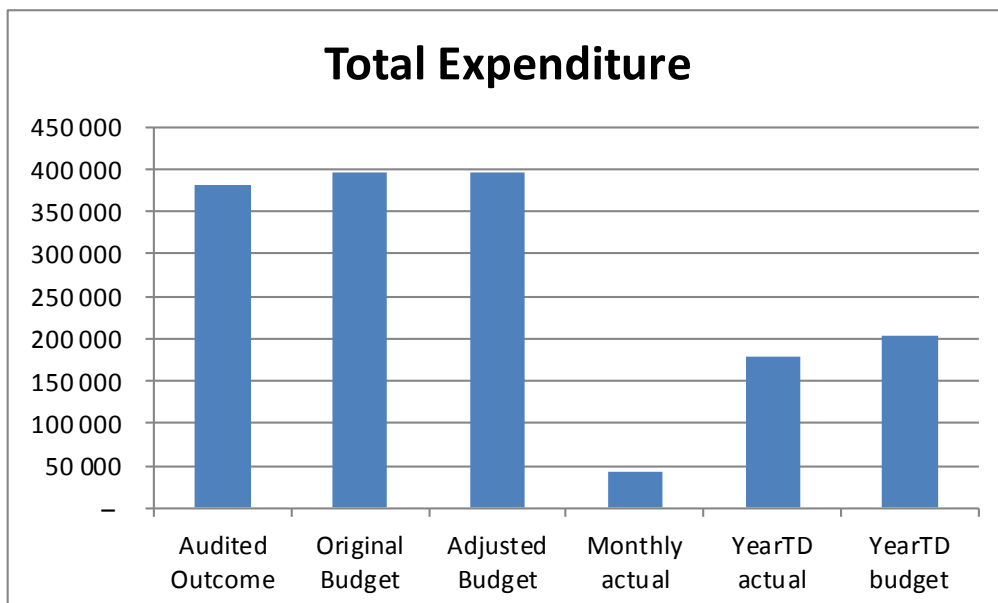
It is recommended that council take cognisance of the mid-year budget and performance assessment for the period 1 July 2014 to 31 December 2014.

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1.3 EXECUTIVE SUMMARY



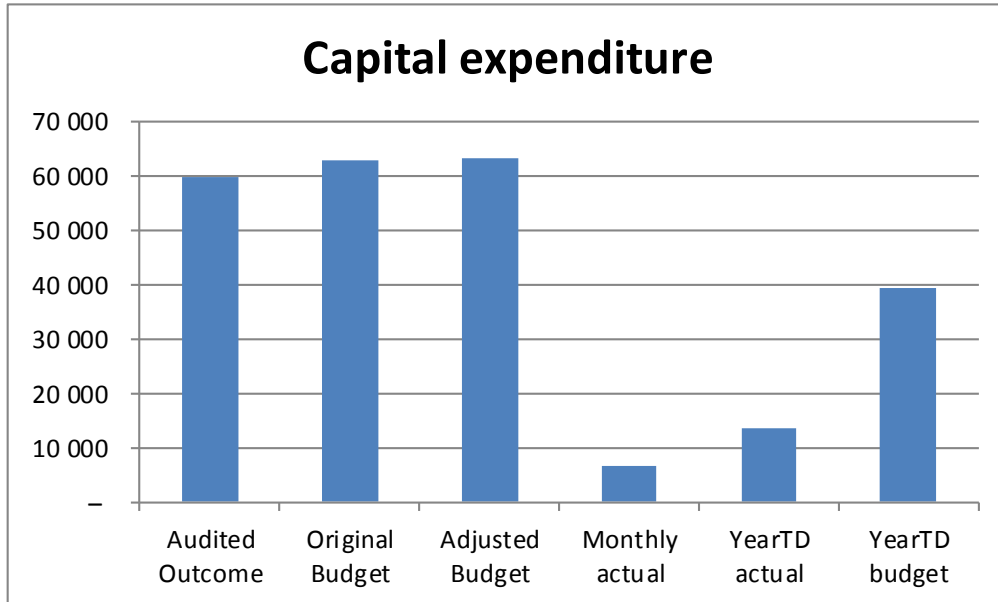
For the six months until 31 December 2014 52.7% of the budgeted revenue excluding capital transfers was levied. The rates for the full financial year were levied during July 2014. The consumption of services such as water and electricity are expected to increase during the next months due to the agricultural season.



For the six months until 31 December 2014 44.7% of the budgeted expenditure was incurred.

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It is expected that the bulk purchases from Eskom will increase in the latter half of the financial year due to the agricultural season.



For the six months until 31 December 2014 21.7% of the budgeted capital expenditure was incurred.

Steps must be implemented to ensure faster spending of the capital budget.

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1.4 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 2014.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M06 December

Description	2013/14	Budget Year 2014/15							
	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	48 585	50 572	50 572	(130)	51 497	51 450	47	0%	51 581
Service charges	224 379	249 150	249 150	17 272	109 508	123 475	(13 967)	-11%	223 587
Investment revenue	3 268	2 199	2 199	244	1 256	1 100	156	14%	9 740
Transfers recognised - operational	89 629	72 271	72 271	5 083	37 183	31 465	5 718	18%	69 305
Other own revenue	30 866	27 668	27 668	2 000	12 676	13 836	(1 160)	-8%	25 351
Total Revenue (excluding capital transfers and contributions)	396 726	401 861	401 861	24 470	212 119	221 325	(9 206)	-4%	379 565
Employee costs	105 570	121 034	121 049	8 093	59 985	66 133	(6 148)	-9%	115 159
Remuneration of Councillors	7 789	8 364	8 364	624	3 834	3 914	(80)	-2%	8 194
Depreciation & asset impairment	16 253	17 000	17 000	8 292	8 292	6 400	1 892	30%	17 318
Finance charges	12 373	13 085	13 070	608	5 001	6 585	(1 583)	-24%	11 642
Materials and bulk purchases	125 407	147 150	147 150	8 151	54 864	73 575	(18 711)	-25%	109 728
Transfers and grants	812	855	855	-	444	427	17		920
Other expenditure	113 092	89 079	88 874	17 412	44 984	46 617	(1 634)	-4%	94 967
Total Expenditure	381 295	396 567	396 362	43 180	177 405	203 651	(26 247)	-13%	357 929
Surplus/(Deficit)	15 431	5 295	5 500	(18 711)	34 715	17 674	17 041	96%	21 636
Transfers recognised - capital	48 136	45 796	45 796	6 415	12 870	8 976	3 894	43%	66 585
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	63 567	51 091	51 296	(12 296)	47 584	26 650	20 935	79%	88 221
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	63 567	51 091	51 296	(12 296)	47 584	26 650	20 935	79%	88 221
Capital expenditure & funds sources									
Capital expenditure	59 813	62 922	63 230	6 557	13 662	39 494	(25 832)	-65%	65 579
Capital transfers recognised	46 309	45 796	45 829	6 422	12 877	33 277	(20 400)	-61%	48 179
Public contributions & donations	847	-	-	-	-	-	-		-
Borrowing	14 806	-	-	-	-	-	-		-
Internally generated funds	(2 150)	17 125	17 400	135	785	6 217	(5 432)	-87%	17 400
Total sources of capital funds	59 813	62 922	63 230	6 557	13 662	39 494	(25 832)	-65%	65 579
Financial position									
Total current assets	94 412	98 205	98 205		166 928				98 205
Total non current assets	577 621	699 587	699 587		591 273				699 587
Total current liabilities	38 762	78 565	78 565		56 179				78 565
Total non current liabilities	122 895	111 188	111 188		122 208				111 188
Community wealth/Equity	510 376	608 039	608 039		579 814				608 039
Cash flows									
Net cash from (used) operating	-	74 940	74 940	28 615	61 598	66 982	(5 383)	-8%	74 940
Net cash from (used) investing	-	(62 922)	(62 922)	(1 661)	(9 448)	(22 915)	13 467	-59%	(62 922)
Net cash from (used) financing	-	(8 050)	(8 050)	(305)	(3 486)	(3 206)	(280)	9%	(8 050)
Cash/cash equivalents at the month end	43 466	47 434	47 434	-	81 727	84 326	(2 599)	-3%	37 031
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	32 894	2 609	35 378	6 547	2 147	2 537	11 023	56 816	149 952
Creditors Age Analysis									
Total Creditors	669	344	13	1	0	-	-	-	1 027

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

The table provides detail of revenue and expenditure according to the international standards.

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	65 208	71 993	71 993	1 029	57 759	60 302	(2 543)	-4%	69 320
Executive and council	3 309	3 994	3 994	361	2 114	1 997	117	6%	3 994
Budget and treasury office	59 527	63 024	63 024	615	55 100	55 999	(900)	-2%	62 121
Corporate services	2 372	4 975	4 975	53	546	2 306	(1 760)	-76%	3 206
<i>Community and public safety</i>	117 842	77 350	77 350	6 214	41 443	35 888	5 556	15%	73 985
Community and social services	57 926	64 801	64 801	5 326	28 462	29 614	(1 152)	-4%	64 407
Sport and recreation	24 456	6 545	6 545	625	4 131	3 272	860	26%	7 255
Public safety	8 260	5 227	5 227	216	903	2 613	(1 711)	-65%	1 708
Housing	27 199	777	777	48	7 947	388	7 559	1946%	614
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	8 116	10 513	10 513	356	2 684	2 873	(189)	-7%	10 747
Planning and development	1 089	1 391	1 391	90	665	702	(37)	-5%	1 372
Road transport	5 782	8 660	8 660	266	1 900	1 975	(75)	-4%	9 031
Environmental protection	1 246	461	461	-	119	197	(78)	-39%	344
<i>Trading services</i>	253 696	287 802	287 802	23 285	123 103	131 238	(8 136)	-6%	301 245
Electricity	158 940	183 917	183 917	11 836	77 705	90 836	(13 130)	-14%	156 551
Water	44 308	47 946	47 946	4 498	17 119	21 790	(4 672)	-21%	39 551
Waste water management	31 700	37 205	37 205	5 272	18 181	9 005	9 176	102%	69 288
Waste management	18 749	18 733	18 733	1 678	10 098	9 608	490	5%	35 855
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	444 863	447 658	447 658	30 885	224 989	230 301	(5 312)	-2%	455 297
Expenditure - Standard									
<i>Governance and administration</i>	77 059	88 738	88 268	9 553	39 675	46 996	(7 321)	-16%	83 664
Executive and council	18 350	20 852	20 920	2 590	9 616	10 463	(848)	-8%	20 594
Budget and treasury office	30 666	34 959	34 959	4 780	15 614	20 128	(4 515)	-22%	31 057
Corporate services	28 043	32 926	32 389	2 183	14 446	16 404	(1 959)	-12%	32 013
<i>Community and public safety</i>	73 348	54 560	54 618	4 705	30 767	28 149	2 617	9%	59 827
Community and social services	12 505	15 974	16 187	1 463	8 226	8 542	(316)	-4%	16 404
Sport and recreation	16 595	19 486	19 458	1 810	8 615	10 196	(1 581)	-16%	17 138
Public safety	14 553	15 455	15 386	1 142	4 801	7 643	(2 843)	-37%	11 732
Housing	29 694	3 645	3 587	290	9 125	1 768	7 357	416%	14 553
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	21 416	24 535	24 766	4 215	12 473	13 478	(1 005)	-7%	23 333
Planning and development	6 953	8 305	8 311	752	3 980	4 292	(312)	-7%	8 186
Road transport	12 645	15 138	15 362	3 345	7 976	8 555	(580)	-7%	14 139
Environmental protection	1 818	1 092	1 092	118	518	631	(113)	-18%	1 008
<i>Trading services</i>	208 879	228 080	228 055	24 706	94 176	114 702	(20 526)	-18%	190 463
Electricity	142 875	165 974	165 829	11 061	63 475	82 947	(19 472)	-23%	127 177
Water	17 953	18 064	17 828	4 278	8 204	8 872	(668)	-8%	17 445
Waste water management	22 815	20 318	20 628	5 041	11 122	10 263	859	8%	22 959
Waste management	25 235	23 724	23 771	4 326	11 374	12 619	(1 245)	-10%	22 882
<i>Other</i>	594	654	654	0	315	327	(12)	-4%	642
Total Expenditure - Standard	381 295	396 567	396 362	43 180	177 405	203 651	(26 247)	-13%	357 929
Surplus/ (Deficit) for the year	63 567	51 091	51 296	(12 296)	47 584	26 650	20 935	79%	97 368

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

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

Vote Description	2013/14	Budget Year 2014/15							
	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 - Budget & Treasury Office	59 527	63 024	63 024	615	55 100	55 999	(900)	-1.6%	62 121
Vote 2 - Civil Services	97 114	109 126	109 126	11 448	45 399	40 665	4 734	11.6%	133 787
Vote 3 - Community & Social Services	59 250	65 346	65 346	5 327	28 641	29 853	(1 211)	-4.1%	64 872
Vote 4 - Corporate Services	2 372	4 975	4 975	53	546	2 306	(1 760)	-76.3%	3 206
Vote 5 - Electricity	158 940	183 917	183 917	11 836	77 705	90 836	(13 130)	-14.5%	156 551
Vote 6 - Executive & Council	3 309	3 994	3 994	361	2 114	1 997	117	5.8%	3 994
Vote 7 - Housing	27 199	777	777	48	7 947	388	7 559	1945.8%	614
Vote 8 - Planning	1 011	1 308	1 308	88	605	660	(55)	-8.3%	1 251
Vote 9 - Public Safety	11 684	8 646	8 646	482	2 802	4 326	(1 524)	-35.2%	5 502
Vote 10 - Sport & Recreation	24 456	6 545	6 545	625	4 131	3 272	860	26.3%	7 255
Total Revenue by Vote	444 863	447 658	447 658	30 885	224 989	230 301	(5 312)	-2.3%	439 153
Expenditure by Vote									
Vote 1 - Budget & Treasury Office	29 050	34 013	33 980	5 432	15 231	19 367	(4 136)	-21.4%	30 604
Vote 2 - Civil Services	76 412	74 133	74 452	16 766	37 321	38 579	(1 258)	-3.3%	74 761
Vote 3 - Community & Social Services	15 932	19 074	19 268	1 829	9 723	10 171	(449)	-4.4%	19 421
Vote 4 - Corporate Services	26 708	30 872	30 634	1 985	13 840	15 440	(1 600)	-10.4%	30 814
Vote 5 - Electricity	145 913	170 136	169 519	11 405	64 751	84 839	(20 089)	-23.7%	129 716
Vote 6 - Executive & Council	21 660	23 855	23 956	2 088	10 829	12 251	(1 422)	-11.6%	22 798
Vote 7 - Housing	29 694	3 645	3 587	290	9 125	1 768	7 357	416.1%	14 553
Vote 8 - Planning	4 364	5 000	4 998	411	2 444	2 653	(208)	-7.9%	4 980
Vote 9 - Public Safety	14 967	16 352	16 510	1 164	5 526	8 387	(2 861)	-34.1%	13 144
Vote 10 - Sport & Recreation	16 595	19 486	19 458	1 810	8 615	10 196	(1 581)	-15.5%	17 138
Total Expenditure by Vote	381 295	396 567	396 362	43 180	177 405	203 651	(26 247)	-12.9%	357 929
Surplus/ (Deficit) for the year	63 567	51 091	51 296	(12 296)	47 584	26 650	20 935	78.6%	81 224

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

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) - M06 December

Description	2013/14	Budget Year 2014/15							
	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	47 327	49 753	49 753	(227)	50 822	51 041	(219)	0%	50 230
Property rates - penalties & collection charges	1 258	819	819	97	675	410	266	65%	1 351
Service charges - electricity revenue	156 352	183 430	183 430	11 659	76 772	90 592	(13 821)	-15%	155 244
Service charges - water revenue	33 737	32 450	32 450	2 757	13 260	16 227	(2 967)	-18%	26 516
Service charges - sanitation revenue	16 984	15 260	15 260	1 325	10 208	7 409	2 799	38%	23 778
Service charges - refuse revenue	17 221	17 550	17 550	1 521	9 240	9 016	224	2%	17 995
Service charges - other	85	460	460	10	27	230	(203)	-88%	55
Rental of facilities and equipment	7 762	7 267	7 267	621	4 073	3 633	441	12%	8 135
Interest earned - external investments	3 268	2 199	2 199	244	1 256	1 100	156	14%	2 743
Interest earned - outstanding debtors	6 077	4 651	4 651	603	3 498	2 325	1 173	50%	6 997
Dividends received	-	-	-	-	-	-	-	-	-
Fines	7 625	5 437	5 437	217	907	2 718	(1 812)	-67%	1 816
Licences and permits	166	274	274	9	105	137	(32)	-23%	211
Agency services	3 326	3 218	3 218	259	1 849	1 609	240	15%	3 698
Transfers recognised - operational	89 629	72 271	72 271	5 083	37 183	31 465	5 718	18%	69 305
Other revenue	5 910	4 318	4 318	292	2 244	2 162	82	4%	3 245
Gains on disposal of PPE	-	2 502	2 502	-	-	1 251	(1 251)	-100%	1 251
Total Revenue (excluding capital transfers and contributions)	396 726	401 861	401 861	24 470	212 119	221 325	(9 206)	-4%	372 569
Expenditure By Type									
Employee related costs	105 570	121 034	121 049	8 093	59 985	66 133	(6 148)	-9%	115 159
Remuneration of councillors	7 789	8 364	8 364	624	3 834	3 914	(80)	-2%	8 194
Debt impairment	27 825	15 000	15 000	10 693	7 954	10 250	(2 295)	-22%	14 015
Depreciation & asset impairment	16 253	17 000	17 000	8 292	8 292	6 400	1 892	30%	17 318
Finance charges	12 373	13 085	13 070	608	5 001	6 585	(1 583)	-24%	11 642
Bulk purchases	125 407	147 150	147 150	8 151	54 864	73 575	(18 711)	-25%	109 728
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	9 904	11 683	12 020	499	4 164	5 742	(1 578)	-27%	10 590
Transfers and grants	812	855	855	-	444	427	17	4%	920
Other expenditure	74 960	62 397	61 855	6 219	32 866	30 626	2 240	7%	70 362
Loss on disposal of PPE	402	-	-	-	-	-	-	-	-
Total Expenditure	381 295	396 567	396 362	43 180	177 405	203 651	(26 247)	-13%	357 929
Surplus/(Deficit)									
Transfers recognised - capital	48 136	45 796	45 796	6 415	12 870	8 976	3 894	0	66 585
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	63 567	51 091	51 296	(12 296)	47 584	26 650			81 224
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	63 567	51 091	51 296	(12 296)	47 584	26 650			81 224
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 567	51 091	51 296	(12 296)	47 584	26 650			81 224
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	63 567	51 091	51 296	(12 296)	47 584	26 650			81 224

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

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

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	2013/14 Audited Outcome	Budget Year 2014/15							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Budget & Treasury Office	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services	-	19 098	19 828	1 500	3 171	12 656	(9 486)	-75%	19 828
Vote 3 - Community & Social Services	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity	-	-	-	-	-	-	-	-	-
Vote 6 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Planning	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	19 098	19 828	1 500	3 171	12 656	(9 486)	-75%	19 828
Single Year expenditure appropriation									
Vote 1 - Budget & Treasury Office	135	100	133	-	-	17	(17)	-100%	133
Vote 2 - Civil Services	36 816	28 318	27 588	3 865	6 764	17 372	(10 608)	-61%	29 358
Vote 3 - Community & Social Services	6 246	5 924	5 936	1 111	3 278	4 880	(1 602)	-33%	6 515
Vote 4 - Corporate Services	646	1 500	1 515	30	101	1 105	(1 003)	-91%	1 515
Vote 5 - Electricity	2 813	5 100	5 278	38	241	814	(573)	-70%	5 278
Vote 6 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	25	-	-	-	-	-	-	-	-
Vote 8 - Planning	69	82	82	-	-	40	(40)	-100%	82
Vote 9 - Public Safety	1 205	-	10	-	-	4	(4)	-100%	10
Vote 10 - Sport & Recreation	11 856	2 800	2 860	13	107	2 607	(2 500)	-96%	2 860
Total Capital single-year expenditure	59 813	43 823	43 401	5 057	10 492	26 838	(16 346)	-61%	45 751
Total Capital Expenditure	59 813	62 922	63 230	6 557	13 662	39 494	(25 832)	-65%	65 579

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

The table provides detail of capital expenditure according to the international standards.

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	844	1 600	1 648	30	101	1 121	(1 020)	-91%	1 648
Executive and council	-	-	-	-	-	-	-		-
Budget and treasury office	135	100	133	-	-	17	(17)	-100%	133
Corporate services	709	1 500	1 515	30	101	1 105	(1 003)	-91%	1 515
<i>Community and public safety</i>	19 097	8 489	8 571	1 117	3 378	7 490	(4 113)	-55%	9 151
Community and social services	6 011	5 689	5 701	1 104	3 271	4 880	(1 609)	-33%	6 281
Sport and recreation	11 856	2 800	2 860	13	107	2 607	(2 500)	-96%	2 860
Public safety	1 205	-	10	-	-	4	(4)	-100%	10
Housing	25	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	15 757	6 029	6 057	7	9	5 602	(5 593)	-100%	6 057
Planning and development	69	82	82	-	-	40	(40)	-100%	82
Road transport	15 515	5 713	5 741	-	1	5 562	(5 560)	-100%	5 741
Environmental protection	172	235	235	7	7	-	7	#DIV/0!	235
<i>Trading services</i>	24 114	46 804	46 954	5 402	10 174	25 281	(15 106)	-60%	48 724
Electricity	2 813	5 100	5 250	38	240	800	(560)	-70%	5 250
Water	8 437	18 397	22 314	1 554	2 657	12 110	(9 453)	-78%	22 314
Waste water management	11 329	23 306	19 390	3 811	7 278	12 371	(5 093)	-41%	21 160
Waste management	1 536	-	-	-	-	-	-		-
<i>Other</i>	-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	59 813	62 922	63 230	6 557	13 662	39 494	(25 832)	-65%	65 579

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	33 063	29 358	29 358	9 005	29 358
Call investment deposits	-	18 076	18 076	72 722	18 076
Consumer debtors	49 805	38 118	38 118	74 650	38 118
Other debtors	4 969	6 873	6 873	4 969	6 873
Current portion of long-term receivables	-	28	28	-	28
Inventory	6 575	5 752	5 752	5 582	5 752
Total current assets	94 412	98 205	98 205	166 928	98 205
Non current assets					
Long-term receivables	175	249	249	164	249
Investments	105	-	-	105	-
Investment property	45 185	48 300	48 300	45 185	48 300
Investments in Associate	-	105	105	-	105
Property, plant and equipment	527 981	649 176	649 176	541 645	649 176
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	4 149	1 757	1 757	4 149	1 757
Other non-current assets	25	-	-	25	-
Total non current assets	577 621	699 587	699 587	591 273	699 587
TOTAL ASSETS	672 033	797 792	797 792	758 201	797 792
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	7 200	7 200	-	7 200
Consumer deposits	2 041	2 090	2 090	2 396	2 090
Trade and other payables	26 452	66 510	66 510	41 051	66 510
Provisions	10 269	2 765	2 765	12 732	2 765
Total current liabilities	38 762	78 565	78 565	56 179	78 565
Non current liabilities					
Borrowing	33 999	17 607	17 607	30 113	17 607
Provisions	88 895	93 580	93 580	92 095	93 580
Total non current liabilities	122 895	111 188	111 188	122 208	111 188
TOTAL LIABILITIES	161 657	189 753	189 753	178 388	189 753
NET ASSETS	510 376	608 039	608 039	579 814	608 039
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	501 157	601 625	601 625	570 568	601 625
Reserves	9 219	6 415	6 415	9 246	6 415
TOTAL COMMUNITY WEALTH/EQUITY	510 376	608 039	608 039	579 814	608 039

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

The cash flows for the year to date is:

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	2013/14	Budget Year 2014/15							
	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									
Ratepayers and other	-	307 740	307 740	24 757	181 000	158 535	22 466	14%	307 740
Government - operating	-	72 271	72 271	18 041	49 632	58 482	(8 850)	-15%	72 271
Government - capital	-	45 561	45 561	18 638	35 092	14 821	20 271	137%	45 561
Interest	-	6 850	6 850	315	2 449	3 397	(948)	-28%	6 850
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	-	(352 347)	(352 347)	(32 998)	(203 905)	(165 628)	38 278	-23%	(352 347)
Finance charges	-	(4 282)	(4 282)	(135)	(2 164)	(2 230)	(67)	3%	(4 282)
Transfers and Grants	-	(855)	(855)	(2)	(506)	(394)	112	-28%	(855)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	74 940	74 940	28 615	61 598	66 982	(5 383)	-8%	74 940
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
Payments									
Capital assets	-	(62 922)	(62 922)	(1 661)	(9 448)	(22 915)	(13 467)	59%	(62 922)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(62 922)	(62 922)	(1 661)	(9 448)	(22 915)	(13 467)	59%	(62 922)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	20	401	-	401	#DIV/0!	-
Payments									
Repayment of borrowing	-	(8 050)	(8 050)	(325)	(3 887)	(3 206)	680	-21%	(8 050)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(8 050)	(8 050)	(305)	(3 486)	(3 206)	280	-9%	(8 050)
NET INCREASE/ (DECREASE) IN CASH HELD	-	3 968	3 968	26 649	48 664	40 860			3 968
Cash/cash equivalents at beginning:	43 466	43 466	43 466		33 063	43 466			33 063
Cash/cash equivalents at month/year end:	43 466	47 434	47 434		81 727	84 326			37 031

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

2. PART 2- SUPPORTING DOCUMENTATION

2.1 DEBTORS' ANALYSIS

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2014/15								Total
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	8 945	976	8 803	1 095	853	888	4 765	17 660	43 984
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 381	381	1 021	226	174	171	882	1 075	15 311
Receivables from Non-exchange Transactions - Property Rates	1400	3 118	138	3 150	4 140	176	240	337	6 872	18 171
Receivables from Exchange Transactions - Waste Water Management	1500	4 965	449	4 684	391	362	640	1 805	7 977	21 273
Receivables from Exchange Transactions - Waste Management	1600	5 536	549	5 877	476	454	431	2 241	10 247	25 811
Receivables from Exchange Transactions - Property Rental Debtors	1700	288	27	619	24	24	23	126	604	1 734
Interest on Arrear Debtor Accounts	1810	1 172	55	10 886	184	88	129	778	11 848	25 140
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	(2 511)	34	338	12	16	16	89	533	(1 473)
Total By Income Source	2000	32 894	2 609	35 378	6 547	2 147	2 537	11 023	56 816	149 952
2013/14 - totals only										
Debtors Age Analysis By Customer Group										
Organs of State	2200	485	80	73	655	26	156	171	896	2 541
Commercial	2300	9 534	292	3 259	1 583	172	657	871	3 626	19 994
Households	2400	21 738	2 049	31 222	3 615	1 823	1 644	9 681	49 838	121 610
Other	2500	1 137	189	824	695	126	80	300	2 457	5 807
Total By Customer Group	2600	32 894	2 609	35 378	6 547	2 147	2 537	11 023	56 816	149 952

2.2 INVESTMENT PORTFOLIO ANALYSIS

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	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 the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA		4 months	Fixed	19/12/2014	282	6.5%	13 000	(13 282)	-
Standard Bank		1 months	Fixed	19/01/2015	-	6.0%	15 000	-	15 000
ABSA		2 months	Fixed	19/02/2015	-	6.3%	15 000	-	15 000
Investec		3 months	Fixed	19/03/2015	-	6.41.0%	15 000	-	15 000
Nedbank		4 months	Fixed	19/04/2015	-	6.6%	15 000	-	15 000
TOTAL INVESTMENTS AND INTEREST	2				282		73 000	(13 282)	60 000

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

2.3 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Budget Year 2014/15							
	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:	60 735	-	18 041	43 885	60 735	(16 850)	-27.7%	60 735
Local Government Equitable Share	54 124	-	18 041	39 465	54 124	(14 659)	-27.1%	54 124
INEP Towards Eskom	3 861	-	-	-	3 861	(3 861)	-100.0%	3 861
Finance Management	1 336	-	-	2 786	50	2 736	5472.0%	1 336
EPWP Incentive	1 000	-	-	700	364	336	92.3%	1 000
Municipal Systems Improvement	364	-	-	934	1 336	(402)	-30.1%	364
Municipal Infrastructure Grant (MIG)	50	-	-	-	1 000	(1 000)	-100.0%	50
Provincial Government:	8 642	-	-	18 765	8 642	10 136	117.3%	-
Library	8 418	-	-	7 263	8 418	(1 155)	-13.7%	-
Mainroads	84	-	-	71	84	-	-	-
CDW	140	-	-	-	140	(140)	-100.0%	-
Housing	-	-	-	11 431	-	11 431	#DIV/0!	-
Total Operating Transfers and Grants	69 377	-	18 041	62 650	69 377	(6 714)	-9.7%	60 735
Capital Transfers and Grants								
National Government:	23 881	-	14 481	20 135	23 881	(468)	-2.0%	23 881
Regional Bulk Infrastructure	889	-	-	889	889	-	-	889
Municipal Systems Improvement Grant	570	-	-	-	570	-	-	570
Municipal Infrastructure Grant (MIG)	21 168	-	14 481	18 460	21 168	-	-	21 168
Neighbourhood Development Partnership	-	-	-	-	-	-	-	-
Finance Management	114	-	-	114	114	-	-	114
Rural Development	1 140	-	-	672	1 140	(468)	-41.1%	1 140
Provincial Government:	24 555	-	4 157	6 907	24 555	(17 648)	-71.9%	24 555
Library	1 327	-	-	-	1 327	(1 327)	-100.0%	1 327
Housing	23 228	-	4 157	6 907	23 228	-	-	23 228
Total Capital Transfers and Grants	48 436	-	18 638	27 042	48 436	(18 116)	-37.4%	48 436
TOTAL RECEIPTS OF TRANSFERS & GRANTS	117 813	-	36 679	89 692	117 813	(24 830)	-21.1%	109 171

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Budget Year 2014/15							
	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:	60 735	-	4 718	28 249	60 735	(32 486)	-53.5%	60 735
Local Government Equitable Share	54 124	-	4 510	27 062	54 124	(27 062)	-50.0%	54 124
Finance Management	1 336	-	55	457	1 336	(879)	-65.8%	1 336
EPWP Incentive	1 000	-	145	697	1 000	(303)	-30.3%	1 000
Municipal Systems Improvement	364	-	-	-	364	(364)	-100.0%	364
Municipal Infrastructure Grant (MIG)	50	-	8	33	50	(17)	-33.3%	50
INEP Towards Eskom	3 861	-	-	-	3 861	(3 861)	-100.0%	3 861
	-	-	-	-	-	-	-	-
Provincial Government:	8 642	-	-	8 407	8 642	(235)	-2.7%	8 642
Library	8 418	-	-	647	8 418	(7 771)	-92.3%	8 418
Mainroads	84	-	-	-	84	(84)	-100.0%	84
CDW	140	-	-	-	140	(140)	-100.0%	140
Housing	-	-	-	7 761	-	7 761	#DIV/0!	-
Compliance	-	-	-	-	-	-	-	-
State Funeral	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-
Other grant providers:	227	-	-	-	277	(277)	-100.0%	227
Belgium	227	-	-	-	277	(277)	-100.0%	227
	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	69 604	-	4 718	36 656	69 654	(32 998)	-47.4%	69 604
Capital expenditure of Transfers and Grants								
National Government:	25 881	-	1 710	6 767	25 881	(19 114)	-73.9%	25 881
Regional Bulk Infrastructure	889	-	-	-	889	(889)	-100.0%	889
Municipal Systems Improvement Grant	570	-	-	-	570	(570)	-100.0%	570
Municipal Infrastructure Grant (MIG)	21 168	-	1 710	6 767	21 168	(14 401)	-68.0%	21 168
Financial Management Grant	114	-	-	-	114	(114)	-100.0%	114
INEP	2 000	-	-	-	2 000	(2 000)	-100.0%	2 000
Rural Development	1 140	-	-	-	1 140	(1 140)	-100.0%	1 140
	-	-	-	-	-	-	-	-
Provincial Government:	24 555	-	5 070	32 396	24 555	7 841	31.9%	24 555
Library	1 327	-	297	26 952	1 327	25 625	1931.1%	1 327
Housing	23 228	-	4 773	5 444	23 228	(17 784)	-76.6%	23 228
CDW	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-
Other grant providers:	235	-	-	-	235	(235)	-100.0%	235
Belgium Grant	235	-	-	-	235	(235)	-100.0%	235
	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	50 671	-	6 780	39 163	50 671	(11 508)	-22.7%	50 671
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	120 274	-	11 498	75 819	120 325	(44 506)	-37.0%	120 274

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

2.4 EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 354	7 354	611	3 741	3 677	64	2%	7 481
Pension and UIF Contributions	901	901	67	412	451	(38)	-8%	825
Medical Aid Contributions	37	37	9	56	19	38	203%	113
Motor Vehicle Allowance	-	-	-	-	-	-		-
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	6	34	-	34	#DIV/0!	67
Sub Total - Councillors	8 292	8 292	693	4 243	4 146	97	2%	8 486
% increase								
Senior Managers of the Municipality								
Basic Salaries and Wages	3 958	3 958	304	1 837	1 979	(142)	-7%	3 674
Pension and UIF Contributions	583	583	49	295	291	3	1%	589
Medical Aid Contributions	111	111	9	57	55	1	2%	113
Overtime	-	-	-	-	-	-		-
Performance Bonus	605	605	50	303	303	-		605
Motor Vehicle Allowance	745	745	67	391	373	18	5%	782
Cellphone Allowance	-	-	1	1	-	1	#DIV/0!	1
Housing Allowances	154	154	7	37	77	(40)	-51%	75
Other benefits and allowances	46	46	4	22	23	(0)	-2%	45
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	6 201	6 201	491	2 942	3 101	(158)	-5%	5 884
% increase								
Other Municipal Staff								
Basic Salaries and Wages	72 234	72 234	5 338	32 048	36 117	(4 069)	-11%	64 096
Pension and UIF Contributions	12 465	12 465	957	5 779	6 232	(453)	-7%	11 558
Medical Aid Contributions	5 126	5 126	388	2 395	2 563	(168)	-7%	4 789
Overtime	6 884	6 884	797	4 475	3 442	1 032	30%	8 949
Performance Bonus	5 162	5 162	417	2 449	2 581	(132)	-5%	4 898
Motor Vehicle Allowance	3 399	3 399	263	1 582	1 699	(118)	-7%	3 164
Cellphone Allowance	124	124	11	62	62	(0)	0%	124
Housing Allowances	739	739	56	347	369	(22)	-6%	694
Other benefits and allowances	2 322	2 322	168	1 053	1 161	(108)	-9%	2 106
Payments in lieu of leave	-	-	102	441	-	441	#DIV/0!	883
Long service awards	-	-	56	212	-	212	#DIV/0!	425
Post-retirement benefit obligations	-	-	-	27	-	27	#DIV/0!	54
Sub Total - Other Municipal Staff	108 456	108 456	8 554	50 870	54 228	(3 358)	-6%	101 740
% increase								
TOTAL SALARY, ALLOWANCES & BENEFITS	122 949	122 949	9 738	58 055	61 475	(3 419)	-6%	116 111
% increase								
TOTAL MANAGERS AND STAFF	114 657	114 657	9 045	53 812	57 328	(3 516)	-6%	107 625

3. SERVICE DELIVERY PERFORMANCE PLANNING

3.1 LEGISLATIVE OVERVIEW

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2014/15 in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation on **28 May 2014** which include the municipality's key performance indicators for 2014/15.

3.2 CREATING A CULTURE OF PERFORMANCE

A) PERFORMANCE FRAMEWORK

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The municipality adopted a performance management **policy framework** that was approved by Council on **26 November 2009**.

B) MONITORING PERFORMANCE

The municipality utilizes an electronic web based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- The actual result in terms of the target set.
- The output/outcome of achieving the KPI.
- The calculation of the actual performance reported. (If %)
- A performance comment.
- Actions to improve the performance against the target set, if the target was not achieved.
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated.

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

The organisational performance is monitored and evaluated via the SDBIP. An operating procedure for the management and implementation of the SDBIP has been developed. The operating procedure was workshopped with the relevant kpi owners and senior management. The procedures can be summarised as follows:

- The Performance Administrator informs the relevant kpi owners, senior management and departmental secretaries of the closure date to submit actuals achieved for the preceding month. The date varies, but is usually around the 10th of each month. By this date the managers must submit their actuals achieved on the performance web based system.
- Proof of evidence is saved on the system.
- A second date is indicated whereby senior management must verify the information submitted by the manager, as well as the proof of evidence that confirms the information submitted. Any interventions for under-performance and/or general comments should be included on the system. The second closure date is usually approximately 3 days after the first closure date.
- After the second closure date the Performance Administrator generate reports for the relevant portfolio committees, as well as for each directorate. The senior managers signs each of his/her directorate reports as an indication that the information submitted has been verified and that proof of evidence does exist for the actual performance.
- The relevant departmental secretary print the signed manager monthly report and save it on Trim, the municipal archive system.
- The monthly reports are then submitted for inclusion in the relevant Council Portfolio Committee.
- The Performance Administrator generate an overall municipal report and submit it as the monthly SDBIP report to the Municipal Manager for submission to the Mayoral Committee.

3.3 LINK TO THE IDP AND THE BUDGET

The municipality identified the following strategic objectives based on the inputs from the community in the 5 year Intergrated Development Plan (IDP):

- Create an enabling environment to attract investment & support local economy
- Ensure financial viability
- Provide & maintain facilities that make citizens feel at home
- Provide for the needs of informal settlements through improved services
- Support institutional transformation & development
- Support the poor & vulnerable through programmes & policy
- Sustainable provision & maintenance of basic infrastructure
- To maintain & strengthen relations with international- & intergovernmental partners as well as the local community through the creation of participative structures

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

A) PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2014/15 PER STRATEGIC OBJECTIVE

i) Create an enabling environment to attract investment & support local economy

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
TL35	Revisit Municipal Land Audit and draw up an implementation plan. Phase implementation from 14/15 onwards	1st Phase implemented	All	Develop implementation plan.	Implementation plan was completed during 2013/14	0	0	0	1	1
TL36	Compile & Implementation of LED Strategy	Approved LED Strategy	All	New performance indicator for 2014/15. No comparative audited results available		0	0	0	1	1

ii) Ensure financial viability

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
TL18	Financial viability expressed as Debt-Coverage ratio	Ratio	All	16	24.7	0	0	0	16	16
TL19	Financial viability expressed as Cost-Coverage ratio	Ratio	All	1.6	1.53	0	0	0	1.6	1.6
TL20	Financial viability expressed outstanding service debtors	Ratio	All	48%	62%	0%	0%	0%	46%	46%
TL21	Opinion of the Auditor-General on annual financial statements of the previous year	Opinion of AG	All	Unqualified Report	Unqualified Report	0	0	1	0	1
TL22	Increased revenue collection	Percentage revenue collected	All	New performance indicator for 2014/15. No comparative audited results available		0%	96%	0%	96%	96%
TL23	Percentage of budget spent on repairs & maintenance	Percentage of budget spent	All	99%	99%	25%	50%	75%	99%	99%
TL24	Percentage spend of capital budget	Percentage of budget spent	All	95%	96%	10%	40%	60%	96%	96%

iii) Provide and maintain facilities that make citizens feel at home

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
TL27	Customer satisfaction survey (Score 1-5) - community facilities	Score of survey	All	3	3	0	0	0	3	3
TL28	% Expenditure on Operational Budget by Community Directorate	Percentage of budget spent	All	New performance indicator for 2014/15. No comparative audited results available		25%	50%	75%	99%	99%
TL29	% Expenditure on Capital Budget by Community Directorate	Percentage of budget spent	All	New performance indicator for 2014/15. No comparative audited results available		10%	40%	60%	96%	96%

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

iv) Provide for the needs of informal settlements through improved services

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
TL11	Number of subsidised serviced sites developed.	Number of serviced plots	All	New performance indicator for 2014/15. No comparative audited results available		100	150	235	0	485
TL12	Provide basic services - number of informal areas with sufficient communal water services points (taps).	Number of informal areas	All	2	2	0	0	0	2	2
TL13	Provide basic services - number of informal areas with sufficient communal sanitation services points (toilets).	Number of informal areas	All	2	2	0	0	0	2	2
TL14	Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area-cleaning service.	Number of informal areas	All	2	2	0	0	0	2	2
TL15	Number of subsidised electricity connections installed.	Number of connections	All	56	60	0	0	0	50	50

v) Support institutional transformation and development

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
TL16	Percentage budget spent on implementation of Workplace Skills Plan.	Percentage of budget spent	All	98%	99%	0%	0%	0%	99%	99%
TL17	Percentage of people from employment equity target groups employed in the three highest levels of management in	Percentage of equity groups	All	78%	74%	0%	0%	0%	80%	80%

vi) Support the poor and vulnerable through programmes and policy

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
TL30	Number of account holders subsidised through the municipality's Indigent Policy	Number of account holders	All	3 850	2 689	0	0	0	3 800	3 800
TL31	The number of jobs created through municipality's local economic development initiatives including capital projects	Number of jobs created	All	350	367	0	180	0	200	380
TL32	Number of social development programmes implemented	Number of programmes	All	15	15	4	4	4	5	17
TL33	Number of housing opportunities provided per year	Number of top structures	All	247	439	0	0	0	0	0
TL34	Number of Rental Stock	Number of	All	65	15	10	10	20	25	65

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
	transferred	properties transferred								

vii) Sustainable provision and maintenance of basic infrastructure

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
TL1	% Expenditure on Operational Budget by Technical Directorate	Percentage of budget spent	All	New performance indicator for 2014/15. No comparative audited results available		25%	50%	75%	99%	99%
TL2	% Expenditure on Capital Budget by Technical Directorate	Percentage of budget spent	All	New performance indicator for 2014/15. No comparative audited results available		10%	40%	60%	96%	96%
TL3	Percentage compliance with drinking water quality standards.	Percentage compliance	All	100%	100%	97%	97%	97%	97%	97%
TL4	Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	Percentage of outstanding applications	All	<2%	0%	0%	0%	0%	<2%	<2%
TL5	Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	Percentage of outstanding applications	All	<2%	0%	0%	0%	0%	<2%	<2%
TL6	Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	Percentage of outstanding applications	All	<2%	0%	0%	0%	0%	<2%	<2%
TL7	Number of outstanding valid applications for refuse collection services expressed as a % of total number of billings for the service.	Percentage of outstanding applications	All	<2%	0%	0%	0%	0%	<2%	<2%
TL8	Decrease unaccounted water losses.	Percentage water losses	All	29%	27.50%	0%	26%	0%	26%	26%
TL9	Decrease unaccounted electricity losses.	Percentage electricity losses	All	8%	9.56%	0%	8%	0%	8%	8%
TL10	Kilometres of roads upgraded & rehabilitated	Kilometres of roads	All	3.5	4.54	0	0.5	1	1.1	2.6

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

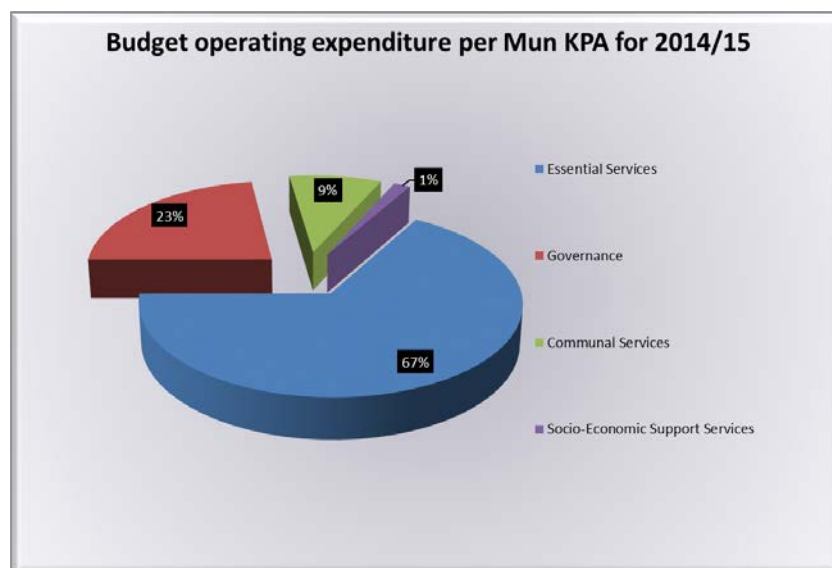
- viii) To maintain and strengthen relations with international- and intergovernmental partners as well as the local community through the creation of participative structures

Ref	KPI	Unit of Measurement	Wards	Target for 2013/14	Actual performance of 2013/14	Target for 2014/15				
						Q1	Q2	Q3	Q4	Annual
TL25	Number of IDP community meetings held	Number of meetings held	All	14	14	0	7	0	7	14
TL26	Number of meetings with inter-governmental partners	Number of meetings held	All	8	9	3	2	3	2	10

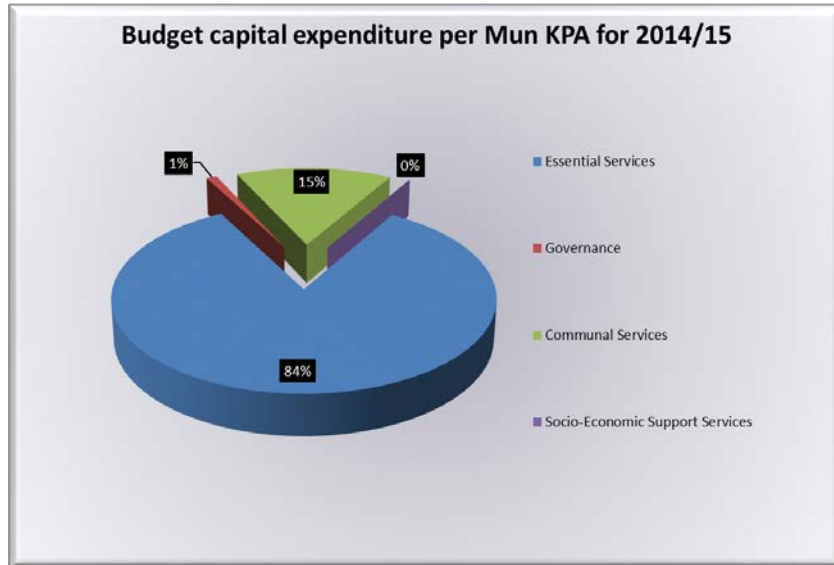
B) BUDGET SPENDING PER IDP KEY PERFORMANCE AREA

The table below provide an analysis of the budget allocation per Municipal Key Performance Area (Opex excludes internal transfers):

Municipal Key Performance Area	Capital Budget	Operational Budget (Opex)
	R	R
Essential Services	52 750 934	264 289 588
Governance	641 775	90 352 201
Communal Services	9 488 808	35 555 290
Socio-Economic Support Services	40 000	6 369 729
Total	62 921 517	396 566 808

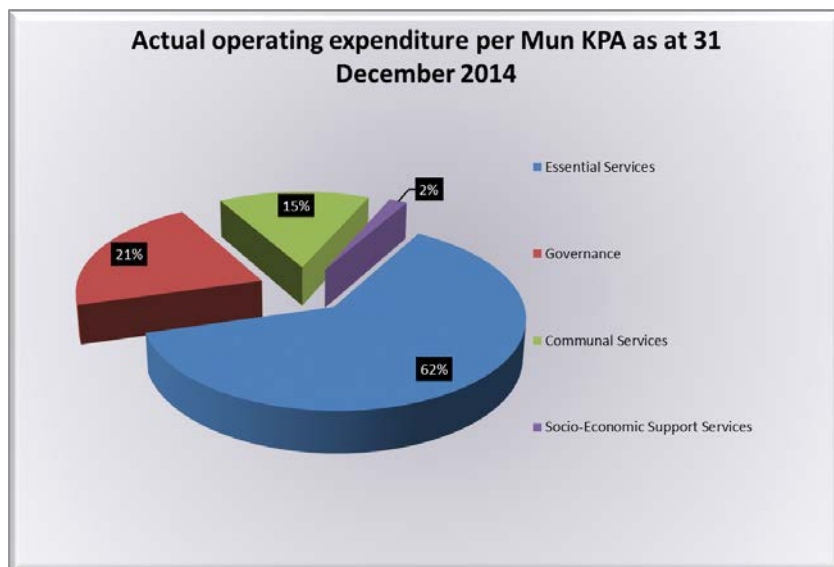


MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

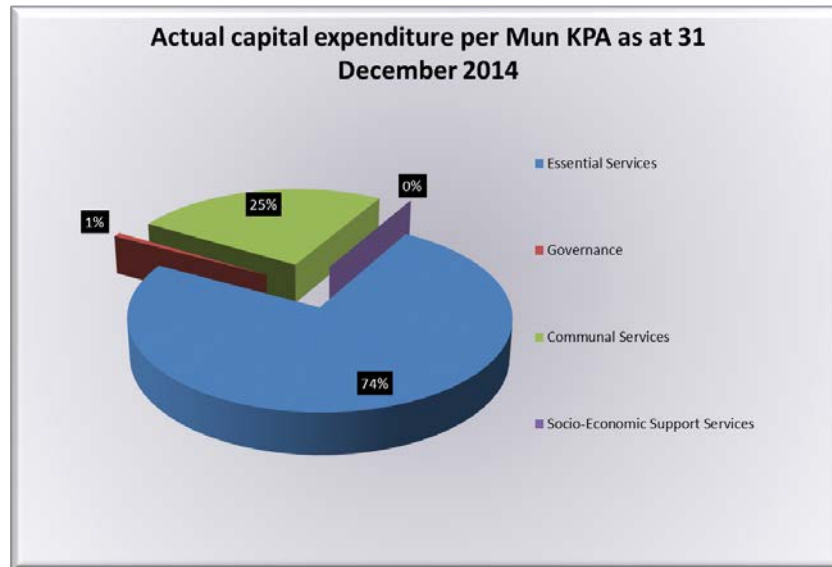


The table below provide an analysis of the actual spending per Municipal Key Performance Area for the mid-year ending 31 December 2014

Municipal Key Performance Area	Actual Capital Expenditure as at 31 December 2014 R	Actual Operating Expenditure as at 31 December 2014 R
Essential Services	10 181 853	119 175 307
Governance	102 799	40 527 806
Communal Services	3 377 523	28 298 670
Socio-Economic Support Services	0	3 405 897
Total	13 662 176	191 407 680



MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014



3.4 MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2014/15

A) OVERALL PERFORMANCE HIGHLIGHTS FOR THE MID-YEAR ENDING 31 DECEMBER 2014

- Funding to the value of R27 million was approved by the Department of Rural Development and Land Affairs for the upgrade of the bulk electricity networks to address supply shortcomings to new subsidised housing projects in Bella Vista and Vredebos, as well as to the industrial area of Schoonvlei where new fruit packaging industries is being constructed.
- Relations with the agricultural and business section was strengthened with several information and consultative sessions held during the period.
- The implementation of the Vredebos subsidised housing project which consist of almost 3 000 plots, is a major milestone, but also pose severe challenges especially in terms of bulk services requirements. The project will not only partially address the current housing backlog, but will also cater for those qualifying in terms of GAP housing as well as farmworker housing needs. It is expected that the project will run over 5 years depending on the availability of grant funding.

*Winner of the “Water Management and Conservation”
2014 Greenest Municipality
Award of the Western Cape*

*New Library completed for
Prince Alfred’s Hamlet*

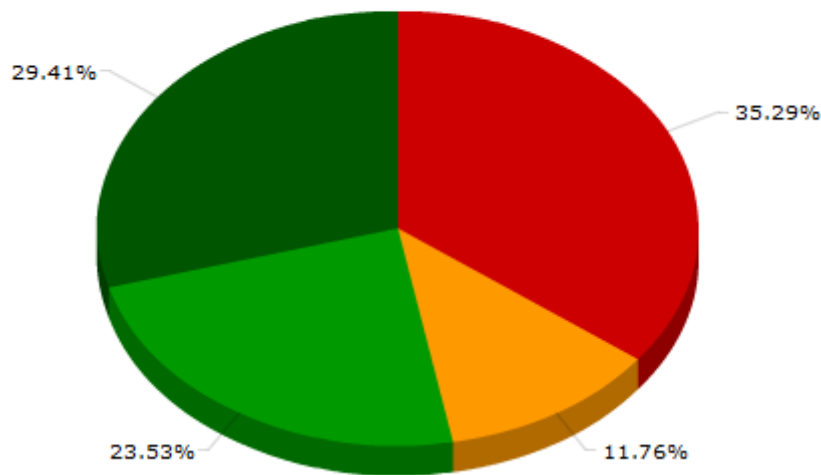
*Clean audit for 2013/14 with no
findings*

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

- A new library for Prince Alfred’s Hamlet was successfully completed to the value of R5 million and inaugurated in November 2014.
- Clean audit received for the 2013/14 financial year with no findings.
- Awarded winner in category “Water Management and Conservation” with 2014 Greenest Municipality Awards Ceremony for the Western Cape.

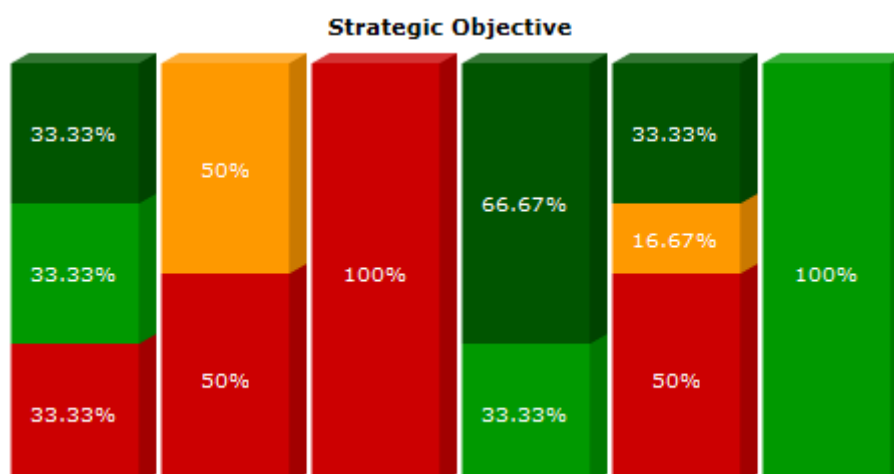
B) OVERALL ACTUAL PERFORMANCE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2014

Witzenberg Municipality



	Witzenberg Municipality
■ KPI Not Met	6 (35.3%)
■ KPI Almost Met	2 (11.8%)
■ KPI Met	4 (23.5%)
■ KPI Well Met	5 (29.4%)
■ KPI Extremely Well Met	-
Total:	17

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014



	Strategic Objective					
	Ensure financial viability	Provide and maintain facilities that make citizens feel at home	Provide for the needs of informal settlements through improved services	Support the poor and vulnerable through programmes and policy	Sustainable provision and maintenance of basic infrastructure	To maintain and strengthen relations with international- and intergovernmental partners as well as the local community through the creation of participative structures
KPI Not Met	1 (33.3%)	1 (50%)	1 (100%)	-	3 (50%)	-
KPI Almost Met	-	1 (50%)	-	-	1 (16.7%)	-
KPI Met	1 (33.3%)	-	-	1 (33.3%)	-	2 (100%)
KPI Well Met	1 (33.3%)	-	-	2 (66.7%)	2 (33.3%)	-
KPI Extremely Well Met	-	-	-	-	-	-
Total:	3	2	1	3	6	2

Category	Colour	Explanation
KPI's Not Met		0% >= Actual/Target < 75%
KPI's Almost Met		75% >= Actual/Target < 100%
KPI's Met		Actual/Target = 100%
KPI's Well Met		100% > Actual/Target < 150%
KPI's Extremely Well Met		Actual/Target >= 150%

3.5 ACTUAL PERFORMANCE PER STRATEGIC OBJECTIVE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2014

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2014 which measures the municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

The municipality met **53%** (9 of 17) of the applicable 17 KPI's for the period as at **31 December 2014**. The remainder of the KPI's 19 on the Top Layer SDBIP out of the total number of 36 KPI's do not have targets for this period and will be reported on in future quarters when they are due. Only **47%** (8 of 17) kpi targets were not achieved as at **31 December 2014** of which the details are included in the tables below.

A) ENSURE FINANCIAL VIABILITY

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2014							Corrective actions for Quarter 2
				Quarter 1		Quarter 2		Target for period	Actual for period	R	
				Target	Comments	Target	Comments				
TL22	Increased revenue collection	Percentage revenue collected	All	N/A		96%	Target achieved	96%	97.62%		None required
TL23	Percentage of budget spent on repairs & maintenance	Percentage of budget spent	All	25%	Target not met	50%	Target achieved	50%	50%		None required
TL24	Percentage spend of capital budget	Percentage of budget spent	All	10%	Target not met	40%	Target not met. See also comments from TL29 & TL2	40%	21.60%		As a result of the under spending on scheduled projects of the departments of Technical- and Community Services, the expected capital spending was not achieved. This will be adjusted as part of the Adjustments Budget submitted during February

B) PROVIDE AND MAINTAIN FACILITIES THAT MAKE CITIZENS FEEL AT HOME

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2014							Corrective actions for Quarter 2
				Quarter 1		Quarter 2		Target for period	Actual for period	R	
				Target	Comments	Target	Comments				
TL28	% Expenditure on Operational Budget by Community Directorate	Percentage of budget spent	All	25%	Target not met	50%	Target not met	50%	2.30%		Maintenance and reparations is planned for the libraries, community halls and the Thusong centre in the 3rd quarter
TL29	% Expenditure on Capital Budget by Community Directorate	Percentage of budget spent	All	10%	Target almost met	40%	Target almost met	40%	38.40%		Tender not awarded on Polo Cross Hall resulting in under performance. Review options to continue with Polo Cross Hall project.

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

C) PROVIDE FOR THE NEEDS OF INFORMAL SETTLEMENTS THROUGH IMPROVED SERVICES

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2014							
				Quarter 1		Quarter 2		Target for period	Actual for period	R	Corrective actions for Quarter 2
				Target	Comments	Target	Comments				
TL11	Number of subsidised serviced sites developed.	Number of serviced plots	All	100	Target not met	150	The Pine Valley project is 80% completed with connections to sites outstanding, all internal underground networks completed.	250	0		Pine Valley completion is earmarked for end of February 2015. Contractor onsite with Bella Vista & Vredebes projects and new schedule for achievement of targets have been submitted.

D) SUPPORT THE POOR AND VULNERABLE THROUGH PROGRAMMES AND POLICY

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2014							
				Quarter 1		Quarter 2		Target for period	Actual for period	R	Corrective actions for Quarter 2
				Target	Comments	Target	Comments				
TL31	The number of jobs created through municipality's local economic development initiatives including capital projects	Number of jobs created	All	N/A		180	201 Temporary job opportunities created from July 2014 to December 2014 through EPWP projects.	180	201		None required
TL32	Number of social development programmes implemented	Number of programmes	All	4	HIV Awareness programme held on 19/09/2014 at the Victoria & Albert Factory in Wolseley. Awareness programme on Fetal Alcohol Syndrome held on 18/09/2014 at Paardekloof, Agter Witzenberg. Awareness programme on water safety held on 09/09/2014 at Pikkie Park Creche in Prince Alfred's Hamlet. Disability Forum meeting held on 10/09/2014 in Ceres.	4	Awareness programme held on 20/11/2014 for farmworkers in Tulbagh. Financial Literacy training as part of the Essen Youth Programme held on 27/11/2014 at Op-Die-Berg. Child Protection information session held at the Breederiver Clinic on 18/12/2014. Gender Based Violence session held at the Breederiver Clinic on 18/12/2014.	8	8		None required
TL34	Number of Rental Stock transferred	Number of properties transferred	All	10	The following rental stock erven was transferred: 5477, 5506, 5557, 5524, 5507, 5469, 3310, 4911, 4857, 4210, 4808, 4871 in Ceres.	10	The following rental stock erven was transferred: 873, 1163, 1168, 1402 (Tulbagh), 4093, 4825, 4827, 4839, 4840, 4854, 4855, 4917, 5174, 4226 (Ceres).	20	26		None required

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

E) SUSTAINABLE PROVISION AND MAINTENANCE OF BASIC INFRASTRUCTURE

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2014							R	Corrective actions for Quarter 2
				Quarter 1		Quarter 2		Target for period	Actual for period			
				Target	Comments	Target	Comments					
TL1	% Expenditure on Operational Budget by Technical Directorate	Percentage of budget spent	All	25%	Target not met. Winter season hampers implementation of maintenance programmes especially road maintenance.	50%	Target almost achieved.	50%	49.80%		Planned maintenance to be executed	
TL2	% Expenditure on Capital Budget by Technical Directorate	Percentage of budget spent	All	10%	Not achieved due to delay in procurement process. Advertised bids had to be amended resulting in extension of advertising periods.	40%	Target not met due to procurement delays and appointment of contractors.	40%	19.30%		All contractors have been appointed and projects underway.	
TL3	Percentage compliance with drinking water quality standards.	Percentage compliance	All	97%	Water samples taken from 24 sample points in 7 towns and tested by independent laboratory against set biological standards achieved 100% quality	97%	Water samples taken from 24 sample points in 7 towns and tested by independent laboratory against set biological standards achieved 100% quality	97%	100%		None required	
TL8	Decrease unaccounted water losses.	Percentage water losses	All	N/A		26%	Target not met.	26%	31%		Reason for high loss percentage are being investigated. Discussions being held with the Finance department to resolve the sold quantities of water	
TL9	Decrease unaccounted electricity losses.	Percentage electricity losses	All	N/A		8%	Target almost met	8%	8.77%		On-going process to implement actions to address losses. Populate existing GIS with the latest data from metering records in order to monitor area bulk meters. Continue project to install remote metering at all bulk supply points	
TL10	Kilometres of roads upgraded & rehabilitated	Kilometres of roads	All	N/A		0.5	The upgrading of Station Road in Tulbagh with a length of 635m was completed.	0.5	0.64		None required	

MID-YEAR BUDGET STATEMENT AND PERFORMANCE ASSESSMENT FOR THE PERIOD 1 JULY TO 31 DECEMBER 2014

F) TO MAINTAIN AND STRENGTHEN RELATIONS WITH INTERNATIONAL- AND INTERGOVERNMENTAL PARTNERS AS WELL AS THE LOCAL COMMUNITY THROUGH THE CREATION OF PARTICIPATIVE STRUCTURES

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2014							
				Quarter 1		Quarter 2		Target for period	Actual for period	R	Corrective actions for Quarter 2
				Target	Comments	Target	Comments				
TL25	Number of IDP community meetings held	Number of meetings held	All	N/A		7	Meetings was scheduled, and conducted in all 7 towns as per the IDP and Budget Process Plan	7	7		None required
TL26	Number of meetings with inter-governmental partners	Number of meetings held	All	3	Inter-governmental Steering Committee meeting held on 23/09/2014 at Ceres. IGR Forum meeting held on 02/09/2014 in Ceres. Disability Forum meeting held 10/09/2014 in Ceres.	2	Stakeholder meeting on "Services to children with disabilities" held on 18/12/2014. Meeting with Dept of Social Development on LDAC held on 06/12/2014 at Ceres.	5	5		None required

The Top Layer SDBIP will be revised and submitted with the Adjustments Budget to Council by the end of February 2015 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and corrections as a result of the audit outcomes of 2013/14.

4 MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the mid-year budget and performance assessment have 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: 20 January 2015