Monthly Budget Statement Report
Section 71 for January 2019

Financial data is in respect of the period
1 July 2018 to 31 January 2019

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

<u>Glossary (Continued)</u>

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, **s**pending without, or in excess of, an approved budget.

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

In terms of Section 71 of the MFMA the accounting officer must prepare monthly budget statements that comply with this section. This section read as follows:

"71. (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

(a) Actual revenue, per revenue source;
(b) actual borrowings;
(c) actual expenditure, per vote;
(d) actual capital expenditure, per vote;
(e) the amount of any allocations received;
(f) actual expenditure on those allocations, excluding expenditure on—
(i) its share of the local government equitable share; and
(ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
(g) when necessary, an explanation of—
(i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
(ii) any material variances from the service delivery and budget implementation plan; and
(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include—
(a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
(b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts.

budgeted for in the municipality's approved budget.
(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days

2.3 Maandelikse begroting state

In terme van Artikel 71 van die MFMA die rekenpligtige beampte moet 'n maandelikse begroting state wat voldoen aan hierdie artikel. Hierdie artikel lees soos volg:

"71. (1) Die rekenpligtige beampte van 'n munisipaliteit moet nie later as 10 werk dae na die einde van elke maand aan die burgemeester van die munisipaliteit en die betrokke Provinsiale Tesourie 1 verklaring in die voorgeskrewe formaat oor die toestand van die munisipaliteit se begroting wat die volgende besonderhede vir die maand en vir die finansiële jaar tot die einde van die maand:

(a) werklike inkomste per bron van inkomste;
(b) werklike lenings;
(c) die werklike uitgawes per stem;
(d) die werklike kapitaalbesteding, per stem;
(e) die bedrag van enige toekennings ontvang;
(f) die werklike uitgawes op daardie toekennings, uitgesluit besteding op
(i) sy deel van die plaaslike regering billike deel;
(ii) toekennings vrygestel is by die jaarlikse Verdeling van Inkomste van die nakoming van hierdie paragraaf, en
(g) wanneer dit nodig is, 'n verduideliking van-
(i) enige wesenlike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;
(ii) enige wesenlike afwykings van die dienslewering en begrotings implementeringsplan;
(iii) enige remediërende of korrektiewe stappe geneem is of geneem word om te verseker dat die geprojekteerde inkomste en uitgawes in die munisipaliteit se goedgekeurde begroting bly.

(2) Die staat moet die volgende insluit-
(a) 'n projeksie van die betrokke munisipaliteit se inkomste en uitgawes vir die res van die finansiële jaar, en enige wysigings van die aanvanklike projeksies, en (b) die voorgeskrewe inligting met betrekking tot die toestand van die begroting van elke munisipale entiteit wat aan die munisipaliteit in terme van artikel 87 (10).

(3) die bedrae wat in die verklaring moet in elke geval in vergelyking met die ooreenstemmende bedrae begroot vir die munisipaliteit se goedgekeurde begroting.

(4) Die verklaring aan die provinsiale tesourie moet in die formaat van 'n getekende dokument en in elektroniese formaat.

(5) Die rekenpligtige beampte van 'n munisipaliteit wat 'n toekenning bedoel in subartikel (1)(e) gedurende 'n bepaalde maand ontvang het, moet nie later nie as 10 werksdae na die

after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter."

einde van die maand, moet daardie deel van die verklaring wat die besonderhede bedoel in subartikel (1)(e) en (f) om die nasionale of provinsiale orgaan van die staat of munisipaliteit wat die toekenning oorgedra

(6) Die Provinsiale Tesourie moet nie later nie as 22 werksdae na die einde van elke maand aan die Nasionale Tesourie 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van die munisipaliteite se begrotings, per munisipaliteit en per munisipale entiteit.

(7) Die Provinsiale Tesourie moet, binne 30 dae na die einde van elke kwartaal, openbaar te maak as wat voorgeskryf mag word, 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van munisipaliteite se begrotings per munisipaliteit en per munisipale entiteit. Die LUR vir finansies moet so 'n gekonsolideerde staat nie later nie as 45 dae na die einde van elke kwartaal aan die provinsiale wetgewer dien."

A MAYOR'S REPORT

Credit control for various reasons remains a challenge for the municipality.

The unwillingness / unability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in access of R 7.6 million.

The monthly billing was also done as scheduled and during this process 16 833 accounts amounting to R 25,1 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 3.9 million.

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

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 93%.

The municipality issued orders to the value of R 20.3 million of which R 0.03 million was in terms of deviations.

The municipality currently has R 86 million in its primary bank account and a R 40 million in investments

B RECOMMENDATION

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

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

A BURGEMEESTERS VERSLAG

Kredietbeheer bly ŉ uitdaging vir die munisipaliteit as gevolg verskillende redes.

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekenings te betaal was ŉ groot bekommernis. Departemente is stading besig om hul betalings te maak. Die skuld beloop tans R 9.1 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 16 833 rekeninge ten bedrae van R 25,1 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 3.9 miljoen.

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

Die opgehoopte debiteure verhaling se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 93%

Bestellings ter waarde van R 20,3 miljoen uitgereik, waarvan R 0.03 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 86 miljoen in die primêre bankrekening en R 40 miljoen in beleggings

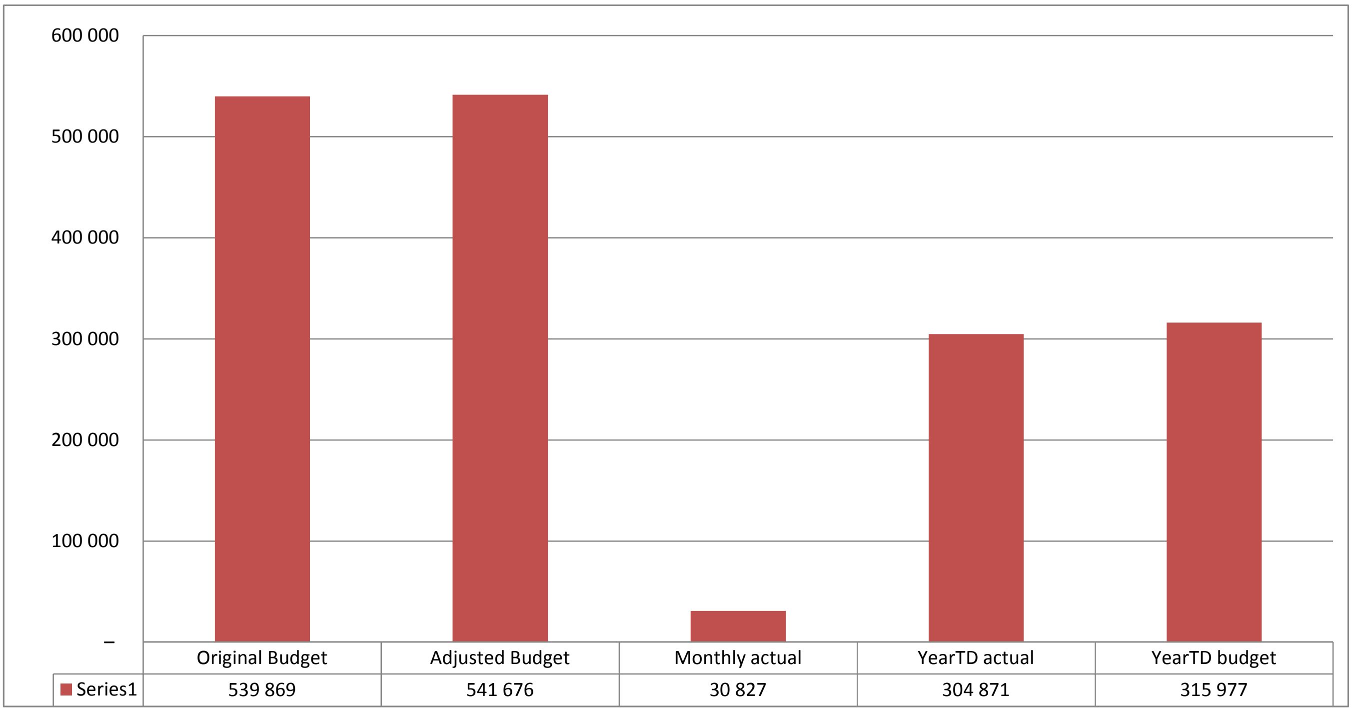
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiele inligting:

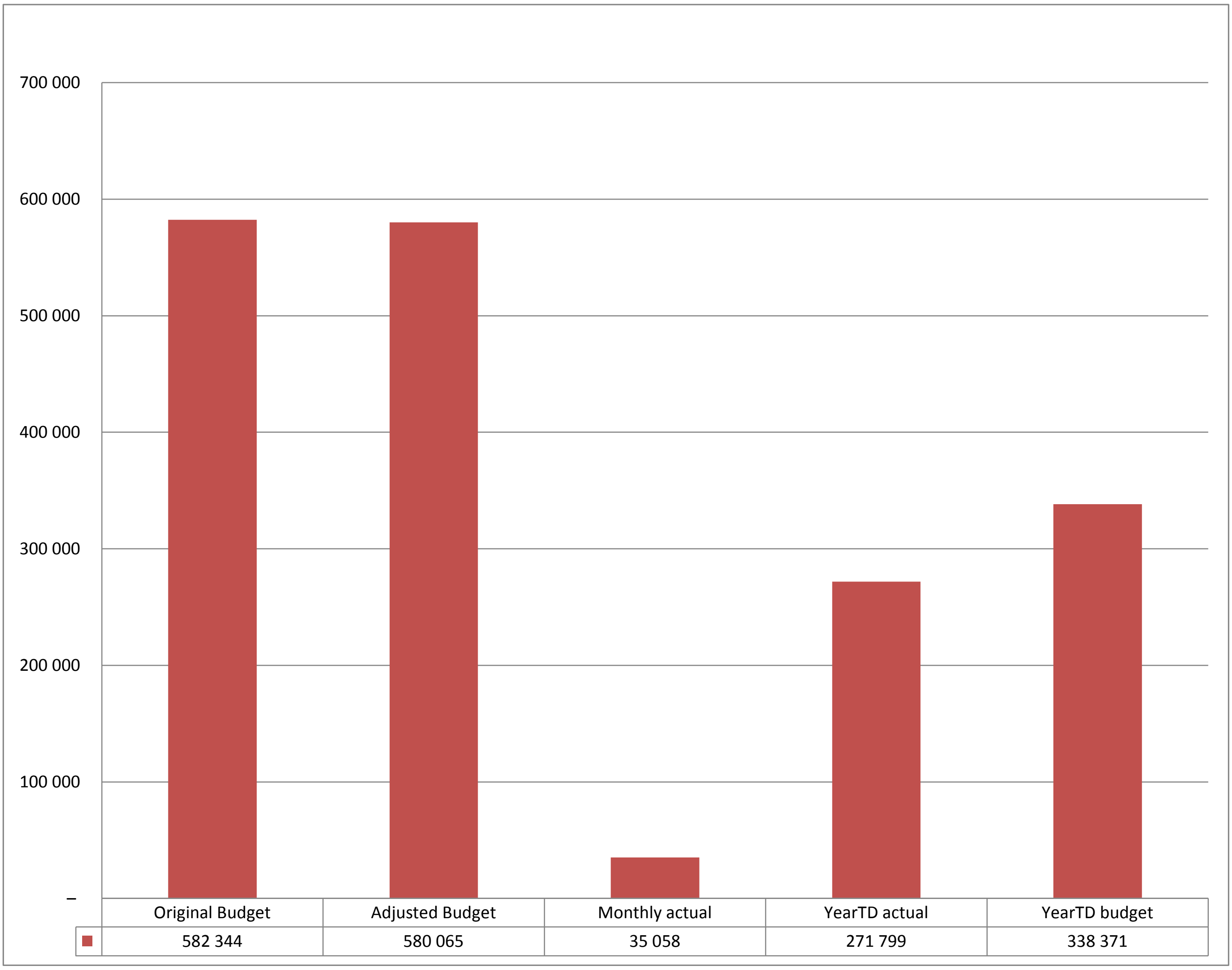
TOTAL OPERATIONAL REVENUE



For the period 1 July 2018 to 31 January 2019, 56.28% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2018 to 31 Januarie 2019, is 56.28% van die begrote operasionele inkomste gehef.

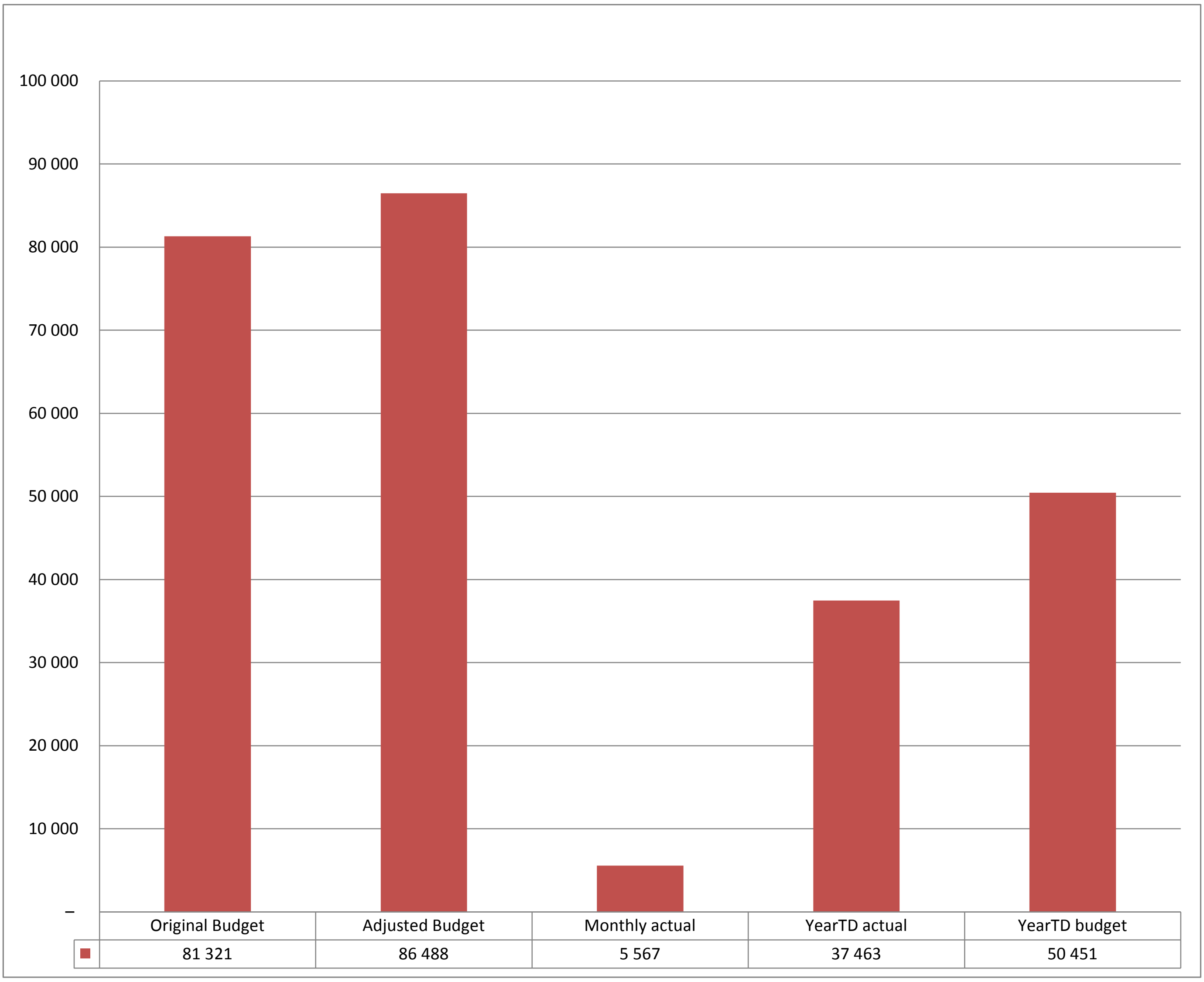
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2018 to 31 January 2019, 46.86% 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 Januarie 2019, is 46.86% 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 January 2019, 43.32% of the budgeted capital expenditure was incurred.

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.

Vir die periode 1 Julie 2018 to 31 Januarie 2019, is 43.32% van die begrote kapitale uitgawes aangegaan.

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 January 2019.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M07 January

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	63 712	70 002	70 002	3 254	53 073	40 834	12 238	30%	70 002
Service charges	306 170	316 407	316 407	22 069	164 344	184 571	(20 227)	-11%	316 407
Investment revenue	8 122	8 198	8 198	1 388	4 568	4 782	(214)	-4%	15 482
Transfers recognised - operational	93 967	91 069	92 875	177	65 083	54 177	10 905	20%	92 875
Other own revenue	57 662	54 194	54 194	3 939	17 804	31 613	(13 809)	-44%	54 194
transfers and contributions)	529 632	539 869	541 676	30 827	304 871	315 977	(11 106)	-4%	548 959
Employee costs	9 170	177 699	174 599	14 684	101 358	101 850	(492)	-0%	174 599
Remuneration of Councillors	9 170	10 709	10 709	967	5 489	6 247	(758)	-12%	10 709
Depreciation & asset impairment	28 699	43 032	44 032	–	12 531	25 685	(13 154)	-51%	56 492
Finance charges	8 675	3 671	3 685	–	392	2 150	(1 757)	-82%	3 685
Materials and bulk purchases	194 879	218 562	217 510	11 536	95 874	126 881	(31 007)	-24%	217 510
Transfers and grants	13 920	14 407	14 358	364	1 049	8 376	(7 327)	-87%	14 358
Other expenditure	251 704	114 264	115 170	7 507	55 106	67 183	(12 077)	-18%	97 898
Total Expenditure	516 217	582 344	580 065	35 058	271 799	338 371	(66 573)	-20%	575 253
Surplus/(Deficit)	13 415	(42 474)	(38 389)	(4 231)	33 073	(22 394)	55 467	-248%	(26 294)
Transfers recognised - capital	34 777	75 847	75 847	158	18 963	44 244	(25 280)	-57%	75 847
Contributions & Contributed assets	–	–	–	–	–	–	–		–
& contributions	48 192	33 372	37 457	(4 073)	52 036	21 850	30 186	138%	49 553
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	48 192	33 372	37 457	(4 073)	52 036	21 850	30 186	138%	49 553
Capital expenditure & funds sources									
Capital expenditure	63 800	81 321	86 488	5 567	37 463	50 451	(12 988)	-26%	86 488
Capital transfers recognised	34 183	52 938	53 438	3 576	22 684	31 172	(8 488)	-27%	53 438
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	3 528	1 550	1 550	–	494	904	(411)	-45%	1 550
Internally generated funds	26 089	26 833	31 499	1 991	14 285	18 375	(4 089)	-22%	31 499
Total sources of capital funds	63 800	81 321	86 488	5 567	37 463	50 451	(12 988)	-26%	86 488
Financial position									
Total current assets	178 612	65 801	242 702		198 394				198 394
Total non current assets	905 207	38 293	948 667		930 146				930 146
Total current liabilities	77 653	55 489	132 499		65 149				65 149
Total non current liabilities	158 745	15 233	173 993		163 934				163 934
Community wealth/Equity	847 421	33 372	884 878		899 457				899 457
Cash flows									
Net cash from (used) operating	83 978	173 205	173 205	(2 607)	58 379	101 036	(42 657)	-42%	173 205
Net cash from (used) investing	(60 010)	(83 247)	(83 247)	39 327	(79 757)	(48 561)	(31 196)	64%	(83 247)
Net cash from (used) financing	(2 795)	3 500	3 500	31	(727)	2 042	(2 768)	-136%	(727)
end	97 506	93 458	93 458	–	75 398	54 517	20 881	38%	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	34 935	4 133	3 533	3 318	6 296	3 120	17 386	96 486	169 206
Creditors Age Analysis									
Total Creditors	382	34	1	–	–	–	–	–	417

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) - M07 January

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	85 944	93 204	93 304	5 727	62 734	54 428	8 306	15%	93 304
Finance and administration	85 944	93 204	93 304	5 727	62 734	54 428	8 306	15%	93 304
Community and public safety	101 163	140 845	140 845	1 784	69 435	82 160	(12 725)	-15%	140 845
Community and social services	80 916	98 728	98 728	229	64 879	57 591	7 288	13%	98 728
Sport and recreation	7 477	9 020	9 020	1 391	4 196	5 262	(1 065)	-20%	9 020
Public safety	3	6	6	–	0	3	(3)	-93%	6
Housing	12 766	33 091	33 091	165	359	19 303	(18 944)	-98%	33 091
Economic and environmental services	32 369	43 682	44 622	741	14 042	26 030	(11 988)	-46%	44 622
Planning and development	1 540	2 510	2 510	178	915	1 464	(549)	-38%	2 510
Road transport	30 827	41 160	41 160	562	13 119	24 010	(10 891)	-45%	41 160
Environmental protection	2	12	952	–	8	555	(548)	-99%	952
Trading services	344 933	337 984	338 750	22 733	177 625	197 604	(19 980)	-10%	338 750
Energy sources	209 994	240 206	240 206	14 896	117 974	140 120	(22 146)	-16%	240 206
Water management	67 545	52 679	53 179	3 940	25 098	31 021	(5 923)	-19%	53 179
Waste water management	41 431	22 399	22 399	1 849	19 919	13 066	6 853	52%	22 399
Waste management	25 962	22 700	22 966	2 048	14 634	13 397	1 237	9%	22 966
Total Revenue - Functional	564 409	615 716	617 522	30 985	323 835	360 221	(36 386)	-10%	617 522
Expenditure - Functional									
Governance and administration	88 216	115 817	115 970	8 058	61 719	67 649	(5 930)	-9%	115 970
Executive and council	22 887	27 771	27 600	1 939	12 951	16 100	(3 148)	-20%	27 600
Finance and administration	63 186	85 942	86 266	5 948	47 410	50 322	(2 912)	-6%	86 266
Internal audit	2 144	2 104	2 104	171	1 358	1 227	130	11%	2 104
Community and public safety	70 971	82 467	81 245	4 846	34 115	47 393	(13 277)	-28%	81 245
Community and social services	21 733	25 460	25 379	1 802	12 926	14 804	(1 878)	-13%	25 379
Sport and recreation	23 574	28 896	27 777	1 822	13 223	16 203	(2 980)	-18%	27 777
Public safety	9 196	8 925	8 925	710	5 311	5 206	105	2%	8 925
Housing	16 468	19 186	19 164	512	2 655	11 179	(8 524)	-76%	19 164
Economic and environmental services	62 903	65 573	66 143	3 077	28 252	38 583	(10 331)	-27%	66 143
Planning and development	8 797	10 614	10 926	647	4 737	6 374	(1 637)	-26%	10 926
Road transport	52 785	53 213	52 530	2 307	22 674	30 643	(7 968)	-26%	52 530
Environmental protection	1 321	1 747	2 686	124	841	1 567	(726)	-46%	2 686
Trading services	293 298	317 593	315 829	18 876	147 094	184 234	(37 140)	-20%	315 829
Energy sources	201 572	224 738	223 310	11 968	100 389	130 264	(29 876)	-23%	223 310
Water management	28 025	28 985	28 844	1 976	14 346	16 826	(2 480)	-15%	28 844
Waste water management	28 364	29 256	29 014	2 261	15 348	16 925	(1 577)	-9%	29 014
Waste management	35 338	34 615	34 661	2 671	17 012	20 219	(3 207)	-16%	34 661
Other	828	893	878	201	618	512	106	21%	878
Total Expenditure - Functional	516 217	582 344	580 065	35 058	271 799	338 371	(66 573)	-20%	580 065
Surplus/ (Deficit) for the year	48 192	33 372	37 457	(4 073)	52 036	21 850	30 186		37 457

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) - M07 January

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Municipal governance and administration	85 944	93 204	93 304	5 727	62 734	54 428	8 306	15%	93 304
Finance and administration	85 944	93 204	93 304	5 727	62 734	54 428	8 306	15%	93 304
Administrative and Corporate Support	0	8	8	0	0	5	(4)	-96%	8
Budget and Treasury Office	6 882	5 442	5 442	360	1 963	3 175	(1 212)	-38%	5 442
Finance	78 169	87 149	87 149	5 343	60 569	50 837	9 732	19%	87 149
Human Resources	212	585	585	23	168	341	(174)	-51%	585
Marketing, Customer Relations, Publicity and Media	–	4	104	–	–	61	(61)	-100%	104
Supply Chain Management	682	16	16	2	34	9	25	263%	16
Community and public safety	101 163	140 845	140 845	1 784	69 435	82 160	(12 725)	-15%	140 845
Community and social services	80 916	98 728	98 728	229	64 879	57 591	7 288	13%	98 728
Aged Care	72 016	88 298	88 298	146	64 452	51 507	12 945	25%	88 298
Cemeteries, Funeral Parlours and Crematoriums	246	210	210	25	135	122	13	11%	210
Community Halls and Facilities	525	814	814	54	250	475	(225)	-47%	814
Libraries and Archives	8 130	9 406	9 406	3	42	5 487	(5 445)	-99%	9 406
Sport and recreation	7 477	9 020	9 020	1 391	4 196	5 262	(1 065)	-20%	9 020
Recreational Facilities	7 347	8 575	8 575	1 380	4 132	5 002	(870)	-17%	8 575
Sports Grounds and Stadiums	130	446	446	10	65	260	(195)	-75%	446

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		Full Year Forecast
Public safety	3	6	6	–	0	3	(3)	-93%	6
Fire Fighting and Protection	3	6	6	–	0	3	(3)	-93%	6
Housing	12 766	33 091	33 091	165	359	19 303	(18 944)	-98%	33 091
Housing	12 766	33 091	33 091	165	359	19 303	(18 944)	-98%	33 091
Economic and environmental services	32 369	43 682	44 622	741	14 042	26 030	(11 988)	-46%	44 622
Planning and development	1 540	2 510	2 510	178	915	1 464	(549)	-38%	2 510
Economic Development/Planning	295	288	288	–	–	168	(168)	-100%	288
Town Planning, Building Regulations and Enforcemen	1 233	1 691	1 691	178	915	986	(71)	-7%	1 691
Project Management Unit	11	531	531	–	–	310	(310)	-100%	531
Road transport	30 827	41 160	41 160	562	13 119	24 010	(10 891)	-45%	41 160
Police Forces, Traffic and Street Parking Control	26 637	26 166	26 166	562	3 563	15 264	(11 701)	-77%	26 166
Roads	4 189	14 993	14 993	–	9 557	8 746	810	9%	14 993
Environmental protection	2	12	952	–	8	555	(548)	-99%	952
Biodiversity and Landscape	2	12	952	–	8	555	(548)	-99%	952
Trading services	344 933	337 984	338 750	22 733	177 625	197 604	(19 980)	-10%	338 750
Energy sources	209 994	240 206	240 206	14 896	117 974	140 120	(22 146)	-16%	240 206
Electricity	209 994	238 858	238 858	14 896	117 870	139 334	(21 463)	-15%	238 858
Street Lighting and Signal Systems	–	1 348	1 348	–	103	786	(683)	-87%	1 348
Water management	67 545	52 679	53 179	3 940	25 098	31 021	(5 923)	-19%	53 179
Water Distribution	67 545	52 679	53 179	3 940	25 098	31 021	(5 923)	-19%	53 179
Waste water management	41 431	22 399	22 399	1 849	19 919	13 066	6 853	52%	22 399
Sewerage	39 642	18 266	18 266	1 849	17 378	10 655	6 723	63%	18 266
Storm Water Management	1 789	4 133	4 133	–	2 541	2 411	130	5%	4 133
Waste management	25 962	22 700	22 966	2 048	14 634	13 397	1 237	9%	22 966
Solid Waste Removal	25 962	22 700	22 966	2 048	14 634	13 397	1 237	9%	22 966
Total Revenue - Functional	564 409	615 716	617 522	30 985	323 835	360 221	(36 386)	-10%	617 522

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure - Functional									
Municipal governance and administration	88 216	115 817	115 970	8 058	61 719	67 649	(5 930)	-9%	115 970
Executive and council	22 887	27 771	27 600	1 939	12 951	16 100	(3 148)	-20%	27 600
Mayor and Council	13 781	17 908	18 076	1 400	8 360	10 544	(2 185)	-21%	18 076
Municipal Manager, Town Secretary and Chief Execut	9 106	9 863	9 524	539	4 592	5 555	(964)	-17%	9 524
Finance and administration	63 186	85 942	86 266	5 948	47 410	50 322	(2 912)	-6%	86 266
Administrative and Corporate Support	8 010	6 682	8 998	441	5 405	5 249	156	3%	8 998
Asset Management	59	6 288	4 085	2	8	2 383	(2 375)	-100%	4 085
Budget and Treasury Office	9 631	16 913	16 612	453	7 903	9 691	(1 787)	-18%	16 612
Finance	10 169	13 476	13 547	1 585	9 046	7 902	1 143	14%	13 547
Fleet Management	1 756	3 122	2 669	221	1 497	1 557	(60)	-4%	2 669
Human Resources	17 485	19 167	19 185	2 293	14 878	11 191	3 687	33%	19 185
Information Technology	2 056	3 179	4 116	133	1 504	2 401	(897)	-37%	4 116
Legal Services	1 780	2 248	2 234	60	1 192	1 303	(111)	-9%	2 234
Marketing, Customer Relations, Publicity and Media	3 055	3 580	3 656	230	1 853	2 133	(279)	-13%	3 656
Property Services	3 554	3 334	3 336	42	942	1 946	(1 005)	-52%	3 336
Risk Management	3	407	407	3	16	237	(221)	-93%	407
Supply Chain Management	4 869	5 844	5 718	461	2 811	3 336	(525)	-16%	5 718
Valuation Service	758	1 703	1 703	23	355	993	(639)	-64%	1 703
Internal audit	2 144	2 104	2 104	171	1 358	1 227	130	11%	2 104
Governance Function	2 144	2 104	2 104	171	1 358	1 227	130	11%	2 104
Community and public safety	70 971	82 467	81 245	4 846	34 115	47 393	(13 277)	-28%	81 245
Community and social services	21 733	25 460	25 379	1 802	12 926	14 804	(1 878)	-13%	25 379
Aged Care	4 541	4 298	4 169	362	2 628	2 432	197	8%	4 169
Cemeteries, Funeral Parlours and Crematoriums	2 581	3 272	3 221	232	1 630	1 879	(249)	-13%	3 221
Child Care Facilities	26	771	771	–	2	450	(448)	-100%	771
Community Halls and Facilities	5 441	5 903	5 995	444	3 065	3 497	(432)	-12%	5 995
Disaster Management	57	56	56	4	18	32	(15)	-45%	56
Education	8	661	661	–	4	386	(382)	-99%	661
Libraries and Archives	9 079	10 499	10 506	759	5 578	6 128	(550)	-9%	10 506
Sport and recreation	23 574	28 896	27 777	1 822	13 223	16 203	(2 980)	-18%	27 777
Community Parks (including Nurseries)	5 591	6 678	6 664	396	3 322	3 888	(565)	-15%	6 664
Recreational Facilities	13 592	17 469	16 349	1 065	7 392	9 537	(2 145)	-22%	16 349
Sports Grounds and Stadiums	4 391	4 748	4 763	360	2 509	2 779	(270)	-10%	4 763
Public safety	9 196	8 925	8 925	710	5 311	5 206	105	2%	8 925
Fire Fighting and Protection	9 196	8 925	8 925	710	5 311	5 206	105	2%	8 925
Housing	16 468	19 186	19 164	512	2 655	11 179	(8 524)	-76%	19 164
Housing	16 143	17 593	17 571	504	2 526	10 250	(7 724)	-75%	17 571
Informal Settlements	325	1 594	1 594	8	130	930	(800)	-86%	1 594

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
Economic and environmental services	62 903	65 573	66 143	3 077	28 252	38 583	(10 331)	-27%	66 143
Planning and development	8 797	10 614	10 926	647	4 737	6 374	(1 637)	-26%	10 926
Corporate Wide Strategic Planning (IDPs, LEDs)	1 761	2 308	2 304	122	903	1 344	(441)	-33%	2 304
Economic Development/Planning	1 921	2 215	2 287	76	724	1 334	(610)	-46%	2 287
Town Planning, Building Regulations and Enforcement	3 637	3 748	3 997	322	2 201	2 332	(131)	-6%	3 997
Project Management Unit	1 479	2 342	2 338	127	909	1 364	(455)	-33%	2 338
Road transport	52 785	53 213	52 530	2 307	22 674	30 643	(7 968)	-26%	52 530
Police Forces, Traffic and Street Parking Control	31 375	28 142	28 171	1 322	8 801	16 433	(7 632)	-46%	28 171
Roads	21 410	25 071	24 359	985	13 874	14 210	(336)	-2%	24 359
Environmental protection	1 321	1 747	2 686	124	841	1 567	(726)	-46%	2 686
Biodiversity and Landscape	388	1 747	2 686	35	251	1 567	(1 316)	-84%	2 686
Pollution Control	934	–	–	89	590	–	590		–
Trading services	293 298	317 593	315 829	18 876	147 094	184 234	(37 140)	-20%	315 829
Energy sources	201 572	224 738	223 310	11 968	100 389	130 264	(29 876)	-23%	223 310
Electricity	199 399	222 463	220 436	11 827	98 884	128 588	(29 704)	-23%	220 436
Street Lighting and Signal Systems	2 173	2 275	2 874	141	1 505	1 677	(172)	-10%	2 874
Water management	28 025	28 985	28 844	1 976	14 346	16 826	(2 480)	-15%	28 844
Water Treatment	34	1 458	1 458	2	13	851	(838)	-98%	1 458
Water Distribution	25 401	23 935	24 044	1 963	12 602	14 026	(1 424)	-10%	24 044
Water Storage	2 590	3 592	3 341	11	1 731	1 949	(218)	-11%	3 341
Waste water management	28 364	29 256	29 014	2 261	15 348	16 925	(1 577)	-9%	29 014
Public Toilets	1 363	1 660	1 658	116	827	967	(141)	-15%	1 658
Sewerage	20 919	19 661	19 595	1 724	10 758	11 430	(672)	-6%	19 595
Storm Water Management	6 049	5 621	5 445	422	3 761	3 176	585	18%	5 445
Waste Water Treatment	33	2 315	2 315	–	2	1 350	(1 349)	-100%	2 315
Waste management	35 338	34 615	34 661	2 671	17 012	20 219	(3 207)	-16%	34 661
Solid Waste Disposal (Landfill Sites)	8 543	10 735	10 758	234	2 285	6 276	(3 990)	-64%	10 758
Solid Waste Removal	25 366	22 639	22 662	2 292	13 842	13 219	623	5%	22 662
Street Cleaning	1 429	1 241	1 241	145	885	724	160	22%	1 241
Other	828	893	878	201	618	512	106	21%	878
Licensing and Regulation	60	87	72	–	14	42	(28)	-67%	72
Tourism	768	806	806	201	604	470	134	29%	806
Total Expenditure - Functional	516 217	582 344	580 065	35 058	271 799	338 371	(66 573)	-20%	580 065
Surplus/ (Deficit) for the year	48 192	33 372	37 457	(4 073)	52 036	21 850	30 186	138%	37 457

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) - M07 January

Vote Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	83 282	89 434	89 434	5 497	61 115	52 170	8 945	17.1%	89 434
Vote 2 - Community Services	128 355	167 972	168 912	2 365	73 214	98 532	(25 318)	-25.7%	168 912
Vote 3 - Corporate Services	212	597	697	23	168	406	(239)	-58.7%	697
Vote 4 - Technical Services	352 005	356 363	357 129	23 055	189 022	208 325	(19 303)	-9.3%	357 129
Vote 5 - Muncipal Manager	554	1 350	1 350	44	316	788	(471)	-59.8%	1 350
Total Revenue by Vote	564 409	615 716	617 522	30 985	323 835	360 221	(36 386)	-10.1%	617 522
Vote 1 - Financial Services	27 219	45 537	42 839	2 555	21 002	24 990	(3 987)	-16.0%	42 839
Vote 2 - Community Services	106 806	115 777	115 380	6 361	44 482	67 305	(22 823)	-33.9%	115 380
Vote 3 - Corporate Services	50 721	56 641	60 280	4 907	34 677	35 163	(486)	-1.4%	60 280
Vote 4 - Technical Services	321 647	351 143	348 508	20 540	165 638	203 296	(37 659)	-18.5%	348 508
Vote 5 - Muncipal Manager	9 824	13 246	13 057	696	5 999	7 617	(1 618)	-21.2%	13 057
Total Expenditure by Vote	516 217	582 344	580 065	35 058	271 799	338 371	(66 573)	-19.7%	580 065
Surplus/ (Deficit) for the year	48 192	33 372	37 457	(4 073)	52 036	21 850	30 186	138.2%	37 457

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

Vote Description	2017/18	Budget Year 2018/19							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	83 282	89 434	89 434	5 497	61 115	52 170	8 945	17%	89 434
1.1 - Assessment Rates	60 998	73 667	73 667	3 110	48 754	42 973	5 782	13%	73 667
1.2 - Treasury: Administration	22 570	19 029	19 029	2 426	12 914	11 100	1 814	16%	19 029
1.3 - Treasury: Debtors	(1 058)	(3 487)	(3 487)	(42)	(616)	(2 034)	1 419	-70%	(3 487)
1.4 - Treasury: Credit controle	90	210	210	1	28	122	(95)	-77%	210
1.5 - Supply Chain Management	682	16	16	2	34	9	25	263%	16
Vote 2 - Community Services	128 355	167 972	168 912	2 365	73 214	98 532	(25 318)	-26%	168 912
2.1 - Cemetries	246	210	210	25	135	122	13	11%	210
2.2 - Housing: Administration	13 006	33 612	33 612	181	475	19 607	(19 131)	-98%	33 612
2,3 - Library Services	8 130	9 406	9 406	3	42	5 487	(5 445)	-99%	9 406
2,4 - Fire Protection Sevices	3	6	6	–	0	3	(3)	-93%	6
2,5 - Pine Forest : Administration	7 346	8 573	8 573	1 380	4 132	5 001	(869)	-17%	8 573
2.7-Community Halls And Facilities	321	571	571	13	176	333	(157)	-47%	571
2.8-Licensing & Regulation	100	103	103	3	92	60	32	53%	103
2.9-Enviromental Protection	2	12	952	–	8	555	(548)	-99%	952
2.10-Parks	(2)	107	107	–	–	62	(62)	-100%	107
2.11-Traffic	26 637	21 289	21 289	562	3 563	12 419	(8 856)	-71%	21 289
2.13-Social & Welfare Services	72 016	88 298	88 298	146	64 452	51 507	12 945	25%	88 298
2.15-Recreational Land	130	446	446	10	65	260	(195)	-75%	446
2.16-Swimming Pools	126	175	175	41	74	102	(28)	-28%	175
2.17-Vehicle Licensing & Testing	–	4 878	4 878	–	–	2 845	(2 845)	-100%	4 878
2.18-L E D	295	288	288	–	–	168	(168)	-100%	288
Vote 3 - Corporate Services	212	597	697	23	168	406	(239)	-59%	697
3.3-Human Resources	212	585	585	23	168	341	(174)	-51%	585
3.7-Marketing & Communications	–	4	104	–	–	61	(61)	-100%	104
3.9-Administration	0	8	8	0	0	5	(4)	-96%	8
Vote 4 - Technical Services	352 005	356 363	357 129	23 055	189 022	208 325	(19 303)	-9%	357 129
4.1-Building Regulations & Enforce	690	848	848	141	667	495	173	35%	848
4.2-Electricity: Administration	211 203	240 464	240 464	14 993	118 514	140 271	(21 757)	-16%	240 464
4.3-Electricity: Street Lights	–	1 348	1 348	–	103	786	(683)	-87%	1 348
4.5-Sewerage	40 320	18 541	18 541	1 910	17 805	10 816	6 990	65%	18 541
4.7-Town Planning	303	713	713	24	103	416	(313)	-75%	713
4.8-Stormwater Management	1 789	4 133	4 133	–	2 541	2 411	130	5%	4 133
4.9-Roads	4 189	14 993	14 993	–	9 557	8 746	810	9%	14 993
4.10-Solid Waste (Dumping Site)	859	1 296	1 296	75	287	756	(469)	-62%	1 296
4.11-Solid Waste (Garden)	–	4	4	–	–	2	(2)	-100%	4
4.12-Solid Waste (Removal)	25 107	21 343	21 609	1 973	14 347	12 605	1 741	14%	21 609
4.14-Water Distribution	67 545	52 679	53 179	3 940	25 098	31 021	(5 923)	-19%	53 179
Vote 5 - Muncipal Manager	554	1 350	1 350	44	316	788	(471)	-60%	1 350
5.1-Property & Legal Services	543	819	819	44	316	478	(161)	-34%	819
5.3-Project Management	11	531	531	–	–	310	(310)	-100%	531
Total Revenue by Vote	564 409	615 716	617 522	30 985	323 835	360 221	(36 386)	-10%	617 522
Vote 1 - Financial Services	27 219	45 537	42 839	2 555	21 002	24 990	(3 987)	-16%	42 839
1.1 - Assessment Rates	(1 651)	870	870	452	1 966	508	1 458	287%	870
1.2 - Treasury: Administration	9 688	23 200	20 697	455	7 910	12 073	(4 163)	-34%	20 697
1.3 - Treasury: Debtors	5 136	5 977	5 861	369	2 812	3 419	(607)	-18%	5 861
1.4 - Treasury: Credit controle	7 420	7 980	8 167	785	4 607	4 764	(157)	-3%	8 167
1.5 - Supply Chain Management	4 871	5 844	5 718	461	2 812	3 336	(524)	-16%	5 718
1.6 - Director: Finance	1 755	1 665	1 526	33	896	890	6	1%	1 526
Vote 2 - Community Services	106 806	115 777	115 380	6 361	44 482	67 305	(22 823)	-34%	115 380
2.1 - Cemetries	2 581	3 272	3 221	232	1 630	1 879	(249)	-13%	3 221
2.2 - Housing: Administration	16 468	19 186	19 164	512	2 655	11 179	(8 524)	-76%	19 164
2,3 - Library Services	9 079	10 258	10 265	759	5 578	5 988	(410)	-7%	10 265
2,4 - Fire Protection Sevices	9 196	8 925	8 925	710	5 311	5 206	105	2%	8 925
2,5 - Pine Forest : Administration	10 404	10 619	10 561	732	5 563	6 160	(598)	-10%	10 561
2.6-Klipriver Park: Administration	867	1 258	1 256	72	518	733	(214)	-29%	1 256
2.7-Community Halls And Facilities	5 043	5 501	5 544	416	2 861	3 234	(373)	-12%	5 544
2.8-Licensing & Regulation	60	87	72	–	14	42	(28)	-67%	72
2.9-Enviromental Protection	1 321	1 747	2 686	124	841	1 567	(726)	-46%	2 686
2.10-Parks	5 578	6 904	6 890	396	3 314	4 019	(705)	-18%	6 890
2.11-Traffic	27 953	24 311	24 337	1 028	6 779	14 196	(7 417)	-52%	24 337
2.12-Disaster Management	57	56	56	4	18	32	(15)	-45%	56
2.13-Social & Welfare Services	4 575	5 731	5 601	362	2 634	3 267	(633)	-19%	5 601
2.15-Recreational Land	4 391	4 748	4 763	360	2 509	2 779	(270)	-10%	4 763
2.16-Swimming Pools	2 322	5 592	4 532	261	1 311	2 644	(1 333)	-50%	4 532
2.17-Vehicle Licensing & Testing	3 422	3 831	3 835	294	2 022	2 237	(215)	-10%	3 835
2.18-L E D	1 921	2 215	2 287	76	724	1 334	(610)	-46%	2 287
2.19-Director: Community Services	1 569	1 535	1 385	22	200	808	(608)	-75%	1 385
Vote 3 - Corporate Services	50 721	56 641	60 280	4 907	34 677	35 163	(486)	-1%	60 280
3.1-Property Administration	3 529	410	409	42	260	239	21	9%	409
3.2-Information Tecnology	2 056	3 107	4 042	128	1 478	2 358	(879)	-37%	4 042

3.3-Human Resources	17 485	19 167	19 185	2 293	14 878	11 191	3 687	33%	19 185
3.5-Council Cost	13 781	17 908	18 076	1 400	8 360	10 544	(2 185)	-21%	18 076
3.5-Town Secretary	1 200	1 298	1 298	107	750	757	(7)	-1%	1 298
3.6-Tourism	768	806	806	201	604	470	134	29%	806
3.7-Marketing & Communications	3 055	3 652	3 730	235	1 879	2 176	(296)	-14%	3 730
3.8-Thusong Centre	417	422	472	29	213	275	(62)	-22%	472
3.9-Administration	6 811	8 113	10 429	334	5 337	6 084	(747)	-12%	10 429
3.10-Director Corporate Services	1 620	1 758	1 834	137	917	1 070	(152)	-14%	1 834
Vote 4 - Technical Services	321 647	351 143	348 508	20 540	165 638	203 296	(37 659)	-19%	348 508
4.1-Building Regulations & Enforce	2 500	2 558	2 558	217	1 506	1 492	13	1%	2 558
4.2-Electricity: Administration	199 246	223 698	220 720	11 741	98 950	128 753	(29 803)	-23%	220 720
4.3-Electricity: Street Lights	134	–	–	–	–	–	–		–
4.4-Mechanical Workshop	1 756	3 122	2 669	221	1 497	1 557	(60)	-4%	2 669
4.4-Public Toilets	1 363	1 660	1 658	116	827	967	(141)	-15%	1 658
4.5-Sewerage	23 139	22 748	24 233	1 950	12 197	14 136	(1 939)	-14%	24 233
4.7-Town Planning	1 136	1 189	1 439	105	695	840	(144)	-17%	1 439
4.8-Stormwater Management	6 049	5 621	5 445	422	3 761	3 176	585	18%	5 445
4.9-Roads	21 410	25 071	24 359	985	13 874	14 210	(336)	-2%	24 359
4.10-Solid Waste (Dumping Site)	8 543	10 735	10 758	234	2 285	6 276	(3 990)	-64%	10 758
4.11-Solid Waste (Garden)	13 672	12 443	12 380	920	6 873	7 222	(349)	-5%	12 380
4.12-Solid Waste (Removal)	13 122	11 437	11 523	1 516	7 854	6 722	1 132	17%	11 523
4.13-Water Storage	2 590	3 606	3 356	11	1 731	1 957	(226)	-12%	3 356
4.14-Water Distribution	25 435	25 615	25 725	1 964	12 615	15 006	(2 391)	-16%	25 725
4.15-Director: Technical Services	1 552	1 641	1 684	137	973	982	(9)	-1%	1 684
Vote 5 - Muncipal Manager	9 824	13 246	13 057	696	5 999	7 617	(1 618)	-21%	13 057
5.1-Property & Legal Services	1 805	2 463	2 452	60	1 192	1 431	(239)	-17%	2 452
5.2-IDP	1 761	2 308	2 304	122	903	1 344	(441)	-33%	2 304
5.3-Project Management	512	1 028	1 023	42	311	597	(286)	-48%	1 023
5.4-Performance Management	967	1 314	1 314	85	598	767	(169)	-22%	1 314
5.5-Internal Audit	2 147	2 511	2 511	174	1 374	1 465	(90)	-6%	2 511
5.6-Municipal Manager	2 632	3 622	3 452	212	1 621	2 014	(392)	-19%	3 452
Total Expenditure by Vote	516 217	582 344	580 065	35 058	271 799	338 371	(66 573)	(0)	580 065
Surplus/ (Deficit) for the year	48 192	33 372	37 457	(4 073)	52 036	21 850	30 186	0	37 457

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) - M07 January

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	63 712	70 002	70 002	3 254	53 073	40 834	12 238	30%	70 002
Service charges - electricity revenue	210 359	235 714	235 714	14 916	117 834	137 500	(19 666)	-14%	235 714
Service charges - water revenue	45 429	41 882	41 882	3 587	19 680	24 431	(4 751)	-19%	41 882
Service charges - sanitation revenue	26 997	17 387	17 387	1 720	13 479	10 142	3 337	33%	17 387
Service charges - refuse revenue	23 384	21 424	21 424	1 846	13 350	12 497	853	7%	21 424
Service charges - other	–	–	–	–	–	–	–		–
Rental of facilities and equipment	5 990	10 198	10 198	685	2 959	5 949	(2 989)	-50%	10 198
Interest earned - external investments	8 122	8 198	8 198	1 388	4 568	4 782	(214)	-4%	8 198
Interest earned - outstanding debtors	10 927	7 284	7 284	903	5 807	4 249	1 558	37%	7 284
Dividends received	–	4	4	–	–	2	(2)	-100%	4
Fines, penalties and forfeits	22 002	18 904	18 904	25	974	11 028	(10 053)	-91%	18 904
Licences and permits	4 751	3 655	3 655	533	2 696	2 132	564	26%	3 655
Agency services	–	4 878	4 878	–	–	2 845	(2 845)	-100%	4 878
Transfers recognised - operational	93 967	91 069	92 875	177	65 083	54 177	10 905	20%	92 875
Other revenue	13 993	9 271	9 271	1 792	5 367	5 408	(41)	-1%	9 271
Gains on disposal of PPE	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	529 632	539 869	541 676	30 827	304 871	315 977	(11 106)	-4%	541 676
Expenditure By Type									
Employee related costs	155 415	177 699	174 599	14 684	101 358	101 850	(492)	0%	174 599
Remuneration of councillors	9 170	10 709	10 709	967	5 489	6 247	(758)	-12%	10 709
Debt impairment	1 108	22 203	22 203	–	–	12 952	(12 952)	-100%	(0)
Depreciation & asset impairment	28 699	43 032	44 032	–	12 531	25 685	(13 154)	-51%	56 492
Finance charges	8 675	3 671	3 685	–	392	2 150	(1 757)	-82%	3 685
Bulk purchases	179 705	197 541	197 541	10 443	87 596	115 232	(27 636)	-24%	197 541
Other materials	15 173	21 021	19 970	1 093	8 278	11 649	(3 371)	-29%	19 970
Contracted services	36 101	41 902	41 072	1 847	19 942	23 958	(4 017)	-17%	41 072
Transfers and grants	13 920	14 407	14 358	364	1 049	8 376	(7 327)	-87%	14 358
Other expenditure	68 250	50 159	51 896	5 659	35 164	30 273	4 892	16%	56 826
Loss on disposal of PPE	–	–	–	–	–	–	–		–
Total Expenditure	516 217	582 344	580 065	35 058	271 799	338 371	(66 573)	-20%	575 253
Surplus/(Deficit)	13 415	(42 474)	(38 389)	(4 231)	33 073	(22 394)	55 467	(0)	(33 577)
Transfers recognised - capital	34 777	75 847	75 847	158	18 963	44 244	(25 280)	(0)	75 847
Contributions recognised - capital	–	–	–	–	–	–	–		–
Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	48 192	33 372	37 457	(4 073)	52 036	21 850			42 269
Surplus/(Deficit) attributable to	48 192	33 372	37 457	(4 073)	52 036	21 850			42 269
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	48 192	33 372	37 457	(4 073)	52 036	21 850			42 269

The revenue and expenditure figures excludes internal charges.

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

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January

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	519	(513)	-99%	890
Vote 4 - Technical Services	14 570	45 777	45 777	2 608	18 093	26 703	(8 610)	-32%	45 777
Total Capital Multi-year expenditure	14 570	46 427	46 667	2 608	18 099	27 223	(9 124)	-34%	46 667
Single Year expenditure appropriation									
Vote 1 - Financial Services	215	180	180	–	5	105	(100)	-95%	180
Vote 2 - Community Services	5 950	4 282	5 569	56	268	3 249	(2 980)	-92%	5 569
Vote 3 - Corporate Services	1 257	970	2 011	49	294	1 173	(879)	-75%	2 011
Vote 4 - Technical Services	41 782	29 312	31 911	2 855	18 797	18 615	182	1%	31 911
Vote 5 - Muncipal Manager	27	150	150	(1)	–	88	(88)	-100%	150
Total Capital single-year expenditure	49 231	34 894	39 820	2 960	19 364	23 229	(3 865)	-17%	39 820
Total Capital Expenditure	63 800	81 321	86 488	5 567	37 463	50 451	(12 988)	-26%	86 488

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January

Vote Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Standard Classification									
Governance and administration	1 576	1 340	3 463	49	338	2 020	(1 682)	-83%	3 463
Executive and council	279	250	1 462	1	73	853	(779)	-91%	1 462
Finance and administration	1 297	1 090	2 001	48	265	1 167	(902)	-77%	2 001
Community and public safety	3 586	3 402	4 693	47	135	2 737	(2 602)	-95%	4 693
Community and social services	645	1 000	1 304	15	15	761	(745)	-98%	1 304
Sport and recreation	2 034	2 402	3 389	32	120	1 977	(1 857)	-94%	3 389
Public safety	549	–	–	–	–	–	–		–
Housing	359	–	–	–	–	–	–		–
Economic and environmental service	11 560	29 788	31 089	2 438	20 182	18 135	2 047	11%	31 089
Planning and development	31	20	256	8	118	149	(31)	-21%	256
Road transport	11 529	28 268	29 333	2 430	20 064	17 111	2 953	17%	29 333
Environmental protection	–	1 500	1 500	–	–	875	(875)	-100%	1 500
Trading services	47 078	46 791	47 243	3 033	16 807	27 558	(10 751)	-39%	47 243
Energy sources	4 728	11 654	11 654	348	2 871	6 798	(3 927)	-58%	11 654
Water management	22 269	14 746	15 246	42	4 213	8 894	(4 681)	-53%	15 246
Waste water management	16 820	19 219	19 171	2 643	8 715	11 183	(2 468)	-22%	19 171
Waste management	3 261	1 171	1 171	–	1 008	683	325	48%	1 171
Total Capital Expenditure - Standard Cla	63 800	81 321	86 488	5 567	37 463	50 451	(12 988)	-26%	86 488
Funded by:									
National Government	20 014	33 070	33 070	3 576	9 727	19 291	(9 563)	-50%	33 070
Provincial Government	14 170	19 569	19 569	–	12 500	11 415	1 085	10%	19 569
District Municipality	–	300	800	–	457	467	(10)	-2%	800
Transfers recognised - capital	34 183	52 938	53 438	3 576	22 684	31 172	(8 488)	-27%	53 438
Borrowing	3 528	1 550	1 550	–	494	904	(411)	-45%	1 550
Internally generated funds	26 089	26 833	31 499	1 991	14 285	18 375	(4 089)	-22%	31 499
Total Capital Funding	63 800	81 321	86 488	5 567	37 463	50 451	(12 988)	-26%	86 488

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M07 January

Vote Description	2017/18	Budget Year 2018/19							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - Financial Services	–	–	–	–	–	–	–		–
1.1 - Assessment Rates	–	–	–	–	–	–	–		–
1.2 - Treasury: Administration	–	–	–	–	–	–	–		–
1.3 - Treasury: Debtors	–	–	–	–	–	–	–		–
1.4 - Treasury: Credit controle	–	–	–	–	–	–	–		–
1.5 - Supply Chain Management	–	–	–	–	–	–	–		–
1.6 - Director: Finance	–	–	–	–	–	–	–		–
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Vote 2 - Community Services	–	350	590	–	6	344	(338)	-98%	590
2.1 - Cemetries	–	–	–	–	–	–	–		–
2.2 - Housing: Administration	–	–	–	–	–	–	–		–
2,3 - Library Services	–	–	–	–	–	–	–		–
2,4 - Fire Protection Sevices	–	–	–	–	–	–	–		–
2,5 - Pine Forest : Administration	–	–	–	–	–	–	–		–
2.6-Klipriver Park: Administration	–	–	–	–	–	–	–		–
2.7-Community Halls And Facilities	–	–	–	–	–	–	–		–
2.8-Licensing & Regulation	–	–	–	–	–	–	–		–
2.9-Enviromental Protection	–	–	–	–	–	–	–		–
2.10-Parks	–	350	590	–	6	344	(338)	-98%	590
Vote 3 - Corporate Services	–	300	300	–	–	175	(175)	-100%	300
3.1-Property Administration	–	–	–	–	–	–	–		–
3.2-Information Tecnology	–	–	–	–	–	–	–		–
3.3-Human Resources	–	–	–	–	–	–	–		–
3.5-Council Cost	–	300	300	–	–	175	(175)	-100%	300
3.5-Town Secretary	–	–	–	–	–	–	–		–
3.6-Tourism	–	–	–	–	–	–	–		–
3.7-Marketing & Communications	–	–	–	–	–	–	–		–
3.8-Thusong Centre	–	–	–	–	–	–	–		–
3.9-Administration	–	–	–	–	–	–	–		–
3.10-Director Corporate Services	–	–	–	–	–	–	–		–
Vote 4 - Technical Services	14 570	45 777	45 777	2 608	18 093	26 703	(4 213)	-16%	45 777
4.1-Building Regulations & Enforce	–	–	–	–	–	–	–		–
4.2-Electricity: Administration	–	9 648	9 648	316	2 337	5 628	(3 291)	-58%	9 648
4.3-Electricity: Street Lights	–	1 887	1 887	–	450	1 100	(650)	-59%	1 887
4.4-Mechanical Workshop	–	–	–	–	–	–	–		–
4.4-Public Toilets	–	–	–	–	–	–	–		–
4.5-Sewerage	–	4 636	4 636	–	3 125	2 704	421	16%	4 636
4.7-Town Planning	–	–	–	–	–	–	–		–
4.8-Stormwater Management	–	10 684	10 684	2 291	4 832	6 232	(1 400)	-22%	10 684
4.9-Roads	–	5 406	5 406	–	3 709	3 154	555	18%	5 406
4.10-Solid Waste (Dumping Site)	–	621	621	–	515	362	152	42%	621
4.11-Solid Waste (Garden)	–	–	–	–	–	–			–
4.12-Solid Waste (Removal)	–	–	–	–	–	–			–
4.13-Water Storage	–	–	–	–	–	–			–
4.14-Water Distribution	14 570	12 896	12 896	–	3 125	7 523			12 896
4.15-Director: Technical Services	–	–	–	–	–	–			–
Vote 5 - Muncipal Manager	–	–	–	–	–	–	–		–
5.1-Property & Legal Services	–	–	–	–	–	–	–		–
5.2-IDP	–	–	–	–	–	–	–		–
5.3-Project Management	–	–	–	–	–	–	–		–
5.4-Performance Management	–	–	–	–	–	–	–		–
5.5-Internal Audit	–	–	–	–	–	–	–		–
5.6-Municipal Manager	–	–	–	–	–	–	–		–
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Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]							–		
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Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]							–		
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Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]							–		
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Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]							–		
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Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]							–		
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Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]							–		
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Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–		–
12.1 - [Name of sub-vote]							–		
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Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–		–
13.1 - [Name of sub-vote]							–		
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Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–		
14.1 - [Name of sub-vote]							–		–
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Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]							–		
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Total multi-year capital expenditure	14 570	46 427	46 667	2 608	18 099	27 223	(9 124)	-34%	46 667
							–		
Capital expenditure - Municipal Vote									
Expenditue of single-year capital appropriation							–		
Vote 1 - Financial Services	215	180	180	–	5	105	(100)	-95%	180
1.1 - Assessment Rates	–	–	–	–	–	–	–		–
1.2 - Treasury: Administration	176	150	120	–	–	70	(70)	-100%	120
1.3 - Treasury: Debtors	–	–	–	–	–	–	–		–
1.4 - Treasury: Credit controle	–	–	–	–	–	–	–		–
1.5 - Supply Chain Management	–	–	–	–	–	–	–		–
1.6 - Director: Finance	39	30	60	–	5	35	(30)	-85%	60
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	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Vote 2 - Community Services	14 784	46 607	5 569	56	268	3 249	(2 980)	-92%	5 569
2.1 - Cemetries	14 570	46 427	–	–	–	–	–		–
2.2 - Housing: Administration	–	–	–	–	–	–	–		–
2,3 - Library Services	–	–	400	–	–	233	(233)	-100%	400
2,4 - Fire Protection Sevices	–	–	–	–	–	–	–		–
2,5 - Pine Forest : Administration	215	180	412	–	–	240	(240)	-100%	412
2.6-Klipriver Park: Administration	–	–	–	–	–	–	–		–
2.7-Community Halls And Facilities	–	–	609	9	9	355	(346)	-97%	609
2.8-Licensing & Regulation	–	–	–	–	–	–	–		–
2.9-Enviromental Protection	–	–	1 500	–	–	875	(875)	-100%	1 500
2.10-Parks	–	–	1 985	32	114	1 158	(1 044)	-90%	1 985
2.12-Disaster Management			–	–	–	–	–		–
2.13-Social & Welfare Services			–	–	–	–	–		–
2.14-Sport Grounds			–	–	–	–	–		–
2.15-Recreational Land			–	–	–	–	–		–
2.16-Swimming Pools			102	–	–	59	(59)	-100%	102
2.17-Vehicle Licensing & Testing			–	–	–	–	–		–
2.18-L E D			531	15	124	310	(186)	-60%	531
2.19-Director: Community Services			30	–	21	18	3	18%	30
Vote 3 - Corporate Services	1 257	970	2 011	49	294	1 173	(879)	-75%	2 011
3.1-Property Administration	–	–	–	–	–	–	–		–
3.2-Information Tecnology	314	350	450	–	70	263	(193)	-73%	450
3.3-Human Resources	–	–	–	–	–	–	–		–
3.5-Council Cost	–	–	–	–	–	–	–		–
3.5-Town Secretary	–	–	–	–	–	–	–		–
3.6-Tourism	–	–	–	–	–	–	–		–
3.7-Marketing & Communications	661	190	258	–	127	150	(23)	-16%	258
3.8-Thusong Centre	–	–	–	–	–	–	–		–
3.9-Administration	113	400	1 173	48	68	684	(616)	-90%	1 173
3.10-Director Corporate Services	169	30	130	1	29	76	(47)	-62%	130
Vote 4 - Technical Services	41 782	29 312	31 911	2 855	18 797	18 615	182	1%	31 911
4.1-Building Regulations & Enforce	–	–	–	–	–	–	–		–
4.2-Electricity: Administration	3 794	120	120	31	84	70	14	20%	120
4.3-Electricity: Street Lights	934	–	–	–	–	–	–		–
4.4-Mechanical Workshop	33	–	–	–	–	–	–		–
4.4-Public Toilets	–	500	200	–	–	117	(117)	-100%	200
4.5-Sewerage	15 031	3 100	3 352	52	458	1 955	(1 497)	-77%	3 352
4.7-Town Planning	–	–	–	–	–	–	–		–
4.8-Stormwater Management	1 789	300	300	300	300	175	125	71%	300
4.9-Roads	9 211	22 862	23 927	2 430	16 355	13 957	2 398	17%	23 927
4.10-Solid Waste (Dumping Site)	–	–	–	–	–	–	–		–

4.11-Solid Waste (Garden)	3 261	550	550	–	494	321	173	54%	550
4.12-Solid Waste (Removal)	–	–	–	–	–	–	–		–
4.13-Water Storage	–	–	–	–	–	–	–		–
4.14-Water Distribution	7 699	1 850	2 350	42	1 088	1 371	(283)	-21%	2 350
4.15-Director: Technical Services	30	30	1 112	–	19	649	(630)	-97%	1 112
Vote 5 - Muncipal Manager	27	150	150	(1)	–	88	(88)	-100%	150
5.1-Property & Legal Services	–	–	–	–	–	–	–		–
5.2-IDP	–	–	–	–	–	–	–		–
5.3-Project Management	11	20	20	(1)	–	12	(12)	-100%	20
5.4-Performance Management	–	–	–	–	–	–	–		–
5.5-Internal Audit	–	–	–	–	–	–	–		–
5.6-Municipal Manager	15	130	130	–	–	76	(76)	-100%	130
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
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Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]							–		
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Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]							–		
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Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]							–		
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Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]							–		
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Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		

							–		
							–		
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–		–
12.1 - [Name of sub-vote]									
Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–		–
13.1 - [Name of sub-vote]							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–		–
14.1 - [Name of sub-vote]							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
							–		
Total single-year capital expenditure	58 065	77 219	39 820	2 960	19 364	23 229	(3 865)	(0)	39 820
Total Capital Expenditure	72 635	123 646	86 488	5 567	37 463	50 451	(12 988)	(0)	86 488

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	2017/18	Budget Year 2018/19			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	97 506	83 129	177 181	75 408	75 408
Call investment deposits	–	47	47	40 000	40 000
Consumer debtors	57 003	(33 750)	23 254	66 129	66 129
Other debtors	12 701	14 940	27 641	6 814	6 814
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 402	1 435	14 580	10 044	10 044
Total current assets	178 612	65 801	242 702	198 394	198 394
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	900 277	881 428	881 428
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	948 667	930 146	930 146
TOTAL ASSETS	1 083 819	104 095	1 191 369	1 128 540	1 128 540
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	6 418	–	6 418	6 792	6 792
Trade and other payables	53 808	46 998	100 163	41 093	41 093
Provisions	17 426	8 491	25 917	17 264	17 264
Total current liabilities	77 653	55 489	132 499	65 149	65 149
Non current liabilities					
Borrowing	4 175	2 200	6 389	2 573	2 573
Provisions	154 570	13 033	167 603	161 361	161 361
Total non current liabilities	158 745	15 233	173 993	163 934	163 934
TOTAL LIABILITIES	236 399	70 723	306 491	229 083	229 083
NET ASSETS	847 421	33 372	884 878	899 457	899 457
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	837 066	33 372	874 523	889 102	889 102
Reserves	10 355	–	10 355	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	847 421	33 372	884 878	899 457	899 457

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	63 592	61 689	61 689	4 286	49 936	35 985	13 950	39%	61 689
Service charges	308 615	291 601	291 601	21 624	183 327	170 101	13 226	8%	291 601
Other revenue	–	17 246	17 246	2 552	12 670	10 060	2 610	26%	17 246
Government - operating	132 666	97 846	97 846	–	73 822	57 077	16 745	29%	97 846
Government - capital	–	63 230	63 230	–	33 466	36 884	(3 418)	-9%	63 230
Interest	19 166	13 112	13 112	1 388	4 568	7 649	(3 080)	-40%	13 112
Dividends									
Payments									
Suppliers and employees	(424 386)	(369 994)	(369 994)	(32 092)	(298 217)	(215 830)	82 387	-38%	(369 994)
Finance charges	(15 676)	(938)	(938)	–	(145)	(547)	(402)	74%	(938)
Transfers and Grants	–	(587)	(587)	(364)	(1 048)	(343)	706	-206%	(587)
NET CASH FROM/(USED) OPERATING ACTIVITIES	83 978	173 205	173 205	(2 607)	58 379	101 036	122 723	121%	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	–	–	–	45 000	(40 000)	–	(40 000)		–
Payments									
Capital assets	(63 800)	(83 247)	(83 247)	(5 673)	(39 757)	(48 561)	(8 804)	18%	(83 247)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(60 010)	(83 247)	(83 247)	39 327	(79 757)	(48 561)	31 196	-64%	(83 247)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	3 500	3 500	–	–	2 042	(2 042)	-100%	3 500
Increase (decrease) in consumer deposits	1 023	–	–	31	441	–	441		–
Payments									–
Repayment of borrowing	(3 818)	–	–	–	(1 167)	–	1 167		–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 795)	3 500	3 500	31	(727)	2 042	2 768	136%	(727)
									–
NET INCREASE/ (DECREASE) IN CASH HELD	21 173	93 458	93 458	36 751	(22 104)	54 517			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		75 398	54 517			190 961

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	29.97%	Income better than expected.	
	Service charges - electricity revenue	-14.30%	Variance can be attributed to lower usage caused by seasonal fluctuations.	
	Service charges - water revenue	-19.45%	Variance due to water restrictions implemented and higher awareness of water saving methods in clients.	
	Service charges - sanitation revenue	32.90%	Variance due to industrial effuent charges.	
	Service charges - refuse revenue	6.83%	Immaterial variance	
	Service charges - other			
	Interest earned - external investments	-4.48%	Income less than expected due to economic climate and decrease on return rates of investments.	
	Dividends received	-100.00%	Immaterial variance	
	Fines, penalties and forfeits	-91.17%	Low collection of fines experienced.	
	Agency services	-100.00%	Backlog of traffic reconciliations.	
	Expenditure By Type			
2	Expenditure By Type			
	Depreciation & asset impairment	-51.21%	Asset Parameters to be maintained.More depreciation runs to follow.	
	Finance charges	-81.74%	Majority of loans repaid. Expected to increase when taking up a new loan	
	Other materials	-28.94%	Performance expected to increase during the next few months	
	Transfers and subsidies	-87.48%	Top structures of housing expected to increase in the following months	
	Other expenditure	16.16%	Immaterial Variance. Performance expected to increase during the next few months.	
	Loss on disposal of PPE			
	Capital Expenditure			
3	Capital Expenditure			
	Financial Position			
4	Financial Position			
		–		
		–		
	Cash Flow	–		
5	Cash Flow			
	Measureable performance			
		-		
	Municipal Entities	–		
6	Measureable performance			
		–		
		–		
		–		
		–		
7	Municipal Entities			
		–		
		–		
		–		
		–		
		–		

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.9%	8.0%	8.2%	4.8%	2.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		5.5%	1.9%	1.8%	1.3%	1.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.8%	147.4%	12.0%	4.9%	4.9%
Gearing	Long Term Borrowing/ Funds & Reserves		40.3%		61.7%	24.9%	24.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	230.0%	118.6%	183.2%	304.5%	304.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		125.6%	149.9%	133.8%	177.1%	177.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13.2%	-3.5%	9.4%	23.9%	13.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old						
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		1.7%	32.9%	32.2%	33.2%	32.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue						
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.1%	8.7%	8.8%	4.2%	2.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description		Budget Year 2018/19									
R thousands	NT Code	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
Debtors Age Analysis By Income Source											
Water	1200	9 336	1 323	1 011	919	928	1 131	7 082	28 899	50 628	38 958
Electricity	1300	12 475	765	698	694	479	387	1 670	1 233	18 401	4 463
Property Rates	1400	4 549	377	330	194	3 502	184	810	12 209	22 155	16 899
Waste Water Management	1500	5 148	710	659	636	634	625	3 299	14 355	26 065	19 549
Waste Management	1600	5 654	815	680	666	581	588	2 947	15 786	27 716	20 567
Property Rental Debtors	1700	145	17	16	16	16	15	89	565	879	700
Interest on Arrear Accounts	1810	1 518	94	105	126	134	161	1 300	22 541	25 979	24 262
Recoverable expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 890)	32	34	67	23	29	190	898	(2 616)	1 207
Total By Income Source	2000	34 935	4 133	3 533	3 318	6 296	3 120	17 386	96 486	169 206	126 606
2017/18 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	804	813	751	757	1 716	325	1 307	2 681	9 154	6 785
Commercial	2300	10 900	462	349	256	1 350	292	1 433	6 411	21 453	9 742
Households	2400	21 548	2 645	2 223	2 128	2 838	2 319	13 451	78 892	126 045	99 630
Other	2500	1 683	213	210	177	391	183	1 194	8 503	12 554	10 448
Total By Customer Group	2600	34 935	4 133	3 533	3 318	6 296	3 120	17 386	96 486	169 206	126 606

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QUALITY CERTIFICATE

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

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

has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature : ______________________

Date: 13 February 2019