



**Quarterly Budget Statement Report
{Section 52(d)} for the Period
1 January 2019 to 31 March 2019**

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

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

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

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

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

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

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

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

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

Section 66 reads as follow:

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

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

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

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

Quarterly reports on implementation of budget

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

Publication of quarterly reports on implementation of budget

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

PART 1 - IN-YEAR REPORT

Mayors Report

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

It is my privilege to present to you the quarterly Budget Statement Report for the three months from 1 January 2019 to 31 March 2019.

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

The year to date recovery rate for the year excluding traffic fines is 94%, with the annual target also being 94%. Government departments and commercial customers are in arrears and this matter are receiving immediate attention in order to improve cash flow. Household debt remains a serious concern.

Capital expenditure is R6.9 million under budget, but we are hopeful to achieve the set target as per currently capital budget. It should also be noted that the Department of Water affairs and Sanitation has paid over the gazetted amount as per DORA, which will enable the construction of the Tulbagh Dam.



COUNCILLOR BC KLAASEN
EXECUTIVE MAYOR

Recommendation

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 January 2019 to 31 March 2019.

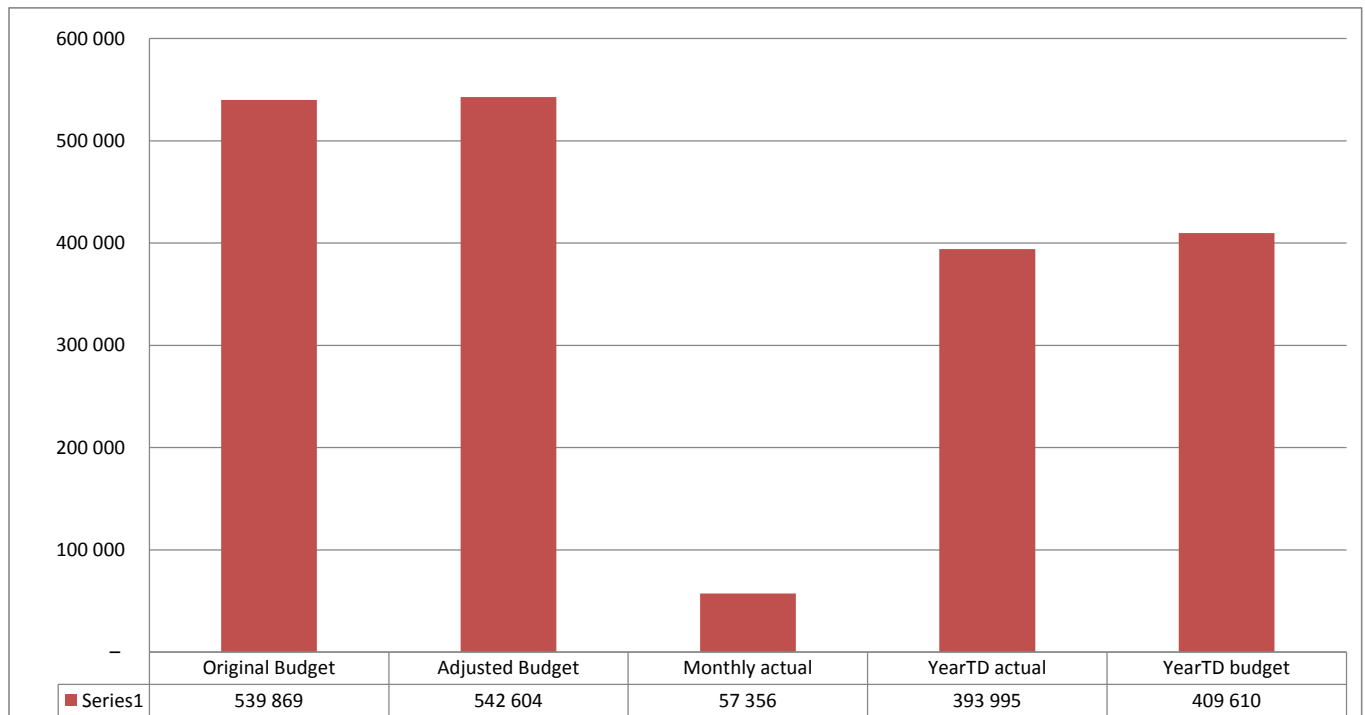
C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

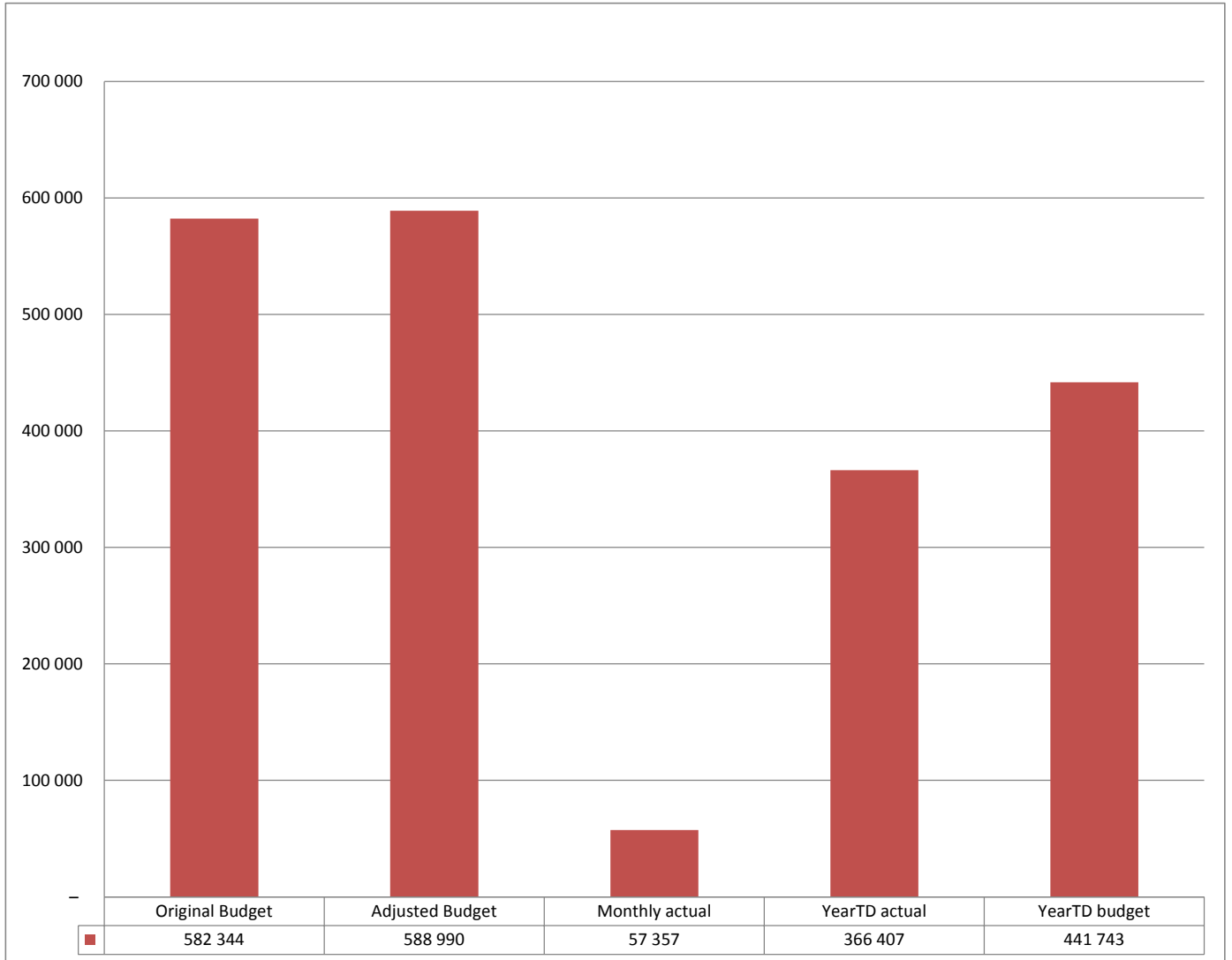
TOTAL OPERATIONAL REVENUE



For the period 1 July 2018 to 31 March 2019, 72.61% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2018 to 31 Maart 2019, is 72.61% van die begrote operasionele inkomste gehêf.

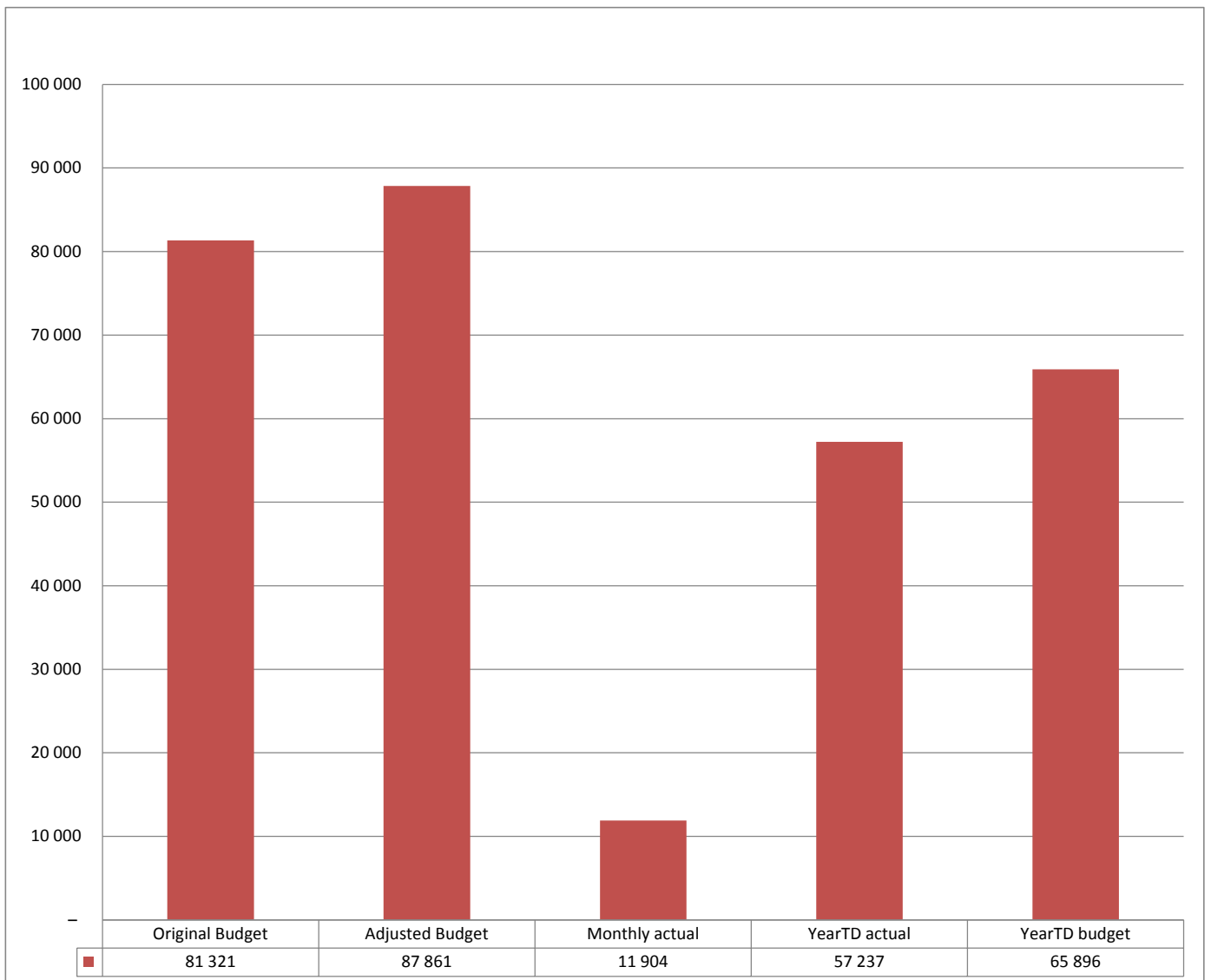
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2018 to 31 March 2019, 62.21% 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 Maart 2019, is 62.21% 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 March 2019, 65.14% of the budgeted capital expenditure was incurred.

There is currently also R 18.9 million on order for capital expenditure.

Vir die periode 1 Julie 2018 to 31 Maart 2019, is 65.14% van die begrote kapitale uitgawes aangegaan.

Daar is tans ook R 18.9 miljoen op bestelling vir kapitaal uitgawes.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 March 2019.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	63 712	70 002	68 191	3 079	59 485	51 143	8 342	16%	68 191
Service charges	306 170	316 407	318 218	29 747	218 241	238 663	(20 422)	-9%	318 218
Investment revenue	8 122	8 198	8 198	550	6 075	6 149	(74)	-1%	15 482
Transfers recognised - operational	93 967	91 069	92 448	21 392	86 752	69 336	17 416	25%	92 448
Other own revenue	57 662	54 194	55 549	2 588	23 442	44 318	(20 876)	-47%	55 549
transfers and contributions)	529 632	539 869	542 604	57 356	393 995	409 610	(15 614)	-4%	549 888
Employee costs	9 170	177 699	170 326	9 830	127 908	127 745	164	0%	170 326
Remuneration of Councillors	9 170	10 709	10 709	794	7 077	8 032	(955)	-12%	10 709
Depreciation & asset impairment	28 699	43 032	45 165	–	12 532	33 874	(21 342)	-63%	45 165
Finance charges	8 675	3 671	8 005	5	398	6 004	(5 606)	-93%	8 005
Materials and bulk purchases	194 879	218 562	214 912	33 283	144 587	161 184	(16 597)	-10%	214 912
Transfers and grants	13 920	14 407	14 417	3 751	4 828	10 813	(5 985)	-55%	14 417
Other expenditure	251 704	114 264	125 456	9 694	69 078	94 092	(25 013)	-27%	108 166
Total Expenditure	516 217	582 344	588 990	57 357	366 407	441 743	(75 336)	-17%	571 701
Surplus/(Deficit)	13 415	(42 474)	(46 386)	(1)	27 588	(32 133)	59 721	-186%	(21 814)
Transfers recognised - capital	34 777	75 847	73 852	3 716	22 680	55 389	(32 709)	-59%	73 852
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
& contributions	48 192	33 372	27 466	3 715	50 268	23 256	27 012	116%	52 038
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	48 192	33 372	27 466	3 715	50 268	23 256	27 012	116%	52 038
Capital expenditure & funds sources									
Capital expenditure	63 800	81 321	87 861	11 904	57 237	65 896	(8 659)	-13%	87 861
Capital transfers recognised	34 183	52 938	52 672	8 130	37 196	39 504	(2 308)	-6%	52 672
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	3 528	1 550	1 550	–	1 485	1 163	322	28%	1 550
Internally generated funds	26 089	26 833	33 639	3 773	18 556	25 229	(6 673)	-26%	33 639
Total sources of capital funds	63 800	81 321	87 861	11 904	57 237	65 896	(8 659)	-13%	87 861
Financial position									
Total current assets	178 612	65 801	163 630		221 915				221 915
Total non current assets	905 207	38 293	947 706		949 920				949 920
Total current liabilities	77 653	55 489	48 095		108 302				108 302
Total non current liabilities	158 745	15 233	173 993		165 844				165 844
Community wealth/Equity	847 421	33 372	889 248		897 689				897 689
Cash flows									
Net cash from (used) operating	83 978	173 205	66 013	30 257	95 061	49 510	45 551	92%	66 013
Net cash from (used) investing	(60 010)	(83 247)	(85 599)	(3 041)	(130 449)	(64 199)	(66 250)	103%	(85 599)
Net cash from (used) financing	(2 795)	3 500	2 640	39	(601)	1 980	(2 581)	-130%	(601)
end	97 506	93 458	80 552	–	61 513	84 788	(23 275)	-27%	81 417
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	37 458	3 844	3 082	2 869	2 549	2 447	18 692	101 889	172 831
Creditors Age Analysis									
Total Creditors	637	–	–	–	–	–	–	–	637

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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) - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	85 944	93 204	92 699	4 490	72 335	69 524	2 811	4%	92 699
Finance and administration	85 944	93 204	92 699	4 490	72 335	69 524	2 811	4%	92 699
Community and public safety	101 163	140 845	118 583	25 761	96 205	88 937	7 268	8%	118 583
Community and social services	80 916	98 728	96 722	21 447	86 641	72 542	14 100	19%	96 722
Sport and recreation	7 477	9 020	8 981	587	5 471	6 736	(1 265)	-19%	8 981
Public safety	3	6	6	3	3	4	(1)	-24%	6
Housing	12 766	33 091	12 874	3 724	4 090	9 655	(5 565)	-58%	12 874
Economic and environmental services	32 369	43 682	51 559	405	15 293	38 669	(23 376)	-60%	51 559
Planning and development	1 540	2 510	2 268	59	1 118	1 701	(583)	-34%	2 268
Road transport	30 827	41 160	48 339	345	14 167	36 254	(22 087)	-61%	48 339
Environmental protection	2	12	952	—	8	714	(706)	-99%	952
Trading services	344 933	337 984	353 616	30 417	232 841	265 212	(32 371)	-12%	353 616
Energy sources	209 994	240 206	239 796	22 741	158 205	179 847	(21 642)	-12%	239 796
Water management	67 545	52 679	52 216	3 584	31 981	39 162	(7 181)	-18%	52 216
Waste water management	41 431	22 399	38 077	1 922	23 856	28 558	(4 702)	-16%	38 077
Waste management	25 962	22 700	23 527	2 171	18 799	17 646	1 154	7%	23 527
Total Revenue - Functional	564 409	615 716	616 456	61 073	416 675	462 342	(45 667)	-10%	616 456
Expenditure - Functional									
Governance and administration	88 216	115 817	117 769	3 534	73 630	88 327	(14 697)	-17%	117 769
Executive and council	22 887	27 771	27 709	1 713	16 346	20 782	(4 436)	-21%	27 709
Finance and administration	63 186	85 942	87 906	1 646	55 561	65 929	(10 369)	-16%	87 906
Internal audit	2 144	2 104	2 154	175	1 723	1 616	107	7%	2 154
Community and public safety	70 971	82 467	80 742	9 176	48 180	60 557	(12 377)	-20%	80 742
Community and social services	21 733	25 460	25 162	1 896	16 791	18 872	(2 080)	-11%	25 162
Sport and recreation	23 574	28 896	27 802	2 610	17 537	20 852	(3 314)	-16%	27 802
Public safety	9 196	8 925	8 925	632	6 794	6 694	100	2%	8 925
Housing	16 468	19 186	18 853	4 037	7 057	14 140	(7 083)	-50%	18 853
Economic and environmental services	62 903	65 573	67 663	3 736	36 032	50 747	(14 716)	-29%	67 663
Planning and development	8 797	10 614	10 651	661	6 163	7 988	(1 825)	-23%	10 651
Road transport	52 785	53 213	54 326	3 055	28 861	40 744	(11 883)	-29%	54 326
Environmental protection	1 321	1 747	2 686	19	1 007	2 015	(1 008)	-50%	2 686
Trading services	293 298	317 593	321 937	40 910	207 945	241 453	(33 508)	-14%	321 937
Energy sources	201 572	224 738	223 182	34 046	149 792	167 386	(17 594)	-11%	223 182
Water management	28 025	28 985	30 068	2 740	17 861	22 551	(4 690)	-21%	30 068
Waste water management	28 364	29 256	29 139	1 808	18 874	21 854	(2 980)	-14%	29 139
Waste management	35 338	34 615	39 549	2 317	21 418	29 661	(8 243)	-28%	39 549
Other	828	893	878	1	621	659	(38)	-6%	878
Total Expenditure - Functional	516 217	582 344	588 990	57 357	366 407	441 743	(75 336)	-17%	588 990
Surplus/ (Deficit) for the year	48 192	33 372	27 466	3 715	50 268	20 599	29 669		27 466

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) - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Revenue - Functional									
Municipal governance and administration	85 944	93 204	92 699	4 490	72 335	69 524	2 811	4%	92 699
Finance and administration	85 944	93 204	92 699	4 490	72 335	69 524	2 811	4%	92 699
Administrative and Corporate Support	0	8	8	–	0	6	(6)	-97%	8
Budget and Treasury Office	6 882	5 442	5 292	221	2 370	3 969	(1 599)	-40%	5 292
Finance	78 169	87 149	86 694	4 240	69 688	65 020	4 668	7%	86 694
Human Resources	212	585	585	–	211	439	(228)	-52%	585
Marketing, Customer Relations, Publicity and Media	–	4	104	28	28	78	(50)	-64%	104
Supply Chain Management	682	16	16	1	38	12	26	212%	16
Community and public safety	101 163	140 845	118 583	25 761	96 205	88 937	7 268	8%	118 583
Community and social services	80 916	98 728	96 722	21 447	86 641	72 542	14 100	19%	96 722
Aged Care	72 016	88 298	86 352	21 330	86 032	64 764	21 268	33%	86 352
Cemeteries, Funeral Parlours and Crematoriums	246	210	210	19	169	157	12	7%	210
Community Halls and Facilities	525	814	814	93	383	611	(227)	-37%	814
Libraries and Archives	8 130	9 406	9 346	5	57	7 010	(6 953)	-99%	9 346
Sport and recreation	7 477	9 020	8 981	587	5 471	6 736	(1 265)	-19%	8 981
Recreational Facilities	7 347	8 575	8 575	581	5 386	6 431	(1 044)	-16%	8 575
Sports Grounds and Stadiums	130	446	406	6	84	305	(221)	-72%	406

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Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		Full Year Forecast
R thousands									
Public safety	3	6	6	3	3	4	(1)	-24%	6
<i>Fire Fighting and Protection</i>	3	6	6	3	3	4	(1)	-24%	6
Housing	12 766	33 091	12 874	3 724	4 090	9 655	(5 565)	-58%	12 874
<i>Housing</i>	12 766	33 091	12 874	3 724	4 090	9 655	(5 565)	-58%	12 874
Economic and environmental services	32 369	43 682	51 559	405	15 293	38 669	(23 376)	-60%	51 559
Planning and development	1 540	2 510	2 268	59	1 118	1 701	(583)	-34%	2 268
<i>Economic Development/Planning</i>	295	288	577	–	–	432	(432)	-100%	577
<i>Town Planning, Building Regulations and Enforcemen</i>	1 233	1 691	1 691	59	1 118	1 268	(150)	-12%	1 691
<i>Project Management Unit</i>	11	531	–	–	–	–	–		–
Road transport	30 827	41 160	48 339	345	14 167	36 254	(22 087)	-61%	48 339
<i>Police Forces, Traffic and Street Parking Control</i>	26 637	26 166	26 166	345	4 611	19 625	(15 014)	-77%	26 166
<i>Roads</i>	4 189	14 993	22 173	–	9 557	16 629	(7 073)	-43%	22 173
Environmental protection	2	12	952	–	8	714	(706)	-99%	952
<i>Biodiversity and Landscape</i>	2	12	952	–	8	714	(706)	-99%	952
<i>Pollution Control</i>	0	–	–	–	0	–	0		–
Trading services	344 933	337 984	353 616	30 417	232 841	265 212	(32 371)	-12%	353 616
Energy sources	209 994	240 206	239 796	22 741	158 205	179 847	(21 642)	-12%	239 796
<i>Electricity</i>	209 994	238 858	239 081	22 741	158 102	179 310	(21 209)	-12%	239 081
<i>Street Lighting and Signal Systems</i>	–	1 348	715	–	103	536	(433)	-81%	715
Water management	67 545	52 679	52 216	3 584	31 981	39 162	(7 181)	-18%	52 216
<i>Water Distribution</i>	67 545	52 679	52 216	3 584	31 981	39 162	(7 181)	-18%	52 216
Waste water management	41 431	22 399	38 077	1 922	23 856	28 558	(4 702)	-16%	38 077
<i>Sewerage</i>	39 642	18 266	25 996	1 922	21 315	19 497	1 818	9%	25 996
<i>Storm Water Management</i>	1 789	4 133	12 082	–	2 541	9 061	(6 520)	-72%	12 082
Waste management	25 962	22 700	23 527	2 171	18 799	17 646	1 154	7%	23 527
<i>Solid Waste Removal</i>	25 962	22 700	23 527	2 171	18 799	17 646	1 154	7%	23 527
Total Revenue - Functional	564 409	615 716	616 456	61 073	416 675	462 342	(45 667)	-10%	616 456

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure - Functional									
Municipal governance and administration	88 216	115 817	117 769	3 534	73 630	88 327	(14 697)	-17%	117 769
Executive and council	22 887	27 771	27 709	1 713	16 346	20 782	(4 436)	-21%	27 709
Mayor and Council	13 781	17 908	18 128	1 167	10 660	13 596	(2 936)	-22%	18 128
Municipal Manager, Town Secretary and Chief Execut	9 106	9 863	9 582	546	5 686	7 186	(1 500)	-21%	9 582
Finance and administration	63 186	85 942	87 906	1 646	55 561	65 929	(10 369)	-16%	87 906
Administrative and Corporate Support	8 010	6 682	11 175	1 194	7 083	8 382	(1 299)	-15%	11 175
Asset Management	59	6 288	1 595	3	13	1 196	(1 184)	-99%	1 595
Budget and Treasury Office	9 631	16 913	17 984	472	9 389	13 488	(4 099)	-30%	17 984
Finance	10 169	13 476	13 550	1 451	11 486	10 163	1 324	13%	13 550
Fleet Management	1 756	3 122	2 673	185	1 910	2 005	(95)	-5%	2 673
Human Resources	17 485	19 167	19 722	(2 716)	14 469	14 791	(323)	-2%	19 722
Information Technology	2 056	3 179	3 930	243	1 961	2 947	(987)	-33%	3 930
Legal Services	1 780	2 248	2 344	105	1 656	1 758	(102)	-6%	2 344
Marketing, Customer Relations, Publicity and Media	3 055	3 580	3 719	204	2 260	2 789	(530)	-19%	3 719
Property Services	3 554	3 334	3 336	46	1 032	2 502	(1 470)	-59%	3 336
Risk Management	3	407	407	–	16	305	(289)	-95%	407
Supply Chain Management	4 869	5 844	5 768	437	3 886	4 326	(440)	-10%	5 768
Valuation Service	758	1 703	1 703	23	400	1 277	(877)	-69%	1 703
Internal audit	2 144	2 104	2 154	175	1 723	1 616	107	7%	2 154
Governance Function	2 144	2 104	2 154	175	1 723	1 616	107	7%	2 154
Community and public safety	70 971	82 467	80 742	9 176	48 180	60 557	(12 377)	-20%	80 742
Community and social services	21 733	25 460	25 162	1 896	16 791	18 872	(2 080)	-11%	25 162
Aged Care	4 541	4 298	3 981	399	3 511	2 986	525	18%	3 981
Cemeteries, Funeral Parlours and Crematoriums	2 581	3 272	3 231	222	2 078	2 423	(345)	-14%	3 231
Child Care Facilities	26	771	771	–	2	579	(577)	-100%	771
Community Halls and Facilities	5 441	5 903	5 839	423	3 946	4 379	(434)	-10%	5 839
Disaster Management	57	56	71	3	23	53	(30)	-57%	71
Education	8	661	661	–	4	496	(492)	-99%	661
Libraries and Archives	9 079	10 499	10 608	850	7 228	7 956	(728)	-9%	10 608
Sport and recreation	23 574	28 896	27 802	2 610	17 537	20 852	(3 314)	-16%	27 802
Community Parks (including Nurseries)	5 591	6 678	6 670	485	4 223	5 002	(780)	-16%	6 670
Recreational Facilities	13 592	17 469	16 299	1 767	10 101	12 224	(2 123)	-17%	16 299
Sports Grounds and Stadiums	4 391	4 748	4 833	358	3 213	3 625	(412)	-11%	4 833
Public safety	9 196	8 925	8 925	632	6 794	6 694	100	2%	8 925
Fire Fighting and Protection	9 196	8 925	8 925	632	6 794	6 694	100	2%	8 925
Housing	16 468	19 186	18 853	4 037	7 057	14 140	(7 083)	-50%	18 853
Housing	16 143	17 593	17 258	4 023	6 895	12 943	(6 048)	-47%	17 258
Informal Settlements	325	1 594	1 596	15	162	1 197	(1 035)	-86%	1 596

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Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	YearTD budget
R thousands								%	
Economic and environmental services	62 903	65 573	67 663	3 736	36 032	50 747	(14 716)	-29%	67 663
Planning and development	8 797	10 614	10 651	661	6 163	7 988	(1 825)	-23%	10 651
Corporate Wide Strategic Planning (IDPs, LEDs)	1 761	2 308	2 304	118	1 166	1 728	(563)	-33%	2 304
Economic Development/Planning	1 921	2 215	2 585	101	951	1 939	(987)	-51%	2 585
Town Planning, Building Regulations and Enforcement	3 637	3 748	3 904	313	2 880	2 928	(48)	-2%	3 904
Project Management Unit	1 479	2 342	1 857	129	1 166	1 393	(227)	-16%	1 857
Road transport	52 785	53 213	54 326	3 055	28 861	40 744	(11 883)	-29%	54 326
Police Forces, Traffic and Street Parking Control	31 375	28 142	28 141	1 494	12 242	21 106	(8 864)	-42%	28 141
Roads	21 410	25 071	26 185	1 562	16 620	19 639	(3 019)	-15%	26 185
Environmental protection	1 321	1 747	2 686	19	1 007	2 015	(1 008)	-50%	2 686
Biodiversity and Landscape	388	1 747	2 686	19	329	2 015	(1 686)	-84%	2 686
Pollution Control	934	–	–	–	679	–	679		–
Trading services	293 298	317 593	321 937	40 910	207 945	241 453	(33 508)	-14%	321 937
Energy sources	201 572	224 738	223 182	34 046	149 792	167 386	(17 594)	-11%	223 182
Electricity	199 399	222 463	220 258	33 986	147 989	165 193	(17 204)	-10%	220 258
Street Lighting and Signal Systems	2 173	2 275	2 924	59	1 803	2 193	(390)	-18%	2 924
Water management	28 025	28 985	30 068	2 740	17 861	22 551	(4 690)	-21%	30 068
Water Treatment	34	1 458	1 458	2	16	1 094	(1 078)	-99%	1 458
Water Distribution	25 401	23 935	25 268	2 596	15 960	18 951	(2 991)	-16%	25 268
Water Storage	2 590	3 592	3 341	142	1 884	2 506	(622)	-25%	3 341
Waste water management	28 364	29 256	29 139	1 808	18 874	21 854	(2 980)	-14%	29 139
Public Toilets	1 363	1 660	1 658	113	1 055	1 244	(188)	-15%	1 658
Sewerage	20 919	19 661	19 753	1 333	13 198	14 815	(1 617)	-11%	19 753
Storm Water Management	6 049	5 621	5 413	362	4 617	4 059	557	14%	5 413
Waste Water Treatment	33	2 315	2 315	–	4	1 736	(1 732)	-100%	2 315
Waste management	35 338	34 615	39 549	2 317	21 418	29 661	(8 243)	-28%	39 549
Solid Waste Disposal (Landfill Sites)	8 543	10 735	15 910	325	3 077	11 932	(8 855)	-74%	15 910
Solid Waste Removal	25 366	22 639	22 398	1 845	17 112	16 798	314	2%	22 398
Street Cleaning	1 429	1 241	1 241	146	1 230	931	299	32%	1 241
Other	828	893	878	1	621	659	(38)	-6%	878
Licensing and Regulation	60	87	72	1	17	54	(38)	-69%	72
Tourism	768	806	806	–	604	604	(0)	0%	806
Total Expenditure - Functional	516 217	582 344	588 990	57 357	366 407	441 743	(75 336)	-17%	588 990
Surplus/ (Deficit) for the year	48 192	33 372	27 466	3 715	50 268	20 599	29 669	144%	27 466

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

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue by Vote</u>									
Vote 1 - Financial Services	83 282	89 434	88 829	4 278	70 289	66 622	3 667	5.5%	88 829
Vote 2 - Community Services	128 355	167 972	146 937	26 107	101 051	110 203	(9 152)	-8.3%	146 937
Vote 3 - Corporate Services	212	597	697	28	239	523	(283)	-54.2%	697
Vote 4 - Technical Services	352 005	356 363	379 174	30 614	244 690	284 380	(39 690)	-14.0%	379 174
Vote 5 - Muncipal Manager	554	1 350	819	45	406	614	(208)	-33.9%	819
Total Revenue by Vote	564 409	615 716	616 456	61 073	416 675	462 342	(45 667)	-9.9%	616 456
<u>Expenditure by Vote</u>									
Vote 1 - Financial Services	27 219	45 537	41 774	2 416	26 115	31 330	(5 216)	-16.6%	41 774
Vote 2 - Community Services	106 806	115 777	115 285	10 780	62 336	86 463	(24 127)	-27.9%	115 285
Vote 3 - Corporate Services	50 721	56 641	62 795	324	39 578	47 096	(7 518)	-16.0%	62 795
Vote 4 - Technical Services	321 647	351 143	356 400	43 110	230 604	267 300	(36 697)	-13.7%	356 400
Vote 5 - Muncipal Manager	9 824	13 246	12 737	728	7 775	9 553	(1 778)	-18.6%	12 737
Total Expenditure by Vote	516 217	582 344	588 990	57 357	366 407	441 743	(75 336)	-17.1%	588 990
Surplus/ (Deficit) for the year	48 192	33 372	27 466	3 715	50 268	20 599	29 669	144.0%	27 466

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WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third Quarter

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand									
Revenue by Vote									
Vote 1 - Financial Services	83 282	89 434	88 829	4 278	70 289	66 622	3 667	6%	88 829
1.1 - Assessment Rates	60 998	73 667	73 667	3 155	55 035	55 250	(215)	0%	73 667
1.2 - Treasury: Administration	22 570	19 029	20 234	1 173	15 871	15 176	695	5%	20 234
1.3 - Treasury: Debtors	(1 058)	(3 487)	(5 299)	(51)	(694)	(3 974)	3 279	-83%	(5 299)
1.4 - Treasury: Credit controle	90	210	210	(0)	40	157	(118)	-75%	210
1.5 - Supply Chain Management	682	16	16	1	38	12	26	212%	16
Vote 2 - Community Services	128 355	167 972	146 937	26 107	101 051	110 203	(9 152)	-8%	146 937
2.1 - Cemeteries	246	210	210	19	169	157	12	7%	210
2.2 - Housing: Administration	13 006	33 612	13 394	3 739	4 237	10 045	(5 808)	-58%	13 394
2.3 - Library Services	8 130	9 406	9 346	5	57	7 010	(6 953)	-99%	9 346
2.4 - Fire Protection Services	3	6	6	3	3	4	(1)	-24%	6
2.5 - Pine Forest : Administration	7 346	8 573	8 573	581	5 386	6 430	(1 043)	-16%	8 573
2.7-Community Halls And Facilities	321	571	571	72	274	428	(154)	-36%	571
2.8-Licensing & Regulation	100	103	103	2	98	77	21	27%	103
2.9-Enviromental Protection	2	12	952	-	8	714	(706)	-99%	952
2.10-Parks	(2)	107	107	-	-	80	(80)	-100%	107
2.11-Traffic	26 637	21 289	21 289	345	4 611	15 967	(11 356)	-71%	21 289
2.13-Social & Welfare Services	72 016	88 298	86 352	21 330	86 032	64 764	21 268	33%	86 352
2.15-Recreational Land	130	446	406	6	84	305	(221)	-72%	406
2.16-Swimming Pools	126	175	175	4	92	131	(40)	-30%	175
2.17-Vehicle Licensing & Testing	-	4 878	4 878	-	-	3 658	(3 658)	-100%	4 878
2.18-L E D	295	288	577	-	-	432	(432)	-100%	577
Vote 3 - Corporate Services	212	597	697	28	239	523	(283)	-54%	697
3.3-Human Resources	212	585	585	-	211	439	(228)	-52%	585
3.7-Marketing & Communications	-	4	104	28	28	78	(50)	-64%	104
3.9-Administration	0	8	8	-	0	6	(6)	-97%	8
Vote 4 - Technical Services	352 005	356 363	379 174	30 614	244 690	284 380	(39 690)	-14%	379 174
4.1-Building Regulations & Enforce	690	848	848	27	815	636	179	28%	848
4.2-Electricity: Administration	211 203	240 464	240 687	22 829	158 897	180 515	(21 618)	-12%	240 687
4.3-Electricity: Street Lights	-	1 348	715	-	103	536	(433)	-81%	715
4.5-Sewerage	40 320	18 541	26 271	1 985	21 867	19 703	2 163	11%	26 271
4.7-Town Planning	303	713	713	19	130	535	(405)	-76%	713
4.8-Stormwater Management	1 789	4 133	12 082	-	2 541	9 061	(6 520)	-72%	12 082
4.9-Roads	4 189	14 993	22 173	-	9 557	16 629	(7 073)	-43%	22 173
4.10-Solid Waste (Dumping Site)	859	1 296	1 296	172	459	972	(513)	-53%	1 296
4.11-Solid Waste (Garden)	-	4	4	-	-	3	(3)	-100%	4
4.12-Solid Waste (Removal)	25 107	21 343	22 170	1 999	18 341	16 628	1 713	10%	22 170
4.14-Water Distribution	67 545	52 679	52 216	3 584	31 981	39 162	(7 181)	-18%	52 216
Vote 5 - Muncipal Manager	554	1 350	819	45	406	614	(208)	-34%	819
5.1-Property & Legal Services	543	819	819	45	406	614	(208)	-34%	819
5.3-Project Management	11	531	-	-	-	-	-	-	-
Total Revenue by Vote	564 409	615 716	616 456	61 073	416 675	462 342	(45 667)	-10%	616 456
Vote 1 - Financial Services	27 219	45 537	41 774	2 416	26 115	31 330	(5 216)	-17%	41 774
1.1 - Assessment Rates	(1 651)	870	870	377	2 247	653	1 595	244%	870
1.2 - Treasury: Administration	9 688	23 200	19 579	474	9 399	14 684	(5 285)	-36%	19 579
1.3 - Treasury: Debtors	5 136	5 977	5 814	360	3 550	4 361	(810)	-19%	5 814
1.4 - Treasury: Credit controle	7 420	7 980	8 217	735	6 069	6 163	(94)	-2%	8 217
1.5 - Supply Chain Management	4 871	5 844	5 768	437	3 889	4 326	(438)	-10%	5 768
1.6 - Director: Finance	1 755	1 665	1 526	32	961	1 144	(184)	-16%	1 526
Vote 2 - Community Services	106 806	115 777	115 285	10 780	62 336	86 463	(24 127)	-28%	115 285
2.1 - Cemeteries	2 581	3 272	3 231	222	2 078	2 423	(345)	-14%	3 231
2.2 - Housing: Administration	16 468	19 186	18 853	4 037	7 057	14 140	(7 083)	-50%	18 853
2.3 - Library Services	9 079	10 258	10 367	850	7 228	7 775	(548)	-7%	10 367
2.4 - Fire Protection Services	9 196	8 925	8 925	632	6 794	6 694	100	2%	8 925
2.5 - Pine Forest : Administration	10 404	10 619	10 606	1 191	7 414	7 954	(540)	-7%	10 606
2.6-Klipriver Park: Administration	867	1 258	1 256	72	663	942	(279)	-30%	1 256
2.7-Community Halls And Facilities	5 043	5 501	5 526	389	3 653	4 145	(492)	-12%	5 526
2.8-Licensing & Regulation	60	87	72	1	17	54	(38)	-69%	72
2.9-Enviromental Protection	1 321	1 747	2 686	19	1 007	2 015	(1 008)	-50%	2 686
2.10-Parks	5 578	6 904	6 895	485	4 214	5 172	(957)	-19%	6 895
2.11-Traffic	27 953	24 311	24 299	1 144	9 504	18 224	(8 720)	-48%	24 299
2.12-Disaster Management	57	56	71	3	23	53	(30)	-57%	71
2.13-Social & Welfare Services	4 575	5 731	5 414	399	3 517	4 060	(543)	-13%	5 414
2.15-Recreational Land	4 391	4 748	4 833	358	3 213	3 625	(412)	-11%	4 833
2.16-Swimming Pools	2 322	5 592	4 437	503	2 024	3 328	(1 304)	-39%	4 437
2.17-Vehicle Licensing & Testing	3 422	3 831	3 843	350	2 737	2 882	(144)	-5%	3 843
2.18-L E D	1 921	2 215	2 585	101	951	1 939	(987)	-51%	2 585
2.19-Director: Community Services	1 569	1 535	1 385	21	242	1 039	(797)	-77%	1 385
Vote 3 - Corporate Services	50 721	56 641	62 795	324	39 578	47 096	(7 518)	-16%	62 795
3.1-Property Administration	3 529	410	409	46	351	307	44	14%	409
3.2-Information Technology	2 056	3 107	3 856	243	1 931	2 892	(961)	-33%	3 856

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3.3-Human Resources	17 485	19 167	19 722	(2 716)	14 469	14 791	(323)	-2%	19 722
3.5-Council Cost	13 781	17 908	18 128	1 167	10 660	13 596	(2 936)	-22%	18 128
3.5-Town Secretary	1 200	1 298	1 298	108	971	973	(2)	0%	1 298
3.6-Tourism	768	806	806	—	604	604	(0)	0%	806
3.7-Marketing & Communications	3 055	3 652	3 793	205	2 289	2 845	(555)	-20%	3 793
3.8-Thusong Centre	417	422	333	34	304	250	54	22%	333
3.9-Administration	6 811	8 113	12 606	1 085	6 793	9 455	(2 662)	-28%	12 606
3.10-Director Corporate Services	1 620	1 758	1 844	152	1 205	1 383	(178)	-13%	1 844
Vote 4 - Technical Services	321 647	351 143	356 400	43 110	230 604	267 300	(36 697)	-14%	356 400
4.1-Building Regulations & Enforce	2 500	2 558	2 558	205	1 940	1 918	22	1%	2 558
4.2-Electricity: Administration	199 246	223 698	220 592	33 794	147 826	165 444	(17 618)	-11%	220 592
4.3-Electricity: Street Lights	134	—	—	—	—	—	—	—	—
4.4-Mechanical Workshop	1 756	3 122	2 673	185	1 910	2 005	(95)	-5%	2 673
4.4-Public Toilets	1 363	1 660	1 658	113	1 055	1 244	(188)	-15%	1 658
4.5-Sewerage	23 139	22 748	24 391	1 584	15 165	18 293	(3 128)	-17%	24 391
4.7-Town Planning	1 136	1 189	1 346	108	940	1 010	(70)	-7%	1 346
4.8-Stormwater Management	6 049	5 621	5 413	362	4 617	4 059	557	14%	5 413
4.9-Roads	21 410	25 071	26 185	1 562	16 620	19 639	(3 019)	-15%	26 185
4.10-Solid Waste (Dumping Site)	8 543	10 735	15 910	325	3 077	11 932	(8 855)	-74%	15 910
4.11-Solid Waste (Garden)	13 672	12 443	12 430	720	8 482	9 323	(841)	-9%	12 430
4.12-Solid Waste (Removal)	13 122	11 437	11 209	1 272	9 860	8 407	1 453	17%	11 209
4.13-Water Storage	2 590	3 606	3 356	142	1 884	2 517	(633)	-25%	3 356
4.14-Water Distribution	25 435	25 615	26 948	2 598	15 976	20 211	(4 235)	-21%	26 948
4.15-Director: Technical Services	1 552	1 641	1 732	141	1 251	1 299	(48)	-4%	1 732
Vote 5 - Municipal Manager	9 824	13 246	12 737	728	7 775	9 553	(1 778)	-19%	12 737
5.1-Property & Legal Services	1 805	2 463	2 562	105	1 656	1 922	(266)	-14%	2 562
5.2-IDP	1 761	2 308	2 304	118	1 166	1 728	(563)	-33%	2 304
5.3-Project Management	512	1 028	593	44	398	445	(47)	-11%	593
5.4-Performance Management	967	1 314	1 264	85	769	948	(180)	-19%	1 264
5.5-Internal Audit	2 147	2 511	2 561	175	1 739	1 920	(181)	-9%	2 561
5.6-Municipal Manager	2 632	3 622	3 452	202	2 047	2 589	(542)	-21%	3 452
Total Expenditure by Vote	516 217	582 344	588 990	57 357	366 407	441 743	(75 336)	(0)	588 990
Surplus/ (Deficit) for the year	48 192	33 372	27 466	3 715	50 268	20 599	29 669	0	27 466

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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) - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	63 712	70 002	68 191	3 079	59 485	51 143	8 342	16%	68 191
Service charges - electricity revenue	210 359	235 714	235 937	22 767	158 120	176 953	(18 832)	-11%	235 937
Service charges - water revenue	45 429	41 882	42 180	3 220	25 845	31 635	(5 789)	-18%	42 180
Service charges - sanitation revenue	26 997	17 387	18 116	1 792	17 161	13 587	3 574	26%	18 116
Service charges - refuse revenue	23 384	21 424	21 985	1 968	17 115	16 489	626	4%	21 985
Service charges - other	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment	5 990	10 198	10 198	624	4 232	7 649	(3 416)	-45%	10 198
Interest earned - external investments	8 122	8 198	8 198	550	6 075	6 149	(74)	-1%	8 198
Interest earned - outstanding debtors	10 927	7 284	7 284	889	7 528	5 463	2 065	38%	7 284
Dividends received	—	4	4	—	—	3	(3)	-100%	4
Fines, penalties and forfeits	22 002	18 904	18 904	4	1 171	14 178	(13 007)	-92%	18 904
Licences and permits	1 164	155	155	110	838	116	721	620%	155
Agency services	3 586	8 378	8 378	263	2 743	6 283	(3 540)	-56%	8 378
Transfers recognised - operational	93 967	91 069	92 448	21 392	86 752	69 336	17 416	25%	92 448
Other revenue	13 993	9 271	10 626	698	6 929	10 626	(3 698)	-35%	10 626
Gains on disposal of PPE	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	529 632	539 869	542 604	57 356	393 995	409 610	(15 614)	-4%	542 604
Expenditure By Type									
Employee related costs	155 415	177 699	170 326	9 830	127 908	127 745	164	0%	170 326
Remuneration of councillors	9 170	10 709	10 709	794	7 077	8 032	(955)	-12%	10 709
Debt impairment	35 513	22 219	22 219	2 469	13 494	16 664	(3 171)	-19%	(0)
Depreciation & asset impairment	28 699	43 032	45 165	—	12 532	33 874	(21 342)	-63%	45 165
Finance charges	8 675	3 671	8 005	5	398	6 004	(5 606)	-93%	8 005
Bulk purchases	179 705	197 541	197 541	32 574	134 145	148 156	(14 011)	-9%	197 541
Other materials	15 173	21 021	17 371	709	10 442	13 029	(2 586)	-20%	17 371
Contracted services	36 101	41 902	51 518	4 132	25 621	38 638	(13 017)	-34%	51 518
Transfers and grants	13 920	14 407	14 417	3 751	4 828	10 813	(5 985)	-55%	14 417
Other expenditure	33 845	50 142	51 719	3 092	29 964	38 789	(8 825)	-23%	56 649
Loss on disposal of PPE	—	—	—	—	—	—	—	—	—
Total Expenditure	516 217	582 344	588 990	57 357	366 407	441 743	(75 336)	-17%	571 701
Surplus/(Deficit)	13 415	(42 474)	(46 386)	(1)	27 588	(32 133)	59 721	(0)	(29 097)
Transfers recognised - capital	34 777	75 847	73 852	3 716	22 680	55 389	(32 709)	(0)	73 852
Contributions recognised - capital	—	—	—	—	—	—	—	—	—
Contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	48 192	33 372	27 466	3 715	50 268	23 256			44 755
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	48 192	33 372	27 466	3 715	50 268	23 256			44 755
Surplus/ (Deficit) for the year	48 192	33 372	27 466	3 715	50 268	23 256			44 755

The revenue and expenditure figures excludes internal charges.

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

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 Third Quarter

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Community Services	–	650	460	–	6	345	(339)	-98%	460
Vote 4 - Technical Services	14 570	45 777	45 766	5 199	29 454	34 325	(4 870)	-14%	45 766
Total Capital Multi-year expenditure	14 570	46 427	46 226	5 199	29 460	34 669	(5 209)	-15%	46 226
Single Year expenditure appropriation									
Vote 1 - Financial Services	215	180	210	84	103	158	(55)	-35%	210
Vote 2 - Community Services	5 950	4 282	5 960	1 019	1 338	4 470	(3 132)	-70%	5 960
Vote 3 - Corporate Services	1 257	970	1 069	306	600	802	(202)	-25%	1 069
Vote 4 - Technical Services	41 782	29 312	34 266	5 296	25 734	25 700	35	0%	34 266
Vote 5 - Muncipal Manager	27	150	130	–	1	98	(96)	-99%	130
Total Capital single-year expenditure	49 231	34 894	41 636	6 705	27 776	31 227	(3 450)	-11%	41 636
Total Capital Expenditure	63 800	81 321	87 861	11 904	57 237	65 896	(8 659)	-13%	87 861

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WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 Third Quarter

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
Governance and administration	1 576	1 340	2 551	407	765	1 913	(1 148)	-60%	2 551
Executive and council	279	250	1 462	58	151	1 097	(946)	-86%	1 462
Finance and administration	1 297	1 090	1 089	350	615	817	(202)	-25%	1 089
Community and public safety	3 586	3 402	4 358	989	1 166	3 269	(2 102)	-64%	4 358
Community and social services	645	1 000	1 054	28	57	790	(733)	-93%	1 054
Sport and recreation	2 034	2 402	3 304	961	1 109	2 478	(1 369)	-55%	3 304
Public safety	549	-	-	-	-	-	-		-
Housing	359	-	-	-	-	-	-		-
Economic and environmental services	11 560	29 788	35 450	6 035	28 931	26 588	2 343	9%	35 450
Planning and development	31	20	531	30	152	399	(247)	-62%	531
Road transport	11 529	28 268	33 419	6 005	28 779	25 064	3 715	15%	33 419
Environmental protection	-	1 500	1 500	-	-	1 125	(1 125)	-100%	1 500
Trading services	47 078	46 791	45 502	4 473	26 374	34 126	(7 752)	-23%	45 502
Energy sources	4 728	11 654	11 250	1 153	6 012	8 438	(2 425)	-29%	11 250
Water management	22 269	14 746	10 016	945	6 535	7 512	(977)	-13%	10 016
Waste water management	16 820	19 219	23 064	2 375	12 819	17 298	(4 479)	-26%	23 064
Waste management	3 261	1 171	1 171	-	1 008	878	130	15%	1 171
Total Capital Expenditure - Standard Classification	63 800	81 321	87 861	11 904	57 237	65 896	(8 659)	-13%	87 861
Funded by:									
National Government	20 014	33 070	23 505	2 864	15 073	17 629	(2 556)	-14%	23 505
Provincial Government	14 170	19 569	28 406	5 266	21 666	21 305	362	2%	28 406
District Municipality	-	300	761	-	457	571	(114)	-20%	761
Transfers recognised - capital	34 183	52 938	52 672	8 130	37 196	39 504	(2 308)	-6%	52 672
Borrowing	3 528	1 550	1 550	-	1 485	1 163	322	28%	1 550
Internally generated funds	26 089	26 833	33 639	3 773	18 556	25 229	(6 673)	-26%	33 639
Total Capital Funding	63 800	81 321	87 861	11 904	57 237	65 896	(8 659)	-13%	87 861

QUARTERLY REPORT MARCH 2019

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - Q3 Third Quarter

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand									
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 2 - Community Services	-	350	460	-	6	345	(339)	-98%	460
2.10-Parks	-	350	460	-	6	345	(339)	-98%	460
Vote 3 - Corporate Services	-	300	-	-	-	-	-		-
3.5-Council Cost	-	300	-	-	-	-	-		-
Vote 4 - Technical Services	14 570	45 777	45 766	5 199	29 454	34 325	(4 884)	-14%	45 766
4.2-Electricity: Administration	-	9 648	9 648	648	4 788	7 236	(2 448)	-34%	9 648
4.3-Electricity: Street Lights	-	1 887	1 252	505	1 137	939	198	21%	1 252
4.5-Sewerage	-	4 636	7 000	875	5 264	5 250	14	0%	7 000
4.8-Stormwater Management	-	10 684	12 082	1 421	6 639	9 061	(2 422)	-27%	12 082
4.9-Roads	-	5 406	8 164	875	5 848	6 123	(275)	-4%	8 164
4.10-Solid Waste (Dumping Site)	-	621	621	-	515	466	49	10%	621
4.14-Water Distribution	14 570	12 896	7 000	875	5 264	5 250			7 000
Total multi-year capital expenditure	14 570	46 427	46 226	5 199	29 460	34 669	(5 209)	-15%	46 226
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - Financial Services	215	180	210	84	103	158	(55)	-35%	210
1.2 - Treasury: Administration	176	150	150	66	66	113	(46)	-41%	150
1.6 - Director: Finance	39	30	60	18	37	45	(8)	-18%	60
Vote 2 - Community Services	14 784	46 607	5 960	1 019	1 338	4 470	(3 132)	-70%	5 960
2.1 - Cemeteries	14 570	46 427	-	-	-	-	-		-
2.3 - Library Services	-	-	400	-	-	300	(300)	-100%	400
2.5 - Pine Forest : Administration	215	180	412	204	204	309	(105)	-34%	412
2.7-Community Halls And Facilities	-	-	654	-	9	490	(481)	-98%	654
2.9-Environmental Protection	-	-	1 500	-	-	1 125	(1 125)	-100%	1 500
2.10-Parks	-	-	1 985	757	899	1 488	(589)	-40%	1 985
2.16-Swimming Pools	-	-	102	-	-	76	(76)	-100%	102
2.18-L E D	-	-	531	58	200	399	(199)	-50%	531
2.19-Director: Community Services	-	-	30	-	26	23	3	14%	30
Vote 3 - Corporate Services	1 257	970	1 069	306	600	802	(202)	-25%	1 069
3.2-Information Technology	314	350	600	276	346	450	(104)	-23%	600
3.7-Marketing & Communications	661	190	258	6	133	193	(61)	-31%	258
3.9-Administration	113	400	81	2	70	61	9	15%	81
3.10-Director Corporate Services	169	30	130	23	51	98	(46)	-47%	130
Vote 4 - Technical Services	41 782	29 312	34 266	5 296	25 734	25 700	35	0%	34 266
4.2-Electricity: Administration	3 794	120	120	0	88	90	(2)	-3%	120
4.3-Electricity: Street Lights	934	-	230	-	-	173	(173)	-100%	230
4.4-Mechanical Workshop	33	-	-	(0)	(0)	-	(0)	#DIV/0!	-
4.4-Public Toilets	-	500	200	-	-	150	(150)	-100%	200
4.5-Sewerage	15 031	3 100	3 482	79	615	2 612	(1 996)	-76%	3 482
4.8-Stormwater Management	1 789	300	300	-	300	225	75	33%	300
4.9-Roads	9 211	22 862	25 255	5 130	22 931	18 942	3 989	21%	25 255
4.11-Solid Waste (Garden)	3 261	550	550	-	494	413	81	20%	550
4.14-Water Distribution	7 699	1 850	3 016	70	1 271	2 262	(991)	-44%	3 016
4.15-Director: Technical Services	30	30	1 112	17	36	834	(798)	-96%	1 112
Vote 5 - Municipal Manager	27	150	130	-	1	98	(96)	-99%	130
5.3-Project Management	11	20	-	-	-	-	-		-
5.6-Municipal Manager	15	130	130	-	1	98	(96)	-99%	130
Total single-year capital expenditure	58 065	77 219	41 636	6 705	27 776	31 227	(3 450)	(0)	41 636
Total Capital Expenditure	72 635	123 646	87 861	11 904	57 237	65 896	(8 659)	(0)	87 861

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	97 506	83 129	80 552	61 523	61 523
Call investment deposits	–	47	47	70 000	70 000
Consumer debtors	57 003	(33 750)	52 542	69 754	69 754
Other debtors	12 701	14 940	14 940	8 766	8 766
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 402	1 435	15 551	11 872	11 872
Total current assets	178 612	65 801	163 630	221 915	221 915
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	4	4	–	–
Investment property	45 660	(626)	45 034	45 518	45 518
Investments in Associate	–	–	–	–	–
Property, plant and equipment	856 160	38 951	899 316	901 202	901 202
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	2 837	(36)	2 802	2 650	2 650
Other non-current assets	550	–	550	550	550
Total non current assets	905 207	38 293	947 706	949 920	949 920
TOTAL ASSETS	1 083 819	104 095	1 111 336	1 171 835	1 171 835
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	6 418	–	6 418	6 963	6 963
Trade and other payables	53 808	46 998	15 760	88 179	88 179
Provisions	17 426	8 491	25 917	13 160	13 160
Total current liabilities	77 653	55 489	48 095	108 302	108 302
Non current liabilities					
Borrowing	4 175	2 200	6 389	2 557	2 557
Provisions	154 570	13 033	167 603	163 287	163 287
Total non current liabilities	158 745	15 233	173 993	165 844	165 844
TOTAL LIABILITIES	236 399	70 723	222 088	274 146	274 146
NET ASSETS	847 421	33 372	889 248	897 689	897 689
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	837 066	33 372	878 894	887 334	887 334
Reserves	10 355	–	10 355	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	847 421	33 372	889 248	897 689	897 689

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	63 592	61 689	66 502	3 522	57 538	49 876	7 661	15%	66 502
Service charges	308 615	291 601	300 586	29 891	242 764	225 440	17 324	8%	300 586
Other revenue	–	17 246	22 414	1 251	15 239	16 810	(1 571)	-9%	22 414
Government - operating	132 666	97 846	98 828	24 656	102 677	74 121	28 557	39%	98 828
Government - capital	–	63 230	60 133	15 965	56 431	45 100	11 331	25%	60 133
Interest	19 166	13 112	8 176	551	6 076	6 132	(56)	-1%	8 176
Dividends									
Payments									
Suppliers and employees	(424 386)	(369 994)	(489 132)	(41 822)	(380 662)	(366 849)	13 813	-4%	(489 132)
Finance charges	(15 676)	(938)	(906)	(5)	(150)	(679)	(529)	78%	(906)
Transfers and Grants	–	(587)	(587)	(3 751)	(4 852)	(440)	4 411	-1002%	(587)
NET CASH FROM/(USED) OPERATING ACTIVITIES	83 978	173 205	66 013	30 257	95 061	49 510	80 942	163%	66 013
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	–	–	–	10 000	(70 000)	–	(70 000)	–	–
Payments									
Capital assets	(63 800)	(83 247)	(85 599)	(13 041)	(60 449)	(64 199)	(3 750)	6%	(85 599)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(60 010)	(83 247)	(85 599)	(3 041)	(130 449)	(64 199)	66 250	-103%	(85 599)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	3 500	3 500	–	–	2 625	(2 625)	-100%	3 500
Increase (decrease) in consumer deposits	1 023	–	–	55	582	–	582	–	–
Payments									
Repayment of borrowing	(3 818)	–	(860)	(17)	(1 184)	(645)	539	-84%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 795)	3 500	2 640	39	(601)	1 980	2 581	130%	(601)
NET INCREASE/ (DECREASE) IN CASH HELD	21 173	93 458	(16 945)	27 256	(35 989)	(12 709)			(16 085)
Cash/cash equivalents at beginning:	76 333	–	97 497		97 502	97 497			97 502
Cash/cash equivalents at month/year end:	97 506	93 458	80 552		61 513	84 788			81 417

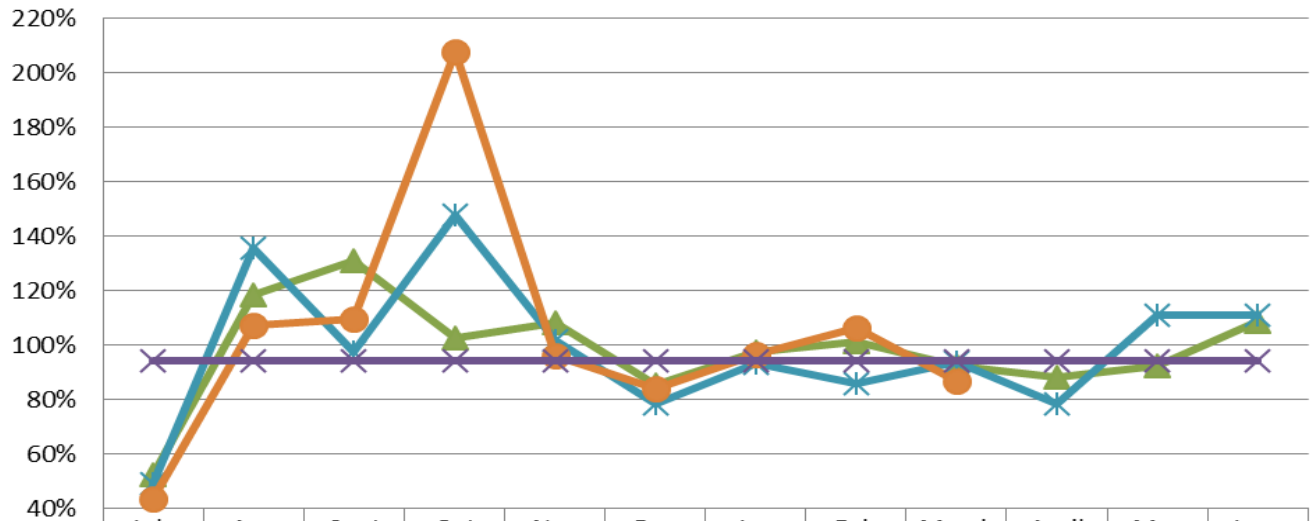
QUARTERLY REPORT MARCH 2019

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2018/19									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	8 768	1 433	982	1 021	819	768	6 654	30 963	51 409	40 225
Electricity	1300	16 051	480	256	222	197	193	1 127	1 553	20 080	3 293
Property Rates	1400	3 943	368	317	234	220	166	3 327	12 200	20 775	16 147
Waste Water Management	1500	4 908	680	707	592	570	560	3 172	15 137	26 326	20 031
Waste Management	1600	5 658	752	679	643	582	561	2 916	16 529	28 321	21 232
Property Rental Debtors	1700	139	18	17	16	16	15	90	593	904	730
Interest on Arrear Accounts	1810	1 496	87	96	113	116	132	1 231	24 042	27 314	25 636
Recoverable expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 505)	26	28	27	29	51	174	872	(2 298)	1 152
Total By Income Source	2000	37 458	3 844	3 082	2 869	2 549	2 447	18 692	101 889	172 831	128 447
Debtors Age Analysis By Customer Group											
Organs of State	2200	895	140	106	77	61	59	1 362	2 646	5 347	4 205
Commercial	2300	14 166	614	420	287	253	243	2 246	6 773	25 003	9 802
Households	2400	21 058	2 819	2 349	2 329	2 040	1 979	13 776	83 652	130 002	103 776
Other	2500	1 339	270	206	176	195	167	1 308	8 818	12 478	10 663
Total By Customer Group	2600	37 458	3 844	3 082	2 869	2 549	2 447	18 692	101 889	172 831	128 447

Debtor Collection Rate per Month

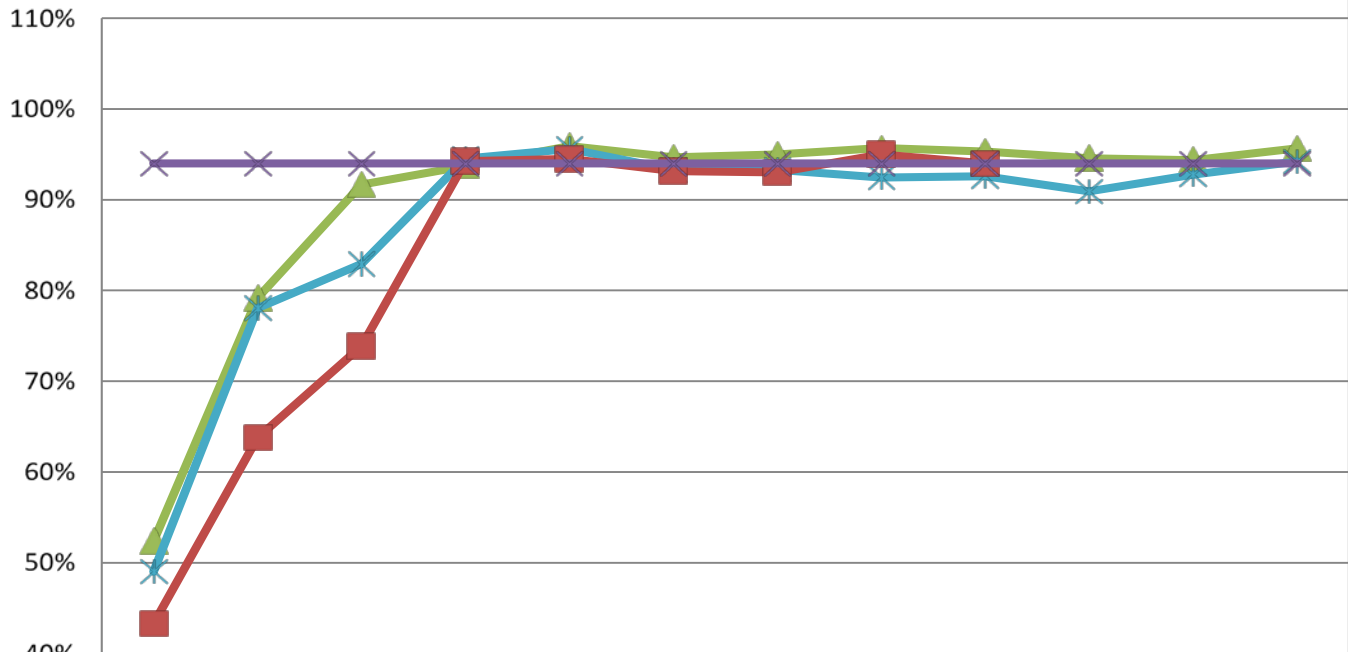


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
16/17	52%	118%	131%	103%	108%	85%	97%	101%	92%	88%	92%	109%
17/18	49%	136%	97%	148%	102%	78%	93%	86%	94%	78%	111%	111%
18/19	43%	107%	109%	208%	96%	84%	97%	106%	87%			
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate the collection against targets set for the relevant months. The target for the month is 94% while the actual figure for March 2019 amounts to 87% in comparison to the previous year 94%.

Die doel van hierdie grafiek is om die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Maart 2019 87 % beloop in vergelyking met die vorige jaar 94 %.

Debtor Collection Rate: Acumulative



The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 94% while the actual figure is 94%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 94%, terwyl die werklike syfer 94% beloop.

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WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

[illegible]

QUARTERLY REPORT MARCH 2019

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<u>Municipality</u>								
ABSA	—	—	—	—		—	—	15 000
Investec	—	—	—	—		—	—	20 000
Nedbank	—	—	—	—		—	—	23 000
Standard Bank	—	—	—	—		—	—	12 000
FNB	—	—	—	—		—	—	(0)
	—	—	—	—		—	—	—
TOTAL INVESTMENTS AND INTEREST				—		—	—	70 000

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
<u>Operating Transfers and Grants</u>									
National Government:	–	88 231	87 752	21 392	86 745	65 814	20 931	31.8%	87 752
Equitable Share	–	84 602	84 602	21 123	84 584	63 452	21 133	33.3%	84 602
Local Government Financial Management Grant [S	–	1 550	1 400	62	719	1 050	(331)	-31.5%	1 400
Expanded Public Works Programme Integrated Gra	–	1 548	1 750	207	1 442	1 313	129	9.9%	1 750
Municipal Infrastructure Grant [Schedule 5B]	–	531	–	–	–	–	–	–	–
Provincial Government:	–	45 019	22 193	3 716	5 644	16 645	(11 001)	-66.1%	22 193
Housing	–	32 839	12 621	3 716	4 029	9 466	(5 437)	-57.4%	12 621
Financial Management	–	360	360	–	0	270	(270)	-100.0%	360
Financial Management Support Grant	–	330	330	–	1 608	248	1 361	549.7%	330
Libraries, Archives and Museum	–	9 342	8 882	–	–	6 662	(6 662)	-100.0%	8 882
Community Development Workers	–	148	–	–	6	–	6	–	–
Regional Socio-economic Project/Violence Preventi	–	2 000	–	–	–	–	–	–	–
District Municipality:	–	–	600	–	–	450	(450)	-100.0%	600
Other grant providers:	–	576	4 065	–	–	375	(375)	-100.0%	4 065
Water Drought Support	–	–	500	–	–	375	(375)	-100.0%	500
Other grant providers:	–	288	1 783	–	–	–	–	–	1 783
Belguim Grant	–	288	1 083	–	–	–	–	–	1 083
Table Mountain Fund	–	–	700	–	–	–	–	–	700
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	–	133 826	114 011	25 108	92 389	82 834	9 555	11.5%	114 011
National Government:	–	62 470	47 010	–	12 301	35 258	(22 957)	-65.1%	47 010
Capital Transfers and Grants	–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)	–	8 261	–	–	–	–	–	–	–
Integrated National Electrification Programme (Mun	–	4 348	4 348	–	205	3 261	(3 055)	-93.7%	4 348
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Provincial Government:	–	600	52 849	–	25 000	39 245	(14 245)	-36.3%	52 849
Sport & Recreation	–	300	261	–	–	–	–	–	261
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	–	63 070	99 859	–	37 301	74 503	(37 202)	-49.9%	99 859
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	196 896	213 870	25 108	129 690	157 337	(27 647)	-17.6%	213 870

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

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	62 360	167 932	124 409	28 824	94 810	93 307	1 503	1.6%	124 409
Equitable Share	59 438	84 602	84 602	21 123	84 584	63 452	21 133	33.3%	84 602
Local Government Financial Management Grant [	1 161	1 550	1 400	62	719	1 050	(331)	-31.5%	1 400
Expanded Public Works Programme Integrated Gr	1 493	1 548	1 750	207	1 442	1 313	129	9.9%	1 750
Municipal Infrastructure Grant [Schedule 5B]	–	531	–	–	–	–	–	–	–
Provincial Government:	268	46 862	24 036	3 716	4 036	18 027	(13 991)	-77.6%	24 036
Housing	–	32 839	12 621	3 716	4 029	9 466	(5 437)	-57.4%	12 621
Provincial Government:	62 517	12 239	14 520	–	6	8 741	(8 735)	-99.9%	14 520
Financial Management Support Grant	120	330	330	–	–	248	(248)	-100.0%	330
Replacement Funding for most vulnerable B3 mun	38	–	–	–	–	–	–	–	–
Libraries, Archives and Museum	–	9 342	8 882	–	–	6 662	(6 662)	-100.0%	8 882
Community Development Workers	–	148	–	–	6	–	6	#DIV/0!	–
Maintenance of Main Roads	–	1 843	1 843	–	–	1 382	(1 382)	-100.0%	1 843
Tourism	–	–	100	–	–	75	(75)	-100.0%	100
Water Drought Support	62 360	–	500	–	–	375	(375)	-100.0%	500
Other grant providers:	–	288	1 783	–	–	–	–	–	1 783
Belguim Grant	–	288	1 083	–	–	–	–	–	1 083
Other capital transfers [insert description]	–	300	26 424	–	12 500	19 623	(7 123)	-36.3%	26 424
Provincial Government:	–	300	26 424	–	12 500	19 623	(7 123)	-36.3%	26 424
Total operating expenditure of Transfers and Grants	124 877	180 470	165 353	28 824	107 317	121 670	(14 354)	-11.8%	165 353
National Government:	20 002	63 070	99 859	–	37 301	74 503	(37 202)	-49.9%	99 859
National Government:	19 941	31 235	23 505	–	6 151	17 629	(11 478)	-65.1%	23 505
Municipal Infrastructure Grant [Schedule 5B]	61	18 626	19 157	–	5 945	14 368	(8 423)	-58.6%	19 157
Regional Bulk Infrastructure Grant (Schedule 5B)	–	8 261	–	–	–	–	–	–	–
Integrated National Electrification Programme (Mu	–	4 348	4 348	–	205	3 261	(3 055)	-93.7%	4 348
Provincial Government:	–	300	26 424	–	12 500	19 623	(7 123)	-36.3%	26 424
Housing	–	–	26 164	–	12 500	19 623	(7 123)	-36.3%	26 164
Sport & Recreation	–	300	261	–	–	–	–	–	261
	20 002	–	–	–	–	–	–	–	–
	82 362	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	20 002	31 535	49 930	–	18 651	37 252	(18 601)	-49.9%	49 930
Other grant providers:	82 362	–	–	–	–	–	–	–	–
	82 362	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	122 366	94 605	149 789	–	55 952	111 755	(55 803)	-49.9%	149 789
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	247 243	275 075	315 143	28 824	163 268	233 425	(70 157)	-30.1%	315 143

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Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 213	7 213	608	5 419	5 410	9	0%	7 213
Pension and UIF Contributions	1 063	1 063	88	784	797	(13)	-2%	1 063
Medical Aid Contributions	212	212	16	136	159	(24)	-15%	212
Motor Vehicle Allowance	692	692	–	–	519	(519)	-100%	692
Cellphone Allowance	1 023	1 023	78	697	767	(70)	-9%	1 023
Housing Allowances	455	455	3	41	341	(300)	-88%	455
Other benefits and allowances	50	50	–	–	38	(38)	-100%	50
Sub Total - Councillors	10 709	10 709	794	7 077	8 032	(955)	-12%	10 709
Senior Managers of the Municipality								
Basic Salaries and Wages	3 594	3 294	208	2 388	2 470	(83)	-3%	3 294
Pension and UIF Contributions	739	739	15	143	554	(411)	-74%	739
Medical Aid Contributions	127	127	6	49	95	(46)	-48%	127
Overtime	–	–	–	–	–	–	–	–
Performance Bonus	840	840	42	441	630	(189)	-30%	840
Motor Vehicle Allowance	993	993	74	608	744	(137)	-18%	993
Cellphone Allowance	67	67	–	21	50	(30)	-59%	67
Housing Allowances	145	145	–	–	109	(109)	-100%	145
Other benefits and allowances	108	88	12	116	66	50	75%	88
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–
Sub Total - Senior Managers	6 614	6 294	357	3 766	4 720	(954)	-20%	6 294
Other Municipal Staff								
Basic Salaries and Wages	108 292	100 954	8 252	73 803	75 715	(1 913)	-3%	100 954
Pension and UIF Contributions	16 388	16 377	1 312	11 631	12 283	(651)	-5%	16 377
Medical Aid Contributions	7 283	7 283	633	5 425	5 462	(37)	-1%	7 283
Overtime	11 713	11 728	1 176	12 220	8 796	3 424	39%	11 728
Performance Bonus	7 651	7 651	664	5 943	5 738	206	4%	7 651
Motor Vehicle Allowance	4 099	4 129	396	3 393	3 097	296	10%	4 129
Cellphone Allowance	378	378	40	370	284	86	30%	378
Housing Allowances	1 541	1 541	120	1 087	1 156	(69)	-6%	1 541
Other benefits and allowances	4 035	4 035	308	2 361	3 026	(665)	-22%	4 035
Payments in lieu of leave	831	831	(4 271)	200	623	(424)	-68%	831
Long service awards	407	407	76	682	305	377	124%	407
Post-retirement benefit obligations	10 632	10 632	921	8 290	7 974	316	4%	10 632
Sub Total - Other Municipal Staff	173 251	165 946	9 627	125 406	124 460	946	1%	165 946
TOTAL SALARY, ALLOWANCES & % increase	190 573	182 949	10 778	136 248	137 212	(963)	-1%	182 949
TOTAL MANAGERS AND STAFF	179 864	172 240	9 984	129 172	129 180	(8)	0%	172 240

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

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Description	Ref	Budget Year 2018/19											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		3 857	8 244	6 776	19 563	4 045	3 164	4 286	4 080	3 522	1 297	2 297	8 870
Service charges - electricity revenue		21 587	21 605	23 318	18 875	17 174	16 003	15 014	18 598	23 326	18 789	18 789	12 393
Service charges - water revenue		3 448	3 418	2 171	3 193	2 007	2 782	2 585	3 766	2 534	3 883	3 883	12 928
Service charges - sanitation revenue		1 772	2 329	2 546	1 857	1 611	1 416	2 141	2 136	1 845	1 074	1 074	5 090
Service charges - refuse		2 068	2 194	1 965	2 306	1 723	2 086	1 884	2 104	1 653	2 199	2 199	4 007
Service charges - other		-	-	-	-	-	-	-	2 942	533	-	-	(3 475)
Rental of facilities and equipment		210	225	384	435	367	56	628	525	564	39	39	6 726
Interest earned - external investments		371	539	705	423	651	491	1 388	956	550	681	681	738
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	1	-	-	(1)
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		199	111	251	64	259	65	104	266	110	339	339	1 962
Licences and permits		574	214	705	764	1 608	398	735	136	352	305	305	(2 441)
Agency services		-	-	-	-	-	-	-	-	-	406	406	4 065
Transfer receipts - operating		36 119	1 992	3 514	1 987	2 028	28 183	-	4 199	24 656	2 854	3 653	9 553
Other revenue		236	382	645	1 982	721	226	1 086	391	225	666	666	766
Cash Receipts by Source		70 442	41 253	42 981	51 450	32 194	54 869	29 850	40 100	59 871	32 533	34 332	61 181
Other Cash Flows by Source													-
Transfer receipts - capital		17 000	-	-	3 500	5 400	7 566	-	7 000	15 965	1 403	1 403	(18 399)
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		63	81	51	74	95	46	31	87	55	-	-	(582)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	(100 000)	25 000	25 000	(35 000)	45 000	(40 000)	10 000	20 000	20 000	30 000
Total Cash Receipts by Source		87 505	41 334	(56 969)	80 024	62 689	27 481	74 881	7 187	85 891	53 936	55 735	72 200
Cash Payments by Type													-
Employee related costs		11 219	13 141	12 270	12 453	19 675	12 559	12 584	15 145	12 678	13 723	13 723	19 654
Remuneration of councillors		876	874	867	836	848	868	1 070	897	906	892	892	881
Interest paid		-	-	88	-	-	57	-	-	5	-	-	3 521
Bulk purchases - Electricity		23 704	24 512	23 657	13 718	13 545	13 196	12 009	16 071	16 413	15 113	15 113	(5 698)
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		862	428	662	2 694	1 729	2 075	1 369	3 562	1 468	1 875	1 875	3 901
Contracted services		2 263	2 211	3 840	3 679	4 259	4 041	1 893	1 754	5 148	3 600	3 600	11 797
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		200	155	121	205	-	2	364	53	3 751	1 200	1 200	7 156
General expenses		4 372	5 044	5 304	6 236	5 582	4 311	1 322	1 392	3 122	1 800	1 300	(176)
Cash Payments by Type		43 495	46 366	46 809	39 821	45 637	37 109	30 613	38 873	43 491	38 204	37 704	41 035
Other Cash Flows/Payments by Type													-
Capital assets		1 686	4 061	8 879	6 352	10 008	2 511	5 673	7 652	13 041	6 900	6 900	(4 658)
Repayment of borrowing		-	-	1 058	-	-	109	-	-	17	-	-	(324)
Other Cash Flows/Payments		(453)	591	(737)	3 824	(30 696)	34 490	1 844	1 802	2 087	452	852	65 571
Total Cash Payments by Type		44 728	51 017	56 009	49 997	24 949	74 219	38 130	48 327	58 636	45 556	45 456	101 624
NET INCREASE/(DECREASE) IN CASH HELD		42 777	(9 684)	(112 978)	30 027	37 740	(46 738)	36 751	(41 140)	27 256	8 379	10 278	(29 424)
Cash/cash equivalents at the month/year beginning:		97 502	140 279	130 595	17 618	47 645	85 385	38 647	75 398	34 257	61 513	69 893	80 171
Cash/cash equivalents at the month/year end:		140 279	130 595	17 618	47 645	85 385	38 647	75 398	34 257	61 513	69 893	80 171	50 746

QUARTERLY REPORT MARCH 2019

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<u>Monthly expenditure performance trend</u>									
July		8 115	7 322	767	767	7 322	6 555	89.5%	1%
August		4 486	7 322	3 991	4 758	14 644	9 886	67.5%	8%
September		6 249	7 322	9 026	13 784	21 965	8 181	37.2%	22%
October		5 191	7 322	6 488	20 272	29 287	9 016	30.8%	32%
November		3 943	7 322	9 446	29 717	36 609	6 892	18.8%	47%
December		4 437	7 322	2 178	31 896	43 931	12 035	27.4%	51%
January		3 986	7 322	5 567	37 463	51 253	13 790	26.9%	59%
February		4 787	7 322	7 870	45 333	58 574	13 241	22.6%	72%
March		4 547	7 322	11 904	57 237	65 896	8 659	13.1%	91%
April		6 449	7 322			73 218	–		
May		6 276	7 322			80 540	–		
June		4 606	7 322			87 861	–		
Total Capital expenditure	–	63 072	87 861	57 237					

MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts

Quarter ending March 2019

Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

		Income	Income	Income	Expenditure	Expenditure	Expenditure				
MFMA Section	Item Description	Income transactions January 2019	Income transactions February 2019	Income transactions March 2019	Expenditure transactions January 2019	Expenditure transactions February 2019	Expenditure transactions March 2019	Income YTD transactions Quarter 3	Expenditure YTD transactions Quarter 3	Total YTD Income	Total YTD Expenditure
		R	R		R	R		R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)							-	-	-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)							-	-	-	-
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)							-	-	-	-
11(1) (e) (i)	Money collected on behalf of organ of state:							-	-	-	-
	- VAT	-	-	-	2 202 787	2 949 487	3 479 247	-	8 631 522	-	25 736 337
	- Agency fees, for example motor registration, drivers licence, etc.	-	-	30 257	-	-	-	30 257	-	30 257	-
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state							-	-	-	-
11(1) (f)	Refund of money incorrectly paid into bank account							-	-	-	-
11(1) (g)	Refund of guarantees, sureties & security deposits	-225 676	-226 160	-205 944	154 962	135 585	125 715	-657 781	416 262	-1 691 940	1 172 960
		-225 676	-226 160	-175 687	2 357 750	3 085 072	3 604 962	-627 524	9 047 784	-1 661 683	26 909 297
11(1) (h)											
		Transactions January 2019	Transactions February 2019	Transactions March 2019				YTD Transactions Quarter 3			
	Cash management and investment purposes:							-			
	- Realised	-45 000 000	-40 000 000	-10 000 000				-182 000 000			
	- Made	-	80 000 000	-				240 000 000			
	- Nett movement	-45 000 000	40 000 000	-10 000 000				58 000 000			

QUARTERLY REPORT MARCH 2019

WITZENBERG MUNICIPALITY					
Report: Expenditure on Staff & Councillor Benefits - YTD Act Mar					
(Report in terms of Section 66 of the MFMA)					
MFMA Section	Item Description	Original Budget 2018/2019	Amended Budget 2018/2019	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	111 885 561	106 991 217	76 250 778	71.27%
66(b)	Contributions to pension funds and medical aid	24 537 483	24 528 637	17 248 065	70.32%
66(c)	Travel, accomodation and subsistence	5 091 933	5 121 933	4 000 610	78.11%
66(d)	Housing benefits and allowances	1 686 048	1 686 048	1 086 675	64.45%
66(e)	Overtime	11 713 179	11 728 179	12 220 137	104.19%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	24 949 898	25 134 069	18 488 560	73.56%
	Sub - Total (Staff Benefits)	R 179 864 102	R 175 190 083	R 129 294 826	73.80%
Councillor Benefits					
MAY	Mayor	915 791	915 791	479 853	52.40%
DM	Deputy Mayor	681 867	681 867	435 060	63.80%
SP	Speaker	682 142	682 142	433 846	63.60%
MCM	Mayoral Committee members	2 453 677	2 453 677	1 612 065	65.70%
CLLR	Other Councillors	4 700 235	4 700 235	3 195 756	67.99%
MED	Medical aid contributions	212 480	212 480	135 662	63.85%
PEN	Pension fund contributions	1 062 928	1 062 928	784 270	73.78%
WARD	Ward Committee Allowance	1 440 000	1 440 000	976 500	67.81%
	Sub - Total (Councillors' Benefits)	12 149 120	R 12 149 120.00	R 8 053 012.11	66.28%
Total Councillor and Staff Benefits		R 192 013 222	R 187 339 203	R 137 347 838	73.32%

WITZENBERG QUARTERLY SDBIP REPORT : 3RD QUARTER 2018/19

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	Annual Target	3rd Quarter		Reason if target not achieved	Corrective measures
					Target	Result		
Essential services	Sustainable provision & maintenance of basic services	TecDir1	Percentage expenditure on maintenance budget by Technical Directorate.	99%	75%	85%		
		TecDir3	Percentage expenditure on capital budget by Technical Directorate.	96%	60%	69%		
		TecRo7	Kilometres of roads upgraded & rehabilitated.	3	2	2.4		
		TecWat21	Percentage compliance with drinking water quality standards	98%	98%	100%		
		TecWat20	Decrease unaccounted water losses.	18%	18%	17%		
		TecEI37	Decrease unaccounted electricity losses.	10%	10%	14%	Increase due to typical annual cycle related to fruit industry peak time.	Unaccounted percentage will decrease towards July.
		FinInc17	Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	<1%	0%	0%		
		FinInc18	Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	<1%	0%	0%		
		FinInc19	Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	<1%	0%	0%		
		FinInc20	Number of outstanding valid applications for waste removal services expressed as a % of total number of billings for the service.	<1%	0%	0%		
	Provide for the needs of informal settlements through improved services	TecDir2	Number of subsidised serviced sites developed.	529	300	486		
		TecWat22	Provide basic services - number of informal areas with sufficient communal water service points (taps).	3	3	3		
		TecSan13	Provide basic services - number of informal areas with sufficient communal sanitation service points(toilets).	3	3	3		
		TecRef31	Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area cleaning service.	3	3	3		
		TecEI36	Percentage of houses in a subsidised housing project connected to the electrical network.	95%				
Governance	Support institutional development & transformation	CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4	3	3		
		CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	96%	75%	63%	Delay in procurement processes.	Tender awarded. Payments to be issued according to contract, target will be achieved.
	Financial Viability	MM1	Percentage spend on maintenance for the whole municipality.	99%	75%	84%		
		MM2	Percentage spend on Capital Budget for the whole municipality.	96%	60%	65%		
		FinDir3	Achieve an unqualified opinion of the Auditor-General on annual financial statements of the previous year.	1 Unqualified Report	1	1		
		FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2.8	2.8	4	Increase in the available cash due to Grant Disbursements	
		FinFAdm10	Financial viability expressed as Debt-Coverage ratio	90	90	155	Reduction in outstanding loan balance resulting in an improvement of the ratio	
		FinFAdm11	Financial viability expressed outstanding service debtors	44%	44%	61%	Incremental Outstanding Debtors Balance	Collectability of Debtors' Outstanding Balance needs to be analysed
		FinInc15	Increased revenue collection	94%	94%	94%		
	Strengthen relations	MMIDP9	Number of IDP community meetings held.	14	7	7		
		ComSoc49	Number of meetings with intergovernmental partners.	12	9	10		
Communal services	Provide & maintain facilities	ComDir1	Percentage expenditure on maintenance budget by Community Directorate.	99%	75%	88%		
		ComDir2	Percentage expenditure on capital budget by Community Directorate.	96%	60%	20%	Delay in procurement processes.	Outstanding amount to be spent just over R4m, will be achieved by end of June 2019.
		ComAm34	Report on annual customer satisfaction survey on community facilities.	1	1	1		
Socio-Economic Support Services	Support the poor & vulnerable	ComLed8	The number of jobs created through the municipality's local economic development initiatives including capital projects.	390	300	300		
		ComHS14	Number of housing opportunities provided per year - top structures.	30				
		ComHS15	Number of rental stock transferred.	40	30	24	Delays for individual transfer as set out in letter from Transferring Attorneys dated 10/04/2019.	As from March 2019, a door-to-door campaign started by Housing Officials to sign contracts and debt collection agreements to expedite the process of transfers. 3 Meetings were held with Tulbagh tenants where applications for subsidies were completed. A meeting was set up with Johan Bezuidenhout Attorneys to explain the process of transferring of rental stock. The not-achieving of our targets were discussed. 16 contracts were sent to the attorney for March.
		ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	4500	4500	3717		
		ComSoc42	Number of social development programmes implemented.	20	15	17		
		MMProp21	Quarterly report on the alienation of municipal properties to support economic growth.	4	3	3		
	Create an enabling environment to attract investment & support local economy.	ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	4	3	3		

Municipal Manager's quality certification

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:

A handwritten signature in black ink, appearing to be 'D N', written over a horizontal line.

Date

A handwritten date '29/04/19' in black ink, written over a horizontal line.