



**Quarterly Budget Statement  
Report for the Period  
1 January 2017 to 31 March 2017**

**Financial data is in respect of the period  
1 July 2016 to 31 March 2017**

## **Glossary**

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

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

**AFS** – Annual Financial Statements

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

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

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

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

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

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

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

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

### **Glossary (Continued)**

**MIG** – Municipal Infrastructure Grant

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

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

**NT – National Treasury**

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

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

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

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality

## Legal requirements

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

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

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

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

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

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

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

Section 66 reads as follow:

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

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*
- (c) travel, motor car, accommodation, subsistence and other allowances;*
- (d) housing benefits and allowances;*

- (e) overtime payments;*
- (f) loans and advances; and*
- (g) any other type of benefit or allowance related to staff."*

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

**Quarterly reports on implementation of budget**

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

**Publication of quarterly reports on implementation of budget**

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

## **PART 1 - IN-YEAR REPORT**

### **Mayors Report**

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

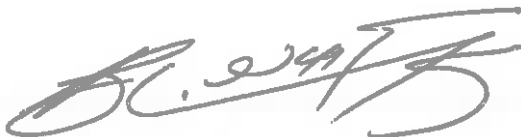
It is my privilege to present to you the quarterly Budget Statement Report for the three months 1 January 2017 to 31 March 2017.

The process of value for money spending is always a challenge for capital projects. The amended capital budget amounts R84.8 million of which R15.6 million was expended, bringing about an 18% expenditure of the projected 40% cash flow forecast. The main contributing factors to this is the R14 million of R24.4 million cash flow forecast expenditure which could not be utilised as the Department of Water affairs failed to pay over the funding. At this current moment the status of the gazetted amount is unknown, meaning that it may be possible that it will never be paid over to the municipality. Invoices to the value of R 2 million were received during January 2017 in respect of services rendered before 31 December 2016. These amounts are not included in the year to date capital expenditure. Savings of R 1.5 million were affected on some capital projects. If all of the above are taken in consideration the capital expenditure as at 31 December 2016 will be much improved.

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

It is with great pleasure to announce that the financial viability and cash flow status of the municipality over the past period has been steadily increasing. It has reached a point where the municipality has sufficient funds available to cover operating expenditure for four months.

The municipality for the last seven years received Unqualified Audits from the Auditor General of South Africa of which four is consecutive "Clean Audits"

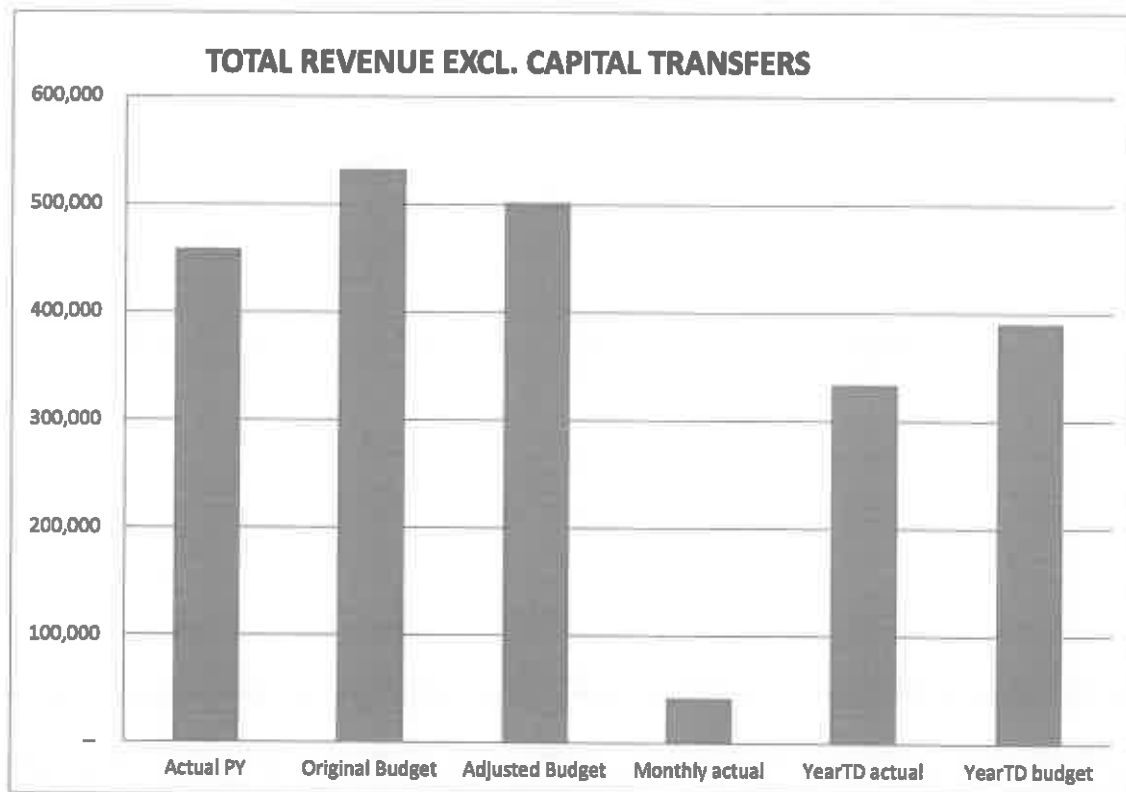


**COUNCILLOR BC KLAASEN**  
**EXECUTIVE MAYOR**

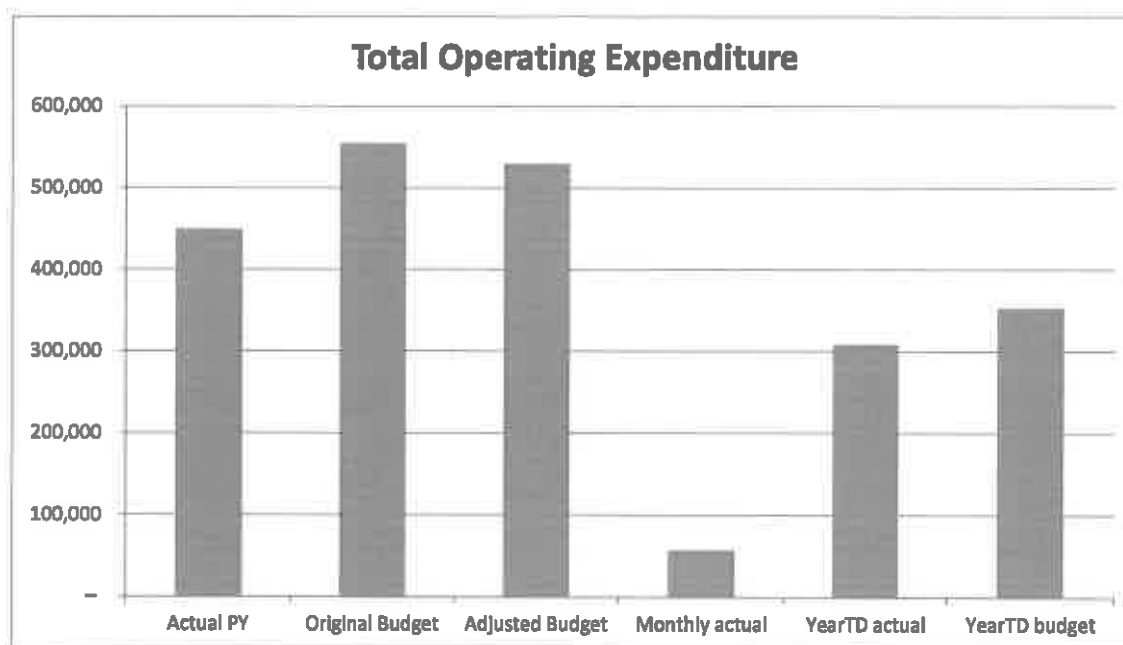
### Recommendation

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 July 2016 to 31 March 2017.

### Executive Summary

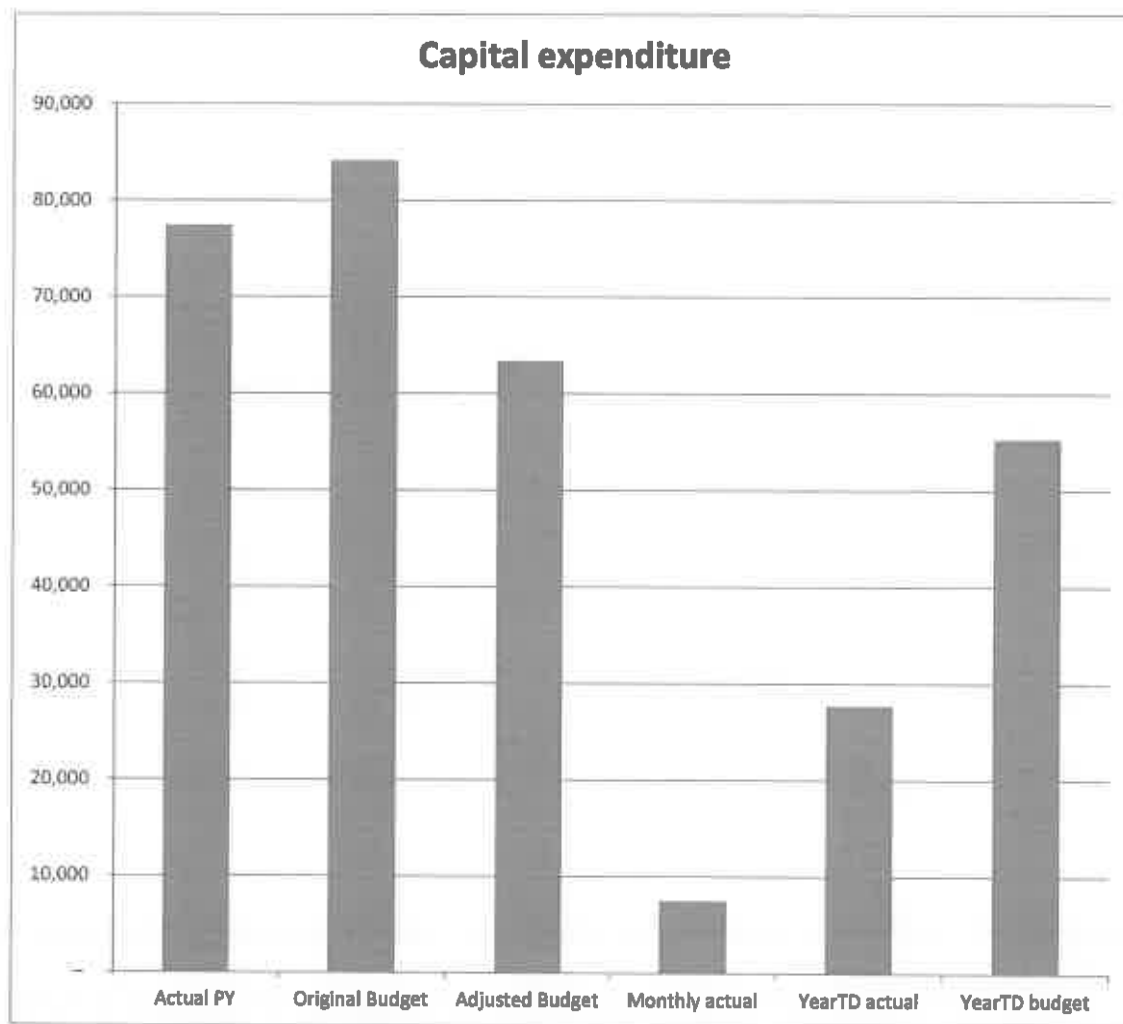


For the period 1 July 2016 to 31 March 2017, 62.78% of the budgeted revenue excluding capital transfers was levied.



For the period 1 July 2016 to 31 March 2017, 55.62% of the budgeted operational expenditure was incurred. This figure may increase as some invoices are still outstanding.





For the period 1 July 2016 to 31 March 2017, 43.78% of the budgeted capital expenditure was incurred.

## In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 30 September 2016.

WC022 Witzberg - Table C1 Monthly Budget Statement Summary - M09 March

Description	2015/16	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2016/17			YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome				YearTD actual	YearTD budget				
R thousands										
<b>Financial Performance</b>										
Property rates	57,621	61,405	61,405	3,045	52,419	54,929	(2,510)	-5%	46,419	
Service charges	278,961	295,516	295,516	28,238	201,878	221,058	(19,180)	-9%	253,443	
Investment revenue	6,772	4,480	4,480	463	5,849	3,208	2,640	82%	16,235	
Transfers recognised - operational	74,141	134,609	103,604	7,748	53,689	83,800	(30,111)	-36%	71,098	
Other own revenue	41,476	36,505	37,042	2,268	20,479	27,987	(7,508)	-27%	28,830	
<b>Total Revenue (excluding capital)</b>	<b>458,972</b>	<b>532,516</b>	<b>502,047</b>	<b>41,763</b>	<b>334,314</b>	<b>390,982</b>	<b>(56,668)</b>	<b>-14%</b>	<b>416,025</b>	
Employee costs	120,879	143,665	141,301	11,197	100,174	111,197	(11,023)	-10%	132,040	
Remuneration of Councillors	8,662	9,465	9,465	720	6,410	6,909	(499)	-7%	8,781	
Depreciation & asset impairment	26,979	39,480	38,980	1,773	15,526	29,235	(13,710)	-47%	37,398	
Finance charges	17,903	11,710	11,707	1,199	7,699	7,010	690	10%	12,884	
Materials and bulk purchases	160,425	179,221	179,221	15,642	110,451	116,527	(6,076)	-5%	169,936	
Transfers and grants	969	881	887	34	683	673	10	2%	904	
Other expenditure	113,668	170,277	148,345	26,471	67,570	82,176	(14,606)	-18%	180,342	
<b>Total Expenditure</b>	<b>449,485</b>	<b>554,700</b>	<b>529,906</b>	<b>57,036</b>	<b>308,514</b>	<b>353,727</b>	<b>(45,213)</b>	<b>-13%</b>	<b>542,284</b>	
<b>Surplus/(Deficit)</b>	<b>9,487</b>	<b>(22,184)</b>	<b>(27,859)</b>	<b>(15,274)</b>	<b>25,800</b>	<b>37,256</b>	<b>(11,456)</b>	<b>-31%</b>	<b>(126,259)</b>	
Transfers recognised - capital	51,539	51,580	38,567	5,277	19,696	24,152	(4,456)	-18%	41,463	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers</b>	<b>61,026</b>	<b>29,396</b>	<b>10,708</b>	<b>(9,996)</b>	<b>45,496</b>	<b>61,408</b>	<b>(15,912)</b>	<b>-26%</b>	<b>(84,796)</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>61,026</b>	<b>29,396</b>	<b>10,708</b>	<b>(9,996)</b>	<b>45,496</b>	<b>61,408</b>	<b>(15,912)</b>	<b>-26%</b>	<b>(84,796)</b>	
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>77,435</b>	<b>84,186</b>	<b>83,362</b>	<b>7,493</b>	<b>27,739</b>	<b>55,289</b>	<b>(27,550)</b>	<b>-50%</b>	<b>92,898</b>	
Capital transfers recognised	52,790	47,792	24,357	5,291	19,718	19,855	(137)	-1%	44,884	
Public contributions & donations	1,619	-	189	13	22	189	(167)	-88%	203	
Borrowing	28,191	2,500	2,500	-	-	2,500	(2,500)	-100%	2,500	
Internally generated funds	(5,165)	33,894	36,316	2,188	7,999	32,745	(24,746)	-76%	45,312	
<b>Total sources of capital funds</b>	<b>77,435</b>	<b>84,186</b>	<b>83,362</b>	<b>7,493</b>	<b>27,739</b>	<b>55,289</b>	<b>(27,550)</b>	<b>-50%</b>	<b>92,898</b>	
<b>Financial position</b>										
Total current assets	138,454	128,678	128,678		217,970				128,678	
Total non current assets	824,177	868,750	868,750		803,804				868,750	
Total current liabilities	46,982	46,691	46,691		100,465				46,691	
Total non current liabilities	170,027	168,208	168,208		169,683				168,208	
<b>Community wealth/Equity</b>	<b>745,622</b>	<b>782,529</b>	<b>782,529</b>		<b>751,625</b>				<b>782,529</b>	
<b>Cash flows</b>										
Net cash from (used) operating	58,111	(18,790)	(18,790)	(11,786)	62,563	70,935	(8,373)	-12%	71,687	
Net cash from (used) investing	-	-	-	23,000	(57,000)	-	(57,000)		-	
Net cash from (used) financing	(7,368)	(8,782)	(8,782)	(4,234)	(8,115)	(4,808)	(3,307)	69%	(9,736)	
<b>Cash/cash equivalents at the month</b>	<b>50,743</b>	<b>(27,572)</b>	<b>(27,572)</b>	<b>-</b>	<b>(2,553)</b>	<b>66,127</b>	<b>(68,680)</b>	<b>-104%</b>	<b>61,951</b>	
<b>Debtors &amp; creditors analysis</b>										
<b>Debtors Age Analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120</b>	<b>121-150</b>	<b>151-180</b>	<b>181 Dys-1</b>	<b>Over 1Yr</b>	<b>Total</b>	
Total By Income Source	25,127	2,878	2,383	2,075	2,296	1,748	14,879	115,079	166,465	
<b>Creditors Age Analysis</b>										
Total Creditors	1,033	43	-	-	-	-	-	22	1,097	

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) - M09 March

Description	2015/16	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2016/17				
	Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Governance and administration	79,470	79,324	77,526	4,303	63,782	64,869	(1,086)	-2%	66,411
Executive and council	5,103	949	3,149	22	300	2,373	(2,074)	-87%	929
Budget and treasury office	72,550	76,831	73,833	4,218	62,867	62,087	779	1%	65,424
Corporate services	1,816	1,544	544	63	616	408	208	51%	59
Community and public safety	90,585	148,801	119,689	9,669	63,486	98,391	(34,905)	-35%	75,982
Community and social services	66,167	70,005	71,661	5,307	47,418	61,733	(14,315)	-23%	60,028
Sport and recreation	14,945	8,502	8,502	2,286	9,933	6,774	3,159	47%	7,949
Public safety	8,636	13,609	13,877	156	2,272	10,650	(8,377)	-79%	2,799
Housing	837	56,685	25,648	1,920	3,862	19,235	(15,372)	-80%	5,205
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	15,732	5,993	9,283	2,492	8,232	8,091	141	2%	11,550
Planning and development	958	1,504	1,504	56	943	1,135	(192)	-17%	1,245
Road transport	14,253	4,490	7,243	2,417	4,982	4,769	213	4%	9,426
Environmental protection	520	-	536	20	306	187	119	64%	880
Trading services	324,723	349,978	334,116	30,576	220,510	245,783	(25,274)	-10%	310,224
Electricity	202,461	221,046	221,046	22,232	150,873	165,789	(14,916)	-9%	186,058
Water	49,588	76,752	59,450	3,834	29,619	43,700	(14,081)	-32%	42,382
Waste water management	49,456	30,444	31,885	2,684	23,794	19,891	3,902	20%	45,929
Waste management	23,219	21,736	21,736	1,826	16,225	16,404	(179)	-1%	35,855
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	510,511	584,096	540,614	47,040	354,010	415,135	(61,124)	-15%	484,167
Expenditure - Standard									
Governance and administration	91,239	102,717	104,687	11,787	68,892	82,265	(13,573)	-16%	147,099
Executive and council	24,701	28,959	30,934	1,870	16,892	23,876	(6,984)	-29%	23,196
Budget and treasury office	36,902	43,443	43,012	6,992	26,527	31,086	(4,559)	-15%	87,818
Corporate services	29,636	30,315	30,741	2,926	25,273	27,303	(2,030)	-7%	36,085
Community and public safety	61,612	132,666	102,420	7,881	48,660	72,359	(23,698)	-33%	80,331
Community and social services	18,163	21,300	22,848	1,843	15,595	17,207	(1,612)	-9%	21,250
Sport and recreation	20,462	23,799	22,990	2,427	15,515	15,146	368	2%	21,789
Public safety	20,081	27,707	27,759	1,469	11,654	18,626	(6,972)	-37%	28,257
Housing	2,907	59,860	28,823	2,141	5,896	21,379	(15,483)	-72%	9,034
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	29,611	29,044	31,133	2,373	16,859	16,707	152	1%	29,470
Planning and development	4,731	5,667	6,226	373	3,554	3,646	(91)	-3%	5,393
Road transport	23,828	22,075	22,547	1,845	12,152	11,449	703	6%	21,947
Environmental protection	1,052	1,302	2,359	154	1,153	1,613	(460)	-29%	2,130
Trading services	286,234	289,545	290,933	34,995	173,703	179,432	(5,728)	-3%	284,649
Electricity	179,325	200,351	200,115	18,571	122,984	127,042	(4,058)	-3%	189,633
Water	21,522	25,030	25,698	5,063	13,398	12,806	592	5%	21,496
Waste water management	26,908	28,050	28,852	5,985	18,961	20,637	(1,677)	-8%	37,410
Waste management	38,478	36,113	36,267	5,376	18,361	18,946	(586)	-3%	36,110
Other	714	728	734	1	556	558	(2)	0%	735
Total Expenditure - Standard	449,409	554,700	529,906	57,036	308,471	351,321	(42,849)	-12%	542,284
Surplus/ (Deficit) for the year	61,101	29,396	10,708	(9,996)	45,539	63,814	(18,275)	-29%	(78,117)

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) - M09 March

R 6022 Wicomb - Table C2 Monthly Budget Statement - Financial Performance (Standard Case/Reality - Most Match)									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Municipal governance and administration	79,470	79,324	77,526	4,303	63,782	64,869	(1,086)	-2%	66,411
Executive and council	5,103	949	3,149	22	300	2,373	(2,074)	(0)	929
Mayor and Council	160	50	50	21	201	49	152	0	154
Municipal Manager	4,944	899	3,099	1	98	2,324	(2,226)	(0)	775
Budget and treasury office	72,550	76,831	73,833	4,218	62,867	62,087	779	0	65,424
Corporate services	1,816	1,544	544	63	616	408	208	0	59
Human Resources	1,094	544	544	-	44	408	(364)	(0)	59
Information Technology	-	-	-	-	-	-	-	-	-
Property Services	722	1,000	-	63	572	-	572	#DIV/0!	-
Community and public safety	90,585	148,801	119,889	9,669	63,486	98,391	(34,905)	(0)	75,982
Community and social services	68,167	70,005	71,881	5,307	47,418	81,733	(14,315)	(0)	80,028
Libraries and Archives	7,931	8,028	9,395	5	565	450	115	0	9,546
Community halls and Facilities	525	373	662	29	241	422	(180)	(0)	469
Cemeteries & Crematoriums	214	184	184	24	180	138	42	0	240
Other Social	57,497	61,420	61,420	5,249	46,432	60,723	(14,291)	(0)	49,774
Sport and recreation	14,945	8,502	8,502	2,286	9,933	6,774	3,159	0	7,949
Public safety	8,836	13,809	13,877	156	2,272	10,650	(8,377)	(0)	2,799
Fire	-	1	1	-	-	1	(1)	(0)	0
Street Lighting	88	800	1,069	-	591	1,043	(452)	(0)	606
Other	8,548	12,807	12,807	156	1,681	9,605	(7,924)	(0)	2,193
Housing	837	56,665	25,648	1,920	3,862	19,235	(15,372)	(0)	5,205
Economic and environmental services	15,732	5,993	9,283	2,492	6,232	6,091	141	0	11,550
Planning and development	958	1,504	1,504	56	943	1,135	(192)	(0)	1,245
Economic	-	-	-	-	-	-	-	-	-
Development/Planning	-	-	-	-	-	-	-	-	-
Town Planning/Building	-	-	-	-	-	-	-	-	-
enforcement	883	1,410	1,410	55	870	1,066	(196)	(0)	1,147
Licensing & Regulation	76	93	93	1	74	70	4	0	98
Road transport	14,253	4,490	7,243	2,417	4,982	4,769	213	0	9,428
Roads	9,904	130	2,884	2,089	2,213	1,386	827	0	5,863
Vehicle Licensing and Testing	4,349	4,359	4,359	328	2,769	3,383	(614)	(0)	3,582
Environmental protection	520	-	536	20	306	187	119	0	880
Other	520	-	536	20	306	187	119	0	880
Trading services	324,723	349,978	334,116	30,576	220,510	245,783	(25,274)	(0)	310,224
Electricity	202,461	221,046	221,046	22,232	150,873	165,789	(14,916)	(0)	186,058
Electricity Distribution	202,461	221,046	221,046	22,232	150,873	165,789	(14,916)	(0)	186,058
Water	49,588	76,752	59,450	3,834	29,619	43,700	(14,081)	(0)	42,382
Water Distribution	49,588	76,752	59,450	3,834	29,619	43,700	(14,081)	(0)	42,382
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	49,458	30,444	31,885	2,684	23,784	19,891	3,902	0	45,929
Sewerage	39,925	30,344	30,008	2,684	21,990	19,303	2,687	0	40,222
Storm Water Management	9,511	100	1,876	-	1,789	588	1,201	0	5,707
Public Toilets	20	-	-	-	15	-	15	#DIV/0!	-
Waste management	23,219	21,736	21,736	1,828	16,225	16,404	(179)	(0)	35,855
Solid Waste	23,219	21,736	21,736	1,828	16,225	16,404	(179)	(0)	35,855
Other	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	510,511	584,096	540,814	47,040	354,010	415,135	(61,124)	(0)	464,187

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Expenditure - Standard</b>									
Municipal governance and administration	91,239	102,717	104,687	11,787	68,692	82,285	(13,573)	(0)	147,099
Executive and council	24,701	28,959	30,934	1,870	16,892	23,876	(6,984)	(0)	23,198
Mayor and Council	13,522	14,807	14,367	1,039	9,759	9,404	355	0	13,749
Municipal Manager	11,179	14,152	16,567	830	7,133	14,472	(7,339)	(0)	9,447
Budget and treasury office	36,902	43,443	43,012	6,992	26,527	31,086	(4,559)	(0)	87,810
Corporate services	29,636	30,315	30,741	2,926	25,273	27,303	(2,030)	(0)	36,085
Human Resources	18,205	17,181	16,921	1,865	14,947	17,546	(2,599)	(0)	22,729
Information Technology	1,854	2,015	2,015	89	1,113	945	168	0	2,286
Property Services	1,354	556	541	243	2,338	405	1,932	0	1,577
Other Admin	8,223	10,563	11,264	730	6,876	8,407	(1,531)	(0)	9,492
Community and public safety	61,612	132,666	102,420	7,881	48,660	72,359	(23,698)	(0)	80,331
Community and social services	18,163	21,300	22,848	1,843	15,595	17,207	(1,612)	(0)	21,250
Libraries and Archives	7,053	7,786	8,615	684	6,047	5,740	307	0	8,092
Community halls and Facilities	4,264	5,420	6,068	439	3,744	4,041	(296)	(0)	5,242
Cemeteries & Crematoriums	2,217	2,837	2,827	206	1,803	3,856	(1,853)	(0)	2,408
Other Social	4,629	5,257	5,338	514	4,002	3,771	231	0	5,508
Sport and recreation	20,462	23,799	22,990	2,427	15,515	15,146	368	2%	21,789
Public safety	20,081	27,707	27,759	1,469	11,654	18,626	(6,972)	-37%	28,257
Fire	4,578	6,672	6,540	677	4,449	4,112	337	8%	6,671
Street Lighting	1,825	2,214	2,136	92	1,119	1,115	4	0%	2,558
Other	13,677	18,822	19,083	700	6,086	13,400	(7,313)	-55%	19,029
Housing	2,907	59,860	28,823	2,141	5,896	21,379	(15,483)	-72%	9,034
Economic and environmental services	29,811	29,044	31,133	2,373	18,859	18,707	152	1%	29,470
Planning and development	4,731	5,667	6,226	373	3,554	3,646	(91)	-3%	5,393
Economic									
Development/Planning	1,850	1,591	2,155	92	1,101	649	452	70%	1,717
Town Planning/Building enforcement	2,815	4,014	4,014	273	2,395	2,949	(553)	-19%	3,605
Licensing & Regulation	66	61	58	8	58	48	10	21%	71
Road transport	23,828	22,075	22,547	1,845	12,152	11,449	703	6%	21,947
Roads	20,846	18,629	19,046	1,604	9,869	9,027	843	9%	18,774
Vehicle Licensing and Testing	2,982	3,446	3,501	241	2,282	2,422	(140)	-6%	3,172
Environmental protection	1,052	1,302	2,359	154	1,153	1,613	(460)	-29%	2,130
Other	1,052	1,302	2,359	154	1,153	1,613	(460)	-29%	2,130
Trading services	286,234	289,545	290,933	34,995	173,703	179,432	(5,728)	-3%	284,649
Electricity	179,325	200,351	200,115	18,571	122,984	127,042	(4,058)	-3%	189,633
Electricity Distribution	179,228	200,201	199,965	18,558	122,865	126,915	(4,050)	-3%	189,483
Electricity Generation	96	150	150	13	119	127	(8)	-6%	150
Water	21,522	25,030	25,898	5,063	13,398	12,806	592	5%	21,498
Water Distribution	17,585	21,665	22,333	4,719	10,861	10,584	277	3%	17,761
Water Storage	3,936	3,365	3,365	343	2,537	2,221	316	14%	3,735
Waste water management	28,908	28,050	28,852	5,985	18,981	20,637	(1,677)	-8%	37,410
Sewerage	21,641	20,006	20,825	5,455	14,478	14,969	(491)	-3%	30,390
Storm Water Management	3,989	6,415	6,398	412	3,427	4,150	(723)	-17%	5,607
Public Toilets	1,278	1,628	1,628	118	1,055	1,519	(463)	-31%	1,413
Waste management	38,478	36,113	36,267	5,378	18,361	18,946	(586)	-3%	36,110
Solid Waste	38,478	36,113	36,267	5,378	18,361	18,946	(586)	-3%	36,110
Other	714	728	734	1	556	558	(2)	0%	735
Tourism	714	728	734	1	556	558	(2)	0%	735
Total Expenditure - Standard	449,409	554,700	529,906	57,036	308,471	351,321	(42,849)	-12%	542,284
Surplus/ (Deficit) for the year	61,101	29,396	10,708	(9,996)	45,539	63,814	(18,275)	-29%	(78,117)

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

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Budget & Treasury Office	72,550	76,831	73,833	4,218	62,867	62,087	779	1.3%	65,424
Vote 2 - Civil Services	132,186	129,063	115,955	10,433	71,850	81,380	(9,530)	-11.7%	115,358
Vote 3 - Community & Social Services	66,763	70,098	72,290	5,327	47,798	61,990	(14,191)	-22.9%	61,006
Vote 4 - Corporate Services	1,816	1,544	544	63	616	408	208	51.1%	59
Vote 5 - Electricity	202,549	221,846	222,115	22,232	151,464	166,832	(15,368)	-9.2%	188,864
Vote 6 - Executive & Council	5,103	949	3,149	22	300	2,373	(2,074)	-87.4%	929
Vote 7 - Housing	837	56,685	25,648	1,920	3,862	19,235	(15,372)	-79.9%	5,205
Vote 8 - Planning	883	1,410	1,410	55	870	1,066	(196)	-18.4%	1,147
Vote 9 - Public Safety	12,898	17,168	17,168	484	4,450	12,990	(8,540)	-65.7%	5,756
Vote 10 - Sport & Recreation	14,945	8,502	8,502	2,286	9,933	6,774	3,159	46.6%	7,949
<b>Total Revenue by Vote</b>	<b>510,511</b>	<b>584,096</b>	<b>540,614</b>	<b>47,040</b>	<b>354,010</b>	<b>415,135</b>	<b>(61,124)</b>	<b>-14.7%</b>	<b>449,494</b>
<b>Expenditure by Vote</b>									
Vote 1 - Budget & Treasury Office	30,779	36,916	36,359	6,436	21,628	24,741	(3,113)	-12.6%	81,604
Vote 2 - Civil Services	107,755	107,823	109,864	18,027	60,589	61,416	(827)	-1.3%	113,790
Vote 3 - Community & Social Services	21,595	24,724	27,777	2,195	18,300	19,107	(807)	-4.2%	25,839
Vote 4 - Corporate Services	28,769	28,789	29,385	2,731	24,458	26,389	(1,931)	-7.3%	34,828
Vote 5 - Electricity	182,233	204,239	203,775	18,760	125,050	129,207	(4,157)	-3.2%	193,494
Vote 6 - Executive & Council	30,825	35,485	37,587	2,425	21,791	30,220	(8,429)	-27.9%	29,410
Vote 7 - Housing	2,907	59,860	28,823	2,141	5,696	21,379	(15,483)	-72.4%	9,034
Vote 8 - Planning	2,847	4,126	4,222	274	2,426	3,781	(1,355)	-35.8%	3,624
Vote 9 - Public Safety	21,238	28,939	29,123	1,618	12,817	19,933	(7,116)	-35.7%	28,872
Vote 10 - Sport & Recreation	20,462	23,799	22,990	2,427	15,515	15,146	368	2.4%	21,789
<b>Total Expenditure by Vote</b>	<b>449,409</b>	<b>554,700</b>	<b>529,906</b>	<b>57,036</b>	<b>308,471</b>	<b>351,321</b>	<b>(42,849)</b>	<b>-12.2%</b>	<b>542,284</b>
<b>Surplus/ (Deficit) for the year</b>	<b>61,101</b>	<b>29,396</b>	<b>10,708</b>	<b>(9,996)</b>	<b>45,539</b>	<b>63,814</b>	<b>(18,275)</b>	<b>-28.6%</b>	<b>(92,790)</b>

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

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	56,186	60,005	60,005	2,904	51,252	53,884	(2,632)	-5%	44,854
Property rates - penalties & collection charges	1,435	1,400	1,400	141	1,167	1,044	122	12%	1,564
Service charges - electricity revenue	198,428	215,414	215,414	21,639	148,845	160,295	(11,450)	-7%	183,943
Service charges - water revenue	38,592	39,203	39,203	3,250	24,261	29,565	(5,304)	-18%	31,301
Service charges - sanitation revenue	20,990	19,968	19,968	1,702	14,036	15,399	(1,363)	-9%	19,000
Service charges - refuse revenue	20,834	20,419	20,419	1,640	14,690	15,416	(726)	-5%	19,135
Service charges - other	118	511	511	7	47	384	(336)	-88%	63
Rental of facilities and equipment	8,169	9,339	9,339	743	6,829	7,379	(549)	-7%	8,145
Interest earned - external investments	6,772	4,480	4,480	463	5,849	3,208	2,640	82%	8,241
Interest earned - outstanding debtors	9,828	5,474	5,474	761	5,967	4,125	1,842	45%	7,994
Dividends received	-	-	-	-	-	-	-	-	-
Fines	8,559	12,820	12,820	157	1,691	9,615	(7,924)	-82%	2,206
Licences and permits	179	168	168	6	118	125	(7)	-6%	154
Agency services	4,237	4,274	4,274	321	2,716	3,320	(604)	-18%	3,492
Transfers recognised - operational	74,141	134,609	103,604	7,748	53,689	83,800	(30,111)	-36%	71,098
Other revenue	10,505	4,428	4,965	280	3,157	3,421	(264)	-8%	6,839
Gains on disposal of PPE	-	2	2	-	-	2	(2)	-100%	1
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>458,972</b>	<b>532,516</b>	<b>502,047</b>	<b>41,763</b>	<b>334,314</b>	<b>390,982</b>	<b>(56,668)</b>	<b>-14%</b>	<b>408,031</b>
<b>Expenditure By Type</b>									
Employee related costs	120,879	143,665	141,301	11,197	100,174	111,197	(11,023)	-10%	132,040
Remuneration of councillors	8,662	9,465	9,465	720	6,410	6,909	(499)	-7%	8,781
Debt impairment	34,542	25,640	25,140	16,785	10,107	18,167	(8,060)	-44%	23,769
Depreciation & asset impairment	26,979	39,480	38,980	1,773	15,526	29,235	(13,710)	-47%	37,398
Finance charges	17,903	11,710	11,707	1,199	7,699	7,010	690	10%	12,884
Bulk purchases	160,425	179,221	179,221	15,642	110,451	116,527	(6,076)	-5%	169,936
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	15,877	71,370	43,458	3,526	15,230	10,864	4,365	40%	32,515
Transfers and grants	969	881	887	34	683	673	10	2%	904
Other expenditure	63,249	73,268	79,747	6,161	42,233	53,144	(10,911)	-21%	124,057
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>449,485</b>	<b>554,700</b>	<b>529,906</b>	<b>57,036</b>	<b>308,514</b>	<b>353,727</b>	<b>(45,213)</b>	<b>-13%</b>	<b>542,284</b>
<b>Surplus/(Deficit)</b>	<b>9,487</b>	<b>(22,184)</b>	<b>(27,859)</b>	<b>(15,274)</b>	<b>25,800</b>	<b>37,256</b>	<b>(11,456)</b>	<b>(0)</b>	<b>(134,253)</b>
Transfers recognised - capital	51,539	51,580	38,567	5,277	19,696	24,152	(4,456)	(0)	41,463
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>61,026</b>	<b>29,396</b>	<b>10,708</b>	<b>(9,996)</b>	<b>45,496</b>	<b>61,408</b>			<b>(92,790)</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>61,026</b>	<b>29,396</b>	<b>10,708</b>	<b>(9,996)</b>	<b>45,496</b>	<b>61,408</b>			<b>(92,790)</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to</b>	<b>61,026</b>	<b>29,396</b>	<b>10,708</b>	<b>(9,996)</b>	<b>45,496</b>	<b>61,408</b>			<b>(92,790)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>61,026</b>	<b>29,396</b>	<b>10,708</b>	<b>(9,996)</b>	<b>45,496</b>	<b>61,408</b>			<b>(92,790)</b>

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) - M09 March**

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>								%	
<b><u>Multi-Year expenditure appropriation</u></b>									
Vote 1 - Budget & Treasury Office	-	200	-	-	-	-	-		-
Vote 2 - Civil Services	-	28,905	7,559	-	-	7,206	(7,206)	-100%	8,376
Vote 3 - Community & Social Services	-	-	-	-	-	-	-		-
Vote 4 - Corporate Services	-	-	-	-	-	-	-		-
Vote 5 - Electricity	-	800	1,069	-	-	1,069	(1,069)	-100%	1,069
Vote 6 - Executive & Council	-	-	-	-	-	-	-		-
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Planning	-	-	-	-	-	-	-		-
Vote 9 - Public Safety	-	-	-	-	-	-	-		-
Vote 10 - Sport & Recreation	-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	-	<b>29,905</b>	<b>8,628</b>	-	-	<b>8,275</b>	<b>(8,275)</b>	<b>-100%</b>	<b>9,445</b>
<b><u>Single Year expenditure appropriation</u></b>									
Vote 1 - Budget & Treasury Office	367	130	230	25	54	130	(76)	-59%	284
Vote 2 - Civil Services	64,567	39,814	38,513	6,341	20,983	32,493	(11,510)	-35%	60,477
Vote 3 - Community & Social Services	2,543	1,200	1,375	149	1,012	1,375	(362)	-26%	2,405
Vote 4 - Corporate Services	1,876	1,076	223	105	167	192	(26)	-13%	387
Vote 5 - Electricity	5,715	7,660	7,032	739	2,694	7,025	(4,331)	-62%	9,726
Vote 6 - Executive & Council	-	-	-	-	-	-	-		-
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Planning	-	-	-	-	-	-	-		-
Vote 9 - Public Safety	1,908	3,100	4,650	16	2,371	4,500	(2,129)	-47%	7,021
Vote 10 - Sport & Recreation	663	1,300	2,711	118	460	1,300	(840)	-65%	3,154
<b>Total Capital single-year expenditure</b>	<b>77,435</b>	<b>54,280</b>	<b>54,734</b>	<b>7,493</b>	<b>27,739</b>	<b>47,014</b>	<b>(19,275)</b>	<b>-41%</b>	<b>83,454</b>
<b>Total Capital Expenditure</b>	<b>77,435</b>	<b>84,186</b>	<b>63,362</b>	<b>7,493</b>	<b>27,739</b>	<b>55,289</b>	<b>(27,550)</b>	<b>-50%</b>	<b>92,898</b>





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

**WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M09 March**

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	63,113	52,699	52,699	80,931	52,699
Call investment deposits	—	—	—	57,000	—
Consumer debtors	62,536	62,536	62,536	75,735	62,536
Other debtors	5,481	5,753	5,753	—	5,753
Current portion of long-term receivables	—	—	—	—	—
Inventory	7,324	7,690	7,690	4,304	7,690
<b>Total current assets</b>	<b>138,454</b>	<b>128,678</b>	<b>128,678</b>	<b>217,970</b>	<b>128,678</b>
<b>Non current assets</b>					
Long-term receivables	5,621	5,621	5,621	—	5,621
Investments	105	105	105	105	105
Investment property	49,145	48,052	48,052	48,281	48,052
Investments in Associate	—	—	—	—	—
Property, plant and equipment	769,306	814,972	814,972	752,332	814,972
Agricultural	—	—	—	—	—
Biological assets	—	—	—	—	—
Intangible assets	—	—	—	2,524	—
Other non-current assets	—	—	—	562	—
<b>Total non current assets</b>	<b>824,177</b>	<b>868,750</b>	<b>868,750</b>	<b>803,804</b>	<b>868,750</b>
<b>TOTAL ASSETS</b>	<b>962,631</b>	<b>997,428</b>	<b>997,428</b>	<b>1,021,773</b>	<b>997,428</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	—	—	—	—	—
Borrowing	—	—	—	—	—
Consumer deposits	—	—	—	5,317	—
Trade and other payables	33,990	33,699	33,699	81,984	33,699
Provisions	12,992	12,992	12,992	13,164	12,992
<b>Total current liabilities</b>	<b>46,982</b>	<b>46,691</b>	<b>46,691</b>	<b>100,465</b>	<b>46,691</b>
<b>Non current liabilities</b>					
Borrowing	24,494	15,398	15,398	11,552	15,398
Provisions	145,533	152,809	152,809	158,131	152,809
<b>Total non current liabilities</b>	<b>170,027</b>	<b>168,208</b>	<b>168,208</b>	<b>169,683</b>	<b>168,208</b>
<b>TOTAL LIABILITIES</b>	<b>217,009</b>	<b>214,899</b>	<b>214,899</b>	<b>270,148</b>	<b>214,899</b>
<b>NET ASSETS</b>	<b>745,622</b>	<b>782,529</b>	<b>782,529</b>	<b>751,625</b>	<b>782,529</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	733,387	762,783	762,783	741,536	762,783
Reserves	12,235	19,746	19,746	10,089	19,746
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>745,622</b>	<b>782,529</b>	<b>782,529</b>	<b>751,625</b>	<b>782,529</b>

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2016/17 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	53,848	45,449	45,449	3,054	40,072	42,382	(2,311)	-5%	57,009
Government - operating	298,755	299,018	299,018	24,578	227,370	138,730	88,640	64%	284,273
Government - capital	42,948	40,199	40,199	4,171	35,995	11,129	24,867	223%	21,009
Interest	70,946	85,384	85,384	2,334	70,406	74,695	(4,288)	-6%	134,809
Dividends	65,603	69,844	69,844	2,300	51,237	24,071	27,167	113%	51,580
<b>Payments</b>									
Suppliers and employees	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and Grants	(473,989)	(558,684)	(558,684)	(48,223)	(362,519)	(220,071)	142,447	-65%	(476,993)
<b>NET CASH FROM/(USED) OPERATING ACTV</b>	<b>58,111</b>	<b>(18,790)</b>	<b>(18,790)</b>	<b>(11,786)</b>	<b>62,563</b>	<b>70,935</b>	<b>(8,373)</b>	<b>-12%</b>	<b>71,687</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receiv	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investmen	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	-	-	-	23,000	(57,000)	-	57,000	-	-
<b>NET CASH FROM/(USED) INVESTING ACTV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,000</b>	<b>(57,000)</b>	<b>-</b>	<b>57,000</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	784	427	427	28	427	-	427	-	-
<b>Payments</b>									
Repayment of borrowing	(8,152)	(9,208)	(9,208)	(4,262)	(8,542)	(4,808)	3,734	-78%	(9,736)
<b>NET CASH FROM/(USED) FINANCING ACTV</b>	<b>(7,368)</b>	<b>(8,782)</b>	<b>(8,782)</b>	<b>(4,234)</b>	<b>(8,115)</b>	<b>(4,808)</b>	<b>3,307</b>	<b>-69%</b>	<b>(9,736)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELI</b>	<b>50,743</b>	<b>(27,572)</b>	<b>(27,572)</b>	<b>6,981</b>	<b>(2,553)</b>	<b>66,127</b>			<b>61,951</b>
Cash/cash equivalents at beginning:	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at month/year end:	50,743	(27,572)	(27,572)		(2,553)	66,127			61,951

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March														
Description		NT Code	Budget Year 2016/17										Actual Bad Debts Written	Impairment - Bad Debts I.t.o
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Water	1200	4,649	1,158	972	746	932	586	5,489	35,810	50,342	43,563	-	628	
Electricity	1300	15,456	459	174	119	107	106	384	2,189	18,994	2,905	-	286	
Property Rates	1400	2,761	206	180	172	257	67	2,562	13,006	19,211	16,063	-	-	
Waste Water Management	1500	2,474	521	512	496	455	449	2,425	16,002	23,332	19,826	-	628	
Waste Management	1600	2,306	449	427	433	408	415	2,687	20,056	27,181	23,999	-	628	
Property Rental Debtors	1700	46	17	17	17	17	17	94	894	1,121	1,040	-	-	
Interest on Arrear Accounts	1810	57	46	59	67	95	84	1,082	26,098	27,589	27,427	-	685	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(2,623)	23	42	25	25	25	155	1,024	(1,305)	1,253	-	-	
Total By Income Source	2000	25,127	2,878	2,383	2,075	2,296	1,748	14,879	115,079	166,465	136,076	-	2,856	
2015/16 - totals only										-				
Debtors Age Analysis By Customer Group														
Organs of State	2200	995	240	127	87	47	26	517	2,143	4,182	2,819	-	-	
Commercial	2300	12,517	294	133	103	116	64	998	7,041	21,266	8,323	-	-	
Households	2400	10,477	2,153	1,899	1,711	1,941	1,504	11,949	100,198	131,832	117,304	-	-	
Other	2500	1,138	191	225	175	192	154	1,415	5,696	9,185	7,631	-	-	
Total By Customer Group	2600	25,127	2,878	2,383	2,075	2,296	1,748	14,879	115,079	166,465	136,076	-	-	

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M09 March

Investments by maturity Name of Institution & Investment ID	Period of Investment  Yrs/Months	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
R thousands								
<b>Municipality</b>								
Standard Bank	-	Fixed	-	161		-	-	-
ABSA	-	Fixed	-	-		-	-	10,000
Nedbank	-	Fixed	-	-		-	-	23,000
Investec	-	Fixed	-	-		-	-	24,000
	-	-	-	-		-	-	-
	-	-	-	-		-	-	-
<b>Municipality sub-total</b>				161		-	-	57,000
<b>Entities</b>								
<b>Entities sub-total</b>				-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				161		-	-	57,000

Operating and Capital transfers received are indicated in the following table:

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Budget Year 2016/17								
Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	63,502	62,445	5,341	48,859	61,388	(14,529)	-23.7%	62,445
Local Government Equitable Share	59,734	59,734	4,978	44,801	59,734	(14,933)	-25.0%	59,734
MIG	-	-	1	98	-	98		-
MSIG	957	-	-	-	-	-		-
FMG	1,475	1,375	118	601	680	(79)	-11.6%	1,375
EPWP	1,336	1,336	244	1,359	974	385	39.5%	1,336
	-	-	-	-	-	-		-
Provincial Government:	64,245	34,258	1,897	3,660	19,063	(15,402)	-80.8%	34,258
Library MRF	5,498	5,498	-	-	-	-		5,498
Library Conditional Grant	2,477	3,306	-	-	-	-		3,306
Housing	56,000	24,964	1,891	3,605	18,723	(15,118)	-80.7%	24,964
CDW	150	150	6	45	-	45		150
Total Operating Transfers and Grants	128,287	98,296	7,321	51,708	80,945	(29,238)	-36.1%	98,296
Capital Transfers and Grants								
National Government:	197,385	146,107	11,019	72,596	114,428	(41,832)	-36.6%	146,107
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Total Operating Transfers and Grants	128,067	97,659	7,279	51,174	80,743	(29,570)	-36.6%	97,659
	-	-	-	-	-	-		-
Capital Transfers and Grants	-	-	-	-	-	-		-
National Government:	51,580	26,724	2,143	11,983	19,343	(7,359)	-38.0%	26,724
Provincial Government:	28,841	10,004	3,134	8,529	4,668	3,862	82.7%	10,004
RBIG	27,841	-	-	817	-	817		-
DWAF	-	-	-	-	-	-		-
Total Capital Transfers and Grants	226,226	165,577	17,287	88,323	123,354	(35,031)	-28.4%	165,577
TOTAL RECEIPTS OF TRANSFERS & GRANTS	354,493	263,873	24,608	140,031	204,299	(64,269)	-31.5%	263,873

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 - M09 March

Budget Year 2016/17									
Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:	63,502	62,445	5,341	46,859	61,388	(14,529)	-23.7%	62,445	
Local Government Equitable Share	59,734	59,734	4,978	44,801	59,734	(14,933)	-25.0%	59,734	
MIG	-	-	1	98	-	98		-	
MSIG	957	-	-	-	-	-		-	
FMG	1,475	1,375	118	601	680	(79)	-11.6%	1,375	
EPWP	1,336	1,336	244	1,359	974	385	39.5%	1,336	
Provincial Government:	64,365	34,478	1,897	3,780	19,153	(15,372)	-80.3%	34,478	
Library MRF	5,498	5,498	-	-	-	-		5,498	
Library Conditional Grant	2,477	3,306	-	-	-	-		3,306	
Housing	56,000	24,964	1,891	3,605	18,723	(15,118)	-80.7%	24,964	
CDW	150	150	6	45	-	45		150	
Tariffs	120	340	-	11	340	(329)	-96.9%	340	
Department of Local Government	-	-	-	-	-	-		-	
Thusong Centre	-	100	-	-	-	-		100	
Maintenance of Transport Infrastructure	120	120	-	120	90	30	33.3%	120	
Mandela Memorial	-	-	-	-	-	-		-	
Compliance Assist	-	-	-	-	-	-		-	
District Municipality:	-	-	-	-	-	-		-	
None	-	-	-	-	-	-		-	
Other grant providers:	200	736	42	534	202	332	164.2%	736	
Belgium	200	736	42	534	202	332	164.2%	736	
Total operating expenditure of Transfers and Grants	128,067	97,659	7,279	51,174	80,743	(29,570)	-36.6%	97,659	
<b>Capital expenditure of Transfers and Grants</b>									
National Government:	51,580	26,724	2,143	11,983	19,343	(7,359)	-38.0%	26,724	
MIG	17,739	21,624	1,596	9,439	14,268	(4,829)	-33.8%	21,624	
MSIG	-	-	-	-	-	-		-	
FMG	-	100	-	-	75	(75)	-100.0%	100	
EPWP	-	-	-	-	-	-		-	
INEP	5,000	5,000	547	1,728	5,000	(3,272)	-65.4%	5,000	
Rural Development	1,000	-	-	-	-	-		-	
Provincial Government:	-	10,004	3,134	7,713	4,668	3,045	65%	10,004	
Library Conditional Grant	-	537	-	515	410	105	25.7%	537	
MRF	-	-	-	-	-	-		-	
Housing	-	7,712	2,902	5,571	2,754	2,817	102.3%	7,712	
Municipal Infrastructure Support Grant	-	1,754	-	-	-	-		1,754	
Other grant providers:	-	189	-	-	142	(142)	-100.0%	189	
Other grant providers:	-	189	-	-	142	(142)	-100.0%	189	
Public Contribution	-	-	-	-	-	-		-	
Total capital expenditure of Transfers and Grants	51,580	36,917	5,277	19,696	24,152	(4,456)	-18.5%	36,917	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179,647	134,576	12,557	70,870	104,895	(34,026)	-32.4%	134,576	

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	8,445	8,445	640	5,774	6,334	(559)	-9%	7,699
Pension and UIF Contributions	-	-	-	-	-	-	-	-
Medical Aid Contributions	1,020	1,020	80	635	765	(130)	-17%	847
Motor Vehicle Allowance	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>9,465</b>	<b>9,465</b>	<b>720</b>	<b>6,410</b>	<b>7,099</b>	<b>(689)</b>	<b>-10%</b>	<b>8,547</b>
<b>% Increase</b>								
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4,062	4,062	345	3,113	3,047	66	2%	4,151
Pension and UIF Contributions	670	670	58	521	502	18	4%	694
Medical Aid Contributions	124	124	11	92	93	(1)	-1%	123
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	767	767	-	-	575	(575)	-100%	-
Motor Vehicle Allowance	900	900	76	681	675	6	1%	909
Cellphone Allowance	-	-	-	-	-	-	-	-
Housing Allowances	66	66	-	-	49	(49)	-100%	-
Other benefits and allowances	145	145	6	63	109	(46)	-42%	83
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>6,734</b>	<b>6,734</b>	<b>496</b>	<b>4,470</b>	<b>5,051</b>	<b>(581)</b>	<b>-11%</b>	<b>5,960</b>
<b>% Increase</b>								
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	81,532	79,492	6,232	55,999	59,619	(3,620)	-6%	74,665
Pension and UIF Contributions	14,540	14,390	1,106	9,961	10,792	(831)	-8%	13,282
Medical Aid Contributions	6,916	6,916	430	4,319	5,187	(868)	-17%	5,759
Overtime	10,152	10,168	921	9,052	7,626	1,426	19%	12,069
Performance Bonus	6,813	6,813	586	5,450	5,110	340	7%	7,266
Motor Vehicle Allowance	4,251	4,251	307	3,052	3,188	(136)	-4%	4,069
Cellphone Allowance	-	-	-	-	-	-	-	-
Housing Allowances	5,269	5,079	114	1,028	3,809	(2,781)	-73%	1,371
Other benefits and allowances	3,454	3,454	226	2,112	2,590	(478)	-18%	2,817
Payments in lieu of leave	750	750	365	1,321	563	758	135%	1,761
Long service awards	367	367	37	335	276	60	22%	447
Post-retirement benefit obligations	2,887	2,887	336	3,023	2,165	858	40%	4,031
<b>Sub Total - Other Municipal Staff</b>	<b>136,931</b>	<b>134,567</b>	<b>10,661</b>	<b>95,652</b>	<b>100,925</b>	<b>(5,273)</b>	<b>-5%</b>	<b>127,536</b>
<b>% Increase</b>								
<b>Total Parent Municipality</b>	<b>153,130</b>	<b>150,766</b>	<b>11,877</b>	<b>106,532</b>	<b>113,074</b>	<b>(6,542)</b>	<b>-6%</b>	<b>142,043</b>
	<b>30.6%</b>	<b>28.5%</b>						<b>21.1%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>								
<b>Total Municipal Entitles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; % Increase</b>	<b>153,130</b>	<b>150,766</b>	<b>11,877</b>	<b>106,532</b>	<b>113,074</b>	<b>(6,542)</b>	<b>-6%</b>	<b>142,043</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>143,665</b>	<b>141,301</b>	<b>11,157</b>	<b>100,122</b>	<b>105,976</b>	<b>(5,854)</b>	<b>-6%</b>	<b>133,496</b>



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

**WC022 Wizenberg - Supporting Table S09 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March**

Ref		Description	Budget Year 2010/11											
			July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
1			Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
		<b>Cash Receipts By Source</b>												
		Property rates	2,551	6,195	13,358	5,641	2,651	3,428	-	-	-	-	13,171	
		Property rates - penalties & collection charges	15	51	68	63	83	151	-	-	-	-	388	
		Service charges - electricity revenue	10,950	10,077	14,462	10,369	9,028	7,731	-	-	-	-	118,689	
		Service charges - water revenue	2,713	2,164	2,573	2,330	2,228	2,386	-	-	-	-	13,759	
		Service charges - sanitation revenue	1,466	1,552	2,442	2,260	1,699	1,806	-	-	-	-	2,703	
		Service charges - refuse	1,578	1,620	1,734	1,969	1,657	1,529	-	-	-	-	5,027	
		Service charges - other	2,944	4,278	3,305	6,894	2,534	3,713	-	-	-	-	(23,190)	
		Rent of facilities and equipment	528	705	468	708	774	552	-	-	-	-	3,448	
		Interest earned - external investments	119	279	265	178	171	244	-	-	-	-	944	
		Interest earned - outstanding debtors	81	81	605	111	244	71	-	-	-	-	3,457	
		Dividends received	-	-	-	-	-	-	-	-	-	-	-	
		Fines	101	84	109	229	167	217	-	-	-	-	1,687	
		Licences and permits	55	6	5	20	6	7	-	-	-	-	176	
		Agency services	258	287	255	490	258	259	-	-	-	-	1,372	
		Transfer receipts - operating	28,752	-	57	1,820	962	18,041	-	-	-	-	22,639	
		Other revenue	2,874	5,942	1,244	2,518	2,982	2,597	-	-	-	-	(10,559)	
		<b>Cash Receipts by Source</b>	<b>54,916</b>	<b>33,322</b>	<b>40,980</b>	<b>35,319</b>	<b>25,671</b>	<b>43,113</b>	-	-	-	-	<b>153,769</b>	
		<b>Other Cash Flows by Source</b>												
		Transfer receipts - capital	7,768	1,002	1,749	773	5164	18,638	-	-	-	-	10,689	
		Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	
		Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
		Short term loans	-	-	-	-	-	-	-	-	-	-	-	
		Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	
		Increase in consumer deposits	40	135	54	68	84	20	-	-	-	-	(401)	
		Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	
		Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	
		Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	
		<b>Total Cash Receipts by Source</b>	<b>63,724</b>	<b>34,458</b>	<b>42,753</b>	<b>36,151</b>	<b>30,718</b>	<b>61,771</b>	-	-	-	-	<b>163,446</b>	
		<b>Cash Payments by Type</b>												
		Employee related costs	8,500	8,426	8,425	8,353	13,482	8,476	-	-	-	-	62,940	
		Remuneration of councillors	702	703	701	683	702	681	-	-	-	-	4,182	
		Interest paid	-	-	1,738	-	281	135	-	-	-	-	2,118	
		Bulk purchases - Electricity	16,708	15,590	14,250	8,300	8,573	8,151	-	-	-	-	75,576	
		Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	
		Other materials	-	-	-	-	-	-	-	-	-	-	-	
		Contracted services	540	348	995	717	1,507	495	-	-	-	-	7,081	
		Grants and subsidies paid - other municipalities	59	195	46	189	16	2	-	-	-	-	(508)	
		Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	855	
		General expenses	3,398	2,814	4,351	4,740	11,091	10,726	-	-	-	-	28,816	
		<b>Cash Payments by Type</b>	<b>28,987</b>	<b>28,877</b>	<b>38,595</b>	<b>23,090</b>	<b>38,463</b>	<b>28,867</b>	-	-	-	-	<b>180,863</b>	
		<b>Other Cash Flow Payments by Type</b>												
		Capital assets	2,746	88	1,890	2,079	983	1,881	-	-	-	-	53,474	
		Repayment of borrowing	-	-	3,277	-	335	325	-	-	-	-	4,163	
		Other Cash Flow Payments	4,082	4,770	4,328	7,944	4,351	4,468	-	-	-	-	(28,955)	
		<b>Total Cash Payments by Type</b>	<b>38,745</b>	<b>32,838</b>	<b>38,591</b>	<b>33,023</b>	<b>42,132</b>	<b>35,121</b>	-	-	-	-	<b>288,545</b>	
		<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>25,979</b>	<b>1,520</b>	<b>2,982</b>	<b>3,128</b>	<b>(11,414)</b>	<b>26,649</b>	-	-	-	-	<b>(44,696)</b>	
		Cash/bank equivalents at the month/year beginning	33,063	58,042	60,592	63,364	66,462	55,078	61,727	61,727	61,727	61,727	61,727	
		Cash/bank equivalents at the month/year end:	59,042	60,562	63,364	66,462	55,078	61,727	61,727	61,727	61,727	61,727	61,727	

# Expenditure on Staff & Councillor Benefits - December 2016

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2016/2017	Amended Budget 2016/2017	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	93,274,153	93,274,153	42,928,460	46.02%
66(b)	Contributions to pension funds a	21,391,315	21,391,315	9,510,598	44.46%
66(c)	Travel, accomodation and subsi	5,838,706	5,838,706	2,536,600	43.44%
66(d)	Housing benefits and allowance	5,334,334	5,244,334	688,683	13.13%
66(e)	Overtime	7,338,291	7,338,291	4,262,506	58.09%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowanc	10,488,080	10,504,080	5,953,039	56.67%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 143,664,879</b>	<b>R 143,590,879</b>	<b>R 66,879,888</b>	<b>46.88%</b>
<b>Councillor Benefits</b>		0			
MAY	Mayor	828,861	828,861	381,137	45.98%
DM	Deputy Mayor	611,755	611,755	282,040	46.10%
SP	Speaker	612,012	612,012	282,159	46.10%
MCM	Mayoral Committee members	2,241,908	2,241,908	1,043,812	46.56%
CLLR	Other Councillors	4,150,361	4,150,361	1,862,894	44.89%
MED	Medical aid contributions	44,740	44,740	24,697	55.20%
PEN	Pension fund contributions	975,395	975,395	375,888	38.54%
WARD	Ward Committee Allowance	720,000	720,000	55,500	7.71%
	<b>Sub - Total (Councillors' Bene</b>	<b>10,185,032</b>	<b>R 10,185,032.00</b>	<b>R 4,308,127.94</b>	<b>42.30%</b>
<b>Total Councillor and Staff Benefits</b>		<b>R 153,849,911</b>	<b>R 153,775,911</b>	<b>R 70,188,014</b>	<b>45.64%</b>

**Withdrawals from Municipal Bank Accounts**  
**Quarter ending December 2016**  
**Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003**

MFMA Section	Item Description	Income transactions October 2016	Income transactions November 2016	Income transactions December 2016	Expenditure transactions October 2016	Expenditure transactions November 2016	Expenditure transactions December 2016
		R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)						
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)						
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)						
11(1) (e) (i)	Money collected on behalf of organ of state: - VAT	3,269,769	3,141,766	3,115,793	3,863,794	2,579,953	2,754,614
	- Agency fees, for example motor registration, drivers licence, etc.	1,234,036	2,148,357	2,250,366	4,886,639	6,638,363	4,847,943
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state	1,252	332,458	-264	500	331,300	1,322
11(1) (f)	Refund of money incorrectly paid into bank account	311,293	283,088	125,818	110,776	119,333	146,151
11(1) (g)	Refund of guarantees, sureties & security deposits	4,816,350	5,905,670	5,491,713	8,861,708	9,668,949	7,750,030
		Transactions October 2016	Transactions November 2016	Transactions December 2016			
11(1) (h)	Cash management and investment purposes:						
	- Realised	-	-15,000,000	-20,000,000			
	- Made	85,000,000					
	- Nett movement	85,000,000	70,000,000	-20,000,000			

# Performance report

## Witzenberg Municipality

### SDBIP 2016/2017: Top Layer SDBIP Report

Ref	KPI	Annual Target	Year-To-Date As At March 2017			Departmental SDBIP Comments	Departmental Corrective Measures
			Target	Actual	R		
TL1	% Expenditure on Maintenance Budget by Technical Directorate	98%	75%	50%	R	Target not met	[D53] Director: Technical Services: all service providers appointed and in terms of updated cash flow yearly target will be met. (March 2017)
TL2	% Expenditure on Capital Budget by Technical Directorate	95%	60%	44%	R	Target not met	[D37] Director: Technical Services: all service provider appointed. in terms of cash flows from service providers target will be met. (March 2017)
TL3	Percentage compliance with drinking water quality standards.	97%	97%	100%	G2		
TL4	Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	1%	1%	0%	B		
TL5	Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	1%	1%	0%	B		
TL6	Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	1%	1%	0.03%	B		
TL7	Number of outstanding valid applications for refuse collection services expressed as a % of total number of billings for the service.	1%	1%	0%	B		
TL8	Decrease unaccounted water losses.	20%	20%	26%	R	[D45] Manager: Water: Target not achieved. (March 2017)	[D45] Manager: Water: Ongoing maintenance and implement monthly meetings with Treasury to ensure correct data. See attached proof of minutes for the last meeting between Technical and Finance. (March 2017)
TL9	Decrease unaccounted electricity losses.	9%	9%	10.68%	R	[D49] Head: Electrotechnical Services: "Seasonal drift" between Purchases/Sales. 12 Month average will be actual value (March 2017)	[D49] Head: Electrotechnical Services: None required (March 2017)

Ref	KPI	Annual Target	Year-To-Date As At March 2017				Departmental SDBIP Comments	Departmental Corrective Measures
			Target	Actual	R			
TL10	Kilometres of roads upgraded & rehabilitated	2	1.50	10.33	B			
TL11	Number of subsidised serviced sites developed.	0	0	0	N/A			
TL12	Provide basic services - number of informal areas with sufficient communal water services points (taps).	3	3	3	G			
TL13	Provide basic services - number of informal areas with sufficient communal sanitation services points (toilets).	3	3	3	G			
TL14	Improve basic services - number of Informal settlements receiving a door-to-door refuse collection and area-cleaning service.	3	3	3	G			
TL15	Number of subsidised electricity connections installed.	200	150	6	R	[D48] Head: Electrotechnical Services: 6 subsidised connections provided (March 2017)	[D48] Head: Electrotechnical Services: The BV RDP housing project to be completed b end June 2016 which will also be the date that the target of this kpi will be met. (March 2017)	
TL16	Percentage budget spent on Implementation of Workplace Skills Plan.	95%	75%	68%	G	[D116] Manager: Human Resources: Target almost achieved (March 2017)	[D116] Manager: Human Resources: To reached target by end of April 2017 (March 2017)	
TL17	Percentage of people from employment equity target groups employed In the three highest levels of management in	75%	75%	75%	G			
TL18	Financial viability expressed as Debt-Coverage ratio	16	16	26.60	B			
TL19	Financial viability expressed as Cost-Coverage ratio	1.60	1.60	5.18	B			
TL20	Financial viability expressed outstanding service debtors	44%	44%	61%	R	[D138] Manager: Financial Administration: Target not Achieved (March 2017)	[D138] Manager: Financial Administration: Investigation of Irrecoverable debt. (March 2017)	
TL21	Opinion of the Auditor-General on annual financial statements of the previous year.	1	1	1	G			
TL22	Increased revenue collection	95%	95%	95%	G			
TL23	Percentage of budget spent on maintenance.	98%	75%	52%	R	[D143] Manager: Financial Administration: Target not achieved (March 2017)	[D143] Manager: Financial Administration: Planned spending on maintenance to be accelerated (March 2017)	
TL24	Percentage spend of capital budget.	95%	60%	44%	G	[D144] Manager: Financial Administration: Target not achieved (March 2017)	[D144] Manager: Financial Administration: Strategies should be implemented to improve performance on the Capital Budget (March 2017)	

Ref	KPI	Annual Target	Year-To-Date As At March 2017				Departmental SDBIP Comments	Departmental Corrective Measures
			Target	Actual	R			
TL25	Number of IDP community meetings held.	14	7	7	G			
TL26	Number of meetings with Inter-governmental partners.	12	9	9	G			
TL27	Customer satisfaction survey (Score 1-5) - community facilities.	2.50	0	0	N/A			
TL28	% Expenditure on Maintenance Budget by Community Directorate	98%	75%	99%	B			
TL29	% Expenditure on Capital Budget by Community Directorate	95%	60%	60%	G			
TL30	Number of account holders subsidised through the municipality's Indigent Policy	2.75	2.75	2.633	B			
TL31	The number of jobs created through municipality's local economic development initiatives Including capital projects.	390	300	304	G2			
TL32	Number of social development programmes implemented	20	14	17	G2			
TL33	Number of housing opportunities provided per year.	200	60	0	R	[D79] Manager: Human Settlements: Houses were only practical completed but not ready for handover because of none compliance to building plans. Backlog on construction of houses because of vandalism by community. (March 2017)	[D79] Manager: Human Settlements: 60 Houses will only be ready for handover by end April 2017 and target of 200 will be reached by end June 2017 as per commitment by Implementing Agents, Asla Extra security measures were put in place by Asla (March 2017)	
TL34	Number of Rental Stock transferred	60	40	52	G2	[D80] Manager: Human Settlements: Transfer delays because of various circumstances as explained in the attorneys reports (March 2017)	[D80] Manager: Human Settlements: Attorneys need expedite the process as per attached reports received from them (March 2017)	
TL35	Revisit Municipal Land Audit and draw up an Implementation plan. Phase Implementation from 14/15 onwards.	1	0	0	N/A			
TL36	Compile & Implementation of LED Strategy	1	0	0	N/A			

## 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. Nasson', written over a horizontal line.

Date

25 April 2017