



**Quarterly Budget Statement Report
{Section 52(d)} for the Period
1 January 2018 to 31 March 2018**

**Financial data is in respect of the period
1 July 2017 to 31 March 2018**

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

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

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

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

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

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

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

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

Section 66 reads as follow:

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

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

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

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

Quarterly reports on implementation of budget

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

Publication of quarterly reports on implementation of budget

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

PART 1 - IN-YEAR REPORT

Mayors Report

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

It is my privilege to present to you the quarterly Budget Statement Report for the three months 1 January 2018 to 31 March 2018.

The process of value for money spending is always a challenge for capital projects. The amended capital budget amounts to R 65.9 million of which R 34.0 million was already expended as at 31 March 2018.

The main contributing factors to the low spending on the capital budget are:

- Vredebes Housing Project – Serviced sites budget. Originally it was indicated by the Department of Human Settlements that 500 sites will be approved for implementation and thus provision for 500 sites was made in the municipal budget. In the approval letter dated November 2017 it was indicated that only 300 sites will be budgeted for by the Department.
- Vredebes Housing Project – Serviced sites implementation. Official budget approval was only received in November 2017. The Implementing agent also indicated that the budget need to be increased due to the geotechnical conditions of the area. The planned expenditure to date was R 15 million which did not realise due to the abovementioned issues.

Credit control for various reasons remains a challenge for the municipality. I will recommend to Council to appoint a special task team to assist Council in obtaining a solution for the collection of outstanding debt.

The current drought situation is a concern as it will have a negative impact on the economic output of the region, unemployment will increase and the demand for free municipal service is expected to increase to exceed the budgeted provision.

With the exception of Tulbagh it is expected that sufficient water will be available to meet the demand of municipal consumers, on condition that the current water sources are being used sparingly.


COUNCILLOR BC KLAASEN
EXECUTIVE MAYOR

26/4/2018

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', is written over a horizontal line.

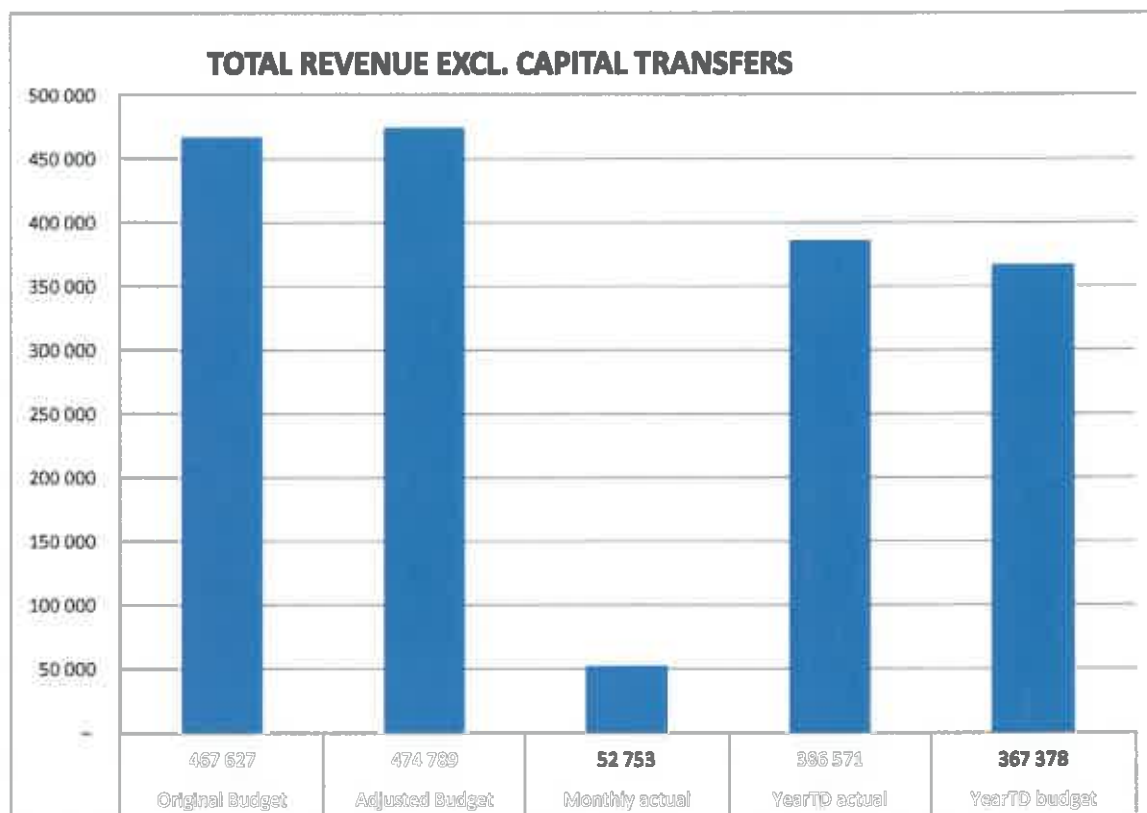
Date

26 April 2018

Recommendation

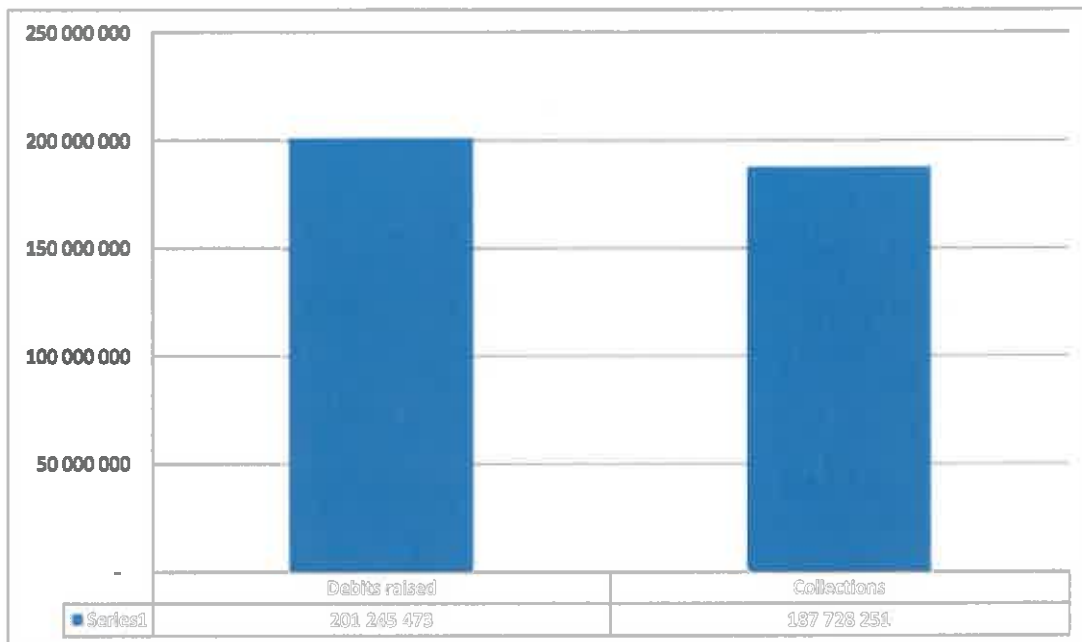
It is recommended that council take cognisance of the quarterly budget assessment for the period 1 July 2017 to 31 March 2017.

Executive Summary



For the period 1 July 2017 to 31 March 2017, 81.42% of the budgeted revenue excluding capital transfers was levied.

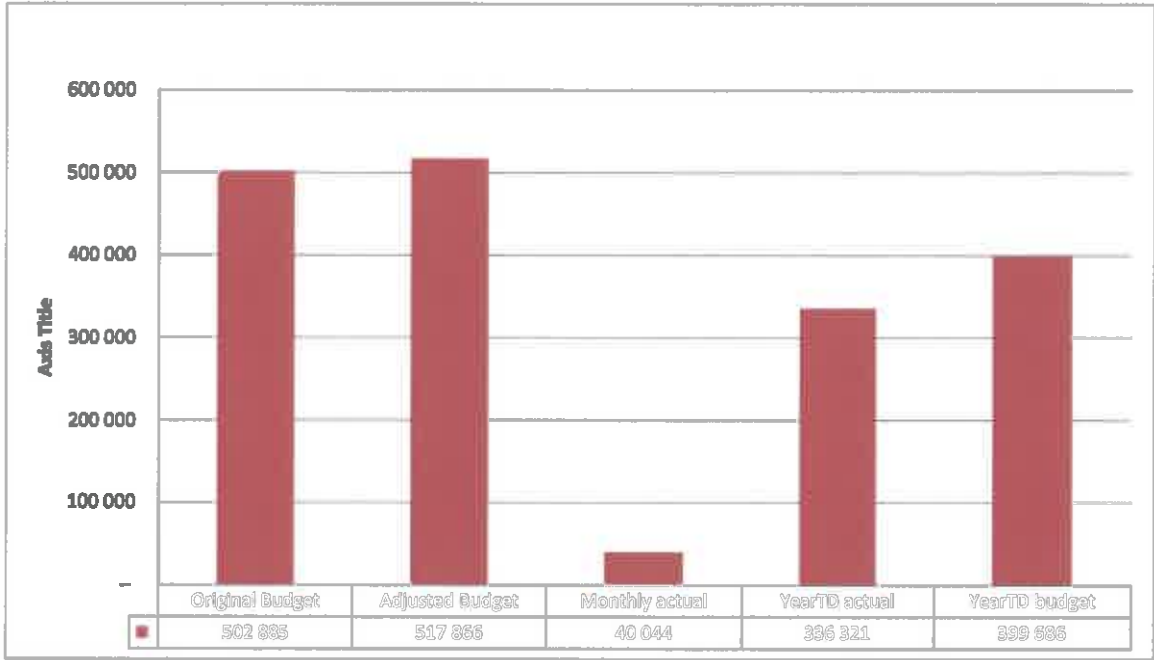
Debits raised compared to collections



The year to date recovery rate is 93%

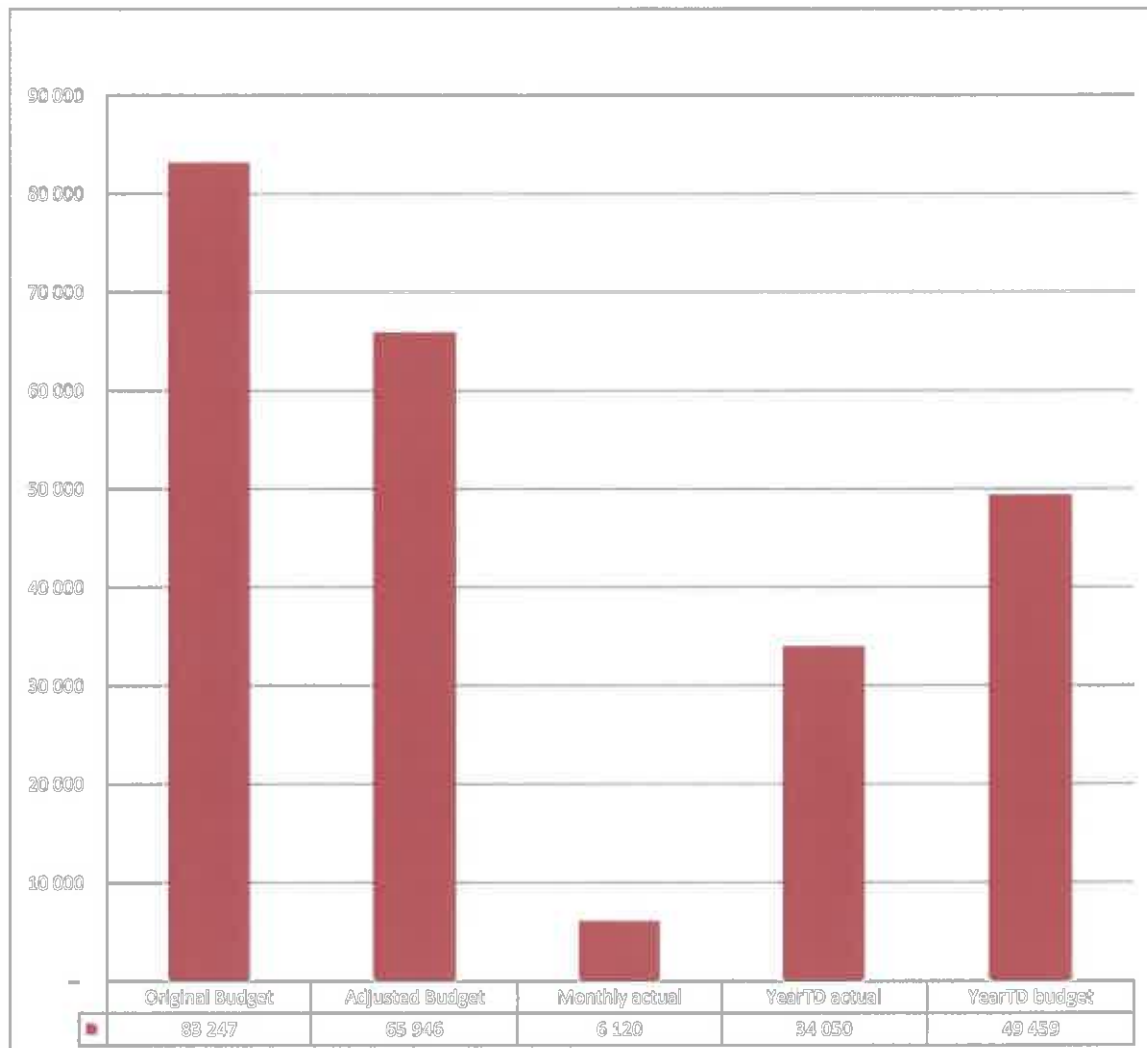
Some consumers used council's gesture to enable them to purchase electricity although their accounts are in arrears during the holiday season as an excuse to not pay their municipal accounts due in December. The collection rate for December was only 78%.

TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2017 to 31 March 2017, 64,94% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

CAPITAL EXPENDITURE



For the period 1 July 2017 to 31 March 2017, 51,63% of the budgeted capital expenditure was incurred.

The main contributing factors is the Vredebes Housing Project – Serviced sites implementation. Official budget approval was only received in November 2017. The Implementing agent also indicated that the budget need to be increased due to the geotechnical conditions of the area.

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 2017.

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

Description	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	64 827	64 827	3 116	54 499	48 620	5 879	12%	64 827
Service charges	302 714	302 714	27 625	221 689	227 036	(5 346)	-2%	302 714
Investment revenue	4 569	4 569	579	5 980	3 427	2 553	74%	11 577
Transfers recognised - operational	97 846	99 019	17 601	84 696	74 264	10 432	14%	99 019
Other own revenue	(2 329)	3 660	3 832	19 726	14 032	5 694	41%	3 660
Transfers and contributions	467 627	474 789	52 753	386 671	367 378	19 193	5%	481 787
Employee costs	163 628	160 928	12 855	113 855	120 696	(6 842)	-6%	160 928
Remuneration of Councilors	10 083	10 083	741	6 726	7 582	(856)	-11%	10 083
Depreciation & asset impairment	46 045	46 045	2 630	23 860	34 534	(10 674)	-31%	46 045
Finance charges	3 710	3 666	161	731	2 749	(2 018)	-73%	3 666
Materials and bulk purchases	201 738	201 841	15 470	123 774	151 361	(27 607)	-18%	201 841
Transfers and grants	15 763	17 079	115	13 296	12 809	487	4%	17 079
Other expenditure	61 918	78 223	8 072	54 279	69 954	(15 675)	-22%	78 223
Total Expenditure	502 885	517 866	40 044	336 321	399 686	(63 365)	-16%	517 866
Surplus/(Deficit)	(35 258)	(43 077)	12 709	50 250	(32 307)	82 558	-256%	(36 069)
Transfers recognised - capital	63 230	35 284	1	7 843	26 463	(18 619)	-70%	35 284
Contributions & Contributed assets	-	-	-	-	-	-	-	-
& contributions	27 972	(7 793)	12 710	58 093	(5 845)	63 938	-1084%	(785)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	27 972	(7 793)	12 710	58 093	(5 845)	63 938	-1084%	(785)
Capital expenditure & funds sources								
Capital expenditure	83 247	65 946	6 120	34 050	48 459	(15 409)	-31%	65 946
Capital transfers recognised	58 858	34 670	5 728	24 744	28 002	(1 259)	-5%	34 670
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	3 500	3 526	-	396	2 645	(2 248)	-85%	3 526
Internally generated funds	20 889	27 750	392	8 910	20 812	(11 902)	-57%	27 750
Total sources of capital funds	83 247	65 946	6 120	34 050	48 459	(15 409)	-31%	65 946
Financial position								
Total current assets	79 257	38 973		299 478				299 478
Total non current assets	37 201	17 275		884 912				884 912
Total current liabilities	69 636	42 789		93 472				93 472
Total non current liabilities	18 851	23 878		157 087				157 087
Community wealth/Equity	27 972	(10 419)		933 821				933 821
Cash flows								
Net cash from (used) operating	161 618	161 618	27 505	82 116	121 214	(39 098)	-32%	161 618
Net cash from (used) investing	-	-	11 819	(65 728)	-	(65 728)	-	-
Net cash from (used) financing	3 500	3 500	(907)	(1 186)	2 625	(3 811)	-145%	3 500
and	165 118	165 118	-	15 202	123 839	(108 636)	-88%	165 118
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181-210 Days	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	4 388	3 726	3 580	3 058	2 895	16 237	139 626	200 537
Creditors Age Analysis								
Total Creditors	499	17	614	325	(0)	-	-	3 375

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	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
<i>Governance and administration</i>	81 085	87 780	5 196	70 881	65 835	5 046	8%	87 780
Executive and council	4	4	-	-	3	(3)	-100%	4
Finance and administration	81 082	87 776	5 196	70 881	65 832	5 049	8%	87 776
Internal audit	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	118 693	119 762	19 107	90 285	89 822	463	1%	119 762
Community and social services	90 126	89 950	17 654	72 585	67 463	5 123	8%	89 950
Sport and recreation	11 045	11 045	1 410	5 143	8 284	(3 141)	-38%	11 045
Public safety	6	6	0	1	4	(3)	-68%	6
Housing	17 516	18 761	42	12 555	14 071	(1 516)	-11%	18 761
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	31 252	24 215	1 430	8 842	18 181	(9 320)	-51%	24 215
Planning and development	2 202	1 672	42	956	1 254	(297)	-24%	1 672
Road transport	29 039	22 532	1 386	7 884	16 899	(9 016)	-53%	22 532
Environmental protection	11	11	2	2	8	(7)	-79%	11
<i>Trading services</i>	390 117	368 606	29 762	247 255	276 455	(29 199)	-11%	368 606
Energy sources	237 351	236 351	20 367	182 405	177 263	(14 858)	-8%	236 351
Water management	78 737	64 752	5 091	43 190	48 564	(5 374)	-11%	64 752
Waste water management	47 175	40 649	1 973	21 151	30 487	(9 336)	-31%	40 649
Waste management	26 854	26 854	2 331	20 509	20 141	368	2%	26 854
<i>Other</i>	-	-	-	-	-	-	-	-
Total Revenue - Standard	621 147	600 363	55 494	417 263	450 273	(33 009)	-7%	600 363
Expenditure - Standard								
<i>Governance and administration</i>	116 609	116 145	7 401	65 966	87 109	(21 142)	-24%	116 145
Executive and council	24 419	24 555	1 749	16 085	18 416	(2 331)	-13%	24 555
Finance and administration	90 336	89 694	5 466	48 274	67 271	(18 997)	-28%	89 694
Internal audit	1 854	1 895	187	1 607	1 422	186	13%	1 895
<i>Community and public safety</i>	87 501	90 131	5 104	56 383	67 598	(11 216)	-17%	90 131
Community and social services	33 018	32 915	1 685	15 982	24 686	(8 704)	-35%	32 915
Sport and recreation	28 228	28 964	2 507	19 282	21 723	(2 440)	-11%	28 964
Public safety	8 246	8 782	571	5 959	6 586	(627)	-10%	8 782
Housing	18 009	19 470	341	15 159	14 603	557	4%	19 470
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	58 287	63 120	4 517	29 513	47 340	(17 827)	-38%	63 120
Planning and development	10 158	9 823	762	5 989	7 367	(1 378)	-19%	9 823
Road transport	46 473	51 606	3 656	22 627	38 705	(16 077)	-42%	51 606
Environmental protection	1 657	1 691	98	897	1 268	(372)	-29%	1 691
<i>Trading services</i>	329 913	337 817	23 129	183 075	253 363	(70 288)	-28%	337 817
Energy sources	225 313	224 705	16 506	130 169	168 529	(38 360)	-23%	224 705
Water management	30 428	32 230	1 724	13 615	24 172	(10 557)	-44%	32 230
Waste water management	33 671	34 398	2 577	19 853	25 798	(5 945)	-23%	34 398
Waste management	40 501	46 485	2 321	19 438	34 863	(15 425)	-44%	46 485
<i>Other</i>	864	943	8	603	707	(105)	-15%	943
Total Expenditure - Standard	593 175	608 156	40 159	335 541	456 117	(120 577)	-26%	608 156
Surplus/ (Deficit) for the year	27 972	(7 793)	15 335	81 723	(5 845)	87 567	-1498%	(7 793)

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

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

Description	Budget Year 2017/18						YTD variance %	Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands								
Revenue - Standard								
<i>Municipal governance and administration</i>	81 085	87 780	5 196	70 881	65 835	5 046	8%	87 780
Executive and council	4	4	-	-	3	(3)	-100%	4
Mayor and Council	0	0	-	-	0	(0)	-100%	0
Municipal Manager	4	4	-	-	3	(3)	-100%	4
Finance and administration	81 082	87 776	5 196	70 881	65 832	5 049	8%	87 776
Administrative and Corporate Support	2 832	2 832	-	-	2 124	(2 124)	-100%	2 832
Asset Management	-	-	-	-	-	-	-	-
Budget and Treasury Office	4 802	8 696	388	5 552	8 522	(969)	-15%	8 696
Finance	72 816	75 617	4 247	64 741	66 713	8 029	14%	75 617
Fleet Management	36	36	-	-	27	(27)	-100%	36
Human Resources	574	574	-	-	430	(430)	-100%	574
Information Technology	0	0	-	-	0	(0)	-100%	0
Legal Services	1	1	-	-	1	(1)	-100%	1
Marketing, Customer Relations, Publicity and Media	4	4	-	-	3	(3)	-100%	4
Property Services	2	2	-	-	2	(2)	-100%	2
Risk Management	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-
Supply Chain Management	15	15	581	587	12	576	4990%	15
Valuation Service	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	118 683	119 762	18 107	90 285	89 822	463	1%	119 762
Community and social services	80 128	89 950	17 854	72 585	67 483	5 123	8%	89 950
Aged Care	80 496	79 496	17 539	71 911	59 622	12 289	21%	79 496
Agricultural	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	238	238	20	190	178	12	7%	238
Child Care Facilities	-	-	-	-	-	-	-	-
Community Halls and Facilities	745	1 145	88	422	859	(437)	-51%	1 145
Consumer Protection	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-
Libraries and Archives	8 647	9 071	9	63	6 803	(6 741)	-99%	9 071
Sport and recreation	11 045	11 045	1 410	5 143	8 284	(3 141)	-38%	11 045
Beaches and Jetties	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-
Community Parks (Including Nurseries)	581	581	-	-	421	(421)	-100%	581
Recreational Facilities	9 761	9 761	1 394	5 055	7 321	(2 266)	-31%	9 761
Sports Grounds and Stadiums	723	723	17	88	542	(454)	-84%	723

Description	Budget Year 2017/18							Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands								
Public safety	6	6	0	1	4	(3)	-88%	6
<i>Fire Fighting and Protection</i>	6	6	0	1	4	(3)	-88%	6
<i>Licensing and Control of Animals</i>	—	—	—	—	—	—		—
Housing	17 516	18 781	42	12 555	14 071	(1 516)	-11%	18 781
<i>Housing</i>	17 516	18 781	42	12 555	14 071	(1 516)	-11%	18 781
<i>Informal Settlements</i>	—	—	—	—	—	—		—
<i>Economic and environmental services</i>	31 252	24 215	1 430	8 842	18 161	(9 320)	-51%	24 215
Planning and development	2 202	1 672	42	956	1 254	(297)	-24%	1 672
<i>Billboards</i>	—	—	—	—	—	—		—
<i>Corporate Wide Strategic Planning (IDPs, LEDe)</i>	10	10	—	—	8	(8)	-100%	10
<i>Central City Improvement District</i>	—	—	—	—	—	—		—
<i>Development Facilitation</i>	—	—	—	—	—	—		—
<i>Economic Development/Planning</i>	—	—	—	—	—	—		—
<i>Regional Planning and Development</i>	—	—	—	—	—	—		—
<i>Town Planning, Building Regulations and Enforcement</i>	1 650	1 650	42	956	1 237	(281)	-23%	1 650
<i>Project Management Unit</i>	542	11	—	—	9	(9)	-100%	11
<i>Provincial Planning</i>	—	—	—	—	—	—		—
<i>Support to Local Municipalities</i>	—	—	—	—	—	—		—
Road transport	29 039	22 532	1 386	7 884	16 899	(9 016)	-53%	22 532
<i>Police Forces, Traffic and Street Parking Control</i>	18 338	18 337	1 386	5 801	13 753	(7 951)	-58%	18 337
<i>Pounds</i>	—	—	—	—	—	—		—
<i>Public Transport</i>	—	—	—	—	—	—		—
<i>Road and Traffic Regulation</i>	—	—	—	—	—	—		—
<i>Roads</i>	10 701	4 185	—	2 082	3 146	(1 064)	-34%	4 185
<i>Taxi Ranks</i>	—	—	—	—	—	—		—
Environmental protection	11	11	2	2	8	(7)	-79%	11
<i>Biodiversity and Landscape</i>	11	11	2	2	8	(7)	-81%	11
<i>Nature Conservation</i>	—	—	—	—	—	—		—
<i>Pollution Control</i>	—	—	—	0	—	0		—
<i>Soil Conservation</i>	—	—	—	—	—	—		—
<i>Trading services</i>	390 117	368 606	29 762	247 255	276 455	(29 199)	-11%	368 606
Energy sources	237 351	236 351	20 367	162 405	177 263	(14 858)	-8%	236 351
<i>Electricity</i>	230 894	230 894	20 106	159 441	173 171	(13 729)	-8%	230 894
<i>Street Lighting and Signal Systems</i>	6 457	5 457	260	2 984	4 093	(1 128)	-28%	5 457
<i>Nonelectric Energy</i>	—	—	—	—	—	—		—
Water management	78 737	64 752	5 091	43 190	48 564	(5 374)	-11%	64 752
<i>Water Treatment</i>	—	—	—	—	—	—		—
<i>Water Distribution</i>	78 737	64 752	5 091	43 190	48 564	(5 374)	-11%	64 752
<i>Water Storage</i>	—	—	—	—	—	—		—
Waste water management	47 175	40 649	1 973	21 151	30 487	(9 336)	-31%	40 649
<i>Public Toilets</i>	0	0	—	—	0	(0)	-100%	0
<i>Sewerage</i>	41 165	38 850	1 973	21 151	29 138	(7 986)	-27%	38 850
<i>Storm Water Management</i>	6 010	1 799	—	—	1 349	(1 349)	-100%	1 799
<i>Waste Water Treatment</i>	—	—	—	—	—	—		—
Waste management	28 854	28 854	2 331	20 509	20 141	368	2%	28 854
<i>Recycling</i>	—	—	—	—	—	—		—
<i>Solid Waste Disposal (Landfill Sites)</i>	36	36	—	—	27	(27)	-100%	36
<i>Solid Waste Removal</i>	28 818	28 818	2 331	20 509	20 114	395	2%	28 818
<i>Street Cleaning</i>	—	—	—	—	—	—		—

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

Description	Budget Year 2017/18							Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
Expenditure - Standard								
Municipal governance and administration	116 808	116 145	7 401	65 886	87 108	(21 142)	-24%	116 145
Executive and council	24 418	24 555	1 749	16 085	18 418	(2 331)	-13%	24 555
Mayor and Council	15 162	15 284	1 010	9 297	11 483	(2 165)	-19%	15 284
Municipal Manager, Town Secretary and Chief Execut	9 257	9 271	739	6 788	6 954	(166)	-2%	9 271
Finance and administration	90 338	89 694	5 486	48 274	67 271	(18 997)	-28%	89 694
Administrative and Corporate Support	9 039	12 013	995	6 311	9 010	(2 699)	-30%	12 013
Asset Management	5 149	3 583	0	48	2 687	(2 640)	-98%	3 583
Budget and Treasury Office	16 725	14 733	452	8 393	11 050	(2 656)	-24%	14 733
Finance	18 079	18 081	1 650	12 176	13 561	(1 385)	-10%	18 081
Fleet Management	2 939	2 596	172	1 230	1 947	(717)	-37%	2 596
Human Resources	18 189	17 939	1 253	10 610	13 455	(2 845)	-21%	17 939
Information Technology	3 616	4 128	128	1 623	3 096	(1 573)	-51%	4 128
Legal Services	2 508	2 232	81	1 198	1 674	(476)	-28%	2 232
Marketing, Customer Relations, Publicity and Media	3 401	3 573	267	2 165	2 679	(515)	-19%	3 573
Property Services	3 361	3 337	43	343	2 503	(2 160)	-86%	3 337
Risk Management	384	384	-	3	288	(284)	-99%	384
Security Services	-	-	-	-	-	-	-	-
Supply Chain Management	5 433	5 563	390	3 635	4 172	(537)	-13%	5 563
Valuation Service	1 532	1 532	35	639	1 149	(511)	-44%	1 532
Internal audit	1 854	1 895	187	1 607	1 422	186	13%	1 895
Governance Function	1 854	1 895	187	1 607	1 422	186	13%	1 895
Community and public safety	87 501	90 131	5 104	56 383	67 588	(11 216)	-17%	90 131
Community and social services	33 018	32 915	1 885	15 982	24 686	(8 704)	-35%	32 915
Ageed Care	12 554	11 747	280	3 671	8 810	(5 139)	-58%	11 747
Agricultural	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	2 922	2 836	202	1 937	2 127	(190)	-9%	2 836
Child Care Facilities	722	721	-	26	541	(515)	-95%	721
Community Halls and Facilities	5 886	6 241	430	3 755	4 680	(925)	-20%	6 241
Consumer Protection	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-
Disaster Management	53	63	15	36	47	(11)	-23%	63
Education	619	619	-	8	484	(457)	-98%	619
Libraries and Archives	10 282	10 689	758	6 549	8 017	(1 468)	-18%	10 689
Literacy Programmes	-	-	-	-	-	-	-	-
Sport and recreation	28 228	28 964	2 507	19 282	21 723	(2 440)	-11%	28 964
Beaches and Jetties	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	7 175	7 645	497	4 072	5 734	(1 661)	-26%	7 645
Recreational Facilities	16 095	16 325	1 627	11 927	12 244	(317)	-3%	16 325
Sports Grounds and Stadiums	4 958	4 993	383	3 283	3 745	(462)	-12%	4 993
Public safety	8 246	8 782	571	5 959	6 586	(627)	-10%	8 782
Fire Fighting and Protection	8 246	8 782	571	5 959	6 586	(627)	-10%	8 782
Licensing and Control of Animals	-	-	-	-	-	-	-	-
Housing	18 009	19 470	341	15 159	14 803	557	4%	19 470
Housing	16 509	17 933	313	15 037	13 450	1 587	12%	17 933
Informal Settlements	1 500	1 537	28	123	1 153	(1 030)	-89%	1 537

Description	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Economic and environmental services	58 287	63 120	4 517	29 513	47 340	(17 827)	-38%	63 120
Planning and development	10 168	9 823	762	5 989	7 367	(1 378)	-19%	9 823
Billboards	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDa)	2 191	2 200	175	1 296	1 660	(354)	-21%	2 200
Central City Improvement District	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-
Economic Development/Planning	2 087	2 303	185	987	1 727	(740)	-43%	2 303
Regional Planning and Development	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement	3 555	3 555	281	2 609	2 667	(57)	-2%	3 555
Project Management Unit	2 315	1 785	121	1 087	1 324	(227)	-17%	1 785
Provincial Planning	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-
Road transport	46 473	51 806	3 658	22 627	38 705	(16 077)	-42%	51 806
Police Forces, Traffic and Street Parking Control	24 339	26 502	1 414	10 497	19 877	(9 380)	-47%	26 502
Pounds	-	-	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-
Roads	22 134	25 104	2 242	12 130	18 828	(6 698)	-36%	25 104
Taxi Ranks	-	-	-	-	-	-	-	-
Environmental protection	1 857	1 891	98	897	1 268	(372)	-29%	1 891
Biodiversity and Landscape	1 857	1 891	24	229	1 268	(1 040)	-82%	1 891
Coastal Protection	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-
Pollution Control	-	-	75	668	-	668	-	-
Soil Conservation	-	-	-	-	-	-	-	-
Trading services	329 813	337 817	23 129	183 075	253 363	(70 288)	-28%	337 817
Energy services	225 313	224 705	18 506	130 169	168 629	(38 360)	-23%	224 705
Electricity	217 699	217 096	16 411	128 533	162 822	(34 289)	-21%	217 096
Street Lighting and Signal Systems	7 614	7 609	95	1 636	5 707	(4 071)	-71%	7 609
Non-electric Energy	-	-	-	-	-	-	-	-
Water management	30 428	32 230	1 724	13 615	24 172	(10 557)	-44%	32 230
Water Treatment	1 365	1 365	2	25	1 024	(999)	-98%	1 365
Water Distribution	25 680	27 476	1 618	12 265	20 607	(8 362)	-41%	27 476
Water Storage	3 383	3 388	204	1 335	2 541	(1 206)	-47%	3 388
Waste water management	33 871	34 398	2 577	19 853	25 798	(5 945)	-23%	34 398
Public Toilets	1 550	1 550	110	1 010	1 162	(153)	-13%	1 550
Sewerage	24 625	25 048	2 028	15 181	18 786	(3 585)	-19%	25 048
Storm Water Management	5 329	5 633	439	3 625	4 225	(600)	-14%	5 633
Waste Water Treatment	2 167	2 167	1	28	1 626	(1 598)	-98%	2 167
Waste management	40 501	46 485	2 321	19 438	34 863	(15 425)	-44%	46 485
Recycling	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	13 936	18 762	361	2 750	14 071	(11 322)	-80%	18 762
Solid Waste Removal	25 404	26 562	1 806	15 714	19 821	(4 208)	-21%	26 562
Street Cleaning	1 161	1 161	154	975	871	104	12%	1 161
Other	864	943	8	603	707	(105)	-15%	943
Licensing and Regulation	97	76	8	27	57	(30)	-52%	76
Tourism	787	867	-	575	660	(75)	-12%	867
Total Expenditure - Functional	583 175	608 156	40 169	335 541	458 117	(120 577)	-26%	608 156
Surplus/ (Deficit) for the year	27 972	(7 793)	15 335	81 723	(5 845)	87 567	-1488%	(7 793)

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) - Q3 Third Quarter

Vote Description	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Financial Services	74 641	81 335	4 945	89 081	61 002	8 080	13,2%	81 335
Vote 2 - Community Services	123 253	123 076	20 442	83 848	92 307	(8 459)	-9,2%	123 076
Vote 3 - Corporate Services	3 506	3 506	-	-	2 630	(2 630)	-100,0%	3 506
Vote 4 - Technical Services	404 086	376 069	30 006	251 463	282 052	(30 589)	-10,8%	376 069
Vote 5 - Municipal Manager	1 333	803	70	406	602	(197)	-32,6%	803
Total Revenue by Vote	606 819	584 790	55 462	404 798	438 592	(33 794)	-7,7%	584 790
Expenditure by Vote								
Vote 1 - Financial Services	48 438	45 011	2 669	28 205	33 759	(7 553)	-22,4%	45 011
Vote 2 - Community Services	102 503	106 150	6 877	57 193	79 613	(22 420)	-28,2%	106 150
Vote 3 - Corporate Services	55 927	59 458	3 857	32 323	44 584	(12 271)	-27,5%	59 458
Vote 4 - Technical Services	359 932	370 698	25 952	200 217	278 024	(77 807)	-28,0%	370 698
Vote 5 - Municipal Manager	12 047	11 265	773	7 138	8 448	(1 310)	-15,5%	11 265
Total Expenditure by Vote	578 847	592 583	40 127	323 076	444 437	(121 362)	-27,3%	592 583
Surplus/ (Deficit) for the year	27 972	(7 793)	15 335	81 723	(5 845)	87 567	-1498,2%	(7 793)

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

WC022 Wiltzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Thrd Quarter

Description	2016/17	Budget Year 2017/18							
	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	59 649	64 827	64 827	3 116	54 499	48 620	5 879	12%	64 827
Service charges - electricity revenue	215 351	219 007	219 007	19 205	151 086	164 255	(13 189)	-8%	219 007
Service charges - water revenue	33 438	41 086	41 086	4 572	33 913	30 815	3 098	10%	41 086
Service charges - sanitation revenue	18 008	20 933	20 933	1 824	19 230	15 699	3 531	22%	20 933
Service charges - refuse revenue	19 767	21 689	21 689	2 024	17 480	16 266	1 214	7%	21 689
Service charges - other	57	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 177	9 650	9 650	1 082	3 946	7 238	(3 291)	-45%	9 650
Interest earned - external investments	8 512	4 569	4 569	579	5 960	3 427	2 534	74%	4 569
Interest earned - outstanding debtors	9 269	7 008	7 008	1 048	8 118	5 256	2 863	54%	7 008
Dividends received	-	4	4	-	-	3	(3)	-100%	4
Fines	19 242	14 668	14 668	703	2 675	11 001	(8 327)	-78%	14 668
Licences and permits	142	154	152	684	3 269	114	3 155	2760%	152
Agency services	4 352	4 614	4 614	-	-	3 461	(3 461)	-100%	4 614
Transfers recognised - operational	101 429	97 846	99 019	17 601	84 696	74 264	10 432	14%	99 019
Other revenue	4 792	(38 427)	(32 436)	315	1 718	(13 041)	14 758	-113%	(32 436)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	502 185	467 627	474 789	52 753	386 571	367 378	19 193	5%	474 789
Expenditure By Type									
Employee related costs	133 333	163 628	160 928	12 855	113 855	120 696	(6 842)	-6%	160 928
Remuneration of councillors	8 780	10 083	10 083	741	6 726	7 562	(836)	-11%	10 083
Debt impairment	37 709	-	(55 000)	-	-	(41 250)	41 250	-100%	(55 000)
Depreciation & asset impairment	26 143	46 045	46 045	2 630	23 660	34 534	(10 874)	-31%	46 045
Finance charges	17 573	3 710	3 666	161	731	2 749	(2 018)	-73%	3 666
Bulk purchases	179 203	183 215	182 965	14 745	112 766	137 224	(24 458)	-18%	182 965
Other materials	23 001	18 523	18 876	724	11 008	14 157	(3 149)	-22%	18 876
Contracted services	41 869	38 605	45 798	4 276	24 302	34 348	(10 046)	-29%	45 798
Transfers and grants	941	15 763	17 079	115	13 296	12 809	487	4%	17 079
Other expenditure	44 238	23 313	87 426	3 796	29 976	76 856	(46 879)	-61%	87 426
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	512 789	502 885	517 866	40 044	336 321	399 686	(63 365)	-16%	517 866
Surplus/(Deficit)	(10 604)	(35 258)	(43 077)	12 709	50 250	(32 307)	82 558	(0)	(43 077)
Transfers recognised - capital	38 768	63 230	35 284	1	7 843	26 463	(18 619)	(0)	35 284
Contributions recognised - capital	54 943	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	83 107	27 972	(7 793)	12 710	58 093	(5 845)			(7 793)
Taxation									
Surplus/(Deficit) after taxation	83 107	27 972	(7 793)	12 710	58 093	(5 845)			(7 793)
Attributable to minorities									
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	83 107	27 972	(7 793)	12 710	58 093	(5 845)			(7 793)
Surplus/ (Deficit) for the year	83 107	27 972	(7 793)	12 710	58 093	(5 845)			(7 793)

The revenue and expenditure figures excludes internal charges.

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

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

Vote Description	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Multi-Year expenditure appropriation</u>								
Vote 1 - Financial Services	-	-	-	-	-	-		-
Vote 2 - Community Services	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	-	-	-	-	-		-
Vote 4 - Technical Services	22 442	16 687	818	10 730	12 516	(1 786)	-14%	16 687
Vote 5 - Municipal Manager	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	22 442	16 687	818	10 730	12 516	(1 786)	-14%	16 687
<u>Single Year expenditure appropriation</u>								
Vote 1 - Financial Services	180	548	-	42	411	(369)	-90%	548
Vote 2 - Community Services	3 695	6 873	133	3 089	5 155	(2 066)	-40%	6 873
Vote 3 - Corporate Services	1 972	2 410	39	444	1 808	(1 364)	-75%	2 410
Vote 4 - Technical Services	54 903	39 386	5 118	19 734	29 539	(9 805)	-33%	39 386
Vote 5 - Municipal Manager	55	41	11	11	31	(20)	-63%	41
Total Capital single-year expenditure	60 805	49 258	5 302	23 320	36 944	(13 623)	-37%	49 258
Total Capital Expenditure	83 247	65 946	6 120	34 050	49 459	(15 409)	-31%	65 946

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

Vote Description	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital Expenditure - Standard Classification								
<i>Governance and administration</i>	2 304	3 096	68	529	2 322	(1 793)	-77%	3 096
Executive and council	295	371	33	65	279	(213)	-77%	371
Finance and administration	2 009	2 725	35	464	2 044	(1 580)	-77%	2 725
Internal audit	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	3 495	4 455	108	1 768	3 341	(1 574)	-47%	4 455
Community and social services	535	683	49	400	512	(112)	-22%	683
Sport and recreation	2 260	3 072	59	1 368	2 304	(936)	-41%	3 072
Public safety	500	500	-	-	375	(375)	-100%	500
Housing	200	200	-	-	150	(150)	-100%	200
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental service:</i>	16 650	10 800	1 062	5 172	8 100	(2 928)	-36%	10 800
Planning and development	20	20	-	-	15	(15)	-100%	20
Road transport	16 630	10 780	1 062	5 172	8 085	(2 913)	-36%	10 780
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	60 798	47 594	4 882	26 581	35 696	(9 115)	-26%	47 594
Energy sources	3 327	2 902	19	1 873	2 177	(304)	-14%	2 902
Water management	31 597	25 083	2 772	14 346	18 812	(4 466)	-24%	25 083
Waste water management	22 169	15 904	2 068	9 505	11 928	(2 423)	-20%	15 904
Waste management	3 705	3 705	24	657	2 779	(1 921)	-69%	3 705
<i>Other</i>	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	83 247	65 946	6 120	34 050	49 459	(15 409)	-31%	65 946
Funded by:								
National Government	31 226	20 034	1 401	18 928	15 026	3 902	26%	20 034
Provincial Government	27 632	14 635	4 326	5 816	10 977	(5 161)	-47%	14 635
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 858	34 670	5 728	24 744	26 002	(1 259)	-5%	34 670
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	3 500	3 526	-	396	2 645	(2 248)	-85%	3 526
Internally generated funds	20 889	27 750	392	8 910	20 812	(11 902)	-57%	27 750
Total Capital Funding	83 247	65 946	6 120	34 050	49 459	(15 409)	-31%	65 946

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	2016/17	Budget Year 2017/18			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	76 333	93 458	50 367	125 802	125 802
Call investment deposits	—	(0)	(0)	66 000	66 000
Consumer debtors	58 331	(30 388)	(30 388)	71 537	71 537
Other debtors	7 227	13 682	16 872	25 776	25 776
Current portion of long-term receivables	—	—	—	—	—
Inventory	9 347	2 505	2 123	10 363	10 363
Total current assets	151 239	79 257	38 973	299 478	299 478
Non current assets					
Long-term receivables	—	—	—	—	—
Investments	—	—	—	—	—
Investment property	47 719	(596)	(596)	47 719	47 719
Investments in Associate	—	—	—	—	—
Property, plant and equipment	807 644	37 866	17 911	817 987	817 987
Agricultural	—	—	—	—	—
Biological assets	—	—	—	—	—
Intangible assets	2 506	(69)	(41)	2 571	2 571
Other non-current assets	16 635	—	—	16 635	16 635
Total non current assets	874 505	37 201	17 275	884 912	884 912
TOTAL ASSETS	1 025 744	116 458	56 248	1 184 391	1 184 391
LIABILITIES					
Current liabilities					
Bank overdraft	—	—	—	—	—
Borrowing	3 717	—	—	3 717	3 717
Consumer deposits	3 666	—	—	4 278	4 278
Trade and other payables	48 372	61 739	34 892	68 677	68 677
Provisions	17 447	7 897	7 897	16 800	16 800
Total current liabilities	73 202	69 636	42 789	93 472	93 472
Non current liabilities					
Borrowing	7 503	6 324	6 451	4 989	4 989
Provisions	145 635	12 527	17 427	152 109	152 109
Total non current liabilities	153 138	18 851	23 878	157 097	157 097
TOTAL LIABILITIES	226 340	88 487	66 667	250 570	250 570
NET ASSETS	799 403	27 972	(10 419)	933 821	933 821
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	789 048	27 972	(10 419)	923 466	923 466
Reserves	10 355	—	—	10 355	10 355
TOTAL COMMUNITY WEALTH/EQUITY	799 403	27 972	(10 419)	933 821	933 821

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	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	61 689	61 689	3 530	53 373	46 267	7 106	15%	61 689
Government - operating	291 601	291 601	30 679	241 934	218 701	23 234	11%	291 601
Government - capital	17 246	17 246	4 929	16 109	12 935	3 174	25%	17 246
Interest	97 846	97 846	18 294	89 585	73 385	16 200	22%	97 846
Dividends	63 230	63 230	11 176	30 740	47 422	(16 683)	-35%	63 230
Payments								
Suppliers and employees	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-		-
Transfers and Grants	(369 994)	(369 994)	(41 103)	(349 625)	(277 496)	72 129	-26%	(369 994)
NET CASH FROM/(USED) OPERATING ACTIVITIES	161 618	161 618	27 505	82 116	121 214	(39 098)	-32%	161 618
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (Increase) other non-current receivables	-	-	-	-	-	-		-
Decrease (Increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	-	-	11 819	(65 728)	-	65 728		-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	11 819	(65 728)	-	65 728		-
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	-	-	78	821	-	821		-
Payments								
Repayment of borrowing	-	-	(985)	(2 007)	-	2 007		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 500	3 500	(907)	(1 186)	2 625	3 811	145%	3 500
NET INCREASE/ (DECREASE) IN CASH HELD	165 118	165 118	38 417	15 202	123 839			165 118
Cash/cash equivalents at beginning:	-	-		-	-			-
Cash/cash equivalents at month/year end:	165 118	165 118		15 202	123 839			165 118

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 2017/18									Total over 90 days
		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	
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	7 299	1 884	1 621	1 646	1 246	1 200	5 168	43 597	63 662	52 858
Electricity	1300	15 144	766	520	430	327	287	988	2 748	21 209	4 779
Property Rates	1400	3 023	286	201	190	149	143	3 153	12 580	19 726	16 216
Waste Water Management	1500	2 696	623	577	547	524	508	2 693	20 133	28 301	24 405
Waste Management	1600	3 006	710	672	608	593	570	2 866	24 207	33 232	28 845
Property Rental Debtors	1700	45	17	16	16	16	15	140	1 034	1 300	1 221
Interest on Arrear Accounts	1810	69	75	86	110	115	131	971	34 126	35 683	35 453
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 254)	27	33	33	89	41	255	1 201	(2 576)	1 618
Total By Income Source	2000	27 027	4 388	3 726	3 580	3 058	2 895	16 237	139 626	200 537	165 396
2016/17 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	636	813	631	605	214	27	644	2 475	6 046	3 968
Commercial	2300	13 338	455	267	210	167	172	1 855	6 719	23 182	9 123
Households	2400	11 894	2 886	2 619	2 555	2 474	2 479	11 813	122 219	158 939	141 540
Other	2500	1 160	235	210	209	203	217	1 924	8 212	12 370	10 767
Total By Customer Group	2600	27 027	4 388	3 726	3 580	3 058	2 895	16 237	139 626	200 537	165 396

Some consumers used council's gesture to enable them to purchase electricity although their accounts are in arrears during the holiday season as an excuse to not pay their municipal accounts due in December. The collection rate for December was only 78%.

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	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
<u>Municipality</u>								
ABSA	-	-	-	-		-	-	-
Investec	-	-	-	-		-	-	22 000
Nedbank	-	-	-	-		-	-	22 000
Standard Bank	-	-	-	-		-	-	22 000
	-	-	-	-		-	-	-
	-	-	-	-		-	-	-
Municipality sub-total				-		-	-	66 000
<u>Entities</u>								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	66 000

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

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

Description	Budget Year 2017/18							
	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:	73 980	73 535	17 603	73 447	55 151	18 296	33,2%	73 535
Equitable Share	70 412	70 412	17 603	70 412	52 809	17 603	33,3%	70 412
Local Government Financial Management Grant [Schedule 5B]	1 550	1 638	-	1 550	1 228	322	26,2%	1 638
Expanded Public Works Programme Integrated Grant [Schedule 5B]	1 485	1 485	-	1 485	1 114	371	33,3%	1 485
Municipal Infrastructure Grant [Schedule 5B]	513	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Provincial Government:	23 886	24 842	8 240	23 984	18 632	5 353	28,7%	24 842
Human Settlement Development	14 328	15 574	8 000	21 988	11 680	10 308	88,3%	15 574
Financial Management	240	526	240	240	395	(155)	-39,2%	526
Replacement Funding for most vulnerable B3 municipalities	5 450	5 874	-	1 608	4 406	(2 798)	-63,5%	5 874
Library Service Conditional Grant	2 800	2 800	-	-	1 950	(1 950)	-100,0%	2 800
Community Development Workers	148	148	-	148	111	37	33,3%	148
Regional Socio-economic Project/Violence Prevention	1 000	-	-	-	-	-		-
Maintenance of Main Roads	120	120	-	-	90	(90)	-100,0%	120
Total Operating Transfers and Grants	97 846	98 377	25 843	87 431	73 783	23 648	32,1%	98 377
Capital Transfers and Grants								
National Government:	35 598	19 946	3 175	22 739	14 980	7 779	52,0%	19 946
Municipal Infrastructure Grant [Schedule 5B]	22 226	19 946	3 175	22 739	14 980	7 779	52,0%	19 946
Regional Bulk Infrastructure Grant (Schedule 5B)	13 372	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal)	-	-	-	-	-	-		-
Provincial Government:	27 632	14 787	-	-	11 080	(11 080)	-100,0%	14 787
Human Settlement	27 632	14 787	-	-	11 080	(11 080)	-100,0%	14 787
	-	-	-	-	-	-		-
Total Capital Transfers and Grants	83 230	34 734	3 175	22 739	26 060	(3 311)	-12,7%	34 734
TOTAL RECEIPTS OF TRANSFERS & GRANTS	161 076	133 110	29 018	120 170	99 833	20 338	20,4%	133 110

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	Budget Year 2017/18							
	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:	73 960	74 419	3 077	29 358	55 814	(26 457)	-47,4%	74 419
Equitable Share	70 412	71 396	3 117	27 636	53 547	(25 912)	-48,4%	71 396
Local Government Financial Management Grant	1 550	1 538	29	304	1 153	(850)	-73,7%	1 538
Expanded Public Works Programme Integrated G	1 485	1 485	(70)	1 418	1 114	305	27,3%	1 485
Municipal Infrastructure Grant [Schedule 5B]	513	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-
Provincial Government:	43 284	30 071	38	12 693	22 553	(9 860)	-43,7%	30 071
Human Settlement Development	41 980	29 747	32	12 465	22 310	(9 845)	-44,1%	29 747
Replacement Funding for most vulnerable B3 mun	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	-	-	-	-	-	-
Community Development Workers	204	204	5	70	153	(83)	-54,0%	204
Regional Socio-economic Project/Violence Preven	1 000	-	1	38	-	38	#DIV/0!	-
Maintenance of Main Roads	120	120	-	120	90	30	33,3%	120
Other grant providers:	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grant	117 244	104 490	3 114	42 051	78 367	(36 317)	-46,3%	104 490
Capital expenditure of Transfers and Grants								
National Government:	31 226	19 946	1 401	18 928	14 960	3 968	26,5%	19 946
Municipal Infrastructure Grant [Schedule 5B]	19 496	19 946	1 401	18 867	14 960	3 907	26,1%	19 946
Regional Bulk Infrastructure Grant (Schedule 5B)	11 730	-	-	61	-	61	#DIV/0!	-
Integrated National Electrification Programme (Mu	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	31 226	19 946	1 401	18 928	14 960	3 968	26,5%	19 946
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	148 470	124 436	4 516	60 978	93 327	(32 349)	-34,7%	124 436

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 2017/18							
	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	7 196	7 196	564	5 142	5 397	(255)	-5%	7 196
Pension and UIF Contributions	1 003	1 003	82	747	752	(6)	-1%	1 003
Medical Aid Contributions	201	201	14	94	151	(57)	-38%	201
Motor Vehicle Allowance	651	651	0	0	488	(488)	-100%	651
Cellphone Allowance	556	556	75	679	417	262	63%	556
Housing Allowances	425	425	5	63	319	(256)	-80%	425
Other benefits and allowances	50	50	-	1	38	(36)	-97%	50
Sub Total - Councillors	10 083	10 083	741	6 726	7 562	(836)	-11%	10 083
% increase								
Senior Managers of the Municipality								
Basic Salaries and Wages	4 260	4 191	347	3 072	3 143	(71)	-2%	4 191
Pension and UIF Contributions	704	704	46	409	528	(118)	-22%	704
Medical Aid Contributions	131	131	9	77	98	(21)	-22%	131
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	805	805	67	522	604	(82)	-14%	805
Motor Vehicle Allowance	945	945	38	309	709	(400)	-56%	945
Cellphone Allowance	64	64	3	18	48	(30)	-63%	64
Housing Allowances	138	138	-	-	104	(104)	-100%	138
Other benefits and allowances	158	100	49	456	75	381	506%	100
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	7 205	7 078	559	4 863	5 309	(445)	-8%	7 078
% increase								
Other Municipal Staff								
Basic Salaries and Wages	97 371	93 489	7 360	64 781	70 117	(5 336)	-8%	93 489
Pension and UIF Contributions	15 318	15 274	1 183	10 485	11 455	(971)	-8%	15 274
Medical Aid Contributions	6 806	6 806	580	4 889	5 105	(215)	-4%	6 806
Overtime	10 974	12 390	1 154	10 930	9 293	1 638	18%	12 390
Performance Bonus	7 091	7 091	589	5 385	5 319	67	1%	7 091
Motor Vehicle Allowance	4 092	4 008	341	2 840	3 006	(167)	-6%	4 008
Cellphone Allowance	378	382	41	373	287	86	30%	382
Housing Allowances	1 490	1 490	121	1 081	1 118	(37)	-3%	1 490
Other benefits and allowances	1 596	1 613	233	2 116	1 210	906	75%	1 613
Payments in lieu of leave	791	791	(284)	(2 873)	594	(3 467)	-584%	791
Long service awards	388	388	69	648	291	357	123%	388
Post-retirement benefit obligations	10 126	10 126	908	8 310	7 594	716	9%	10 126
Sub Total - Other Municipal Staff	156 422	153 850	12 295	108 964	115 388	(6 423)	-6%	153 850
% increase								
Total Parent Municipality	173 711	171 011	13 595	120 553	128 258	(7 705)	-6%	171 011
	#DIV/0!	#DIV/0!						#DIV/0!
Unpaid salary, allowances & benefits in arrears:								
Total Municipal Entities	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES &	173 711	171 011	13 595	120 553	128 258	(7 705)	-6%	171 011
% increase								
TOTAL MANAGERS AND STAFF	163 628	160 928	12 854	113 827	120 696	(6 869)	-6%	160 928

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 2017/18											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget
R thousands	1												
Cash Receipts By Source													
Property rates		3 345	12 935	5 480	12 707	4 888	3 483	5 141	5 141	5 141	5 141	5 141	18 288
Service charges - electricity revenue		18 142	20 502	15 447	17 251	14 535	12 109	18 189	18 189	18 189	18 189	18 189	57 380
Service charges - water revenue		2 318	3 051	2 528	2 851	3 597	2 893	2 951	2 951	2 951	2 951	2 951	11 747
Service charges - sanitation revenue		4 300	2 031	1 878	1 888	1 745	1 311	1 605	1 605	1 605	1 605	1 605	5 844
Service charges - refuse		1 483	2 084	1 871	1 804	1 828	1 291	1 488	1 488	1 488	1 488	1 488	2 128
Service charges - other		2 075	1 341	1 346	1 974	3 804	805	87	87	87	87	87	(88 934)
Rental of facilities and equipment		66	32	816	144	208	804	804	804	804	804	804	3 660
Interest earned - external investments		10	1 053	(0)	1 234	549	380	380	380	380	380	380	(585)
Interest earned - outstanding debtors		-	13	-	-	-	713	713	713	713	713	713	4 282
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		6	13	18	144	217	248	248	248	248	248	248	1 082
Licence and permits		21	-	(1 481)	(208)	384	-	-	-	-	-	-	1 283
Agency services		-	-	-	-	-	385	385	385	385	385	385	2 307
Transfer receipts - operating		-	29 338	354	7 046	21	8 154	8 154	8 154	8 154	8 154	8 154	12 163
Other revenue		8	50 532	715	3 288	432	-	-	-	-	-	-	(55 085)
Cash Receipts by Source		31 771	123 038	28 587	48 915	31 988	32 128	48 128	48 128	48 128	48 128	48 128	(24 548)
Other Cash Flows by Source													-
Transfer receipts - capital		-	12 813	-	-	-	5 289	5 289	5 289	5 289	5 289	5 289	19 001
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	3 500
Increase in consumer deposits		(24)	(54)	61	78	10	-	-	-	-	-	-	(80)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	(11)	-	-	-	-	-	-	-	-	11
Total Cash Receipts by Source		31 747	135 585	28 618	48 991	32 008	37 395	48 394	48 394	48 394	48 394	48 394	(2 088)
Cash Payments by Type													-
Employee related costs		8 289	8 312	11 082	11 416	16 403	12 029	12 029	12 029	12 029	12 029	12 029	14 681
Remuneration of councillors		898	752	729	752	728	840	840	840	840	840	840	1 381
Interest paid		-	-	231	-	-	78	78	78	78	78	78	238
Bulk purchases - Electricity		187	351	44 888	13 080	11 853	13 579	13 579	13 579	13 579	13 579	13 579	11 314
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		48	0	919	2 045	2 077	625	625	625	625	625	625	(1 338)
Contracted services		446	13	1 252	507	3 925	1 634	1 634	1 634	1 634	1 634	1 634	3 880
Grants and subsidies paid - other municipalities		203	-	-	-	-	-	-	-	-	-	-	(203)
Grants and subsidies paid - other		-	-	46	3 120	8 580	48	48	48	48	48	48	(9 423)
General expenses		19 182	34 537	6 287	3 147	7 734	2 084	2 084	2 084	2 084	2 084	2 084	(57 532)
Cash Payments by Type		29 012	43 688	65 225	34 088	51 251	30 918	30 918	30 918	30 918	30 918	30 918	(37 523)
Other Cash Flows/Payments by Type													
Capital assets		12 297	6 429	3 599	2 293	2 583	5 778	2 214	2 688	8 488	9 348	8 272	19 383
Repayment of borrowing		32 578	14 453	(9 183)	(1 353)	30 471	-	-	-	-	-	-	(88 954)
Other Cash Flows/Payments		21 881	(300)	5 887	88 274	(4 385)	(17 494)	(47 237)	78 727	(54 580)	(18 751)	(14 802)	24 741
Total Cash Payments by Type		65 688	64 547	66 317	124 283	78 928	19 202	(14 105)	112 841	(25 153)	21 518	24 287	(80 382)
NET INCREASE/(DECREASE) IN CASH HELD		(33 819)	71 048	(36 698)	(74 291)	(47 922)	18 182	59 499	(67 247)	70 548	23 879	21 108	58 258
Cash/cash equivalents at the month/year beginning:		45 875	(17 944)	53 104	18 405	(57 887)	(105 808)	(87 616)	(28 117)	(95 384)	(24 617)	(838)	20 187
Cash/cash equivalents at the month/year end:		(17 944)	53 104	18 405	(57 887)	(105 808)	(87 616)	(28 117)	(95 384)	(24 617)	(838)	20 187	78 423

Withdrawals from Municipal Bank Accounts
Quarter ending 31 March 2017
Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Income transactions January 2018	Income transactions February 2018	Income transactions March 2018	Expenditure transactions January 2018	Expenditure transactions February 2018	Expenditure transactions March 2018
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)	R	R		R	R	R
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	-	-	-	2 133 521	2 885 512	3 210 534
	- Agency fees, for example motor registration, drivers licence, etc.	143 041	-4 736 131	-1 138 114	-	-	-
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	-117 518	-204 293	-330 522	192 788	138 573	135 619
11(1) (g)	Refund of guarantees, sureties & security deposits	547 123	-	-	1 470 922	2 537 447	7 606 598
11(1) (h)	Cash management and investment purposes:						
	- Realised	-	-	-			
	- Made	-	-	-			
	- Nett movement	-	-	-			

Expenditure on Staff & Councillor Benefits for the period 1 July 2017 to 31 March 2017.

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2017/2018	Amended Budget 2017/2018	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	101 631 849	98 159 208	67 852 542	69,12%
66(b)	Contributions to pension funds and medical aids	22 958 330	22 914 452	15 860 367	69,22%
66(c)	Travel, accommodation and subsistence	5 037 107	4 953 737	3 148 878	63,57%
66(d)	Housing benefits and allowances	1 628 586	1 628 586	1 081 103	66,38%
66(e)	Overtime	10 974 215	12 390 116	10 930 346	88,22%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances	21 397 639	21 360 981	14 981 363	70,13%
	Sub - Total (Staff Benefits)	R 163 627 726	R 161 407 080	R 113 854 601	70,84%
Councillor Benefits					
MAY	Mayor	838 861	838 861	454 824	54,22%
DM	Deputy Mayor	621 755	621 755	418 071	67,24%
SP	Speaker	622 012	622 012	417 919	67,19%
MCM	Mayoral Committee members	2 476 596	2 476 596	1 547 507	62,49%
CLLR	Other Councillors	4 319 456	4 319 456	3 047 238	70,55%
MED	Medical aid contributions	200 997	200 997	93 658	46,60%
PEN	Pension fund contributions	1 003 257	1 003 257	746 684	74,43%
WARD	Ward Committee Allowance	720 000	720 000	522 000	72,50%
	Sub - Total (Councillors' Benefits)	10 802 934	10 802 934	7 247 901	67,09%
	Total Councillor and Staff Benefits	R 174 430 660	R 172 210 014	R 121 102 501	70,32%

The expenditure on overtime and other benefits are a concern and must be managed downwards.

The savings on salaries and wages are due to vacancies. Only critical vacancies must be filled until the financial effect of the implementation of TASK can be determined more accurately.

WITZENBERG MUNICIPALITY

SDBIP TOP LAYER 3rd QUARTER REPORT 2017/18

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	Annual Target	3rd Quarter	
					Target	Result
Essential services	Sustainable provision & maintenance of basic services	TecDir1	Percentage expenditure on maintenance budget by Technical Directorate.	99%	75%	75%
		TecDir3	Percentage expenditure on capital budget by Technical Directorate.	96%	60%	54%
		TecRo7	Kilometres of roads upgraded & rehabilitated.	3	2	4
		TecWat21	Percentage compliance with drinking water quality standards	98%	98%	100%
		TecWat20	Decrease unaccounted water losses.	18%	18%	18%
		TecEI37	Decrease unaccounted electricity losses.	10%	10%	14.8%
		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%	0.1%
		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.	100		
		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	Number of subsidised electricity connections installed.	200	150	187
Governance	Support institutional development & transformation	CorpHR12	Percentage of people from employment equity target groups employed in the three highest levels of management.	4	3	3
		CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	96%	75%	91%
	Financial Viability	MM1	Percentage spend on maintenance for the whole municipality.	99%	75%	75%
		MM2	Percentage spend on Capital Budget for the whole municipality.	96%	60%	52%
		FinDir3	Opinion of the Auditor-General on annual financial statements of the previous year.	Unqualified	1	1
		FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8	4
		FinFAdm10	Financial viability expressed as Debt-Coverage ratio	90	90	98
		FinFAdm11	Financial viability expressed outstanding service debtors	44%	44%	68%
		FinInc15	Increased revenue collection	95%	95%	93%
	Strengthen relations	MMIDP9	Number of IDP community meetings held.	14	7	7
		ComSec49	Number of meetings with intergovernmental partners.	12	9	9

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	Annual Target	3rd Quarter	
					Target	Result
Communal services	Provide & maintain facilities	ComDir1	Percentage expenditure on maintenance budget by Community Directorate.	99%	75%	92%
		ComDir2	Percentage expenditure on capital budget by Community Directorate.	96%	60%	47%
		ComAm34	Customer satisfaction survey on community facilities (score 1 - 5)	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	100
		ComHS14	Number of housing opportunities provided per year - top structures.	107	107	100
		ComHS15	Number of rental stock transferred.	60	40	75
		ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	3000	3000	2349
		ComSoc42	BI-annual HIV/AIDS awareness programmes	3	2	1
		ComSoc43	Arrange workshops for youth per twinning agreement	2	2	1
		ComSoc44	Implement substance abuse programmes	5	4	5
		ComSoc45	Implementation of child protection programmes	2	1	2
		ComSoc46	Implementation of early childhood development programmes	4	3	4
		ComSoc47	Implementation of gender programmes	2	1	2
		ComSoc48	Implementation of projects for persons with disabilities	2	2	3
	Create an enabling environment to attract investment & support local economy.	MMProp21	Revisit Municipal Land Audit and draw up an implementation plan. Phase Implementation from 14/15 onwards.	Phase 4 Implement		
		ComLed4	Compile & Implementation of LED Strategy.	Review of plan		

Targets not achieved:

TecDir3 – Percentage expenditure on Capital Budget by Technical Department

Reason for target not achieved:

- The network tender for the water & sewer networks are currently at the bid evaluation committee for awarding, bidders had errors on bid document which delayed the project awarding.
- The rehabilitation of Piet Retiefstr In Tulbagh tender was only finalised by the end of March as an appeal was lodged by another bidder.

Corrective measures:

- Targets will still be met with the awarding of bids.

TecEl37 – Decrease unaccounted electricity losses.

Reason for target not achieved:

- Theft of electricity is high in the informal areas. Nduli alone accounts for approximately 3% losses of total purchases. This does not include Pine Valley and Chris Hanl.
- Without any record of meter audits, the accuracy of our billing meters cannot be verified.
- All electricity sales figures are drawn off Poseidon which is populated by Finance. The assumption is that these figures are correct.
- Since Eskom sales are billed the end of the current month and the Municipality billing a month or two after the current month, we have a lag effect, especially when transitioning between high and low seasons. Over the year however this will equal out.

Corrective measures:

- Implementation of "Strategy to address illegal connections" policy recently submitted.
- Conducting of billing meter audit, especially large power users

CorpHR13 – Percentage budget spend on the Implementation of the Workplace Skills Plan.

Reason for target not achieved:

- Bidders did not comply in terms of Bid pre-specifications. Cancellations need to be reported to Treasury before embarking on new process

Corrective measures:

- Tender processes being referred back to SCM Committees.

MM2 – Percentage expenditure on capital budget for the whole municipality.

Reason for target not achieved:

- Main reasons were adjusted budgets with the approval of the annual adjustment budget by end of February. A couple of tenders were also delayed due to appeals and non-responsive bidders. See comments under TecDir3 & ComDir2 for detailed information.

Corrective measures:

- All available funds are committed and bidding awards has been finalised. Planned expenditure targets will be met.

FinFAdm11 – Financial viability expressed outstanding service debtors

Reason for target not achieved:

- 24 % of the outstanding debt is in respect of prescribed debt and debt of indigent households.

Corrective measures:

- Report submitted to councils task team to consider writing off of prescribed debt and debt of indigent households

FinInc15 – Increased revenue collection

Reason for target not achieved:

- The drought negatively effects the employment opportunities resulting that households cannot afford to pay their municipal accounts.

Corrective measures:

- Council established a task team to investigate measures to improve debt collection as well as the installation of water management devices.

ComDir2 – Percentage expenditure on Capital Budget by Community Directorate

Reason for target not achieved:

- Delay in transfer of funding for Capital projects due to mSCOA challenges.

Corrective measures:

- When mSCOA challenges is sorted, capital projects can be finalised.

ComHS15 – Number of rental stock transferred.

Reason for target not achieved:

- Attorney indicated that he struggled to get documents signed by beneficiaries who did not show for their appointments.
- Extended RCC (rates clearance certificates) were required for 9 properties from the Finance Department and was delayed.
- Registration of N'dull properties are linked to lost VA for certain titles at the deeds office

Corrective measures:

- Lost VA's were found, RCC again requested and received by Agent (Dykes Van Heerden) and Attorney and will be lodged by middle November 2017

- 4 applications lodge on 3 October 2017 – registration 3 weeks after lodgement – Attorney
- Signed documents already handed in for signature of MM and send back) – Attorney needs to expedite lodgement