



**Quarterly Budget Statement Report  
{Section 52(d)} for the Period  
1 April 2018 to 30 June 2018**

**Financial data is in respect of the period  
1 July 2017 to 30 June 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 April 2018 to 30 June 2018.

The process of value for money spending is always a challenge for capital projects. The amended capital budget amounts to R 66.2 million of which R 63.6 million was already expended as at 30 June 2018.

I am proud to announce a 96% expenditure on our capital budget.

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

Although the annual target for debt collection is 96%, the 94 % collection is regarded as acceptable in light of the drought experienced that affected the large consumers of municipal services negatively and it also resulted in an increase in unemployment.



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

## **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.

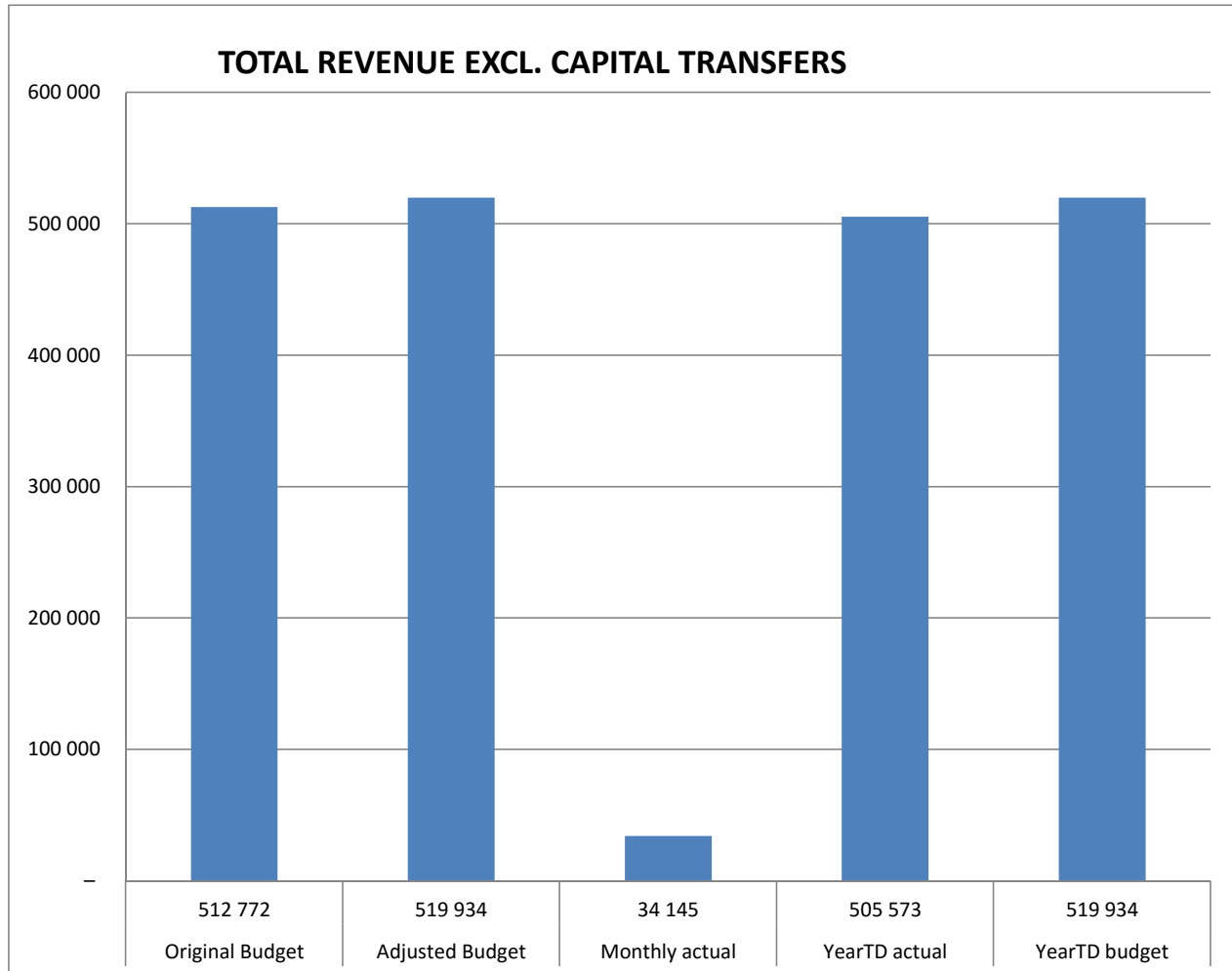
Date

23 July 2018

## Recommendation

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 July 2017 to 30 June 2018.

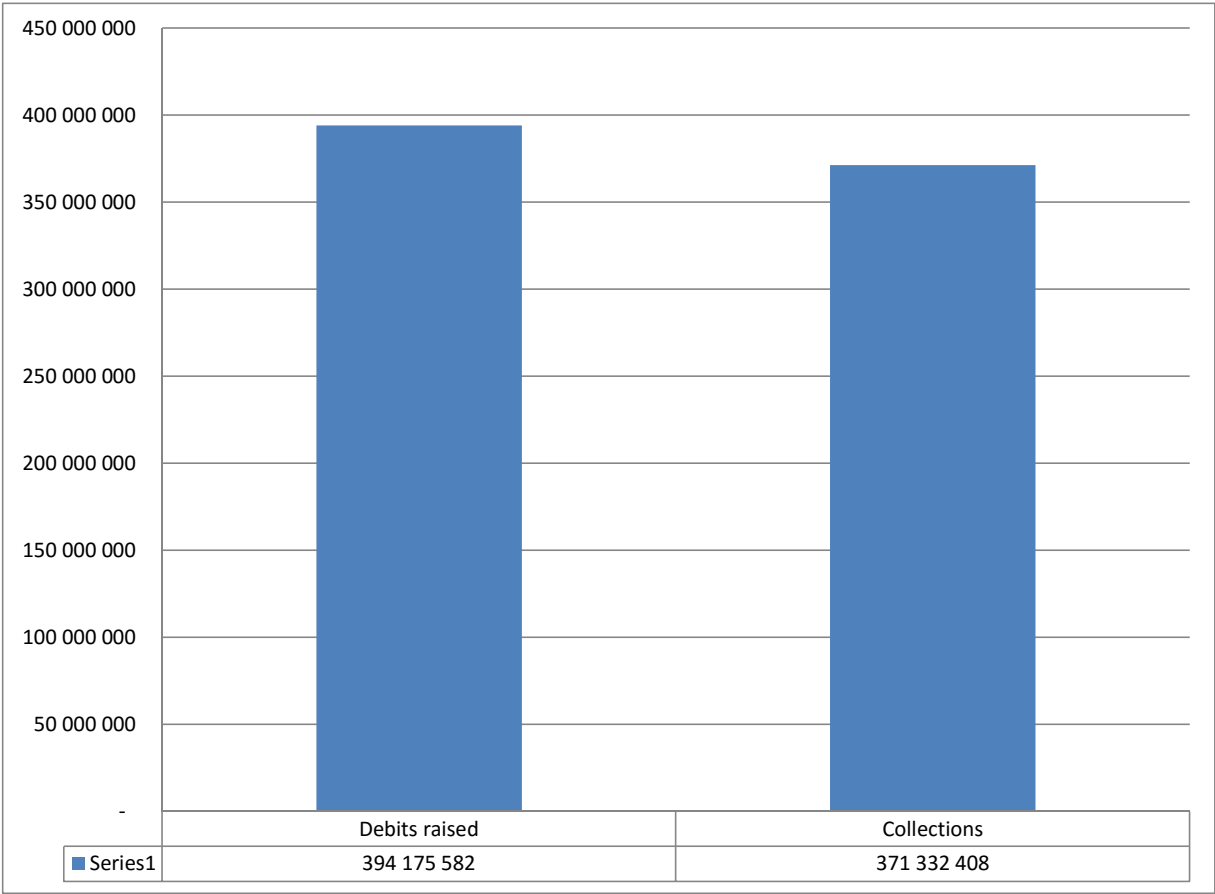
## Executive Summary



For the period 1 July 2017 to 30 June 2018, 97.24% of the budgeted revenue excluding capital transfers was levied.



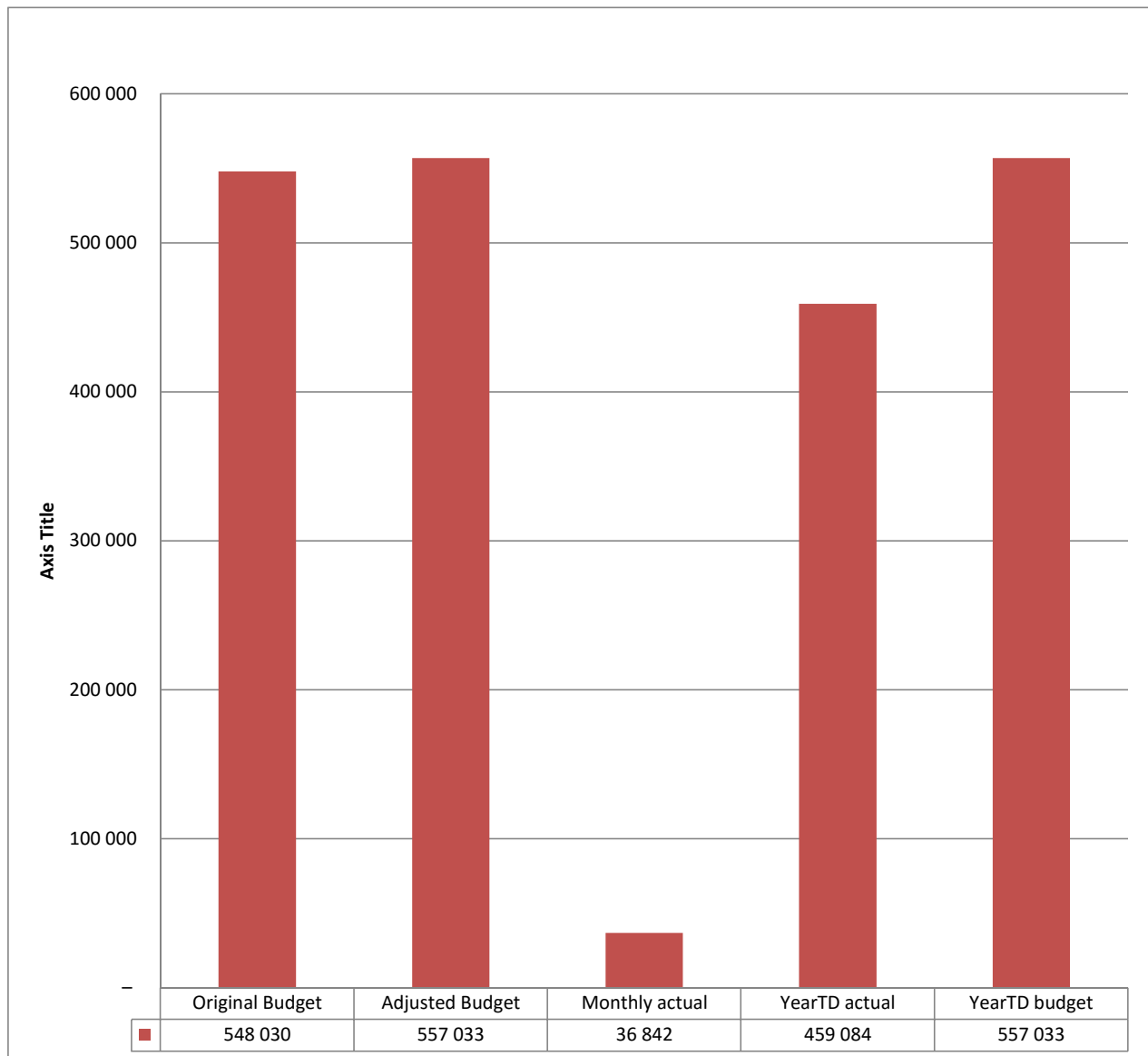
Debits raised compared to collections



The year to date recovery rate for the year excluding traffic fines is 94%

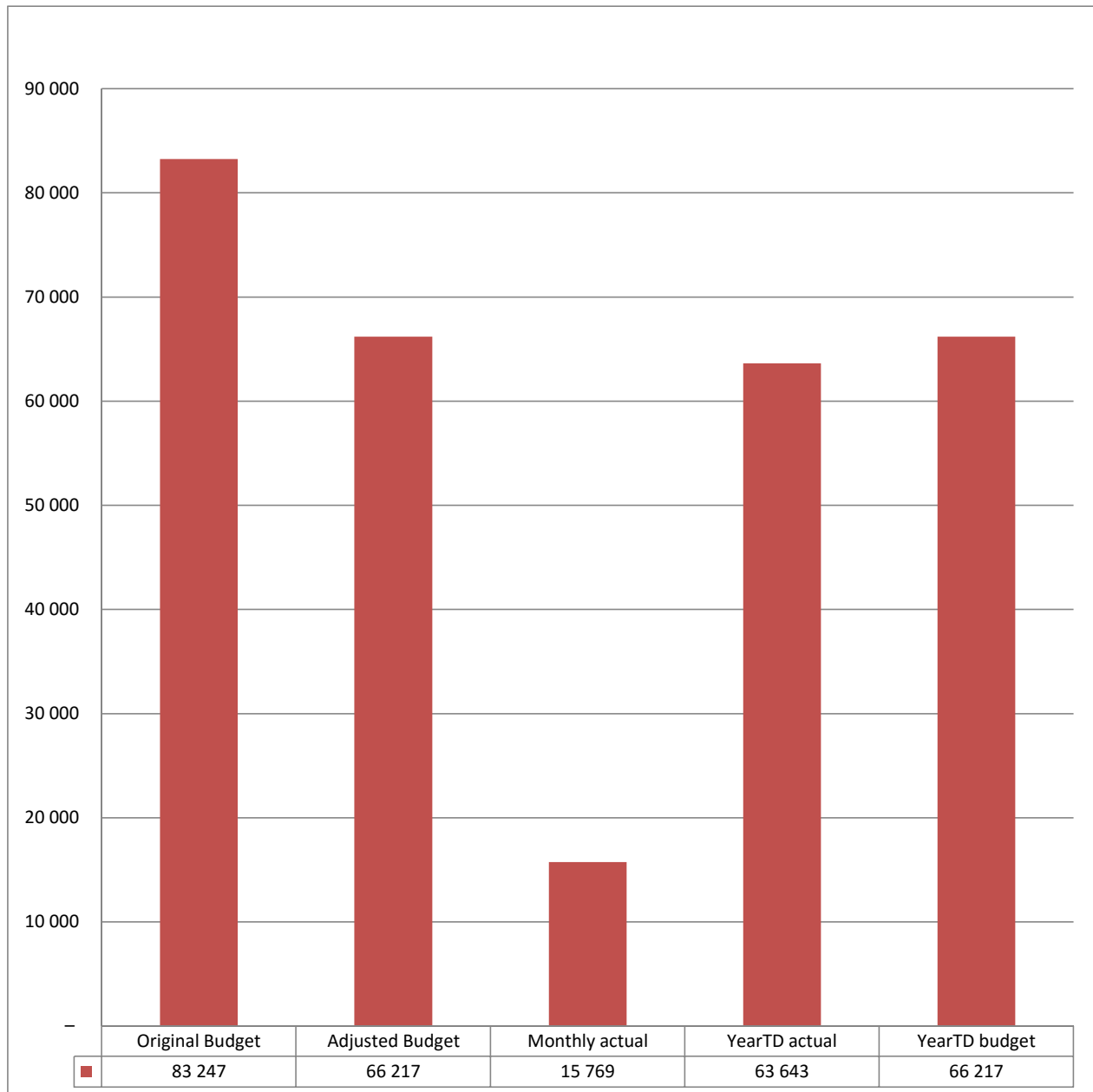
Although the annual target for debt collection is 96%, the 94 % collection is regarded as acceptable in light of the drought experienced that affected the large consumers of municipal services negatively and it also resulted in an increase in unemployment.

## TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2017 to 30 June 2018, 82.42% 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 30 June 2018, 96.11% of the budgeted capital expenditure was incurred.

The main contributing factors is the Vredebes Housing Project – Serviced sites implementation. Official budget

## In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 30 June 2018.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q4 Fourth 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								
<b>Financial Performance</b>								
Property rates	64 827	64 827	3 145	63 712	64 827	(1 115)	-2%	63 712
Service charges	302 714	302 714	26 438	308 886	302 714	6 172	2%	308 886
Investment revenue	4 569	4 569	1 007	8 237	4 569	3 668	80%	19 165
Transfers recognised - operational	97 846	99 019	27	85 031	99 019	(13 988)	-14%	85 031
Other own revenue	42 816	48 806	3 528	39 708	48 806	(9 098)	-19%	39 708
<b>Total Revenue (excluding capital</b>	<b>512 772</b>	<b>519 934</b>	<b>34 145</b>	<b>505 573</b>	<b>519 934</b>	<b>(14 361)</b>	<b>-3%</b>	<b>516 501</b>
Employee costs	163 628	160 920	12 890	153 034	160 920	(7 886)	-5%	153 034
Remuneration of Councillors	10 083	10 083	764	9 170	10 083	(913)	-9%	9 170
Depreciation & asset impairment	46 045	46 045	(41)	29 905	46 045	(16 141)	-35%	29 905
Finance charges	3 710	3 677	63	1 061	3 677	(2 616)	-71%	1 061
Materials and bulk purchases	201 738	201 210	17 043	174 363	201 210	(26 847)	-13%	174 363
Transfers and grants	15 763	17 209	163	13 920	17 209	(3 288)	-19%	13 920
Other expenditure	107 063	117 889	5 959	77 631	117 889	(40 258)	-34%	77 631
<b>Total Expenditure</b>	<b>548 030</b>	<b>557 033</b>	<b>36 842</b>	<b>459 084</b>	<b>557 033</b>	<b>(97 949)</b>	<b>-18%</b>	<b>459 084</b>
<b>Surplus/(Deficit)</b>	<b>(35 258)</b>	<b>(37 099)</b>	<b>(2 696)</b>	<b>46 489</b>	<b>(37 099)</b>	<b>83 588</b>	<b>-225%</b>	<b>57 417</b>
Transfers recognised - capital	63 230	35 284	26 667	34 511	35 284	(773)	-2%	34 511
Contributions & Contributed assets	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>27 972</b>	<b>(1 815)</b>	<b>23 971</b>	<b>80 999</b>	<b>(1 815)</b>	<b>82 815</b>	<b>-4562%</b>	<b>91 928</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>27 972</b>	<b>(1 815)</b>	<b>23 971</b>	<b>80 999</b>	<b>(1 815)</b>	<b>82 815</b>	<b>-4562%</b>	<b>91 928</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>83 247</b>	<b>66 217</b>	<b>15 769</b>	<b>63 643</b>	<b>66 217</b>	<b>(2 575)</b>	<b>-4%</b>	<b>63 643</b>
Capital transfers recognised	58 858	34 207	4 829	34 183	34 207	(24)	-0%	34 183
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	3 500	3 526	8	3 523	3 526	(4)	-0%	3 523
Internally generated funds	20 889	28 484	10 932	25 937	28 484	(2 547)	-9%	25 937
<b>Total sources of capital funds</b>	<b>83 247</b>	<b>66 217</b>	<b>15 769</b>	<b>63 643</b>	<b>66 217</b>	<b>(2 575)</b>	<b>-4%</b>	<b>63 643</b>
<b>Financial position</b>								
Total current assets	134 038	94 778		226 209				226 209
Total non current assets	37 201	20 172		908 678				908 678
Total current liabilities	69 636	38 505		91 493				91 493
Total non current liabilities	18 851	23 479		158 366				158 366
<b>Community wealth/Equity</b>	<b>82 753</b>	<b>52 966</b>		<b>885 029</b>				<b>885 029</b>
<b>Cash flows</b>								
Net cash from (used) operating	173 205	115 291	2 710	82 777	115 291	(32 514)	-28%	82 777
Net cash from (used) investing	(83 247)	(66 217)	8 494	(60 556)	(66 217)	5 662	-9%	(60 556)
Net cash from (used) financing	3 500	3 500	(93)	(1 094)	3 500	(4 594)	-131%	(1 094)
<b>Cash/cash equivalents at the month</b>	<b>190 498</b>	<b>207 527</b>	<b>-</b>	<b>118 167</b>	<b>207 527</b>	<b>(89 360)</b>	<b>-43%</b>	<b>118 167</b>
<b>Debtors &amp; creditors analysis</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>
<b>Debtors Age Analysis</b>								
Total By Income Source	3 791	3 577	3 345	3 117	2 614	16 290	78 933	144 437
<b>Creditors Age Analysis</b>								
Total Creditors	-	-	-	-	-	-	-	4 077

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) - Q4 Fourth 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								
<b>Revenue - Standard</b>								
<i><b>Governance and administration</b></i>	81 085	87 780	5 240	84 630	87 780	(3 150)	-4%	84 630
Executive and council	4	4	-	-	4	(4)	-100%	-
Finance and administration	81 082	87 776	5 240	84 630	87 776	(3 147)	-4%	84 630
Internal audit	-	-	-	-	-	-		-
<i><b>Community and public safety</b></i>	118 693	119 762	201	93 100	119 762	(26 663)	-22%	93 100
Community and social services	90 126	89 950	74	72 866	89 950	(17 084)	-19%	72 866
Sport and recreation	11 045	11 045	121	7 464	11 045	(3 581)	-32%	7 464
Public safety	6	6	-	3	6	(3)	-44%	3
Housing	17 516	18 761	6	12 766	18 761	(5 995)	-32%	12 766
Health	-	-	-	-	-	-		-
<i><b>Economic and environmental services</b></i>	31 252	24 215	3 766	14 675	24 215	(9 539)	-39%	14 675
Planning and development	2 202	1 672	77	1 239	1 672	(433)	-26%	1 239
Road transport	29 039	22 532	3 688	13 435	22 532	(9 097)	-40%	13 435
Environmental protection	11	11	-	2	11	(9)	-84%	2
<i><b>Trading services</b></i>	390 117	368 606	52 924	347 679	368 606	(20 927)	-6%	347 679
Energy sources	237 351	236 351	20 294	210 228	236 351	(26 123)	-11%	210 228
Water management	78 737	64 752	16 266	68 661	64 752	3 909	6%	68 661
Waste water management	47 175	40 649	14 130	41 520	40 649	871	2%	41 520
Waste management	26 854	26 854	2 234	27 270	26 854	416	2%	27 270
<i><b>Other</b></i>	-	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	<b>621 147</b>	<b>600 363</b>	<b>62 130</b>	<b>540 083</b>	<b>600 363</b>	<b>(60 280)</b>	<b>-10%</b>	<b>540 083</b>
<b>Expenditure - Standard</b>								
<i><b>Governance and administration</b></i>	116 609	113 522	8 739	89 274	113 522	(24 248)	-21%	89 274
Executive and council	24 419	24 805	1 973	23 466	24 805	(1 339)	-5%	23 466
Finance and administration	90 336	86 822	6 591	63 673	86 822	(23 148)	-27%	63 673
Internal audit	1 854	1 895	175	2 135	1 895	239	13%	2 135
<i><b>Community and public safety</b></i>	87 501	89 645	5 898	72 654	89 645	(16 990)	-19%	72 654
Community and social services	33 018	32 739	1 698	21 085	32 739	(11 654)	-36%	21 085
Sport and recreation	28 228	28 685	2 199	25 866	28 685	(2 819)	-10%	25 866
Public safety	8 246	8 749	835	8 485	8 749	(264)	-3%	8 485
Housing	18 009	19 471	1 166	17 218	19 471	(2 253)	-12%	17 218
Health	-	-	-	-	-	-		-
<i><b>Economic and environmental services</b></i>	58 287	62 681	3 720	42 261	62 681	(20 420)	-33%	42 261
Planning and development	10 158	9 731	926	8 729	9 731	(1 002)	-10%	8 729
Road transport	46 473	51 244	2 628	32 254	51 244	(18 989)	-37%	32 254
Environmental protection	1 657	1 706	166	1 277	1 706	(429)	-25%	1 277
<i><b>Trading services</b></i>	329 913	335 388	74 563	254 067	335 388	(81 321)	-24%	254 067
Energy sources	225 313	223 971	18 755	190 190	223 971	(33 781)	-15%	190 190
Water management	30 428	31 783	28 190	16 302	31 783	(15 481)	-49%	16 302
Waste water management	33 671	34 226	11 816	24 158	34 226	(10 068)	-29%	24 158
Waste management	40 501	45 408	15 803	23 417	45 408	(21 991)	-48%	23 417
<i><b>Other</b></i>	864	943	20	828	943	(116)	-12%	828
<b>Total Expenditure - Standard</b>	<b>593 175</b>	<b>602 179</b>	<b>92 941</b>	<b>459 084</b>	<b>602 179</b>	<b>(143 095)</b>	<b>-24%</b>	<b>459 084</b>
<b>Surplus/ (Deficit) for the year</b>	<b>27 972</b>	<b>(1 815)</b>	<b>(30 811)</b>	<b>80 999</b>	<b>(1 815)</b>	<b>82 815</b>		<b>80 999</b>

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) - Q4 Fourth 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								
<b>Revenue - Standard</b>								
<b>Municipal governance and administration</b>	<b>81 085</b>	<b>87 780</b>	<b>5 240</b>	<b>84 630</b>	<b>87 780</b>	<b>(3 150)</b>	<b>-4%</b>	<b>84 630</b>
Executive and council	4	4	-	-	4	(4)	-100%	-
Mayor and Council	0	0	-	-	0	(0)	-100%	-
Municipal Manager	4	4	-	-	4	(4)	-100%	-
Finance and administration	81 082	87 776	5 240	84 630	87 776	(3 147)	-4%	84 630
Administrative and Corporate Support	2 832	2 832	0	0	2 832	(2 831)	-100%	0
Asset Management	-	-	-	-	-	-	-	-
Budget and Treasury Office	4 802	8 696	186	6 115	8 696	(2 581)	-30%	6 115
Finance	72 816	75 617	5 049	77 911	75 617	2 294	3%	77 911
Fleet Management	36	36	-	-	36	(36)	-100%	-
Human Resources	574	574	-	-	574	(574)	-100%	-
Information Technology	0	0	-	-	0	(0)	-100%	-
Legal Services	1	1	-	-	1	(1)	-100%	-
Marketing, Customer Relations, Publicity and Media	4	4	-	-	4	(4)	-100%	-
Property Services	2	2	-	-	2	(2)	-100%	-
Risk Management	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-
Supply Chain Management	15	15	5	603	15	588	3818%	603
Valuation Service	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>118 693</b>	<b>119 762</b>	<b>201</b>	<b>93 100</b>	<b>119 762</b>	<b>(26 663)</b>	<b>-22%</b>	<b>93 100</b>
Community and social services	90 126	89 950	74	72 866	89 950	(17 084)	-19%	72 866
Aged Care	80 496	79 496	13	72 016	79 496	(7 481)	-9%	72 016
Agricultural	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	238	238	21	246	238	8	3%	246
Child Care Facilities	-	-	-	-	-	-	-	-
Community Halls and Facilities	745	1 145	32	525	1 145	(620)	-54%	525
Consumer Protection	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-
Libraries and Archives	8 647	9 071	8	80	9 071	(8 991)	-99%	80
Sport and recreation	11 045	11 045	121	7 464	11 045	(3 581)	-32%	7 464
Beaches and Jetties	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	561	561	-	-	561	(561)	-100%	-
Recreational Facilities	9 761	9 761	108	7 334	9 761	(2 427)	-25%	7 334
Sports Grounds and Stadiums	723	723	12	130	723	(593)	-82%	130

Description	Budget Year 2017/18							Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>								
Public safety	6	6	–	3	6	(3)	-44%	3
<i>Fire Fighting and Protection</i>	6	6	–	3	6	(3)	-44%	3
<i>Licensing and Control of Animals</i>	–	–	–	–	–	–		–
Housing	17 516	18 761	6	12 766	18 761	(5 995)	-32%	12 766
<i>Housing</i>	17 516	18 761	6	12 766	18 761	(5 995)	-32%	12 766
<i>Informal Settlements</i>	–	–	–	–	–	–		–
<b>Economic and environmental services</b>	<b>31 252</b>	<b>24 215</b>	<b>3 766</b>	<b>14 675</b>	<b>24 215</b>	<b>(9 539)</b>	<b>-39%</b>	<b>14 675</b>
Planning and development	2 202	1 672	77	1 239	1 672	(433)	-26%	1 239
<i>Billboards</i>	–	–	–	–	–	–		–
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	10	10	–	–	10	(10)	-100%	–
<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	66	1 227	1 650	(422)	-26%	1 227
<i>Project Management Unit</i>	542	11	11	11	11	–	0%	11
<i>Provincial Planning</i>	–	–	–	–	–	–		–
<i>Support to Local Municipalities</i>	–	–	–	–	–	–		–
Road transport	29 039	22 532	3 688	13 435	22 532	(9 097)	-40%	13 435
<i>Police Forces, Traffic and Street Parking Control</i>	18 338	18 337	1 701	9 366	18 337	(8 971)	-49%	9 366
<i>Pounds</i>	–	–	–	–	–	–		–
<i>Public Transport</i>	–	–	–	–	–	–		–
<i>Road and Traffic Regulation</i>	–	–	–	–	–	–		–
<i>Roads</i>	10 701	4 195	1 987	4 069	4 195	(126)	-3%	4 069
<i>Taxi Ranks</i>	–	–	–	–	–	–		–
Environmental protection	11	11	–	2	11	(9)	-84%	2
<i>Biodiversity and Landscape</i>	11	11	–	2	11	(10)	-86%	2
<i>Nature Conservation</i>	–	–	–	–	–	–		–
<i>Pollution Control</i>	–	–	–	0	–	0		0
<i>Soil Conservation</i>	–	–	–	–	–	–		–
<b>Trading services</b>	<b>390 117</b>	<b>368 606</b>	<b>52 924</b>	<b>347 679</b>	<b>368 606</b>	<b>(20 927)</b>	<b>-6%</b>	<b>347 679</b>
Energy sources	237 351	236 351	20 294	210 228	236 351	(26 123)	-11%	210 228
<i>Electricity</i>	230 894	230 894	20 068	206 456	230 894	(6 864)	-3%	206 456
<i>Street Lighting and Signal Systems</i>	6 457	5 457	226	3 772	5 457	(1 685)	-31%	3 772
<i>Nonelectric Energy</i>	–	–	–	–	–	–		–
Water management	78 737	64 752	16 266	68 661	64 752	3 909	6%	68 661
<i>Water Treatment</i>	–	–	–	–	–	–		–
<i>Water Distribution</i>	78 737	64 752	16 266	68 661	64 752	3 909	6%	68 661
<i>Water Storage</i>	–	–	–	–	–	–		–
Waste water management	47 175	40 649	14 130	41 520	40 649	871	2%	41 520
<i>Public Toilets</i>	0	0	–	–	0	(0)	-100%	–
<i>Sewerage</i>	41 165	38 850	12 341	39 731	38 850	881	2%	39 731
<i>Storm Water Management</i>	6 010	1 799	1 789	1 789	1 799	(10)	-1%	1 789
<i>Waste Water Treatment</i>	–	–	–	–	–	–		–
Waste management	26 854	26 854	2 234	27 270	26 854	416	2%	27 270
<i>Recycling</i>	–	–	–	–	–	–		–
<i>Solid Waste Disposal (Landfill Sites)</i>	36	36	–	–	36	(36)	-100%	–
<i>Solid Waste Removal</i>	26 818	26 818	2 234	27 270	26 818	452	2%	27 270
<b>Total Revenue - Standard</b>	<b>621 147</b>	<b>600 363</b>	<b>62 130</b>	<b>540 083</b>	<b>600 363</b>	<b>(60 280)</b>	<b>-10%</b>	<b>540 083</b>

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q4 Fourth Quarter

Description	Budget Year 2017/18						YTD variance %	Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>								
<b>Expenditure - Standard</b>								
<b>Municipal governance and administration</b>	<b>116 609</b>	<b>113 522</b>	<b>8 739</b>	<b>89 274</b>	<b>113 522</b>	<b>(26 082)</b>	<b>-23%</b>	<b>89 274</b>
Executive and council	24 419	24 805	1 973	23 466	24 805	(1 339)	-5%	23 466
Mayor and Council	15 162	15 534	1 191	14 302	15 534	(1 232)	-8%	14 302
Municipal Manager, Town Secretary and Chief Execut	9 257	9 271	782	9 165	9 271	(107)	-1%	9 165
Finance and administration	90 336	86 822	6 591	63 673	86 822	(24 983)	-29%	63 673
Administrative and Corporate Support	9 039	10 954	1 032	10 765	10 954	(2 023)	-18%	10 765
Asset Management	5 149	3 288	8	59	3 288	(3 229)	-98%	59
Budget and Treasury Office	16 725	14 343	903	10 047	14 343	(4 296)	-30%	10 047
Finance	18 079	18 061	1 805	13 302	18 061	(4 759)	-26%	13 302
Fleet Management	2 939	2 596	170	1 733	2 596	(863)	-33%	1 733
Human Resources	18 169	17 960	1 076	14 555	17 960	(3 404)	-19%	14 555
Information Technology	3 616	3 093	271	2 196	3 093	(897)	-29%	2 196
Legal Services	2 508	2 232	382	1 779	2 232	(454)	-20%	1 779
Marketing, Customer Relations, Publicity and Media	3 401	3 430	373	3 035	3 430	(395)	-12%	3 035
Property Services	3 361	3 295	139	609	3 295	(2 686)	-82%	609
Risk Management	384	384	-	3	384	(380)	-99%	3
Security Services	-	-	-	-	-	-	-	-
Supply Chain Management	5 433	5 653	393	4 831	5 653	(821)	-15%	4 831
Valuation Service	1 532	1 532	40	758	1 532	(775)	-51%	758
Internal audit	1 854	1 895	175	2 135	1 895	239	13%	2 135
Governance Function	1 854	1 895	175	2 135	1 895	239	13%	2 135
<b>Community and public safety</b>	<b>87 501</b>	<b>89 645</b>	<b>5 898</b>	<b>72 654</b>	<b>89 645</b>	<b>(16 990)</b>	<b>-19%</b>	<b>72 654</b>
Community and social services	33 018	32 739	1 698	21 085	32 739	(11 654)	-36%	21 085
Aged Care	12 554	11 559	210	4 365	11 559	(7 195)	-62%	4 365
Agricultural	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	2 922	2 814	221	2 562	2 814	(252)	-9%	2 562
Child Care Facilities	722	721	-	26	721	(695)	-96%	26
Community Halls and Facilities	5 886	6 273	462	5 191	6 273	(1 082)	-17%	5 191
Consumer Protection	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-
Disaster Management	53	63	3	56	63	(7)	-11%	56
Education	619	619	-	8	619	(612)	-99%	8
Libraries and Archives	10 262	10 689	802	8 878	10 689	(1 811)	-17%	8 878
Literacy Programmes	-	-	-	-	-	-	-	-
Sport and recreation	28 228	28 685	2 199	25 866	28 685	(2 819)	-10%	25 866
Beaches and Jetties	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	7 175	6 655	493	5 519	6 655	(1 136)	-17%	5 519
Recreational Facilities	16 095	16 926	1 245	15 758	16 926	(1 168)	-7%	15 758
Sports Grounds and Stadiums	4 958	5 105	461	4 589	5 105	(516)	-10%	4 589
Public safety	8 246	8 749	835	8 485	8 749	(264)	-3%	8 485
Fire Fighting and Protection	8 246	8 749	835	8 485	8 749	(264)	-3%	8 485
Licensing and Control of Animals	-	-	-	-	-	-	-	-
Housing	18 009	19 471	1 166	17 218	19 471	(2 253)	-12%	17 218
Housing	16 509	17 934	1 101	16 893	17 934	(1 041)	-6%	16 893
Informal Settlements	1 500	1 537	65	325	1 537	(1 212)	-79%	325



Description	Budget Year 2017/18						0	
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD actual 0
<b>R thousands</b>								
<b><i>Economic and environmental services</i></b>	<b>58 287</b>	<b>62 681</b>	<b>3 720</b>	<b>42 261</b>	<b>62 681</b>	<b>(20 420)</b>	<b>-33%</b>	<b>42 261</b>
Planning and development	10 158	9 731	926	8 729	9 731	(1 002)	-10%	8 729
<i>Billboards</i>	–	–	–	–	–	–	–	–
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2 191	2 090	147	1 844	2 090	(245)	-12%	1 844
<i>Central City Improvement District</i>	–	–	–	–	–	–	–	–
<i>Development Facilitation</i>	–	–	–	–	–	–	–	–
<i>Economic Development/Planning</i>	2 087	2 330	379	1 926	2 330	(404)	-17%	1 926
<i>Regional Planning and Development</i>	–	–	–	–	–	–	–	–
<i>Town Planning, Building Regulations and Enforcemen</i>	3 565	3 546	280	3 500	3 546	(46)	-1%	3 500
<i>Project Management Unit</i>	2 315	1 765	120	1 459	1 765	(306)	-17%	1 459
<i>Provincial Planning</i>	–	–	–	–	–	–	–	–
<i>Support to Local Municipalities</i>	–	–	–	–	–	–	–	–
Road transport	46 473	51 244	2 628	32 254	51 244	(18 989)	-37%	32 254
<i>Police Forces, Traffic and Street Parking Control</i>	24 339	26 702	1 212	16 160	26 702	(12 377)	-46%	16 160
<i>Pounds</i>	–	–	–	–	–	–	–	–
<i>Public Transport</i>	–	–	–	–	–	–	–	–
<i>Road and Traffic Regulation</i>	–	–	–	–	–	–	–	–
<i>Roads</i>	22 134	24 541	1 416	16 094	24 541	(8 447)	-34%	16 094
<i>Taxi Ranks</i>	–	–	–	–	–	–	–	–
Environmental protection	1 657	1 706	166	1 277	1 706	(429)	-25%	1 277
<i>Biodiversity and Landscape</i>	1 657	1 706	92	385	1 706	(1 321)	-77%	385
<i>Coastal Protection</i>	–	–	–	–	–	–	–	–
<i>Indigenous Forests</i>	–	–	–	–	–	–	–	–
<i>Nature Conservation</i>	–	–	–	–	–	–	–	–
<i>Pollution Control</i>	–	–	75	892	–	892	–	892
<i>Soil Conservation</i>	–	–	–	–	–	–	–	–
<b><i>Trading services</i></b>	<b>329 913</b>	<b>335 388</b>	<b>74 563</b>	<b>254 067</b>	<b>335 388</b>	<b>(81 321)</b>	<b>-24%</b>	<b>254 067</b>
Energy sources	225 313	223 971	18 755	190 190	223 971	(33 781)	-15%	190 190
<i>Electricity</i>	217 699	216 345	18 678	188 150	216 345	(36 208)	-17%	188 150
<i>Street Lighting and Signal Systems</i>	7 614	7 626	77	2 040	7 626	(5 586)	-73%	2 040
<i>Nonelectric Energy</i>	–	–	–	–	–	–	–	–
Water management	30 428	31 783	28 190	16 302	31 783	(15 481)	-49%	16 302
<i>Water Treatment</i>	1 365	1 365	5	34	1 365	(1 332)	-98%	34
<i>Water Distribution</i>	25 680	27 064	27 935	14 536	27 064	13 550	50%	14 536
<i>Water Storage</i>	3 383	3 354	250	1 732	3 354	(1 621)	-48%	1 732
Waste water management	33 671	34 226	11 816	24 158	34 226	(10 068)	-29%	24 158
<i>Public Toilets</i>	1 550	1 550	123	1 360	1 550	(190)	-12%	1 360
<i>Sewerage</i>	24 625	24 313	11 181	17 518	24 313	2 743	11%	17 518
<i>Storm Water Management</i>	5 329	6 196	510	5 247	6 196	(948)	-15%	5 247
<i>Waste Water Treatment</i>	2 167	2 167	1	33	2 167	(2 134)	-98%	33
Waste management	40 501	45 408	15 803	23 417	45 408	(21 991)	-48%	23 417
<i>Recycling</i>	–	–	–	–	–	–	–	–
<i>Solid Waste Disposal (Landfill Sites)</i>	13 936	18 648	310	3 891	18 648	(14 758)	-79%	3 891
<i>Solid Waste Removal</i>	25 404	25 599	15 322	18 098	25 599	6 084	24%	18 098
<i>Street Cleaning</i>	1 161	1 161	171	1 429	1 161	267	23%	1 429
<i>Other</i>	864	943	20	828	943	(116)	-12%	828
Licensing and Regulation	97	76	20	60	76	(16)	-20%	60
Tourism	767	867	–	767	867	(100)	-12%	767
<b>Total Expenditure - Functional</b>	<b>593 175</b>	<b>602 179</b>	<b>92 941</b>	<b>459 084</b>	<b>602 179</b>	<b>(144 929)</b>	<b>-24%</b>	<b>459 084</b>
<b>Surplus/ (Deficit) for the year</b>	<b>27 972</b>	<b>(1 815)</b>	<b>(30 811)</b>	<b>80 999</b>	<b>(1 815)</b>	<b>82 815</b>	<b>-4562%</b>	<b>80 999</b>

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

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

Vote Description	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b><u>Revenue by Vote</u></b>								
Vote 1 - Financial Services	74 641	81 335	5 022	82 180	81 335	844	1.0%	82 180
Vote 2 - Community Services	123 253	123 076	1 919	90 080	123 076	(32 995)	-26.8%	90 080
Vote 3 - Corporate Services	3 506	3 506	0	0	3 506	(3 506)	-100.0%	0
Vote 4 - Technical Services	404 086	376 069	55 134	367 269	376 069	(3 870)	-1.0%	367 269
Vote 5 - Muncipal Manager	1 333	803	54	554	803	(249)	-31.0%	554
<b>Total Revenue by Vote</b>	<b>606 819</b>	<b>584 790</b>	<b>62 130</b>	<b>540 083</b>	<b>584 790</b>	<b>(39 776)</b>	<b>-6.8%</b>	<b>540 083</b>
<b><u>Expenditure by Vote</u></b>								
Vote 1 - Financial Services	48 438	44 396	3 296	30 745	44 396	(13 651)	-30.7%	30 745
Vote 2 - Community Services	102 503	105 905	7 740	80 661	105 905	(27 208)	-25.7%	80 661
Vote 3 - Corporate Services	55 927	57 393	4 287	48 315	57 393	(10 912)	-19.0%	48 315
Vote 4 - Technical Services	359 932	367 757	76 560	289 470	367 757	(49 612)	-13.5%	289 470
Vote 5 - Muncipal Manager	12 047	11 155	1 057	9 893	11 155	(1 261)	-11.3%	9 893
<b>Total Expenditure by Vote</b>	<b>578 847</b>	<b>586 605</b>	<b>92 941</b>	<b>459 084</b>	<b>586 605</b>	<b>(102 644)</b>	<b>-17.5%</b>	<b>459 084</b>
<b>Surplus/ (Deficit) for the year</b>	<b>27 972</b>	<b>(1 815)</b>	<b>(30 811)</b>	<b>80 999</b>	<b>(1 815)</b>	<b>62 868</b>	<b>-3463.1%</b>	<b>80 999</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) - Q4 Fourth 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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	59 649	64 827	64 827	3 145	63 712	64 827	(1 115)	-2%	63 712
Service charges - electricity revenue	215 351	219 007	219 007	19 210	213 065	219 007	(5 942)	-3%	213 065
Service charges - water revenue	33 438	41 086	41 086	3 388	45 439	41 086	4 353	11%	45 439
Service charges - sanitation revenue	18 008	20 933	20 933	1 836	26 997	20 933	6 065	29%	26 997
Service charges - refuse revenue	19 767	21 689	21 689	2 003	23 384	21 689	1 696	8%	23 384
Service charges - other	57	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 177	9 650	9 650	269	5 975	9 650	(3 675)	-38%	5 975
Interest earned - external investments	8 512	4 569	4 569	1 007	8 237	4 569	3 668	80%	8 237
Interest earned - outstanding debtors	9 269	7 008	7 008	760	10 928	7 008	3 921	56%	10 928
Dividends received	-	4	4	-	-	4	(4)	-100%	-
Fines	19 242	14 668	14 668	1 152	4 734	14 668	(9 934)	-68%	4 734
Licences and permits	142	154	152	534	4 761	152	4 608	3024%	4 761
Agency services	4 352	4 614	4 614	-	-	4 614	(4 614)	-100%	-
Transfers recognised - operational	101 429	97 846	99 019	27	85 031	99 019	(13 988)	-14%	85 031
Other revenue	4 792	6 718	12 709	814	13 309	12 709	600	5%	13 309
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>502 185</b>	<b>512 772</b>	<b>519 934</b>	<b>34 145</b>	<b>505 573</b>	<b>519 934</b>	<b>(14 361)</b>	<b>-3%</b>	<b>505 573</b>
<b>Expenditure By Type</b>									
Employee related costs	133 333	163 628	160 920	12 890	153 034	160 920	(7 886)	-5%	153 034
Remuneration of councillors	8 780	10 083	10 083	764	9 170	10 083	(913)	-9%	9 170
Debt impairment	37 709	-	(55 000)	(54 781)	(54 781)	(55 000)	219	0%	(54 781)
Depreciation & asset impairment	26 143	46 045	46 045	(41)	29 905	46 045	(16 141)	-35%	29 905
Finance charges	17 573	3 710	3 677	63	1 061	3 677	(2 616)	-71%	1 061
Bulk purchases	179 203	183 215	182 906	15 230	159 185	182 906	(23 722)	-13%	159 185
Other materials	23 001	18 523	18 304	1 812	15 178	18 304	(3 125)	-17%	15 178
Contracted services	41 869	38 605	43 618	4 905	36 817	43 618	(6 801)	-16%	36 817
Transfers and grants	941	15 763	17 209	163	13 920	17 209	(3 288)	-19%	13 920
Other expenditure	44 238	68 458	129 271	55 836	95 595	129 271	(33 676)	-26%	95 595
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>512 789</b>	<b>548 030</b>	<b>557 033</b>	<b>36 842</b>	<b>459 084</b>	<b>557 033</b>	<b>(97 949)</b>	<b>-18%</b>	<b>459 084</b>
<b>Surplus/(Deficit)</b>	<b>(10 604)</b>	<b>(35 258)</b>	<b>(37 099)</b>	<b>(2 696)</b>	<b>46 489</b>	<b>(37 099)</b>	<b>83 588</b>	<b>(0)</b>	<b>46 489</b>
Transfers recognised - capital	38 768	63 230	35 284	26 667	34 511	35 284	(773)	(0)	34 511
Contributions recognised - capital	54 943	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>83 107</b>	<b>27 972</b>	<b>(1 815)</b>	<b>23 971</b>	<b>80 999</b>	<b>(1 815)</b>			<b>80 999</b>
Taxation									
<b>Surplus/(Deficit) after taxation</b>	<b>83 107</b>	<b>27 972</b>	<b>(1 815)</b>	<b>23 971</b>	<b>80 999</b>	<b>(1 815)</b>			<b>80 999</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to</b>	<b>83 107</b>	<b>27 972</b>	<b>(1 815)</b>	<b>23 971</b>	<b>80 999</b>	<b>(1 815)</b>			<b>80 999</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>83 107</b>	<b>27 972</b>	<b>(1 815)</b>	<b>23 971</b>	<b>80 999</b>	<b>(1 815)</b>			<b>80 999</b>

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) - Q4 Fourth Quarter

Vote Description	Budget Year 2017/18							
	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 - Financial Services	-	-	-	-	-	-		-
Vote 2 - Community Services	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	-	-	-	-	-		-
Vote 4 - Technical Services	22 442	14 808	2 505	14 570	14 808	(238)	-2%	14 570
Vote 5 - Muncipal Manager	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>22 442</b>	<b>14 808</b>	<b>2 505</b>	<b>14 570</b>	<b>14 808</b>	<b>(238)</b>	<b>-2%</b>	<b>14 570</b>
<b><u>Single Year expenditure appropriation</u></b>								
Vote 1 - Financial Services	180	480	18	108	480	(372)	-78%	108
Vote 2 - Community Services	3 695	6 122	902	5 964	6 122	(158)	-3%	5 964
Vote 3 - Corporate Services	1 972	2 235	723	1 257	2 235	(978)	-44%	1 257
Vote 4 - Technical Services	54 903	42 546	11 615	41 717	42 546	(828)	-2%	41 717
Vote 5 - Muncipal Manager	55	27	6	27	27	(0)	0%	27
<b>Total Capital single-year expenditure</b>	<b>60 805</b>	<b>51 409</b>	<b>13 264</b>	<b>49 073</b>	<b>51 409</b>	<b>(2 336)</b>	<b>-5%</b>	<b>49 073</b>
<b>Total Capital Expenditure</b>	<b>83 247</b>	<b>66 217</b>	<b>15 769</b>	<b>63 643</b>	<b>66 217</b>	<b>(2 575)</b>	<b>-4%</b>	<b>63 643</b>

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q4 Fourth 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								
<b>Capital Expenditure - Standard Classification</b>								
<i><b>Governance and administration</b></i>	2 304	2 841	939	1 657	2 841	(1 184)	-42%	1 657
Executive and council	295	334	101	290	334	(44)	-13%	290
Finance and administration	2 009	2 507	838	1 367	2 507	(1 140)	-45%	1 367
Internal audit	-	-	-	-	-	-		-
<i><b>Community and public safety</b></i>	3 495	3 704	793	3 600	3 704	(104)	-3%	3 600
Community and social services	535	656	141	645	656	(10)	-2%	645
Sport and recreation	2 260	2 140	285	2 047	2 140	(92)	-4%	2 047
Public safety	500	550	8	549	550	(1)	0%	549
Housing	200	359	359	359	359	-		359
Health	-	-	-	-	-	-		-
<i><b>Economic and environmental service:</b></i>	16 650	11 308	3 438	10 601	11 308	(707)	-6%	10 601
Planning and development	20	20	13	20	20	(0)	0%	20
Road transport	16 630	11 288	3 425	10 581	11 288	(707)	-6%	10 581
Environmental protection	-	-	-	-	-	-		-
<i><b>Trading services</b></i>	60 798	48 365	9 082	46 268	48 365	(2 097)	-4%	46 268
Energy sources	3 327	4 819	664	4 049	4 819	(770)	-16%	4 049
Water management	31 597	22 605	4 210	21 747	22 605	(858)	-4%	21 747
Waste water management	22 169	17 236	4 129	16 820	17 236	(416)	-2%	16 820
Waste management	3 705	3 705	80	3 652	3 705	(53)	-1%	3 652
<i><b>Other</b></i>	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	<b>83 247</b>	<b>66 217</b>	<b>14 252</b>	<b>62 125</b>	<b>66 217</b>	<b>(4 092)</b>	<b>-6%</b>	<b>62 125</b>
<b>Funded by:</b>								
National Government	31 226	20 034	11	20 014	20 034	(21)	0%	20 014
Provincial Government	27 632	14 173	4 818	14 170	14 173	(3)	0%	14 170
District Municipality	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	<b>58 858</b>	<b>34 207</b>	<b>4 829</b>	<b>34 183</b>	<b>34 207</b>	<b>(24)</b>	<b>0%</b>	<b>34 183</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Borrowing</b>	<b>3 500</b>	<b>3 526</b>	<b>8</b>	<b>3 523</b>	<b>3 526</b>	<b>(4)</b>	<b>0%</b>	<b>3 523</b>
<b>Internally generated funds</b>	<b>20 889</b>	<b>28 484</b>	<b>10 932</b>	<b>25 937</b>	<b>28 484</b>	<b>(2 547)</b>	<b>-9%</b>	<b>25 937</b>
<b>Total Capital Funding</b>	<b>83 247</b>	<b>66 217</b>	<b>15 769</b>	<b>63 643</b>	<b>66 217</b>	<b>(2 575)</b>	<b>-4%</b>	<b>63 643</b>

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	2016/17	Budget Year 2017/18			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	76 333	93 458	50 855	97 506	97 506
Call investment deposits	–	(0)	(0)	–	–
Consumer debtors	56 659	24 393	24 393	80 538	80 538
Other debtors	4 975	13 682	16 868	36 822	36 822
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 347	2 505	2 662	11 343	11 343
<b>Total current assets</b>	<b>147 314</b>	<b>134 038</b>	<b>94 778</b>	<b>226 209</b>	<b>226 209</b>
<b>Non current assets</b>					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	47 759	(596)	(596)	47 759	47 759
Investments in Associate	–	–	–	–	–
Property, plant and equipment	824 135	37 866	20 809	857 876	857 876
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	2 506	(69)	(41)	2 493	2 493
Other non-current assets	550	–	–	550	550
<b>Total non current assets</b>	<b>874 950</b>	<b>37 201</b>	<b>20 172</b>	<b>908 678</b>	<b>908 678</b>
<b>TOTAL ASSETS</b>	<b>1 022 264</b>	<b>171 240</b>	<b>114 950</b>	<b>1 134 887</b>	<b>1 134 887</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	5 395	–	–	6 413	6 413
Trade and other payables	47 178	61 739	30 608	67 607	67 607
Provisions	17 447	7 897	7 897	17 473	17 473
<b>Total current liabilities</b>	<b>70 020</b>	<b>69 636</b>	<b>38 505</b>	<b>91 493</b>	<b>91 493</b>
<b>Non current liabilities</b>					
Borrowing	7 267	6 324	6 052	4 109	4 109
Provisions	145 871	12 527	17 427	154 256	154 256
<b>Total non current liabilities</b>	<b>153 138</b>	<b>18 851</b>	<b>23 479</b>	<b>158 366</b>	<b>158 366</b>
<b>TOTAL LIABILITIES</b>	<b>223 159</b>	<b>88 487</b>	<b>61 984</b>	<b>249 858</b>	<b>249 858</b>
<b>NET ASSETS</b>	<b>799 105</b>	<b>82 753</b>	<b>52 966</b>	<b>885 029</b>	<b>885 029</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	788 750	82 753	52 966	874 674	874 674
Reserves	10 355	–	–	10 355	10 355
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>799 105</b>	<b>82 753</b>	<b>52 966</b>	<b>885 029</b>	<b>885 029</b>

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth 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
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	59 160	61 689	61 689	3 724	63 618	61 689	1 929	3%	63 618
Service charges	239 981	291 601	291 601	35 882	344 634	291 601	53 033	18%	344 634
Other revenue	42 948	17 246	23 237	1 813	23 387	23 237	6 141	26%	23 387
Government - operating	65 674	97 846	98 719	344	89 929	98 719	(7 918)	-8%	89 929
Government - capital	65 603	63 230	34 821	–	39 096	34 821	(24 134)	-69%	39 096
Interest	17 780	13 112	13 112	–	6 457	13 112	(6 655)	-51%	6 457
Dividends	–	–	–	–	–	–	–		
<b>Payments</b>									
Suppliers and employees	(425 700)	(369 994)	(406 363)	(38 891)	(469 946)	(406 363)	99 951	-25%	(469 946)
Finance charges	(16 957)	(938)	(938)	–	(499)	(938)	(439)	47%	(499)
Transfers and Grants	(941)	(587)	(587)	(163)	(13 899)	(587)	13 312	-2267%	(13 899)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>47 548</b>	<b>173 205</b>	<b>115 291</b>	<b>2 710</b>	<b>82 777</b>	<b>115 291</b>	<b>135 221</b>	<b>117%</b>	<b>82 777</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	3 037	–	–	–	–	–	–		–
Decrease (Increase) in non-current debtors	7	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	–	–	23 005	1 543	–	1 543		1 543
<b>Payments</b>									
Capital assets	(61 795)	(83 247)	(66 217)	(14 511)	(62 099)	(66 217)	(4 119)	6%	(62 099)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(58 751)</b>	<b>(83 247)</b>	<b>(66 217)</b>	<b>8 494</b>	<b>(60 556)</b>	<b>(66 217)</b>	<b>(5 662)</b>	<b>9%</b>	<b>(60 556)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	3 500	3 500	–	–	3 500	(3 500)	-100%	–
Increase (decrease) in consumer deposits	449	–	–	80	1 085	–	1 085		1 085
<b>Payments</b>									
Repayment of borrowing	(9 952)	–	–	(172)	(2 179)	–	2 179		(2 179)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(9 504)</b>	<b>3 500</b>	<b>3 500</b>	<b>(93)</b>	<b>(1 094)</b>	<b>3 500</b>	<b>4 594</b>	<b>131%</b>	<b>(1 094)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(20 707)</b>	<b>93 458</b>	<b>110 488</b>	<b>11 111</b>	<b>21 127</b>	<b>110 488</b>			<b>–</b>
Cash/cash equivalents at beginning:	97 040	76 333	76 333	–	76 333	76 333			76 333
Cash/cash equivalents at month/year end:	76 333	190 498	207 527	–	118 167	207 527			118 167

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2017/18									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	9 371	1 567	1 581	1 418	1 318	1 133	5 569	22 972	44 929	32 411
Electricity	1300	12 578	631	484	465	349	136	794	1 354	16 791	3 098
Property Rates	1400	4 108	239	194	180	199	150	2 886	10 675	18 632	14 091
Waste Water Management	1500	5 136	644	606	578	566	526	2 886	11 569	22 511	16 126
Waste Management	1600	6 021	576	540	518	504	490	2 751	13 050	24 451	17 313
Property Rental Debtors	1700	171	15	15	15	15	15	87	472	805	604
Interest on Arrear Accounts	1810	1 667	86	101	119	140	132	1 035	18 135	21 415	19 561
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(6 283)	32	56	51	26	32	283	706	(5 098)	1 097
Total By Income Source	2000	32 770	3 791	3 577	3 345	3 117	2 614	16 290	78 933	144 437	104 300
2016/17 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 136	696	616	557	396	58	759	2 312	6 530	4 082
Commercial	2300	8 102	302	247	225	246	156	1 435	5 273	15 986	7 335
Households	2400	22 062	2 552	2 485	2 345	2 261	2 201	12 297	64 067	110 271	83 172
Other	2500	1 470	240	230	219	214	199	1 799	7 280	11 651	9 711
Total By Customer Group	2600	32 770	3 791	3 577	3 345	3 117	2 614	16 290	78 933	144 437	104 300

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 - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID  R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<b><u>Municipality</u></b>								
ABSA	-	-	-	-		-	-	-
Investec	-	-	-	-		-	-	-
Nedbank	-	-	-	-		-	-	-
Standard Bank	-	-	-	-		-	-	-
	-	-	-	-		-	-	-
	-	-	-	-		-	-	-
<b>Municipality sub-total</b>				-		-	-	-
<b><u>Entities</u></b>								
<b>Entities sub-total</b>				-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		-	-	-

witzenberg municipality had no investment as at 30 June 2018

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth 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								
<b>RECEIPTS:</b>								
<b><u>Operating Transfers and Grants</u></b>								
National Government:	73 960	73 535	–	73 447	73 535	(88)	-0.1%	73 447
Equitable Share	70 412	70 412	–	70 412	70 412	–		70 412
Local Government Financial Management Grant [Schedule 5B]	1 550	1 638	–	1 550	1 638	(88)	-5.4%	1 550
Expanded Public Works Programme Integrated Grant [Schedule 5B]	1 485	1 485	–	1 485	1 485	–		1 485
Municipal Infrastructure Grant [Schedule 5B]	513	–	–	–	–	–		–
	–	–	–	–	–	–		–
	–	–	–	–	–	–		–
Provincial Government:	23 886	24 842	178	32 564	24 842	7 721	31.1%	32 564
Human Settlement Development	14 328	15 574	178	30 568	15 574	14 994	96.3%	30 568
Financial Management	240	526	–	240	526	(286)	-54.4%	240
Replacement Funding for most vulnerable B3 municipalities	5 450	5 874	–	1 608	5 874	(4 266)	-72.6%	1 608
Library Service Conditional Grant	2 600	2 600	–	–	2 600	(2 600)	-100.0%	–
Community Development Workers	148	148	–	148	148	–		148
Regional Socio-economic Project/Violence Prevention	1 000	–	–	–	–	–		–
Maintenance of Main Roads	120	120	–	–	120	(120)	-100.0%	–
<b>Total Operating Transfers and Grants</b>	<b>97 846</b>	<b>98 377</b>	<b>178</b>	<b>106 011</b>	<b>98 377</b>	<b>7 634</b>	<b>7.8%</b>	<b>106 011</b>
<b><u>Capital Transfers and Grants</u></b>								
National Government:	35 598	19 946	–	22 739	19 946	2 793	14.0%	22 739
Municipal Infrastructure Grant [Schedule 5B]	22 226	19 946	–	22 739	19 946	2 793	14.0%	22 739
Regional Bulk Infrastructure Grant (Schedule 5B)	13 372	–	–	–	–	–		–
Integrated National Electrification Programme (Municipal)	–	–	–	–	–	–		–
Provincial Government:	27 632	14 787	–	–	14 787	(14 787)	-100.0%	–
Human Settlement	27 632	14 787	–	–	14 787	(14 787)	-100.0%	–
	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	<b>63 230</b>	<b>34 734</b>	<b>–</b>	<b>22 739</b>	<b>34 734</b>	<b>(11 995)</b>	<b>-34.5%</b>	<b>22 739</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>161 076</b>	<b>133 110</b>	<b>178</b>	<b>128 750</b>	<b>133 110</b>	<b>(4 361)</b>	<b>-3.3%</b>	<b>128 750</b>

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 - Q4 Fourth Quarter

Description	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b><u>EXPENDITURE</u></b>								
<b><u>Operating expenditure of Transfers and Grants</u></b>								
<b>National Government:</b>	<b>73 960</b>	<b>73 486</b>	<b>4 062</b>	<b>40 582</b>	<b>73 486</b>	<b>(32 904)</b>	<b>-44.8%</b>	<b>40 582</b>
Equitable Share	70 412	70 463	4 046	38 733	70 463	(31 731)	-45.0%	38 733
Local Government Financial Management Grant [	1 550	1 538	31	372	1 538	(1 165)	-75.8%	372
Expanded Public Works Programme Integrated G	1 485	1 485	(15)	1 476	1 485	(9)	-0.6%	1 476
Municipal Infrastructure Grant [Schedule 5B]	513	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-		-
<b>Provincial Government:</b>	<b>43 284</b>	<b>30 071</b>	<b>23</b>	<b>12 911</b>	<b>30 071</b>	<b>(17 160)</b>	<b>-57.1%</b>	<b>12 911</b>
Human Settlement Development	41 960	29 747	-	12 643	29 747	(17 103)	-57.5%	12 643
Replacement Funding for most vulnerable B3 mun	-	-	-	-	-	-		-
Library Service Conditional Grant	-	-	-	-	-	-		-
Community Development Workers	204	204	23	110	204	(94)	-46.0%	110
Regional Socio-economic Project/Violence Preven	1 000	-	-	38	-	38		38
Maintenance of Main Roads	120	120	-	120	120	-		120
Other grant providers:	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
[insert description]	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Other capital transfers [insert description]	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grant</b>	<b>117 244</b>	<b>103 557</b>	<b>4 085</b>	<b>53 493</b>	<b>103 557</b>	<b>(50 064)</b>	<b>-48.3%</b>	<b>53 493</b>
<b><u>Capital expenditure of Transfers and Grants</u></b>								
<b>National Government:</b>	<b>31 226</b>	<b>19 946</b>	<b>(20 002)</b>	<b>0</b>	<b>19 946</b>	<b>(19 946)</b>	<b>-100.0%</b>	<b>0</b>
Municipal Infrastructure Grant [Schedule 5B]	19 496	19 946	(19 941)	0	19 946	(19 946)	-100.0%	0
Regional Bulk Infrastructure Grant (Schedule 5B)	11 730	-	(61)	-	-	-		-
Integrated National Electrification Programme (Mu	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	<b>31 226</b>	<b>19 946</b>	<b>(20 002)</b>	<b>0</b>	<b>19 946</b>	<b>(19 946)</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRAN</b>	<b>148 470</b>	<b>123 503</b>	<b>(15 918)</b>	<b>53 493</b>	<b>123 503</b>	<b>(70 011)</b>	<b>-56.7%</b>	<b>53 493</b>

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth 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
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	7 196	7 196	583	7 006	7 196	(190)	-3%	7 196
Pension and UIF Contributions	1 003	1 003	85	1 018	1 003	15	1%	1 003
Medical Aid Contributions	201	201	14	137	201	(64)	-32%	201
Motor Vehicle Allowance	651	651	-	0	651	(651)	-100%	651
Cellphone Allowance	556	556	78	934	556	378	68%	556
Housing Allowances	425	425	3	73	425	(352)	-83%	425
Other benefits and allowances	50	50	-	1	50	(49)	-98%	50
<b>Sub Total - Councillors</b>	<b>10 083</b>	<b>10 083</b>	<b>764</b>	<b>9 170</b>	<b>10 083</b>	<b>(913)</b>	<b>-9%</b>	<b>10 083</b>
% increase								
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4 260	4 184	347	4 112	4 184	(72)	-2%	4 184
Pension and UIF Contributions	704	704	46	548	704	(155)	-22%	704
Medical Aid Contributions	131	131	9	104	131	(27)	-20%	131
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	805	805	67	722	805	(83)	-10%	805
Motor Vehicle Allowance	945	945	40	426	945	(519)	-55%	945
Cellphone Allowance	64	64	2	26	64	(38)	-60%	64
Housing Allowances	138	138	-	-	138	(138)	-100%	138
Other benefits and allowances	158	100	55	621	100	521	518%	100
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>7 205</b>	<b>7 071</b>	<b>566</b>	<b>6 559</b>	<b>7 071</b>	<b>(512)</b>	<b>-7%</b>	<b>7 071</b>
% increase								
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	97 371	93 543	7 505	87 040	93 543	(6 503)	-7%	93 543
Pension and UIF Contributions	15 318	15 274	1 186	14 035	15 274	(1 239)	-8%	15 274
Medical Aid Contributions	6 806	6 806	589	6 647	6 806	(159)	-2%	6 806
Overtime	10 974	12 390	1 241	14 629	12 390	2 239	18%	12 390
Performance Bonus	7 091	7 091	590	7 149	7 091	58	1%	7 091
Motor Vehicle Allowance	4 092	3 940	352	3 874	3 940	(66)	-2%	3 940
Cellphone Allowance	378	395	41	497	395	102	26%	395
Housing Allowances	1 490	1 490	121	1 446	1 490	(45)	-3%	1 490
Other benefits and allowances	1 596	1 613	222	2 817	1 613	1 203	75%	1 613
Payments in lieu of leave	791	791	(552)	(3 556)	791	(4 347)	-549%	791
Long service awards	388	388	138	855	388	467	121%	388
Post-retirement benefit obligations	10 126	10 126	908	11 036	10 126	910	9%	10 126
<b>Sub Total - Other Municipal Staff</b>	<b>156 422</b>	<b>153 849</b>	<b>12 341</b>	<b>146 469</b>	<b>153 849</b>	<b>(7 379)</b>	<b>-5%</b>	<b>153 849</b>
% increase								
<b>Total Parent Municipality</b>	<b>173 711</b>	<b>171 003</b>	<b>13 671</b>	<b>162 198</b>	<b>171 003</b>	<b>(8 804)</b>	<b>-5%</b>	<b>171 003</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>								
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; % increase</b>	<b>173 711</b>	<b>171 003</b>	<b>13 671</b>	<b>162 198</b>	<b>171 003</b>	<b>(8 804)</b>	<b>-5%</b>	<b>171 003</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>163 628</b>	<b>160 920</b>	<b>12 907</b>	<b>153 028</b>	<b>160 920</b>	<b>(7 891)</b>	<b>-5%</b>	<b>160 920</b>

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 - Q4 Fourth Quarter

Description	Ref	Budget Year 2017/18											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
<b>R thousands</b>	<b>1</b>												
<b>Cash Receipts By Source</b>													
Property rates		3 345	12 935	5 490	12 707	4 868	3 463	3 750	3 286	3 530	3 066	5 141	109
Service charges - electricity revenue		18 142	20 502	15 447	17 251	14 535	12 109	14 563	14 600	19 412	19 464	18 169	30 838
Service charges - water revenue		2 316	3 051	2 526	2 851	3 597	2 663	3 712	3 711	3 924	4 154	2 951	(49)
Service charges - sanitation revenue		4 300	2 031	1 676	1 668	1 745	1 311	2 229	1 636	3 924	1 684	1 605	(4 549)
Service charges - refuse		1 483	2 094	1 671	1 804	1 828	1 291	2 043	1 712	1 916	1 574	1 488	(1 046)
Service charges - other		2 075	1 341	1 346	1 974	3 604	605	2 903	3 699	1 502	3 416	87	(30 118)
Rental of facilities and equipment		3	(72)	818	144	137	162	194	506	1 101	1 284	804	4 568
Interest earned - external investments		10	1 066	(0)	1 234	549	645	129	1 315	505	34	380	(1 305)
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	713	7 838
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		6	14	18	144	219	75	387	1 114	703	344	248	(292)
Licences and permits		(1 269)	(1 928)	(1 491)	(206)	334	(1 265)	843	5 502	1 816	359	-	(2 693)
Agency services		-	-	-	-	-	-	-	-	-	-	385	4 230
Transfer receipts - operating		-	33 346	354	7 046	21	25 737	2 376	2 411	18 294	-	8 154	108
Other revenue		86	102	744	439	430	3 895	355	739	1 309	638	-	(8 737)
<b>Cash Receipts by Source</b>		<b>30 496</b>	<b>74 482</b>	<b>28 599</b>	<b>47 056</b>	<b>31 868</b>	<b>50 692</b>	<b>33 483</b>	<b>40 230</b>	<b>57 937</b>	<b>36 016</b>	<b>40 125</b>	<b>(1 100)</b>
<b>Other Cash Flows by Source</b>													
Transfer receipts - capital		-	8 307	-	-	-	11 257	-	-	11 176	8 356	5 269	18 865
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	3 500
Increase in consumer deposits		59	55	279	76	80	84	40	70	78	69	-	(889)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		53	(20)	(56 011)	12 498	13 000	13 500	-	(60 567)	11 819	22 267	-	43 461
<b>Total Cash Receipts by Source</b>		<b>30 608</b>	<b>82 824</b>	<b>(27 133)</b>	<b>59 629</b>	<b>44 948</b>	<b>75 532</b>	<b>33 524</b>	<b>(20 267)</b>	<b>81 009</b>	<b>66 707</b>	<b>45 394</b>	<b>63 837</b>
<b>Cash Payments by Type</b>													
Employee related costs		11 037	10 837	11 092	11 416	16 388	11 179	11 843	12 457	11 710	11 527	12 029	12 833
Remuneration of councillors		758	753	729	752	728	727	1 209	794	797	971	840	1 024
Interest paid		-	-	231	-	-	71	-	0	161	-	78	396
Bulk purchases - Electricity		187	396	44 688	13 080	11 853	13 944	12 887	14 836	16 710	18 156	13 579	2 631
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		46	1 592	919	2 058	2 304	1 069	2 045	4 319	3 787	2 470	625	(13 734)
Contracted services		531	1 478	1 252	1 920	3 798	6 735	1 422	3 652	4 979	3 667	1 634	(11 462)
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		203	2	46	3 120	6 550	32	3 165	41	115	219	49	(12 956)
General expenses		33 065	3 772	6 400	5 022	5 995	1 120	3 258	4 139	3 736	6 129	2 084	(49 211)
<b>Cash Payments by Type</b>		<b>45 828</b>	<b>18 830</b>	<b>65 358</b>	<b>37 370</b>	<b>47 616</b>	<b>34 876</b>	<b>35 830</b>	<b>40 239</b>	<b>41 993</b>	<b>43 139</b>	<b>30 918</b>	<b>(70 479)</b>
<b>Other Cash Flows/Payments by Type</b>													
Capital assets		12 297	6 429	3 599	2 293	2 583	5 778	2 214	2 996	8 489	9 348	8 272	19 383
Repayment of borrowing		16 083	(14 279)	(2 897)	(5 075)	32 009	(29 663)	(265)	123	(614)	(866)	-	5 443
Other Cash Flows/Payments		21 681	(300)	5 687	89 274	(4 385)	(17 494)	(47 237)	78 727	(64 560)	(18 751)	(14 902)	24 741
<b>Total Cash Payments by Type</b>		<b>95 889</b>	<b>10 680</b>	<b>71 746</b>	<b>123 862</b>	<b>77 823</b>	<b>(6 502)</b>	<b>(9 459)</b>	<b>122 085</b>	<b>(14 692)</b>	<b>32 871</b>	<b>24 287</b>	<b>(20 912)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(65 282)</b>	<b>72 144</b>	<b>(98 880)</b>	<b>(64 232)</b>	<b>(32 875)</b>	<b>82 034</b>	<b>42 983</b>	<b>(142 351)</b>	<b>95 701</b>	<b>33 837</b>	<b>21 106</b>	<b>84 748</b>
Cash/cash equivalents at the month/year beginning:		45 875	(19 406)	52 738	(46 142)	(110 374)	(143 249)	(61 214)	(18 231)	(160 582)	(64 881)	(31 045)	(9 938)
Cash/cash equivalents at the month/year end:		(19 406)	52 738	(46 142)	(110 374)	(143 249)	(61 214)	(18 231)	(160 582)	(64 881)	(31 045)	(9 938)	74 810

**Withdrawals from Municipal Bank Accounts**  
**Quarter ending 30 June 2018**  
**Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003**

MFMA Section	Item Description	Income transactions April 2018	Income transactions May 2018	Income transactions June 2018	Expenditure transactions April 2018	Expenditure transactions May 2018	Expenditure transactions June 2018
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)						
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)						
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)						
11(1) (e) (i)	Money collected on behalf of organ of state:						
	- VAT	-	-	2 356	3 234 279	3 065 726	3 591 516
	- Agency fees, for example motor registration, drivers licence, etc.	501	-927 079	-723 879	-	-	919
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state						
11(1) (f)	Refund of money incorrectly paid into bank account						
11(1) (g)	Refund of guarantees, sureties & security deposits	-359 396	-254 930	-121 096	113 953	117 612	97 942
		<b>-358 895</b>	<b>-1 182 009</b>	<b>-842 619</b>	<b>3 348 232</b>	<b>3 183 338</b>	<b>3 690 377</b>
11(1) (h)	Cash management and investment purposes:						
	- Realised	-22 000 000	-22 000 000	-22 000 000			
	- Made	-	-	-			
	- <b>Nett movement</b>	<b>-22 000 000</b>	<b>-22 000 000</b>	<b>-22 000 000</b>			

# Expenditure on Staff & Councillor Benefits for the period 1 July 2017 to 30 June 2018.

(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
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	101 631 849	97 726 884	91 152 065	93.27%
66(b)	Contributions to pension funds and medical aids	22 958 330	22 914 452	21 333 746	93.10%
66(c)	Travel, accomodation and subsistence	5 037 107	4 885 737	4 300 489	88.02%
66(d)	Housing benefits and allowances	1 628 586	1 628 586	1 445 756	88.77%
66(e)	Overtime	10 974 215	12 390 116	14 628 986	118.07%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances	21 397 639	21 373 981	20 205 370	94.53%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 163 627 726</b>	<b>R 160 919 756</b>	<b>R 153 066 412</b>	<b>95.12%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	838 861	838 861	604 288	72.04%
DM	Deputy Mayor	621 755	621 755	557 428	89.65%
SP	Speaker	622 012	622 012	556 871	89.53%
MCM	Mayoral Committee members	2 476 596	2 476 596	2 063 951	83.34%
CLLR	Other Councillors	4 319 456	4 319 456	4 232 338	97.98%
MED	Medical aid contributions	200 997	200 997	137 142	68.23%
PEN	Pension fund contributions	1 003 257	1 003 257	1 018 053	101.47%
WARD	Ward Committee Allowance	720 000	720 000	683 000	94.86%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>10 802 934</b>	<b>10 802 934</b>	<b>9 853 071</b>	<b>91.21%</b>
	<b>Total Councillor and Staff Benefits</b>	<b>R 174 430 660</b>	<b>R 171 722 690</b>	<b>R 162 919 483</b>	<b>94.87%</b>

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 4th QUARTER REPORT 2017/18

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	2017/18 Annual Target	2017/18 Annual Result	Reasons for not achieving target	Corrective measures
Essential services	Sustainable provision & maintenance of basic services	TecDir1	Percentage expenditure on maintenance budget by Technical Directorate.	99%	99.7%		
		TecDir3	Percentage expenditure on capital budget by Technical Directorate.	96%	98%		
		TecRo7	Kilometres of roads upgraded & rehabilitated.	3	4.05		
		TecWat21	Percentage compliance with drinking water quality standards	98%	100%		
		TecWat20	Decrease unaccounted water losses.	18%	18%		
		TecEl37	Decrease unaccounted electricity losses.	10%	8%		
		FinInc17	Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	<1%	0%		
		FinInc18	Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	<1%	0%		
		FinInc19	Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	<1%	0%		
		FinInc20	Number of outstanding valid applications for waste removal services expressed as a % of total number of billings for the service.	<1%	0%		
	Provide for the needs of informal settlements through improved services	TecDir2	Number of subsidised serviced sites developed.	100	195		
		TecWat22	Provide basic services - number of informal areas with sufficient communal water service points (taps).	3	3		
		TecSan13	Provide basic services - number of informal areas with sufficient communal sanitation service points(toilets).	3	3		
		TecRef31	Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area cleaning service.	3	3		
		TecEl36	Number of subsidised electricity connections installed.	200	189	Houses were illegally occupied before electricity connections could be installed and it was decided not to continue with electrical connections before the legal approved beneficiaries did not move into the houses.	Legal action has been introduced to remove the illegal occupiers from the houses. Outcome of the court action was still awaited at year end.
Governance	Support institutional development & transformation	CorpHR12	Percentage of people from employment equity target groups employed in the three highest levels of management.	4	4		
		CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	96%	99%		
	Financial Viability	MM1	Percentage spend on maintenance for the whole municipality.	99%	99.6%		
		MM2	Percentage spend on Capital Budget for the whole municipality.	96%	96%		
		FinDir3	Opinion of the Auditor-General on annual financial statements of the previous year.	Unqualified	Unqualified		
		FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2.8	3.3		
		FinFAdm10	Financial viability expressed as Debt-Coverage ratio	90	104		
		FinFAdm11	Financial viability expressed outstanding service debtors	44%	49%	Some households did not qualify for indigent support due to the income of people other than the owner being taken into account. The other people did not contribute to the payment of municipal accounts, while the owners could not afford to pay the account with their own income.	The Indigent policy has been amended with implementation date 1 July 2018
		FinInc15	Increased revenue collection	95%	94%	The drought has negatively effected employment opportunities resulting that households could not afford to pay their municipal accounts.	Council established a task team to investigate measures to improve debt collection as well as the installation of water management devices.
	Strengthen relations	MMIDP9	Number of IDP community meetings held.	14	14		
		ComSoc49	Number of meetings with intergovernmental partners.	12	13		



**WITZENBERG MUNICIPALITY**  
**SDBIP TOP LAYER 4th QUARTER REPORT 2017/18**

Key Performance Area	Strategic Objective	Ref Nr	Key Performance Indicator	2017/18 Annual Target	2017/18 Annual Result	Reasons for not achieving target	Corrective measures
Communal services	Provide & maintain facilities	ComDir1	Percentage expenditure on maintenance budget by Community Directorate.	99%	99.6%		
		ComDir2	Percentage expenditure on capital budget by Community Directorate.	96%	97%		
		ComAm34	Customer satisfaction survey on community facilities (score 1 - 5)	1	1		
Socio-Economic Support Services	Support the poor & vulnerable	ComLed8	The number of jobs created through the municipality's local economic development initiatives including capital projects.	390	403		
		ComHS14	Number of housing opportunities provided per year - top structures.	107	107		
		ComHS15	Number of rental stock transferred.	60	39	Several transfers could not be finalised due to the following reasons: - original beneficiaries could not be located - death of original beneficiaries - household differences on who should be the legally title holder - delays in transfers from the Deeds Office.	Several of the reasons as mentioned are difficult to address as they relates to a lack of interest from certain beneficiaries. The municipality will however increase awareness to ensure co-operation from the relevant parties.
		ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	3000	2373		
		ComSoc42	Bi-annual HIV/AIDS awareness programmes	3	5		
		ComSoc43	Arrange workshops for youth per twinning agreement	2	4		
		ComSoc44	Implement substance abuse programmes	5	8		
		ComSoc45	Implementation of child protection programmes	2	4		
		ComSoc46	Implementation of early childhood development programmes	4	6		
		ComSoc47	Implementation of gender programmes	2	5		
		ComSoc48	Implementation of projects for persons with disabilities	2	4		
	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	1		
		ComLed4	Compile & Implementation of LED Strategy.	Review of plan	1		

The performance report is subject to verification and audit.