



**Mid-Year Budget Statement
and Performance Assessment
Report for the Period
1 July 2022 to 31 December 2022**

Section 72

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1 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 the 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 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

(1) The accounting officer of a municipality must by 25 January of each year –

(a) assess the performance of the municipality during the first half of the financial year, taking into account –

- (i) the monthly statements referred to in section 71 for the first half of the financial year;
- (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
- (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
- (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to –

- (i) the mayor of the municipality
- (ii) the National Treasury; and
- (iii) the relevant Provincial Treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

(3) The accounting officer must, as part of the review –

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Thereafter, the mayor must, in terms of Section 54(1) of the act:

(a) Consider the report;

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-

- (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
- (ii) That spending of funds and revenue collection proceed in accordance with the budget;

(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) Submit the report to the council by 31 January of each year.

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

33. Format of a mid-year budget and performance assessment.—A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be 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.¹⁹
34. Publication of mid-year budget and performance assessments.—
- (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including—
- (a) summaries in alternate languages predominant in the community; and
 - (b) information relevant to each ward in the municipality.
35. Submission of mid-year budget and performance assessments. —The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form—
- (a) the mid-year budget and performance assessment by 25 January of each year; and
 - (b) any other information relating to the mid-year budget and performance assessment as may be required by the National Treasury.

PART 1 - IN-YEAR REPORT

Mayors Report

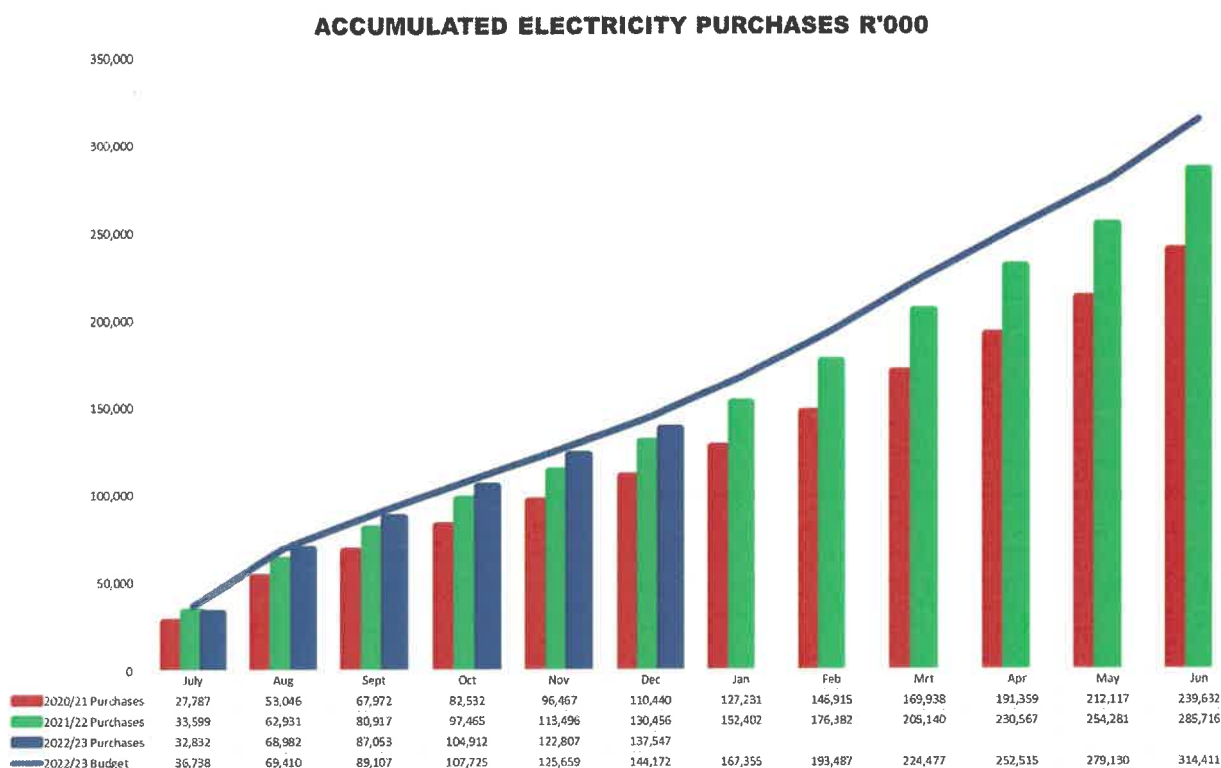
Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Aldermen
Councillors

It is my privilege to present to you Mid-Year Budget Statement and Performance Assessment Report for the six months 1 July 2022 to 31 December 2022.

The collection rate of 85 % remains a concern. The credit control must be amended to improve debt collection in areas where Eskom distribute electricity.

The spending on capital projects remains a challenge. Only 34% was spend during the first six months of the financial year. Steps will be implemented to speed up service delivery.

The bulk purchases of electricity are R 6.6 million below budget as illustrated in the following graph:



Other expenditure patterns remain within budgeted amounts and no unauthorised or unforeseen or unavoidable expenditure was observed. Overtime and standby expenditure also remains a challenge. This expenditure is however a direct consequence of after-hours service delivery and it remains a challenge to manage when one weighs it up against the much needed services required by the Witzenberg community.

An adjustment budget will be compiled and submitted to Council for consideration due to operational requirements and amendments to allocations to Witzenberg Municipality as per the Provincial and National Adjustment Budgets.

The following table provides the details on the audit outcomes for the 2021/22 financial year with the proposed correctives steps:

Auditor-General Report on Financial Performance 2021/2022	
Status of the audit report:	Unqualified
Issue raised	Corrective step implemented
<u>Emphasis of matter:</u>	
<u>Material impairments</u>	
As disclosed in note 3 to the financial statements, the municipality provided for an impairment of R 258.7 million (2020-21: R 214.2 million) on receivables from exchange transactions amounting to R 344.9 million (2019-20: R 285.7 million).	A report will be submitted to Council to consider the write off debt of indigent households by end of May 2023. A council workshop will be arranged to address the outstanding debt.
As disclosed in note 4 to the financial statements, the municipality provided for an impairment of R 43.0 million (2020-21: R 47.1 million) on receivables from non-exchange transactions amounting to R 56.5 million (2020-21: R 58.1 million).	The credit control policy will be implemented again as it was not implemented fully during the lockdown period.
<u>Restatement of corresponding figures</u>	
As disclosed in note 36 to the financial statements, the corresponding figures for 30 June 2021 have been restated as a result of errors discovered during 2021-22 in the financial statements of the municipality for the year ended 30 June 2022.	None

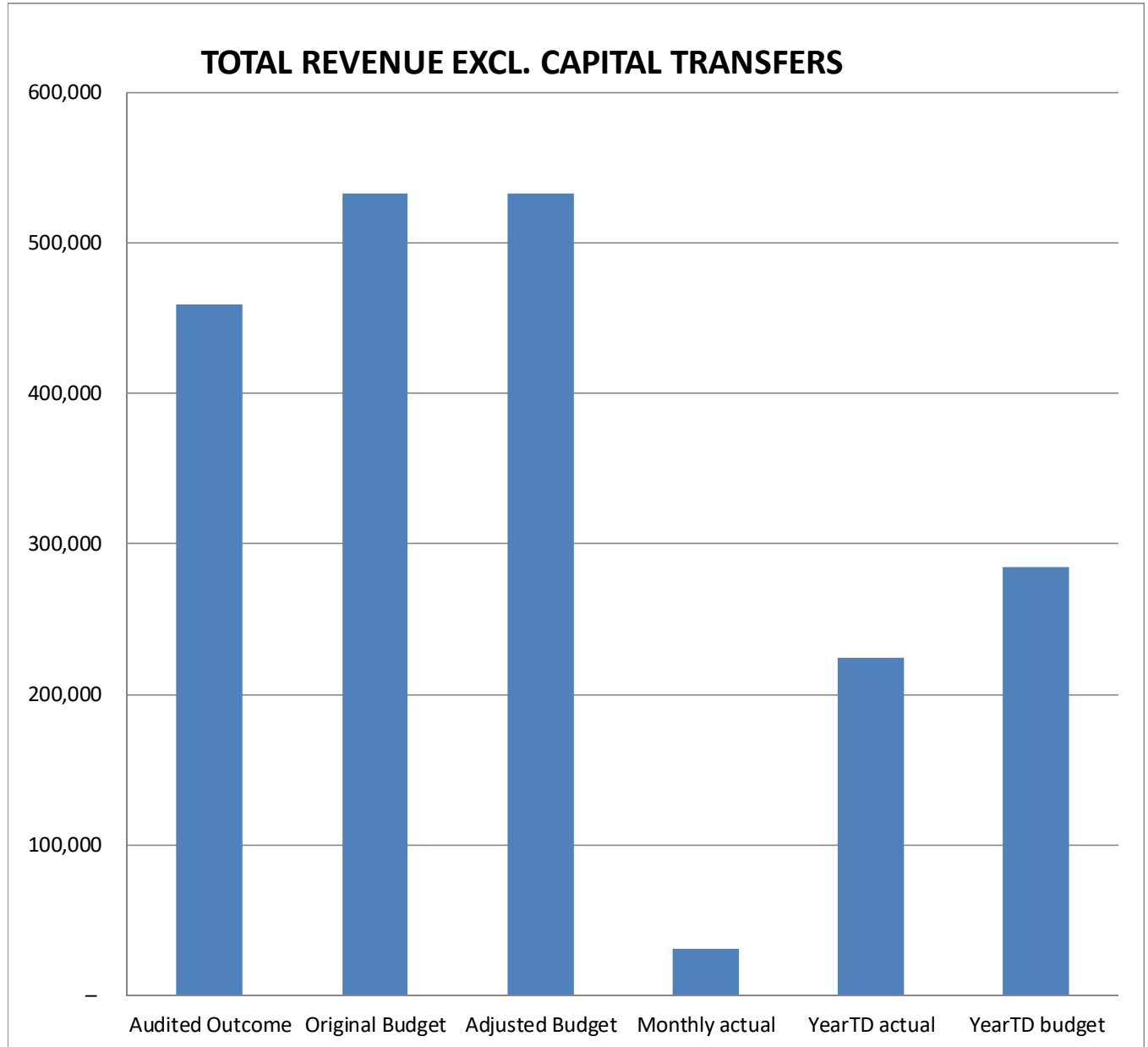


ALDERMAN HJ SMIT
EXECUTIVE MAYOR

Resolution

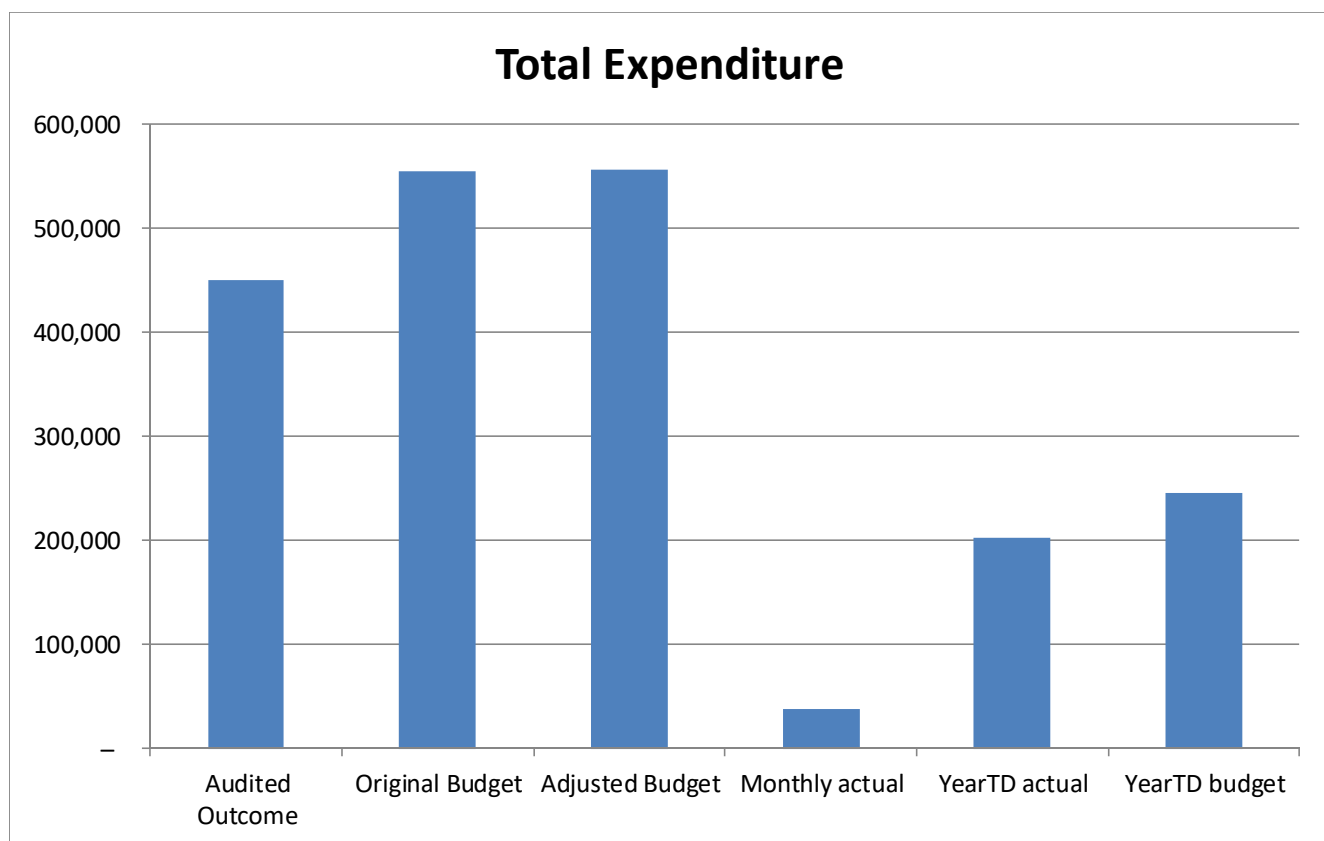
It is recommended that council take cognisance of the mid-year budget and performance assessment for the period 1 July 2022 to 31 December 2022.

Executive Summary



42% of the budgeted revenue excluding capital transfers was levied for the six months until 31 December 2016. The rates for the full financial year for property owners that prefer to pay their rates annually were levied during July 2016. The consumption of services such as water and electricity are expected to increase during the next months due to the agricultural season.

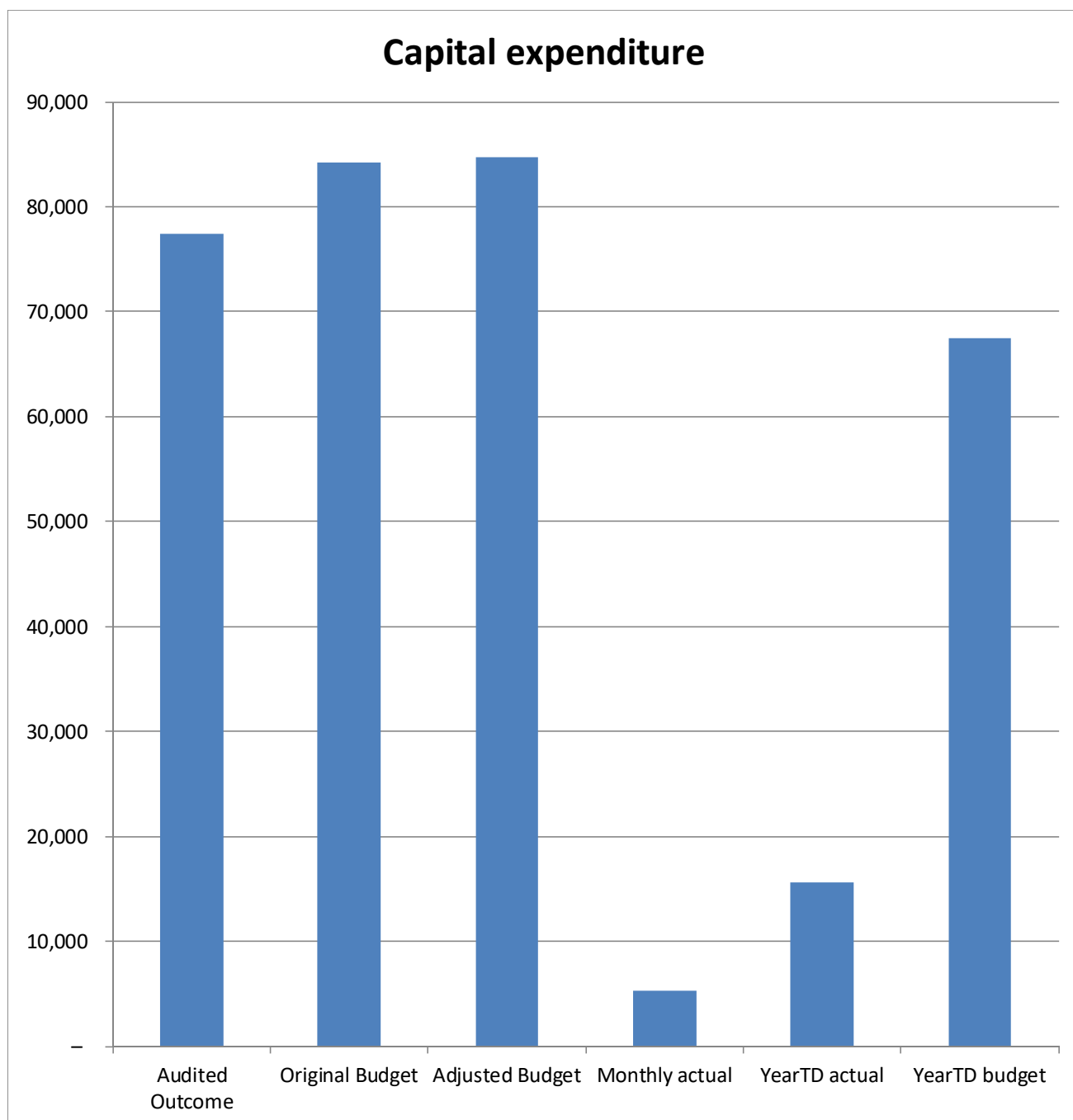
The revenue for grants is less than budgeted as the approval for the Bella Vista housing project was only received in November 2016.



For the six months until 31 December 2016 36% of the budgeted expenditure for the financial year was incurred.

It is expected that the bulk purchases from Eskom will increase in the latter half of the financial year due to the agricultural season.

The expenditure on housing is less than budgeted as the approval for the Bella Vista housing project was only received in November 2016.



For the six months until 31 December 2016 18% of the budgeted capital expenditure for the financial year was incurred.

The project that contributes the most to the low spending on the capital budget is the Tulbagh raw water dam. Although the project is included in the 2016 Division of Revenue Act the inclusion of the project is a mistake according to the relevant national department.

Steps will be implemented to ensure faster spending of the capital budget.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 December 2022.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	88 709	95 592	95 592	5 256	66 690	47 796	18 894	40%	95 592
Service charges	434 782	449 486	449 486	38 291	226 784	224 743	2 041	1%	449 486
Investment revenue	5 580	5 089	5 089	940	5 786	2 545	3 242	127%	14 200
Transfers recognised - operational	124 169	152 300	158 948	35 242	84 016	79 474	4 542	6%	158 948
Other own revenue	62 003	45 738	49 005	5 117	30 286	24 503	5 783	24%	49 005
transfers and contributions)	715 243	748 205	758 121	84 846	413 562	379 060	34 502	9%	767 231
Employee costs	10 070	247 136	240 846	16 534	111 677	120 423	(8 747)	-7%	240 846
Remuneration of Councillors	10 070	12 108	12 108	879	5 472	6 054	(581)	-10%	12 108
Depreciation & asset impairment	38 331	39 589	39 589	-	-	19 794	(19 794)	-100%	52 049
Finance charges	8 948	9 116	9 116	9	51	4 558	(4 507)	-99%	9 116
Materials and bulk purchases	300 157	330 565	330 308	18 835	129 603	165 154	(35 551)	-22%	330 308
Transfers and grants	2 624	13 143	13 112	-	903	6 556	(5 653)	-86%	13 112
Other expenditure	320 309	147 827	151 382	18 441	68 088	75 691	(7 602)	-10%	110 280
Total Expenditure	690 510	799 484	796 461	54 698	315 794	398 230	(82 436)	-21%	767 820
Surplus/(Deficit)	24 734	(51 279)	(38 340)	30 148	97 768	(19 170)	116 938	-610%	(589)
Transfers recognised - capital	64 244	53 821	75 229	-	-	37 615	(37 615)	-100%	75 229
Contributions & Contributed assets	449	453	453	-	-	227	(227)	-100%	453
& contributions	89 427	2 995	37 342	30 148	97 768	18 671	79 096	424%	75 094
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	89 427	2 995	37 342	30 148	97 768	18 671	79 096	424%	75 094
Capital expenditure & funds sources									
Capital expenditure	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374
Capital transfers recognised	64 905	60 036	73 589	626	32 014	36 794	(4 780)	-13%	73 589
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 478	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Internally generated funds	9 398	22 107	27 786	2 479	5 770	13 893	(8 123)	-58%	27 786
Total sources of capital funds	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374
Financial position									
Total current assets	271 947	242 916	242 916		381 294				242 916
Total non current assets	1 118 690	1 124 460	1 124 460		1 156 473				1 124 460
Total current liabilities	120 617	137 549	137 549		166 467				137 549
Total non current liabilities	234 105	260 296	260 296		237 616				260 296
Community wealth/Equity	1 035 916	969 530	969 530		1 133 684				969 530
Cash flows									
Net cash from (used) operating	97 075	74 035	74 035	44 155	107 365	37 018	70 347	190%	94 625
Net cash from (used) investing	(68 377)	(92 143)	(92 143)	(3 609)	(141 626)	(46 072)	(95 555)	207%	(106 962)
Net cash from (used) financing	876	9 000	9 000	(158)	33	4 500	(4 467)	-99%	33
end	144 880	143 632	143 632	-	110 642	148 186	(37 544)	-25%	151 265
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	60 901	6 885	6 553	11 372	5 356	4 669	27 958	253 415	377 108
Creditors Age Analysis									
Total Creditors	210	82	-	-	-	-	-	-	292

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

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) - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	267 425	296 081	299 595	44 249	175 478	149 798	25 680	17%	299 351
Finance and administration	113 021	120 347	123 396	7 248	80 495	61 698	18 797	30%	123 396
<i>Community and public safety</i>	132 043	159 445	159 910	35 724	86 931	79 955	6 976	9%	159 910
Community and social services	121 745	135 103	135 304	35 253	83 883	67 652	16 231	24%	135 304
Sport and recreation	9 438	12 172	12 172	450	2 935	6 086	(3 150)	-52%	12 172
Public safety	25	7	271	0	4	135	(131)	-97%	271
Housing	835	12 165	12 165	20	109	6 082	(5 973)	-98%	12 165
<i>Economic and environmental services</i>	29 359	33 208	50 040	1 689	9 553	25 020	(15 467)	-62%	50 040
Planning and development	2 643	4 600	3 119	415	1 518	1 560	(42)	-3%	3 119
Road transport	26 716	28 598	44 927	1 274	8 035	22 464	(14 429)	-64%	44 927
Environmental protection	0	10	1 993	-	-	997	(997)	-100%	1 993
<i>Trading services</i>	497 310	489 091	500 069	40 179	236 469	250 035	(13 566)	-5%	500 069
Energy sources	335 811	335 873	341 027	19 707	159 769	170 514	(10 745)	-6%	341 027
Water management	72 814	87 028	91 441	4 872	27 083	45 720	(18 637)	-41%	91 441
Waste water management	37 551	33 120	34 531	12 415	31 273	17 266	14 008	81%	34 531
Waste management	51 135	33 071	33 071	3 185	18 344	16 535	1 809	11%	33 071
Total Revenue - Functional	926 253	977 952	1 009 742	121 845	508 529	504 871	3 658	1%	1 009 498
Expenditure - Functional									
<i>Governance and administration</i>	195 658	275 385	273 372	16 474	106 536	136 686	(30 149)	-22%	273 372
Executive and council	92 104	131 960	132 542	7 846	50 529	66 271	(15 742)	-24%	132 542
Finance and administration	76 157	111 594	110 781	6 416	43 095	55 390	(12 295)	-22%	110 781
Internal audit	27 397	31 831	30 050	2 211	12 913	15 025	(2 112)	-14%	30 050
<i>Community and public safety</i>	159 065	186 516	186 217	12 590	72 087	93 109	(21 021)	-23%	186 217
Community and social services	50 760	54 437	54 371	4 186	23 509	27 185	(3 676)	-14%	54 371
Sport and recreation	66 900	72 749	72 629	5 234	29 817	36 315	(6 497)	-18%	72 629
Public safety	36 458	42 158	42 040	2 796	16 464	21 020	(4 556)	-22%	42 040
Housing	4 947	17 172	17 177	374	2 296	8 589	(6 292)	-73%	17 177
<i>Economic and environmental services</i>	799 367	877 861	879 382	58 461	348 717	439 691	(90 974)	-21%	879 382
Planning and development	11 200	12 176	12 345	1 007	6 046	6 172	(127)	-2%	12 345
Road transport	21 618	27 010	30 788	1 622	11 346	15 394	(4 048)	-26%	30 788
Environmental protection	766 550	838 675	836 249	55 832	331 325	418 125	(86 799)	-21%	836 249
<i>Trading services</i>	182 421	185 424	174 234	19 111	82 947	87 117	(4 169)	-5%	174 234
Energy sources	39 584	42 061	41 853	5 488	21 113	20 926	186	1%	41 853
Water management	42 360	46 551	46 226	4 130	19 045	23 113	(4 068)	-18%	46 226
Waste water management	64 265	60 073	54 733	5 000	23 070	27 367	(4 297)	-16%	54 733
Waste management	36 212	36 739	31 422	4 493	19 720	15 711	4 010	26%	31 422
<i>Other</i>	780 870	803 432	834 756	84 846	414 012	417 378	(3 366)	-1%	834 756
Total Expenditure - Functional	2 117 380	2 328 617	2 347 961	191 482	1 024 300	1 173 980	(149 680)	-13%	2 347 961
Surplus/ (Deficit) for the year	(1 191 128)	(1 350 665)	(1 338 219)	(69 637)	(515 772)	(669 109)	153 338		(1 338 464)

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) - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Revenue - Functional									
Municipal governance and administration	121 109	120 607	123 657	7 250	80 511	61 828	18 683	30%	123 413
Executive and council	8 088	260	260	3	16	130	(114)	-88%	16
Mayor and Council	8 088	–	–	3	16	–	16		16
Municipal Manager, Town Secretary and Chief Execut	–	260	260	–	–	130	(130)	-100%	–
Finance and administration	113 021	120 347	123 396	7 248	80 495	61 698	18 797	30%	123 396
Administrative and Corporate Support	1	10	10	–	0	5	(4)	-90%	10
Budget and Treasury Office	112 606	119 453	122 502	7 066	80 266	61 251	19 015	31%	122 502
Finance	–	193	193	–	–	96	(96)	-100%	193
Community and public safety	132 043	159 445	159 910	35 724	86 931	79 955	6 976	9%	159 910
Community and social services	121 745	135 103	135 304	35 253	83 883	67 652	16 231	24%	135 304
Aged Care	110 799	124 036	124 237	35 200	83 639	62 118	21 520	35%	124 237
Cemeteries, Funeral Parlours and Crematoriums	262	242	242	14	76	121	(45)	-37%	242
Community Halls and Facilities	186	283	283	36	137	142	(5)	-4%	283
Libraries and Archives	10 498	10 542	10 542	3	31	5 271	(5 240)	-99%	10 542
Sport and recreation	9 438	12 172	12 172	450	2 935	6 086	(3 150)	-52%	12 172
Recreational Facilities	6 547	4 869	4 869	449	2 871	2 435	436	18%	4 869
Sports Grounds and Stadiums	2 891	7 302	7 302	1	64	3 651	(3 587)	-98%	7 302
Public safety	25	7	271	0	4	135	(131)	-97%	271
Civil Defence	–	–	264	–	–	132	(132)	-100%	264
Fire Fighting and Protection	25	7	7	0	4	3	1	16%	7
Housing	835	12 165	12 165	20	109	6 082	(5 973)	-98%	12 165
Housing	835	12 165	12 165	20	109	6 082	(5 973)	-98%	12 165
Health	–	–	–	–	–	–	–		–
Economic and environmental services	29 359	33 208	50 040	1 689	9 553	25 020	(15 467)	-62%	50 040
Planning and development	2 643	4 600	3 119	415	1 518	1 560	(42)	-3%	3 119
Economic Development/Planning	902	2 149	668	–	–	334	(334)	-100%	668
Town Planning, Building Regulations and Enforcemen	1 741	1 497	1 497	415	1 518	749	769	103%	1 497
Project Management Unit	–	954	954	–	–	477	(477)	-100%	954
Road transport	26 716	28 598	44 927	1 274	8 035	22 464	(14 429)	-64%	44 927
Police Forces, Traffic and Street Parking Control	14 273	16 028	16 028	1 274	8 035	8 014	21	0%	16 028
Roads	12 443	12 570	28 899	–	–	14 450	(14 450)	-100%	28 899
Environmental protection	0	10	1 993	–	–	997	(997)	-100%	1 993
Biodiversity and Landscape	0	10	1 993	–	–	997	(997)	-100%	1 993
Trading services	497 310	489 091	500 069	40 179	236 469	250 035	(13 566)	-5%	500 069
Energy sources	335 811	335 873	341 027	19 707	159 769	170 514	(10 745)	-6%	341 027
Electricity	334 246	335 873	341 027	19 707	159 769	170 514	(10 745)	-6%	341 027
Street Lighting and Signal Systems	1 565	–	–	–	–	–	–		–
Water management	72 814	87 028	91 441	4 872	27 083	45 720	(18 637)	-41%	91 441
Water Distribution	72 814	70 521	74 933	4 872	27 083	37 466	(10 383)	-28%	74 933
Water Storage	–	16 508	16 508	–	–	8 254	(8 254)	-100%	16 508
Waste water management	37 551	33 120	34 531	12 415	31 273	17 266	14 008	81%	34 531
Public Toilets	164	–	812	36	104	406	(302)	-74%	812
Sewerage	36 498	33 120	33 720	12 378	31 169	16 860	14 310	85%	33 720
Storm Water Management	889	–	–	–	–	–	–		–
Waste management	51 135	33 071	33 071	3 185	18 344	16 535	1 809	11%	33 071
Solid Waste Disposal (Landfill Sites)	16 237	–	–	–	–	–	–		–
Solid Waste Removal	34 897	33 071	33 071	3 185	18 344	16 535	1 809	11%	33 071
Other	116	126	126	3	98	63	35	55%	126
Licensing and Regulation	116	126	126	3	98	63	35	55%	126
Total Revenue - Functional	779 937	802 479	833 803	84 846	413 562	416 902	(3 339)	-1%	833 559

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Expenditure - Functional									
Municipal governance and administration	195 658	275 385	273 372	16 474	106 536	136 686	(30 149)	-22%	273 372
Executive and council	92 104	131 960	132 542	7 846	50 529	66 271	(15 742)	-24%	132 542
Mayor and Council	9 252	11 749	11 853	869	5 256	5 927	(670)	-11%	11 853
Municipal Manager, Town Secretary and Chief Execut	82 852	120 211	120 689	6 977	45 272	60 344	(15 072)	-25%	120 689
Finance and administration	76 157	111 594	110 781	6 416	43 095	55 390	(12 295)	-22%	110 781
Administrative and Corporate Support	31	1 804	1 804	-	3	902	(899)	-100%	1 804
Asset Management	34 833	36 843	36 485	4 875	19 802	18 242	1 559	9%	36 485
Budget and Treasury Office	4 925	3 146	3 126	334	1 799	1 563	236	15%	3 126
Finance	11 708	40 419	40 155	(655)	9 011	20 077	(11 066)	-55%	40 155
Fleet Management	3 868	5 135	5 025	112	2 366	2 513	(147)	-6%	5 025
Human Resources	1 368	2 821	2 821	222	775	1 411	(636)	-45%	2 821
Information Technology	4 022	4 189	4 188	325	1 980	2 094	(114)	-5%	4 188
Legal Services	4 110	1 687	1 683	76	458	842	(384)	-46%	1 683
Marketing, Customer Relations, Publicity and Media	7	382	382	-	-	191	(191)	-100%	382
Risk Management	7 006	8 381	8 314	632	3 620	4 157	(537)	-13%	8 314
Supply Chain Management	1 914	2 231	2 237	175	1 196	1 118	77	7%	2 237
Valuation Service	1 914	2 231	2 237	175	1 196	1 118	77	7%	2 237
Internal audit	27 397	31 831	30 050	2 211	12 913	15 025	(2 112)	-14%	30 050
Governance Function	27 397	31 831	30 050	2 211	12 913	15 025	(2 112)	-14%	30 050
Community and public safety	159 065	186 516	186 217	12 590	72 087	93 109	(21 021)	-23%	186 217
Community and social services	50 760	54 437	54 371	4 186	23 509	27 185	(3 676)	-14%	54 371
Cemeteries, Funeral Parlours and Crematoriums	5 875	6 675	6 658	466	2 740	3 329	(589)	-18%	6 658
Sport and recreation	66 900	72 749	72 629	5 234	29 817	36 315	(6 497)	-18%	72 629
Community Parks (including Nurseries)	6 712	6 544	6 568	478	2 946	3 284	(338)	-10%	6 568
Recreational Facilities	36 554	42 158	42 040	2 796	16 464	21 020	(4 556)	-22%	42 040
Sports Grounds and Stadiums	96	-	-	-	-	-	-	-	-
Public safety	36 458	42 158	42 040	2 796	16 464	21 020	(4 556)	-22%	42 040
Fire Fighting and Protection	27 350	31 338	31 220	2 056	12 120	15 610	(3 489)	-22%	31 220
Housing	4 947	17 172	17 177	374	2 296	8 589	(6 292)	-73%	17 177
Housing	4 917	16 888	16 893	371	2 270	8 447	(6 177)	-73%	16 893
Informal Settlements	30	284	284	4	26	142	(116)	-82%	284
Economic and environmental services	799 367	877 861	879 382	58 461	348 717	439 691	(90 974)	-21%	879 382
Planning and development	11 200	12 176	12 345	1 007	6 046	6 172	(127)	-2%	12 345
Corporate Wide Strategic Planning (IDPs, LEDs)	2 177	2 329	2 320	184	1 149	1 160	(11)	-1%	2 320
Economic Development/Planning	1 669	1 778	2 018	181	953	1 009	(56)	-6%	2 018
Town Planning, Building Regulations and Enforcement	4 880	5 072	5 009	424	2 636	2 505	131	5%	5 009
Project Management Unit	2 473	2 998	2 998	218	1 307	1 499	(192)	-13%	2 998
Road transport	21 618	27 010	30 788	1 622	11 346	15 394	(4 048)	-26%	30 788
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-
Roads	808	1 648	3 557	90	478	1 778	(1 300)	-73%	3 557
Environmental protection	766 550	838 675	836 249	55 832	331 325	418 125	(86 799)	-21%	836 249
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Pollution Control	450 070	485 015	481 084	34 903	194 364	240 542	(46 178)	-19%	481 084
Trading services	182 421	185 424	174 234	19 111	82 947	87 117	(4 169)	-5%	174 234
Energy sources	39 584	42 061	41 853	5 488	21 113	20 926	186	1%	41 853
Electricity	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	39 383	40 655	40 447	5 480	21 025	20 223	802	4%	40 447
Water management	42 360	46 551	46 226	4 130	19 045	23 113	(4 068)	-18%	46 226
Water Treatment	2 866	5 010	4 590	10	1 722	2 295	(573)	-25%	4 590
Water Distribution	37 782	39 546	39 641	3 961	16 398	19 820	(3 422)	-17%	39 641
Water Storage	1 712	1 995	1 995	159	924	997	(73)	-7%	1 995
Waste water management	64 265	60 073	54 733	5 000	23 070	27 367	(4 297)	-16%	54 733
Public Toilets	7 838	7 358	7 341	467	3 089	3 670	(582)	-16%	7 341
Sewerage	0	1 561	1 561	-	0	781	(780)	-100%	1 561
Storm Water Management	56 427	51 154	45 831	4 533	19 980	22 916	(2 935)	-13%	45 831
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	36 212	36 739	31 422	4 493	19 720	15 711	4 010	26%	31 422
Solid Waste Disposal (Landfill Sites)	174	566	566	2	32	283	(251)	-89%	566
Solid Waste Removal	933	953	953	0	450	477	(26)	-6%	953
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	780 870	803 432	834 756	84 846	414 012	417 378	(3 366)	-1%	834 756
Licensing and Regulation	900	900	900	-	450	450	(0)	0%	900
Tourism	89 427	2 995	37 342	30 148	97 768	18 671	79 096	424%	37 342
Total Expenditure - Functional	2 117 380	2 328 617	2 347 961	191 482	1 024 300	1 173 980	(149 680)	-13%	2 347 961
Surplus/ (Deficit) for the year	(1 337 444)	(1 526 138)	(1 514 158)	(106 636)	(610 738)	(757 079)	146 341	-19%	(1 514 402)

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

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) - Mid-Year Assessment

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	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	110 999	116 830	119 879	6 911	79 968	59 940	20 028	33,4%	119 879
Vote 2 - Community Services	133 319	161 869	162 573	35 744	87 126	81 286	5 840	7,2%	162 573
Vote 3 - Corporate Services	22 716	16 652	16 916	1 457	8 262	8 458	(196)	-2,3%	16 916
Vote 4 - Technical Services	512 276	505 741	533 049	40 693	237 949	266 524	(28 575)	-10,7%	533 049
Vote 5 - Muncipal Manager	611	1 386	1 386	53	320	693	(373)	-53,8%	1 386
Total Revenue by Vote	779 921	802 479	833 803	84 858	413 626	416 902	(3 276)	-0,8%	833 803
Vote 1 - Financial Services	34 002	51 044	50 622	5 026	20 477	25 311	(4 834)	-19,1%	50 622
Vote 2 - Community Services	74 834	96 548	96 925	6 095	34 713	48 462	(13 750)	-28,4%	96 925
Vote 3 - Corporate Services	78 251	118 517	119 490	4 371	39 150	59 745	(20 595)	-34,5%	119 490
Vote 4 - Technical Services	481 802	519 140	515 138	37 319	210 227	257 569	(47 341)	-18,4%	515 138
Vote 5 - Muncipal Manager	11 383	14 235	14 287	1 086	6 321	7 143	(822)	-11,5%	14 287
Total Expenditure by Vote	680 271	799 484	796 461	53 897	310 888	398 230	(87 342)	-21,9%	796 461
Surplus/ (Deficit) for the year	99 649	2 995	37 342	30 961	102 737	18 671	84 066	450,2%	37 342

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Mid-Year Assessment

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand									
Revenue by Vote									
Vote 1 - Financial Services	110 999	116 830	119 879	6 911	79 968	59 940	20 028	33%	119 879
1.1 - Assessment Rates	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration	79 462	95 786	95 786	5 287	67 274	47 893	19 380	40%	95 786
1.3 - Treasury: Debtors	31 477	20 708	23 757	1 622	12 675	11 879	797	7%	23 757
1.4 - Treasury: Credit controle	-	258	258	-	-	129	(129)	-100%	258
1.5 - Supply Chain Management	60	78	78	1	19	39	(20)	-52%	78
Vote 2 - Community Services	303 983	357 041	358 977	74 398	190 761	179 489	11 272	6%	358 977
2.1 - Cemeteries	133 319	161 869	162 573	35 744	87 126	81 286	5 840	7%	162 573
2.2 - Housing: Administration	-	-	-	-	-	-	-	-	-
2.3 - Library Services	262	242	242	14	76	121	(45)	-37%	242
2.4 - Fire Protection Services	1 029	12 260	12 260	36	207	6 130	(5 923)	-97%	12 260
2.5 - Pine Forest : Administration	10 575	10 757	10 757	26	61	5 378	(5 317)	-99%	10 757
2.7-Community Halls And Facilities	110 799	124 036	124 237	35 200	83 639	62 118	21 520	35%	124 237
2.8-Licensing & Regulation	25	7	7	0	4	3	1	16%	7
2.9-Enviromental Protection	116	136	2 120	3	98	1 060	(962)	-91%	2 120
2.10-Parks	3 064	7 413	7 413	14	171	3 707	(3 536)	-95%	7 413
2.11-Traffic	902	2 149	668	-	-	334	(334)	-100%	668
2.13-Social & Welfare Services	-	-	-	-	-	-	-	-	-
2.15-Recreational Land	1	10	10	-	0	5	(4)	-90%	10
2.16-Swimming Pools	-	-	-	-	-	-	-	-	-
2.17-Vehicle Licensing & Testing	-	5	5	-	-	2	(2)	-100%	5
2.18-L E D	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1 024 552	1 011 290	1 065 905	81 387	475 899	532 953	(57 054)	-11%	1 065 905
3.3-Human Resources	336 868	337 945	343 100	19 820	159 879	171 550	(11 671)	-7%	343 100
3.7-Marketing & Communications	12 443	12 570	28 899	-	-	14 450	(14 450)	-100%	28 899
3.9-Administration	1 530	1 272	1 272	402	1 371	636	735	116%	1 272
Vote 4 - Technical Services	1 222	2 773	2 773	106	641	1 386	(746)	-54%	2 773
4.1-Building Regulations & Enforce	611	1 386	1 386	53	320	693	(373)	-54%	1 386
4.2-Electricity: Administration	-	-	-	-	-	-	-	-	-
4.3-Electricity: Street Lights	-	954	954	-	-	477	(477)	-100%	954
Vote 5 - Muncipal Manager	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1 440 754	1 487 934	1 547 534	162 802	747 268	773 767	(26 499)	-3%	1 547 534
Vote 1 - Financial Services	149 385	224 984	227 393	8 200	75 092	113 696	(38 604)	-34%	227 393
1.1 - Assessment Rates	6 924	8 288	6 572	462	2 761	3 286	(525)	-16%	6 572
1.2 - Treasury: Administration	9 178	10 889	10 889	740	4 374	5 445	(1 071)	-20%	10 889
1.3 - Treasury: Debtors	841	1 701	3 610	91	478	1 805	(1 327)	-73%	3 610
1.4 - Treasury: Credit controle	21 450	22 291	22 371	1 826	10 345	11 186	(841)	-8%	22 371
1.5 - Supply Chain Management	1 574	1 778	2 018	181	953	1 009	(56)	-6%	2 018
1.6 - Director: Finance	78 251	118 517	119 490	4 371	39 150	59 745	(20 595)	-34%	119 490
Vote 2 - Community Services	1 024 852	1 114 081	1 106 244	79 924	450 639	553 122	(102 483)	-19%	1 106 244
2.1 - Cemeteries	27 350	31 338	31 220	2 056	12 120	15 610	(3 489)	-22%	31 220
2.2 - Housing: Administration	900	900	900	-	450	450	(0)	0%	900
2.3 - Library Services	14 331	20 035	20 213	1 417	7 316	10 107	(2 791)	-28%	20 213
2.4 - Fire Protection Services	-	-	-	-	-	-	-	-	-
2.5 - Pine Forest : Administration	481 802	519 140	515 138	37 319	210 227	257 569	(47 341)	-18%	515 138
2.6-Klipriver Park: Administration	1 885	2 239	2 289	216	1 039	1 145	(106)	-9%	2 289
2.7-Community Halls And Facilities	312 119	349 658	351 163	20 597	134 931	175 582	(40 651)	-23%	351 163
2.8-Licensing & Regulation	39 383	41 005	40 797	5 480	21 025	20 398	627	3%	40 797
2.9-Enviromental Protection	32 584	33 800	33 911	3 666	14 414	16 955	(2 541)	-15%	33 911
2.10-Parks	56 427	51 154	45 831	4 533	19 980	22 916	(2 935)	-13%	45 831
2.11-Traffic	20 001	23 714	23 675	1 441	10 390	11 837	(1 447)	-12%	23 675
2.12-Disaster Management	7 838	7 358	7 341	467	3 089	3 670	(582)	-16%	7 341
2.13-Social & Welfare Services	4 880	5 072	5 009	424	2 636	2 505	131	5%	5 009
2.15-Recreational Land	4 972	3 146	3 126	334	1 799	1 563	236	15%	3 126
2.16-Swimming Pools	11 383	14 235	14 287	1 086	6 321	7 143	(822)	-12%	14 287
2.17-Vehicle Licensing & Testing	3 413	3 337	3 393	288	1 894	1 696	198	12%	3 393
2.18-L E D	2 473	2 998	2 998	218	1 307	1 499	(192)	-13%	2 998
2.19-Director: Community Services	1 399	2 958	2 958	222	775	1 479	(704)	-48%	2 958
Vote 3 - Corporate Services	2 177	2 329	2 320	184	1 149	1 160	(11)	-1%	2 320
3.1-Property Administration	2 177	2 329	2 320	184	1 149	1 160	(11)	-1%	2 320
Vote 4 - Technical Services	-	-	-	-	-	-	-	-	-
Vote 5 - Muncipal Manager	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1 176 415	1 341 394	1 335 957	88 308	526 880	667 978	(141 098)	(0)	1 335 957
Surplus/ (Deficit) for the year	264 340	146 540	211 577	74 495	220 388	105 789	114 599	0	211 577

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

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) - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23							
	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	88 709	95 592	95 592	5 256	66 690	47 796	18 894	40%	95 592
Service charges - electricity revenue	326 894	337 388	337 388	19 712	159 817	168 694	(8 876)	-5%	337 388
Service charges - water revenue	46 201	49 810	49 810	4 021	22 642	24 905	(2 263)	-9%	49 810
Service charges - sanitation revenue	32 037	32 053	32 053	11 910	28 775	16 026	12 749	80%	32 053
Service charges - refuse revenue	29 651	30 236	30 236	2 648	15 550	15 118	432	3%	30 236
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 604	3 416	3 416	273	2 242	1 708	534	31%	3 416
Interest earned - external investments	5 580	5 089	5 089	940	5 786	2 545	3 242	127%	5 089
Interest earned - outstanding debtors	17 251	9 111	9 111	2 295	11 427	4 555	6 872	151%	9 111
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 670	11 137	11 137	924	5 010	5 569	(559)	-10%	11 137
Licences and permits	1 198	2 216	2 216	49	566	1 108	(542)	-49%	2 216
Agency services	4 415	4 249	4 249	303	2 548	2 124	424	20%	4 249
Transfers recognised - operational	124 169	152 300	158 948	35 242	84 016	79 474	4 542	6%	158 948
Other revenue	16 804	15 609	18 877	1 273	8 492	9 438	(946)	-10%	18 877
Gains on disposal of PPE	8 062	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	715 243	748 205	758 121	84 846	413 562	379 060	34 502	9%	758 121
Expenditure By Type									
Employee related costs	202 247	247 136	240 846	16 534	111 677	120 423	(8 747)	-7%	240 846
Remuneration of councillors	10 070	12 108	12 108	879	5 472	6 054	(581)	-10%	12 108
Debt impairment	50 764	46 031	46 031	10 693	29 058	23 016	6 042	26%	0
Depreciation & asset impairment	38 331	39 589	39 589	-	-	19 794	(19 794)	-100%	52 049
Finance charges	8 948	9 116	9 116	9	51	4 558	(4 507)	-99%	9 116
Bulk purchases	285 708	314 411	314 411	17 895	122 807	157 205	(34 398)	-22%	314 411
Other materials	14 449	16 154	15 898	940	6 796	7 949	(1 153)	-15%	15 898
Contracted services	33 782	52 776	55 331	3 306	15 187	27 665	(12 479)	-45%	55 331
Transfers and grants	2 624	13 143	13 112	-	903	6 556	(5 653)	-86%	13 112
Other expenditure	40 337	49 019	50 019	4 441	23 844	25 009	(1 165)	-5%	54 949
Loss on disposal of PPE	3 248	0	0	-	-	0	(0)	-100%	0
Total Expenditure	690 510	799 484	796 461	54 698	315 794	398 230	(82 436)	-21%	767 820
Surplus/(Deficit)	24 734	(51 279)	(38 340)	30 148	97 768	(19 170)	116 938	(0)	(9 699)
Transfers recognised - capital	64 244	53 821	75 229	-	-	37 615	(37 615)	(0)	75 229
Contributions recognised - capital	449	453	453	-	-	227	(227)	(0)	453
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	89 427	2 995	37 342	30 148	97 768	18 671			65 983
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	89 427	2 995	37 342	30 148	97 768	18 671			65 983
Surplus/ (Deficit) for the year	89 427	2 995	37 342	30 148	97 768	18 671			65 983

The revenue and expenditure figures excludes internal charges.

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

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Community Services	–	–	–	–	–	–	–		–
Vote 4 - Technical Services	53 353	55 390	69 298	2 467	23 170	34 649	(11 479)	-33%	69 298
Total Capital Multi-year expenditure	53 353	55 390	69 298	2 467	23 170	34 649	(11 479)	-33%	69 298
Single Year expenditure appropriation									
Vote 1 - Financial Services	2 974	180	189	–	67	94	(28)	-29%	189
Vote 2 - Community Services	4 487	10 126	10 126	20	83	5 063	(4 980)	-98%	10 126
Vote 3 - Corporate Services	685	650	940	45	182	470	(287)	-61%	940
Vote 4 - Technical Services	14 282	25 797	30 822	573	14 281	15 411	(1 130)	-7%	30 822
Vote 5 - Muncipal Manager	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	22 428	36 753	42 077	638	14 614	21 038	(6 424)	-31%	42 077
Total Capital Expenditure	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374

Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	4 719	2 180	2 730	51	294	1 365	(1 071)	-78%	2 730
Executive and council	–	340	400	51	139	200	(61)	-31%	400
Finance and administration	4 719	1 840	2 330	–	155	1 165	(1 010)	-87%	2 330
<i>Community and public safety</i>	3 991	9 976	10 206	14	54	5 103	(5 049)	-99%	10 206
Community and social services	667	1 222	1 222	14	20	611	(591)	-97%	1 222
Sport and recreation	3 084	8 754	8 754	–	34	4 377	(4 343)	-99%	8 754
Public safety	240	–	230	–	–	115	(115)	-100%	230
Housing	–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>	13 136	24 927	33 901	1 004	23 793	16 950	6 843	40%	33 901
Planning and development	736	–	–	–	–	–	–		–
Road transport	12 401	24 927	33 901	1 004	23 793	16 950	6 843	40%	33 901
Environmental protection	–	–	–	–	–	–	–		–
<i>Trading services</i>	53 934	55 060	64 538	2 036	13 643	32 269	(18 626)	-58%	64 538
Energy sources	9 573	4 000	7 622	1 078	2 226	3 811	(1 586)	-42%	7 622
Water management	20 159	23 954	28 366	–	7 878	14 183	(6 305)	-44%	28 366
Waste water management	2 448	16 653	18 097	957	3 528	9 049	(5 521)	-61%	18 097
Waste management	21 754	10 453	10 453	–	12	5 227	(5 215)	-100%	10 453
Total Capital Expenditure - Standard Classification	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374
Funded by:									
National Government	48 069	51 371	54 993	384	21 402	27 497	(6 094)	-22%	54 993
Provincial Government	16 432	7 712	17 207	–	9 909	8 603	1 305	15%	17 207
District Municipality	404	500	935	242	691	468	224	48%	935
Transfers recognised - capital	64 905	60 036	73 589	626	32 014	36 794	(4 780)	-13%	73 589
Borrowing	1 478	10 000	10 000	–	–	5 000	(5 000)	-100%	10 000
Internally generated funds	9 398	22 107	27 786	2 479	5 770	13 893	(8 123)	-58%	27 786
Total Capital Funding	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

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

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand									
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - Financial Services	(0)	-	-	-	-	-	-		-
Vote 2 - Community Services	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	-	-	-	-	-	-		-
Vote 4 - Technical Services	-	-	-	-	-	-	-		-
Vote 5 - Municipal Manager	-	-	-	-	-	-	-		-
Total multi-year capital expenditure	(0)	-	-	-	-	-	-		-
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - Financial Services	4 949	9 094	9 444	103	419	4 722	(4 303)	-91%	9 444
1.1 - Assessment Rates	-	-	-	-	-	-	-		-
1.2 - Treasury: Administration	-	-	-	-	-	-	-		-
1.3 - Treasury: Debtors	-	-	-	-	-	-	-		-
1.4 - Treasury: Credit control	3 084	7 794	7 794	14	54	3 897	(3 843)	-99%	7 794
1.5 - Supply Chain Management	736	-	-	-	-	-	-		-
1.6 - Director: Finance	685	650	940	45	182	470	(287)	-61%	940
	-	50	110	45	95	55	40	72%	110
	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-		-
	445	600	600	-	88	300	(212)	-71%	600
Vote 2 - Community Services	667	2 332	61 873	1 146	28 562	30 937	(2 374)	-8%	61 873
2.1 - Cemeteries	-	150	-	-	-	-	-		-
2.2 - Housing: Administration	-	-	230	-	-	115	(115)	-100%	230
2.3 - Library Services	-	-	-	-	-	-	-		-
2.4 - Fire Protection Services	667	1 182	-	-	-	-	-		-
2.5 - Pine Forest : Administration	-	1 000	-	-	-	-	-		-
2.6-Klipriver Park: Administration	-	-	30 822	573	14 281	15 411	(1 130)	-7%	30 822
2.7-Community Halls And Facilities	-	-	140	-	15	70	(55)	-78%	140
2.8-Licensing & Regulation	-	-	3 622	-	870	1 811	(941)	-52%	3 622
2.9-Environmental Protection	-	-	5 224	-	343	2 612	(2 269)	-87%	5 224
2.10-Parks	-	-	1 563	-	761	781	(20)	-3%	1 563
2.12-Disaster Management	-	-	12 910	-	11 258	6 455	4 803	74%	12 910
2.13-Social & Welfare Services	-	-	-	-	-	-	-		-
2.14-Sport Grounds	-	-	-	-	-	-	-		-
2.15-Recreational Land	-	-	1 370	573	1 023	685	338	49%	1 370
2.16-Swimming Pools	-	-	1 541	-	-	770	(770)	-100%	1 541
Vote 3 - Corporate Services	-	-	-	-	-	-	-		-
Vote 4 - Technical Services	-	-	-	-	-	-	-		-
Vote 5 - Municipal Manager	-	-	-	-	-	-	-		-
Total single-year capital expenditure	5 617	11 426	71 317	1 249	28 982	35 659	(6 677)	(0)	71 317
Total Capital Expenditure	5 617	11 426	71 317	1 249	28 982	35 659	(6 677)	(0)	71 317

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	144 880	143 632	143 632	110 652	143 632
Call investment deposits	–	–	–	95 000	–
Consumer debtors	99 615	63 769	63 769	116 757	63 769
Other debtors	18 418	26 034	26 034	49 356	26 034
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 035	9 481	9 481	9 529	9 481
Total current assets	271 947	242 916	242 916	381 294	242 916
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	9	9	–	9
Investment property	42 842	41 946	41 946	42 842	41 946
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 073 185	1 081 628	1 081 628	1 110 967	1 081 628
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	2 113	326	326	2 113	326
Other non-current assets	550	550	550	550	550
Total non current assets	1 118 690	1 124 460	1 124 460	1 156 473	1 124 460
TOTAL ASSETS	1 390 637	1 367 376	1 367 376	1 537 767	1 367 376
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 897	611	611	1 203	611
Consumer deposits	11 549	8 732	8 732	11 831	8 732
Trade and other payables	61 869	99 286	99 286	113 202	99 286
Provisions	45 302	28 921	28 921	40 230	28 921
Total current liabilities	120 617	137 549	137 549	166 467	137 549
Non current liabilities					
Borrowing	527	12 220	12 220	527	12 220
Provisions	233 577	248 076	248 076	237 089	248 076
Total non current liabilities	234 105	260 296	260 296	237 616	260 296
TOTAL LIABILITIES	354 721	397 846	397 846	404 083	397 846
NET ASSETS	1 035 916	969 530	969 530	1 133 684	969 530
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 023 376	959 088	959 088	1 121 144	959 088
Reserves	12 540	10 442	10 442	12 540	10 442
TOTAL COMMUNITY WEALTH/EQUITY	1 035 916	969 530	969 530	1 133 684	969 530

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	92 226	94 278	94 278	5 433	57 333	47 139	10 194	22%	94 278
Service charges	376 330	469 912	469 912	30 844	235 162	234 956	206	0%	469 912
Other revenue	32 529	14 898	14 898	486	10 387	7 449	2 938	39%	14 898
Government - operating	102 407	149 721	149 721	35 003	94 676	74 861	19 816	26%	151 705
Government - capital	66 276	62 680	62 680	23 555	51 986	31 340	20 646	66%	81 286
Interest	22 831	14 200	14 200	350	3 187	7 100	(3 913)	-55%	14 200
Dividends									
Payments									
Suppliers and employees	(595 298)	(731 654)	(731 654)	(51 507)	(344 445)	(365 827)	(21 382)	6%	(731 653)
Finance charges	(226)	-	-	(10)	(10)	-	10		-
Transfers and Grants	-	-	-	-	(911)	-	911		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	97 075	74 035	74 035	44 155	107 365	37 018	29 427	79%	94 625
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	13	-	13		4 412
Decrease (increase) in non-current investments	-	-	-	-	(95 000)	-	(95 000)		-
Payments									
Capital assets	(68 377)	(92 143)	(92 143)	(3 609)	(46 640)	(46 072)	568	-1%	(111 374)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(68 377)	(92 143)	(92 143)	(3 609)	(141 626)	(46 072)	95 555	-207%	(106 962)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	-	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Increase (decrease) in consumer deposits	2 246	-	-	(49)	140	-	140		8 732
Payments									
Repayment of borrowing	(1 370)	(1 000)	(1 000)	(109)	(107)	(500)	(393)	79%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	876	9 000	9 000	(158)	33	4 500	4 467	99%	33
NET INCREASE/ (DECREASE) IN CASH HELD	29 574	(9 108)	(9 108)	40 388	(34 228)	(4 554)			-
Cash/cash equivalents at beginning:	115 305	152 740	152 740		144 870	152 740			144 870
Cash/cash equivalents at month/year end:	144 880	143 632	143 632		110 642	148 186			151 265

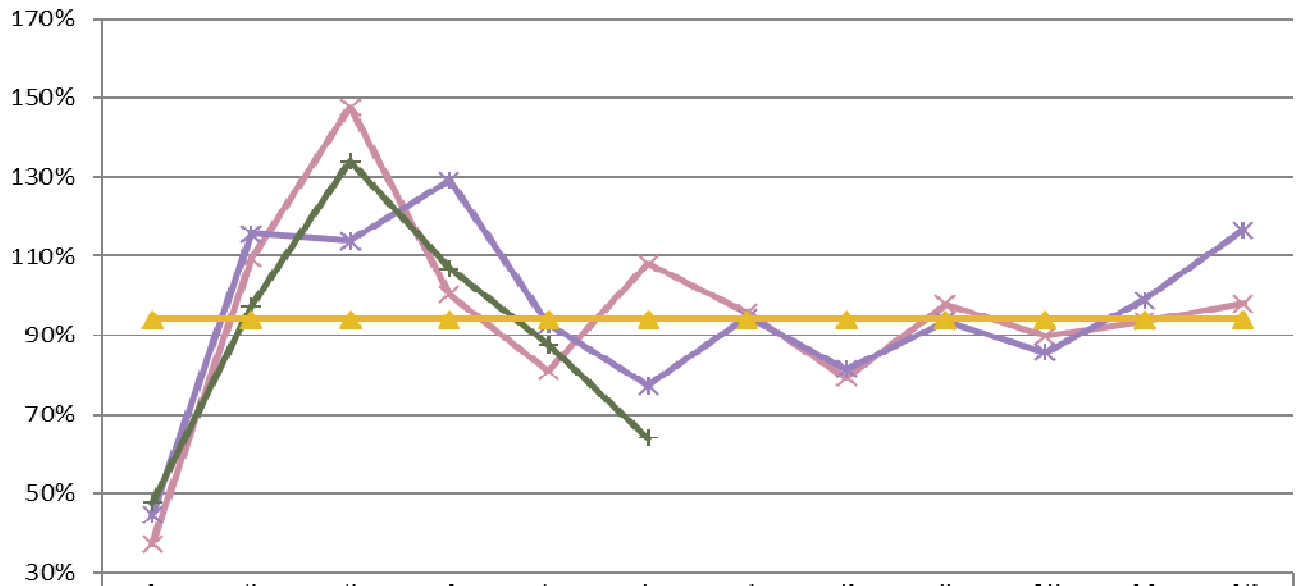
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2022/23									
		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	11 728	1 916	1 780	1 696	1 739	1 583	9 551	78 489	108 481	93 058
Electricity	1300	17 126	939	942	535	482	344	2 369	3 814	26 550	7 543
Property Rates	1400	6 399	1 094	1 035	6 309	537	359	1 876	21 986	39 594	31 066
Waste Water Management	1500	19 222	1 223	1 157	1 092	1 056	968	5 467	41 116	71 302	49 700
Waste Management	1600	9 504	1 503	1 399	1 331	1 263	1 138	6 160	43 073	65 371	52 965
Property Rental Debtors	1700	190	14	13	13	13	13	74	1 293	1 623	1 406
Interest on Arrear Accounts	1810	1 313	157	196	361	231	235	1 938	62 269	66 700	65 034
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 581)	40	31	36	35	28	523	1 375	(2 513)	1 997
Total By Income Source	2000	60 901	6 885	6 553	11 372	5 356	4 669	27 958	253 415	377 108	302 770
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 912	1 006	972	905	275	108	791	3 180	9 149	5 259
Commercial	2300	26 303	719	720	3 620	482	380	2 833	14 781	49 838	22 097
Households	2400	32 255	4 972	4 680	6 434	4 432	4 017	23 290	227 042	307 121	265 215
Other	2500	431	189	181	413	167	164	1 044	8 411	11 001	10 200
Total By Customer Group	2600	60 901	6 885	6 553	11 372	5 356	4 669	27 958	253 415	377 108	302 770

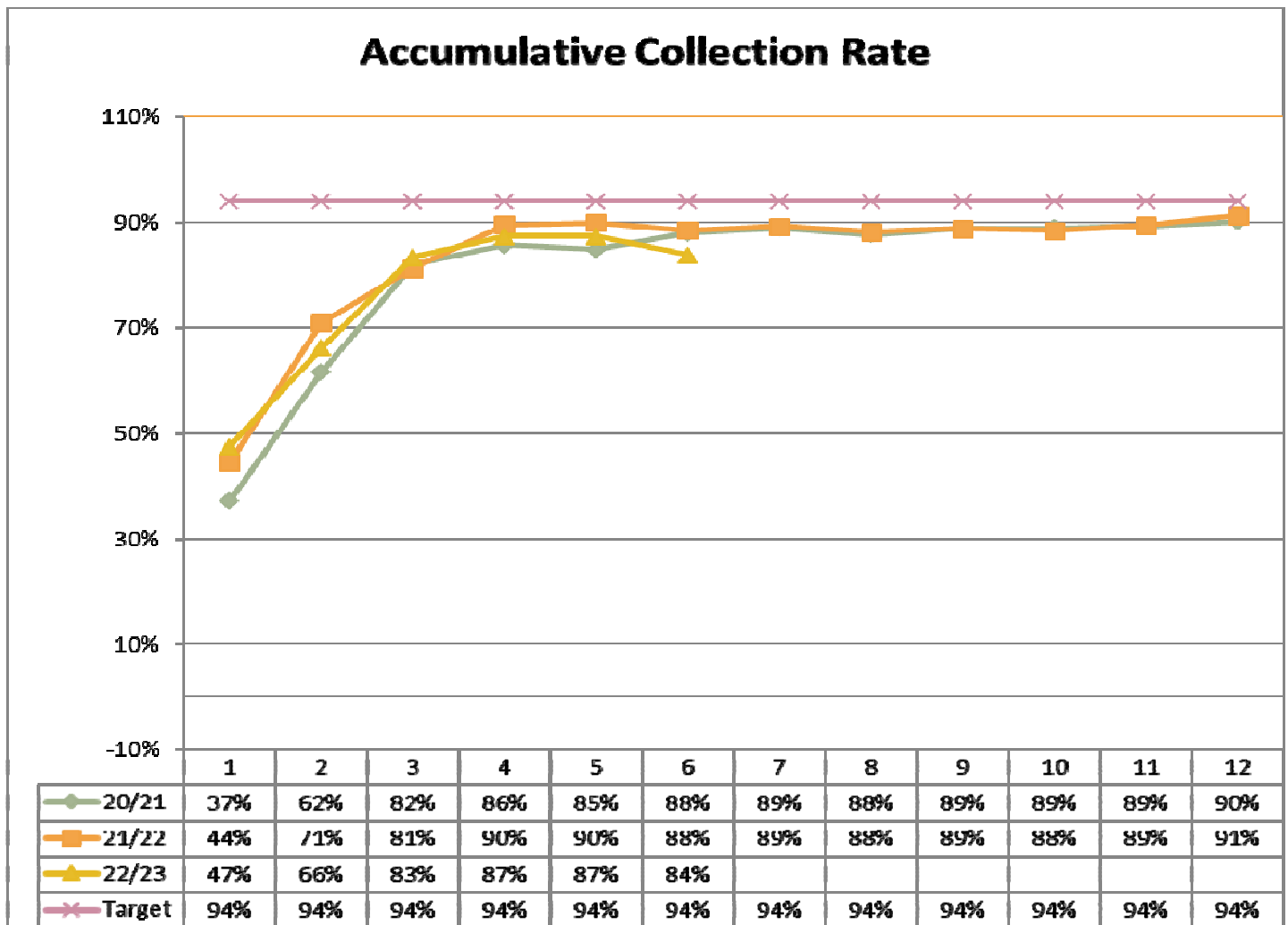
Debtor Collection Rate per Month



	1	2	3	4	5	6	7	8	9	10	11	12
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%	129%	93%	77%	95%	81%	94%	86%	99%	117%
21/22	47%	97%	134%	107%	88%	64%						
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate effectiveness of collection against targets set for the relevant months. The target for the month is 94% while the actual figure for December 2022 amounts to 64% in comparison to the previous year 77%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Desember 2022 – 64% beloop in vergelyking met die vorige jaar 77%.



The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 94% while the actual figure is 84%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 94%, terwyl die werklike syfer 84% beloop.

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment										
Description	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	210	82	-	-	-	-	-	-	292
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	210	82	-	-	-	-	-	-	292

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

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>								
Nedbank Ltd	Fixed deposit			-		-	-	30 000
ABSA Bank Ltd	Fixed deposit			-		-	-	20 000
Standard Bank of SA Ltd	Fixed deposit			-		-	-	35 000
Investec Bank Ltd	-			-		-	-	-
First National Bank	Fixed deposit			-		-	-	10 000
-	-			-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	95 000

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	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:	-	-	-	-	-	-	-		-
Provincial Government:	2 617	3 787	3 787	-	4 594	1 894	2 700	142,6%	3 787
Expanded Public Works Programme Integrated Grant	2 617	2 237	2 237	-	1 436	1 119	317	28,4%	2 237
HIV and Aids	-	-	-	-	-	-	-		-
Housing Accreditation	-	-	-	-	1 608	-	1 608		-
Local Government Financial Management Grant [S]	1 550	1 550	1 550	-	1 550	775	775	100,0%	1 550
Mitchell's Plain Urban Renewal	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	2 617	3 787	3 787	-	4 594	1 894	2 700	142,6%	3 787
National Government:	-	-	-	-	-	-	-		-
Provincial Government:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	24 038	34 914	34 914	-	15 234	17 457	(2 223)	-12,7%	34 914
TOTAL RECEIPTS OF TRANSFERS & GRANTS	26 655	38 701	38 701	-	19 828	19 351	477	2,5%	38 701

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 - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	4 064	-	-	240	1 602	-	1 602		-
Agriculture Research and Technology	2 514	-	-	198	1 202	-	1 202		-
Arts and Culture Sustainable Resource Management	1 550	-	-	42	400	-	400		-
Provincial Government:	-	-	-	-	-	-	-		-
Operation Clean Audit	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants	4 064	-	-	240	1 602	-	1 602		-
National Government:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	4 064	-	-	240	1 602	-	1 602		-

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Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Budget Year 2022/23							
	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	8 716	8 716	681	4 265	4 358	(93)	-2%	8 716
Pension and UIF Contributions	1 231	1 231	113	699	615	83	14%	1 231
Medical Aid Contributions	257	257	7	40	128	(89)	-69%	257
Motor Vehicle Allowance	0	0	-	-	-	-		0
Cellphone Allowance	1 738	1 738	78	469	869	(400)	-46%	1 738
Housing Allowances	166	166	-	-	83	(83)	-100%	166
Other benefits and allowances	0	0	-	-	-	-		0
Sub Total - Councillors	12 108	12 108	879	5 472	6 054	(581)	-10%	12 108
Senior Managers of the Municipality								
Basic Salaries and Wages	4 630	4 630	331	2 063	2 315	(252)	-11%	4 630
Pension and UIF Contributions	992	992	28	170	496	(326)	-66%	992
Medical Aid Contributions	171	171	-	5	85	(80)	-94%	171
Overtime	-	-	-	-	-	-		-
Performance Bonus	1 128	1 128	63	373	564	(191)	-34%	1 128
Motor Vehicle Allowance	1 332	1 332	68	455	666	(211)	-32%	1 332
Cellphone Allowance	90	176	31	167	88	79	90%	176
Housing Allowances	195	195	23	141	97	43	45%	195
Other benefits and allowances	145	103	4	27	51	(25)	-48%	103
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers	8 683	8 726	549	3 401	4 363	(962)	-22%	8 726
Other Municipal Staff								
Basic Salaries and Wages	137 050	130 666	10 640	64 004	65 333	(1 329)	-2%	130 666
Pension and UIF Contributions	21 415	21 406	1 794	10 804	10 703	101	1%	21 406
Medical Aid Contributions	9 867	9 867	715	4 318	4 933	(615)	-12%	9 867
Overtime	11 713	11 199	2 069	11 837	5 600	6 237	111%	11 199
Performance Bonus	13 329	13 329	826	4 967	6 665	(1 698)	-25%	13 329
Motor Vehicle Allowance	6 599	6 599	513	3 242	3 300	(58)	-2%	6 599
Cellphone Allowance	548	602	60	349	301	48	16%	602
Housing Allowances	1 223	1 223	98	596	612	(16)	-3%	1 223
Other benefits and allowances	4 422	4 942	504	3 080	2 471	609	25%	4 942
Payments in lieu of leave	3 264	3 264	(2 188)	(657)	1 632	(2 289)	-140%	3 264
Long service awards	-	-	80	482	-	482	#DIV/0!	-
Post-retirement benefit obligations	29 023	29 023	876	5 254	14 512	(9 258)	-64%	29 023
Sub Total - Other Municipal Staff	238 453	232 120	15 985	108 275	116 060	(7 785)	-7%	232 120
TOTAL SALARY, ALLOWANCES &	259 244	252 954	17 413	117 149	126 477	(9 328)	-7%	252 954
% increase								
TOTAL MANAGERS AND STAFF	247 136	240 846	16 534	111 677	120 423	(8 747)	-7%	240 846

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

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2022/23											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
R thousands	1												
Cash Receipts By Source													
Property rates		4 112	8 928	17 512	9 568	37	5 654	-	-	-	-	-	36 945
Service charges - electricity revenue		21 484	28 159	24 941	22 254	17 501	22 986	-	-	-	-	-	193 780
Service charges - water revenue		2 338	3 382	2 008	2 175	2 704	3 009	-	-	-	-	-	22 763
Service charges - sanitation revenue		1 302	1 590	1 493	1 476	2 043	7 574	-	-	-	-	-	5 213
Service charges - refuse		1 545	1 422	2 063	1 785	1 622	1 631	-	-	-	-	-	11 338
Service charges - other			4 470	-	-	948	-	-	-	-	-	-	1 657
Rental of facilities and equipment		3	1	1	1	7	17	-	-	-	-	-	(1 652)
Interest earned - external investments		235	298	298	231	-	249	-	-	-	-	-	8 999
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	2 014
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		3	55	30	64	51	9	-	-	-	-	-	3 677
Licences and permits		813	112	398	554	540	190	-	-	-	-	-	394
Agency services		-	-	-	-	-	-	-	-	-	-	-	4 145
Transfer receipts - operating		45 862	5 580	-	3 469	-	-	-	-	-	-	-	149 172
Other revenue		83	115	132	340	979	16 930	-	-	-	-	-	(94 197)
Cash Receipts by Source		77 779	54 112	48 875	41 917	26 434	58 249	-	-	-	-	-	344 247
Other Cash Flows by Source													-
Transfer receipts - capital		3 721	-	568	4 674	10 000	10 784	-	-	-	-	-	33 712
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	(13)
Short term loans		-	-	-	-	-	-	-	-	-	-	-	9 000
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(35)	1	23	23	40	2	-	-	-	-	-	8 592
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	95 000
Total Cash Receipts by Source		81 465	54 112	49 466	46 614	36 474	69 035	-	-	-	-	-	490 537
Cash Payments by Type													-
Employee related costs		13 585	15 116	14 644	15 544	23 042	14 609	-	-	-	-	-	87 654
Remuneration of councillors		940	940	940	940	1 134	938	-	-	-	-	-	(6 191)
Interest paid		-	-	3	(0)	-	23	-	-	-	-	-	(10)
Bulk purchases - Electricity		29 263	31 706	28 786	17 164	16 744	16 025	-	-	-	-	-	185 654
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	15 853
Other materials		1 462	439	557	1 444	988	997	-	-	-	-	-	-
Contracted services		1 859	2 907	3 671	4 684	5 298	4 465	-	-	-	-	-	38 086
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		672	50	50	275	-	50	-	-	-	-	-	97 689
General expenses		10 173	3 290	3 472	3 865	2 785	3 178	-	-	-	-	-	(28 881)
Cash Payments by Type		57 953	54 447	52 123	43 917	49 990	40 286	-	-	-	-	-	389 854
Other Cash Flows/Payments by Type													
Capital assets		1 025	1 102	2 341	3 550	7 328	5 517	2 214	2 996	8 489	9 348	8 272	19 383
Repayment of borrowing		-	-	19	-	-	107	-	-	-	-	-	5 521
Other Cash Flows/Payments		864	241	(2 763)	1 133	(5 778)	1 499	(47 237)	78 727	(64 560)	(18 751)	(14 902)	24 741
Total Cash Payments by Type		59 842	55 790	51 720	48 599	51 541	47 409	(45 024)	81 722	(56 071)	(9 403)	(6 631)	439 499
NET INCREASE/(DECREASE) IN CASH HELD		21 623	(1 677)	(2 254)	(1 985)	(15 067)	21 625	45 024	(81 722)	56 071	9 403	6 631	51 038
Cash/cash equivalents at the month/year beginning:		130 394	152 018	150 340	148 087	146 101	131 035	152 660	197 684	115 961	172 033	181 435	188 066
Cash/cash equivalents at the month/year end:		152 018	150 340	148 087	146 101	131 035	152 660	197 684	115 961	172 033	181 435	188 066	239 104

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 2022/2023 - SECTION 72 REPORT

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	101	–	830	–	–	830	830	100,0%	0%
August	3 035	–	830	970	970	1 660	690	41,6%	1%
September	2 468	18 288	15 910	2 309	3 280	17 570	14 290	81,3%	4%
October	6 398	–	830	3 822	7 101	18 400	11 299	61,4%	8%
November	2 200	–	830	7 006	14 107	19 230	5 123	26,6%	16%
December	4 387	24 821	19 989	3 969	18 077	39 219	21 142	53,9%	20%
January	1 566	–	830	–		40 049	–		
February	2 718	–	830	–		40 879	–		
March	1 848	18 288	15 910	–		56 789	–		
April	1 747	–	830	–		57 619	–		
May	1 275	–	830	–		58 450	–		
June	(3 091)	27 367	22 358	–		80 807	–		
Total Capital expenditure	24 652	88 764	80 807	18 077					

MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts

Quarter ending December 2022

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

		Income	Income	Income	Expenditure	Expenditure	Expenditure				
MFMA Section	Item Description	Income transactions October 2022	Income transactions November 2022	Income transactions December 2022	Expenditure transactions October 2022	Expenditure transactions November 2022	Expenditure transactions December 2022	Income YTD transactions Quarter 2	Expenditure YTD transactions Quarter 2	Total YTD Income	Total YTD Expenditure
		R	R	R	R	R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)							-	-	-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)							-	-	-	-
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)							-	-	-	-
11(1) (e) (i)	Money collected on behalf of organ of state:							-	-	-	-
	- VAT	-	-	-	3 653 989	3 743 325	3 797 518	-	11 194 832	-	27 985 798
	- Agency fees, for example motor registration, drivers licence, etc.	-	-	-	-	-	-	-	-	-	-
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	846	-212 344	-88 004	84 859	91 275	72 372	-299 501	248 506	-799 059	532 607
		846	-212 344	-88 004	3 738 848	3 834 600	3 869 890	-299 501	11 443 338	-799 059	28 518 405
11(1) (h)		Transactions October 2022	Transactions November 2022	Transactions December 2022				YTD Transactions Quarter 2			
	Cash management and investment purposes:							-			
	- Realised	-20 000 000	-25 000 000	-				-45 000 000			
	- Made	40 000 000	-	-				140 000 000			
	- Nett movement	20 000 000	-25 000 000	-				95 000 000			

WITZENBERG MUNICIPALITY

Report: Expenditure on Staff & Councillor Benefits - YTD Act Dec

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2022/2023	Amended Budget 2022/2023	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	141 681 286	139 584 286	66 062 887	47,33%
66(b)	Contributions to pension funds and medical aid	32 442 638	32 426 538	15 297 642	47,18%
66(c)	Travel, accomodation and subsistence	7 675 624	7 675 624	3 696 978	48,17%
66(d)	Housing benefits and allowances	1 418 051	1 418 051	736 710	51,95%
66(e)	Overtime	11 712 811	11 198 811	11 836 969	105,70%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	52 206 074	52 302 455	14 385 041	27,50%
	Sub - Total (Staff Benefits)	R 247 136 484	R 244 605 765	R 112 016 227	45,79%
Councillor Benefits					
MAY	Mayor	989 621	989 621	371 486	37,54%
DM	Deputy Mayor	775 195	775 195	332 489	42,89%
SP	Speaker	774 854	774 854	324 392	41,86%
MCM	Mayoral Committee members	2 813 276	2 813 276	1 188 393	42,24%
CLLR	Other Councillors	5 267 327	5 267 327	2 517 355	47,79%
MED	Medical aid contributions	256 670	256 670	39 596	15,43%
PEN	Pension fund contributions	1 230 713	1 230 713	698 630	56,77%
WARD	Ward Committee Allowance	1 053 713	1 053 713	719 000	68,23%
	Sub - Total (Councillors' Benefits)	13 161 369	R 13 161 369	R 6 191 341	47,04%
Total Councillor and Staff Benefits		R 260 297 853	R 257 767 134	R 118 207 569	45,86%

July - December 2022/23

SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

Mid-Year Performance Report
(Section 72 of MFMA)

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1. INTRODUCTION AND OVERVIEW

1.1 Purpose of the Service Delivery & Budget Implementation Plan

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.

The SDBIP serves as a “contract” between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration in the applicable financial year. It provides the link between the mayor, the council (executive) and the administration, and facilitates the process for holding management accountable for its performance. It is therefore a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers and community to monitor the municipality’s performance on a quarterly basis. The SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the implementation of the budget, the execution of projects, the performance of senior management and the achievement of the strategic objectives set by council.

1.2 Approval of 2022/23 SDBIP

- | | |
|---|----------------|
| ➤ Draft 2022/23 Top Layer SDBIP tabled at Council | 30 March 2022 |
| ➤ 2022/23 Top Layer SDBIP approved by Mayor | 22 June 2022 |
| ➤ 2022/23 Top Layer SDBIP tabled at Council | 24 August 2022 |

1.3 Mid-year Budget & Performance Assessment

The MFMA in terms of Section 72 determines that the accounting officer must by 25 January of each year:

- Assess the performance of the municipality during the 1st half of the year
 - Section 71 monthly statements
 - SDBIP
 - Past year’s annual Report
- Submit report on such assessment to Mayor, National- and Provincial Treasury

This section of the mid-year report include the SDBIP non-financial results of the 1st six months (Chapter 3) and assessment of 2021/22 Annual Report (Chapter 1.4).

1.4 Assessment of Draft 2021/22 Annual Report

Timeline for the compilation and submission of 2021/22 Annual Report:

- 31 August 2022 – submit 2021/22 Annual Performance Report with 2021/22 Annual Financial Statements to Auditor-General
- 1 November 2022 – draft 2021/22 Annual Report submitted to Auditor General
- 6 December 2022 - draft 2021/22 Annual Report tabled at Council
- 9 December 2022 – advertised and public requested for inputs
- 9 January 2023 – period for comments closed – none received

- 17 January 2023 – Municipal Public Accounts Committee consider draft Annual Report and to submit Oversight Report to Council.
- 25 January 2023 – Council to consider oversight report

External Assessments:

AGSA (Auditor General)

- The AG had no comments on the Draft Annual Report
- The municipality achieved a clean audit for the 2021/22 financial year
- Report on the Audit of the Annual Performance Report 2021/22:
 - No material findings were raised on the usefulness and reliability of the reported information

Western Cape Provincial Treasury comments on tabled 2021/22 Annual Report (09/01/2023)

- The Annual Report complies with the Annual Report Template as prescribed by MFMA Circular 63
- The Annual Report provides a comprehensive overview of the demographics, population, growth, highlights and challenges faced by the municipality.
- The municipality did not disclose information on B-BBEE Compliance Performance Information and should provide separate heading in future.
- The municipality is fully compliant with the legislative requirements as per MFMA Section 75, 121 and 127.
- The municipality has produced a comprehensive report, reflecting detailed information pertaining to performance during the year under review.

Internal Assessments:

At the time of the compilation of this report, the outcome of the MPAC assessment was not finalised and are therefore not included.

The following issues are highlighted as concerns to be addressed strategically as part of the IDP process.

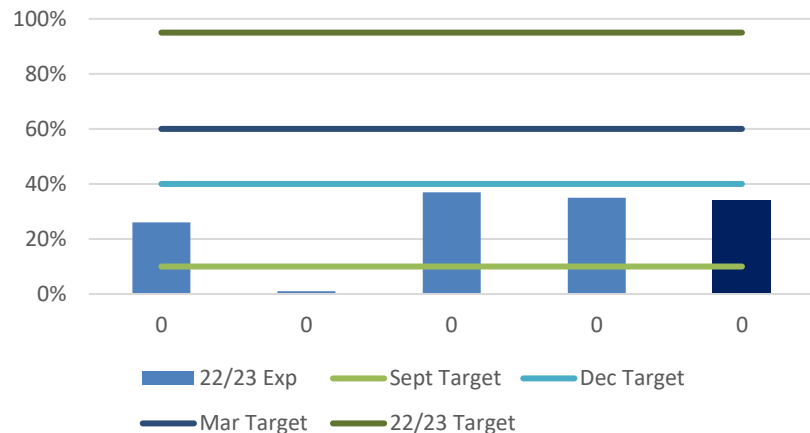
- Constraint on the Eskom network capacity has major impact on social and economic growth with various municipal social housing projects and private business/industry initiatives being canned as a result. Although numerous efforts was undertaken on a provincial-, national- and political level to address the issue, there are to-date no significant results.
- Illegal occupation and growth of informal settlements poses a major risk on service delivery, financial viability and community welfare. Support from various national departments are lacking especially in terms of illegal immigrants, creating tension within the different communities
- The gross outstanding debtors in total increased with 16,7% from the previous year posing a major threat on financial sustainability and service delivery. The ineffective implementation of the Credit Control Policy in areas where Eskom is the supplier of electricity is playing a major role in the escalation of service debtors.

2. STRATEGIC MAP

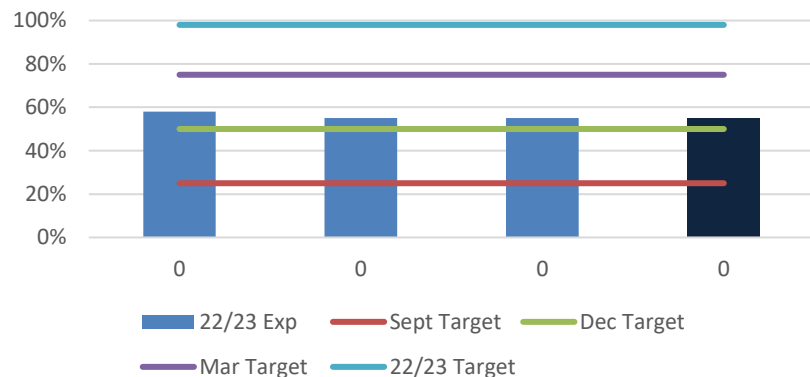
<u>WITZENBERG MUNICIPALITY: STRATEGIC MAP 2022/23</u>					
Vision	Mission	Municipal KPA		Pre-determined Objectives	
A municipality that cares for its community, creating growth and opportunities.	<p>The Witzenberg Municipality is committed to improve the quality of life of its community by:</p> <ul style="list-style-type: none"> - Providing & maintaining affordable services - Promoting Social & Economic Development - The effective & efficient use of resources - Effective stakeholder & community participation. 	1	Essential Services	1,1	Sustainable provision & maintenance of basic infrastructure
				1,2	Provide for the needs of informal settlements through improved services
		2	Governance	2,1	Support Institutional Transformation & Development
				2,2	Ensure financial viability.
				2,3	To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.
		3	Communal Services	3,1	Provide & maintain facilities that make citizens feel at home.
		4	Socio-Economic Support Services	4,1	Support the poor & vulnerable through programmes & policy
				4,2	Create an enabling environment to attract investment & support local economy.

3. SUMMARY OF 1ST SIX MONTHS RESULTS

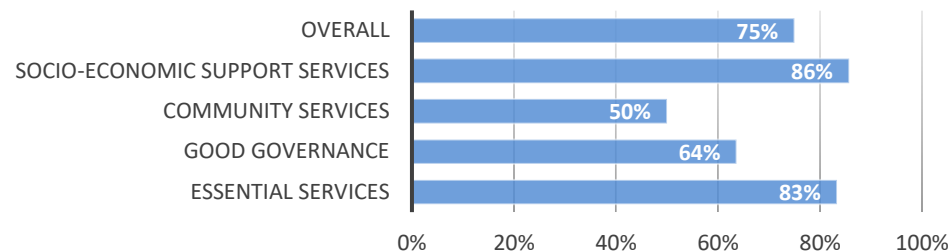
Percentage expenditure on Capital Budget



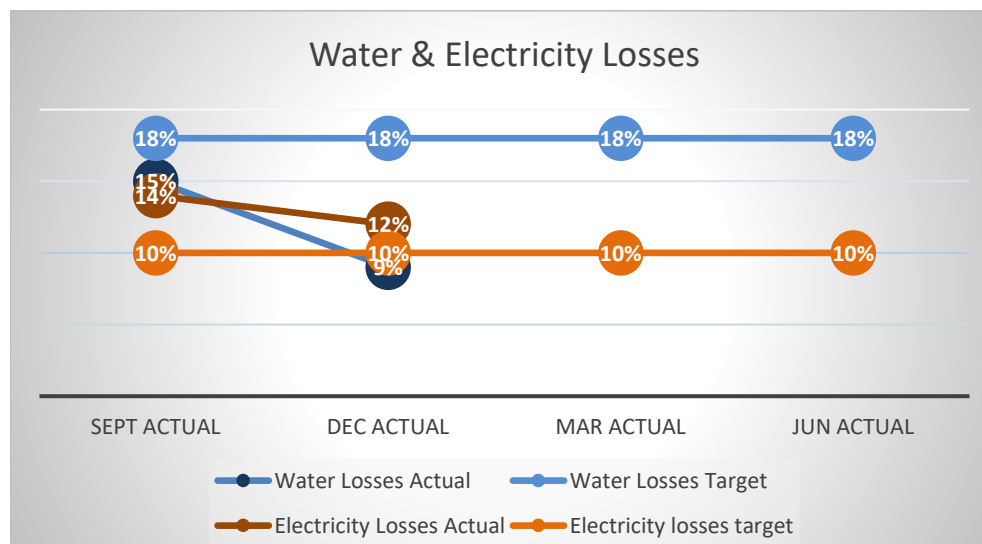
Percentage expenditure on Planned Maintenance Budget



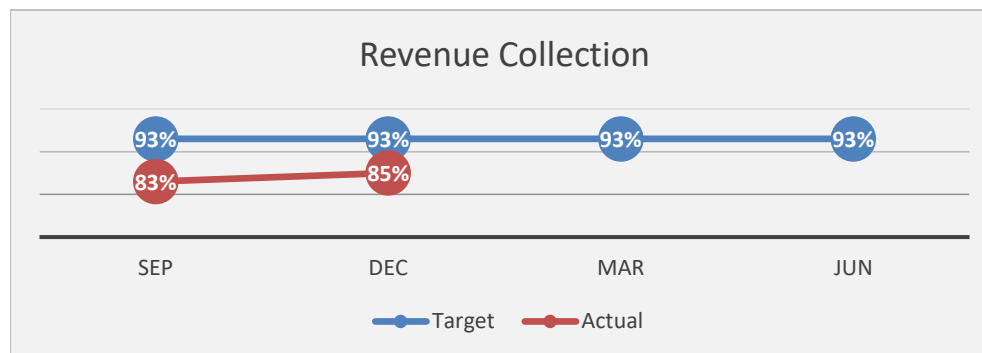
KEY PERFORMANCE AREAS % of Targets Achieved



Water & Electricity Losses



Revenue Collection



4. 2nd QUARTER RESULTS PER KEY PERFORMANCE AREA

KEY PERFORMANCE AREA: 1. ESSENTIAL SERVICES

Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
TecDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department.	Preventative- & corrective planned maintenance budget of the Technical Department.	98%	R13 571 434	50%	55%		
		Actual expenditure on budget		R7 401 962				
TecDir3	Percentage expenditure on capital budget by Technical Directorate.	Capital budget for Technical Department	95%	R100 119 546	40%	38%	Remainder of budget for electricity supply to low-cost housing (R2,6m) not to be spend decision to be finalised on relocation of Nduli informal households to Vredebes PhH.	Adjust budget in February 2023.
		Actual expenditure on budget		R37 784 067				
TecEI37	Percentage of unaccounted electricity losses.	Total sales accumulative (kwh)(streetlights usage included)	10%	62 834 423	10%	12%	This usually evens out by the end of the 12 month period	This usually evens out by the end of the 12 month period
		Eskom energy total accumulative		71 678 108				
TecEI60	Percentage of valid electricity connection applications connected by reporting period end. (excl subsidised housing)	Number of valid applications	95%	22	95%	100%		
		Number of connections		22				

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
FinInc28	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end.	Number of properties	13 465	13526	13 465	13526		
TecRo7	Kilometres of roads upgraded & rehabilitated.		2				Not due yet	
TecSan22	Percentage of valid sanitation connection applications connected by reporting period end	Number of valid applications	95%	9	95%	100%		
		Number of connections		9				
TecWat20	Percentage of unaccounted water losses.	kl water supplied	18%	2 596 030	18%	9%		
		kl water billed		2 373 710				
TecWat21	Percentage compliance with drinking water quality standards		98%	100%	98%	100%		
TecWat36	Percentage of valid water connection applications connected by reporting period end	Number of valid applications	95%	17	95%	100%		
		Number of connections		17				

Strategic Objective: 1.2 Provide for the needs of Informal Settlements through improved services

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
TecWat22	Percentage of households in demarcated informal areas with access to a water point (tap).	Nr of households in demarcated informal areas	95%	1979	95%	100%		
		Nr of households in demarcated informal areas with access to a communal water point.		1979				

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
TecSan13	Percentage of households in demarcated informal areas with access to a communal toilet facility. services points (toilets).	Nr of households in demarcated informal areas	95%	1979	95%	100%		
		Nr of households in demarcated informal areas with access to a communal toilet facility.		1979				
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	Number of households in demarcated informal areas	95%	1979	95%	100%		
		Number of households in demarcated informal areas with access		1979				
TecEl36	Percentage of houses in a subsidised housing project connected to the electrical network.	Number of valid applications	95%	0	95%		No applications received.	
		Number of connections		0				
TecDir2	Number of subsidised serviced sites developed.						No target set	

KEY PERFORMANCE AREA:

2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	Number of reports	4	2	2	2		
CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	Budget as at period end R	96%	R739 647	50%	11%	Due to supply Chain Process, Tenders cancelled due to no responsive bidders	Request change in targets due to SC Process and Certification process; Total Including orders: 52%
		Expenditure as period end R		R81 656				

Strategic Objective: 2.2 Ensure Financial Stability

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
FinDir3	Achieve an unqualified opinion of the Auditor-General on annual financial statements of the previous year.		1 Unqualified Report	1	1	1		
FinFAdm10	Financial viability expressed as Debt-Coverage ratio		350	625	350	625		
FinFAdm11	Financial viability expressed outstanding service debtors		60%	83%	60%	83%	Debt write off of Indigent & uncollectable debt to be considered by council	Evaluate collectability of old outstanding debt and indigent debt. Draft report to council. Strict application of credit control & debt collection policy
FinFAdm9	Financial viability expressed as Cost-Coverage ratio		2,8	5	2,8	5		
FinInc15	Percentage revenue collection		93%	84%	93%	85%	Service collection remains a challenge.	Review and strengthen Credit Control Policy
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	Budget for preventative- & corrective planned maintenance	98%	R14 052 005	50%	55%		
		Actual expenditure on budget		R7 672 200				
MM2	Percentage spend on Capital Budget for the whole municipality.	Capital Budget	95%	R111 374 416	40%	34%	Refer to TecDir3 & ComDir2 for reasons.	Refer to TecDir3 & ComDir2 for corrective measures.
		Actual expenditure on budget		R37 784 067				

Strategic Objective: 2.3 To maintain and strengthen relations with international- & inter- governmental partners as well as the local community through the creation of participative structures.

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
ComSoc49	Number of meetings with intergovernmental partners.	Number of meetings	12	6	6	6		
MMIDP9	Number of IDP community engagements held.		14	7	7	7		

KEY PERFORMANCE AREA: 3. COMMUNAL SERVICES

Strategic Objective: 3.1 Provide and Maintain Facilities and Environment that make citizens feel at home

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
ComAm34	Report on annual customer satisfaction survey on community facilities.	Number of Reports	1				Not due yet	
ComDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Community Department.	Preventative- & corrective planned maintenance budget of the Community Department.	98%	R321 611	50%	55%		
		Actual expenditure on budget		R177 540				
ComDir2	Percentage expenditure on capital budget by Community Directorate.	Capital budget for Community Directorate	95%	R10 355 870	40%	0,8%	Tender for spectator seating had to be re-advertised as no responsive bids was received. Tender for ablution facilities at Lyellstr sports field is has been advertised and in process to be awarded. Budgets for Nduli swimming pool & library to be adjusted with adjustment budget.	Seating tender re-advertised. Appoint service provider for ablution facilities & adjust budgets where required.
		Actual expenditure on budget		R83 456				

KEY PERFORMANCE AREA: 4. SOCIO-ECONOMIC SUPPORT SERVICES

Strategic Objective: 4.1 Support the poor & vulnerable through programmes & policy

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Dec Accumulative Monthly Target	Dec Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
ComHS14	Number of housing opportunities provided per year - top structures.	Number of top structures	0				No target set	
ComHS15	Number of rental stock transferred.	Number of transfers	30	9	10	9	According to attorney they experience delays at deeds office and they are struggling to get the original deeds and documents of mother even	Attorney requested to expedite the registrations
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	Number of indigents	4500	3150	4500	3074		
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	Number engagements	20	15	10	15		

Strategic Objective: 4.2 Create an enabling environment to support local economy

ComLed8	The number of jobs created through the municipality's local economic development initiatives including capital projects.	Number of jobs created	400	200	200	200		
ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	Number of reports	4	2	2	2		
ComLed19	Quarterly report on investment incentives implemented.	Number of reports	4	2	2	2		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	Number of reports	4	2	2	2		

Municipal Manager's quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the Section 72 mid-year budget and performance assessment have 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 : 17 January 2023