



**Quarterly Budget Statement Report  
{Section 52(d)} for the Period  
1 January 2023 to 31 March 2023**

**Accumulated Information for the period  
1 July 2022 to 31 March 2023**

## 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

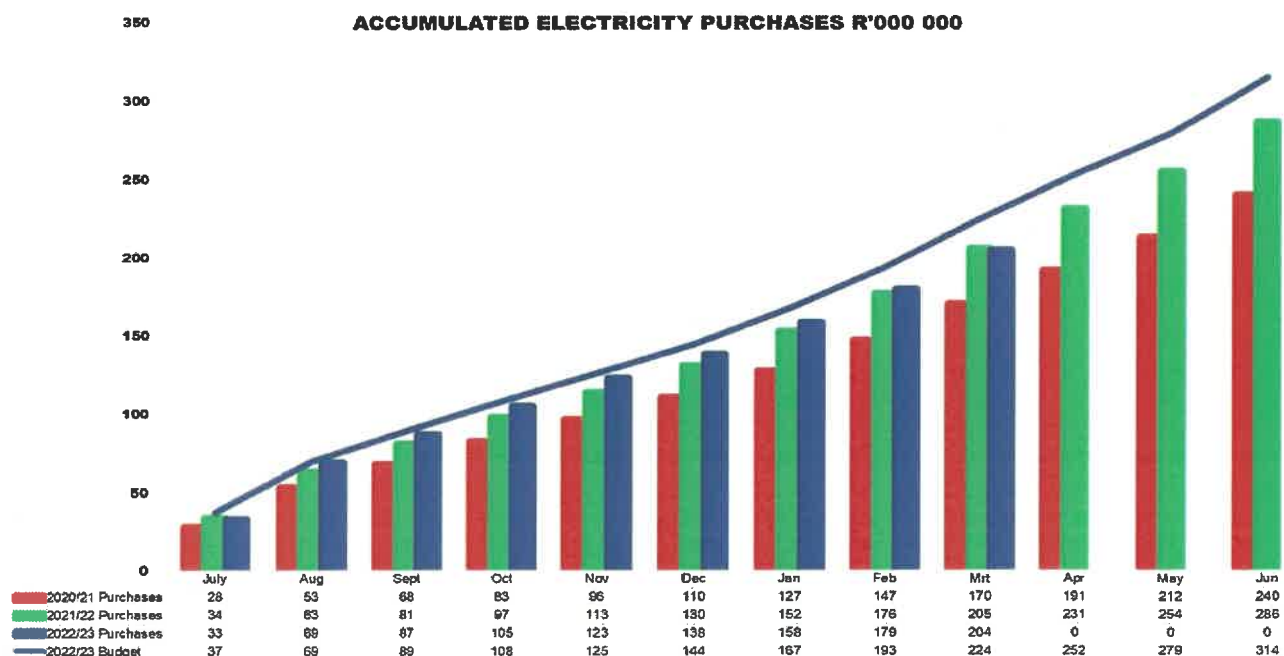
Speaker  
Deputy Executive Mayor  
Members of the Mayoral Committee  
Aldermen  
Councillors

It is my privilege to present to you the quarterly Budget Statement Report for the three months from 1 January 2023 to 31 March 2023.


The year-to-date recovery rate for the year excluding traffic fines is 87.5%. The annual target for debt collection is 94%. Unfortunately, some government departments were also late with their payments. Steps must be implemented against defaulters to improve the collection rate.

The ever-increasing hours of load shedding is a major concern as it has a negative effect on the economy of the Witzenberg municipal area.

The electricity purchases from Eskom for the period under review is R 20 million less than budgeted. The decline in electricity purchases can be attributed to the ongoing load shedding, as well as Eskom's inability to expand the electricity supply to the Witzenberg Area. These factors have a direct negative impact on the growth and expansion of the local economy.



We must consider other local sources of electricity to enable economic growth and the resulting job creation, as the current Eskom network cannot transport the needed quantities of electricity.

  
**ALDERMAN HJ SMIT**  
**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. The signature is stylized and cursive.

Date:

19 April 2023

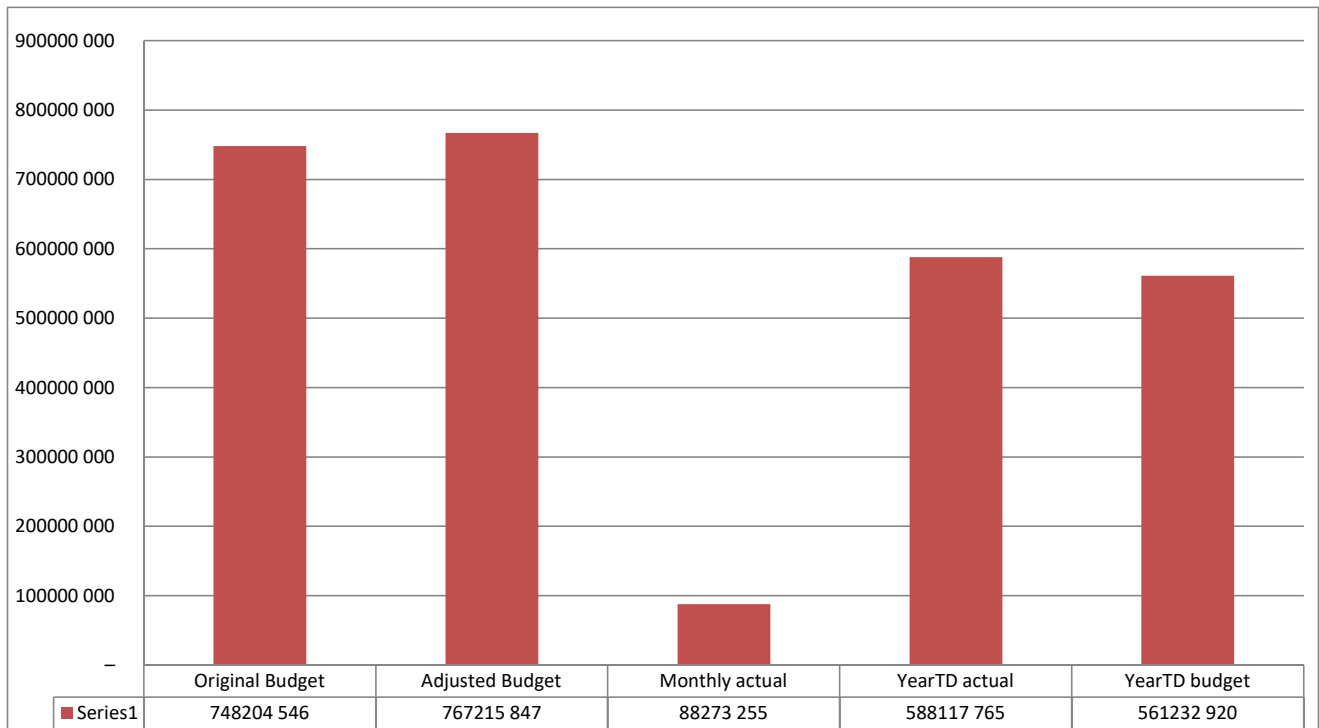
**C EXECUTIVE SUMMARY**

The following tables provides a summary of the financial information:

**C OPSOMMING**

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

**TOTAL OPERATIONAL REVENUE**

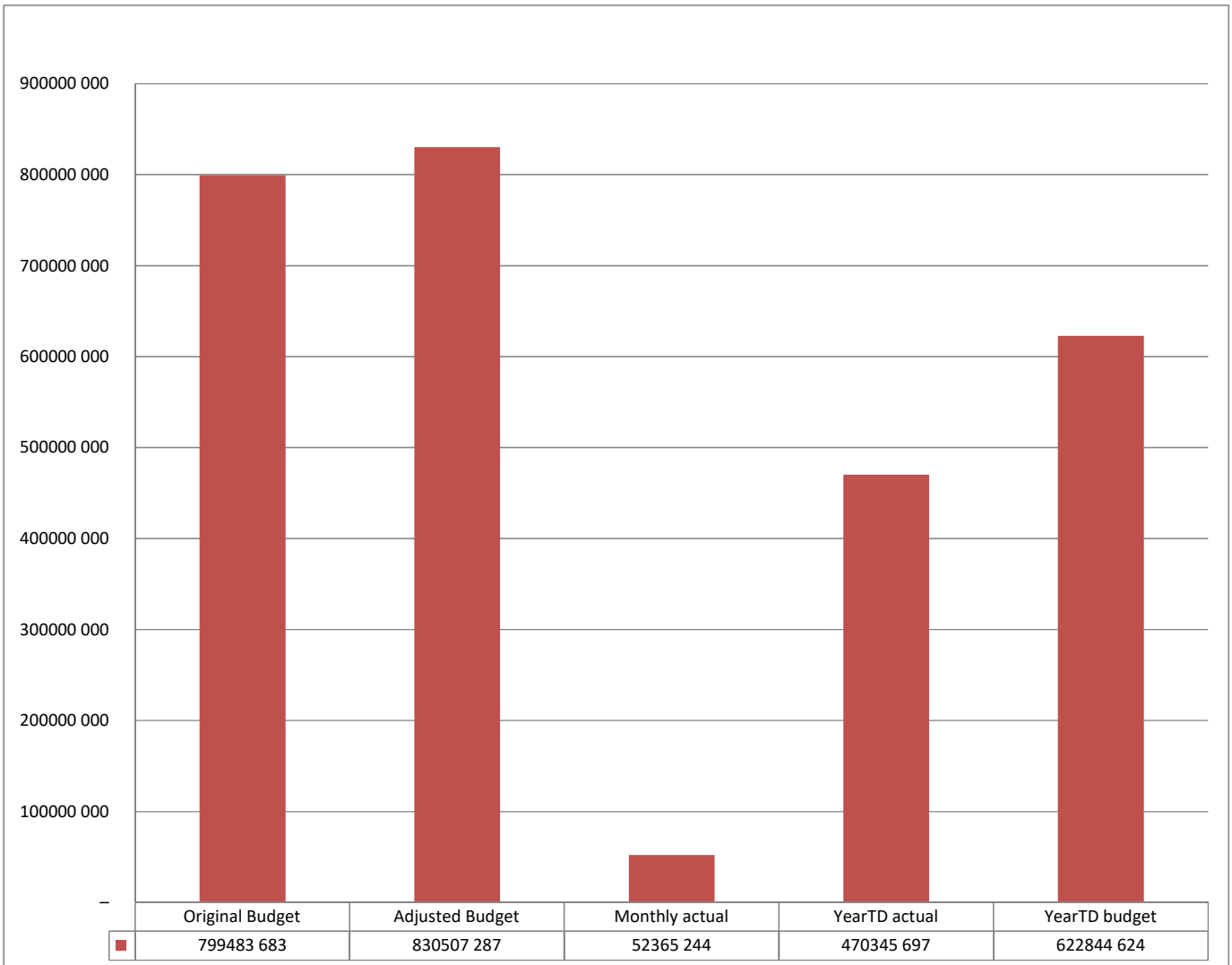


For the period 1 January 2023 to 31 March 2023, 76.66% of the budgeted operational revenue was raised.

Vir die periode 1 Januarie 2023 to 31 Maart 2023, is 76.66% van die begrote operasionele inkomste gehêf.



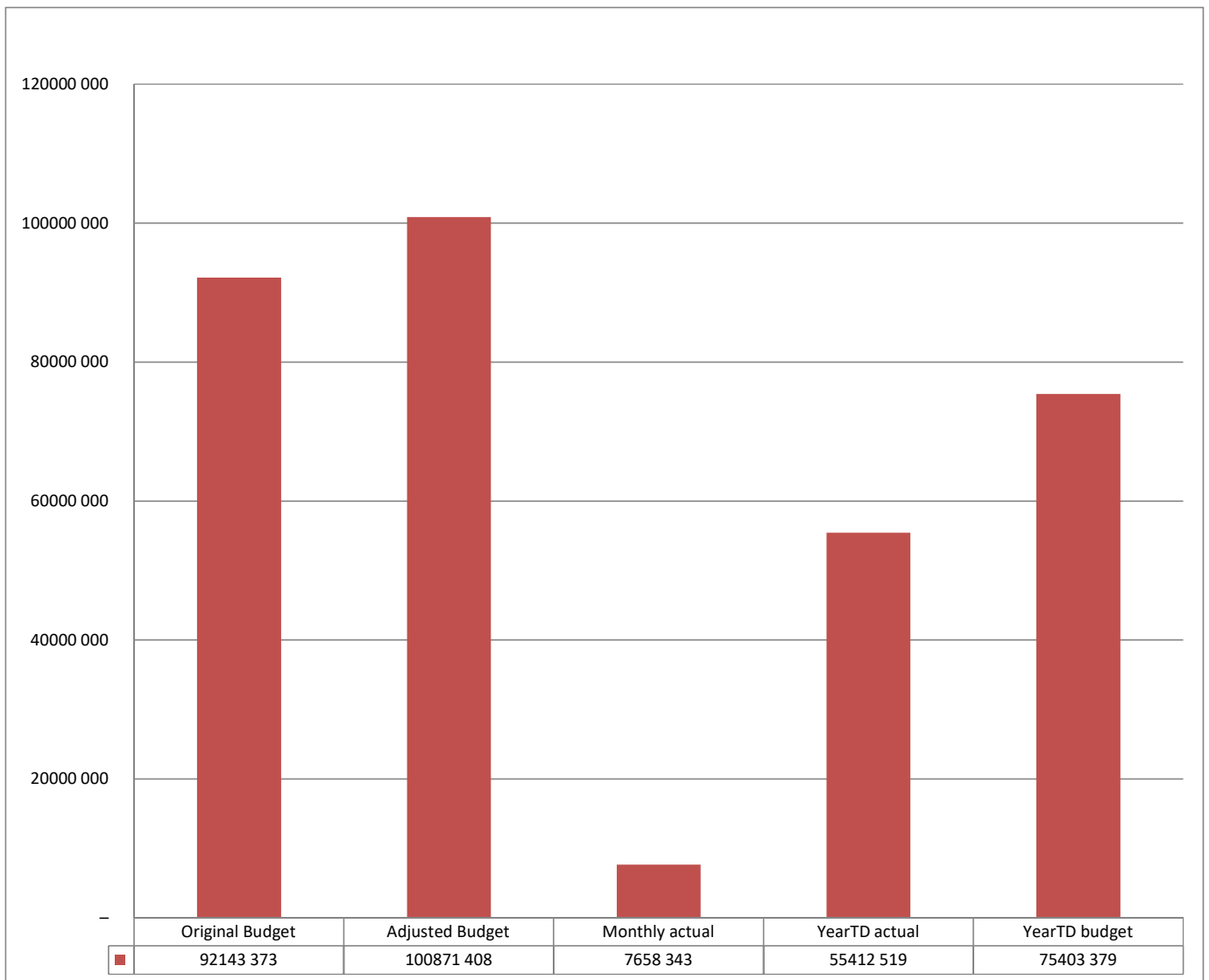
### TOTAL OPERATIONAL EXPENDITURE



For the period 1 January 2023 to 31 March 2023, 56.63% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Januarie 2023 to 31 Maart 2023, is 56.63% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

### CAPITAL EXPENDITURE



For the period 1 January 2023 to 31 March 2023, 54.93% of the budgeted capital expenditure was incurred.

Vir die periode 1 Januarie 2023 to 31 Maart 2023, is 54.93% van die begrote kapitale uitgawes aangegaan.

## In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 March 2023.

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

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	88 709	95 592	95 592	4 174	81 088	71 694	9 393	13%	95 592
Service charges	434 782	449 486	449 486	35 205	322 479	322 937	(457)	-0%	449 486
Investment revenue	5 580	5 089	6 020	1 234	9 091	4 515	4 576	101%	28 405
Transfers recognised - operational	124 169	152 300	153 268	42 241	127 451	114 951	12 500	11%	153 268
Other own revenue	62 003	45 738	62 849	5 420	48 008	47 136	872	2%	62 849
<b>transfers and contributions)</b>	<b>715 243</b>	<b>748 205</b>	<b>767 216</b>	<b>88 273</b>	<b>588 118</b>	<b>561 233</b>	<b>26 885</b>	<b>5%</b>	<b>789 601</b>
Employee costs	10 070	247 136	242 212	17 411	166 189	181 659	(15 470)	-9%	242 212
Remuneration of Councillors	10 070	12 108	12 108	895	8 164	9 081	(916)	-10%	12 108
Depreciation & asset impairment	38 331	39 589	52 989	-	-	39 741	(39 741)	-100%	52 989
Finance charges	8 948	9 116	13 707	13	64	10 281	(10 217)	-99%	13 707
Materials and bulk purchases	300 157	330 565	333 081	23 266	191 443	249 810	(58 367)	-23%	333 081
Transfers and grants	2 624	13 143	7 142	88	1 330	5 356	(4 026)	-75%	7 142
Other expenditure	320 309	147 827	169 270	10 693	103 156	126 917	(23 761)	-19%	169 270
<b>Total Expenditure</b>	<b>690 510</b>	<b>799 484</b>	<b>830 507</b>	<b>52 365</b>	<b>470 346</b>	<b>622 845</b>	<b>(152 499)</b>	<b>-24%</b>	<b>830 507</b>
<b>Surplus/(Deficit)</b>	<b>24 734</b>	<b>(51 279)</b>	<b>(63 291)</b>	<b>35 908</b>	<b>117 772</b>	<b>(61 612)</b>	<b>179 384</b>	<b>-291%</b>	<b>(40 907)</b>
Transfers recognised - capital	64 244	53 821	77 343	-	0	58 007	(58 007)	-100%	77 343
Contributions & Contributed assets	449	453	453	-	-	340	(340)	-100%	453
<b>&amp; contributions</b>	<b>89 427</b>	<b>2 995</b>	<b>14 504</b>	<b>35 908</b>	<b>117 772</b>	<b>(3 265)</b>	<b>121 037</b>	<b>-3707%</b>	<b>36 889</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>14 504</b>	<b>35 908</b>	<b>117 772</b>	<b>(3 265)</b>	<b>121 037</b>	<b>-3707%</b>	<b>36 889</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>75 781</b>	<b>92 143</b>	<b>100 871</b>	<b>7 658</b>	<b>55 413</b>	<b>75 403</b>	<b>(19 991)</b>	<b>-27%</b>	<b>100 871</b>
Capital transfers recognised	64 196	60 036	77 978	6 038	44 733	58 483	(13 751)	-24%	77 978
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 478	10 000	1 000	-	-	500	(500)	-100%	1 000
Internally generated funds	9 398	22 107	21 894	1 620	10 680	16 420	(5 740)	-35%	21 894
<b>Total sources of capital funds</b>	<b>75 072</b>	<b>92 143</b>	<b>100 871</b>	<b>7 658</b>	<b>55 413</b>	<b>75 403</b>	<b>(19 991)</b>	<b>-27%</b>	<b>100 871</b>
<b>Financial position</b>									
Total current assets	271 947	242 916	263 241		454 727				263 241
Total non current assets	1 118 690	1 124 460	1 119 578		1 174 100				1 119 578
Total current liabilities	120 617	137 549	137 156		235 959				137 156
Total non current liabilities	234 105	260 296	264 880		239 190				264 880
<b>Community wealth/Equity</b>	<b>1 035 916</b>	<b>969 530</b>	<b>980 783</b>		<b>1 153 679</b>				<b>980 783</b>
<b>Cash flows</b>									
Net cash from (used) operating	97 075	74 035	113 496	84 771	195 631	85 122	110 510	130%	117 908
Net cash from (used) investing	(63 921)	(92 143)	(100 661)	(70 000)	(147 001)	(75 496)	(71 505)	95%	(100 871)
Net cash from (used) financing	876	9 000	9 000	12	166	6 750	(6 584)	-98%	166
<b>end</b>	<b>149 336</b>	<b>143 632</b>	<b>174 574</b>	<b>-</b>	<b>193 666</b>	<b>169 116</b>	<b>24 550</b>	<b>15%</b>	<b>170 907</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	53 332	6 410	5 791	5 510	5 279	5 115	33 150	265 295	379 883
<b>Creditors Age Analysis</b>									
Total Creditors	1 343	1 502	-	-	-	-	-	-	2 845

2022/2023 SECTION 52 QUARTERLY REPORT - MARCH 2023 - QUARTER 3

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

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

Description	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
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	121 109	120 607	124 439	7 735	104 809	93 286	11 523	12%	124 204
Executive and council	8 088	260	260	3	24	195	(171)	-88%	24
Finance and administration	113 021	120 347	124 179	7 732	104 784	93 091	11 694	0	124 179
Internal audit	-	-	-	-	-	-	-		-
<i>Community and public safety</i>	146 316	175 474	169 566	43 215	143 397	127 175	16 222	13%	169 566
Community and social services	121 745	135 103	135 304	42 246	126 614	101 478	25 136	25%	135 304
Sport and recreation	9 438	12 172	12 172	477	5 336	9 129	(3 793)	-42%	12 172
Public safety	14 298	16 035	16 299	621	11 419	12 224	(806)	-7%	16 299
Housing	835	12 165	5 792	(129)	29	4 344	(4 316)	-99%	5 792
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	15 086	17 180	41 333	132	1 813	30 999	(29 186)	-94%	41 333
Planning and development	2 643	4 600	3 631	132	1 813	2 723	(910)	-33%	3 631
Road transport	12 443	12 570	35 708	-	0	26 781	(26 781)	-100%	35 708
Environmental protection	0	10	1 993	-	-	1 495	(1 495)	-100%	1 993
<i>Trading services</i>	497 310	489 091	509 547	37 191	337 995	368 025	(30 030)	-8%	509 547
Energy sources	335 811	335 873	338 295	27 791	232 544	239 582	(7 039)	-3%	338 295
Water management	72 814	87 028	93 788	4 848	42 975	70 345	(27 370)	-39%	93 788
Waste water management	37 551	33 120	39 020	2 571	35 718	29 265	6 453	22%	39 020
Waste management	51 135	33 071	38 444	1 982	26 759	28 833	(2 074)	-7%	38 444
<i>Other</i>	116	126	126	(0)	104	95	9	10%	126
<b>Total Revenue - Functional</b>	<b>779 937</b>	<b>802 479</b>	<b>845 012</b>	<b>88 273</b>	<b>588 118</b>	<b>619 580</b>	<b>(31 462)</b>	<b>-5%</b>	<b>844 776</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	108 349	154 226	167 431	8 597	87 871	125 573	(37 701)	-30%	167 431
Executive and council	23 583	31 784	32 508	2 020	18 437	24 381	(5 944)	-24%	32 508
Finance and administration	82 852	120 211	132 686	6 358	67 566	99 515	(31 948)	-32%	132 686
Internal audit	1 914	2 231	2 237	219	1 868	1 677	191	11%	2 237
<i>Community and public safety</i>	99 148	121 751	113 932	7 083	68 217	85 414	(17 197)	-20%	113 932
Community and social services	27 397	31 831	30 446	2 148	19 385	22 800	(3 415)	-15%	30 446
Sport and recreation	30 250	30 591	30 984	2 496	21 599	23 238	(1 639)	-7%	30 984
Public safety	36 554	42 158	41 925	2 585	24 301	31 443	(7 143)	-23%	41 925
Housing	4 947	17 172	10 577	(147)	2 932	7 933	(5 000)	-63%	10 577
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	32 010	37 538	42 808	2 592	24 019	32 106	(8 087)	-25%	42 808
Planning and development	11 200	12 176	12 824	910	8 864	9 618	(754)	-8%	12 824
Road transport	20 001	23 714	26 448	1 570	14 365	19 836	(5 470)	-28%	26 448
Environmental protection	808	1 648	3 537	112	790	2 652	(1 862)	-70%	3 537
<i>Trading services</i>	385 805	424 942	430 610	30 377	255 486	322 957	(67 470)	-21%	430 610
Energy sources	316 479	353 660	352 491	24 645	201 989	264 368	(62 378)	-24%	352 491
Water management	39 383	40 655	46 803	3 314	31 699	35 102	(3 403)	-10%	46 803
Waste water management	29 944	30 628	31 316	2 418	21 798	23 487	(1 689)	-7%	31 316
Waste management	-	-	-	-	-	-	-		-
<i>Other</i>	933	953	953	1	676	715	(39)	-5%	953
<b>Total Expenditure - Functional</b>	<b>626 245</b>	<b>739 411</b>	<b>755 734</b>	<b>48 649</b>	<b>436 270</b>	<b>566 765</b>	<b>(130 495)</b>	<b>-23%</b>	<b>755 734</b>
<b>Surplus/ (Deficit) for the year</b>	<b>153 692</b>	<b>63 068</b>	<b>89 278</b>	<b>39 625</b>	<b>151 848</b>	<b>52 815</b>	<b>99 033</b>		<b>89 042</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) - Q3 Third Quarter

Description	2021/22		Budget Year 2022/23					YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>	121 109	120 607	124 439	7 735	104 809	93 286	11 523	12%	124 204	
Executive and council	8 088	260	260	3	24	195 219	(171)	-88%	24	
<i>Mayor and Council</i>	8 088	-	-	3	24	-	24		24	
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	260	260	-	-	195	(195)	-100%	-	
Finance and administration	113 021	120 347	124 179	7 732	104 784	93 091	11 694	13%	124 179	
<i>Administrative and Corporate Support</i>	1	10	10	-	0	7	(7)	-93%	10	
<i>Asset Management</i>	-	-	-	-	-	-	-		-	
<i>Budget and Treasury Office</i>	112 606	119 453	123 085	7 726	104 470	92 270	12 199	13%	123 085	
<i>Finance</i>	-	193	193	-	-	145	(145)	-100%	193	
<i>Fleet Management</i>	354	609	809	-	288	607	(318)	-52%	809	
<i>Legal Services</i>	-	5	5	-	-	4	(4)	-100%	5	
<i>Security Services</i>	60	78	78	7	26	58	(32)	-55%	78	
<i>Community and public safety</i>	146 316	175 474	169 566	43 215	143 397	127 175	16 222	13%	169 566	
Community and social services	121 745	135 103	135 304	42 246	126 614	101 478	25 136	25%	135 304	
<i>Aged Care</i>	110 799	124 036	124 237	34 327	118 321	93 178	25 144	27%	124 237	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	262	242	242	16	119	181	(62)	-34%	242	
<i>Child Care Facilities</i>	-	-	-	-	-	-	-		-	
<i>Community Halls and Facilities</i>	186	283	283	16	248	213	35	17%	283	
<i>Libraries and Archives</i>	10 498	10 542	10 542	7 886	7 925	7 906	19	0%	10 542	
Sport and recreation	9 438	12 172	12 172	477	5 336	9 129	(3 793)	-42%	12 172	
<i>Recreational Facilities</i>	6 547	4 869	4 869	462	5 240	3 652	1 588	43%	4 869	
<i>Sports Grounds and Stadiums</i>	2 891	7 302	7 302	15	96	5 477	(5 380)	-98%	7 302	
Public safety	14 298	16 035	16 299	621	11 419	12 224	(806)	-7%	16 299	
<i>Civil Defence</i>	-	-	264	-	-	198	(198)	-100%	264	
<i>Fire Fighting and Protection</i>	25	7	7	1	6	5	1	15%	7	
<i>Police Forces, Traffic and Street Parking Control</i>	14 273	16 028	16 028	620	11 413	12 021	(608)	-5%	16 028	
Housing	835	12 165	5 792	(129)	29	4 344	(4 316)	-99%	5 792	
<i>Housing</i>	835	12 165	5 792	(129)	29	4 344	(4 316)	-99%	5 792	
<i>Economic and environmental services</i>	15 086	17 180	41 333	132	1 813	30 999	(29 186)	-94%	41 333	
Planning and development	2 643	4 600	3 631	132	1 813	2 723	(910)	-33%	3 631	
<i>Economic Development/Planning</i>	902	2 149	780	-	-	585	(585)	-100%	780	
<i>Regional Planning and Development</i>	-	-	-	-	-	-	-		-	
<i>Town Planning, Building Regulations and Enforcemen</i>	1 741	1 497	1 497	132	1 813	1 123	690	61%	1 497	
<i>Project Management Unit</i>	-	954	1 354	-	-	1 015	(1 015)	-100%	1 354	
Road transport	12 443	12 570	35 708	-	0	26 781	(26 781)	-100%	35 708	
<i>Roads</i>	12 443	12 570	35 708	-	0	26 781	(26 781)	-100%	35 708	
<i>Taxi Ranks</i>	-	-	-	-	-	-	-		-	
Environmental protection	0	10	1 993	-	-	1 495	(1 495)	-100%	1 993	
<i>Biodiversity and Landscape</i>	0	10	1 993	-	-	1 495	(1 495)	-100%	1 993	
<i>Trading services</i>	497 310	489 091	509 547	37 191	337 995	368 025	(30 030)	-8%	509 547	
Energy sources	335 811	335 873	338 295	27 791	232 544	239 582	(7 039)	-3%	338 295	
<i>Electricity</i>	334 246	335 873	338 295	27 791	232 544	239 582	(7 039)	-3%	338 295	
<i>Street Lighting and Signal Systems</i>	1 565	-	-	-	-	-	-		-	
Water management	72 814	87 028	93 788	4 848	42 975	70 345	(27 370)	-39%	93 788	
<i>Water Treatment</i>	-	-	-	-	-	-	-		-	
<i>Water Distribution</i>	72 814	70 521	81 640	4 848	42 975	61 233	(18 259)	-30%	81 640	
<i>Water Storage</i>	-	16 508	12 148	-	-	9 111	(9 111)	-100%	12 148	
Waste water management	37 551	33 120	39 020	2 571	35 718	29 265	6 453	22%	39 020	
<i>Public Toilets</i>	164	-	812	-	104	609	(505)	-83%	812	
<i>Sewerage</i>	36 498	33 120	38 208	2 571	35 614	28 656	6 958	24%	38 208	
Waste management	51 135	33 071	38 444	1 982	26 759	28 833	(2 074)	-7%	38 444	
<i>Solid Waste Disposal (Landfill Sites)</i>	16 237	-	-	-	-	-	-		-	
<i>Solid Waste Removal</i>	34 897	33 071	38 444	1 982	26 759	28 833	(2 074)	-7%	38 444	
<i>Street Cleaning</i>	-	-	-	-	-	-	-		-	
<i>Other</i>	116	126	126	(0)	104	95	9	10%	126	
<i>Licensing and Regulation</i>	116	126	126	(0)	104	95	9	10%	126	
<b>Total Revenue - Functional</b>	<b>779 937</b>	<b>802 479</b>	<b>845 012</b>	<b>88 273</b>	<b>588 118</b>	<b>619 580</b>	<b>(31 462)</b>	<b>-5%</b>	<b>844 776</b>	

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

Description	2021/22	Budget Year 2022/23					YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>									
<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	<b>108 349</b>	<b>154 226</b>	<b>167 431</b>	<b>8 597</b>	<b>87 871</b>	<b>125 573</b>	<b>(37 701)</b>	<b>-30%</b>	<b>167 431</b>
Executive and council	23 583	31 784	32 508	2 020	18 437	24 381	(5 944)	-24%	32 508
<i>Mayor and Council</i>	14 331	20 035	20 239	1 187	10 808	15 179	(4 372)	-29%	20 239
<i>Municipal Manager, Town Secretary and Chief Execut</i>	9 252	11 749	12 268	833	7 629	9 201	(1 572)	-17%	12 268
Finance and administration	82 852	120 211	132 686	6 358	67 566	99 515	(31 948)	-32%	132 686
<i>Administrative and Corporate Support</i>	10 523	13 079	14 369	963	8 641	10 777	(2 136)	-20%	14 369
<i>Asset Management</i>	31	1 804	1 819	17	35	1 364	(1 329)	-97%	1 819
<i>Finance</i>	34 833	36 843	48 793	2 123	28 619	36 597	(7 978)	-22%	48 793
<i>Fleet Management</i>	4 925	3 146	3 125	334	2 781	2 344	437	19%	3 125
<i>Human Resources</i>	11 708	40 419	40 355	1 319	12 714	30 264	(17 550)	-58%	40 355
<i>Information Technology</i>	3 868	5 135	4 988	398	3 195	3 741	(546)	-15%	4 988
<i>Legal Services</i>	1 368	2 821	2 385	106	1 145	1 789	(644)	-36%	2 385
<i>Marketing, Customer Relations, Publicity and Media</i>	4 022	4 189	4 173	308	2 979	3 130	(150)	-5%	4 173
<i>Property Services</i>	4 110	1 687	1 683	76	687	1 262	(575)	-46%	1 683
<i>Risk Management</i>	7	382	382	-	-	286	(286)	-100%	382
<i>Supply Chain Management</i>	7 006	8 381	8 289	685	5 519	6 217	(697)	-11%	8 289
<i>Valuation Service</i>	451	2 325	2 325	27	1 250	1 744	(493)	-28%	2 325
Internal audit	1 914	2 231	2 237	219	1 868	1 677	191	11%	2 237
<i>Governance Function</i>	1 914	2 231	2 237	219	1 868	1 677	191	11%	2 237
<b>Community and public safety</b>	<b>99 148</b>	<b>121 751</b>	<b>113 932</b>	<b>7 083</b>	<b>68 217</b>	<b>85 414</b>	<b>(17 197)</b>	<b>-20%</b>	<b>113 932</b>
Community and social services	27 397	31 831	30 446	2 148	19 385	22 800	(3 415)	-15%	30 446
<i>Aged Care</i>	6 887	7 985	6 418	473	4 098	4 814	(716)	-15%	6 418
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 511	3 925	4 122	294	2 895	3 057	(163)	-5%	4 122
<i>Child Care Facilities</i>	36	167	170	-	5	127	(123)	-96%	170
<i>Community Halls and Facilities</i>	5 875	6 675	6 673	484	4 136	5 005	(869)	-17%	6 673
<i>Disaster Management</i>	118	69	69	1	34	52	(18)	-35%	69
<i>Education</i>	1	136	134	-	-	101	(101)	-100%	134
<i>Libraries and Archives</i>	10 969	12 874	12 859	896	8 218	9 644	(1 426)	-15%	12 859
Sport and recreation	30 250	30 591	30 984	2 496	21 599	23 238	(1 639)	-7%	30 984
<i>Community Parks (including Nurseries)</i>	8 412	8 646	8 921	742	6 879	6 690	189	3%	8 921
<i>Recreational Facilities</i>	15 126	15 400	15 306	1 296	10 352	11 479	(1 127)	-10%	15 306
<i>Sports Grounds and Stadiums</i>	6 712	6 544	6 758	457	4 367	5 069	(701)	-14%	6 758
Public safety	36 554	42 158	41 925	2 585	24 301	31 443	(7 143)	-23%	41 925
<i>Fire Fighting and Protection</i>	9 108	10 820	10 827	768	6 647	8 120	(1 473)	-18%	10 827
<i>Police Forces, Traffic and Street Parking Control</i>	27 350	31 338	31 098	1 817	17 653	23 323	(5 670)	-24%	31 098
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
Housing	4 947	17 172	10 577	(147)	2 932	7 933	(5 000)	-63%	10 577
<i>Housing</i>	4 917	16 888	10 293	(151)	2 881	7 720	(4 839)	-63%	10 293
<i>Informal Settlements</i>	30	284	284	4	51	213	(162)	-76%	284
<b>Economic and environmental services</b>	<b>32 010</b>	<b>37 538</b>	<b>42 808</b>	<b>2 592</b>	<b>24 019</b>	<b>32 106</b>	<b>(8 087)</b>	<b>-25%</b>	<b>42 808</b>
Planning and development	11 200	12 176	12 824	910	8 864	9 618	(754)	-8%	12 824
<i>Billboards</i>	-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2 177	2 329	2 680	159	1 635	2 010	(375)	-19%	2 680
<i>Economic Development/Planning</i>	1 669	1 778	2 137	121	1 344	1 603	(259)	-16%	2 137
<i>Town Planning, Building Regulations and Enforcement</i>	4 880	5 072	5 009	413	3 932	3 757	175	5%	5 009
<i>Project Management Unit</i>	2 473	2 998	2 998	217	1 953	2 248	(295)	-13%	2 998
Road transport	20 001	23 714	26 448	1 570	14 365	19 836	(5 470)	-28%	26 448
<i>Roads</i>	20 001	23 714	26 448	1 570	14 365	19 836	(5 470)	-28%	26 448
Environmental protection	808	1 648	3 537	112	790	2 652	(1 862)	-70%	3 537
<i>Biodiversity and Landscape</i>	808	1 648	3 537	112	790	2 652	(1 862)	-70%	3 537
<b>Trading services</b>	<b>385 805</b>	<b>424 942</b>	<b>430 610</b>	<b>30 377</b>	<b>255 486</b>	<b>322 957</b>	<b>(67 470)</b>	<b>-21%</b>	<b>430 610</b>
Energy sources	316 479	353 660	352 491	24 645	201 989	264 368	(62 378)	-24%	352 491
<i>Electricity</i>	313 742	347 622	348 568	24 174	200 469	261 425	(60 956)	-23%	348 568
<i>Street Lighting and Signal Systems</i>	2 737	6 038	3 924	471	1 520	2 943	(1 422)	-48%	3 924
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-
Water management	39 383	40 655	46 803	3 314	31 699	35 102	(3 403)	-10%	46 803
<i>Water Treatment</i>	201	1 406	1 406	13	149	1 054	(906)	-86%	1 406
<i>Water Distribution</i>	36 316	34 239	41 435	3 287	29 767	31 076	(1 309)	-4%	41 435
<i>Water Storage</i>	2 866	5 010	3 962	14	1 783	2 971	(1 189)	-40%	3 962
Waste water management	29 944	30 628	31 316	2 418	21 798	23 487	(1 689)	-7%	31 316
<i>Public Toilets</i>	1 712	1 995	1 990	112	1 261	1 493	(231)	-16%	1 990
<i>Sewerage</i>	28 232	28 633	29 326	2 306	20 537	21 994	(1 457)	-7%	29 326

2022/2023 SECTION 52 QUARTERLY REPORT - MARCH 2023 - QUARTER 3

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
<b>R thousands</b>									
<i>Recycling</i>	-	-	-	-	-	-	-		-
<i>Solid Waste Disposal (Landfill Sites)</i>	21 147	15 368	33 219	615	1 599	24 914	(23 315)	-94%	33 219
<i>Solid Waste Removal</i>	35 105	35 220	32 347	2 738	27 743	24 260	3 483	14%	32 347
<i>Street Cleaning</i>	174	566	566	2	38	424	(387)	-91%	566
<b>Other</b>	933	953	953	1	676	715	(39)	-5%	953
Licensing and Regulation	33	53	53	1	1	40	(39)	-98%	53
Tourism	900	900	900	-	675	675	(0)	0%	900
<b>Total Expenditure - Functional</b>	<b>626 245</b>	<b>739 411</b>	<b>755 734</b>	<b>48 649</b>	<b>436 270</b>	<b>566 765</b>	<b>(130 495)</b>	<b>-23%</b>	<b>755 734</b>
<b>Surplus/ (Deficit) for the year</b>	<b>153 692</b>	<b>63 068</b>	<b>89 278</b>	<b>39 625</b>	<b>151 848</b>	<b>52 815</b>	<b>99 033</b>	<b>188%</b>	<b>89 042</b>

2022/2023 SECTION 52 QUARTERLY REPORT - MARCH 2023 - QUARTER 3

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

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

Vote Description	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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Financial Services	110 999	116 830	121 132	7 582	103 694	90 848	12 847	14,1%	121 132
Vote 2 - Community Services	133 319	161 869	156 312	42 611	132 233	117 234	14 999	12,8%	156 312
Vote 3 - Corporate Services	22 716	16 652	17 116	623	11 726	12 837	(1 111)	-8,7%	17 116
Vote 4 - Technical Services	512 276	505 741	548 665	37 416	340 081	397 321	(57 241)	-14,4%	548 665
Vote 5 - Municipal Manager	611	1 386	1 786	52	479	1 340	(861)	-64,3%	1 786
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>779 921</b>	<b>802 479</b>	<b>845 012</b>	<b>88 284</b>	<b>588 212</b>	<b>619 580</b>	<b>(31 367)</b>	<b>-5,1%</b>	<b>845 012</b>
<b>Expenditure by Vote</b>									
Vote 1 - Financial Services	34 002	51 044	62 270	2 082	29 021	46 704	(17 683)	-37,9%	62 270
Vote 2 - Community Services	74 791	96 548	91 221	5 541	53 283	68 381	(15 098)	-22,1%	91 221
Vote 3 - Corporate Services	75 105	118 517	119 535	6 244	58 722	89 649	(30 927)	-34,5%	119 535
Vote 4 - Technical Services	481 478	519 140	542 881	36 578	312 270	407 161	(94 891)	-23,3%	542 881
Vote 5 - Municipal Manager	11 383	14 235	14 600	1 037	9 573	10 950	(1 377)	-12,6%	14 600
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>676 759</b>	<b>799 484</b>	<b>830 507</b>	<b>51 481</b>	<b>462 869</b>	<b>622 845</b>	<b>(159 975)</b>	<b>-25,7%</b>	<b>830 507</b>
<b>Surplus/ (Deficit) for the year</b>	<b>103 162</b>	<b>2 995</b>	<b>14 504</b>	<b>36 803</b>	<b>125 343</b>	<b>(3 265)</b>	<b>128 608</b>	<b>-3939,1%</b>	<b>14 504</b>



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

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
<b>Revenue by Vote</b>									
<b>Vote 1 - Financial Services</b>	<b>110 999</b>	<b>116 830</b>	<b>121 132</b>	<b>7 582</b>	<b>103 694</b>	<b>90 848</b>	<b>12 847</b>	<b>14%</b>	<b>121 132</b>
1.1 - Assessment Rates	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration	79 462	95 786	95 786	4 165	81 655	71 840	9 815	14%	95 786
1.3 - Treasury: Debtors	31 477	20 708	25 010	3 412	22 015	18 756	3 259	17%	25 010
1.4 - Treasury: Credit controle	-	258	258	(2)	(2)	193	(195)	-101%	258
1.5 - Supply Chain Management	60	78	78	7	26	58	(32)	-55%	78
1.6 - Director: Finance	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>	<b>133 319</b>	<b>161 869</b>	<b>156 312</b>	<b>42 611</b>	<b>132 233</b>	<b>117 234</b>	<b>14 999</b>	<b>13%</b>	<b>156 312</b>
2.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
2.2 - Cemeteries	262	242	242	16	119	181	(62)	-34%	242
2.3 - Housing	1 029	12 260	5 888	(113)	173	4 416	(4 242)	-96%	5 888
2.4 - Libraries	10 575	10 757	10 757	7 887	8 018	8 068	(50)	-1%	10 757
2.5 - Resorts & Swimming Pools	6 547	4 869	4 869	462	5 240	3 652	1 588	43%	4 869
2.6 - Social Services	110 799	124 036	124 237	34 327	118 321	93 178	25 144	27%	124 237
2.7 - Fire Services & Disaster Management	25	7	7	1	6	5	1	15%	7
2.8 - Environment & Licencing	116	136	2 120	(0)	104	1 590	(1 486)	-93%	2 120
2.9 - Community Halls and Amenities	3 064	7 413	7 413	30	252	5 560	(5 308)	-95%	7 413
2.10 - Local Economic Development	902	2 149	780	-	-	585	(585)	-100%	780
<b>Vote 3 - Corporate Services</b>	<b>22 716</b>	<b>16 652</b>	<b>17 116</b>	<b>623</b>	<b>11 726</b>	<b>12 837</b>	<b>(1 111)</b>	<b>-9%</b>	<b>17 116</b>
3.1 - Director: Corporate Services	-	-	-	-	-	-	-	-	-
3.2 - Human Resources	354	609	809	-	288	607	(318)	-52%	809
3.3 - Administration	1	10	10	-	0	7	(7)	-93%	10
3.4 - Information Technology	-	-	-	-	-	-	-	-	-
3.5 - Marketing & Communication	-	5	5	-	-	4	(4)	-100%	5
3.6 - Thusong Centre	-	-	-	-	-	-	-	-	-
3.7 - Traffic and Protection Services	14 273	16 028	16 292	620	11 413	12 219	(806)	-7%	16 292
3.8 - Tourism	-	-	-	-	-	-	-	-	-
3.9 - Council Cost	8 088	-	-	3	24	-	24	#DIV/0!	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>	<b>512 276</b>	<b>505 741</b>	<b>548 665</b>	<b>37 416</b>	<b>340 081</b>	<b>397 321</b>	<b>(57 241)</b>	<b>-14%</b>	<b>548 665</b>
4.1 - Director: Technical Services	-	260	260	-	-	195	(195)	-100%	260
4.2 - Electro Technical Services	336 868	337 945	339 698	27 897	233 003	240 592	(7 589)	-3%	339 698
4.3 - Water Storage & Distribution	72 814	87 028	93 788	4 848	42 975	70 345	(27 370)	-39%	93 788
4.4 - Waste Water Management	36 498	33 469	38 558	2 571	35 614	28 918	6 696	23%	38 558
4.4 - Waste Management	51 071	33 004	38 377	1 982	26 759	28 783	(2 024)	-7%	38 377
4.5 - Roads	12 443	12 570	35 708	-	0	26 781	(26 781)	-100%	35 708
4.7 - Storm Water Management	889	-	-	-	-	-	-	-	-
4.8 - Town Planning & Building Control	1 530	1 272	1 272	119	1 626	954	673	71%	1 272
4.9 - Public Toilets	164	-	812	-	104	609	(505)	-83%	812
4.10 - Mechanical Workshop	-	193	193	-	-	145	(145)	-100%	193
<b>Vote 5 - Municipal Manager</b>	<b>611</b>	<b>1 386</b>	<b>1 786</b>	<b>52</b>	<b>479</b>	<b>1 340</b>	<b>(861)</b>	<b>-64%</b>	<b>1 786</b>
5.1 - Municipal Manager	-	-	-	-	-	-	-	-	-
5.2 - Performance & Project Management	-	954	1 354	-	-	1 015	(1 015)	-100%	1 354
5.3 - Property & Legal Services	611	432	432	52	479	324	154	48%	432
5.4 - Internal Audit	-	-	-	-	-	-	-	-	-
5.5 - IDP	-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>779 921</b>	<b>802 479</b>	<b>845 012</b>	<b>88 284</b>	<b>588 212</b>	<b>619 580</b>	<b>(31 367)</b>	<b>-5%</b>	<b>845 012</b>

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

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

Description	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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	88 709	95 592	95 592	4 174	81 088	71 694	9 393	13%	95 592
Service charges - electricity revenue	326 894	337 388	337 388	27 804	232 629	238 859	(6 231)	-3%	337 388
Service charges - water revenue	46 201	49 810	49 810	3 927	35 828	37 361	(1 533)	-4%	49 810
Service charges - sanitation revenue	32 037	32 053	32 053	2 070	31 749	24 040	7 710	32%	32 053
Service charges - refuse revenue	29 651	30 236	30 236	1 404	22 274	22 677	(403)	-2%	30 236
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 604	3 416	3 416	383	3 752	2 562	1 190	46%	3 416
Interest earned - external investments	5 580	5 089	6 020	1 234	9 091	4 515	4 576	101%	6 020
Interest earned - outstanding debtors	17 251	9 111	22 385	2 247	18 381	16 789	1 592	9%	22 385
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 670	11 137	11 137	103	6 955	8 353	(1 398)	-17%	11 137
Licences and permits	1 198	2 216	2 216	127	894	1 662	(768)	-46%	2 216
Agency services	4 415	4 249	4 249	408	3 691	3 187	504	16%	4 249
Transfers recognised - operational	124 169	152 300	153 268	42 241	127 451	114 951	12 500	11%	153 268
Other revenue	16 804	15 609	19 446	2 151	14 335	14 584	(249)	-2%	19 446
Gains on disposal of PPE	8 062	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>715 243</b>	<b>748 205</b>	<b>767 216</b>	<b>88 273</b>	<b>588 118</b>	<b>561 233</b>	<b>26 885</b>	<b>5%</b>	<b>767 216</b>
<b>Expenditure By Type</b>									
Employee related costs	202 247	247 136	242 212	17 411	166 189	181 659	(15 470)	-9%	242 212
Remuneration of councillors	10 070	12 108	12 108	895	8 164	9 081	(916)	-10%	12 108
Debt impairment	50 764	46 031	61 230	2 727	41 969	45 922	(3 953)	-9%	61 230
Depreciation & asset impairment	38 331	39 589	52 989	-	-	39 741	(39 741)	-100%	52 989
Finance charges	8 948	9 116	13 707	13	64	10 281	(10 217)	-99%	13 707
Bulk purchases	285 708	314 411	314 411	21 236	179 394	235 808	(56 413)	-24%	314 411
Other materials	14 449	16 154	18 670	2 030	12 049	14 002	(1 953)	-14%	18 670
Contracted services	33 782	52 776	54 985	4 681	27 723	41 239	(13 515)	-33%	54 985
Transfers and grants	2 624	13 143	7 142	88	1 330	5 356	(4 026)	-75%	7 142
Other expenditure	40 337	49 019	53 054	3 285	33 463	39 756	(6 293)	-16%	53 054
Loss on disposal of PPE	3 248	0	0	-	-	0	(0)	-100%	0
<b>Total Expenditure</b>	<b>690 510</b>	<b>799 484</b>	<b>830 507</b>	<b>52 365</b>	<b>470 346</b>	<b>622 845</b>	<b>(152 499)</b>	<b>-24%</b>	<b>830 507</b>
<b>Surplus/(Deficit)</b>	<b>24 734</b>	<b>(51 279)</b>	<b>(63 291)</b>	<b>35 908</b>	<b>117 772</b>	<b>(61 612)</b>	<b>179 384</b>	<b>(0)</b>	<b>(63 291)</b>
Transfers recognised - capital	64 244	53 821	77 343	-	0	58 007	(58 007)	-100%	77 343
Contributions recognised - capital	449	453	453	-	-	340	(340)	-100%	453
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>89 427</b>	<b>2 995</b>	<b>14 504</b>	<b>35 908</b>	<b>117 772</b>	<b>(3 265)</b>	<b>121 037</b>	<b>-</b>	<b>14 504</b>
<b>Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate</b>	<b>89 427</b>	<b>2 995</b>	<b>14 504</b>	<b>35 908</b>	<b>117 772</b>	<b>(3 265)</b>			<b>14 504</b>
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>14 504</b>	<b>35 908</b>	<b>117 772</b>	<b>(3 265)</b>			<b>14 504</b>

The revenue and expenditure figures excludes internal charges.

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

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

Vote Description	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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Financial Services	(0)	-	-	-	-	-	-	-	-
Vote 2 - Community Services	-	1 000	500	-	-	375	(375)	-100%	500
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services	53 353	55 390	64 366	6 834	38 046	48 275	(10 229)	-21%	64 366
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>53 353</b>	<b>56 390</b>	<b>64 866</b>	<b>6 834</b>	<b>38 046</b>	<b>48 650</b>	<b>(10 604)</b>	<b>-22%</b>	<b>64 866</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Financial Services	2 974	180	189	68	138	142	(4)	-3%	189
Vote 2 - Community Services	4 487	9 126	8 461	665	803	6 345	(5 543)	-87%	8 461
Vote 3 - Corporate Services	685	650	1 163	33	522	872	(350)	-40%	1 163
Vote 4 - Technical Services	14 282	25 797	26 192	58	15 904	19 394	(3 490)	-18%	26 192
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>22 428</b>	<b>35 753</b>	<b>36 005</b>	<b>824</b>	<b>17 367</b>	<b>26 754</b>	<b>(9 387)</b>	<b>-35%</b>	<b>36 005</b>
<b>Total Capital Expenditure</b>	<b>75 781</b>	<b>92 143</b>	<b>100 871</b>	<b>7 658</b>	<b>55 413</b>	<b>75 403</b>	<b>(19 991)</b>	<b>-27%</b>	<b>100 871</b>

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WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 Third Quarter									
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									
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	4 719	2 180	3 229	139	810	2 422	(1 611)	-67%	3 229
Executive and council	-	340	430	38	257	322	(66)	-20%	430
Finance and administration	4 719	1 840	2 799	101	554	2 099	(1 546)	-74%	2 799
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	3 991	9 976	8 706	628	691	6 529	(5 839)	-89%	8 706
Community and social services	667	1 222	722	-	20	541	(521)	-96%	722
Sport and recreation	3 084	8 754	7 754	628	670	5 816	(5 145)	-88%	7 754
Public safety	240	-	230	-	-	172	(172)	-100%	230
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental service</i>	13 136	24 927	44 785	4 543	33 876	33 589	286	1%	44 785
Planning and development	736	-	-	-	-	-	-	-	-
Road transport	12 401	24 927	44 785	4 543	33 876	33 589	286	1%	44 785
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	53 934	55 060	44 151	2 348	20 036	32 863	(12 828)	-39%	44 151
Energy sources	9 573	4 000	4 739	817	3 042	3 554	(512)	-14%	4 739
Water management	20 159	23 954	20 482	449	9 771	15 361	(5 590)	-36%	20 482
Waste water management	2 448	16 653	16 278	1 083	7 211	12 208	(4 997)	-41%	16 278
Waste management	21 754	10 453	2 653	-	12	1 740	(1 728)	-99%	2 653
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>75 781</b>	<b>92 143</b>	<b>100 871</b>	<b>7 658</b>	<b>55 413</b>	<b>75 403</b>	<b>(19 991)</b>	<b>-27%</b>	<b>100 871</b>
<b>Funded by:</b>									
National Government	47 360	51 371	47 902	1 915	27 177	35 927	(8 750)	-24%	47 902
Provincial Government	16 432	7 712	27 487	4 123	16 853	20 615	(3 763)	-18%	27 487
District Municipality	404	500	2 135	-	691	1 601	(910)	-57%	2 135
Other transfers and grants	-	453	453	-	12	340	(328)	-97%	453
<b>Transfers recognised - capital</b>	<b>64 196</b>	<b>60 036</b>	<b>77 978</b>	<b>6 038</b>	<b>44 733</b>	<b>58 483</b>	<b>(13 751)</b>	<b>-24%</b>	<b>77 978</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>1 478</b>	<b>10 000</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>(500)</b>	<b>-100%</b>	<b>1 000</b>
<b>Internally generated funds</b>	<b>9 398</b>	<b>22 107</b>	<b>21 894</b>	<b>1 620</b>	<b>10 680</b>	<b>16 420</b>	<b>(5 710)</b>	<b>-35%</b>	<b>21 894</b>
<b>Total Capital Funding</b>	<b>75 072</b>	<b>92 143</b>	<b>100 871</b>	<b>7 658</b>	<b>55 413</b>	<b>75 403</b>	<b>(19 991)</b>	<b>-27%</b>	<b>100 871</b>

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for three years)
2. Include capital component of PPP unitary payment
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

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

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
<b>Capital expenditure - Municipal Vote</b>									
<u>Expenditure of multi-year capital appropriation</u>									
<b>Vote 1 - Financial Services</b>	(0)	-	-	-	-	-	-	-	-
1.1 - Assessment Rates	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration	-	-	-	-	-	-	-	-	-
1.3 - Treasury: Debtors	(0)	-	-	-	-	-	-	-	-
1.4 - Treasury: Credit controle	-	-	-	-	-	-	-	-	-
1.5 - Supply Chain Management	-	-	-	-	-	-	-	-	-
1.6 - Director: Finance	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>	-	1 000	500	-	-	375	(375)	-100%	500
2.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
2.2 - Cemeteries	-	-	-	-	-	-	-	-	-
2.3 - Housing	-	-	-	-	-	-	-	-	-
2.4 - Libraries	-	1 000	500	-	-	375	(375)	-100%	500
2.5 - Resorts & Swimming Pools	-	-	-	-	-	-	-	-	-
2.6 - Social Services	-	-	-	-	-	-	-	-	-
2.7 - Fire Services & Disaster Management	-	-	-	-	-	-	-	-	-
2.8 - Environment & Licencing	-	-	-	-	-	-	-	-	-
2.9 - Community Halls and Amenities	-	-	-	-	-	-	-	-	-
2.10 - Local Economic Development	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	-	-	-	-	-	-	-	-	-
3.1 - Director: Corporate Services	-	-	-	-	-	-	-	-	-
3.2 - Human Resources	-	-	-	-	-	-	-	-	-
3.3 - Administration	-	-	-	-	-	-	-	-	-
3.4 - Information Technology	-	-	-	-	-	-	-	-	-
3.5 - Marketing & Communication	-	-	-	-	-	-	-	-	-
3.6 - Thusong Centre	-	-	-	-	-	-	-	-	-
3.7 - Traffic and Protection Services	-	-	-	-	-	-	-	-	-
3.8 - Tourism	-	-	-	-	-	-	-	-	-
3.9 - Council Cost	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>	53 353	55 390	64 366	6 834	38 046	48 275	(10 229)	-21%	64 366
4.1 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.2 - Electro Technical Services	2 098	4 000	3 848	817	2 172	2 886	(714)	-25%	3 848
4.3 - Water Storage & Distribution	19 270	18 730	16 779	449	9 095	12 584	(3 490)	-28%	16 779
4.4 - Waste Water Management	-	14 643	11 663	1 025	5 213	8 747	(3 534)	-40%	11 663
4.4 - Waste Management	21 754	6 000	1 200	-	-	900	(900)	-100%	1 200
4.5 - Roads	10 231	12 017	30 876	4 543	21 566	23 157	(1 591)	-7%	30 876
4.7 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.8 - Town Planning & Building Control	-	-	-	-	-	-	-	-	-
4.9 - Public Toilets	-	-	-	-	-	-	-	-	-
4.10 - Mechanical Workshop	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Municipal Manager</b>	-	-	-	-	-	-	-	-	-
5.1 - Municipal Manager	-	-	-	-	-	-	-	-	-
5.2 - Performance & Project Management	-	-	-	-	-	-	-	-	-
5.3 - Property & Legal Services	-	-	-	-	-	-	-	-	-
5.4 - Internal Audit	-	-	-	-	-	-	-	-	-
5.5 - IDP	-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>	53 353	56 390	64 866	6 834	38 046	48 650	(10 604)	-22%	64 866

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

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

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash	144 880	143 632	178 787	193 666	178 787
Call investment deposits	-	-	931	80 000	931
Consumer debtors	99 615	63 769	48 571	106 713	48 571
Other debtors	18 418	26 034	26 034	62 200	26 034
Current portion of long-term receivables	-	-	-	-	-
Inventory	9 035	9 481	8 919	12 148	8 919
<b>Total current assets</b>	<b>271 947</b>	<b>242 916</b>	<b>263 241</b>	<b>454 727</b>	<b>263 241</b>
<b>Non current assets</b>					
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	1 076 398	1 128 595	1 076 398
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	2 113	326	674	2 113	674
Other non-current assets	550	550	550	550	550
<b>Total non current assets</b>	<b>1 118 690</b>	<b>1 124 460</b>	<b>1 119 578</b>	<b>1 174 100</b>	<b>1 119 578</b>
<b>TOTAL ASSETS</b>	<b>1 390 637</b>	<b>1 367 376</b>	<b>1 382 819</b>	<b>1 628 827</b>	<b>1 382 819</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	1 897	611	611	2 058	611
Consumer deposits	11 549	8 732	8 732	11 960	8 732
Trade and other payables	61 869	99 286	98 893	180 756	98 893
Provisions	45 302	28 921	28 921	41 184	28 921
<b>Total current liabilities</b>	<b>120 617</b>	<b>137 549</b>	<b>137 156</b>	<b>235 959</b>	<b>137 156</b>
<b>Non current liabilities</b>					
Borrowing	527	12 220	12 220	527	12 220
Provisions	233 577	248 076	252 660	238 662	252 660
<b>Total non current liabilities</b>	<b>234 105</b>	<b>260 296</b>	<b>264 880</b>	<b>239 190</b>	<b>264 880</b>
<b>TOTAL LIABILITIES</b>	<b>354 721</b>	<b>397 846</b>	<b>402 036</b>	<b>475 148</b>	<b>402 036</b>
<b>NET ASSETS</b>	<b>1 035 916</b>	<b>969 530</b>	<b>980 783</b>	<b>1 153 679</b>	<b>980 783</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)	1 023 376	959 088	970 341	1 141 139	970 341
Reserves	12 540	10 442	10 442	12 540	10 442
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 035 916</b>	<b>969 530</b>	<b>980 783</b>	<b>1 153 679</b>	<b>980 783</b>

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

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

Description	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
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	92 226	94 278	94 278	5 753	76 835	70 709	6 126	9%	94 278
Service charges	376 330	469 912	469 912	39 991	345 384	352 434	(7 050)	-2%	469 912
Other revenue	32 529	14 898	14 898	2 510	17 819	11 173	6 646	59%	14 898
Government - operating	102 407	149 721	146 616	34 851	133 299	109 962	23 337	21%	146 616
Government - capital	66 276	62 680	91 971	54 149	110 227	68 978	41 249	60%	96 383
Interest	22 831	14 200	27 474	1 109	8 485	20 605	(12 121)	-59%	27 474
Dividends									
<b>Payments</b>									
Suppliers and employees	(595 298)	(731 654)	(731 654)	(53 505)	(495 069)	(548 740)	(53 671)	10%	(731 653)
Finance charges	(226)	-	-	-	(10)	-	10		-
Transfers and Grants	-	-	-	(88)	(1 338)	-	1 338		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>97 075</b>	<b>74 035</b>	<b>113 496</b>	<b>84 771</b>	<b>195 631</b>	<b>85 122</b>	<b>5 864</b>	<b>7%</b>	<b>117 908</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	13	-	13		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	(70 000)	(80 000)	-	(80 000)		-
<b>Payments</b>									
Capital assets	(63 921)	(92 143)	(100 661)	-	(67 014)	(75 496)	(8 482)	11%	(100 871)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(63 921)</b>	<b>(92 143)</b>	<b>(100 661)</b>	<b>(70 000)</b>	<b>(147 001)</b>	<b>(75 496)</b>	<b>71 505</b>	<b>-95%</b>	<b>(100 871)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	10 000	10 000	-	-	7 500	(7 500)	-100%	10 000
Increase (decrease) in consumer deposits	2 246	-	-	12	273	-	273		-
<b>Payments</b>									
Repayment of borrowing	(1 370)	(1 000)	(1 000)	-	(107)	(750)	(643)	86%	(1 000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>876</b>	<b>9 000</b>	<b>9 000</b>	<b>12</b>	<b>166</b>	<b>6 750</b>	<b>6 584</b>	<b>98%</b>	<b>166</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>34 031</b>	<b>(9 108)</b>	<b>21 834</b>	<b>14 783</b>	<b>48 796</b>	<b>16 376</b>			<b>26 037</b>
Cash/cash equivalents at beginning:	115 305	152 740	152 740		144 870	152 740			144 870
Cash/cash equivalents at month/year end:	149 336	143 632	174 574		193 666	169 116			170 907

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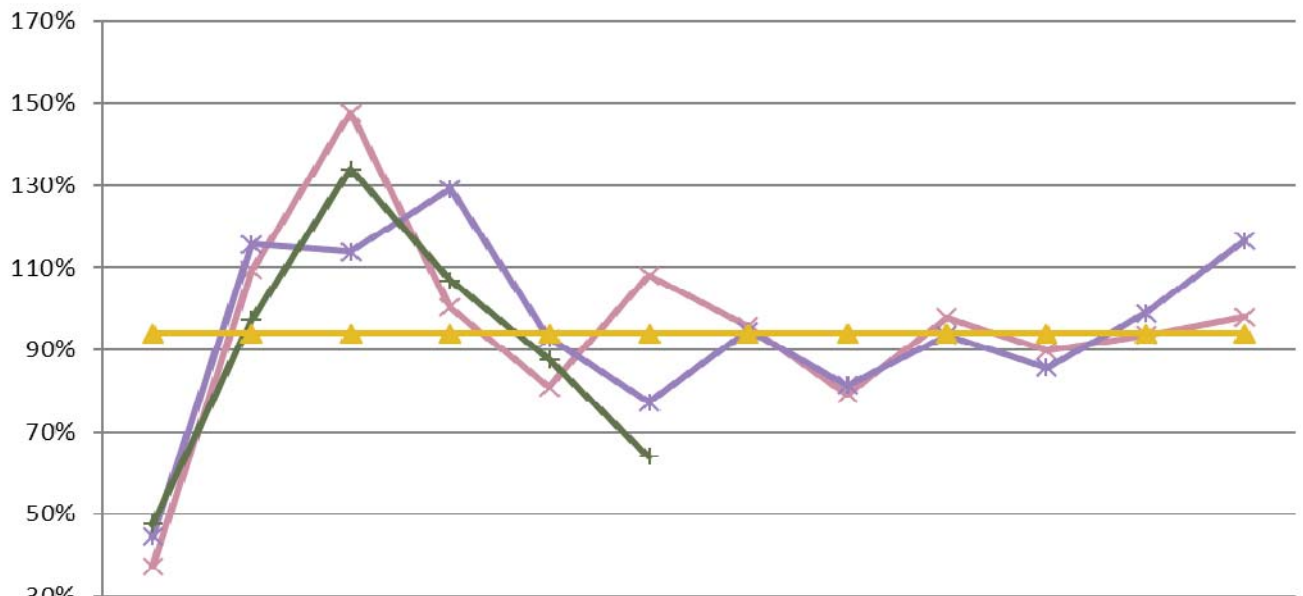
The debtors age analysis per Income source and customer group is as follows:

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

Description	NT Code	Budget Year 2022/23									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
<b>Debtors Age Analysis By Income Source</b>												
Water	1200	12 207	2 260	1 795	1 813	1 741	1 639	9 473	82 025	112 951	96 690	
Electricity	1300	21 164	622	590	471	468	466	2 727	4 000	30 509	8 132	
Property Rates	1400	5 596	638	535	480	425	407	6 117	21 624	35 822	29 053	
Waste Water Management	1500	8 123	1 213	1 155	1 120	1 063	1 040	5 592	42 123	61 430	50 939	
Waste Management	1600	9 337	1 488	1 495	1 357	1 294	1 247	6 456	45 419	68 094	55 774	
Property Rental Debtors	1700	166	13	13	14	14	13	78	1 338	1 648	1 456	
Interest on Arrear Accounts	1810	1 397	144	187	220	250	285	2 394	67 244	72 122	70 394	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(4 658)	32	20	34	24	18	314	1 523	(2 692)	1 914	
<b>Total By Income Source</b>	<b>2000</b>	<b>53 332</b>	<b>6 410</b>	<b>5 791</b>	<b>5 510</b>	<b>5 279</b>	<b>5 115</b>	<b>33 150</b>	<b>265 295</b>	<b>379 883</b>	<b>314 350</b>	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	1 152	408	387	379	308	268	855	5 292	9 049	7 102	
Commercial	2300	19 537	547	576	463	457	423	5 526	15 375	42 905	22 245	
Households	2400	32 191	5 244	4 664	4 489	4 343	4 255	25 621	237 820	318 627	276 528	
Other	2500	452	211	164	178	172	169	1 148	6 807	9 302	8 474	
<b>Total By Customer Group</b>	<b>2600</b>	<b>53 332</b>	<b>6 410</b>	<b>5 791</b>	<b>5 510</b>	<b>5 279</b>	<b>5 115</b>	<b>33 150</b>	<b>265 295</b>	<b>379 883</b>	<b>314 350</b>	



### Debtor Collection Rate per Month

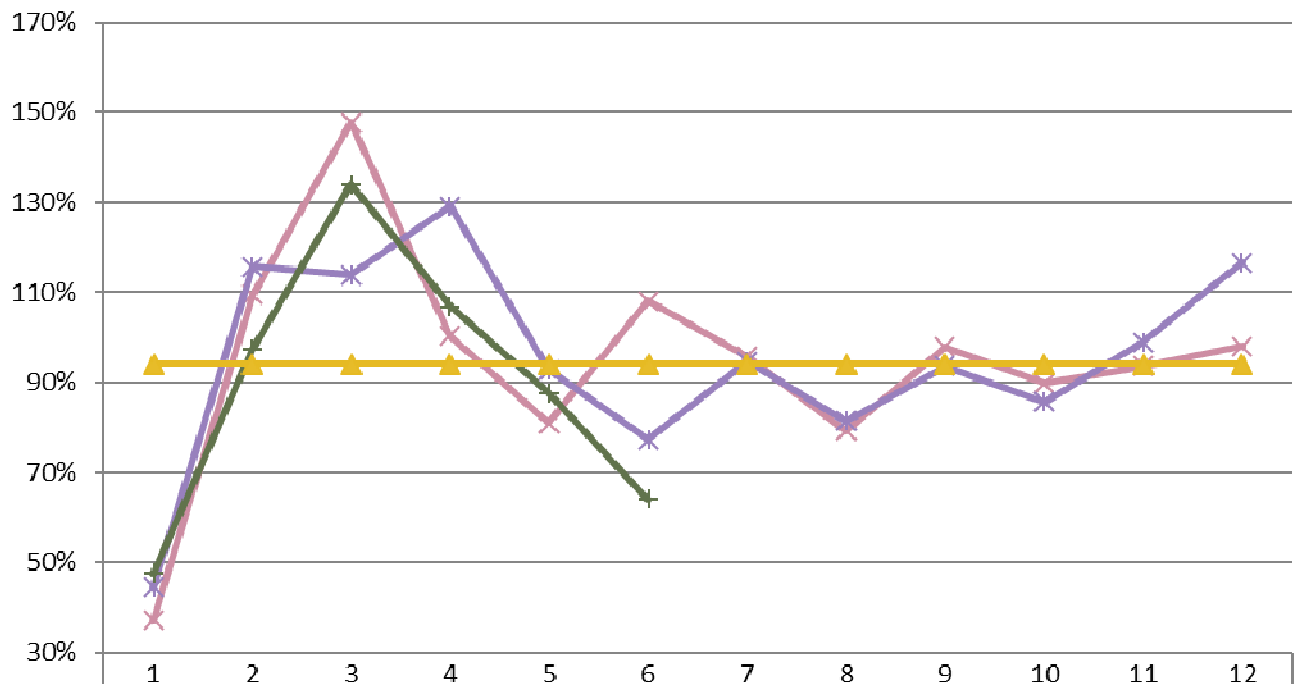


	1	2	3	4	5	6	7	8	9	10	11	12
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%	129%	93%	77%	95%	81%	94%	86%	99%	117%
21/22	47%	97%	134%	107%	88%	64%						
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate the 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 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%.

## Debtor Collection Rate per Month



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 64%.

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 64% beloop.

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

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)	
		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	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 343	1 502	-	-	-	-	-	-	-	2 845	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 343</b>	<b>1 502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 845</b>	<b>-</b>

Notes

Material increases in value of creditors' categories compared to previous month to be explained

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The movement in investments is detailed below.

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

Investments by maturity Name of institution & investment ID  R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
Nedbank Ltd	Fixed deposit - 7 months					-	-	25 000
ABSA Bank Ltd	Fixed deposit - 3 months					-	-	15 000
Standard Bank of SA Ltd	Fixed deposit - 6 months					-	-	20 000
Investec Bank Ltd	-					-	-	-
First National Bank	Fixed deposit - 4 months					-	-	20 000
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		-	-	<b>80 000</b>

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

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

Description	Budget Year 2022/23							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	3 787	3 787	-	3 568	2 840	728	25,6%	3 787
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 237	2 237	-	2 018	1 678	341	20,3%	2 237
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	-	1 550	1 163	387	33,3%	1 550
<b>Provincial Government:</b>	24 266	19 066	900	12 758	14 299	(1 541)	-10,8%	19 066
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	700	700	700	525	175	33,3%	700
Specify (Add grant description)	10 517	10 517	-	10 517	7 888	2 629	33,3%	10 517
Specify (Add grant description)	131	131	-	131	98	33	33,3%	131
Specify (Add grant description)	-	-	200	200	-	200	-	-
Specify (Add grant description)	256	2 018	-	1 210	1 513	(303)	-20,1%	2 018
Specify (Add grant description)	-	500	-	-	375	(375)	-100,0%	500
Specify (Add grant description)	-	200	-	-	150	(150)	-100,0%	200
Specify (Add grant description)	13 362	5 000	-	-	3 750	(3 750)	-100,0%	5 000
<b>District Municipality:</b>	-	-	-	-	-	-	-	200
All Grants	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	2 095	583	2 434	1 572	862	54,8%	2 095
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	112	107	942	84	858	1023,1%	112
Households	-	-	-	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-	-	-	-
Private Enterprises	-	1 984	476	1 491	1 488	4	0,2%	1 984
Public Corporations	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>28 053</b>	<b>24 948</b>	<b>1 483</b>	<b>18 760</b>	<b>18 711</b>	<b>48</b>	<b>0,3%</b>	<b>25 148</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	60 031	60 031	42 547	83 586	45 023	38 563	85,7%	60 031
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	25 091	25 091	3 285	25 091	18 818	6 273	33,3%	25 091
Regional Bulk Infrastructure Grant (Schedule 5B)	19 239	19 239	34 764	46 794	14 429	32 365	224,3%	19 239
Water Services Infrastructure Grant [Schedule 5B]	15 701	15 701	4 498	11 701	11 776	(75)	-0,6%	15 701
<b>Provincial Government:</b>	2 649	27 101	12 577	27 616	20 326	7 290	35,9%	27 101
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	500	500	-	500	375	125	33,3%	500
Specify (Add grant description)	1 029	1 029	-	1 029	772	258	33,4%	1 029
Specify (Add grant description)	-	475	475	475	356	119	33,3%	475
Specify (Add grant description)	-	400	400	400	300	100	33,3%	400
Specify (Add grant description)	-	-	500	500	-	500	-	-
Specify (Add grant description)	1 120	24 697	11 202	24 711	18 523	6 189	33,4%	24 697
<b>District Municipality:</b>	-	1 200	-	500	900	(400)	-44,4%	1 200
All Grants	-	1 200	-	500	900	(400)	-44,4%	1 200
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>62 680</b>	<b>88 332</b>	<b>55 124</b>	<b>111 702</b>	<b>66 249</b>	<b>45 453</b>	<b>68,6%</b>	<b>88 332</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>90 733</b>	<b>113 280</b>	<b>56 607</b>	<b>130 462</b>	<b>84 960</b>	<b>45 501</b>	<b>53,6%</b>	<b>113 480</b>

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

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

Description	Budget Year 2022/23							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	-	-	214	3 126	-	3 126		-
Agriculture Research and Technology	-	-	181	1 738	-	1 738		-
Arts and Culture Sustainable Resource Management	-	-	34	1 388	-	1 388		-
<b>Provincial Government:</b>	-	-	7 965	7 965	-	7 965		-
Specify (Add grant description)	-	-	7 880	7 880	-	7 880		-
Specify (Add grant description)	-	-	85	85	-	85		-
<b>Specify (Add grant description)</b>	-	-	-	-	-	-		-
All Grants	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	-	-	8 179	11 091	-	11 091	#VALUE!	-
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	-	-	154	4 236	-	4 236		-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	1 734	-	1 734		-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	1 297	-	1 297		-
Water Services Infrastructure Grant [Schedule 5B]	-	-	154	1 205	-	1 205		-
<b>Provincial Government:</b>	-	-	590	2 077	-	2 077		-
Specify (Add grant description)	-	-	590	2 077	-	2 077		-
<b>Specify (Add grant description)</b>	-	-	-	104	-	104		-
All Grants	-	-	-	104	-	104		-
Specify (Add grant description)	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	-	-	744	6 416	-	6 416		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	-	8 923	17 507	-	17 507		-

In terms of section 12 of the Division of Revenue Act the municipality confirms that, based on internal controls, all grant funding has been received and spent in terms of the conditions attached thereto.

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WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
None		-	-	-	-	
Provincial Government:		-	-	-	-	
None		-	-	-	-	
District Municipality:		-	-	-	-	
None		-	-	-	-	
Other grant providers:		-	-	-	-	
None		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
None		-	-	-	-	
Provincial Government:		-	-	-	-	
None		-	-	-	-	
District Municipality:		-	-	-	-	
None		-	-	-	-	
Other grant providers:		-	-	-	-	
None		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

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Expenditure on councillor allowances and employee benefits:

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

Summary of Employee and Councillor remuneration	Budget Year 2022/23							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	8 716	8 716	687	6 314	6 537	(223)	-3%	8 716
Pension and UIF Contributions	1 231	1 231	121	1 046	923	123	13%	1 231
Medical Aid Contributions	257	257	9	61	193	(131)	-68%	257
Motor Vehicle Allowance	0	0	-	-	-	-	-	0
Cellphone Allowance	1 738	1 738	78	743	1 303	(561)	-43%	1 738
Housing Allowances	166	166	-	-	125	(125)	-100%	166
Other benefits and allowances	0	0	-	-	-	-	-	0
<b>Sub Total - Councillors</b>	<b>12 108</b>	<b>12 108</b>	<b>895</b>	<b>8 164</b>	<b>9 081</b>	<b>(916)</b>	<b>-10%</b>	<b>12 108</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4 630	4 630	331	3 058	3 473	(415)	-12%	4 630
Pension and UIF Contributions	992	992	28	249	744	(495)	-66%	992
Medical Aid Contributions	171	171	-	5	128	(123)	-96%	171
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	1 128	1 128	63	561	846	(285)	-34%	1 128
Motor Vehicle Allowance	1 332	1 332	70	660	999	(339)	-34%	1 332
Cellphone Allowance	90	176	25	241	132	109	83%	176
Housing Allowances	195	195	23	211	146	65	45%	195
Other benefits and allowances	145	103	4	40	77	(37)	-49%	103
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>8 683</b>	<b>8 726</b>	<b>545</b>	<b>5 025</b>	<b>6 545</b>	<b>(1 520)</b>	<b>-23%</b>	<b>8 726</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	137 050	131 953	10 506	96 021	98 965	(2 943)	-3%	131 953
Pension and UIF Contributions	21 415	21 487	1 217	15 607	16 115	(508)	-3%	21 487
Medical Aid Contributions	9 867	9 867	759	6 589	7 400	(811)	-11%	9 867
Overtime	11 713	11 196	1 778	17 581	8 397	9 184	109%	11 196
Performance Bonus	13 329	13 329	782	7 432	9 997	(2 565)	-26%	13 329
Motor Vehicle Allowance	6 599	6 599	528	4 825	4 949	(125)	-3%	6 599
Cellphone Allowance	548	602	59	528	451	77	17%	602
Housing Allowances	1 223	1 223	97	889	917	(29)	-3%	1 223
Other benefits and allowances	4 422	4 942	567	4 749	3 706	1 042	28%	4 942
Payments in lieu of leave	3 264	3 264	(384)	(1 659)	2 448	(4 107)	-168%	3 264
Long service awards	-	-	80	722	-	722	#DIV/0!	-
Post-retirement benefit obligations	29 023	29 023	876	7 881	21 767	(13 886)	-64%	29 023
<b>Sub Total - Other Municipal Staff</b>	<b>238 453</b>	<b>233 486</b>	<b>16 866</b>	<b>161 164</b>	<b>175 114</b>	<b>(13 951)</b>	<b>-8%</b>	<b>233 486</b>
<b>TOTAL SALARY, ALLOWANCES &amp;</b>	<b>259 244</b>	<b>254 319</b>	<b>18 306</b>	<b>174 353</b>	<b>190 740</b>	<b>(16 387)</b>	<b>-9%</b>	<b>254 319</b>
<b>% increase</b>								
<b>TOTAL MANAGERS AND STAFF</b>	<b>247 136</b>	<b>242 212</b>	<b>17 411</b>	<b>166 189</b>	<b>181 659</b>	<b>(15 470)</b>	<b>-9%</b>	<b>242 212</b>



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

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

Description	Ref	Budget Year 2022/23											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget
<b>Cash Receipts By Source</b>													
Property rates		5 869	12 064	19 881	7 650	6 436	5 433	5 934	7 815	5 753	-	-	17 444
Service charges - electricity revenue		34 329	38 747	36 748	31 899	25 836	22 792	25 412	26 071	31 525	-	-	110 771
Service charges - water revenue		2 847	2 616	2 829	2 808	3 127	3 107	3 755	3 839	3 981	-	-	11 187
Service charges - sanitation revenue		1 926	2 138	7 428	2 016	1 979	1 689	7 906	2 062	2 679	-	-	(7 434)
Service charges - refuse		1 890	2 099	2 332	1 836	2 063	1 738	2 450	2 274	2 423	-	-	4 190
Service charges - other		(1 950)	1 884	(237)	(2 393)	(479)	1 518	(2 551)	(989)	(617)	-	-	5 813
Rental of facilities and equipment		268	170	383	210	452	173	433	496	234	-	-	(2 815)
Interest earned - external investments		443	385	366	668	975	350	1 617	2 572	1 109	-	-	16 975
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	2 014
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		58	114	151	109	126	61	164	138	102	-	-	3 273
Licences and permits		129	1 400	102	84	1 004	(793)	(388)	926	464	-	-	(608)
Agency services		-	-	-	-	-	-	-	-	-	-	-	4 145
Transfer receipts - operating		155	461	703	374	553	287	282	454	408	-	-	142 941
Other revenue		48 658	5 627	2 611	3 893	1 781	35 760	2 271	3 918	36 153	-	-	(136 540)
<b>Cash Receipts by Source</b>		<b>94 623</b>	<b>67 704</b>	<b>73 295</b>	<b>49 154</b>	<b>43 853</b>	<b>72 116</b>	<b>47 286</b>	<b>49 576</b>	<b>84 214</b>	<b>-</b>	<b>-</b>	<b>171 357</b>
<b>Other Cash Flows by Source</b>													
Transfer receipts - capital		6 450	7 690	9 450	-	4 840	23 555	-	4 092	54 149	-	-	(13 844)
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	13	-	-	-	-	-	-	-	-	(13)
Short term loans		-	-	-	-	-	-	-	-	-	-	-	9 000
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		30	16	64	(17)	96	(49)	69	51	12	-	-	8 459
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(100 000)	-	-	(20 000)	25 000	-	35 000	50 000	(70 000)	-	-	80 000
<b>Total Cash Receipts by Source</b>		<b>1 103</b>	<b>75 410</b>	<b>82 823</b>	<b>29 137</b>	<b>73 789</b>	<b>95 623</b>	<b>82 355</b>	<b>103 719</b>	<b>68 375</b>	<b>-</b>	<b>-</b>	<b>254 959</b>
<b>Cash Payments by Type</b>													
Employee related costs		16 880	16 993	17 823	16 661	26 673	17 059	17 603	17 096	16 471	-	-	36 484
Remuneration of councillors		1 189	971	1 027	1 008	998	998	1 037	998	1 013	-	-	(9 239)
Interest paid		-	-	-	-	-	10	-	-	-	-	-	(10)
Bulk purchases - Electricity		35 945	36 503	41 571	20 782	20 537	20 580	17 306	23 339	24 420	-	-	120 589
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	15 853
Other materials		1 311	1 182	2 319	1 201	1 389	1 686	1 350	1 147	3 174	-	-	-
Contracted services		1 583	2 541	2 878	4 137	2 955	3 702	4 055	4 770	5 284	-	-	23 978
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		284	88	174	251	114	-	225	114	88	-	-	97 262
General expenses		3 933	4 763	6 005	3 513	5 459	5 207	3 023	3 866	3 609	-	-	(39 379)
<b>Cash Payments by Type</b>		<b>61 126</b>	<b>63 042</b>	<b>71 798</b>	<b>47 554</b>	<b>58 126</b>	<b>49 241</b>	<b>44 599</b>	<b>51 330</b>	<b>54 059</b>	<b>-</b>	<b>-</b>	<b>245 538</b>
<b>Other Cash Flows/Payments by Type</b>													
Capital assets		9 822	6 876	8 704	12 359	5 269	3 609	3 199	7 939	9 237	-	-	33 857
Repayment of borrowing		-	-	-	(2)	-	109	-	-	-	-	-	(1 107)
Other Cash Flows/Payments		1 106	(3 515)	3 232	(7 408)	(1 212)	2 276	148	1 382	(466)	-	-	4 457
<b>Total Cash Payments by Type</b>		<b>72 054</b>	<b>66 403</b>	<b>83 734</b>	<b>52 503</b>	<b>62 183</b>	<b>55 235</b>	<b>47 945</b>	<b>60 651</b>	<b>62 830</b>	<b>-</b>	<b>-</b>	<b>282 745</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(70 951)</b>	<b>9 006</b>	<b>(912)</b>	<b>(23 366)</b>	<b>11 605</b>	<b>40 388</b>	<b>34 410</b>	<b>43 069</b>	<b>5 545</b>	<b>-</b>	<b>-</b>	<b>(27 786)</b>
Cash/cash equivalents at the month/year beginning:		144 870	73 919	82 926	82 014	58 649	70 254	110 642	145 052	188 121	193 666	193 666	193 666
Cash/cash equivalents at the month/year end:		73 919	82 926	82 014	58 649	70 254	110 642	145 052	188 121	193 666	193 666	193 666	165 880

2022/2023 SECTION 52 QUARTERLY REPORT - MARCH 2023 - QUARTER 3

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

Month	Budget Year 2022/23								
	2021/22	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	1	7 679	8 201	6 124	6 124	8 201	2 077	25,3%	7%
August	4 632	7 679	8 201	5 634	11 758	16 402	4 644	28,3%	13%
September	3 700	7 679	8 565	7 586	19 344	24 968	5 623	22,5%	21%
October	217	7 679	8 201	10 705	30 049	33 169	3 120	9,4%	33%
November	2 677	7 679	8 201	4 630	34 679	41 370	6 691	16,2%	38%
December	5 676	7 679	9 065	3 105	37 784	50 436	12 652	25,1%	41%
January	8 436	7 679	8 201	2 769	40 554	58 637	18 083	30,8%	44%
February	6 403	7 679	8 201	7 201	47 754	66 838	19 084	28,6%	52%
March	7 601	7 679	8 565	7 658	55 413	75 403	19 991	26,5%	60%
April	10 559	7 679	8 201	-	55 413	83 605	28 192	33,7%	
May	6 816	7 679	8 201	-	55 413	91 806	36 393	39,6%	60%
June	71 424	7 679	9 066	-	55 413	100 871	45 459	45,1%	0
<b>Total Capital expenditure</b>	<b>128 142</b>	<b>92 143</b>	<b>100 871</b>	<b>55 413</b>					

2022/2023 SECTION 52 QUARTERLY REPORT - MARCH 2023 - QUARTER 3

<b>MUNICIPALITY WITZENBERG</b>											
Report: Withdrawals from Municipal Bank Accounts Quarter ending March 2023 Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003											
MFMA Section	Item Description	Income	Income	Income	Expenditure	Expenditure	Expenditure	Income	Expenditure	Total YTD	Total YTD
		transactions January 2023	transactions February 2023	transactions March 2023	transactions January 2023	transactions February 2023	transactions March 2023	YTD transactions Quarter 3	YTD transactions Quarter 3	Income	Expenditure
		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	-	-	-	3 167 679	4 123 021	4 558 218	-	11 848 917	-	40 622 806
	- 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	-146 990	-164 502	-128 357	71 609	141 727	97 445	-439 849	310 781	-1 300 164	835 509
		<b>-146 990</b>	<b>-164 502</b>	<b>-128 357</b>	<b>3 239 288</b>	<b>4 264 748</b>	<b>4 655 663</b>	<b>-439 849</b>	<b>12 159 698</b>	<b>-1 300 164</b>	<b>41 458 316</b>
11(1) (h)	Cash management and investment purposes:										
	- Realised	-35 000 000	-50 000 000	-10 000 000				-	-165 000 000		
	- Made	-	-	80 000 000					220 000 000		
	<b>- Nett movement</b>	<b>-35 000 000</b>	<b>-50 000 000</b>	<b>70 000 000</b>					<b>55 000 000</b>		

## WITZENBERG MUNICIPALITY

### Report: Expenditure on Staff & Councillor Benefits - YTD Act Mar

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2022/2023	Amended Budget 2022/2023	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	141 681 286	136 158 549	99 078 815	72,77%
66(b)	Contributions to pension funds and medical aid	32 442 638	32 434 061	22 449 672	69,22%
66(c)	Travel, accomodation and subsistence	7 675 624	7 675 624	5 485 047	71,46%
66(d)	Housing benefits and allowances	1 418 051	1 418 051	1 099 729	77,55%
66(e)	Overtime	11 712 811	11 196 099	17 581 172	157,03%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	52 206 074	52 302 456	20 494 264	39,18%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 247 136 484</b>	<b>R 241 184 840</b>	<b>R 166 188 699</b>	<b>68,91%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	989 621	989 621	557 228	56,31%
DM	Deputy Mayor	775 195	775 195	498 734	64,34%
SP	Speaker	774 854	774 854	486 588	62,80%
MCM	Mayoral Committee members	2 813 276	2 813 276	1 789 808	63,62%
CLLR	Other Councillors	5 267 327	5 267 327	3 724 452	70,71%
MED	Medical aid contributions	256 670	256 670	61 349	23,90%
PEN	Pension fund contributions	1 230 713	1 230 713	1 046 132	85,00%
WARD	Ward Committee Allowance	1 053 713	1 053 713	1 075 000	102,02%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>13 161 369</b>	<b>R 13 161 369</b>	<b>R 9 239 291</b>	<b>70,20%</b>
<b>Total Councillor and Staff Benefits</b>		<b>R 260 297 853</b>	<b>R 254 346 209</b>	<b>R 175 427 990</b>	<b>68,97%</b>



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3rd QUARTER 2022/23

# SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

Performance Report (Section 52D)

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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
- 2022/23 Adjusted Top Layer SDBIP approved by Mayor 17 March 2023

### 1.3 Quarterly Reporting

The MFMA in terms of Section 52(d) oblige the Mayor to submit quarterly reports on the implementation of the budget and financial state of affairs of the Municipality.

The service delivery indicators and targets in the SDBIP need to be evaluated and reported on to Council. The quarterly report should thus report on the achievement of outcomes against financial and non-financial indicators.

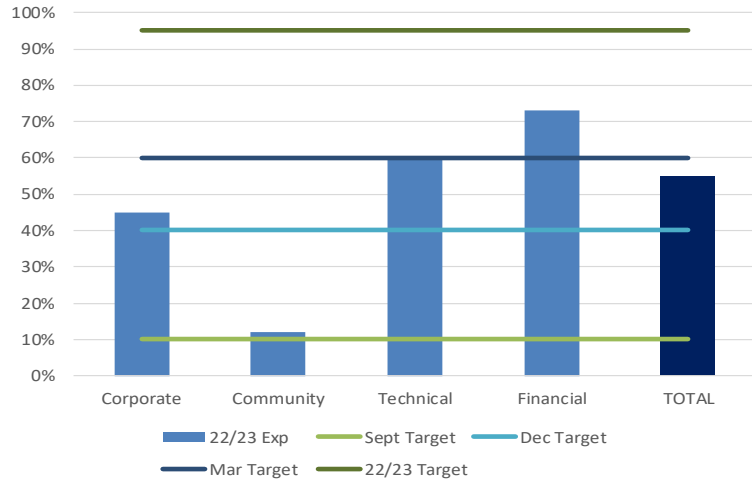
## 2. STRATEGIC MAP

<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"> <li>- Providing &amp; maintaing affordable services</li> <li>- Promoting Social &amp; Economic Development</li> <li>- The effective &amp; efficient use of resources</li> <li>- Effective stakeholder &amp; community participation.</li> </ul>	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.

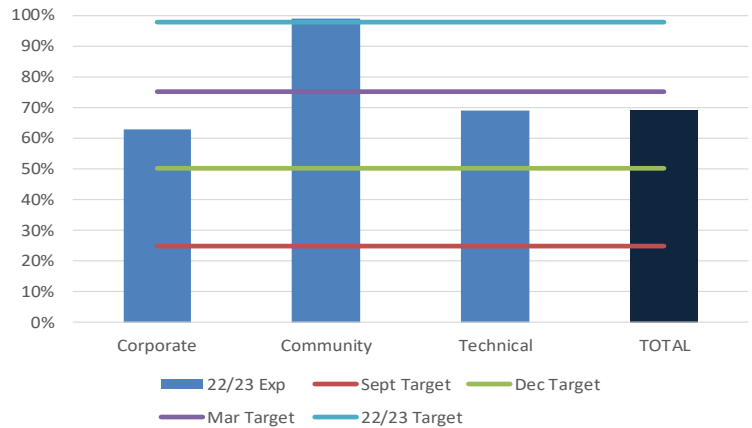


### 3. SUMMARY OF 2<sup>nd</sup> QUARTER RESULTS

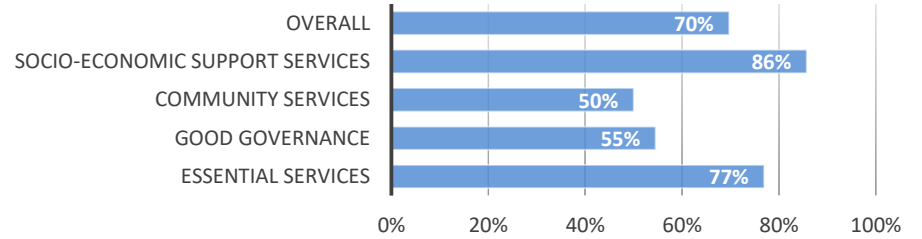
Percentage expenditure on Capital Budget



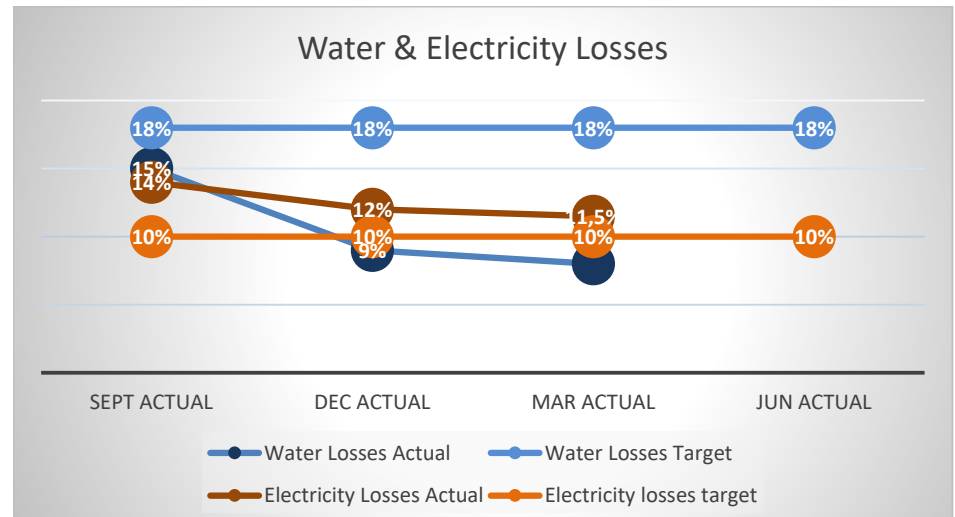
Percentage expenditure on Planned Maintenance Budget



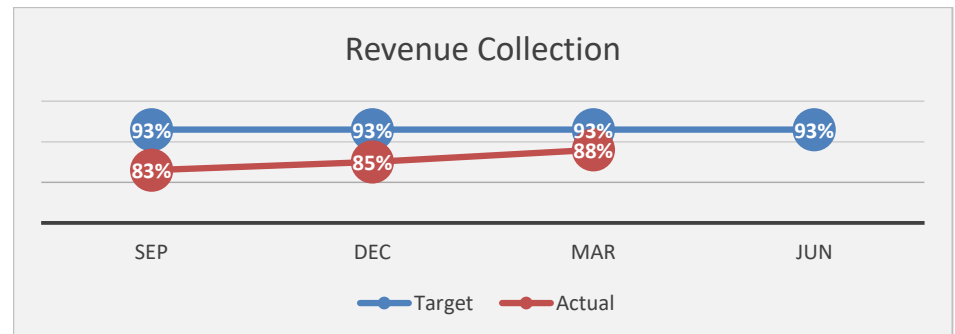
### KEY PERFORMANCE AREAS % of Targets Achieved



### Water & Electricity Losses



### Revenue Collection



#### 4. 2<sup>nd</sup> 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	March Accumulative Monthly Target	March 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%	R15 810 460	75%	69%	Additional funding were moved to the opex vote, as original budget was not sufficient for all opex activities	Based on original budget, the 75% target was met.
		Aqctual expenditure on budget		R10 899 210				
TecDir3	Percentage expenditure on capital budget by Technical Directorate.	Capital budget for Technical Department	95%	R90 558 712	60%	60%		
		Actual expenditure on budget		R54 149 243				
TecEI37	Percentage of unaccounted electricity losses.	Total sales accumulative (kwh)(streetlights usage included)	10%	99 488 389	10%	11,5%	This usually evens out by the end of the 12 month period	Expect further decrease towards year-end.
		Eskom energy total accumulative		112 439 397				
TecEI60	Percentage of valid electricity connection applications connected by reporting period end. (excl subsidised housing)	Number of valid applications	95%	34	95%	100%		
		Number of connections		34				

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	March Accumulative Monthly Target	March 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	13481	13 465	13481		
TecRo7	Kilometres of roads upgraded & rehabilitated.		2	0	1	0	Preparation work in progress.	To be completed within planned timeframe.
TecSan22	Percentage of valid sanitation connection applications connected by reporting period end	Number of valid applications	95%	7	95%	100%		
		Number of connections		7				
TecWat20	Percentage of unaccounted water losses.	kl water supplied	18%	4 383 895	18%	8%		
		kl water billed		4 027 968				
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%	16	95%	100%		
		Number of connections		16				

**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	March Accumulative Monthly Target	March 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	March Accumulative Monthly Target	March 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				
TecEI36	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	March Accumulative Monthly Target	March 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	3	3	3		
CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	Budget as at period end R	96%	R749 647	75%	50%	Awaiting certificates before payments can be processed.	An amount of R 234 389 committed on orders to be paid.
		Expenditure as period end R		R374 327				

**Strategic Objective: 2.2 Ensure Financial Stability**

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	March Accumulative Monthly Target	March 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	873	350	873		
FinFAdm11	Financial viability expressed outstanding service debtors		60%	82%	60%	82%	Inability of consumers to pay. Non payment culture of consumers	Implement strict credit control. Ensure all those eligible for Indigent Relief apply for it. Scrapping of December holiday on credit control measures. Propose change to Indigent Policy to ensure all those that should pay for services, must pay.
FinFAdm9	Financial viability expressed as Cost-Coverage ratio		2,8	3	2,8	3		
FinInc15	Percentage revenue collection		93%	88%	93%	88%	Service collection remains a challenge.	Review and strengnen 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%	R16 257 257	75%	69%	Additional funding were moved to the opex vote, as original budget was not sufficient for all opex activities	Based on original budget, the 75% target was met.
		Actual expenditure on budget		R11 262 705				
MM2	Percentage spend on Capital Budget for the whole municipality.	Capital Budget	95%	R100 871 408	60%	55%	Tender for spectator seating had to be re-advertised for 3rd time as no responsive bids was received. Tender for ablution facilities at Lyellstr sports field awarded and construction has commenced. Tender for ablution facilities at Prince Alfred's Hamlet cancelled as no responsive bids was	Seating tender re-advertised. Tender for Hamlet ablution facilities will not be readvertised, existing clubhouse to be upgraded internally to include ablution facilities..
		Actual expenditure on budget		R55 412 519				

**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	March Accumulative Monthly Target	March Accumulative Monthly Result	Dec Reason if target not achieved	Dec Corrective Measures
ComSoc49	Number of meetings with intergovernmental partners.	Number of meetings	12	9	9	9		
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	March Accumulative Monthly Target	March 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%	R227 837	75%	99%		
		Actual expenditure on budget		R225 463				
ComDir2	Percentage expenditure on capital budget by Community Directorate.	Capital budget for Community Directorate	95%	R8 960 633	60%	12,0%	Tender for spectator seating had to be re-advertised for 3rd time as no responsive bids was received. Tender for ablution facilities at Lyellstr sports field awarded and construction has commenced. Tender for ablution facilities at Prince Alfred's Hamlet cancelled as no responsive bids was received for 2nd time.	Seating tender re-advertised. Tender for Hamlet ablution facilities will not be re-advertised, existing clubhouse to be upgraded internally to include ablution facilities..
	Actual expenditure on budget	R1 077 726						

## 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	March Accumulative Monthly Target	March 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	18	20	18	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	3155	4500	3155		
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	Number engagements	20	23	15	23		

### 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	300	300	300		
ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	Number of reports	4	3	3	3		
ComLed19	Quarterly report on investment incentives implemented.	Number of reports	4	3	3	3		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	Number of reports	4	3	3	3		