



**Quarterly Budget Statement Report  
{Section 52(d)} for the Period  
1 April 2023 to 30 June 2023**

**Accumulated Information for the period  
1 July 2022 to 30 June 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

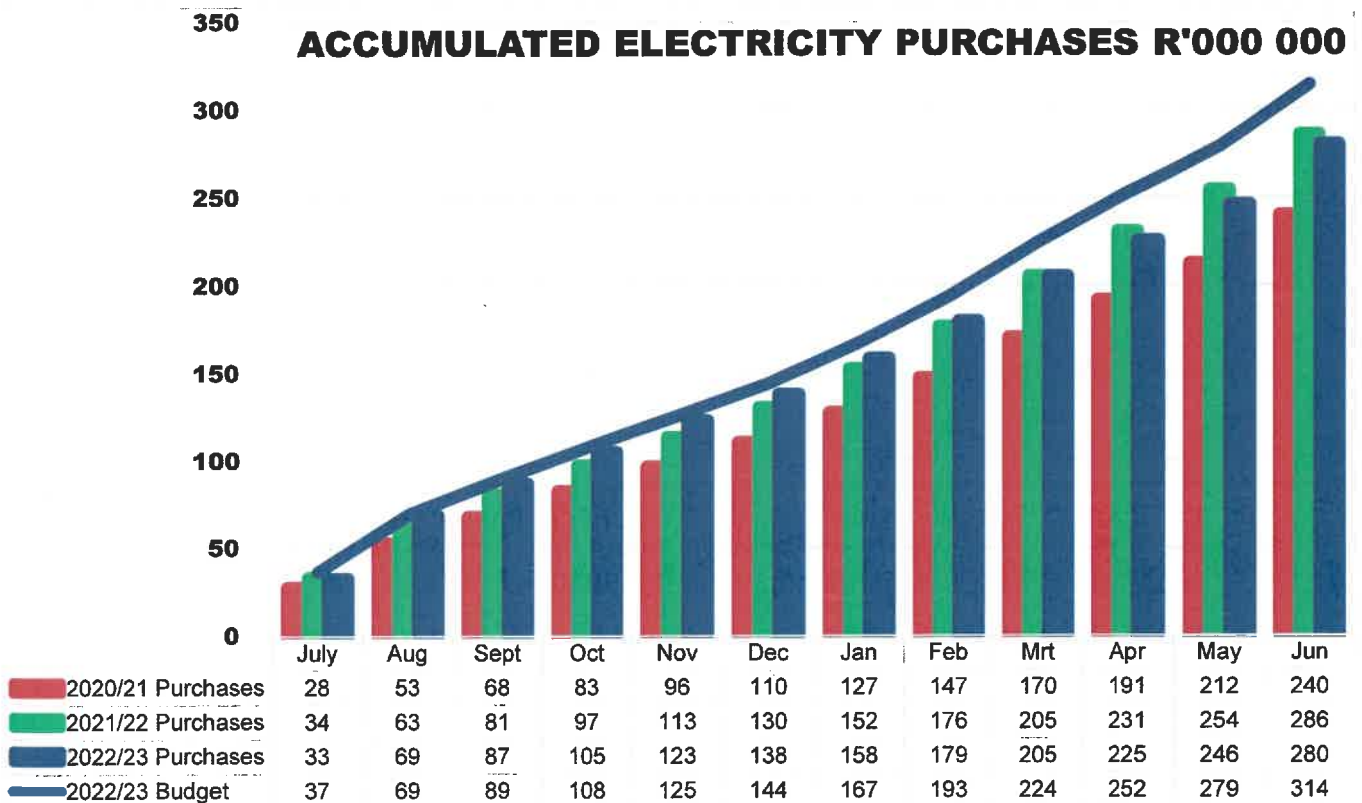
Speaker  
Members of the Mayoral Committee  
Aldermen  
Councillors

It is my privilege to present to you the quarterly Budget Statement Report for the three months from 1 April 2023 to 30 June 2023.

The year-to-date recovery rate for the year excluding traffic fines is 93%. 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 7 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', written over a horizontal line.

Date:

A handwritten date '20/07/2003' in black ink, written over a horizontal line.

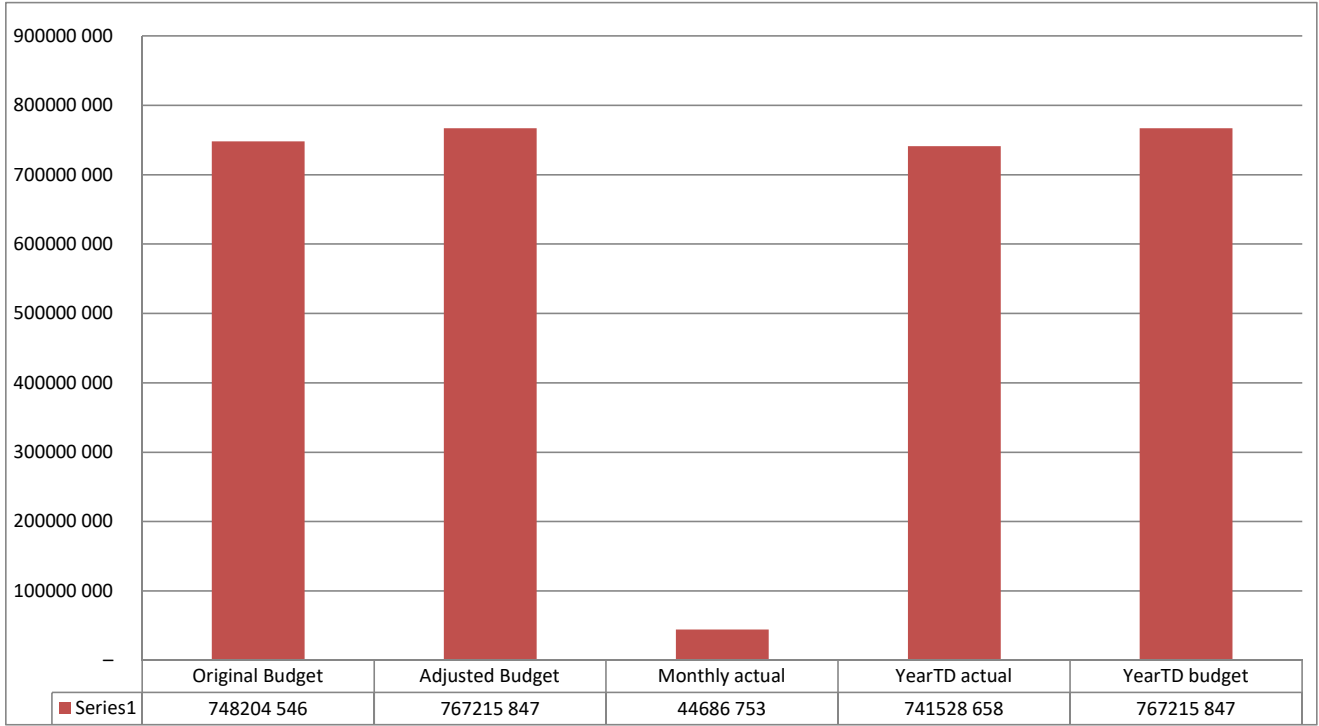
**C EXECUTIVE SUMMARY**

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**

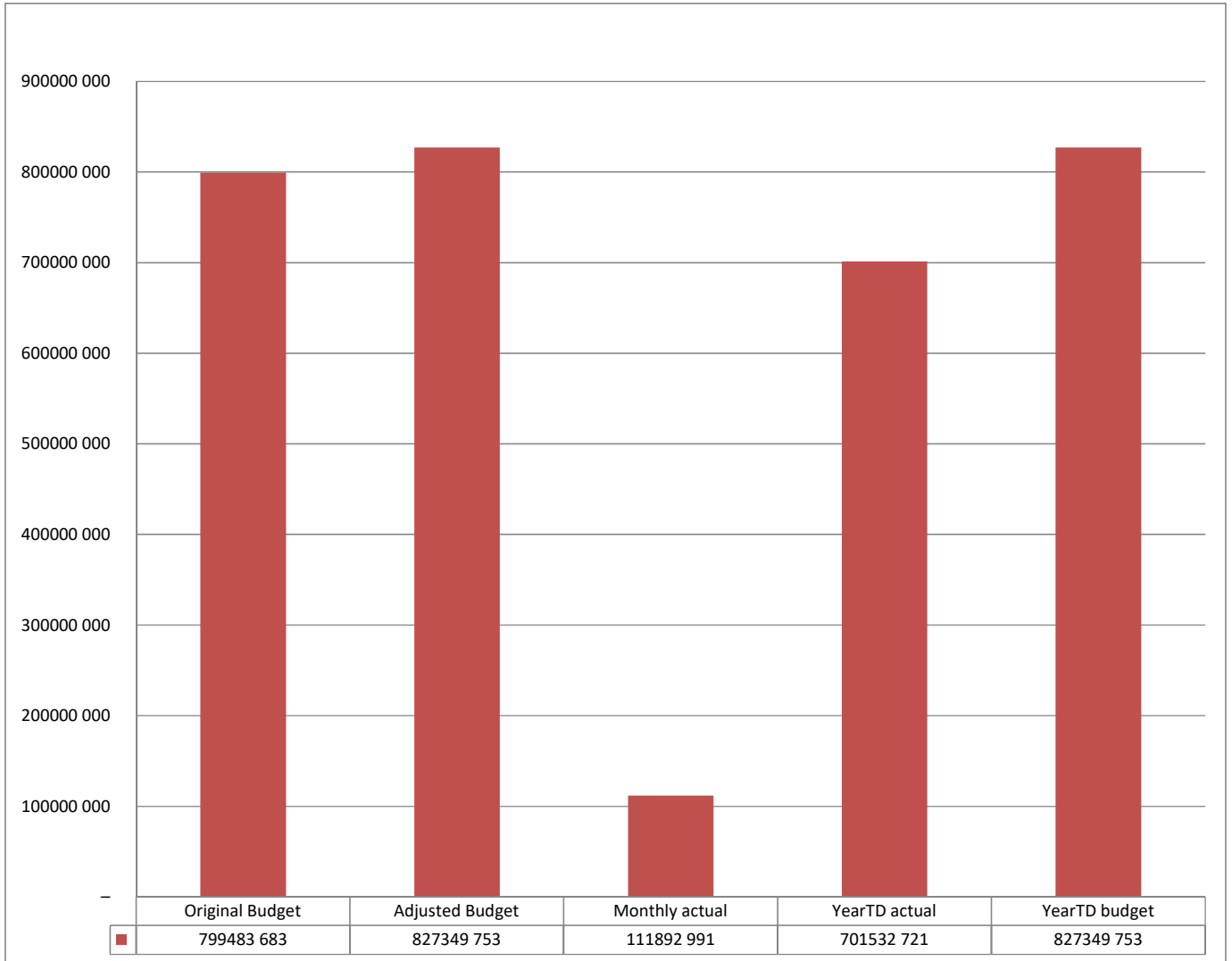


For the period 1 July 2022 to 30 June 2023, 96,65% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2022 to 30 Junie 2023, is 96,65% van die begrote operasionele inkomste gehêf.

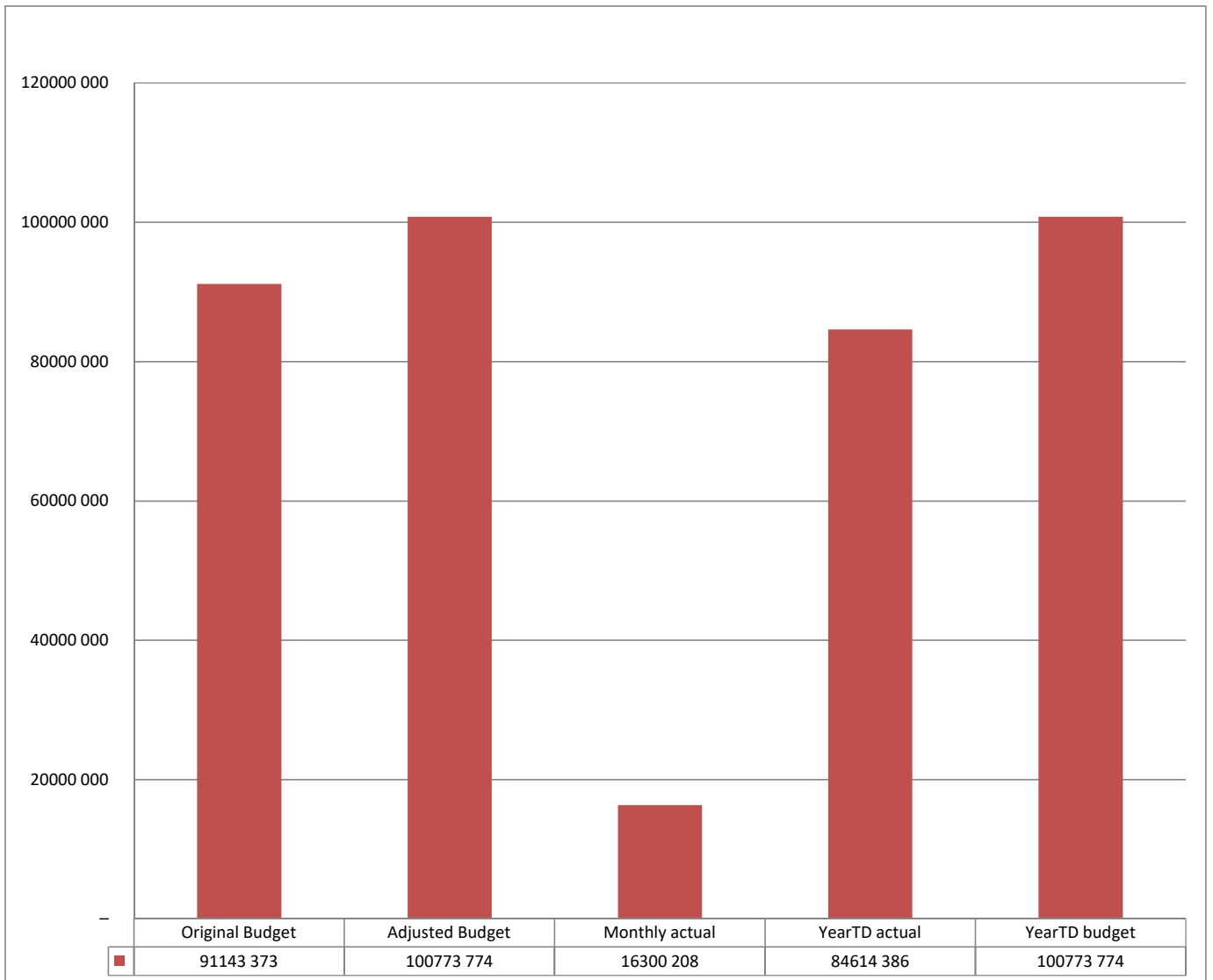


**TOTAL OPERATIONAL EXPENDITURE**



For the period 1 July 2022 to 30 June 2023, 84,79% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2022 to 30 Junie 2023, is 84,79% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

**CAPITAL EXPENDITURE**

For the period 1 July 2022 to 30 June 2023, 83,96% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2022 to 30 Junie 2023, is 83,96% 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 30 June 2023.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q4 Fourth 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	5 120	98 157	95 592	2 565	3%	95 592
Service charges	434 782	449 486	449 486	32 156	438 256	449 486	(11 230)	-2%	449 486
Investment revenue	5 580	5 089	6 020	1 432	13 359	6 020	7 339	122%	28 405
Transfers recognised - operational	124 169	152 300	153 268	1 294	131 018	153 268	(22 251)	-15%	153 268
Other own revenue	62 003	45 738	62 849	4 684	60 739	62 849	(2 110)	-3%	62 849
<b>transfers and contributions)</b>	<b>715 243</b>	<b>748 205</b>	<b>767 216</b>	<b>44 687</b>	<b>741 529</b>	<b>767 216</b>	<b>(25 687)</b>	<b>-3%</b>	<b>789 601</b>
Employee costs	10 070	247 136	242 341	19 317	222 494	242 341	(19 847)	-8%	242 341
Remuneration of Councillors	10 070	12 108	11 790	857	10 778	11 790	(1 011)	-9%	11 790
Depreciation & asset impairment	38 331	39 589	52 815	30 782	30 782	52 815	(22 033)	-42%	52 815
Finance charges	8 948	9 116	13 707	6	122	13 707	(13 585)	-99%	13 707
Materials and bulk purchases	300 157	330 565	331 393	23 812	263 994	331 393	(67 399)	-20%	331 393
Transfers and grants	2 624	13 143	7 288	322	2 158	7 288	(5 130)	-70%	7 288
Other expenditure	320 309	147 827	168 017	36 797	171 204	168 017	3 188	2%	168 017
<b>Total Expenditure</b>	<b>690 510</b>	<b>799 484</b>	<b>827 350</b>	<b>111 893</b>	<b>701 533</b>	<b>827 350</b>	<b>(125 817)</b>	<b>-15%</b>	<b>827 350</b>
<b>Surplus/(Deficit)</b>	<b>24 734</b>	<b>(51 279)</b>	<b>(60 134)</b>	<b>(67 206)</b>	<b>39 996</b>	<b>(60 134)</b>	<b>100 130</b>	<b>-167%</b>	<b>(37 749)</b>
Transfers recognised - capital	64 244	53 821	77 343	63 873	63 873	77 343	(13 470)	-17%	77 343
Contributions & Contributed assets & contributions	449	453	453	197	197	453	(256)	-57%	453
Share of surplus/ (deficit) of associate	89 427	2 995	17 662	(3 137)	104 066	17 662	86 404	489%	40 047
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>17 662</b>	<b>(3 137)</b>	<b>104 066</b>	<b>17 662</b>	<b>86 404</b>	<b>489%</b>	<b>40 047</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>128 142</b>	<b>91 143</b>	<b>100 774</b>	<b>16 300</b>	<b>84 614</b>	<b>100 774</b>	<b>(16 159)</b>	<b>-16%</b>	<b>100 774</b>
Capital transfers recognised	64 196	60 036	77 978	11 095	64 066	77 978	(13 912)	-18%	77 978
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 478	10 000	1 000	-	-	1 000	(1 000)	-100%	1 000
Internally generated funds	9 398	22 107	21 980	5 205	20 548	21 980	(1 432)	-7%	21 980
<b>Total sources of capital funds</b>	<b>75 072</b>	<b>92 143</b>	<b>100 958</b>	<b>16 300</b>	<b>84 614</b>	<b>100 958</b>	<b>(16 343)</b>	<b>-16%</b>	<b>100 958</b>
<b>Financial position</b>									
Total current assets	270 820	242 916	264 354		414 623				414 632
Total non current assets	1 118 690	1 124 460	1 120 064		1 172 520				1 172 520
Total current liabilities	119 054	137 549	135 335		192 034				192 034
Total non current liabilities	234 597	260 296	264 885		243 921				243 921
<b>Community wealth/Equity</b>	<b>1 035 859</b>	<b>969 530</b>	<b>984 198</b>		<b>1 151 188</b>				<b>1 151 197</b>
<b>Cash flows</b>									
Net cash from (used) operating	(88 303)	117 908	117 908	(3 888)	178 131	117 908	60 223	51%	117 908
Net cash from (used) investing	(63 921)	(92 143)	(100 974)	18 434	(96 363)	(100 974)	4 611	-5%	(100 974)
Net cash from (used) financing	(1 370)	9 000	9 000	(52)	154	9 000	(8 846)	-98%	154
<b>end</b>	<b>(38 288)</b>	<b>187 505</b>	<b>178 675</b>	<b>-</b>	<b>226 792</b>	<b>178 675</b>	<b>48 118</b>	<b>27%</b>	<b>170 805</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	46 912	7 897	5 720	5 539	5 531	5 110	32 944	276 653	386 306
<b>Creditors Age Analysis</b>									
Total Creditors	8 635	293	-	-	-	-	-	-	8 929

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

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

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

Description	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	7 982	129 329	124 439	4 890	4%	124 212
Executive and council	8 088	260	260	3	33	260	(228)	-87%	33
Finance and administration	113 021	120 347	124 179	7 980	129 297	124 179	5 118	0	124 179
<i>Community and public safety</i>	146 316	175 474	169 566	8 772	156 180	169 566	(13 386)	-8%	169 566
Community and social services	121 745	135 103	135 304	1 285	130 162	135 304	(5 141)	-4%	135 304
Sport and recreation	9 438	12 172	12 172	6 891	13 143	12 172	971	8%	12 172
Public safety	14 298	16 035	16 299	571	12 772	16 299	(3 527)	-22%	16 299
Housing	835	12 165	5 792	26	103	5 792	(5 689)	-98%	5 792
<i>Economic and environmental services</i>	15 086	17 180	41 333	32 173	34 353	41 333	(6 980)	-17%	41 333
Planning and development	2 643	4 600	3 631	131	2 310	3 631	(1 321)	-36%	3 631
Road transport	12 443	12 570	35 708	32 042	32 042	35 708	(3 666)	-10%	35 708
Environmental protection	0	10	1 993	-	0	1 993	(1 993)	-100%	1 993
<i>Trading services</i>	497 310	489 091	509 547	59 826	485 625	509 547	(23 922)	-5%	509 547
Energy sources	335 811	335 873	338 295	27 135	318 299	338 295	(19 996)	-6%	338 295
Water management	72 814	87 028	93 788	17 297	70 207	93 788	(23 581)	-25%	93 788
Waste water management	37 551	33 120	39 020	11 642	60 064	39 020	21 044	54%	39 020
Waste management	51 135	33 071	38 444	3 751	37 054	38 444	(1 389)	-4%	38 444
<i>Other</i>	116	126	126	3	111	126	(15)	-12%	126
<b>Total Revenue - Functional</b>	<b>779 937</b>	<b>802 479</b>	<b>845 012</b>	<b>108 756</b>	<b>805 598</b>	<b>845 012</b>	<b>(39 413)</b>	<b>-5%</b>	<b>844 784</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	108 349	154 226	167 054	18 086	127 174	167 054	(39 880)	-24%	167 054
Executive and council	23 583	31 784	32 224	2 964	25 509	32 224	(6 715)	-21%	32 224
Finance and administration	82 852	120 211	132 744	14 911	99 137	132 744	(33 607)	-25%	132 744
Internal audit	1 914	2 231	2 087	212	2 528	2 087	441	21%	2 087
<i>Community and public safety</i>	99 148	121 751	112 591	14 392	98 677	112 591	(13 914)	-12%	112 591
Community and social services	27 397	31 831	30 291	3 390	27 221	30 291	(3 070)	-10%	30 291
Sport and recreation	30 250	30 591	30 394	6 551	33 462	30 394	3 068	10%	30 394
Public safety	36 554	42 158	39 994	4 000	33 739	39 994	(6 254)	-16%	39 994
Housing	4 947	17 172	11 912	451	4 254	11 912	(7 658)	-64%	11 912
<i>Economic and environmental services</i>	32 010	37 538	42 638	9 519	39 493	42 638	(3 145)	-7%	42 638
Planning and development	11 200	12 176	12 749	1 284	12 195	12 749	(554)	-4%	12 749
Road transport	20 001	23 714	26 247	7 958	25 891	26 247	(356)	-1%	26 247
Environmental protection	808	1 648	3 643	277	1 407	3 643	(2 236)	-61%	3 643
<i>Trading services</i>	450 070	485 015	504 115	69 895	435 282	504 115	(68 833)	-14%	504 115
Energy sources	316 479	353 660	352 264	29 332	283 553	352 264	(68 711)	-20%	352 264
Water management	39 383	40 655	46 002	17 584	58 542	46 002	12 540	27%	46 002
Waste water management	37 782	39 546	40 378	13 362	46 916	40 378	6 538	16%	40 378
Waste management	56 427	51 154	65 471	9 617	46 271	65 471	(19 199)	-29%	65 471
<i>Other</i>	933	953	951	0	907	951	(45)	-5%	951
<b>Total Expenditure - Functional</b>	<b>690 510</b>	<b>799 484</b>	<b>827 350</b>	<b>111 893</b>	<b>701 533</b>	<b>827 350</b>	<b>(125 817)</b>	<b>-15%</b>	<b>827 350</b>
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>17 662</b>	<b>(3 137)</b>	<b>104 066</b>	<b>17 662</b>	<b>86 404</b>		<b>17 434</b>

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

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

Description	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>Revenue - Functional</b>										
<b>Municipal governance and administration</b>	<b>121 109</b>	<b>120 607</b>	<b>124 439</b>	<b>7 982</b>	<b>129 329</b>	<b>124 439</b>	<b>4 890</b>	<b>4%</b>	<b>124 212</b>	
Executive and council	8 088	260	260	3	33	260 296	(228)	-87%	33	
<i>Mayor and Council</i>	8 088	-	-	3	33	-	33		33	
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	260	260	-	-	260	(260)	-100%	-	
Finance and administration	113 021	120 347	124 179	7 980	129 297	124 179	5 118	4%	124 179	
<i>Administrative and Corporate Support</i>	1	10	10	-	0	10	(9)	-95%	10	
<i>Budget and Treasury Office</i>	112 606	119 453	123 085	7 905	128 798	123 085	5 713	5%	123 085	
<i>Finance</i>	-	193	193	-	-	193	(193)	-100%	193	
<i>Fleet Management</i>	354	609	809	72	446	809	(362)	-45%	809	
<i>Legal Services</i>	-	5	5	-	-	5	(5)	-100%	5	
<i>Security Services</i>	60	78	78	3	52	78	(26)	-33%	78	
<b>Community and public safety</b>	<b>146 316</b>	<b>175 474</b>	<b>169 566</b>	<b>8 772</b>	<b>156 180</b>	<b>169 566</b>	<b>(13 386)</b>	<b>-8%</b>	<b>169 566</b>	
Community and social services	121 745	135 103	135 304	1 285	130 162	135 304	(5 141)	-4%	135 304	
<i>Aged Care</i>	110 799	124 036	124 237	318	119 112	124 237	(5 125)	-4%	124 237	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	262	242	242	39	178	242	(63)	-26%	242	
<i>Community Halls and Facilities</i>	186	283	283	24	310	283	26	9%	283	
<i>Libraries and Archives</i>	10 498	10 542	10 542	903	10 563	10 542	21	0%	10 542	
Sport and recreation	9 438	12 172	12 172	6 891	13 143	12 172	971	8%	12 172	
<i>Recreational Facilities</i>	6 547	4 869	4 869	720	6 841	4 869	1 971	40%	4 869	
<i>Sports Grounds and Stadiums</i>	2 891	7 302	7 302	6 171	6 302	7 302	(1 000)	-14%	7 302	
Public safety	14 298	16 035	16 299	571	12 772	16 299	(3 527)	-22%	16 299	
<i>Civil Defence</i>	-	-	264	57	57	264	(207)	-79%	264	
<i>Fire Fighting and Protection</i>	25	7	7	1	29	7	22	321%	7	
<i>Police Forces, Traffic and Street Parking Control</i>	14 273	16 028	16 028	513	12 686	16 028	(3 342)	-21%	16 028	
Housing	835	12 165	5 792	26	103	5 792	(5 689)	-98%	5 792	
<i>Housing</i>	835	12 165	5 792	26	103	5 792	(5 689)	-98%	5 792	
<b>Economic and environmental services</b>	<b>15 086</b>	<b>17 180</b>	<b>41 333</b>	<b>32 173</b>	<b>34 353</b>	<b>41 333</b>	<b>(6 980)</b>	<b>-17%</b>	<b>41 333</b>	
Planning and development	2 643	4 600	3 631	131	2 310	3 631	(1 321)	-36%	3 631	
<i>Economic Development/Planning</i>	902	2 149	780	-	-	780	(780)	-100%	780	
<i>Town Planning, Building Regulations and Enforcemen</i>	1 741	1 497	1 497	131	2 310	1 497	813	54%	1 497	
<i>Project Management Unit</i>	-	954	1 354	-	-	1 354	(1 354)	-100%	1 354	
Road transport	12 443	12 570	35 708	32 042	32 042	35 708	(3 666)	-10%	35 708	
<i>Roads</i>	12 443	12 570	35 708	32 042	32 042	35 708	(3 666)	-10%	35 708	
Environmental protection	0	10	1 993	-	0	1 993	(1 993)	-100%	1 993	
<i>Biodiversity and Landscape</i>	0	10	1 993	-	0	1 993	(1 993)	-100%	1 993	
<b>Trading services</b>	<b>497 310</b>	<b>489 091</b>	<b>509 547</b>	<b>59 826</b>	<b>485 625</b>	<b>509 547</b>	<b>(23 922)</b>	<b>-5%</b>	<b>509 547</b>	
Energy sources	335 811	335 873	338 295	27 135	318 299	338 295	(19 996)	-6%	338 295	
<i>Electricity</i>	334 246	335 873	338 295	27 135	318 299	338 295	(19 996)	-6%	338 295	
<i>Street Lighting and Signal Systems</i>	1 565	-	-	-	-	-	-		-	
Water management	72 814	87 028	93 788	17 297	70 207	93 788	(23 581)	-25%	93 788	
<i>Water Distribution</i>	72 814	70 521	81 640	16 673	69 584	81 640	(12 056)	-15%	81 640	
<i>Water Storage</i>	-	16 508	12 148	623	623	12 148	(11 525)	-95%	12 148	
Waste water management	37 551	33 120	39 020	11 642	60 064	39 020	21 044	54%	39 020	
<i>Public Toilets</i>	164	-	812	706	812	812	0	0%	812	
<i>Sewerage</i>	36 498	33 120	38 208	3 018	51 334	38 208	13 125	34%	38 208	
<i>Storm Water Management</i>	889	-	-	-	-	-	-		-	
<i>Waste Water Treatment</i>	-	-	-	7 919	7 919	-	7 919		-	
Waste management	51 135	33 071	38 444	3 751	37 054	38 444	(1 389)	-4%	38 444	
<i>Solid Waste Disposal (Landfill Sites)</i>	16 237	-	-	-	-	-	-		-	
<i>Solid Waste Removal</i>	34 897	33 071	38 444	3 751	37 054	38 444	(1 389)	-4%	38 444	

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

Description	2021/22	Budget Year 2022/23						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>									
<i>Other</i>	116	126	126	3	111	126	(15)	-12%	126
Licensing and Regulation	116	126	126	3	111	126	(15)	-12%	126
<b>Total Revenue - Functional</b>	<b>779 937</b>	<b>802 479</b>	<b>845 012</b>	<b>108 756</b>	<b>805 598</b>	<b>845 012</b>	<b>(39 413)</b>	<b>-5%</b>	<b>844 784</b>
<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	<b>108 349</b>	<b>154 226</b>	<b>167 054</b>	<b>18 086</b>	<b>127 174</b>	<b>167 054</b>	<b>(39 880)</b>	<b>-24%</b>	<b>167 054</b>
Executive and council	23 583	31 784	32 224	2 964	25 509	32 224	(6 715)	-21%	32 224
<i>Mayor and Council</i>	14 331	20 035	19 950	1 683	14 737	19 950	(5 212)	-26%	19 950
<i>Municipal Manager, Town Secretary and Chief Execut</i>	9 252	11 749	12 275	1 281	10 771	12 275	(1 503)	-12%	12 275
Finance and administration	82 852	120 211	132 744	14 911	99 137	132 744	(33 607)	-25%	132 744
<i>Administrative and Corporate Support</i>	10 523	13 079	14 278	1 261	12 334	14 278	(1 944)	-14%	14 278
<i>Asset Management</i>	31	1 804	1 819	0	57	1 819	(1 762)	-97%	1 819
<i>Finance</i>	34 833	36 843	47 784	5 824	40 268	47 784	(7 515)	-16%	47 784
<i>Fleet Management</i>	4 925	3 146	3 111	1 026	4 284	3 111	1 173	38%	3 111
<i>Human Resources</i>	11 708	40 419	42 395	2 570	20 335	42 395	(22 060)	-52%	42 395
<i>Information Technology</i>	3 868	5 135	4 981	1 422	4 923	4 981	(57)	-1%	4 981
<i>Legal Services</i>	1 368	2 821	2 073	160	1 533	2 073	(540)	-26%	2 073
<i>Marketing, Customer Relations, Publicity and Media</i>	4 022	4 189	4 133	483	4 154	4 133	22	1%	4 133
<i>Property Services</i>	4 110	1 687	1 676	1 301	2 144	1 676	468	28%	1 676
<i>Risk Management</i>	7	382	382	-	-	382	(382)	-100%	382
<i>Supply Chain Management</i>	7 006	8 381	7 838	698	7 611	7 838	(227)	-3%	7 838
<i>Valuation Service</i>	451	2 325	2 275	166	1 493	2 275	(782)	-34%	2 275
Internal audit	1 914	2 231	2 087	212	2 528	2 087	441	21%	2 087
<i>Governance Function</i>	1 914	2 231	2 087	212	2 528	2 087	441	21%	2 087
<b>Community and public safety</b>	<b>99 148</b>	<b>121 751</b>	<b>112 591</b>	<b>14 392</b>	<b>98 677</b>	<b>112 591</b>	<b>(13 914)</b>	<b>-12%</b>	<b>112 591</b>
Community and social services	27 397	31 831	30 291	3 390	27 221	30 291	(3 070)	-10%	30 291
<i>Aged Care</i>	6 887	7 985	6 216	540	5 613	6 216	(603)	-10%	6 216
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 511	3 925	4 010	337	3 908	4 010	(103)	-3%	4 010
<i>Child Care Facilities</i>	36	167	170	-	5	170	(165)	-97%	170
<i>Community Halls and Facilities</i>	5 875	6 675	6 763	1 153	6 229	6 763	(534)	-8%	6 763
<i>Disaster Management</i>	118	69	69	16	49	69	(19)	-28%	69
<i>Education</i>	1	136	134	-	-	134	(134)	-100%	134
<i>Libraries and Archives</i>	10 969	12 874	12 928	1 345	11 416	12 928	(1 512)	-12%	12 928
Sport and recreation	30 250	30 591	30 394	6 551	33 462	30 394	3 068	10%	30 394
<i>Community Parks (including Nurseries)</i>	8 412	8 646	8 870	2 000	10 511	8 870	1 640	18%	8 870
<i>Recreational Facilities</i>	15 126	15 400	15 095	2 529	15 643	15 095	548	4%	15 095
<i>Sports Grounds and Stadiums</i>	6 712	6 544	6 428	2 022	7 308	6 428	880	14%	6 428
Public safety	36 554	42 158	39 994	4 000	33 739	39 994	(6 254)	-16%	39 994
<i>Civil Defence</i>	96	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>	9 108	10 820	10 518	1 604	9 821	10 518	(697)	-7%	10 518
<i>Police Forces, Traffic and Street Parking Control</i>	27 350	31 338	29 476	2 396	23 919	29 476	(5 557)	-19%	29 476
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
Housing	4 947	17 172	11 912	451	4 254	11 912	(7 658)	-64%	11 912
<i>Housing</i>	4 917	16 888	11 628	448	4 201	11 628	(7 428)	-64%	11 628
<i>Informal Settlements</i>	30	284	284	2	54	284	(230)	-81%	284

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

Description	2021/22	Budget Year 2022/23						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>									
<b>Economic and environmental services</b>	<b>32 010</b>	<b>37 538</b>	<b>42 638</b>	<b>9 519</b>	<b>39 493</b>	<b>42 638</b>	<b>(3 145)</b>	<b>-7%</b>	<b>42 638</b>
Planning and development	11 200	12 176	12 749	1 284	12 195	12 749	(554)	-4%	12 749
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2 177	2 329	2 645	273	2 343	2 645	(302)	-11%	2 645
<i>Economic Development/Planning</i>	1 669	1 778	2 142	331	1 973	2 142	(169)	-8%	2 142
<i>Town Planning, Building Regulations and Enforcement</i>	4 880	5 072	4 964	452	5 255	4 964	291	6%	4 964
<i>Project Management Unit</i>	2 473	2 998	2 998	229	2 624	2 998	(373)	-12%	2 998
Road transport	20 001	23 714	26 247	7 958	25 891	26 247	(356)	-1%	26 247
<i>Roads</i>	20 001	23 714	26 247	7 958	25 891	26 247	(356)	-1%	26 247
Environmental protection	808	1 648	3 643	277	1 407	3 643	(2 236)	-61%	3 643
<i>Biodiversity and Landscape</i>	808	1 648	3 643	277	1 407	3 643	(2 236)	-61%	3 643
<b>Trading services</b>	<b>450 070</b>	<b>485 015</b>	<b>504 115</b>	<b>69 895</b>	<b>435 282</b>	<b>504 115</b>	<b>(68 833)</b>	<b>-14%</b>	<b>504 115</b>
Energy sources	316 479	353 660	352 264	29 332	283 553	352 264	(68 711)	-20%	352 264
<i>Electricity</i>	313 742	347 622	348 791	28 173	280 123	348 791	(68 667)	-20%	348 791
<i>Street Lighting and Signal Systems</i>	2 737	6 038	3 474	1 159	3 430	3 474	(44)	-1%	3 474
Water management	39 383	40 655	46 002	17 584	58 542	46 002	12 540	27%	46 002
<i>Water Treatment</i>	201	1 406	1 406	19	199	1 406	(1 207)	-86%	1 406
<i>Water Distribution</i>	36 316	34 239	40 639	16 699	55 613	40 639	14 974	37%	40 639
<i>Water Storage</i>	2 866	5 010	3 957	866	2 730	3 957	(1 227)	-31%	3 957
Waste water management	37 782	39 546	40 378	13 362	46 916	40 378	6 538	16%	40 378
<i>Public Toilets</i>	1 712	1 995	1 998	145	1 683	1 998	(314)	-16%	1 998
<i>Sewerage</i>	28 232	28 633	29 521	11 000	37 588	29 521	8 068	27%	29 521
<i>Storm Water Management</i>	7 838	7 358	7 299	2 217	7 645	7 299	346	5%	7 299
<i>Waste Water Treatment</i>	0	1 561	1 561	0	0	1 561	(1 561)	-100%	1 561
Waste management	56 427	51 154	65 471	9 617	46 271	65 471	(19 199)	-29%	65 471
<i>Solid Waste Disposal (Landfill Sites)</i>	21 147	15 368	32 191	947	2 925	32 191	(29 266)	-91%	32 191
<i>Solid Waste Removal</i>	35 105	35 220	32 714	8 668	43 302	32 714	10 588	32%	32 714
<i>Street Cleaning</i>	174	566	566	2	45	566	(521)	-92%	566
<b>Other</b>	<b>933</b>	<b>953</b>	<b>951</b>	<b>0</b>	<b>907</b>	<b>951</b>	<b>(45)</b>	<b>-5%</b>	<b>951</b>
Licensing and Regulation	33	53	51	0	7	51	(45)	-87%	51
Tourism	900	900	900	-	900	900	(0)	0%	900
<b>Total Expenditure - Functional</b>	<b>690 510</b>	<b>799 484</b>	<b>827 350</b>	<b>111 893</b>	<b>701 533</b>	<b>827 350</b>	<b>(125 817)</b>	<b>-15%</b>	<b>827 350</b>
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>17 662</b>	<b>(3 137)</b>	<b>104 066</b>	<b>17 662</b>	<b>86 404</b>	<b>489%</b>	<b>17 434</b>

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

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

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

Vote Description	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	7 733	127 522	121 132	6 391	5,3%	121 132
Vote 2 - Community Services	133 319	161 869	156 312	8 221	143 741	156 312	(12 571)	-8,0%	156 312
Vote 3 - Corporate Services	22 716	16 652	17 116	645	13 223	17 116	(3 893)	-22,7%	17 116
Vote 4 - Technical Services	512 276	505 741	548 665	92 114	520 610	548 665	(28 056)	-5,1%	548 665
Vote 5 - Municipal Manager	611	1 386	1 786	53	630	1 786	(1 156)	-64,7%	1 786
<b>Total Revenue by Vote</b>	<b>779 921</b>	<b>802 479</b>	<b>845 012</b>	<b>108 766</b>	<b>805 726</b>	<b>845 012</b>	<b>(39 286)</b>	<b>-4,6%</b>	<b>845 012</b>
<b>Expenditure by Vote</b>									
Vote 1 - Financial Services	34 002	51 044	60 680	5 893	40 533	60 680	(20 148)	-33,2%	60 680
Vote 2 - Community Services	74 834	96 548	91 605	12 631	78 863	91 605	(12 742)	-13,9%	91 605
Vote 3 - Corporate Services	78 251	118 517	119 482	11 473	85 480	119 482	(34 002)	-28,5%	119 482
Vote 4 - Technical Services	481 802	519 140	541 428	79 690	473 286	541 428	(68 142)	-12,6%	541 428
Vote 5 - Municipal Manager	11 383	14 235	14 155	1 324	13 256	14 155	(900)	-6,4%	14 155
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>680 271</b>	<b>799 484</b>	<b>827 350</b>	<b>111 011</b>	<b>691 417</b>	<b>827 350</b>	<b>(135 933)</b>	<b>-16,4%</b>	<b>827 350</b>
<b>Surplus/ (Deficit) for the year</b>	<b>99 649</b>	<b>2 995</b>	<b>17 662</b>	<b>(2 245)</b>	<b>114 309</b>	<b>17 662</b>	<b>96 647</b>	<b>547,2%</b>	<b>17 662</b>



## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q4 Fourth 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>7 733</b>	<b>127 522</b>	<b>121 132</b>	<b>6 391</b>	<b>5%</b>	<b>121 132</b>
1.2 - Treasury: Administration	79 462	95 786	95 786	5 095	98 611	95 786	2 825	3%	95 786
1.3 - Treasury: Debtors	31 477	20 708	25 010	2 636	28 862	25 010	3 852	15%	25 010
1.4 - Treasury: Credit controle	-	258	258	-	(2)	258	(260)	-101%	258
1.5 - Supply Chain Management	60	78	78	3	52	78	(26)	-33%	78
<b>Vote 2 - Community Services</b>	<b>133 319</b>	<b>161 869</b>	<b>156 312</b>	<b>8 221</b>	<b>143 741</b>	<b>156 312</b>	<b>(12 571)</b>	<b>-8%</b>	<b>156 312</b>
2.2 - Cemeteries	262	242	242	39	178	242	(63)	-26%	242
2.3 - Housing	1 029	12 260	5 888	42	295	5 888	(5 592)	-95%	5 888
2.4 - Libraries	10 575	10 757	10 757	903	10 656	10 757	(100)	-1%	10 757
2.5 - Resorts & Swimming Pools	6 547	4 869	4 869	421	6 542	4 869	1 673	34%	4 869
2.6 - Social Services	110 799	124 036	124 237	318	119 112	124 237	(5 125)	-4%	124 237
2.7 - Fire Services & Disaster Management	25	7	7	1	29	7	22	321%	7
2.8 - Environment & Licencing	116	136	2 120	3	112	2 120	(2 008)	-95%	2 120
2.9 - Community Halls and Amenities	3 064	7 413	7 413	6 494	6 817	7 413	(597)	-8%	7 413
2.10 - Local Economic Development	902	2 149	780	-	-	780	(780)	-100%	780
<b>Vote 3 - Corporate Services</b>	<b>22 716</b>	<b>16 652</b>	<b>17 116</b>	<b>645</b>	<b>13 223</b>	<b>17 116</b>	<b>(3 893)</b>	<b>-23%</b>	<b>17 116</b>
3.2 - Human Resources	354	609	809	72	446	809	(362)	-45%	809
3.3 - Administration	1	10	10	-	0	10	(9)	-95%	10
3.5 - Marketing & Communication	-	5	5	-	-	5	(5)	-100%	5
3.7 - Traffic and Protection Services	14 273	16 028	16 292	570	12 743	16 292	(3 549)	-22%	16 292
3.9 - Council Cost	8 088	-	-	3	33	-	33	#DIV/0!	-
<b>Vote 4 - Technical Services</b>	<b>512 276</b>	<b>505 741</b>	<b>548 665</b>	<b>92 114</b>	<b>520 610</b>	<b>548 665</b>	<b>(28 056)</b>	<b>-5%</b>	<b>548 665</b>
4.1 - Director: Technical Services	-	260	260	-	-	260	(260)	-100%	260
4.2 - Electro Technical Services	336 868	337 945	339 698	27 263	319 154	339 698	(20 544)	-6%	339 698
4.3 - Water Storage & Distribution	72 814	87 028	93 788	17 297	70 207	93 788	(23 581)	-25%	93 788
4.4 - Waste Water Management	36 498	33 469	38 558	10 937	59 252	38 558	20 695	54%	38 558
4.4 - Waste Management	51 071	33 004	38 377	3 751	37 054	38 377	(1 323)	-3%	38 377
4.5 - Roads	12 443	12 570	35 708	32 042	32 042	35 708	(3 666)	-10%	35 708
4.7 - Storm Water Management	889	-	-	-	-	-	-	-	-
4.8 - Town Planning & Building Control	1 530	1 272	1 272	119	2 088	1 272	816	64%	1 272
4.9 - Public Toilets	164	-	812	706	812	812	0	0%	812
4.10 - Mechanical Workshop	-	193	193	-	-	193	(193)	-100%	193
<b>Vote 5 - Muncipal Manager</b>	<b>611</b>	<b>1 386</b>	<b>1 786</b>	<b>53</b>	<b>630</b>	<b>1 786</b>	<b>(1 156)</b>	<b>-65%</b>	<b>1 786</b>
5.2 - Performance & Project Management	-	954	1 354	-	-	1 354	(1 354)	-100%	1 354
5.3 - Property & Legal Services	611	432	432	53	630	432	198	46%	432
<b>Total Revenue by Vote</b>	<b>779 921</b>	<b>802 479</b>	<b>845 012</b>	<b>108 766</b>	<b>805 726</b>	<b>845 012</b>	<b>(39 286)</b>	<b>-5%</b>	<b>845 012</b>
<b>Expenditure by Vote</b>									
<b>Vote 1 - Financial Services</b>	<b>34 002</b>	<b>51 044</b>	<b>60 680</b>	<b>5 893</b>	<b>40 533</b>	<b>60 680</b>	<b>(20 148)</b>	<b>-33%</b>	<b>60 680</b>
1.1 - Assessment Rates	1 795	1 858	1 858	236	2 020	1 858	163	9%	1 858
1.2 - Treasury: Administration	8 821	11 011	21 668	3 404	14 767	21 668	(6 901)	-32%	21 668
1.3 - Treasury: Debtors	12 945	19 021	18 648	1 281	13 330	18 648	(5 318)	-29%	18 648
1.4 - Treasury: Credit controle	4 553	10 773	10 669	349	3 604	10 669	(7 065)	-66%	10 669
1.5 - Supply Chain Management	5 888	8 381	7 838	623	6 812	7 838	(1 026)	-13%	7 838
<b>Vote 2 - Community Services</b>	<b>74 834</b>	<b>96 548</b>	<b>91 605</b>	<b>12 631</b>	<b>78 863</b>	<b>91 605</b>	<b>(12 742)</b>	<b>-14%</b>	<b>91 605</b>
2.1 - Director: Community Services	322	2 231	2 231	29	341	2 231	(1 890)	-85%	2 231
2.2 - Cemeteries	3 501	3 925	4 010	337	3 908	4 010	(103)	-3%	4 010
2.3 - Housing	4 947	17 172	11 912	451	4 254	11 912	(7 658)	-64%	11 912
2.4 - Libraries	14 211	15 690	15 526	2 019	14 005	15 526	(1 521)	-10%	15 526
2.5 - Resorts & Swimming Pools	11 884	12 584	12 497	1 855	13 055	12 497	558	4%	12 497
2.6 - Social Services	6 924	8 288	6 521	540	5 618	6 521	(902)	-14%	6 521
2.7 - Fire Services & Disaster Management	9 178	10 889	10 587	1 620	9 870	10 587	(716)	-7%	10 587
2.8 - Environment & Licencing	841	1 701	3 694	277	1 414	3 694	(2 281)	-62%	3 694
2.9 - Community Halls and Amenities	21 450	22 291	22 485	5 173	24 425	22 485	1 940	9%	22 485
2.10 - Local Economic Development	1 574	1 778	2 142	331	1 973	2 142	(169)	-8%	2 142
<b>Vote 3 - Corporate Services</b>	<b>78 251</b>	<b>118 517</b>	<b>119 482</b>	<b>11 473</b>	<b>85 480</b>	<b>119 482</b>	<b>(34 002)</b>	<b>-28%</b>	<b>119 482</b>
3.1 - Director: Corporate Services	1 904	2 258	2 216	346	2 370	2 216	154	7%	2 216
3.2 - Human Resources	11 708	40 419	42 395	2 574	20 352	42 395	(22 043)	-52%	42 395
3.3 - Administration	13 686	13 709	14 908	2 522	13 601	14 908	(1 307)	-9%	14 908
3.4 - Information Technology	3 868	5 134	4 980	1 422	4 923	4 980	(56)	-1%	4 980
3.5 - Marketing & Communication	4 022	4 190	4 134	483	4 154	4 134	21	1%	4 134
3.6 - Thusong Centre	482	532	524	47	523	524	(1)	0%	524
3.7 - Traffic and Protection Services	27 350	31 338	29 476	2 396	23 919	29 476	(5 557)	-19%	29 476
3.8 - Tourism	900	900	900	-	900	900	(0)	0%	900
3.9 - Council Cost	14 331	20 035	19 950	1 683	14 737	19 950	(5 212)	-26%	19 950

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q4 Fourth 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>Vote 4 - Technical Services</b>	<b>481 802</b>	<b>519 140</b>	<b>541 428</b>	<b>79 690</b>	<b>473 286</b>	<b>541 428</b>	<b>(68 142)</b>	<b>-13%</b>	<b>541 428</b>
4.1 - Director: Technical Services	1 885	2 239	2 312	209	2 132	2 312	(180)	-8%	2 312
4.2 - Electro Technical Services	312 119	349 658	347 862	28 930	279 539	347 862	(68 324)	-20%	347 862
4.3 - Water Storage & Distribution	39 383	41 005	46 351	17 584	58 542	46 351	12 190	26%	46 351
4.4 - Waste Water Management	32 584	33 800	35 088	11 399	41 594	35 088	6 506	19%	35 088
4.4 - Waste Management	56 427	51 154	65 721	9 617	46 271	65 721	(19 449)	-30%	65 721
4.5 - Roads	20 001	23 714	25 947	7 926	25 736	25 947	(211)	-1%	25 947
4.7 - Storm Water Management	7 838	7 358	8 074	2 400	8 251	8 074	177	2%	8 074
4.8 - Town Planning & Building Control	4 880	5 072	4 964	452	5 255	4 964	291	6%	4 964
4.9 - Public Toilets	1 712	1 995	1 998	145	1 683	1 998	(314)	-16%	1 998
4.10 - Mechanical Workshop	4 972	3 146	3 111	1 026	4 284	3 111	1 173	38%	3 111
<b>Vote 5 - Municipal Manager</b>	<b>11 383</b>	<b>14 235</b>	<b>14 155</b>	<b>1 324</b>	<b>13 256</b>	<b>14 155</b>	<b>(900)</b>	<b>-6%</b>	<b>14 155</b>
5.1 - Municipal Manager	3 413	3 337	3 835	451	4 203	3 835	368	10%	3 835
5.2 - Performance & Project Management	2 473	2 998	2 998	229	2 624	2 998	(373)	-12%	2 998
5.3 - Property & Legal Services	1 399	2 958	2 210	160	1 558	2 210	(652)	-30%	2 210
5.4 - Internal Audit	1 921	2 613	2 468	212	2 528	2 468	60	2%	2 468
5.5 - IDP	2 177	2 329	2 645	273	2 343	2 645	(302)	-11%	2 645
<b>Total Expenditure by Vote</b>	<b>680 271</b>	<b>799 484</b>	<b>827 350</b>	<b>111 011</b>	<b>691 417</b>	<b>827 350</b>	<b>(135 933)</b>	<b>(0)</b>	<b>827 350</b>
<b>Surplus/ (Deficit) for the year</b>	<b>99 649</b>	<b>2 995</b>	<b>17 662</b>	<b>(2 245)</b>	<b>114 309</b>	<b>17 662</b>	<b>96 647</b>	<b>0</b>	<b>17 662</b>

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

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

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	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	5 120	98 157	95 592	2 565	3%	95 592
Service charges - electricity revenue	326 894	337 388	337 388	25 905	317 179	337 388	(20 208)	-6%	337 388
Service charges - water revenue	46 201	49 810	49 810	879	44 691	49 810	(5 119)	-10%	49 810
Service charges - sanitation revenue	32 037	32 053	32 053	2 456	45 850	32 053	13 797	43%	32 053
Service charges - refuse revenue	29 651	30 236	30 236	2 916	30 535	30 236	300	1%	30 236
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 604	3 416	3 416	386	4 786	3 416	1 370	40%	3 416
Interest earned - external investments	5 580	5 089	6 020	1 432	13 359	6 020	7 339	122%	6 020
Interest earned - outstanding debtors	17 251	9 111	22 385	2 688	25 537	22 385	3 152	14%	22 385
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 670	11 137	11 137	56	7 095	11 137	(4 043)	-36%	11 137
Licences and permits	1 198	2 216	2 216	101	1 146	2 216	(1 071)	-48%	2 216
Agency services	4 415	4 249	4 249	365	4 611	4 249	362	9%	4 249
Transfers recognised - operational	124 169	152 300	153 268	1 294	131 018	153 268	(22 251)	-15%	153 268
Other revenue	16 804	15 609	19 446	1 089	17 565	19 446	(1 882)	-10%	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>44 687</b>	<b>741 529</b>	<b>767 216</b>	<b>(25 687)</b>	<b>-3%</b>	<b>767 216</b>
<b>Expenditure By Type</b>									
Employee related costs	202 247	247 136	242 341	19 317	222 494	242 341	(19 847)	-8%	242 341
Remuneration of councillors	10 070	12 108	11 790	857	10 778	11 790	(1 011)	-9%	11 790
Debt impairment	50 764	46 031	61 230	21 359	76 659	61 230	15 429	25%	61 230
Depreciation & asset impairment	38 331	39 589	52 815	30 782	30 782	52 815	(22 033)	-42%	52 815
Finance charges	8 948	9 116	13 707	6	122	13 707	(13 585)	-99%	13 707
Bulk purchases	285 708	314 411	314 106	20 596	245 909	314 106	(68 197)	-22%	314 106
Other materials	14 449	16 154	17 287	3 217	18 085	17 287	798	5%	17 287
Contracted services	33 782	52 776	54 109	9 958	47 447	54 109	(6 662)	-12%	54 109
Transfers and grants	2 624	13 143	7 288	322	2 158	7 288	(5 130)	-70%	7 288
Other expenditure	40 337	49 019	52 678	5 480	47 098	52 678	(5 580)	-11%	52 678
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>827 350</b>	<b>111 893</b>	<b>701 533</b>	<b>827 350</b>	<b>(125 817)</b>	<b>-15%</b>	<b>827 350</b>
<b>Surplus/(Deficit)</b>									
Transfers recognised - capital	64 244	53 821	77 343	63 873	63 873	77 343	(13 470)	-17%	77 343
Contributions recognised - capital	449	453	453	197	197	453	(256)	-57%	453
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>89 427</b>	<b>2 995</b>	<b>17 662</b>	<b>(3 137)</b>	<b>104 066</b>	<b>17 662</b>	<b>86 404</b>	<b>-</b>	<b>17 662</b>
<b>Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate</b>	<b>89 427</b>	<b>2 995</b>	<b>17 662</b>	<b>(3 137)</b>	<b>104 066</b>	<b>17 662</b>			<b>17 662</b>
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>17 662</b>	<b>(3 137)</b>	<b>104 066</b>	<b>17 662</b>			<b>17 662</b>

The revenue and expenditure figures excludes internal charges.

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

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

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q4 Fourth Quarter

Vote Description	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><u>Multi-Year expenditure appropriation</u></b>									
Vote 1 - Financial Services	52 361	-	-	-	-	-	-		-
Vote 2 - Community Services	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	-	-	-	-	-	-		-
Vote 4 - Technical Services	53 353	55 390	63 659	7 141	51 131	63 659	(12 528)	-20%	63 659
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>105 714</b>	<b>55 390</b>	<b>63 659</b>	<b>7 141</b>	<b>51 131</b>	<b>63 659</b>	<b>(12 528)</b>	<b>-20%</b>	<b>63 659</b>
<b><u>Single Year expenditure appropriation</u></b>									
Vote 1 - Financial Services	2 974	180	179	15	179	179	-		179
Vote 2 - Community Services	4 487	9 126	8 664	4 110	7 103	8 664	(1 560)	-18%	8 664
Vote 3 - Corporate Services	685	650	1 222	174	763	1 222	(458)	-38%	1 222
Vote 4 - Technical Services	14 282	25 797	27 050	4 859	25 437	27 050	(1 613)	-6%	27 050
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>37 115</b>	<b>9 159</b>	<b>33 483</b>	<b>37 115</b>	<b>(3 632)</b>	<b>-10%</b>	<b>37 115</b>
<b>Total Capital Expenditure</b>	<b>128 142</b>	<b>91 143</b>	<b>100 774</b>	<b>16 300</b>	<b>84 614</b>	<b>100 774</b>	<b>(16 159)</b>	<b>-16%</b>	<b>100 774</b>

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q4 Fourth 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>	57 080	2 180	3 103	1 116	2 681	3 103	(421)	-14%	3 103
Executive and council	-	340	432	52	409	432	(23)	-5%	432
Finance and administration	57 080	1 840	2 670	1 064	2 272	2 670	(398)	-15%	2 670
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	3 991	9 976	8 612	4 141	6 793	8 612	(1 819)	-21%	8 612
Community and social services	667	1 222	434	-	36	434	(398)	-92%	434
Sport and recreation	3 084	8 754	7 949	4 110	6 700	7 949	(1 248)	-16%	7 949
Public safety	240	-	230	31	57	230	(173)	-75%	230
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	13 136	24 927	47 706	3 625	41 651	47 706	(6 055)	-13%	47 706
Planning and development	736	-	-	-	-	-	-	-	-
Road transport	12 401	24 927	47 706	3 625	41 651	47 706	(6 055)	-13%	47 706
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	53 934	55 060	41 553	7 418	33 488	41 553	(8 064)	-19%	41 553
Energy sources	9 573	4 000	5 239	948	5 403	5 239	164	3%	5 239
Water management	20 159	23 954	18 211	3 645	15 408	18 211	(2 803)	-15%	18 211
Waste water management	2 448	16 653	15 450	2 824	12 481	15 450	(2 969)	-19%	15 450
Waste management	21 754	10 453	2 653	-	197	2 653	(2 456)	-93%	2 653
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>128 142</b>	<b>92 143</b>	<b>100 974</b>	<b>16 300</b>	<b>84 614</b>	<b>100 974</b>	<b>(16 359)</b>	<b>-16%</b>	<b>100 974</b>
<b>Funded by:</b>									
National Government	47 360	51 371	47 902	8 945	42 994	47 902	(4 908)	-10%	47 902
Provincial Government	16 432	7 712	27 487	2 119	20 113	27 487	(7 374)	-27%	27 487
District Municipality	404	500	2 135	31	762	2 135	(1 373)	-64%	2 135
Other transfers and grants	-	453	453	-	197	453	(256)	-57%	453
<b>Transfers recognised - capital</b>	<b>64 196</b>	<b>60 036</b>	<b>77 978</b>	<b>11 095</b>	<b>64 066</b>	<b>77 978</b>	<b>(13 912)</b>	<b>-18%</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>1 000</b>	<b>(1 000)</b>	<b>-100%</b>	<b>1 000</b>
<b>Internally generated funds</b>	<b>9 398</b>	<b>22 107</b>	<b>21 980</b>	<b>5 205</b>	<b>20 548</b>	<b>21 980</b>	<b>(1 402)</b>	<b>-6%</b>	<b>21 980</b>
<b>Total Capital Funding</b>	<b>75 072</b>	<b>92 143</b>	<b>100 958</b>	<b>16 300</b>	<b>84 614</b>	<b>100 958</b>	<b>(16 343)</b>	<b>-16%</b>	<b>100 958</b>

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - Q4 Fourth 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>									
<b>Expenditure of multi-year capital appropriation</b>									
Vote 1 - Financial Services	52 361	-	-	-	-	-	-	-	-
1.3 - Treasury: Debtors	52 361	-	-	-	-	-	-	-	-
Vote 4 - Technical Services	53 353	55 390	63 659	7 141	51 131	63 659	(12 528)	-20%	63 659
4.2 - Electro Technical Services	2 098	4 000	4 348	577	4 161	4 348	(187)	-4%	4 348
4.3 - Water Storage & Distribution	19 270	18 730	17 189	3 494	14 386	17 189	(2 803)	-16%	17 189
4.4 - Waste Water Management	-	14 643	10 846	1 252	7 919	10 846	(2 927)	-27%	10 846
4.4 - Waste Management	21 754	6 000	1 200	-	-	1 200	(1 200)	-100%	1 200
4.5 - Roads	10 231	12 017	30 076	1 818	24 665	30 076	(5 410)	-18%	30 076
<b>Total multi-year capital expenditure</b>	<b>105 714</b>	<b>55 390</b>	<b>63 659</b>	<b>7 141</b>	<b>51 131</b>	<b>63 659</b>	<b>(12 528)</b>	<b>-20%</b>	<b>63 659</b>
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>									
Vote 1 - Financial Services	2 974	180	179	15	179	179	-	-	179
1.3 - Treasury: Debtors	2 974	180	179	15	179	179	-	-	179
Vote 2 - Community Services	4 487	9 126	8 664	4 110	7 103	8 664	(1 560)	-18%	8 664
2.1 - Director: Community Services	-	150	147	-	137	147	(10)	-7%	147
2.4 - Libraries	667	1 182	182	-	-	182	(182)	-100%	182
2.6 - Social Services	-	-	16	-	-	16	(16)	-100%	16
2.9 - Community Halls and Amenities	3 084	7 794	8 319	4 110	6 967	8 319	(1 352)	-16%	8 319
2.10 - Local Economic Development	736	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	685	650	1 222	174	763	1 222	(458)	-38%	1 222
3.1 - Director: Corporate Services	-	50	199	50	194	199	(5)	-3%	199
3.2 - Human Resources	-	-	348	72	72	348	(275)	-79%	348
3.4 - Information Technology	445	600	446	21	441	446	(5)	-1%	446
3.7 - Traffic and Protection Services	240	-	230	31	57	230	(173)	-75%	230
Vote 4 - Technical Services	14 282	25 797	27 050	4 859	25 437	27 050	(1 613)	-6%	27 050
4.1 - Director: Technical Services	-	140	87	2	79	87	(8)	-9%	87
4.2 - Electro Technical Services	7 475	-	890	371	1 242	890	351	39%	890
4.3 - Water Storage & Distribution	889	5 224	1 022	151	1 022	1 022	(0)	0%	1 022
4.4 - Waste Water Management	1 395	1 510	3 314	1 500	3 278	3 314	(35)	-1%	3 314
4.4 - Waste Management	-	4 453	1 453	-	197	1 453	(1 256)	-86%	1 453
4.5 - Roads	2 169	12 910	17 630	1 806	16 986	17 630	(644)	-4%	17 630
4.7 - Storm Water Management	889	-	-	-	-	-	-	-	-
4.9 - Public Toilets	164	500	1 291	72	1 284	1 291	(7)	-1%	1 291
4.10 - Mechanical Workshop	1 301	1 060	1 364	956	1 350	1 364	(13)	-1%	1 364
<b>Total single-year capital expenditure</b>	<b>22 428</b>	<b>35 753</b>	<b>37 115</b>	<b>9 159</b>	<b>33 483</b>	<b>37 115</b>	<b>(3 632)</b>	<b>(0)</b>	<b>37 115</b>
<b>Total Capital Expenditure</b>	<b>128 142</b>	<b>91 143</b>	<b>100 774</b>	<b>16 300</b>	<b>84 614</b>	<b>100 774</b>	<b>(16 159)</b>	<b>(0)</b>	<b>100 774</b>

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

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

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	144 880	143 632	178 773	226 792	226 802
Call investment deposits	-	-	931	-	-
Consumer debtors	81 694	63 769	50 071	89 931	89 931
Other debtors	35 211	26 034	26 034	81 151	81 151
Current portion of long-term receivables	-	-	-	-	-
Inventory	9 035	9 481	8 546	16 749	16 749
<b>Total current assets</b>	<b>270 820</b>	<b>242 916</b>	<b>264 354</b>	<b>414 623</b>	<b>414 632</b>
<b>Non current assets</b>					
Long-term receivables	-	-	-	-	-
Investments	-	9	9	-	-
Investment property	42 842	41 946	41 946	42 561	42 561
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 073 185	1 081 628	1 076 791	1 127 337	1 127 337
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	2 113	326	768	2 072	2 072
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>1 120 064</b>	<b>1 172 520</b>	<b>1 172 520</b>
<b>TOTAL ASSETS</b>	<b>1 389 510</b>	<b>1 367 376</b>	<b>1 384 418</b>	<b>1 587 143</b>	<b>1 587 152</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	1 405	611	611	0	0
Consumer deposits	11 549	8 732	8 732	12 156	12 156
Trade and other payables	78 396	99 286	97 072	156 229	156 229
Provisions	27 705	28 921	28 921	23 649	23 649
<b>Total current liabilities</b>	<b>119 054</b>	<b>137 549</b>	<b>135 335</b>	<b>192 034</b>	<b>192 034</b>
<b>Non current liabilities</b>					
Borrowing	1 019	12 220	12 225	1 019	1 019
Provisions	233 577	248 076	252 660	242 901	242 901
<b>Total non current liabilities</b>	<b>234 597</b>	<b>260 296</b>	<b>264 885</b>	<b>243 921</b>	<b>243 921</b>
<b>TOTAL LIABILITIES</b>	<b>353 651</b>	<b>397 846</b>	<b>400 220</b>	<b>435 955</b>	<b>435 955</b>
<b>NET ASSETS</b>	<b>1 035 859</b>	<b>969 530</b>	<b>984 198</b>	<b>1 151 188</b>	<b>1 151 197</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 023 320	959 088	973 755	1 138 648	1 138 658
Reserves	12 540	10 442	10 442	12 540	12 540
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 035 859</b>	<b>969 530</b>	<b>984 198</b>	<b>1 151 188</b>	<b>1 151 197</b>

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	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	94 278	94 278	94 278	5 622	93 555	94 278	(723)	-1%	94 278
Service charges	469 912	469 912	469 912	43 982	467 898	469 912	(2 015)	0%	469 912
Other revenue	14 898	14 898	14 898	797	19 952	14 898	5 054	34%	14 898
Government - operating	149 721	146 616	146 616	408	134 726	146 616	(11 891)	-8%	146 616
Government - capital	62 680	96 383	96 383	-	110 212	96 383	13 828	14%	96 383
Interest	14 200	27 474	27 474	1 360	12 129	27 474	(15 345)	-56%	27 474
Dividends									
<b>Payments</b>									
Suppliers and employees	(893 992)	(731 653)	(731 653)	(55 735)	(658 117)	(731 653)	(73 536)	10%	(731 653)
Finance charges	-	-	-	-	(10)	-	10		-
Transfers and Grants	-	-	-	(322)	(2 213)	-	2 213		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(88 303)</b>	<b>117 908</b>	<b>117 908</b>	<b>(3 888)</b>	<b>178 131</b>	<b>117 908</b>	<b>(82 404)</b>	<b>-70%</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	-	-	-	35 000	-	-	-		-
<b>Payments</b>									
Capital assets	(63 921)	(92 143)	(100 974)	(16 566)	(96 376)	(100 974)	(4 598)	5%	(100 974)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(63 921)</b>	<b>(92 143)</b>	<b>(100 974)</b>	<b>18 434</b>	<b>(96 363)</b>	<b>(100 974)</b>	<b>(4 611)</b>	<b>5%</b>	<b>(100 974)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	10 000	10 000	-	-	10 000	(10 000)	-100%	10 000
Increase (decrease) in consumer deposits	-	-	-	63	376	-	376		-
<b>Payments</b>									
Repayment of borrowing	(1 370)	(1 000)	(1 000)	(115)	(222)	(1 000)	(778)	78%	(1 000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(1 370)</b>	<b>9 000</b>	<b>9 000</b>	<b>(52)</b>	<b>154</b>	<b>9 000</b>	<b>8 846</b>	<b>98%</b>	<b>154</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(153 594)</b>	<b>34 765</b>	<b>25 934</b>	<b>14 494</b>	<b>81 922</b>	<b>25 934</b>			<b>25 934</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:	(38 288)	187 505	178 675		226 792	178 675			170 805



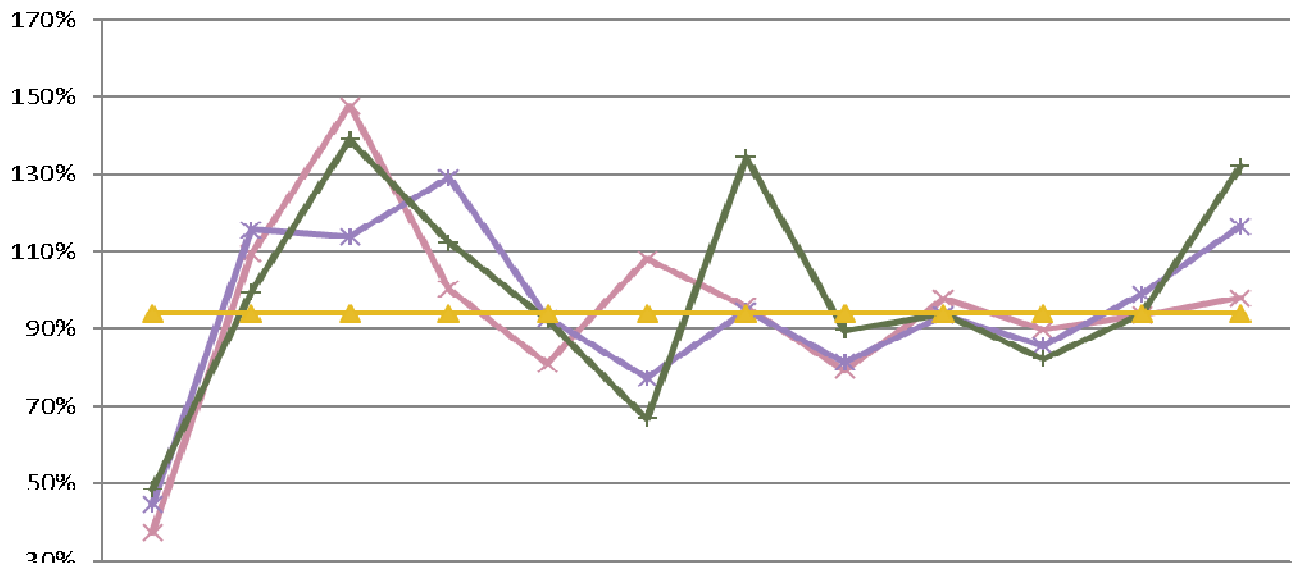
## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

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

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

Description	NT Code	Budget Year 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			
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Water	1200	10 633	2 107	1 944	1 919	2 014	1 645	9 371	84 152	113 786	99 101	
Electricity	1300	17 009	702	412	329	322	287	2 333	4 408	25 802	7 679	
Property Rates	1400	5 564	1 987	530	504	479	430	5 743	21 071	36 308	28 228	
Waste Water Management	1500	8 090	1 306	1 143	1 104	1 084	1 057	5 820	44 262	63 867	53 327	
Waste Management	1600	9 444	1 564	1 465	1 428	1 324	1 356	6 826	47 716	71 122	58 650	
Property Rental Debtors	1700	162	13	13	13	13	13	81	1 386	1 693	1 506	
Interest on Arrear Accounts	1810	1 538	184	187	221	269	305	2 635	71 915	77 253	75 344	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(5 529)	33	27	21	27	18	134	1 744	(3 525)	1 945	
<b>Total By Income Source</b>	<b>2000</b>	<b>46 912</b>	<b>7 897</b>	<b>5 720</b>	<b>5 539</b>	<b>5 531</b>	<b>5 110</b>	<b>32 944</b>	<b>276 653</b>	<b>386 306</b>	<b>325 778</b>	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	1 115	372	259	228	215	147	629	5 554	8 519	6 772	
Commercial	2300	14 823	649	535	453	448	484	5 173	15 117	37 683	21 676	
Households	2400	30 591	6 679	4 721	4 697	4 658	4 315	25 971	248 844	330 476	288 486	
Other	2500	383	196	205	161	209	164	1 171	7 137	9 628	8 844	
<b>Total By Customer Group</b>	<b>2600</b>	<b>46 912</b>	<b>7 897</b>	<b>5 720</b>	<b>5 539</b>	<b>5 531</b>	<b>5 110</b>	<b>32 944</b>	<b>276 653</b>	<b>386 306</b>	<b>325 778</b>	

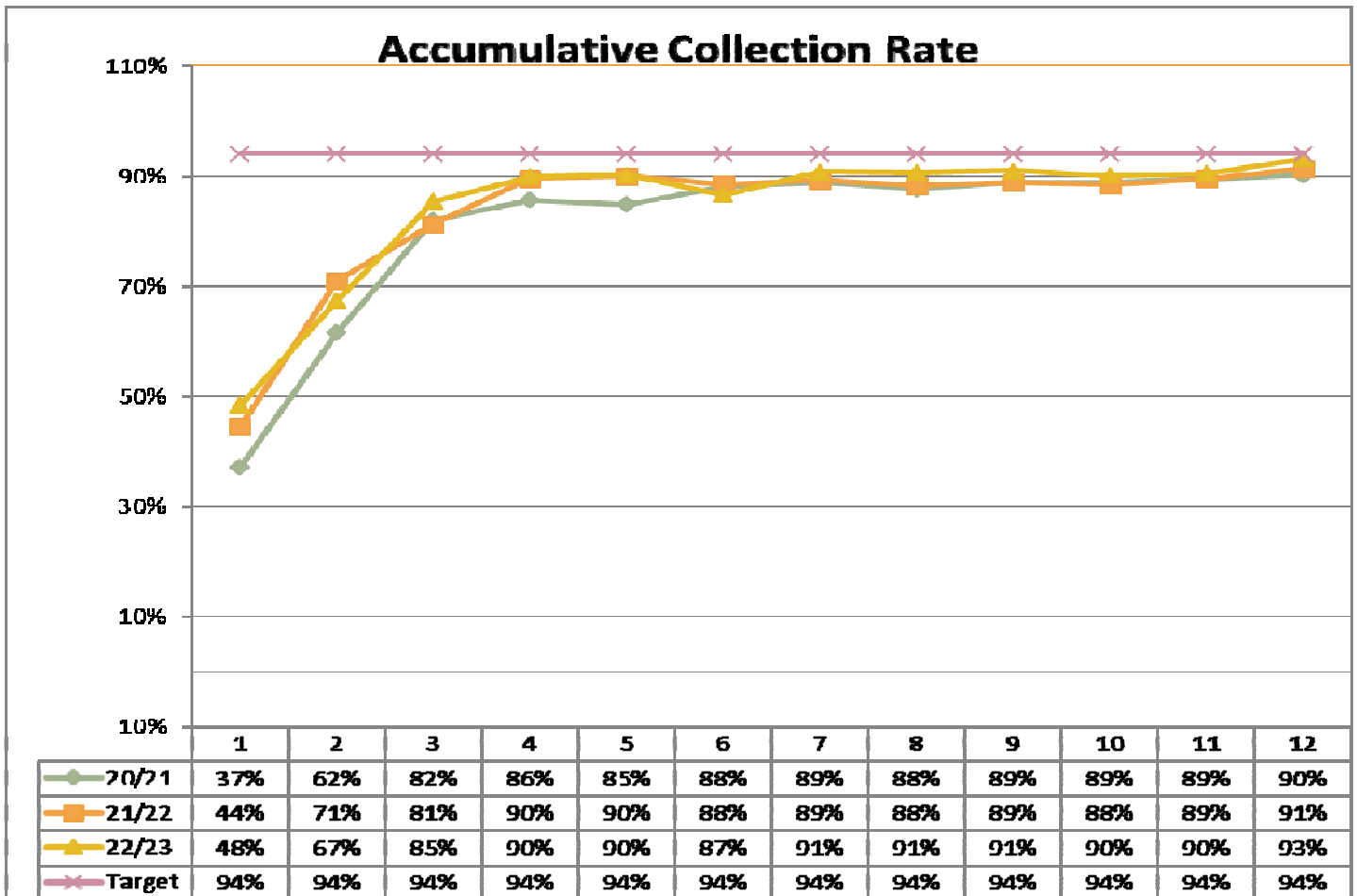
## Debtor Collection Rate per Month



	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	48%	99%	139%	112%	92%	67%	134%	90%	94%	82%	94%	132%
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 June 2023 amounts to 132% in comparison to the previous year 117%.

Die doel van hierdie grafiek is om die verhouding van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Junie 2023 132% beloop in vergelyking met die vorige jaar 117%.



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 93%.

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 93% behoop.

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth 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	8 635	293	-	-	-	-	-	-	-	8 929	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>8 635</b>	<b>293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 929</b>	<b>-</b>

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
<b>Municipality</b>								
No Investments at Year End	-					-	-	-
-	-					-	-	-
-	-					-	-	-
-	-					-	-	-
-	-					-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		-	-	-

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

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 - Q4 Fourth 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	50	3 837	3 787	50	1,3%	3 787
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 237	2 237	-	2 237	2 237	-		2 237
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	-	1 550	1 550	-		1 550
Water Services Infrastructure Grant	-	-	50	50	-	50		-
<b>Provincial Government:</b>	24 266	19 066	-	13 566	19 066	(5 501)	-28,8%	19 066
Specify (Add grant description)	-	-	-	-	-	-		-
Specify (Add grant description)	-	700	-	700	700	-		700
Specify (Add grant description)	10 517	10 517	-	10 517	10 517	-		10 517
Specify (Add grant description)	131	131	-	131	131	-		131
Specify (Add grant description)	256	2 018	-	2 018	2 018	(1)	0,0%	2 018
Specify (Add grant description)	-	-	-	200	-	200		-
Specify (Add grant description)	-	500	-	-	500	(500)	-100,0%	500
Specify (Add grant description)	-	200	-	-	200	(200)	-100,0%	200
Specify (Add grant description)	13 362	5 000	-	-	5 000	(5 000)	-100,0%	5 000
<b>District Municipality:</b>	-	-	-	-	-	-		200
All Grants	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	2 095	408	3 050	2 095	955	45,6%	2 095
Foreign Government and International Organisations	-	112	408	1 350	112	1 239	1107,1%	112
Private Enterprises	-	1 984	-	1 700	1 984	(284)	-14,3%	1 984
<b>Total Operating Transfers and Grants</b>	<b>28 053</b>	<b>24 948</b>	<b>458</b>	<b>20 452</b>	<b>24 948</b>	<b>(4 496)</b>	<b>-18,0%</b>	<b>25 148</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	60 031	60 031	-	83 586	60 031	23 555	39,2%	60 031
Municipal Infrastructure Grant [Schedule 5B]	25 091	25 091	-	25 091	25 091	-		25 091
Regional Bulk Infrastructure Grant (Schedule 5B)	19 239	19 239	-	46 794	19 239	27 555	143,2%	19 239
Water Services Infrastructure Grant [Schedule 5B]	15 701	15 701	-	11 701	15 701	(4 000)	-25,5%	15 701
<b>Provincial Government:</b>	2 649	27 101	-	27 601	27 101	500	1,8%	27 101
Specify (Add grant description)	500	500	-	500	500	-		500
Specify (Add grant description)	1 029	1 029	-	1 029	1 029	0	0,0%	1 029
Specify (Add grant description)	-	475	-	475	475	-		475
Specify (Add grant description)	-	400	-	400	400	-		400
Specify (Add grant description)	-	-	-	500	-	500		-
Specify (Add grant description)	1 120	24 697	-	24 696	24 697	(1)	0,0%	24 697
<b>District Municipality:</b>	-	1 200	1 000	1 560	1 200	360	30,0%	1 200
All Grants	-	1 200	1 000	1 560	1 200	360	30,0%	1 200
<b>Other grant providers:</b>	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>62 680</b>	<b>88 332</b>	<b>1 000</b>	<b>112 747</b>	<b>88 332</b>	<b>24 415</b>	<b>27,6%</b>	<b>88 332</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>90 733</b>	<b>113 280</b>	<b>1 458</b>	<b>133 199</b>	<b>113 280</b>	<b>19 918</b>	<b>17,6%</b>	<b>113 480</b>

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

## Expenditure on councillor allowances and employee benefits:

## WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	Budget Year 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	662	8 331	8 716	(385)	-4%	8 716
Pension and UIF Contributions	1 231	1 073	108	1 384	1 073	312	29%	1 073
Medical Aid Contributions	257	257	9	87	257	(169)	-66%	257
Motor Vehicle Allowance	0	0	-	-	0	(0)	-100%	0
Cellphone Allowance	1 738	1 738	78	975	1 738	(762)	-44%	1 738
Housing Allowances	166	6	-	-	6	(6)	-100%	6
Other benefits and allowances	0	0	-	-	0	(0)	-100%	0
<b>Sub Total - Councillors</b>	<b>12 108</b>	<b>11 790</b>	<b>857</b>	<b>10 778</b>	<b>11 790</b>	<b>(1 011)</b>	<b>-9%</b>	<b>11 790</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4 630	4 630	457	4 178	4 630	(452)	-10%	4 630
Pension and UIF Contributions	992	992	28	333	992	(659)	-66%	992
Medical Aid Contributions	171	171	-	5	171	(166)	-97%	171
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	1 128	1 128	126	812	1 128	(315)	-28%	1 128
Motor Vehicle Allowance	1 332	1 332	76	886	1 332	(447)	-34%	1 332
Cellphone Allowance	90	176	25	314	176	138	79%	176
Housing Allowances	195	195	23	281	195	87	45%	195
Other benefits and allowances	145	103	4	53	103	(50)	-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>740</b>	<b>6 862</b>	<b>8 726</b>	<b>(1 864)</b>	<b>-21%</b>	<b>8 726</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	137 050	132 087	10 592	128 065	132 087	(4 021)	-3%	132 087
Pension and UIF Contributions	21 415	21 488	1 772	20 938	21 488	(550)	-3%	21 488
Medical Aid Contributions	9 867	9 867	781	8 934	9 867	(933)	-9%	9 867
Overtime	11 713	11 190	1 941	23 340	11 190	12 149	109%	11 190
Performance Bonus	13 329	13 329	821	9 886	13 329	(3 443)	-26%	13 329
Motor Vehicle Allowance	6 599	6 599	511	6 374	6 599	(225)	-3%	6 599
Cellphone Allowance	548	602	58	707	602	105	17%	602
Housing Allowances	1 223	1 223	94	1 174	1 223	(50)	-4%	1 223
Other benefits and allowances	4 422	4 942	520	6 318	4 942	1 376	28%	4 942
Payments in lieu of leave	3 264	3 264	(425)	(2 530)	3 264	(5 794)	-178%	3 264
Long service awards	-	-	161	1 043	-	1 043	#DIV/0!	-
Post-retirement benefit obligations	29 023	29 023	1 751	11 383	29 023	(17 640)	-61%	29 023
<b>Sub Total - Other Municipal Staff</b>	<b>238 453</b>	<b>233 615</b>	<b>18 577</b>	<b>215 632</b>	<b>233 615</b>	<b>(17 983)</b>	<b>-8%</b>	<b>233 615</b>
<b>TOTAL SALARY, ALLOWANCES &amp;</b>	<b>259 244</b>	<b>254 131</b>	<b>20 173</b>	<b>233 273</b>	<b>254 131</b>	<b>(20 858)</b>	<b>-8%</b>	<b>254 131</b>
<b>% increase</b>								
<b>TOTAL MANAGERS AND STAFF</b>	<b>247 136</b>	<b>242 341</b>	<b>19 317</b>	<b>222 494</b>	<b>242 341</b>	<b>(19 847)</b>	<b>-8%</b>	<b>242 341</b>

## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

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

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

Description	Ref	Budget Year 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	5 842	5 417	5 622
Service charges - electricity revenue		34 329	38 747	36 748	31 899	25 836	22 792	25 412	26 071	31 525	32 395	33 578	28 094
Service charges - water revenue		2 847	2 616	2 829	2 808	3 127	3 107	3 755	3 839	3 981	3 305	3 932	3 103
Service charges - sanitation revenue		1 926	2 138	7 428	2 016	1 979	1 689	7 906	2 062	2 679	1 902	2 164	10 058
Service charges - refuse		1 890	2 099	2 332	1 836	2 063	1 738	2 450	2 274	2 423	2 064	2 469	2 323
Service charges - other		(1 950)	1 884	(237)	(2 393)	(479)	1 518	(2 551)	(989)	(617)	(1 408)	(312)	405
Rental of facilities and equipment		268	170	383	210	452	173	433	496	234	204	239	253
Interest earned - external investments		443	385	366	668	975	350	1 617	2 572	1 109	1 090	1 195	1 360
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		58	114	151	109	126	61	164	138	102	71	123	94
Licences and permits		129	1 400	102	84	1 004	(793)	(388)	926	464	81	117	97
Agency services		155	461	703	374	553	287	282	454	408	210	305	353
Transfer receipts - operating		48 285	5 543	2 339	3 506	-	35 003	136	3 636	34 851	808	210	408
Other revenue		373	84	272	387	1 781	757	2 135	282	1 302	463	-	-
<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>47 026</b>	<b>49 436</b>	<b>52 170</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	-	(15)	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		30	16	64	(17)	96	(49)	69	51	12	35	3	63
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>101 103</b>	<b>75 410</b>	<b>82 809</b>	<b>49 137</b>	<b>48 789</b>	<b>95 623</b>	<b>47 355</b>	<b>53 719</b>	<b>138 375</b>	<b>47 062</b>	<b>49 424</b>	<b>52 233</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	16 753	17 944	17 838
Remuneration of councillors		1 189	971	1 027	1 008	998	998	1 037	998	1 013	1 010	862	857
Interest paid		-	-	-	-	-	10	-	-	-	50	-	-
Bulk purchases - Electricity		35 945	36 503	41 571	20 782	20 537	20 580	17 306	23 339	24 420	29 459	23 348	23 676
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 311	1 182	2 319	1 201	1 389	1 686	1 350	1 147	3 174	4 411	2 410	7 716
Contracted services		1 583	2 541	2 878	4 137	2 955	3 702	4 055	4 770	5 284	4 034	6 621	6 200
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		284	88	174	251	114	-	225	114	88	332	219	322
General expenses		3 933	4 763	6 005	3 513	5 459	5 207	3 023	3 866	3 609	5 451	5 128	5 220
<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>61 499</b>	<b>56 532</b>	<b>61 829</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	4 366	8 429	16 566
Repayment of borrowing		-	-	-	(2)	-	109	-	-	-	-	-	115
Other Cash Flows/Payments		1 106	(3 515)	3 232	(7 408)	(1 212)	2 276	148	1 382	(466)	(198)	(7 774)	(5 771)
<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>65 667</b>	<b>57 188</b>	<b>72 739</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>29 049</b>	<b>9 006</b>	<b>(925)</b>	<b>(3 366)</b>	<b>(13 395)</b>	<b>40 388</b>	<b>(590)</b>	<b>(6 931)</b>	<b>75 545</b>	<b>(18 605)</b>	<b>(7 764)</b>	<b>(20 506)</b>
Cash/cash equivalents at the month/year beginning		144 870	173 919	182 926	182 001	178 635	165 241	205 629	205 039	198 107	273 653	255 047	247 283
Cash/cash equivalents at the month/year end:		173 919	182 926	182 001	178 635	165 241	205 629	205 039	198 107	273 653	255 047	247 283	226 777



## SECTION 52(d) QUARTERLY REPORT JUNE 2023 - Q4

## WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	Budget Year 2022/23							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>								
<u>Monthly expenditure performance trend</u>								
July	7 679	8 251	6 124	6 124	8 251	2 127	25,8%	7%
August	7 679	8 251	5 634	11 758	16 503	4 744	28,7%	13%
September	7 679	8 491	7 586	19 344	24 993	5 649	22,6%	21%
October	7 679	8 251	10 705	30 049	33 245	3 196	9,6%	33%
November	7 679	8 251	4 630	34 679	41 496	6 817	16,4%	38%
December	7 679	8 991	3 105	37 784	50 487	12 703	25,2%	41%
January	7 679	8 251	2 769	40 554	58 738	18 185	31,0%	44%
February	7 679	8 251	7 201	47 754	66 990	19 235	28,7%	52%
March	7 679	8 491	7 658	55 413	75 480	20 068	26,6%	60%
April	7 679	8 251	4 467	59 879	83 732	23 852	28,5%	65%
May	7 679	8 251	8 435	68 314	91 983	23 669	25,7%	74%
June	7 679	8 991	16 300	84 614	100 974	16 359	16,2%	92%
<b>Total Capital expenditure</b>	<b>92 143</b>	<b>100 974</b>	<b>84 614</b>					

<b>MUNICIPALITY WITZENBERG</b>											
Report: Withdrawals from Municipal Bank Accounts Quarter ending Sept 2020 Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003											
MFMA Section	Item Description	Income			Expenditure			Income YTD transactions Quarter 4	Expenditure YTD transactions Quarter 4	Total YTD Income	Total YTD Expenditure
		Income transactions April 2023	Income transactions May 2023	Income transactions June 2023	Expenditure transactions April 2023	Expenditure transactions May 2023	Expenditure transactions June 2023				
										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	-	-	-	5 107 820	4 494 132	6 314 667	-	15 916 620	-	55 732 109
	- 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	-126 891	-120 610	-138 446	61 190	82 437	46 448	-385 946	190 075	-1 617 190	1 010 230
		<b>-126 891</b>	<b>-120 610</b>	<b>-138 446</b>	<b>5 169 010</b>	<b>4 576 569</b>	<b>6 361 115</b>	<b>-385 946</b>	<b>16 106 695</b>	<b>-1 617 190</b>	<b>56 742 339</b>
		<b>Transactions</b>	<b>Transactions</b>	<b>Transactions</b>							
		<b>April 2020</b>	<b>May 2020</b>	<b>June 2020</b>							
11(1) (h)	Cash management and investment purposes:										
	- Realised	-25 000 000	-20 000 000	-35 000 000							
	- Made	-	-	-							
	<b>- Nett movement</b>	<b>-25 000 000</b>	<b>-20 000 000</b>	<b>-35 000 000</b>							

**WITZENBERG MUNICIPALITY**

(Report in terms of Section 66 of the MFMA)

Report: Expenditure on Staff &amp; Councillor Benefits - YTD Actual June 2023

MFMA Section	Item Description	Original Budget 2019/2020	Amended Budget 2019/2020	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	141 679 939	136 717 083	132 243 224	96,73%
66(b)	Contributions to pension funds and medical aid	31 297 734	31 297 734	29 671 599	94,80%
66(c)	Travel, accomodation and subsistence	8 595 958	8 553 425	7 497 461	87,65%
66(d)	Housing benefits and allowances	1 418 051	1 418 051	1 455 166	102,62%
66(e)	Overtime	7 279 040	7 276 328	16 669 591	229,09%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	56 865 762	57 078 554	34 462 765	60,38%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 247 136 484</b>	<b>R 242 341 175</b>	<b>R 221 999 806</b>	<b>91,61%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	989 621	829 621	742 971	89,56%
DM	Deputy Mayor	775 195	775 195	589 335	76,02%
SP	Speaker	774 854	774 854	648 574	83,70%
MCM	Mayoral Committee members	2 813 276	2 813 276	2 405 661	85,51%
CLLR	Other Councillors	5 267 327	5 267 327	4 919 888	93,40%
MED	Medical aid contributions	256 670	256 670	87 375	34,04%
PEN	Pension fund contributions	1 230 713	1 072 713	1 384 412	129,06%
WARD	Ward Committee Allowance	1 053 713	1 053 713	1 385 000	131,44%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>13 161 369</b>	<b>R 12 843 369</b>	<b>R 12 163 216</b>	<b>94,70%</b>
<b>Total Councillor and Staff Benefits</b>		<b>R 260 297 853</b>	<b>R 255 184 544</b>	<b>R 234 163 022</b>	<b>91,76%</b>

Total Cost Savings Disclosure in the In-Year and Annual Report  
 Quarter ended: June2023  
 Witzenberg Municipality

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	5 569 032	254 352	782 379	1 007 711	1 220 783	3 265 225	5 376 384	2 111 159
Vehicles used for political office -bearers	23 818	9 162	394	-	-	9 556	14 535	4 979
Travel and subsistence	1 292 684	155 841	535 920	126 497	194 929	1 013 188	261 726	-751 462
Domestic Accomodation	262 397	9 798	19 585	26 052	39 706	95 141	77 864	-17 277
Sponsorships, events and catering	128 000	45 467	21 621	25 490	15 889	108 468	42 399	-66 069
Communication	3 665 691	514 588	942 300	668 371	879 787	3 005 047	2 959 917	-45 130
Other Related Expenditure Items	2 301 147	335 432	369 620	310 608	852 486	1 868 146	1 064 515	-803 631
TOTAL	13 242 769	1 324 641	2 671 821	2 164 730	3 203 579	9 364 770	9 797 339	432 569

\*\*\* Savings were calculated based upon a comparision between previous year and current year year-to-date expenditure items



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4th 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) obliges 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.

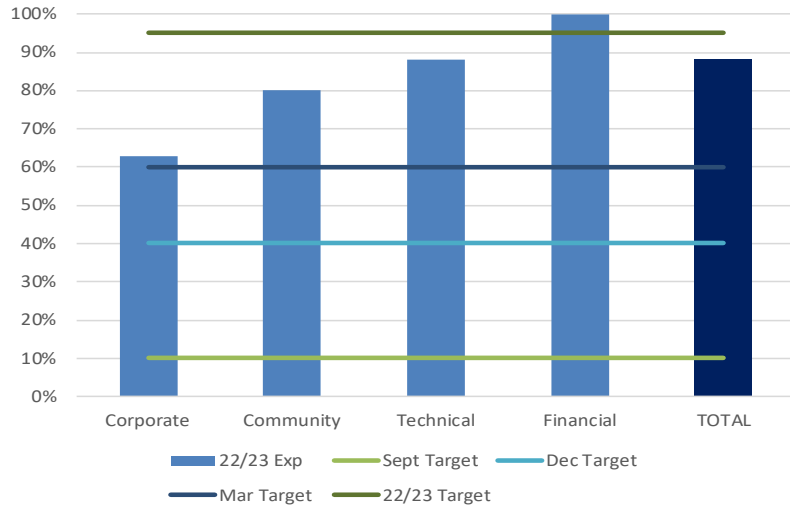
## 2. STRATEGIC MAP

<i>WITZENBERG MUNICIPALITY: STRATEGIC MAP 2022/23</i>					
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; maintaining 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.

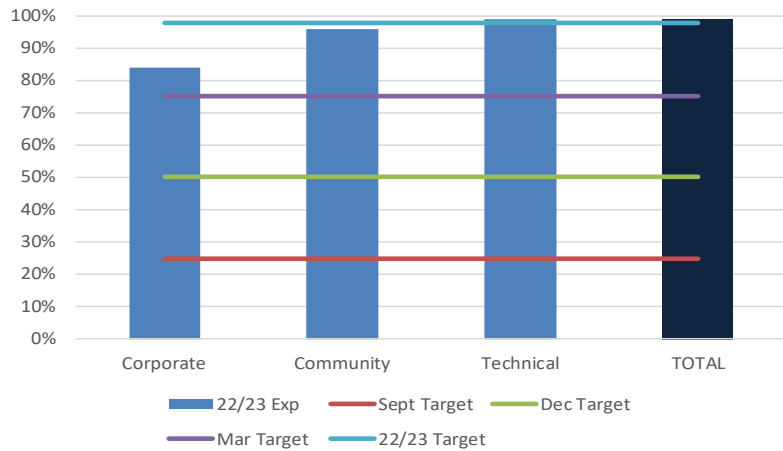


### 3. SUMMARY OF 2<sup>nd</sup> QUARTER RESULTS

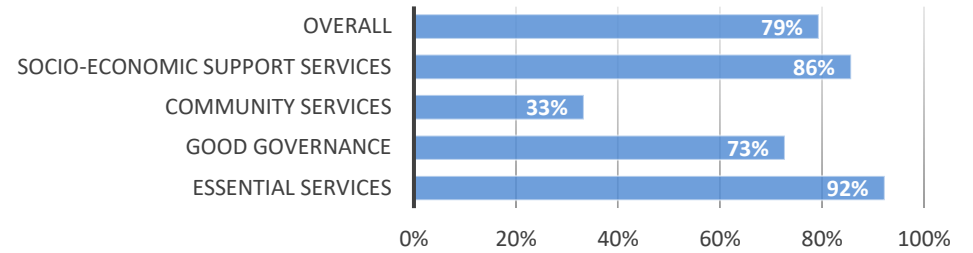
Percentage expenditure on Capital Budget



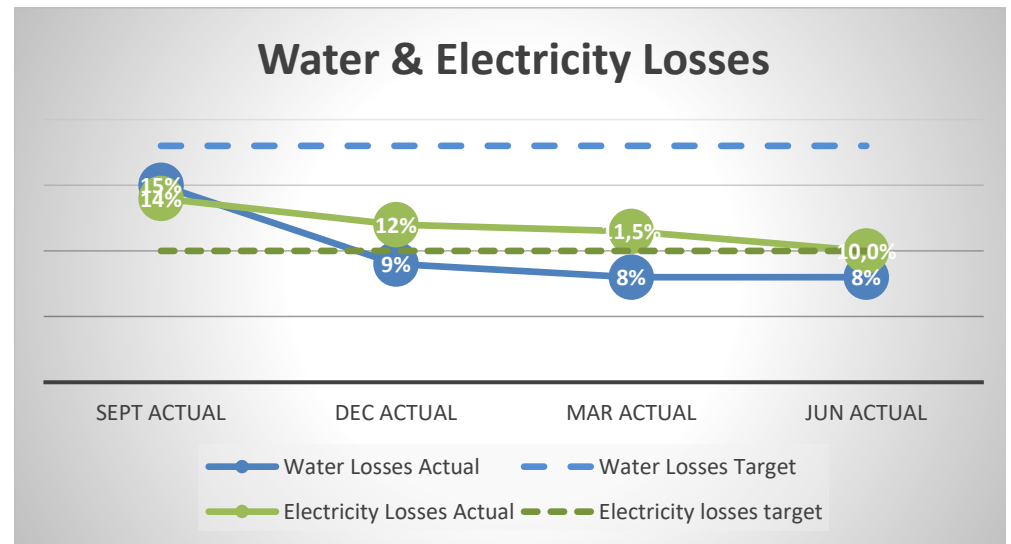
Percentage expenditure on Planned Maintenance Budget



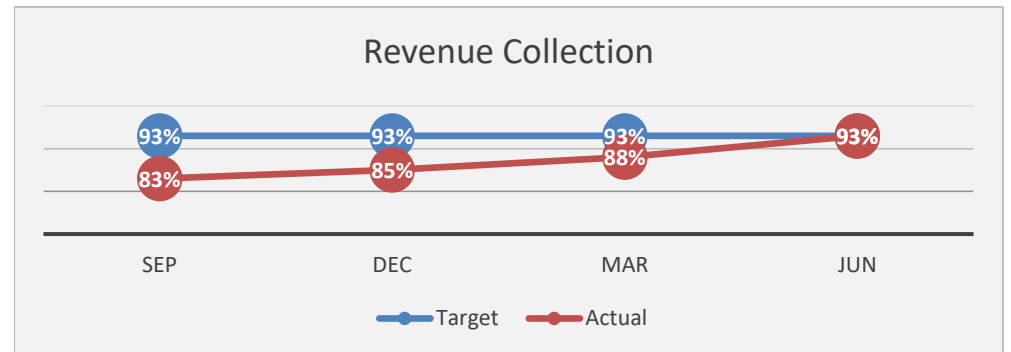
### KEY PERFORMANCE AREAS % of Targets Achieved



### 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	June Accumulative Monthly Target	June Accumulative Monthly Result	Reason if target not achieved	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%	R14 894 479	98%	100%		
		Actual expenditure on budget		R14 877 816				
TecDir3	Percentage expenditure on capital budget by Technical Directorate.	Capital budget for Technical Department	95%	R90 709 376	95%	88,4%	Van breda Bridge funds not all spent , Wolseley WWTW funds not all spent, generators & toilets for informal structures funds not all spent,fencing of landfill & depot not spent, drop-off funds not spent,Tulbagh dam not all funds spent.	Van breda Bridge funds not all spent - funds allocated during adjustment budget was more than required , Wolseley WWTW funds not all spent - contractor to be appointed now, generators & toilets for informal structures funds not all spent - tender to be re-advertised,fencing of landfill & depot not spent - tenders awarded & construction started, drop-off funds not spent - council did not approve sites for erection of drop-offs,Tulbagh dam not all funds spent - work to be completed in new financial year.
		Actual expenditure on budget		R80 178 516				

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	June Accumulative Monthly Target	June Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
TecEI37	Percentage of unaccounted electricity losses.	Total sales accumulative (kwh)(streetlights usage included)	10%	145 005 169	10%	10%		
		Eskom energy total accumulative		161 299 132				
TecEI60	Percentage of valid electricity connection applications connected by reporting period end. (excl subsidised housing)	Number of valid applications	95%	15	95%	100%		
		Number of connections		15				
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	13485	13 465	13485		
TecRo7	Kilometres of roads upgraded & rehabilitated.		2	4	2	4,3		
TecSan22	Percentage of valid sanitation connection applications connected by reporting period end	Number of valid applications	95%	11	95%	100%		
		Number of connections		11				
TecWat20	Percentage of unaccounted water losses.	kl water supplied	18%	5 937 145	18%	8%		
		kl water billed		5 460 453				
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%	21	95%	100%		
		Number of connections		21				

**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	June Accumulative Monthly Target	June Accumulative Monthly Result	Reason if target not achieved	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				
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	June Accumulative Monthly Target	June Accumulative Monthly Result	Reason if target not achieved	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	4	4	4		
CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	Budget as at period end R	96%	R749 647	96%	82%	Although tenders and quotations was advertised, a number of providers was found to be non-responsive and could not be awarded.	The procurement strategy will be adjusted to allow for 3-year tenders and to appoint a panel of service providers.
		Expenditure as period end R		R616 574				

**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	June Accumulative Monthly Target	June Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
ComSoc49	Number of meetings with intergovernmental partners.	Number of meetings	12	12	12	12		
MMIDP9	Number of IDP community engagements held.		14	14	14	14		

### Strategic Objective: 2.2 Ensure Financial Stability

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	June Accumulative Monthly Target	June Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
FinDir3	Achieve an unqualified opinion of the Auditor-General on annual financial statements of the previous year.		<b>1 Unqualified Report</b>	1	1	1		
FinFAdm10	Financial viability expressed as Debt-Coverage ratio		<b>350</b>	873	350	1163		
FinFAdm11	Financial viability expressed outstanding service debtors		<b>60%</b>	84%	60%	84%	Low Collection Rate. Inability of consumers to pay. Non payment culture of consumers	Implement strict credit control and debt collection procedures. Ensure all those eligible for Indigent Relief apply for it.
FinFAdm9	Financial viability expressed as Cost-Coverage ratio		<b>2,8</b>	4,97	2,8	4,97		
FinInc15	Percentage revenue collection		<b>93%</b>	93%	93%	93%		
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	Budget for preventative- & corrective planned maintenance	<b>98%</b>	R15 413 766	98%	100%		
		Actual expenditure on budget		R15 349 836				
MM2	Percentage spend on Capital Budget for the whole municipality.	Capital Budget	<b>95%</b>	R100 973 774	95%	87,5%	Refer to ComDir2 & TecDir3	Refer to ComDir2 & TecDir4
		Actual expenditure on budget		R88 348 159				

**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	June Accumulative Monthly Target	June Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
ComAm34	Report on annual customer satisfaction survey on community facilities.	Number of Reports	1	1	1	1		
ComDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Community Department.	Preventative- & corrective planned maintenance budget of the Community Department.	98%	R300 327	98%	96%	Total under expenditure amounts to R 12 336 and relates to several small savings on different ukeys.	None required
		Actual expenditure on budget		R287 991				
ComDir2	Percentage expenditure on capital budget by Community Directorate.	Capital budget for Community Directorate	95%	R8 863 702	95%	80,1%	Under expenditure occurred at the Lyellstreet, Ceres sport facility project mainly as a result of a severe storm which occurred during June. The newly completed roof of the ablution facilities was blown off with damages due to flooding.	The completion date have been extended to beginning of August 2023.
		Actual expenditure on budget		R7 103 376				

**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	June Accumulative Monthly Target	June Accumulative Monthly Result	Reason if target not achieved	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	22	30	22	According to attorney they experience delays at deeds office and they are struggling to get the original deeds and documents of mother even. RCC expired.	Attorney requested to expedite the registrations
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	Number of indigents	4500	3205	4500	3205		
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	Number engagements	20	29	20	29		

**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	403	403	403		
ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	Number of reports	4	4	4	4		
ComLed19	Quarterly report on investment incentives implemented.	Number of reports	4	4	4	4		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	Number of reports	4	4	4	4		