



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

**Financial data is in respect of the period
1 July 2023 to 31 September 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).

QUARTERLY REPORT – September 2023

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

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

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

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

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

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

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

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

Section 66 reads as follow:

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

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*

- (c) travel, motor car, accommodation, subsistence and other allowances;
- (d) housing benefits and allowances;
- (e) overtime payments;
- (f) loans and advances; and
- (g) any other type of benefit or allowance related to staff.”

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

Quarterly reports on implementation of budget

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

Publication of quarterly reports on implementation of budget

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

PART 1 -IN-YEAR REPORT

Mayors Report

Speaker

Deputy Executive Mayor

Members of the Mayoral Committee

Councillors

Representatives of Provincial Government

Municipal Manager

Directors and officials

Distinguished guests

Members of the media

It is my privilege to present to you the quarterly budget statement report for the three months from 01 July 2023 to 30 September 2023, although I am not responsible for transactions and/ or performance as I was not the executive mayor for the period under review. I am submitting this report to comply with the relevant legislation. I am concerned about the variances in planned versus actual spend of the capital budget for the first quarter. I, together with the new coalition government, will examine the reasons for the variances and the accounting officer will be requested to present a turnaround plan to get capital projects back on track.

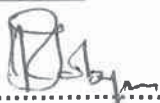
This year -to-date recovery rate for the year excluding traffic fines is 75%. The annual target for debt collection is 94%. Unfortunately, some government departments were also late with their payments. Steps must be implemented against defaulters to improve the collection rate.

Key capital projects currently on the budget include the upgrade of the Van Breda Bridge, the construction of the Tulbagh Reservoir, the upgrade of the Wolseley Wastewater Treatment works, the Tierhokskloof Bulk pipeline in Wolseley, the construction of fencing at the Hamlet Landfill Site and the construction of a Steel Reservoir at Op-Die-Berg. The municipality is proud to announce the purchase and delivery of a front- end loader at a cost of R2.8 million which will be utilized to improve waste and refuse removal.

The ever- increasing hours of load shedding is a mayor concern as it has a negative affect on the economy of the Witzenberg municipal area. The municipality is experiencing a decline in electricity purchases from Eskom, and this 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 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.

EXECUTIVE MAYOR

K. ROBYN



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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:



Date



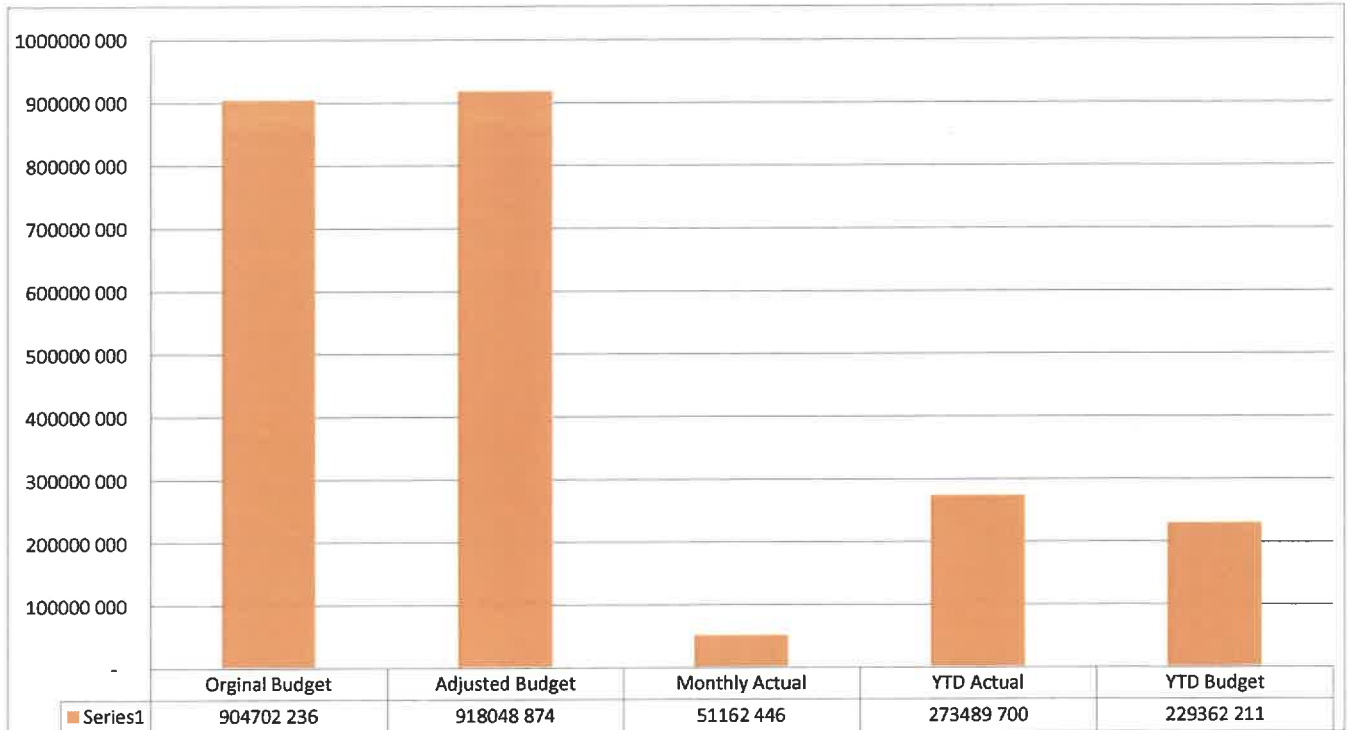
C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

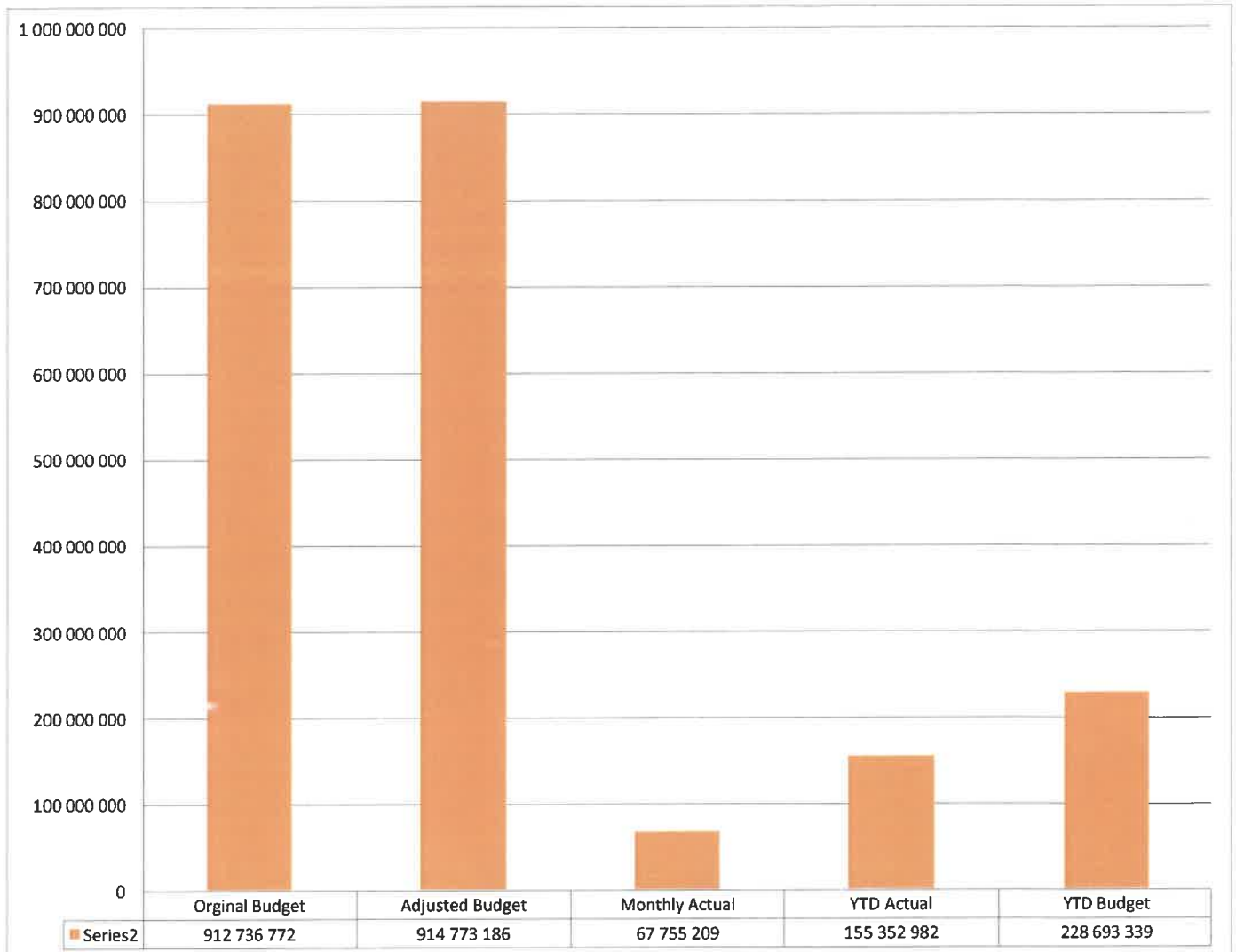
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2023 to 30 September 2023, 24.22% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2023 tot 30 September 2023, is 24.22% van die begrote operasionele inkomste gehêf.

TOTAL OPERATIONAL EXPENDITURE R'000



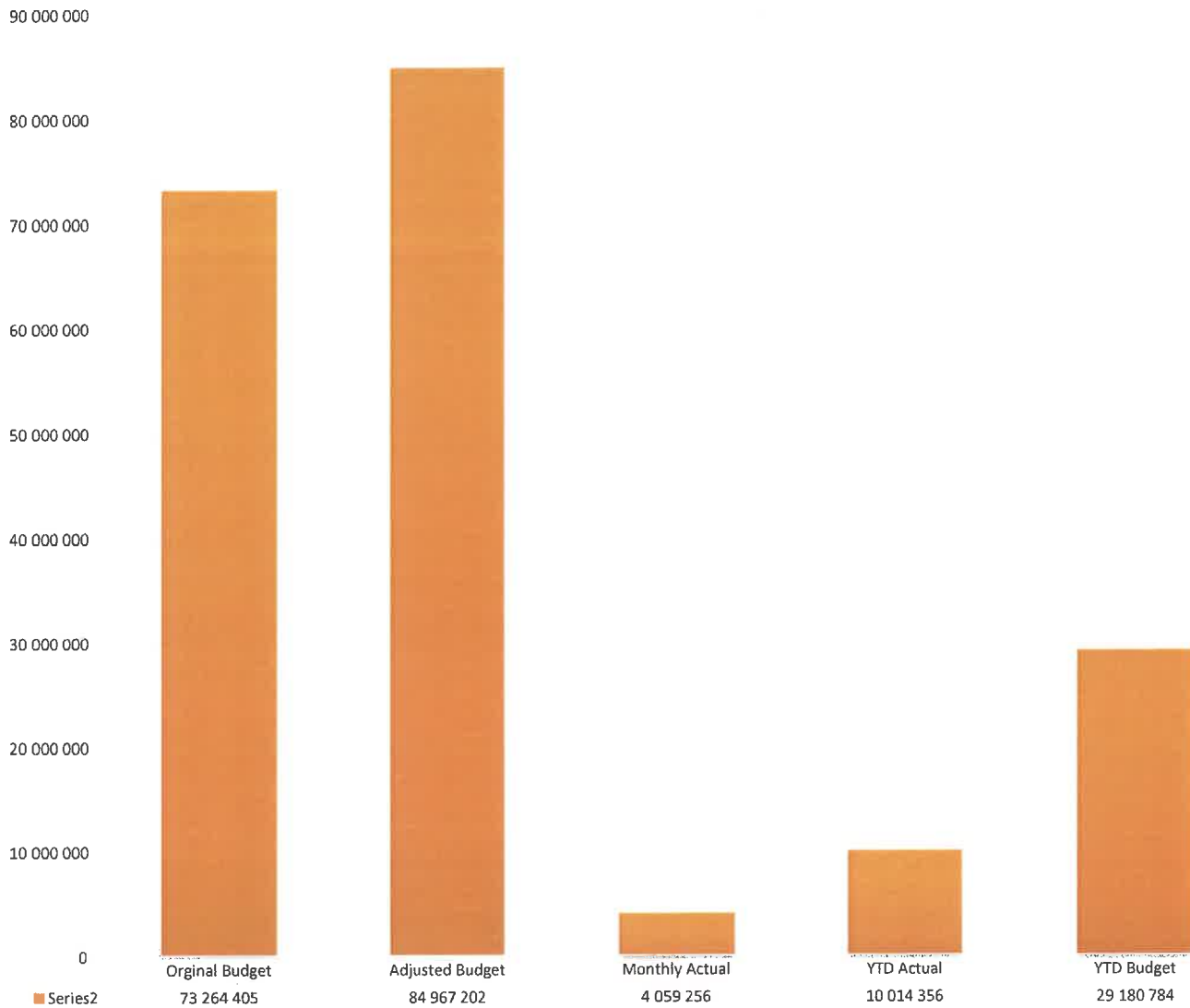
For the period 1 July 2023 to 30 September 2023, 9.36% of the budgeted operational expenditure was incurred.

Please refer to Supporting Table SC1 for explanations regarding expenditure variances.

Vir die periode 1 Julie 2023 tot 30 September 2023, is 9.36% van die begrote operasionele uitgawes aangegaan.

Verwys asb na "Supporting Table SC1" vir stawende redes met betrekking tot spandering afwykings.

CAPITAL EXPENDITURE R'000



For the period 1 July 2023 to 30 September 2023, 7.06% of the budgeted capital expenditure was incurred.

Please refer to Supporting Table SC1 for explanations regarding expenditure variances.

Vir die periode 1 Julie 2023 tot 30 September 2023, is 7.06% van die begrote kapitale uitgawes aangegaan.

Verwys asb na "Supporting Table SC1" vir stawende redes met betrekking tot spandering afwykings.

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	98 157	105 353	105 353	5 246	54 431	26 338	28 093	107%	105 353
Service charges	437 257	516 476	516 476	37 417	139 081	129 119	9 962	8%	516 476
Investment revenue	14 390	12 444	16 127	1 990	6 496	4 032	2 464	61%	16 127
Transfers and subsidies - Operational	142 534	158 793	161 172	1 309	58 495	40 293	18 202	45%	161 172
Other own revenue	70 693	64 715	65 555	5 201	14 987	16 389	(1 401)	-9%	65 555
	763 033	857 781	864 683	51 162	273 490	216 171	57 319	27%	864 683
Total Revenue (excluding capital transfers and contributions)									
Employee costs	217 832	257 116	257 647	21 800	59 322	64 412	(5 089)	-8%	257 647
Remuneration of Councillors	10 766	11 983	11 983	1 321	3 068	2 996	72	2%	11 983
Depreciation and amortisation	33 402	54 369	54 369	1	1	13 592	(13 591)	-100%	54 369
Interest	9 895	9 535	9 535	-	-	2 384	(2 384)	-100%	9 535
Inventory consumed and bulk purchases	298 464	379 057	380 007	35 337	71 171	95 002	(23 831)	-25%	380 007
Transfers and subsidies	2 208	8 918	9 168	174	624	2 292	(1 667)	-73%	9 168
Other expenditure	156 476	191 760	192 065	9 121	21 166	48 016	(26 850)	-56%	192 065
Total Expenditure	729 043	912 737	914 773	67 755	155 353	228 693	(73 340)	-32%	914 773
Surplus/(Deficit)	33 989	(54 955)	(50 090)	(16 593)	118 137	(12 523)	130 659	-1043%	(50 090)
Transfers and subsidies - capital (monetary allocations)	65 693	46 921	53 366	-	-	13 191	(13 191)	-100%	53 366
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	99 683	(8 035)	3 276	(16 593)	118 137	669	117 468	17562%	3 276
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	99 683	(8 035)	3 276	(16 593)	118 137	669	117 468	17562%	3 276
Capital expenditure & funds sources									
Capital expenditure	(37 508)	69 264	80 465	4 059	8 327	28 055	(19 728)	-70%	80 465
Capital transfers recognised	65 693	47 342	53 787	1 628	5 641	23 057	(17 416)	-76%	53 787
Borrowing	-	9 000	10 000	531	612	2 500	(1 888)	-76%	10 000
Internally generated funds	21 496	16 923	21 181	1 900	3 761	3 624	137	4%	21 181
Total sources of capital funds	87 190	73 264	84 967	4 059	10 014	29 181	(19 166)	-66%	84 967
Financial position									
Total current assets	355 648	296 094	287 115		458 252				287 115
Total non current assets	1 050 701	1 185 439	1 197 196		1 060 713				1 197 196
Total current liabilities	162 450	154 205	145 673		155 248				145 673
Total non current liabilities	116 632	304 136	304 136		119 716				304 136
Community wealth/Equity	1 127 267	1 023 192	1 034 502		1 244 001				1 034 502
Cash flows									
Net cash from (used) operating	536 667	59 301	59 960	23 417	44 432	(44 847)	(89 279)	199%	724 686
Net cash from (used) investing	(51 537)	(84 254)	(95 065)	(4 624)	(151 742)	29 171	180 913	620%	79 677
Net cash from (used) financing	24 635	(2 740)	(2 740)	96	102	-	(102)	-	-
Cash/cash equivalents at the month/year end	652 507	199 597	189 446	-	119 584	211 614	92 030	43%	1 031 156
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	73 481	8 028	5 334	5 982	7 108	5 238	29 406	298 464	433 040
Creditors Age Analysis									
Total Creditors	11 892	27 102	3 113	-	-	-	-	-	42 108

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		132 757	136 529	141 195	8 580	63 637	35 299	28 339	80%	141 195
Executive and council		33	31	287	3	8	72	(64)	-89%	287
Finance and administration		132 724	136 498	140 907	8 577	63 629	35 227	28 402	81%	140 907
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		162 177	180 091	180 290	2 500	64 220	45 072	19 148	42%	180 290
Community and social services		135 409	149 753	149 753	1 111	59 722	37 438	22 284	60%	149 753
Sport and recreation		13 311	6 956	6 956	300	1 183	1 739	(555)	-32%	6 956
Public safety		13 168	17 193	17 392	1 062	3 236	4 348	(1 112)	-26%	17 392
Housing		289	6 189	6 189	26	78	1 547	(1 469)	-95%	6 189
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		38 850	45 791	47 627	55	287	11 757	(11 470)	-98%	47 627
Planning and development		3 791	3 097	3 442	55	286	835	(550)	-66%	3 442
Road transport		34 568	42 683	42 683	1	1	10 546	(10 545)	-100%	42 683
Environmental protection		491	10	1 502	-	-	376	(376)	-100%	1 502
Trading services		494 830	542 009	548 654	40 024	145 260	137 164	8 096	6%	548 654
Energy sources		314 721	400 702	400 702	28 398	97 597	100 176	(2 579)	-3%	400 702
Water management		75 496	63 463	67 334	4 793	14 821	16 833	(2 012)	-12%	67 334
Waste water management		63 893	38 364	39 939	3 216	22 058	9 985	12 073	121%	39 939
Waste management		40 720	39 480	40 680	3 617	10 784	10 170	614	6%	40 680
Other	4	111	283	283	3	86	71	15	21%	283
Total Revenue - Functional	2	828 726	904 702	918 049	51 162	273 490	229 362	44 127	19%	918 049
Expenditure - Functional										
Governance and administration		119 591	164 772	164 659	13 276	30 091	41 165	(11 074)	-27%	164 659
Executive and council		28 049	29 907	29 927	2 563	6 632	7 482	(849)	-11%	29 927
Finance and administration		89 024	131 863	131 730	10 386	22 580	32 933	(10 353)	-31%	131 730
Internal audit		2 518	3 002	3 002	327	879	751	128	17%	3 002
Community and public safety		104 097	143 541	144 027	9 077	25 424	36 007	(10 583)	-29%	144 027
Community and social services		28 049	33 623	34 142	2 290	6 839	8 536	(1 697)	-20%	34 142
Sport and recreation		39 411	47 151	47 141	3 360	8 827	11 785	(2 959)	-25%	47 141
Public safety		31 315	51 100	51 100	3 053	8 625	12 775	(4 150)	-32%	51 100
Housing		5 322	11 667	11 644	375	1 133	2 911	(1 778)	-61%	11 644
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41 212	44 321	46 334	2 832	7 149	11 583	(4 434)	-38%	46 334
Planning and development		12 313	14 700	14 717	1 117	3 218	3 679	(461)	-13%	14 717
Road transport		27 484	28 202	28 366	1 602	3 523	7 091	(3 568)	-50%	28 366
Environmental protection		1 416	1 419	3 251	113	407	813	(406)	-50%	3 251
Trading services		463 237	558 949	558 600	42 568	92 414	139 650	(47 236)	-34%	558 600
Energy sources		301 630	387 586	387 487	34 127	69 717	96 872	(27 155)	-28%	387 487
Water management		53 799	51 460	52 021	2 715	8 132	13 005	(4 874)	-37%	52 021
Waste water management		52 730	49 977	49 165	2 755	7 713	12 291	(4 579)	-37%	49 165
Waste management		55 079	69 926	69 926	2 971	6 853	17 482	(10 629)	-61%	69 926
Other		907	1 154	1 154	1	276	288	(13)	-4%	1 154
Total Expenditure - Functional	3	729 043	912 737	914 773	67 755	155 353	228 693	(73 340)	-32%	914 773
Surplus/ (Deficit) for the year		99 683	(8 035)	3 276	(16 593)	118 137	669	117 468	17560%	3 276

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
- Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
- All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		131 023	133 121	137 280	8 378	62 984	34 320	28 664	83,5%	137 280
Vote 2 - Community Services		150 347	164 312	165 832	1 458	61 121	41 433	19 688	47,5%	165 832
Vote 3 - Corporate Services		13 547	17 166	17 614	1 063	3 281	4 404	(1 123)	-25,5%	17 614
Vote 4 - Technical Services		532 342	588 653	595 555	40 209	145 943	148 764	(2 821)	-1,9%	595 555
Vote 5 - Municipal Manager		1 595	1 451	1 768	55	161	442	(281)	-63,5%	1 768
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	828 853	904 702	918 049	51 162	273 490	229 362	44 127	19,2%	918 049
Expenditure by Vote	1									
Vote 1 - Financial Services		33 596	62 909	62 581	2 143	6 660	15 645	(8 985)	-57,4%	62 581
Vote 2 - Community Services		80 163	101 160	103 505	6 472	18 527	25 876	(7 349)	-28,4%	103 505
Vote 3 - Corporate Services		77 383	121 674	121 890	10 780	22 149	30 473	(8 323)	-27,3%	121 890
Vote 4 - Technical Services		512 083	610 926	610 740	46 015	101 336	152 685	(51 349)	-33,6%	610 740
Vote 5 - Municipal Manager		13 289	16 067	16 057	1 427	3 887	4 014	(127)	-3,2%	16 057
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	716 514	912 737	914 773	66 837	152 559	228 693	(76 134)	-33,3%	914 773
Surplus/ (Deficit) for the year	2	112 339	(8 035)	3 276	(15 674)	120 931	669	120 262	17979,8%	3 276

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousand								%	
Revenue by Vote	1								
Vote 1 - Financial Services		131 023	133 121	137 280	8 378	62 984	34 320	28 664	84%
1,2 - Income		98 611	105 563	105 563	5 266	54 337	26 391	27 946	106%
1,3 - Financial Administration		32 362	27 206	31 365	3 112	8 642	7 841	801	10%
1,4 - Credit Control		(2)	270	270	—	—	68	(68)	-100%
1,5 - Supply Chain & Expenditure		52	82	82	0	5	20	(15)	-74%
Vote 2 - Community Services		150 347	164 312	165 832	1 458	61 121	41 433	19 688	48%
2,2 - Cemeteries		178	254	254	12	38	63	(25)	-40%
2,3 - Housing		482	6 269	6 269	43	127	1 567	(1 440)	-92%
2,4 - Libraries		10 788	10 025	10 025	872	2 608	2 506	101	4%
2,5 - Resorts & Swimming Pools		6 542	6 900	6 900	288	1 151	1 725	(574)	-33%
2,6 - Social Services		124 226	139 300	139 300	214	57 017	34 825	22 192	64%
2,7 - Fire Services & Disaster Management		29	864	864	2	3	216	(213)	-99%
2,8 - Environment & Licensing		603	143	1 635	3	86	409	(323)	-79%
2,9 - Community Halls and Amenities		6 985	275	275	25	92	69	24	34%
2,10 - Local Economic Development		513	283	310	—	—	53	(53)	-100%
Vote 3 - Corporate Services		13 547	17 166	17 614	1 063	3 281	4 404	(1 123)	-25%
3,2 - Human Resources		374	639	889	—	40	222	(183)	-82%
3,3 - Administration		0	10	10	—	—	3	(3)	-100%
3,5 - Marketing & Communication		—	5	5	—	—	1	(1)	-100%
3,7 - Traffic and Protection Services		13 139	16 330	16 529	1 060	3 233	4 132	(899)	-22%
3,8 - Tourism		—	150	150	—	—	38	(38)	-100%
3,9 - Council Cost		33	31	31	3	8	8	0	5%
Vote 4 - Technical Services		532 342	588 653	595 555	40 209	145 943	148 764	(2 821)	-2%
4,1 - Director: Technical Services		—	—	256	—	—	64	(64)	-100%
4,2 - Electro Technical Services		315 576	402 787	402 787	28 535	98 018	100 697	(2 679)	-3%
4,3 - Water Storage & Distribution		75 496	63 463	67 334	4 793	14 821	16 833	(2 012)	-12%
4,4 - Waste Water Management		63 082	38 729	40 304	3 216	22 058	10 076	11 982	119%
4,5 - Waste Management		40 720	39 410	40 610	3 617	10 785	10 153	632	6%
4,6 - Roads		34 568	42 683	42 683	1	1	10 546	(10 545)	-100%
4,8 - Town Planning & Building Control		2 090	1 580	1 580	46	260	395	(135)	-34%
4,9 - Public Toilets		812	—	—	—	—	—	—	—
Vote 5 - Municipal Manager		1 595	1 451	1 768	55	161	442	(281)	-64%
5,2 - Performance & Project Management		965	997	1 314	—	—	328	(328)	-100%
5,3 - Property & Legal Services		630	454	454	55	161	114	48	42%
Vote 6 - Planning and Development		—	—	—	—	—	—	—	—
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—
Total Revenue by Vote	2	828 853	904 702	918 049	51 162	273 490	229 362	44 127	19%
Expenditure by Vote	1								
Vote 1 - Financial Services		33 596	62 909	62 581	2 143	6 660	15 645	(8 985)	-57%
1,1 - Director: Finance		1 756	2 287	2 302	141	452	576	(123)	-21%
1,2 - Income		7 638	23 231	23 231	305	568	5 808	(5 240)	-90%
1,3 - Financial Administration		13 504	16 751	16 407	802	3 136	4 102	(966)	-24%
1,4 - Credit Control		3 776	11 364	11 364	302	708	2 841	(2 133)	-75%
1,5 - Supply Chain & Expenditure		6 921	9 276	9 276	594	1 796	2 319	(523)	-23%
Vote 2 - Community Services		80 163	101 160	103 505	6 472	18 527	25 876	(7 349)	-28%
2,1 - Director: Community Services		341	396	396	30	91	99	(8)	-8%
2,2 - Cemeteries		3 925	4 489	4 499	317	880	1 125	(245)	-22%
2,3 - Housing		5 360	11 667	11 644	375	1 133	2 911	(1 778)	-61%
2,4 - Libraries		13 988	15 093	15 093	1 110	3 209	3 773	(564)	-15%
2,5 - Resorts & Swimming Pools		13 007	14 662	14 662	1 121	3 009	3 665	(657)	-18%
2,6 - Social Services		5 635	9 272	9 179	402	1 310	2 295	(985)	-43%
2,7 - Fire Services & Disaster Management		9 917	12 081	12 081	751	2 196	3 020	(824)	-27%
2,8 - Environment & Licensing		1 422	1 474	3 307	114	408	827	(418)	-51%
2,9 - Community Halls and Amenities		24 593	29 849	30 347	2 125	5 907	7 587	(1 680)	-22%
2,10 - Local Economic Development		1 975	2 177	2 298	126	384	575	(191)	-33%
Vote 3 - Corporate Services		77 383	121 674	121 890	10 780	22 149	30 473	(8 323)	-27%
3,1 - Director: Corporate Services		2 277	2 613	2 613	180	542	653	(112)	-17%
3,2 - Human Resources		13 949	32 405	32 652	3 657	5 050	8 163	(3 113)	-38%
3,3 - Administration		12 482	17 594	17 557	997	2 801	4 389	(1 588)	-36%

Vote Description R thousand	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
3,4 - Information Technology		4 553	5 378	5 378	1 612	2 107	1 344	763	57%	5 378
3,5 - Marketing & Communication		4 172	4 781	4 781	317	958	1 195	(237)	-20%	4 781
3,6 - Thusong Centre		523	541	541	50	152	135	17	12%	541
3,7 - Traffic and Protection Services		21 288	38 918	38 918	2 280	6 367	9 729	(3 362)	-35%	38 918
3,8 - Tourism		900	1 098	1 098	-	274	274	(0)	0%	1 098
3,9 - Council Cost		17 239	18 348	18 353	1 687	3 897	4 588	(691)	-15%	18 353
Vote 4 - Technical Services		512 083	610 926	610 740	46 015	101 336	152 685	(51 349)	-34%	610 740
4,1 - Director: Technical Services		2 317	2 311	2 311	179	532	578	(45)	-8%	2 311
4,2 - Electro Technical Services		311 782	398 930	398 831	35 303	72 483	99 708	(27 225)	-27%	398 831
4,3 - Water Storage & Distribution		53 258	51 425	51 986	2 595	7 819	12 997	(5 177)	-40%	51 986
4,4 - Waste Water Management		41 937	37 970	37 170	1 904	5 588	9 293	(3 704)	-40%	37 170
4,5 - Waste Management		55 943	70 941	70 941	3 055	7 101	17 735	(10 634)	-60%	70 941
4,6 - Roads		27 328	28 202	28 366	1 602	3 523	7 091	(3 568)	-50%	28 366
4,7 - Storm Water Management		8 292	8 789	8 778	533	1 668	2 194	(526)	-24%	8 778
4,8 - Town Planning & Building Control		5 246	6 225	6 225	434	1 398	1 556	(158)	-10%	6 225
4,9 - Public Toilets		1 681	1 924	1 924	134	430	481	(51)	-11%	1 924
4,10 - Mechanical Workshop		4 299	4 209	4 209	276	792	1 052	(260)	-25%	4 209
Vote 5 - Municipal Manager		13 289	16 067	16 057	1 427	3 887	4 014	(127)	-3%	16 057
5,1 - Municipal Manager		4 243	3 961	3 961	315	1 042	990	52	5%	3 961
5,2 - Performance & Project Management		2 628	3 032	3 032	256	721	758	(37)	-5%	3 032
5,3 - Property & Legal Services		1 558	2 939	2 939	242	572	735	(163)	-22%	2 939
5,4 - Internal Audit		2 518	3 002	3 002	327	879	751	128	17%	3 002
5,5 - IDP		2 341	3 133	3 123	287	673	781	(108)	-14%	3 123
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	716 514	912 737	914 773	66 837	152 559	228 693	(76 134)	(0)	914 773
Surplus/ (Deficit) for the year	2	112 339	(8 035)	3 276	(15 674)	120 931	669	120 262	0	3 276

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		497 283	568 519	572 203	43 022	156 127	143 051	13 076	9%	572 203
Service charges - Electricity		311 865	399 102	399 102	28 335	98 911	99 776	(864)	-1%	399 102
Service charges - Water		45 356	53 000	53 000	3 679	11 497	13 250	(1 753)	-13%	53 000
Service charges - Waste Water Management		48 851	33 059	33 059	2 497	20 035	8 265	11 770	142%	33 059
Service charges - Waste management		31 185	31 315	31 315	2 907	8 638	7 829	809	10%	31 315
Sale of Goods and Rendering of Services		5 460	5 272	5 272	147	752	1 318	(566)	-43%	5 272
Agency services		4 611	4 461	4 461	537	1 277	1 115	162	14%	4 461
Interest		-	10	10	-	-	3	(3)	-100%	10
Interest earned from Receivables		22 715	23 503	23 503	2 523	7 360	5 876	1 484	25%	23 503
Interest earned from Current and Non Current Assets		14 390	12 444	16 127	1 990	6 496	4 032	2 464	61%	16 127
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	26	26	-	-	6	(6)	-100%	26
Rental from Fixed Assets		4 786	4 648	4 648	310	1 043	1 162	(119)	-10%	4 648
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 063	1 679	1 679	99	118	420	(301)	-72%	1 679
Non-Exchange Revenue		265 750	289 262	292 480	8 141	117 363	73 120	44 243	61%	292 480
Property rates		98 157	105 353	105 353	5 246	54 431	26 338	28 093	107%	105 353
Surcharges and Taxes		9 980	7 290	8 129	612	672	2 032	(1 360)	-67%	8 129
Fines, penalties and forfeits		8 487	11 194	11 194	575	1 779	2 799	(1 019)	-36%	11 194
Licence and permits		1 145	2 327	2 327	(37)	317	582	(265)	-46%	2 327
Transfer and subsidies - Operational		142 534	158 793	161 172	1 309	58 495	40 293	18 202	45%	161 172
Interest		2 822	3 566	3 566	189	828	892	(64)	-7%	3 566
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		2 625	739	739	247	841	185	656	355%	739
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		763 033	857 781	864 683	51 162	273 490	216 171	57 319	27%	864 683
Expenditure By Type										
Employee related costs		217 832	257 116	257 647	21 800	59 322	64 412	(5 089)	-8%	257 647
Remuneration of councillors		10 766	11 983	11 983	1 321	3 068	2 996	72	2%	11 983
Bulk purchases - electricity		279 960	360 544	360 544	32 761	66 472	90 136	(23 664)	-26%	360 544
Inventory consumed		18 504	18 512	19 462	2 576	4 699	4 866	(167)	-3%	19 462
Debt impairment		57 793	64 475	64 475	-	-	16 119	(16 119)	-100%	64 475
Depreciation and amortisation		33 402	54 369	54 369	1	1	13 592	(13 591)	-100%	54 369
Interest		9 895	9 535	9 535	-	-	2 384	(2 384)	-100%	9 535
Contracted services		50 689	64 652	64 909	4 339	8 678	16 227	(7 550)	-47%	64 909
Transfers and subsidies		2 208	8 918	9 168	174	624	2 292	(1 667)	-73%	9 168
Irrecoverable debts written off		2 200	-	-	2	11	-	11	-	-
Operational costs		44 956	56 396	56 444	4 780	12 478	14 111	(1 633)	-12%	56 444
Losses on Disposal of Assets		838	-	-	-	-	-	-	-	-
Other Losses		-	6 237	6 237	-	-	1 559	(1 559)	-100%	6 237
Total Expenditure		729 043	912 737	914 773	67 755	155 353	228 693	(73 340)	-32%	914 773
Surplus/(Deficit)		33 989	(54 955)	(50 090)	(16 593)	118 137	(12 523)	130 659	(0)	(50 090)
Transfers and subsidies - capital (monetary allocations)		65 693	46 921	53 366	-	-	13 191	(13 191)	(0)	53 366
Transfers and subsidies - capital (In-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		99 683	(8 035)	3 276	(16 593)	118 137	669	-	-	3 276
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		99 683	(8 035)	3 276	(16 593)	118 137	669	-	-	3 276
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		99 683	(8 035)	3 276	(16 593)	118 137	669	-	-	3 276
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		99 683	(8 035)	3 276	(16 593)	118 137	669	-	-	3 276

References

1. Material variances to be explained on Table SC1

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Financial Services		(124 698)	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	857	857	-	-	214	(214)	-100%	857
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		53 369	31 613	40 492	3 138	6 902	15 970	(9 068)	-57%	40 492
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	(71 329)	32 470	41 349	3 138	6 902	16 184	(9 282)	-57%	41 349
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		179	180	135	2	17	34	(16)	-48%	135
Vote 2 - Community Services		7 397	1 758	3 922	345	737	650	88	14%	3 922
Vote 3 - Corporate Services		691	850	1 395	44	58	136	(78)	-57%	1 395
Vote 4 - Technical Services		25 554	34 007	33 664	531	612	11 052	(10 439)	-94%	33 664
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	33 821	36 795	39 116	922	1 425	11 871	(10 446)	-88%	39 116
Total Capital Expenditure	3	(37 508)	69 264	80 465	4 059	8 327	28 055	(19 728)	-70%	80 465

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		(122 089)	2 180	3 577	46	76	894	(818)	-92%	3 577
Executive and council		409	—	67	44	58	17	42	250%	67
Finance and administration		(122 498)	2 180	3 510	2	17	878	(860)	-98%	3 510
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		7 086	5 064	7 337	343	735	1 391	(656)	-47%	7 337
Community and social services		160	2 000	2 000	—	—	500	(500)	-100%	2 000
Sport and recreation		6 870	858	2 958	343	735	634	102	16%	2 958
Public safety		57	1 707	1 879	—	—	257	(257)	-100%	1 879
Housing		—	500	500	—	—	—	—	—	500
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		45 050	26 023	26 023	1 432	5 196	12 000	(6 804)	-57%	26 023
Planning and development		—	400	400	2	2	—	2	—	400
Road transport		45 050	25 623	25 623	1 430	5 194	12 000	(6 806)	-57%	25 623
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		32 444	39 997	48 084	2 239	4 007	14 909	(10 902)	-73%	48 084
Energy sources		4 827	6 491	7 048	—	1 687	889	798	90%	7 048
Water management		14 903	19 358	18 396	1 708	1 708	4 574	(2 866)	-63%	18 396
Waste water management		12 517	100	4 508	—	—	1 127	(1 127)	-100%	4 508
Waste management		197	14 048	18 131	531	612	8 319	(7 707)	-93%	18 131
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	(37 508)	73 264	85 021	4 059	10 014	29 194	(19 180)	-66%	85 021
Funded by:										
National Government		41 976	25 175	28 346	343	735	10 024	(9 289)	-93%	28 346
Provincial Government		22 759	21 566	23 211	1 286	4 906	12 625	(7 719)	-61%	23 211
District Municipality		762	600	1 973	—	—	343	(343)	-100%	1 973
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		197	—	256	—	—	64	(64)	-100%	256
Transfers recognised - capital		65 693	47 342	53 787	1 628	5 641	23 057	(17 416)	-76%	53 787
Borrowing	6	—	9 000	10 000	531	612	2 500	(1 888)	-76%	10 000
Internally generated funds		21 496	16 923	21 181	1 900	3 761	3 624	137	4%	21 181
Total Capital Funding	7	87 190	73 264	84 967	4 059	10 014	29 181	(19 166)	-66%	84 967

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q1 First Quarter

Vote Description R thousand	Ref	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
								%	
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 1 - Financial Services		(124 698)	-	-	-	-	-	-	-
1,3 - Financial Administration		(124 698)	-	-	-	-	-	-	-
Vote 2 - Community Services		-	857	857	-	-	214	(214)	-100%
2,7 - Fire Services & Disaster Management		-	857	857	-	-	214	(214)	-100%
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-
Vote 4 - Technical Services		53 369	31 613	40 492	3 138	6 902	15 970	(9 068)	-57%
4,2 - Electro Technical Services		4 236	1 100	1 100	-	-	250	(250)	-100%
4,3 - Water Storage & Distribution		13 838	-	3 871	1 708	1 708	968	740	76%
4,4 - Waste Water Management		7 955	-	3 808	-	-	952	(952)	-100%
4,5 - Waste Management		-	6 000	7 200	-	-	1 800	(1 800)	-100%
4,6 - Roads		27 340	24 513	24 513	1 430	5 194	12 000	(6 806)	-57%
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total multi-year capital expenditure		(71 329)	32 470	41 349	3 138	6 902	16 184	(9 282)	-57%
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Financial Services		179	180	135	2	17	34	(16)	-48%
1,3 - Financial Administration		179	180	135	2	17	34	(16)	-48%
Vote 2 - Community Services		7 397	1 758	3 922	345	737	650	88	14%
2,1 - Director: Community Services		137	-	40	-	-	10	(10)	-100%
2,3 - Housing		-	500	500	-	-	-	-	-
2,4 - Libraries		124	-	-	-	-	-	-	-
2,8 - Environment & Licensing		-	-	24	-	-	6	(6)	-100%
2,9 - Community Halls and Amenities		7 136	858	2 958	343	735	634	102	16%
2,10 - Local Economic Development		-	400	400	2	2	-	2	-
Vote 3 - Corporate Services		691	850	1 395	44	58	136	(78)	-57%
3,1 - Director: Corporate Services		194	-	97	44	58	24	34	141%
3,2 - Human Resources		-	-	275	-	-	69	(69)	-100%
3,4 - Information Technology		441	-	-	-	-	-	-	-
3,7 - Traffic and Protection Services		57	850	1 023	-	-	43	(43)	-100%
Vote 4 - Technical Services		25 554	34 007	33 664	531	612	11 052	(10 439)	-94%
4,1 - Director: Technical Services		79	-	30	-	-	8	(8)	-100%
4,2 - Electro Technical Services		591	3 391	3 391	-	-	-	-	-
4,3 - Water Storage & Distribution		1 065	19 358	14 501	-	-	3 600	(3 600)	-100%
4,4 - Waste Water Management		3 278	100	700	-	-	175	(175)	-100%
4,5 - Waste Management		197	8 048	10 931	531	612	6 519	(5 907)	-91%
4,6 - Roads		17 710	1 110	1 110	-	-	-	-	-
4,9 - Public Toilets		1 284	-	-	-	-	-	-	-
4,10 - Mechanical Workshop		1 350	2 000	3 000	-	-	750	(750)	-100%
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total single-year capital expenditure		33 821	36 795	39 116	922	1 425	11 871	(10 446)	(0)
Total Capital Expenditure		(37 508)	69 264	80 465	4 059	8 327	28 055	(19 728)	(0)

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		226 802	199 597	191 564	259 593	191 564
Trade and other receivables from exchange transactions		77 124	44 957	44 957	104 464	44 957
Receivables from non-exchange transactions		17 508	45 608	45 608	42 595	45 608
Current portion of non-current receivables		-	-	-	-	-
Inventory		11 534	4 484	3 538	11 324	3 538
VAT		20 971	996	996	35 538	996
Other current assets		1 709	453	453	4 738	453
Total current assets		355 648	296 094	287 115	458 252	287 115
Non current assets						
Investments		-	-	-	-	-
Investment property		42 089	41 358	41 358	42 089	41 358
Property, plant and equipment		1 006 023	1 141 746	1 153 227	1 016 034	1 153 227
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		550	550	550	550	550
Intangible assets		2 039	1 785	2 061	2 039	2 061
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		1 050 701	1 185 439	1 197 196	1 060 713	1 197 196
TOTAL ASSETS		1 406 349	1 481 533	1 484 311	1 518 965	1 484 311
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		36	2 050	2 050	36	2 050
Consumer deposits		12 158	11 549	11 549	12 330	11 549
Trade and other payables from exchange transactions		103 355	93 087	94 218	53 270	94 218
Trade and other payables from non-exchange transactions		7 049	6 092	(3 572)	24 283	(3 572)
Provision		30 783	37 979	37 979	33 774	37 979
VAT		9 070	3 449	3 449	31 555	3 449
Other current liabilities		-	-	-	-	-
Total current liabilities		162 450	154 205	145 673	155 248	145 673
Non current liabilities						
Financial liabilities		492	9 475	9 475	490	9 475
Provision		58 839	194 575	194 575	58 838	194 575
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		57 301	100 085	100 085	60 388	100 085
Total non current liabilities		116 632	304 136	304 136	119 716	304 136
TOTAL LIABILITIES		279 082	458 341	449 809	274 964	449 809
NET ASSETS	2	1 127 267	1 023 192	1 034 502	1 244 001	1 034 502
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 113 324	1 010 653	1 021 963	1 231 461	1 021 963
Reserves and funds		13 943	12 540	12 540	12 540	12 540
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 127 267	1 023 192	1 034 502	1 244 001	1 034 502

References

1. Material variances to be explained in Table SC1
2. Net Assets must balance with Total Community Wealth/Equity

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		2 754	91 170	91 170	19 324	37 503	22 792	14 710	65%	91 170
Service charges		766 796	552 108	552 108	43 060	120 371	113 372	6 999	6%	453 490
Other revenue		16 318	19 515	19 515	792	2 586	4 085	(1 499)	-37%	16 342
Transfers and Subsidies - Operational		99 341	156 768	156 768	15 013	74 222	38 804	35 418	91%	156 768
Transfers and Subsidies - Capital		100 181	55 289	55 289	2 928	834	13 566	(12 732)	-94%	55 289
Interest		7 939	16 020	19 704	881	3 467	8 396	(4 929)	-59%	33 583
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(456 662)	(831 570)	(834 593)	(58 419)	(193 941)	(245 864)	(51 923)	21%	(81 955)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	(162)	(612)	-	612	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		536 667	59 301	59 960	23 417	44 432	(44 847)	(89 279)	199%	724 686
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	(140 000)	-	(140 000)	0%	-
Payments										
Capital assets		(51 537)	(84 254)	(95 065)	(4 624)	(11 742)	29 171	40 913	140%	79 677
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51 537)	(84 254)	(95 065)	(4 624)	(151 742)	29 171	180 913	620%	79 677
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		24 635	-	-	96	102	-	102	0%	-
Payments										
Repayment of borrowing		-	(2 740)	(2 740)	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		24 635	(2 740)	(2 740)	96	102	-	(102)	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD		509 765	(27 693)	(37 845)	18 890	(107 208)	(15 676)			804 364
Cash/cash equivalents at beginning:		142 742	227 290	227 290		226 792	227 290			226 792
Cash/cash equivalents at month/year end:		652 507	199 597	189 445		119 584	211 614			1 031 156

References

1. Material variances to be explained in Table SC1

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11 212	2 420	1 477	2 064	1 954	1 798	9 935	88 089	118 950	103 840	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 873	867	395	484	325	246	1 230	6 344	34 764	8 629	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21 272	1 266	615	589	1 820	440	2 268	24 592	52 863	29 711	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	15 342	1 346	1 175	1 147	1 207	1 071	6 028	46 752	74 069	56 205	-	-
Receivables from Exchange Transactions - Waste Management	1600	9 946	1 894	1 446	1 391	1 411	1 349	7 217	50 471	75 124	61 839	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	118	13	13	13	13	13	81	1 436	1 699	1 555	-	-
Interest on Arrear Debtor Accounts	1810	1 617	192	188	264	353	304	2 531	78 977	84 425	82 428	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(10 898)	30	24	30	24	18	116	1 803	(8 853)	1 991	-	-
Total By Income Source	2000	73 481	8 028	5 334	5 982	7 108	5 238	29 496	298 464	433 040	346 198	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 765	1 035	337	396	169	155	598	5 866	11 322	7 184	-	-
Commercial	2300	32 283	739	438	461	511	439	2 213	19 735	56 818	23 359	-	-
Households	2400	37 145	6 038	4 394	4 941	6 230	4 438	25 524	264 971	353 681	306 104	-	-
Other	2500	1 289	216	165	184	197	206	1 071	7 692	11 220	9 551	-	-
Total By Customer Group	2600	73 481	8 028	5 334	5 982	7 108	5 238	29 496	298 464	433 040	346 198	-	-

Notes

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

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2023/24									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7 794	27 102	3 113	-	-	-	-	-	38 010	-
Auditor General	0800	4 098	-	-	-	-	-	-	-	4 098	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	11 892	27 102	3 113	-	-	-	-	-	42 108	-

Notes

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

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of Institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial/ Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA		—	Call Investment	Yes	Yes	Yes	No	No	10/11/2023	10 000	—	—	—	10 000
ABSA		—	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	30 000	—	—	—	30 000
Nedbank Ltd		—	Call Investment	Yes	Yes	Yes	No	No	13/11/2023	30 000	—	—	—	30 000
Nedbank Ltd		—	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	10 000	—	—	—	10 000
Standard Bank		—	Call Investment	Yes	Yes	Yes	No	No	10/11/2023	30 000	—	—	—	30 000
Standard Bank		—	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	10 000	—	—	—	10 000
First Rand Bank		—	Call Investment	Yes	Yes	Yes	No	No	10/10/2023	10 000	—	—	—	10 000
First Rand Bank		—	Call Investment	Yes	Yes	Yes	No	No	10/11/2023	10 000	—	—	—	10 000
—		—	—	—	—	—	—	—	—	—	—	—	—	—
Municipality sub-total										140 000	—	—	—	140 000
Entities														
—		—	—	—	—	—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—	—	—	—	—
Entities sub-total										—	—	—	—	—
TOTAL INVESTMENTS AND INTEREST	2									140 000	—	—	—	140 000

References

- List investments in expiry date order
- If 'variable' is selected in column F, input interest rate range
- Withdrawals to be entered as negative

WC022 Witzberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
<u>Operating Transfers and Grants</u>										
National Government:		3 830	4 989	4 989	—	2 410	860	1 550	180,3%	4 989
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 237	3 439	3 439	—	860	860	0	0,0%	3 439
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	—	1 550	—	1 550	—	1 550
Water Services Infrastructure Grant		43	—	—	—	—	—	—	—	—
Provincial Government:		14 066	15 900	15 900	3 675	3 920	3 975	(55)	-1,4%	15 900
Specify (Add grant description)		700	—	—	—	—	—	—	—	—
Specify (Add grant description)		10 517	9 773	9 773	3 525	3 525	2 443	1 082	44,3%	9 773
Specify (Add grant description)		131	132	132	—	—	33	(33)	-100,0%	132
Specify (Add grant description)		2 018	245	245	—	245	61	184	300,0%	245
Specify (Add grant description)		200	—	—	—	—	—	—	—	—
Specify (Add grant description)		500	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	150	150	150	150	38	113	300,0%	150
Specify (Add grant description)		—	5 600	5 600	—	—	1 400	(1 400)	-100,0%	5 600
District Municipality:		—	150	150	150	150	38	113	300,0%	150
Specify (Add grant description)		—	150	150	150	150	38	113	300,0%	150
Other grant providers:		3 050	—	—	—	—	—	—	—	—
Foreign Government and International Organisations		1 350	—	—	—	—	—	—	—	—
Private Enterprises		1 700	—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	20 946	21 039	21 039	3 825	6 480	4 872	1 608	33,0%	21 039
<u>Capital Transfers and Grants</u>										
National Government:		56 031	29 951	29 951	11 188	12 088	7 488	4 600	61,4%	29 951
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		—	3 900	3 900	—	900	975	(75)	-7,7%	3 900
Municipal Infrastructure Grant [Schedule 5B]		25 091	26 051	26 051	11 188	11 188	6 513	4 675	71,8%	26 051
Regional Bulk Infrastructure Grant (Schedule 5B)		19 239	—	—	—	—	—	—	—	—
Water Services Infrastructure Grant [Schedule 5B]		11 701	—	—	—	—	—	—	—	—
Provincial Government:		27 101	24 738	24 738	2 928	2 928	6 079	(3 151)	-51,8%	24 738
Specify (Add grant description)		500	200	200	—	—	50	(50)	-100,0%	200
Specify (Add grant description)		1 029	1 408	1 408	985	985	246	739	300,0%	1 408
Specify (Add grant description)		475	—	—	—	—	—	—	—	—
Specify (Add grant description)		400	—	—	—	—	—	—	—	—
Specify (Add grant description)		24 696	23 130	23 130	1 943	1 943	5 783	(3 840)	-66,4%	23 130
District Municipality:		1 560	600	600	—	—	—	—	—	600
Specify (Add grant description)		1 500	600	600	—	—	—	—	—	600
Specify (Add grant description)		60	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	84 692	55 289	55 289	14 116	15 016	13 566	1 449	10,7%	55 289
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	105 637	76 328	76 328	17 941	21 496	18 439	3 057	16,6%	76 328

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands.						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Awaiting approval from National & Provincial Treasury. Also not possible to ring fence expenditure for roll overs. Once approval has been obtained, the assumption will be that expenditure will first be on the roll over funding and subsequently on the current year allocation

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 319	9 277	9 277	1 048	2 399	2 319	80	3%	9 277
Pension and UIF Contributions		1 384	1 524	1 524	118	341	381	(40)	-10%	1 524
Medical Aid Contributions		87	87	87	9	27	22	5	23%	87
Motor Vehicle Allowance		—	0	0	—	—	—	—	—	0
Cellphone Allowance		975	1 095	1 095	145	301	274	27	10%	1 095
Other benefits and allowances		—	0	0	—	—	—	—	—	0
Sub Total - Councillors		10 766	11 983	11 983	1 321	3 068	2 996	72	2%	11 983
% increase	4		11,3%	11,3%						11,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 125	4 652	4 652	316	971	1 163	(192)	-17%	4 652
Pension and UIF Contributions		345	378	378	29	87	94	(7)	-8%	378
Medical Aid Contributions		60	9	9	—	—	2	(2)	-100%	9
Performance Bonus		789	850	850	65	194	213	(18)	-9%	850
Motor Vehicle Allowance		991	1 008	1 008	76	222	252	(30)	-12%	1 008
Cellphone Allowance		365	369	369	23	69	92	(23)	-25%	369
Housing Allowances		281	320	320	27	80	80	(0)	0%	320
Other benefits and allowances		53	60	60	4	13	15	(2)	-14%	60
Sub Total - Senior Managers of Municipality		7 009	7 645	7 645	540	1 637	1 911	(275)	-14%	7 645
% increase	4		9,1%	9,1%						9,1%
Other Municipal Staff										
Basic Salaries and Wages		128 082	144 937	145 487	11 169	33 974	36 372	(2 398)	-7%	145 487
Pension and UIF Contributions		22 050	23 543	23 549	1 918	5 740	5 887	(148)	-3%	23 549
Medical Aid Contributions		8 879	9 946	9 946	799	2 382	2 487	(104)	-4%	9 946
Overtime		24 002	27 018	26 992	2 223	6 127	6 748	(621)	-9%	26 992
Performance Bonus		9 915	11 347	11 347	892	2 633	2 837	(204)	-7%	11 347
Motor Vehicle Allowance		6 366	7 331	7 331	531	1 587	1 833	(246)	-13%	7 331
Cellphone Allowance		608	786	786	61	180	196	(17)	-9%	786
Housing Allowances		1 172	1 350	1 350	96	291	338	(47)	-14%	1 350
Other benefits and allowances		6 279	7 135	7 135	601	1 691	1 784	(92)	-5%	7 135
Payments in lieu of leave		1 893	3 501	3 501	2 019	226	875	(649)	-74%	3 501
Long service awards		963	1 095	1 095	76	228	274	(46)	-17%	1 095
Post-retirement benefit obligations		613	11 483	11 483	876	2 627	2 871	(243)	-8%	11 483
Sub Total - Other Municipal Staff		210 823	249 471	250 002	21 261	57 686	62 501	(4 815)	-8%	250 002
% increase	4		18,3%	18,6%						18,6%
Total Parent Municipality		228 598	269 099	269 630	23 122	62 390	67 408	(5 018)	-7%	269 630
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	—	—	—	—	—	—	—	—	—
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	—	—	—	—	—	—	—	—	—
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	—	—	—	—	—	—	—	—	—
% increase	4									
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		228 598	269 099	269 630	23 122	62 390	67 408	(5 018)	-7%	269 630
% increase	4		17,7%	17,9%						17,9%
TOTAL MANAGERS AND STAFF		217 832	257 116	257 647	21 800	59 322	64 412	(5 089)	-8%	257 647

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	September Outcome	October Q1 First Quarter	November Q1 First Quarter	December Q1 First Quarter	January Q1 First Quarter	February Q1 First Quarter	March Q1 First Quarter	April Q1 First Quarter	May Q1 First Quarter	June Q1 First Quarter	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1															
Cash Receipts by Source																
Property rates		5 764	12 415	19 324	—	—	—	—	—	—	—	—	—	91 170	101 135	108 088
Service charges - electricity revenue		25 961	35 386	28 505	—	—	—	—	—	—	—	—	—	368 663	427 309	495 051
Service charges - water revenue		2 651	3 121	2 884	—	—	—	—	—	—	—	—	—	42 665	45 080	47 495
Service charges - Waste Water Management		1 650	2 237	9 163	—	—	—	—	—	—	—	—	—	16 359	16 143	15 883
Service charges - Waste Management		1 916	2 493	2 280	—	—	—	—	—	—	—	—	—	25 803	24 831	28 346
Rental of facilities and equipment		225	303	206	—	—	—	—	—	—	—	—	—	5	5	6
Interest earned - external investments		1 479	1 106	881	—	—	—	—	—	—	—	—	—	30 096	31 506	33 082
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	—	3 576	3 755	3 943
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		76	96	91	—	—	—	—	—	—	—	—	—	4 380	4 469	4 693
Licences and permits		232	122	113	—	—	—	—	—	—	—	—	—	2 436	2 558	2 685
Agency services		—	—	—	—	—	—	—	—	—	—	—	—	4 353	4 570	4 799
Transfers and Subsidies - Operational		253	487	382	—	—	—	—	—	—	—	—	—	156 768	164 082	184 039
Other revenue		56 686	3 039	15 241	—	—	—	—	—	—	—	—	—	5 168	5 426	5 698
Cash Receipts by Source		98 275	60 885	79 070										751 352	830 870	933 808
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(2 093)	—	2 928	—	—	—	—	—	—	—	—	—	55 289	29 447	30 536
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	(2 740)	(2 740)	(2 740)
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		26	(20)	96	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		(140 000)	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source		(43 793)	60 785	82 094										803 901	857 577	961 604
Cash Payments by Type																
Employee related costs		18 392	18 512	18 969	—	—	—	—	—	—	—	—	—	413 534	374 020	400 305
Remuneration of councillors		851	895	1 321	—	—	—	—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bulk purchases - Electricity		492	38 276	37 674	—	—	—	—	—	—	—	—	—	414 626	474 670	562 737
Acquisitions - water & other inventory		2 142	1 118	3 659	—	—	—	—	—	—	—	—	—	1 863	1 937	2 028
Contracted services		5 423	4 384	4 758	—	—	—	—	—	—	—	—	—	55 863	58 677	61 611
Transfers and subsidies - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - other		362	68	162	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure		45 720	3 959	6 363	—	—	—	—	—	—	—	—	—	—	—	—
Cash Payments by Type		73 402	67 212	72 926										885 897	909 305	1 026 681
Other Cash Flows/Payments by Type																
Capital assets		323	6 795	4 624	—	—	—	—	—	—	—	—	—	—	—	—
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Cash Flows/Payments		(1 466)	(3 176)	(14 346)	—	—	—	—	—	—	—	—	—	97 559	96 418	113 315
Total Cash Payments by Type		72 259	70 831	63 204										983 456	1 007 723	1 139 995
NET INCREASE/(DECREASE) IN CASH HELD		(116 051)	(10 046)	18 890										(179 555)	(150 146)	(178 392)
Cash/cash equivalents at the month/year beginning:		226 792	110 741	100 695	119 584	119 584	119 584	119 584	119 584	119 584	119 584	119 584	119 584	226 792	47 237	(102 908)
Cash/cash equivalents at the month/year end:		110 741	100 695	119 584	119 584	119 584	119 584	119 584	119 584	119 584	119 584	119 584	119 584	47 237	(102 908)	(281 300)

2023/2024 Section 52 Quarterly Report - September 2023 - Quarter 1

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	6 124	4 756	5 815	216	216	5 815	5 599	96,3%	0%
August	5 634	5 056	6 315	5 739	5 955	12 129	6 174	50,9%	8%
September	7 588	12 354	17 065	4 059	10 014	29 194	19 180	65,7%	14%
October	10 705	7 230	6 988	—	10 014	36 183	26 168	72,3%	14%
November	4 630	10 189	7 428	—	10 014	43 610	33 596	77,0%	14%
December	3 105	7 306	11 517	—	10 014	55 128	45 113	81,8%	14%
January	2 769	4 456	5 215	—	10 014	60 342	50 328	83,4%	14%
February	7 201	3 979	3 238	—	10 014	63 580	53 565	84,2%	14%
March	7 658	4 286	7 717	—	10 014	71 297	61 283	86,0%	14%
April	4 467	3 056	2 315	—	10 014	73 612	63 597	86,4%	14%
May	8 435	3 472	2 511	—	10 014	76 123	66 108	86,8%	14%
June	(105 822)	7 144	8 899	—	10 014	85 021	75 007	88,2%	14%
Total Capital expenditure	(37 508)	73 264	85 021	10 014					

2023/2024 Section 52 Quarterley Report - September 2023 - Quarter 1

Total Cost Savings Disclosure for the Quarter ended: September 2023

Measures	Adj Budget	July	August	September	October	Q1	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	25 853 997	345 567	1 419 925	1 118 159	314 532	2 883 651	2 883 651	3 335 686	452 035
Vehicles used for political office -bearers	27 748	-	-	681	-	681	681	9 162	8 481
Travel and subsistence	1 409 873	82 709	72 327	69 344	-	224 380	224 380	155 841	-68 539
Domestic Accomodation	293 269	1 300	14 519	2 365	15 937	18 184	18 184	9 798	-8 386
Sponsorships, events and catering	1 122 519	41 779	3 753	30 260	25 000	75 791	75 791	45 467	-30 324
Communication	3 769 358	-1 272	422 116	88 060	276 319	508 903	508 903	514 588	5 684
Other Related Expenditure Items	2 416 753	57 860	215 241	67 919	110 493	341 020	341 020	335 432	-116 081
TOTAL	34 893 517	527 942	2 147 879	1 376 789	742 280	4 052 610	4 052 610	4 405 975	242 872

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

Summary of Budget Virements for the Quarter ended : September 2023

Municipal Vote	R	Net Movement
Financial Services	(373 624)	From()
Community Services	2 385 512	To
Corporate Services	62 350	To
Technical Services	(2 064 638)	From()
Municipal Manager	(9 600)	From()

0,00

WITZENBERG MUNICIPALITY

Report: Expenditure on Staff & Councillor Benefits - Year-To-Date Quarter 1

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2023/2024	Amended Budget 2023/2024	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	149 588 456	150 139 095	35 424 546	23,59%
66(b)	Contributions to pension funds and medical aid	33 631 704	33 631 704	7 930 866	23,58%
66(c)	Travel, accommodation and subsistence	8 338 754	8 338 754	1 808 724	21,69%
66(d)	Housing benefits and allowances	1 397 349	1 397 349	311 571	22,30%
66(e)	Overtime	18 327 147	18 327 147	4 569 536	24,93%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	45 832 705	45 813 138	9 762 044	21,31%
	Sub - Total (Staff Benefits)	R 257 116 115	R 257 647 187	R 59 807 288	23,21%
Councillor Benefits					
MAY	Mayor	816 509	816 509	222 806	27,29%
DM	Deputy Mayor	730 797	730 797	145 698	19,94%
SP	Speaker	713 000	713 000	194 634	27,30%
MCM	Mayoral Committee members	2 612 034	2 612 034	554 698	21,24%
CLLR	Other Councillors	7 110 756	7 110 756	1 949 696	27,42%
WARD	Ward Committee Allowance	1 109 560	1 109 560	347 000	31,27%
	Sub - Total (Councillors' Benefits)	13 092 656	13 092 656	3 414 532	26,08%
Total Councillor and Staff Benefits		R 270 208 771	R 270 739 843	R 63 221 820	23,35%

MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts
Quarter ending Sept 2023
Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Income transactions July 2023	Income transactions August 2023	Income transactions September 2023	Expenditure transactions July 2023	Expenditure transactions August 2023	Expenditure transactions September 2023	Total YTD Income	Total YTD Expenditure
		R	R	R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)							-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 28(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	5 134 461	6 395 752	6 206 843	6 905 860	6 875 399	7 017 736	17 737 056	20 798 995
	- Agency fees, for example motor registration, drivers licence, etc	1 802 631	3 226 464	2 695 945	1 808 802	3 271 139	3 630 837	7 725 040	8 710 779
11(1) (e) (iii)	Insurance received by the Municipality on behalf of organ of state				1 500	14 564	450	-	-
11(1) (f)	Refund of money incorrectly paid into bank account			168 164	31 317	-21 280	53 971	-	16 514
11(1) (g)	Refund of guarantees, sureties & security deposits	89 431	175 025	168 164	31 317	-21 280	53 971	432 620	64 008
		7 026 524	9 797 241	9 070 852	8 747 480	10 139 822	10 702 994	25 894 717	29 590 296
		Transactions July 2020	Transactions August 2020	Transactions September 2020					
11(1) (h)	Cash management and investment purposes:								
	- Realised	-	-	-					
	- Made	-140 000 000	-	-					
	- Nett movement	-140 000 000	-	-					

1st QUARTER 2023/24

SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

Performance Report (Section 52D)

1. INTRODUCTION AND OVERVIEW	1
1.1 Purpose of the Service Delivery & Budget Implementation Plan	1
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2. STRATEGIC MAP	2
3. SUMMARY OF 1ST QUARTER RESULTS	3
4. 1ST QUARTER RESULTS PER KEY PERFORMANCE AREA	4
KEY PERFORMANCE AREA: 1. ESSENTIAL SERVICES	4
Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure	4
Strategic Objective: 1.2 Provide for the needs of Informal Settlements through improved services	5
KEY PERFORMANCE AREA: 2. GOVERNANCE	5
Strategic Objective: 2.1 Support Institutional Transformation and Development	5
Strategic Objective: 2.2 Ensure Financial Stability	6
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.	7
KEY PERFORMANCE AREA: 3. COMMUNAL SERVICES	7
Strategic Objective: 3.1 Provide and Maintain Facilities and Environment that make citizens feel at home	7
KEY PERFORMANCE AREA: 4. SOCIO-ECONOMIC SUPPORT SERVICES	8
Strategic Objective: 4.1 Support the poor & vulnerable through programmes & policy	8
Strategic Objective: 4.2 Create an enabling environment to support local economy	9

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 2023/24 SDBIP

- | | |
|------------------------------------------------------|----------------|
| ➤ Draft 2023/24 Top Layer SDBIP tabled at Council | 28 March 2023 |
| ➤ 2023/24 Top Layer SDBIP approved by Mayor | 01 June 2023 |
| ➤ 2023/24 Top Layer SDBIP tabled at Council | 25 August 2023 |
| ➤ 2023/24 Adjusted Top Layer SDBIP approved by Mayor | |

1.3 Quarterly Reporting

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

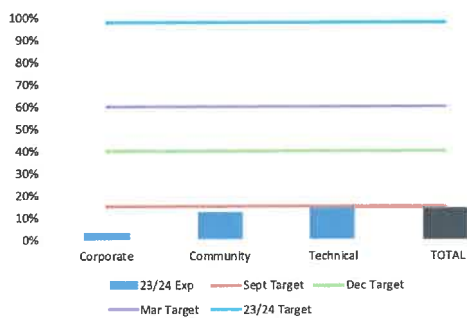
The service delivery indicators and targets in the SDBIP need to be evaluated and reported on to Council. The quarterly report should thus report on the achievement of outcomes against financial and non-financial indicators.

2. STRATEGIC MAP

WITZENBERG MUNICIPALITY: STRATEGIC MAP 2023/24					
Vision	Mission	Municipal KPA		Pre-determined Objectives	
A municipality that cares for its community, creating growth and opportunities.	<p>The Witzenberg Municipality is committed to improve the quality of life of its community by:</p> <ul style="list-style-type: none"> - Providing & maintaining affordable services - Promoting Social & Economic Development - The effective & efficient use of resources - Effective stakeholder & community participation. 	1	Essential Services	1,1	Sustainable provision & maintenance of basic infrastructure
				1,2	Provide for the needs of informal settlements through improved services
		2	Governance	2,1	Support Institutional Transformation & Development
				2,2	Ensure financial viability.
				2,3	To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.
		3	Communal Services	3,1	Provide & maintain facilities that make citizens feel at home.
		4	Socio-Economic Support Services	4,1	Support the poor & vulnerable through programmes & policy
				4,2	Create an enabling environment to attract investment & support local economy.

3. SUMMARY OF 1st QUARTER RESULTS

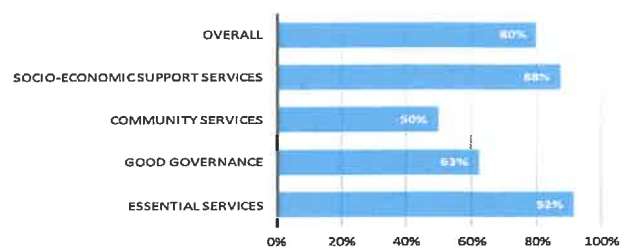
Percentage expenditure on Planned Maintenance Budget



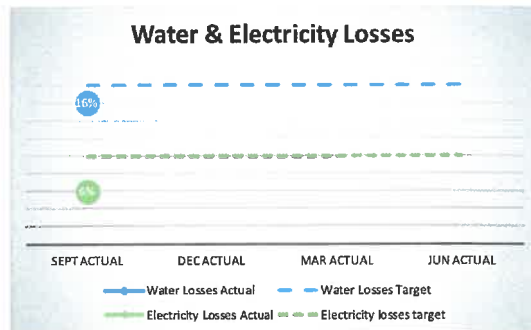
Percentage expenditure on Capital Budget



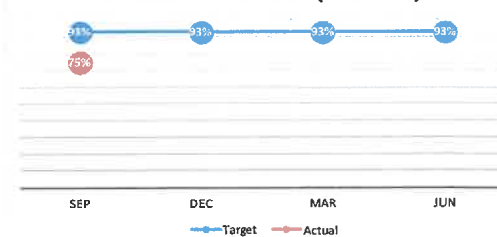
Key Performance Areas: % of Targets Achieved



Water & Electricity Losses



Revenue Collection (FinInc15)



4. 1st 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	Annual Target 2023/24	Sept Accumulative Monthly Target	Sept Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
TecDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department	98%	15%	14%	Delay in procurement processes, under achieved with R 222 000.	Orders and actuals by end of September amounts to 38%.
TecDir3	% Expenditure on Capital Budget by Technical Directorate	95%	10%	12%		
WS1.11 (Cir88)	Number of new sewer connections meeting minimum standards	10	2	9		
WS2.11 (Cir88)	Number of new water connections meeting minimum standards	10	2	5		
TecWat21	Percentage compliance with drinking water quality standards.	98%	98%	100%		
EE1.11 (Cir88)	Number of dwellings provided with connections to mains electricity supply by the municipality	10	2	25		
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.	13 465	13 465	13465		
TecWat20	Percentage unaccounted water losses	18%	18%	16%		
TecEI37	Percentage unaccounted electricity losses.	10,0%	11,0%	6%		
TecRo7	Kilometres of roads upgraded & rehabilitated	No target				

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

Ref	Key Performance Indicator	Annual Target 2023/24	Sept Accumulative Monthly Target	Sept Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
TecDir2	Number of subsidised serviced sites developed.	No target				
TecWat22	Percentage of households in demarcated informal areas with access to a water point (tap)	95%	95%	100%		
TecSan13	Percentage of households in demarcated informal areas with access to a communal toilet facility.	95%	95%	100%		
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	95%	95%	100%		

KEY PERFORMANCE AREA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

Ref	Key Performance Indicator	Annual Target 2023/24	Sept Accumulative Monthly Target	Sept Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	10%	16%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	1	1		

Strategic Objective: 2.2 Ensure Financial Stability

Ref	Key Performance Indicator	Annual Target 2023/24	Sept Accumulative Monthly Target	Sept Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	350	350	N/A	Can not report on ratio due to no active loan repayments result.	
FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8	4,2		
FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	81%	Lower collection rate observed	Improve Credit Control & Debt Collection Measures. Implement Water Management Devices in Eskom Areas. Implement a policy to ensure all Indigents are on Prepaid. Implement automated auxiliary payments.
FinInc15	Percentage revenue collection	93%	93%	75%	Annual rates are payable 30 September each year , will reflect next month.	Stringent implimentation of credit control and debt collection policy, including the implimentation of auxilerie payments for defaulters
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	15%	14%	Delay in procurement processess, under achieved with R 261 102.	Orders and actuals by end of September amounts to 38%.
MM2	Percentage spend of capital budget for the whole of the municipality.	95%	10%	12%		

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	Annual Target 2023/24	Sept Accumulative Monthly Target	Sept Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
MMIDP9	Number of IDP community engagements held.	14				
ComSoc49	Number of meetings with inter-governmental partners.	12	3	3		

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	Annual Target 2023/24	Sept Accumulative Monthly Target	Sept Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
ComAm34	Analysis report on customer satisfaction questionnaires on community facilities.	1 Report				
ComDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Community Department.	98%	15%	12%	Delay in procurement processess, under achieved with R 88 000.	Orders and actuals by end of September amounts to 40%.
ComDir2	Percentage expenditure on Capital Budget by Community Directorate	95%	10%	11%		

KEY PERFORMANCE AREA: 4. SOCIO-ECONOMIC SUPPORT SERVICES

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

Ref	Key Performance Indicator	Annual Target 2023/24	Sept Accumulative Monthly Target	Sept Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	4500	4500	3012		
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	5,0%	1%	1%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	100	275		
ComSoc 42	Number of engagements with target groups with the implementation of social development programmes.	20	5	5		
ComHS14	Number of housing opportunities provided per year.	No Target				
ComHS15	Number of Rental Stock transferred	30	5	0	No successful bid for the tender for the transfer of rental stock were received	Re-advertised tender

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

Ref	Key Performance Indicator	Annual Target 2023/24	Sept Accumulative Monthly Target	Sept Accumulative Monthly Result	Reason if target not achieved	Corrective Measures
ComLed19	Bi-annual report on investment incentives implemented.	2 Reports				
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	1	1		
ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	4 Reports	1	1		
LED3.11	Average time taken to finalise business license applications	5 days	2	2		