



**Quarterly Budget Statement Report
{Section 52(d)} for the Period
01 October 2023 to 31 December 2023**

**Year to date financial data in respect of the period
1 July 2023 to 31 December 2023**

Glossary

WC022: 2023/24 SECTION 52 QUARTERLY (Q2) REPORT

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;*

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 quarter ended 31 December 2023. I do submit this report to comply with the relevant legislation.

The year-to-date recovery rate for the year excluding traffic fines is 86%. 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 includes 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 Refuse Removal Truck of R3.2 million which will be utilised to improve waste and refuse removal.

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 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.



COUNCILLOR T Abrahams

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:





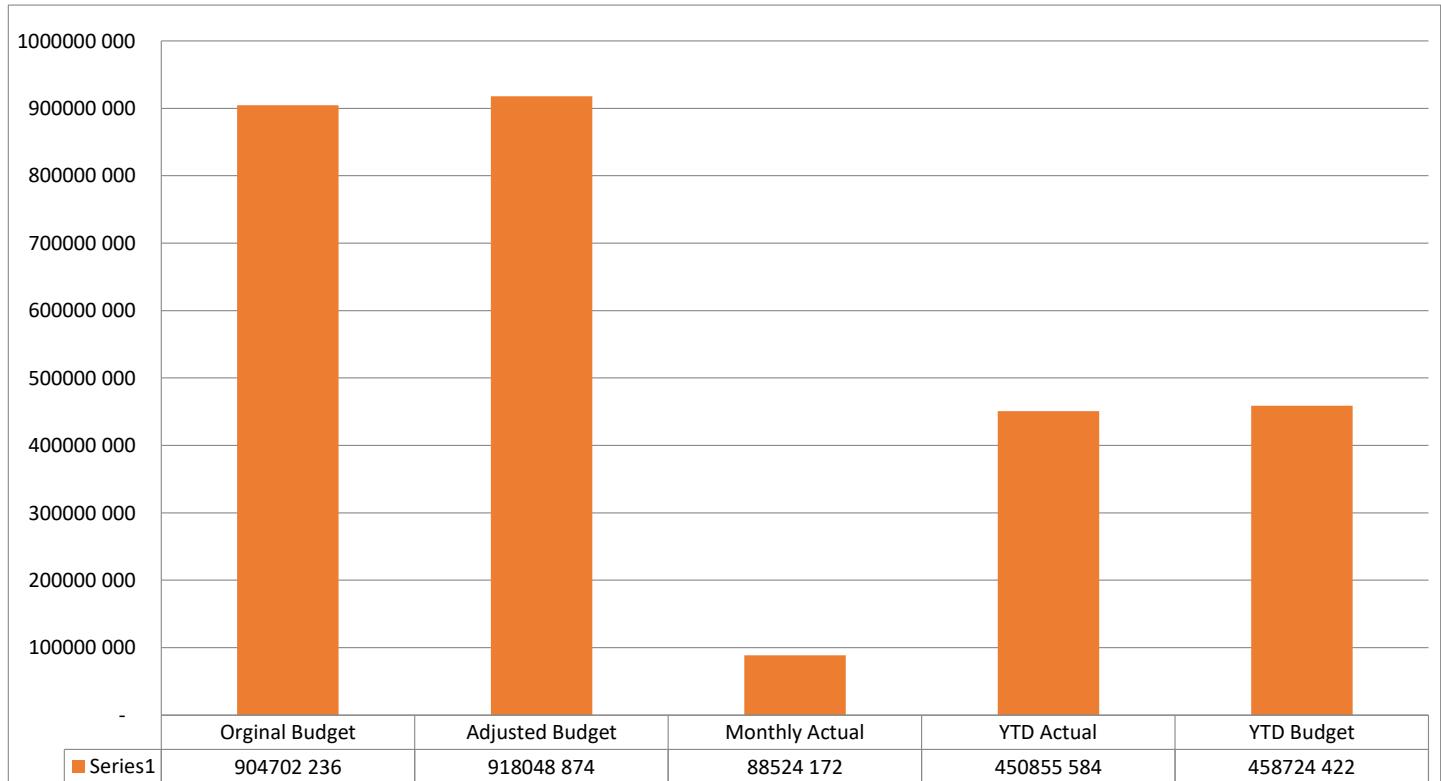
17/01/2024

Date :

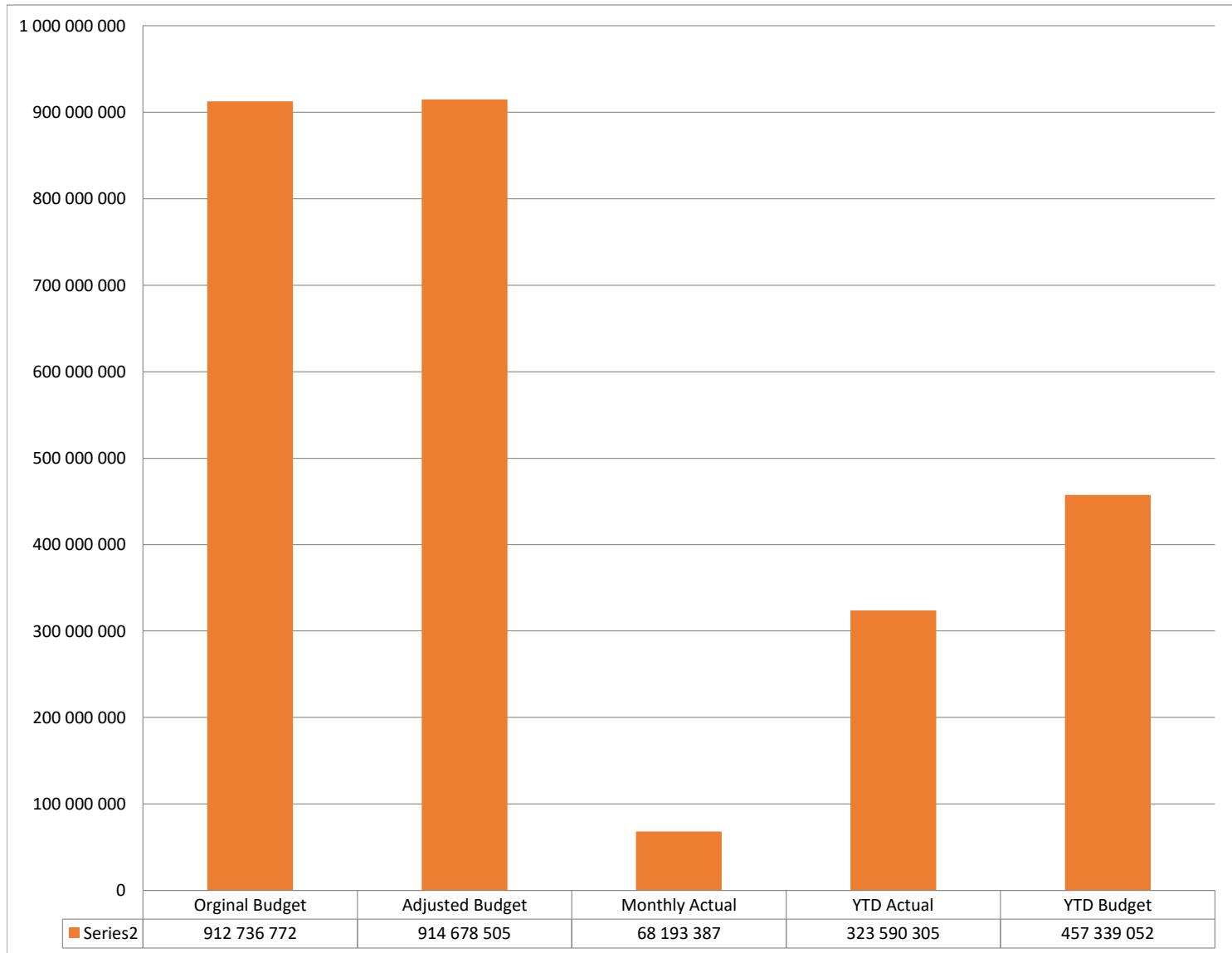
C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

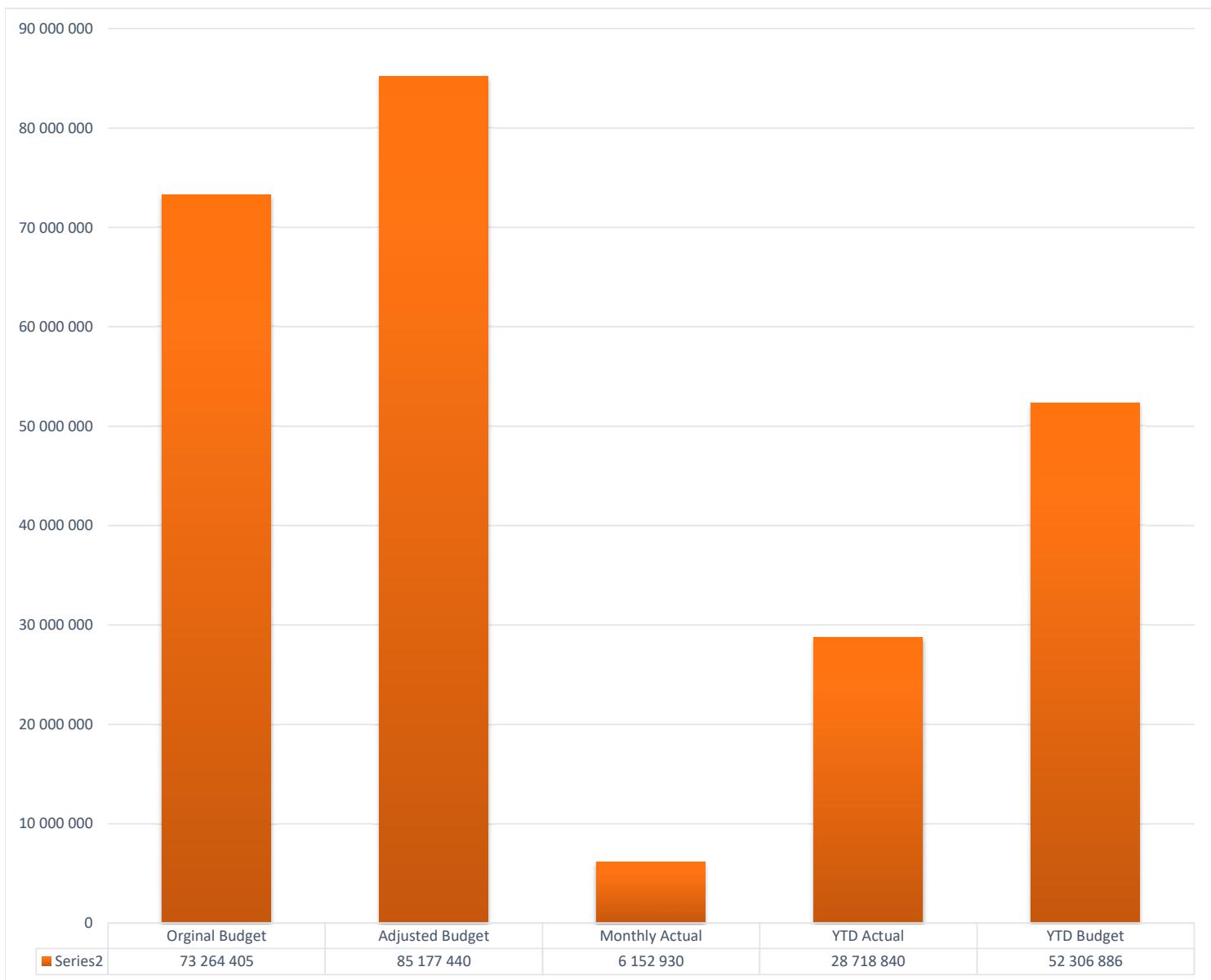
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2023 to 31 December 2023, 49.11% of the budgeted operational revenue was raised.

TOTAL OPERATIONAL EXPENDITURE R'000

For the period 1 July 2023 to 31 December 2023, 35.38% of the budgeted operational expenditure was incurred.

CAPITAL EXPENDITURE R'000

For the period 1 July 2023 to 31 December 2023, 33.72% of the budgeted capital expenditure was incurred.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2022/23 Audited Outcome	Budget Year 2023/24								
		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	5 270	69 499	52 676	16 823	32%	105 353	
Service charges	437 257	516 476	516 476	29 086	228 466	258 238	(29 772)	-12%	516 476	
Investment revenue	14 390	12 444	16 127	1 029	11 166	8 064	3 103	38%	16 127	
Transfers and subsidies - Operational	142 534	158 793	161 172	46 416	107 147	80 586	26 561	33%	161 172	
Other own revenue	70 693	64 715	65 555	6 724	34 576	32 778	1 798	5%	65 555	
Total Revenue (excluding capital transfers and contributions)	763 033	857 781	864 683	88 524	450 855	432 342	18 514	4%	864 683	
Employee costs	217 107	257 116	257 648	17 201	118 128	128 824	(10 696)	-8%	257 648	
Remuneration of Councillors	10 766	11 983	11 983	924	5 849	5 992	(143)	-2%	11 983	
Depreciation and amortisation	33 070	54 369	54 369	2	3	27 184	(27 181)	-100%	54 369	
Interest	9 895	9 535	9 535	-	-	4 768	(4 768)	-100%	9 535	
Inventory consumed and bulk purchases	298 464	379 057	380 744	19 431	127 970	190 372	(62 402)	-33%	380 744	
Transfers and subsidies	2 208	8 918	9 263	99	1 168	4 631	(3 463)	-75%	9 263	
Other expenditure	156 476	191 760	191 137	30 537	70 472	95 568	(25 097)	-26%	191 137	
Total Expenditure	727 987	912 737	914 679	68 193	323 590	457 339	(133 749)	-29%	914 679	
Surplus/(Deficit)	35 045	(54 955)	(49 995)	20 331	127 265	(24 998)	152 262	-609%	(49 995)	
Transfers and subsidies - capital (monetary allocations)	65 693	46 921	53 366	-	0	26 383	(26 382)	-100%	53 366	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	100 739	(8 035)	3 370	20 331	127 265	1 385	125 880	9086%	3 370	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	100 739	(8 035)	3 370	20 331	127 265	1 385	125 880	9086%	3 370	
Capital expenditure & funds sources										
Capital expenditure	(37 508)	69 264	80 621	6 089	26 599	50 029	(23 430)	-47%	80 621	
Capital transfers recognised	65 693	47 342	53 787	3 346	18 718	34 830	(16 111)	-46%	53 787	
Borrowing	-	9 000	10 000	-	2 063	6 500	(4 437)	-68%	10 000	
Internally generated funds	21 496	16 923	21 391	2 807	7 937	10 977	(3 040)	-28%	21 391	
Total sources of capital funds	87 190	73 264	85 177	6 153	28 719	52 307	(23 588)	-45%	85 177	
Financial position										
Total current assets	355 648	296 094	286 071		437 369				286 071	
Total non current assets	1 051 592	1 185 439	1 197 352		1 079 419				1 197 352	
Total current liabilities	162 285	154 205	144 690		141 627				144 690	
Total non current liabilities	116 632	304 136	304 136		122 032				304 136	
Community wealth/Equity	1 125 864	1 023 192	1 034 597		1 253 129				1 034 597	
Cash flows										
Net cash from (used) operating	536 667	59 301	59 960	34 999	39 496	59 960	20 464	34%	724 686	
Net cash from (used) investing	(51 537)	(84 254)	(95 065)	(6 941)	(33 425)	(95 065)	(61 640)	65%	79 933	
Net cash from (used) financing	24 635	(2 740)	(2 740)	10	135	(2 740)	(2 875)	105%	-	
Cash/cash equivalents at the month/year end	652 507	199 597	189 446	-	233 007	189 446	(43 562)	-23%	1 031 421	
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	48 663	7 960	6 317	13 030	6 418	4 842	32 640	316 047	435 917	
Creditors Age Analysis										
Total Creditors	4 813	2 935	3 469	3 289	13 071	1 244	-	9	28 831	

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	4	8 319	9 277	9 277	729	4 578	4 638	(60)	-1%	
Pension and UIF Contributions		1 384	1 524	1 524	101	666	762	(96)	-13%	
Medical Aid Contributions		87	87	87	9	54	44	10	23%	
Motor Vehicle Allowance		-	0	0	-	-	-	-	0	
Cellphone Allowance		975	1 095	1 095	84	551	548	3	1%	
Other benefits and allowances		-	0	0	-	-	-	-	0	
Sub Total - Councillors		10 766	11 983	11 983	924	5 849	5 992	(143)	-2%	
% increase		11,3%	11,3%						11,3%	
Senior Managers of the Municipality										
Basic Salaries and Wages	4	4 125	4 652	4 652	316	1 918	2 326	(408)	-18%	
Pension and UIF Contributions		345	378	378	29	175	189	(14)	-7%	
Medical Aid Contributions		60	9	9	-	-	4	(4)	-100%	
Performance Bonus		789	850	850	65	389	425	(36)	-9%	
Motor Vehicle Allowance		991	1 008	1 008	74	445	504	(59)	-12%	
Cellphone Allowance		365	369	369	23	139	184	(46)	-25%	
Housing Allowances		281	320	320	27	160	160	(0)	0%	
Other benefits and allowances		53	60	60	4	26	30	(4)	-14%	
Sub Total - Senior Managers of Municipality		7 009	7 645	7 645	538	3 251	3 822	(571)	-15%	
% increase		9,1%	9,1%						9,1%	
Other Municipal Staff										
Basic Salaries and Wages	2	128 082	144 937	145 481	11 787	69 853	72 740	(2 887)	-4%	
Pension and UIF Contributions		21 491	23 543	23 549	1 939	11 592	11 774	(183)	-2%	
Medical Aid Contributions		8 879	9 946	9 946	788	4 771	4 973	(202)	-4%	
Overtime		24 002	27 018	27 001	2 005	12 108	13 500	(1 392)	-10%	
Performance Bonus		9 750	11 347	11 347	899	5 337	5 674	(337)	-6%	
Motor Vehicle Allowance		6 366	7 331	7 331	567	3 328	3 666	(337)	-9%	
Cellphone Allowance		608	786	786	66	385	393	(8)	-2%	
Housing Allowances		1 172	1 350	1 350	98	589	675	(86)	-13%	
Other benefits and allowances		6 279	7 135	7 135	554	3 370	3 567	(197)	-6%	
Payments in lieu of leave		1 893	3 501	3 501	(2 991)	(2 168)	1 750	(3 918)	-224%	
Long service awards		963	1 095	1 095	76	456	548	(91)	-17%	
Post-retirement benefit obligations		613	11 483	11 483	876	5 255	5 741	(487)	-8%	
Sub Total - Other Municipal Staff		210 099	249 471	250 004	16 663	114 877	125 002	(10 125)	-8%	
% increase		18,7%	19,0%						19,0%	
Total Parent Municipality		227 874	269 099	269 631	18 125	123 977	134 816	(10 839)	-8%	
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		-	-	-	-	-	-	-	-	
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		227 874	269 099	269 631	18 125	123 977	134 816	(10 839)	-8%	
% increase	4	18,1%	18,3%						18,3%	
TOTAL MANAGERS AND STAFF		217 107	257 116	257 648	17 201	118 128	128 824	(10 696)	-8%	
									257 648	

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second 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	6 713	216	216	6 713	6 497	96,8%	0%
August	5 634	5 056	7 213	5 739	5 955	13 926	7 971	57,2%	8%
September	7 586	12 354	11 759	4 059	10 014	25 685	15 671	61,0%	14%
October	10 705	7 230	7 887	5 014	15 028	33 572	18 543	55,2%	21%
November	4 630	10 169	8 326	7 537	22 566	41 898	19 332	46,1%	31%
December	3 105	7 306	10 409	6 153	28 719	52 307	23 588	45,1%	39%
January	2 769	4 456	6 113	–	28 719	58 420	29 701	50,8%	39%
February	7 201	3 979	4 136	–	28 719	62 556	33 837	54,1%	39%
March	7 658	4 286	7 359	–	28 719	69 915	41 196	58,9%	39%
April	4 467	3 056	3 213	–	28 719	73 128	44 409	60,7%	39%
May	8 435	3 472	3 409	–	28 719	76 537	47 818	62,5%	39%
June	(105 822)	7 144	8 640	–	28 719	85 177	56 459	66,3%	39%
Total Capital expenditure	(37 508)	73 264	85 177	28 719					

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description R thousands	Ref 1	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Cash Receipts By Source																	
Property rates		5 763	12 357	19 324	13 082	5 505	4 671	5 078	5 078	5 078	5 078	5 078	5 078	91 170	101 135	108 088	
Service charges - electricity revenue		26 961	35 386	28 505	26 594	18 378	17 203	50 225	50 225	50 225	50 225	50 225	50 225	454 378	521 710	608 199	
Service charges - water revenue		2 651	3 121	2 884	3 595	2 306	2 281	4 305	4 305	4 305	4 305	4 305	4 305	42 665	45 080	47 495	
Service charges - Waste Water Management		1 850	2 237	9 163	8 954	1 932	1 459	611	611	611	611	611	611	29 262	30 752	32 653	
Service charges - Waste Management		1 916	2 493	2 280	2 193	2 271	1 607	2 174	2 174	2 174	2 174	2 174	2 174	25 803	26 739	28 343	
Rental of facilities and equipment		225	303	206	477	226	243	495	495	495	495	495	495	4 648	5 084	5 563	
Interest earned - external investments		1 479	1 106	881	785	1 251	—	1 771	1 771	1 771	1 771	1 771	1 771	16 127	13 066	13 719	
Interest earned - outstanding debtors								596	596	596	596	596	596	3 576	3 755	3 943	
Dividends received								—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		76	96	91	146	135	88	380	380	380	380	380	380	2 910	2 926	3 072	
Licences and permits		232	122	113	118	89	63	283	283	283	283	283	283	2 436	2 558	2 685	
Agency services		253	487	382	590	452	257	322	322	322	322	322	322	4 353	4 570	4 799	
Transfers and Subsidies - Operational		56 554	2 655	15 013	255	4 335	55 193	3 794	3 794	3 794	3 794	3 794	3 794	156 768	164 082	184 039	
Other revenue		312	384	228	654	416	511	444	444	444	444	444	444	5 168	5 426	5 698	
Cash Receipts by Source		98 273	60 748	79 070	57 443	37 295	83 575	70 477	70 477	70 477	70 477	70 477	70 477	839 265	926 883	1 048 296	
Other Cash Flows by Source														—			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		900	—	2 928	—	370	—	8 515	8 515	8 515	8 515	8 515	8 515	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																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		99 199	60 728	82 094	57 499	37 633	83 585	78 969	78 969	78 969	78 969	78 969	78 969	894 554	956 330	1 078 832	
Cash Payments by Type														—			
Employee related costs		18 392	18 512	18 969	19 516	29 720	19 521	20 045	20 045	20 045	20 045	20 045	20 045	244 903	258 213	278 792	
Remuneration of councillors		851	895	1 321	928	929	924	1 022	1 022	1 022	1 022	1 022	1 022	11 983	13 038	14 211	
Interest								—	—	—	—	—	—				
Bulk purchases - Electricity		40 803	38 276	37 674	18 799	18 507	20 402	40 028	40 028	40 028	40 028	40 028	40 028	414 626	474 670	562 737	
Acquisitions - water & other inventory		2 142	1 118	3 659	1 968	6 540	2 216	607	607	607	607	607	607	21 289	21 594	22 667	
Contracted services		5 423	4 384	4 758	6 434	2 488	8 146	5 503	5 503	5 503	5 503	5 503	5 503	64 652	66 823	69 859	
Transfers and subsidies - other municipalities								—	—	—	—	—	—				
Transfers and subsidies - other		382	68	162	334	80	100	(188)	(188)	(188)	(188)	(188)	(188)				
Other expenditure		5 409	3 958	6 383	8 213	29 554	4 210	3 358	3 358	3 358	3 358	3 358	3 358	77 872	41 566	49 308	
Cash Payments by Type		73 402	67 212	72 926	56 192	87 818	55 519	70 376	70 376	70 376	70 376	70 376	70 376	835 325	875 904	997 574	
Other Cash Flows/Payments by Type																	
Capital assets		323	6 795	4 624	5 750	8 993	6 941	10 273	10 273	10 273	10 273	10 273	10 273	95 065	45 932	51 603	
Repayment of borrowing		—	—	—	—	—	457	457	457	457	457	457	457	2 740	2 740	2 740	
Other Cash Flows/Payments		1 526	(3 233)	(14 346)	(5 062)	(3 906)	(6 943)	5 205	5 205	5 205	5 205	5 205	5 205	(731)	1 131	2 189	
Total Cash Payments by Type		75 250	70 774	63 204	56 881	92 905	55 518	86 311	86 311	86 311	86 311	86 311	86 311	932 399	925 707	1 054 105	
NET INCREASE/(DECREASE) IN CASH HELD		23 949	(10 046)	18 890	619	(55 272)	28 068	(7 342)	(7 342)	(7 342)	(7 342)	(7 342)	(7 342)	(37 845)	30 624	24 727	
Cash/cash equivalents at the month/year beginning:		226 792	250 741	240 695	259 584	260 203	204 931	232 998	225 656	218 315	210 973	203 631	196 289	188 948	188 948	188 948	219 571
Cash/cash equivalents at the month/year end:		250 741	240 695	259 584	260 203	204 931	232 998	225 656	218 315	210 973	203 631	196 289	188 948	188 948	188 948	244 298	

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	4	8 319	9 277	9 277	729	4 578	4 638	(60)	-1%	
Pension and UIF Contributions		1 384	1 524	1 524	101	666	762	(96)	-13%	
Medical Aid Contributions		87	87	87	9	54	44	10	23%	
Motor Vehicle Allowance		-	0	0	-	-	-	-	0	
Cellphone Allowance		975	1 095	1 095	84	551	548	3	1%	
Other benefits and allowances		-	0	0	-	-	-	-	0	
Sub Total - Councillors		10 766	11 983	11 983	924	5 849	5 992	(143)	-2%	
% increase		11,3%	11,3%						11,3%	
Senior Managers of the Municipality										
Basic Salaries and Wages	4	4 125	4 652	4 652	316	1 918	2 326	(408)	-18%	
Pension and UIF Contributions		345	378	378	29	175	189	(14)	-7%	
Medical Aid Contributions		60	9	9	-	-	4	(4)	-100%	
Performance Bonus		789	850	850	65	389	425	(36)	-9%	
Motor Vehicle Allowance		991	1 008	1 008	74	445	504	(59)	-12%	
Cellphone Allowance		365	369	369	23	139	184	(46)	-25%	
Housing Allowances		281	320	320	27	160	160	(0)	0%	
Other benefits and allowances		53	60	60	4	26	30	(4)	-14%	
Sub Total - Senior Managers of Municipality		7 009	7 645	7 645	538	3 251	3 822	(571)	-15%	
% increase		9,1%	9,1%						9,1%	
Other Municipal Staff										
Basic Salaries and Wages	2	128 082	144 937	145 481	11 787	69 853	72 740	(2 887)	-4%	
Pension and UIF Contributions		21 491	23 543	23 549	1 939	11 592	11 774	(183)	-2%	
Medical Aid Contributions		8 879	9 946	9 946	788	4 771	4 973	(202)	-4%	
Overtime		24 002	27 018	27 001	2 005	12 108	13 500	(1 392)	-10%	
Performance Bonus		9 750	11 347	11 347	899	5 337	5 674	(337)	-6%	
Motor Vehicle Allowance		6 366	7 331	7 331	567	3 328	3 666	(337)	-9%	
Cellphone Allowance		608	786	786	66	385	393	(8)	-2%	
Housing Allowances		1 172	1 350	1 350	98	589	675	(86)	-13%	
Other benefits and allowances		6 279	7 135	7 135	554	3 370	3 567	(197)	-6%	
Payments in lieu of leave		1 893	3 501	3 501	(2 991)	(2 168)	1 750	(3 918)	-224%	
Long service awards		963	1 095	1 095	76	456	548	(91)	-17%	
Post-retirement benefit obligations		613	11 483	11 483	876	5 255	5 741	(487)	-8%	
Sub Total - Other Municipal Staff		210 099	249 471	250 004	16 663	114 877	125 002	(10 125)	-8%	
% increase		18,7%	19,0%						19,0%	
Total Parent Municipality		227 874	269 099	269 631	18 125	123 977	134 816	(10 839)	-8%	
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		-	-	-	-	-	-	-	-	
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		227 874	269 099	269 631	18 125	123 977	134 816	(10 839)	-8%	
% increase	4	18,1%	18,3%						18,3%	
TOTAL MANAGERS AND STAFF		217 107	257 116	257 648	17 201	118 128	128 824	(10 696)	-8%	
									257 648	

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q2 Second Quarter

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	-

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second 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										
<u>RECEIPTS:</u>	1,2									
<u>Operating Transfers and Grants</u>										
National Government:										
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 830	4 989	4 989	1 547	3 957	1 719	2 238	130,1%	4 989
Local Government Financial Management Grant [Schedule 5B]		2 237	3 439	3 439	1 547	2 407	1 719	688	40,0%	3 439
Water Services Infrastructure Grant		1 550	1 550	1 550	–	1 550	–	1 550		1 550
43		–	–	–	–	–	–	–		–
Provincial Government:		14 066	15 900	15 900	3	7 579	7 950	(371)	-4,7%	15 900
Specify (Add grant description)		700	–	–	–	–	–	–		–
Library Grant		10 517	9 773	9 773	3	7 052	4 886	2 166	44,3%	9 773
CDW		131	132	132	–	132	66	66	100,0%	132
Specify (Add grant description)		2 018	245	245	–	245	122	123	100,0%	245
Specify (Add grant description)		200	–	–	–	–	–	–		–
Specify (Add grant description)		500	–	–	–	–	–	–		–
Specify (Add grant description)		–	150	150	–	150	75	75	100,0%	150
Housing		–	5 600	5 600	–	–	2 800	(2 800)	-100,0%	5 600
District Municipality:		–	150	150	–	150	75	75	100,0%	150
Specify (Add grant description)		–	150	150	–	150	75	75	100,0%	150
Other grant providers:		3 050	–	–	–	935	–	935		–
Foreign Government and International Organisations		1 350	–	–	–	203	–	203		–
Private Enterprises		1 700	–	–	–	732	–	732		–
Total Operating Transfers and Grants	5	20 946	21 039	21 039	1 550	12 621	9 744	2 876	29,5%	21 039
<u>Capital Transfers and Grants</u>										
National Government:										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		56 031	29 951	29 951	8 400	20 488	14 975	5 513	36,8%	29 951
Municipal Infrastructure Grant [Schedule 5B]		–	3 900	3 900	–	900	1 950	(1 050)	-53,8%	3 900
Regional Bulk Infrastructure Grant (Schedule 5B)		25 091	26 051	26 051	8 400	19 588	13 025	6 563	50,4%	26 051
Water Services Infrastructure Grant [Schedule 5B]		19 239	–	–	–	–	–	–		–
11 701		–	–	–	–	–	–	–		–
Provincial Government:		27 101	24 738	24 738	–	7 975	12 157	(4 182)	-34,4%	24 738
Specify (Add grant description)		500	200	200	–	–	100	(100)	-100,0%	200
Specify (Add grant description)		1 029	1 408	1 408	–	985	492	493	100,0%	1 408
Specify (Add grant description)		475	–	–	–	–	–	–		–
Specify (Add grant description)		400	–	–	–	–	–	–		–
Main Roads		24 696	23 130	23 130	–	6 990	11 565	(4 575)	-39,6%	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	8 400	28 463	27 133	1 330	4,9%	55 289
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	105 637	76 328	76 328	9 950	41 084	36 877	4 207	11,4%	76 328

WC022: 2023/24 SECTION 52 QUARTERLY (Q2) REPORT

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second 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														
<u>Municipality</u>														
ABSA		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	-	-		15 000	15 000
ABSA		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	30 000	-		-	30 000
Nedbank Ltd		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	30 000	-		-	30 000
Nedbank Ltd		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	-	-		15 000	15 000
Standard Bank		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	30 000	-		-	30 000
Standard Bank		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	-	-		15 000	15 000
First Rand Bank		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	-	-		15 000	15 000
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										90 000	-		60 000	150 000
<u>Entities</u>														
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									90 000	-		60 000	150 000

WC022: 2023/24 SECTION 52 QUARTERLY (Q2) REPORT

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description R thousands	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	
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	4 725	2 935	3 469	3 289	13 071	1 244	-	9	28 744
Auditor General	0800	88	-	-	-	-	-	-	-	88
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 813	2 935	3 469	3 289	13 071	1 244	-	9	28 831

WC022: 2023/24 SECTION 52 QUARTERLY (Q2) REPORT

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2023/24										
		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	Actual Bad Debts Written Off against Debtors
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	11 110	2 267	1 863	1 711	2 115	1 352	10 663	92 180	123 261	108 021	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19 404	819	544	497	523	301	1 544	6 749	30 381	9 614	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 964	1 312	669	7 419	508	403	3 528	24 763	44 566	36 621	-
Receivables from Exchange Transactions - Waste Water Management	1500	8 194	1 392	1 304	1 285	1 235	1 117	6 327	49 381	70 235	59 346	-
Receivables from Exchange Transactions - Waste Management	1600	9 524	1 909	1 676	1 605	1 666	1 329	7 556	53 399	78 663	65 555	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	144	14	14	14	13	13	78	1 490	1 778	1 607	-
Interest on Arrear Debtor Accounts	1810	1 529	202	217	468	329	303	2 815	86 262	92 125	90 177	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(7 206)	45	31	31	30	24	130	1 822	(5 093)	2 037	-
Total By Income Source	2000	48 663	7 960	6 317	13 030	6 418	4 842	32 640	316 047	435 917	372 978	-
2022/23 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	1 339	436	216	312	181	120	564	6 124	9 291	7 300	-
Commercial	2300	14 844	693	525	3 880	626	395	2 455	20 383	43 802	27 740	-
Households	2400	32 046	6 628	5 395	8 146	5 428	4 170	28 530	281 097	371 440	327 371	-
Other	2500	434	202	181	691	184	157	1 092	8 443	11 384	10 567	-
Total By Customer Group	2600	48 663	7 960	6 317	13 030	6 418	4 842	32 640	316 047	435 917	372 978	-

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description R thousands	Ref 1	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	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		2 754	91 170	91 170	4 671	59 667	91 170	(31 503)	-35%	91 170	
Service charges		766 796	552 108	552 108	23 061	199 896	552 108	(352 212)	-64%	453 490	
Other revenue		16 318	19 515	19 515	651	10 973	19 515	(8 542)	-44%	16 342	
Transfers and Subsidies - Operational		99 341	156 768	156 768	55 193	134 006	156 768	(22 762)	-15%	156 768	
Transfers and Subsidies - Capital		100 181	55 289	55 289	-	1 204	55 289	(54 085)	-98%	55 289	
Interest		7 939	16 020	19 704	-	-	19 704	(19 704)	-100%	33 583	
Dividends		-	-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees		(456 662)	(831 570)	(834 593)	(48 476)	(365 123)	(834 593)	(469 470)	56%	(81 955)	
Interest		-	-	-	-	-	-	-	-	-	
Transfers and Subsidies		-	-	-	(100)	(1 126)	-	1 126	0%	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		536 667	59 301	59 960	34 999	39 496	59 960	20 464	34%	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		-	-	-	-	-	-	-	-	-	
Payments											
Capital assets		(51 537)	(84 254)	(95 065)	(6 941)	(33 425)	(95 065)	(61 640)	65%	79 933	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51 537)	(84 254)	(95 065)	(6 941)	(33 425)	(95 065)	(61 640)	65%	79 933	
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		24 635	-	-	10	135	-	135	0%	-	
Payments											
Repayment of borrowing		-	(2 740)	(2 740)	-	-	(2 740)	(2 740)	100%	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES		24 635	(2 740)	(2 740)	10	135	(2 740)	(2 875)	105%	-	
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at beginning:		509 765	(27 693)	(37 845)	28 068	6 206	(37 845)			804 620	
Cash/cash equivalents at month/year end:		142 742	227 290	227 290		226 802	227 290			226 802	
		652 507	199 597	189 446		233 007	189 446			1 031 421	

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second 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	191 276	233 008	191 276
Trade and other receivables from exchange transactions		77 124	44 957	44 957	114 901	44 957
Receivables from non-exchange transactions		17 508	45 608	45 608	18 109	45 608
Inventory		11 534	4 484	2 781	14 617	2 781
VAT		20 971	996	996	50 539	996
Other current assets		1 709	453	453	6 195	453
Total current assets		355 648	296 094	286 071	437 369	286 071
Non current assets						
Investment property		42 093	41 358	41 358	42 089	41 358
Property, plant and equipment		1 006 910	1 141 746	1 153 383	1 034 741	1 153 383
Heritage assets		550	550	550	550	550
Intangible assets		2 039	1 785	2 061	2 039	2 061
Total non current assets		1 051 592	1 185 439	1 197 352	1 079 419	1 197 352
TOTAL ASSETS		1 407 240	1 481 533	1 483 423	1 516 788	1 483 423
LIABILITIES						
Current liabilities						
Financial liabilities		36	2 050	2 050	36	2 050
Consumer deposits		12 158	11 549	11 549	12 491	11 549
Trade and other payables from exchange transactions		103 355	93 087	93 235	25 513	93 235
Trade and other payables from non-exchange transactions		7 049	6 092	(3 572)	34 568	(3 572)
Provision		30 618	37 979	37 979	23 094	37 979
VAT		9 070	3 449	3 449	45 925	3 449
Total current liabilities		162 285	154 205	144 690	141 627	144 690
Non current liabilities						
Financial liabilities		492	9 475	9 475	490	9 475
Provision		58 839	194 575	194 575	58 838	194 575
Other non-current liabilities		57 301	100 085	100 085	62 704	100 085
Total non current liabilities		116 632	304 136	304 136	122 032	304 136
TOTAL LIABILITIES		278 917	458 341	448 826	263 659	448 826
NET ASSETS	2	1 128 323	1 023 192	1 034 597	1 253 129	1 034 597
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 113 324	1 010 653	1 022 058	1 240 589	1 022 058
Reserves and funds		12 540	12 540	12 540	12 540	12 540
TOTAL COMMUNITY WEALTH/EQUITY	2	1 125 864	1 023 192	1 034 597	1 253 129	1 034 597

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q2 Second 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	YTD Variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
<u>Expenditure of multi-year capital appropriation</u>	1									
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-
1,3 - Financial Administration		-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	857	857	-	-	428	(428)	-100%	857
2,7 - Fire Services & Disaster Management		-	857	857	-	-	428	(428)	-100%	857
Vote 4 - Technical Services		53 369	31 613	40 692	1 124	12 504	32 203	(19 699)	-61%	40 692
4,2 - Electro Technical Services		4 236	1 100	1 300	165	165	650	(485)	-75%	1 300
4,3 - Water Storage & Distribution		13 838	-	3 871	745	2 453	1 936	518	27%	3 871
4,4 - Waste Water Management		7 955	-	3 808	-	-	1 904	(1 904)	-100%	3 808
4,5 - Waste Management		-	6 000	7 200	-	-	5 100	(5 100)	-100%	7 200
4,6 - Roads		27 340	24 513	24 513	213	9 886	22 613	(12 727)	-56%	24 513
Total multi-year capital expenditure		53 369	32 470	41 549	1 124	12 504	32 631	(20 127)	-62%	41 549
Capital expenditure - Municipal Vote										
<u>Expenditure of single-year capital appropriation</u>	1									
Vote 1 - Financial Services		179	180	161	11	102	81	22	27%	161
1,3 - Financial Administration		179	180	161	11	102	81	22	27%	161
Vote 2 - Community Services		7 397	1 758	4 022	115	1 951	1 999	(49)	-2%	4 022
2,1 - Director: Community Services		137	-	140	-	-	70	(70)	-100%	140
2,3 - Housing		-	500	500	-	-	500	(500)	-100%	500
2,4 - Libraries		124	-	-	-	-	-	-	-	-
2,8 - Environment & Licensing		-	-	24	-	21	12	9	72%	24
2,9 - Community Halls and Amenities		7 136	858	2 958	88	1 891	1 267	624	49%	2 958
2,10 - Local Economic Development		-	400	400	26	39	150	(111)	-74%	400
Vote 3 - Corporate Services		691	850	1 216	5	189	608	(419)	-69%	1 216
3,1 - Director: Corporate Services		194	-	118	5	63	59	4	8%	118
3,2 - Human Resources		-	-	275	-	-	138	(138)	-100%	275
3,4 - Information Technology		441	-	-	-	-	-	-	-	-
3,7 - Traffic and Protection Services		57	850	823	-	126	411	(286)	-69%	823
Vote 4 - Technical Services		25 554	34 007	33 673	4 835	11 852	14 710	(2 857)	-19%	33 673
4,1 - Director: Technical Services		79	-	39	-	7	20	(12)	-63%	39
4,2 - Electro Technical Services		591	3 391	3 391	-	-	-	-	-	3 391
4,3 - Water Storage & Distribution		1 065	19 358	13 783	354	2 067	6 842	(4 775)	-70%	13 783
4,4 - Waste Water Management		3 278	100	700	-	600	350	250	71%	700
4,5 - Waste Management		197	8 048	11 848	2 563	7 261	5 924	1 337	23%	11 848
4,6 - Roads		17 710	1 110	1 110	461	461	174	287	165%	1 110
4,9 - Public Toilets		1 284	-	-	-	-	-	-	-	-
4,10 - Mechanical Workshop		1 350	2 000	2 801	1 457	1 457	1 401	56	4%	2 801
Total single-year capital expenditure		33 821	36 795	39 072	4 965	14 094	17 398	(3 303)	(0)	39 072
Total Capital Expenditure		87 190	69 264	80 621	6 089	26 599	50 029	(23 430)	(0)	80 621

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote Description R thousands	Ref 1	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
Multi-Year expenditure appropriation	2									
Vote 1 - Financial Services		(124 698)	–	–	–	–	–	–	–	–
Vote 2 - Community Services		–	857	857	–	–	428	(428)	-100%	857
Vote 4 - Technical Services		53 369	31 613	40 692	1 124	12 504	32 203	(19 699)	-61%	40 692
Total Capital Multi-year expenditure	4,7	(71 329)	32 470	41 549	1 124	12 504	32 631	(20 127)	-62%	41 549
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		179	180	161	11	102	81	22	27%	161
Vote 2 - Community Services		7 397	1 758	4 022	115	1 951	1 999	(49)	-2%	4 022
Vote 3 - Corporate Services		691	850	1 216	5	189	608	(419)	-69%	1 216
Vote 4 - Technical Services		25 554	34 007	33 673	4 835	11 852	14 710	(2 857)	-19%	33 673
Total Capital single-year expenditure	4	33 821	36 795	39 072	4 965	14 094	17 398	(3 303)	-19%	39 072
Total Capital Expenditure	3	(37 508)	69 264	80 621	6 089	26 599	50 029	(23 430)	-47%	80 621
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		(122 089)	2 180	3 535	1 472	1 630	1 767	(138)	-8%	3 535
Executive and council		409	–	67	–	58	33	25	75%	67
Finance and administration		(122 498)	2 180	3 468	1 472	1 571	1 734	(163)	-9%	3 468
<i>Community and public safety</i>		7 086	5 064	7 137	88	2 017	3 607	(1 590)	-44%	7 137
Community and social services		160	2 000	2 000	–	–	1 000	(1 000)	-100%	2 000
Sport and recreation		6 870	858	2 958	88	1 891	1 267	624	49%	2 958
Public safety		57	1 707	1 679	–	126	840	(714)	-85%	1 679
Housing		–	500	500	–	–	500	(500)	-100%	500
<i>Economic and environmental services</i>		45 050	26 023	26 023	700	10 385	22 937	(12 552)	-55%	26 023
Planning and development		–	400	400	26	39	150	(111)	-74%	400
Road transport		45 050	25 623	25 623	674	10 346	22 787	(12 441)	-55%	25 623
<i>Trading services</i>		32 444	39 997	48 483	3 892	14 687	23 996	(9 309)	-39%	48 483
Energy sources		4 827	6 491	7 248	230	2 285	1 928	357	19%	7 248
Water management		14 903	19 358	17 678	1 100	4 541	8 789	(4 248)	-48%	17 678
Waste water management		12 517	100	4 508	–	600	2 254	(1 654)	-73%	4 508
Waste management		197	14 048	19 048	2 563	7 261	11 024	(3 763)	-34%	19 048
Total Capital Expenditure - Functional Classification	3	(37 508)	73 264	85 177	6 153	28 719	52 307	(23 588)	-45%	85 177
Funded by:										
National Government		41 976	25 175	28 346	2 885	8 885	12 477	(3 592)	-29%	28 346
Provincial Government		22 759	21 566	23 211	–	9 097	21 538	(12 441)	-58%	23 211
District Municipality		762	600	1 973	461	587	686	(100)	-15%	1 973
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		197	–	256	–	150	128	22	17%	256
Transfers recognised - capital	6	65 693	47 342	53 787	3 346	18 718	34 830	(16 111)	-46%	53 787
Borrowing		–	9 000	10 000	–	2 063	6 500	(4 437)	-68%	10 000
Internally generated funds		21 496	16 923	21 391	2 807	7 937	10 977	(3 040)	-28%	21 391
Total Capital Funding	7	87 190	73 264	85 177	6 153	28 719	52 307	(23 588)	-45%	85 177

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second 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	34 071	262 168	286 101	(23 933)	-8%	572 203
Service charges - Electricity		311 865	399 102	399 102	19 973	161 505	199 551	(38 047)	-19%	399 102
Service charges - Water		45 356	53 000	53 000	3 803	22 185	26 500	(4 315)	-16%	53 000
Service charges - Waste Water Management		48 851	33 059	33 059	2 479	27 508	16 530	10 979	66%	33 059
Service charges - Waste management		31 185	31 315	31 315	2 831	17 268	15 657	1 611	10%	31 315
Sale of Goods and Rendering of Services		5 460	5 272	5 272	695	2 301	2 636	(335)	-13%	5 272
Agency services		4 611	4 461	4 461	267	2 602	2 231	371	17%	4 461
Interest		-	10	10	-	-	5	(5)	-100%	10
Interest earned from Receivables		22 715	23 503	23 503	2 593	14 974	11 751	3 222	27%	23 503
Interest earned from Current and Non Current Assets		14 390	12 444	16 127	1 029	11 166	8 064	3 103	38%	16 127
Rent on Land		-	26	26	-	-	13	(13)	-100%	26
Rental from Fixed Assets		4 786	4 648	4 648	347	2 325	2 324	1	0%	4 648
Operational Revenue		8 063	1 679	1 679	55	335	839	(505)	-60%	1 679
Non-Exchange Revenue		265 750	289 262	292 480	54 453	188 687	146 240	42 447	29%	292 480
Property rates		98 157	105 353	105 353	5 270	69 499	52 676	16 823	32%	105 353
Surcharges and Taxes		9 980	7 290	8 129	433	1 887	4 065	(2 177)	-54%	8 129
Fines, penalties and forfeits		8 487	11 194	11 194	1 609	5 936	5 597	339	6%	11 194
Licence and permits		1 145	2 327	2 327	63	564	1 164	(599)	-52%	2 327
Transfer and subsidies - Operational		142 534	158 793	161 172	46 416	107 147	80 586	26 561	33%	161 172
Interest		2 822	3 566	3 566	396	2 015	1 783	232	13%	3 566
Operational Revenue		2 625	739	739	267	1 637	370	1 268	343%	739
Total Revenue (excluding capital transfers and contributions)		763 033	857 781	864 683	88 524	450 855	432 342	18 514	4%	864 683
Expenditure By Type										
Employee related costs		217 107	257 116	257 648	17 201	118 128	128 824	(10 696)	-8%	257 648
Remuneration of councillors		10 766	11 983	11 983	924	5 849	5 992	(143)	-2%	11 983
Bulk purchases - electricity		279 960	360 544	360 544	17 741	116 656	180 272	(63 616)	-35%	360 544
Inventory consumed		18 504	18 512	20 199	1 690	11 314	10 100	1 215	12%	20 199
Debt impairment		57 793	64 475	64 475	21 427	21 427	32 237	(10 811)	-34%	64 475
Depreciation and amortisation		33 070	54 369	54 369	2	3	27 184	(27 181)	-100%	54 369
Interest		9 895	9 535	9 535	-	-	4 768	(4 768)	-100%	9 535
Contracted services		50 689	64 652	63 457	5 197	24 758	31 729	(6 971)	-22%	63 457
Transfers and subsidies		2 208	8 918	9 263	99	1 168	4 631	(3 463)	-75%	9 263
Irrecoverable debts written off		2 200	-	-	4	63	-	63	-	-
Operational costs		44 956	56 396	56 967	3 908	24 224	28 484	(4 259)	-15%	56 967
Losses on Disposal of Assets		838	-	-	-	-	-	-	-	-
Other Losses		-	6 237	6 237	-	-	3 119	(3 119)	-100%	6 237
Total Expenditure		727 987	912 737	914 679	68 193	323 590	457 339	(133 749)	-29%	914 679
Surplus/(Deficit)		35 045	(54 955)	(49 995)	20 331	127 265	(24 998)	152 262	(0)	(49 995)
Transfers and subsidies - capital (monetary allocations)		65 693	46 921	53 366	-	0	26 383	(26 382)	(0)	53 366
Surplus/(Deficit) after capital transfers & contributions		100 739	(8 035)	3 370	20 331	127 265	1 385			3 370
Surplus/(Deficit) after income tax		100 739	(8 035)	3 370	20 331	127 265	1 385			3 370
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		100 739	(8 035)	3 370	20 331	127 265	1 385			3 370
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		100 739	(8 035)	3 370	20 331	127 265	1 385			3 370

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q2 Second 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	YTD Variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - Financial Services	1	131 023	133 121	137 280	7 241	85 243	68 640	16 603	24%	137 280
1.2 - Income		98 611	105 563	105 563	5 302	69 385	52 782	16 604	31%	105 563
1.3 - Financial Administration		32 362	27 206	31 365	1 938	15 837	15 682	154	1%	31 365
1.4 - Credit Control		(2)	270	270	—	—	135	(135)	-100%	270
1.5 - Supply Chain & Expenditure		52	82	82	1	21	41	(20)	-49%	82
Vote 2 - Community Services		150 347	164 312	165 832	47 112	112 195	82 866	29 329	35%	165 832
2.2 - Cemeteries		178	254	254	8	77	127	(50)	-40%	254
2.3 - Housing		482	6 269	6 269	44	297	3 135	(2 838)	-91%	6 269
2.4 - Libraries		10 788	10 025	10 025	899	5 220	5 012	208	4%	10 025
2.5 - Resorts & Swimming Pools		6 542	6 900	6 900	653	3 159	3 450	(292)	-8%	6 900
2.6 - Social Services		124 226	139 300	139 300	45 496	103 173	69 650	33 523	48%	139 300
2.7 - Fire Services & Disaster Management		29	864	864	—	9	432	(422)	-98%	864
2.8 - Environment & Licensing		603	143	1 635	2	96	818	(722)	-88%	1 635
2.9 - Community Halls and Amenities		6 985	275	275	11	165	137	27	20%	275
2.10 - Local Economic Development		513	283	310	—	—	105	(105)	-100%	310
Vote 3 - Corporate Services		13 547	17 166	17 614	1 933	8 956	8 807	149	2%	17 614
3.2 - Human Resources		374	639	889	—	40	445	(405)	-91%	889
3.3 - Administration		0	10	10	—	—	5	(5)	-100%	10
3.5 - Marketing & Communication		—	5	5	—	—	3	(3)	-100%	5
3.7 - Traffic and Protection Services		13 139	16 330	16 529	1 930	8 903	8 264	639	8%	16 529
3.8 - Tourism		—	150	150	—	—	75	(75)	-100%	150
3.9 - Council Cost		33	31	31	3	14	15	(2)	-12%	31
Vote 4 - Technical Services		532 342	588 653	595 555	32 197	244 160	297 527	(53 368)	-18%	595 555
4.1 - Director: Technical Services		—	—	256	—	—	128	(128)	-100%	256
4.2 - Electro Technical Services		315 576	402 787	402 787	20 202	161 305	201 393	(40 089)	-20%	402 787
4.3 - Water Storage & Distribution		75 496	63 463	67 334	4 964	28 956	33 667	(4 711)	-14%	67 334
4.4 - Waste Water Management		63 082	38 729	40 304	3 170	31 509	20 152	11 357	56%	40 304
4.5 - Waste Management		40 720	39 410	40 610	3 581	21 637	20 305	1 332	7%	40 610
4.6 - Roads		34 568	42 683	42 683	—	1	21 092	(21 091)	-100%	42 683
4.8 - Town Planning & Building Control		2 090	1 580	1 580	279	753	790	(38)	-5%	1 580
4.9 - Public Toilets		812	—	—	—	—	—	—	—	—
Vote 5 - Municipal Manager		1 595	1 451	1 768	42	302	884	(582)	-66%	1 768
5.2 - Performance & Project Management		965	997	1 314	—	—	657	(657)	-100%	1 314
5.3 - Property & Legal Services		630	454	454	42	302	227	75	33%	454
Total Revenue by Vote	2	828 853	904 702	918 049	88 524	450 856	458 724	(7 869)	-2%	918 049
Expenditure by Vote										
Vote 1 - Financial Services	1	33 269	62 909	62 506	6 011	17 805	31 253	(13 447)	-43%	62 506
1.1 - Director: Finance		1 756	2 287	2 302	167	910	1 151	(241)	-21%	2 302
1.2 - Income		7 638	23 231	23 206	3 444	4 523	11 603	(7 080)	-61%	23 206
1.3 - Financial Administration		13 177	16 751	16 357	1 497	7 011	8 178	(1 167)	-14%	16 357
1.4 - Credit Control		3 776	11 364	11 364	260	1 676	5 682	(4 006)	-71%	11 364
1.5 - Supply Chain & Expenditure		6 921	9 276	9 276	643	3 686	4 638	(953)	-21%	9 276
Vote 2 - Community Services		79 604	101 160	103 428	6 631	39 733	51 714	(11 981)	-23%	103 428
2.1 - Director: Community Services		341	396	396	43	294	198	97	49%	396
2.2 - Cemeteries		3 925	4 489	4 509	308	1 800	2 255	(455)	-20%	4 509
2.3 - Housing		4 801	11 667	11 644	379	2 341	5 822	(3 481)	-60%	11 644
2.4 - Libraries		13 988	15 093	15 093	1 166	6 764	7 547	(782)	-10%	15 093
2.5 - Resorts & Swimming Pools		13 007	14 662	14 562	1 228	6 615	7 281	(666)	-9%	14 562
2.6 - Social Services		5 635	9 272	9 139	526	3 032	4 570	(1 537)	-34%	9 139
2.7 - Fire Services & Disaster Management		9 917	12 081	12 081	672	4 784	6 040	(1 256)	-21%	12 081
2.8 - Environment & Licensing		1 422	1 474	3 649	145	1 050	1 824	(775)	-42%	3 649
2.9 - Community Halls and Amenities		24 593	29 849	30 058	2 005	12 116	15 029	(2 913)	-19%	30 058
2.10 - Local Economic Development		1 975	2 177	2 298	159	936	1 149	(213)	-19%	2 298

WC022: 2023/24 SECTION 52 QUARTERLY (Q2) REPORT

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	YTD Variance %	Full Year Forecast
Vote 3 - Corporate Services		77 213	121 674	121 894	4 150	41 444	60 947	(19 503)	-32%	121 894
3,1 - Director: Corporate Services		2 277	2 613	2 613	179	1 081	1 307	(226)	-17%	2 613
3,2 - Human Resources		13 949	32 405	32 652	(1 391)	7 680	16 326	(8 646)	-53%	32 652
3,3 - Administration		12 482	17 594	17 577	1 234	6 256	8 788	(2 532)	-29%	17 577
3,4 - Information Technology		4 553	5 378	5 378	163	2 605	2 689	(84)	-3%	5 378
3,5 - Marketing & Communication		4 172	4 781	4 781	324	1 936	2 390	(454)	-19%	4 781
3,6 - Thusong Centre		523	541	541	54	307	271	36	13%	541
3,7 - Traffic and Protection Services		21 123	38 918	38 897	2 341	13 458	19 448	(5 990)	-31%	38 897
3,8 - Tourism		900	1 098	1 098	-	549	549	(0)	0%	1 098
3,9 - Council Cost		17 235	18 348	18 358	1 244	7 572	9 179	(1 607)	-18%	18 358
Vote 4 - Technical Services		512 083	610 926	610 730	49 088	210 556	305 365	(94 810)	-31%	610 730
4,1 - Director: Technical Services		2 317	2 311	2 311	201	1 123	1 155	(32)	-3%	2 311
4,2 - Electro Technical Services		311 782	398 930	398 830	22 027	132 550	199 415	(66 865)	-34%	398 830
4,3 - Water Storage & Distribution		53 258	51 425	51 932	10 259	22 318	25 966	(3 648)	-14%	51 932
4,4 - Waste Water Management		41 937	37 970	37 222	6 349	16 266	18 611	(2 345)	-13%	37 222
4,5 - Waste Management		55 943	70 941	70 921	7 490	20 337	35 460	(15 123)	-43%	70 921
4,6 - Roads		27 328	28 202	28 356	1 383	9 089	14 178	(5 089)	-36%	28 356
4,7 - Storm Water Management		8 292	8 789	8 774	530	3 529	4 387	(858)	-20%	8 774
4,8 - Town Planning & Building Control		5 246	6 225	6 228	449	2 836	3 114	(278)	-9%	6 228
4,9 - Public Toilets		1 681	1 924	1 920	115	831	960	(129)	-13%	1 920
4,10 - Mechanical Workshop		4 299	4 209	4 236	284	1 675	2 118	(442)	-21%	4 236
Vote 5 - Municipal Manager		13 289	16 067	16 120	1 407	8 537	8 060	477	6%	16 120
5,1 - Municipal Manager		4 243	3 961	3 961	301	2 139	1 980	158	8%	3 961
5,2 - Performance & Project Management		2 628	3 032	3 032	233	1 422	1 516	(94)	-6%	3 032
5,3 - Property & Legal Services		1 558	2 939	2 924	185	1 206	1 462	(256)	-17%	2 924
5,4 - Internal Audit		2 518	3 002	3 002	422	2 341	1 501	840	56%	3 002
5,5 - IDP		2 341	3 133	3 201	266	1 429	1 601	(171)	-11%	3 201
Total Expenditure by Vote	2	715 458	912 737	914 679	67 286	318 075	457 339	(139 264)	(0)	914 679
Surplus/ (Deficit) for the year	2	113 395	(8 035)	3 370	21 238	132 781	1 385	131 395	0	3 370

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

Description R thousands	Ref 1	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	
Revenue - Functional											
Governance and administration		132 757	136 529	141 195	7 443	86 574	70 597	15 976	23%	141 195	
Executive and council		33	31	287	3	14	144	(130)	-90%	287	
Finance and administration		132 724	136 498	140 907	7 440	86 560	70 454	16 106	23%	140 907	
Internal audit		—	—	—	—	—	—	—	—	—	
Community and public safety		162 177	180 091	180 290	49 025	120 867	90 145	30 722	34%	180 290	
Community and social services		135 409	149 753	149 753	46 413	108 583	74 876	33 706	45%	149 753	
Sport and recreation		13 311	6 956	6 956	654	3 211	3 478	(267)	-8%	6 956	
Public safety		13 168	17 193	17 392	1 930	8 912	8 696	216	2%	17 392	
Housing		289	6 189	6 189	28	161	3 094	(2 934)	-95%	6 189	
Health		—	—	—	—	—	—	—	—	—	
Economic and environmental services		38 850	45 791	47 627	288	804	23 514	(22 710)	-97%	47 627	
Planning and development		3 791	3 097	3 442	288	803	1 671	(868)	-52%	3 442	
Road transport		34 568	42 683	42 683	—	1	21 092	(21 091)	-100%	42 683	
Environmental protection		491	10	1 502	—	—	751	(751)	-100%	1 502	
Trading services		494 830	542 009	548 654	31 767	242 516	274 327	(31 812)	-12%	548 654	
Energy sources		314 721	400 702	400 702	20 052	160 415	200 351	(39 936)	-20%	400 702	
Water management		75 496	63 463	67 334	4 964	28 956	33 667	(4 711)	-14%	67 334	
Waste water management		63 893	38 364	39 939	3 170	31 509	19 970	11 539	58%	39 939	
Waste management		40 720	39 480	40 680	3 581	21 636	20 340	1 296	6%	40 680	
Other	4	111	283	283	2	96	141	(46)	-32%	283	
Total Revenue - Functional	2	828 726	904 702	918 049	88 524	450 856	458 724	(7 869)	-2%	918 049	
Expenditure - Functional											
Governance and administration		116 623	161 851	161 700	10 314	60 489	80 850	(20 361)	-25%	161 700	
Executive and council		28 044	29 907	29 932	2 168	13 291	14 966	(1 675)	-11%	29 932	
Finance and administration		86 060	128 942	128 766	7 725	44 857	64 383	(19 526)	-30%	128 766	
Internal audit		2 518	3 002	3 002	422	2 341	1 501	840	56%	3 002	
Community and public safety		96 659	135 513	135 559	8 643	50 952	67 780	(16 828)	-25%	135 559	
Community and social services		27 275	32 794	33 283	2 463	13 922	16 641	(2 719)	-16%	33 283	
Sport and recreation		33 574	40 127	39 728	2 787	16 446	19 864	(3 418)	-17%	39 728	
Public safety		30 991	50 926	50 905	3 014	18 243	25 452	(7 210)	-28%	50 905	
Housing		4 820	11 667	11 644	379	2 341	5 822	(3 481)	-60%	11 644	
Health		—	—	—	—	—	—	—	—	—	
Economic and environmental services		41 089	44 187	46 614	2 619	16 714	23 307	(6 593)	-28%	46 614	
Planning and development		12 190	14 566	14 664	1 092	6 576	7 332	(756)	-10%	14 664	
Road transport		27 483	28 202	28 356	1 383	9 089	14 178	(5 089)	-36%	28 356	
Environmental protection		1 416	1 419	3 593	145	1 049	1 796	(748)	-42%	3 593	
Trading services		472 710	570 032	569 652	46 617	194 886	284 826	(89 940)	-32%	569 652	
Energy sources		316 120	403 519	403 420	22 414	135 019	201 710	(66 691)	-33%	403 420	
Water management		53 258	51 024	51 531	10 259	22 318	25 766	(3 447)	-13%	51 531	
Waste water management		47 299	44 548	43 780	6 454	17 212	21 890	(4 678)	-21%	43 780	
Waste management		56 034	70 941	70 921	7 490	20 337	35 460	(15 123)	-43%	70 921	
Other		907	1 154	1 154	—	550	577	(27)	-5%	1 154	
Total Expenditure - Functional	3	727 987	912 737	914 679	68 193	323 590	457 339	(133 749)	-29%	914 679	
Surplus/ (Deficit) for the year			100 739	(8 035)	3 370	20 331	127 265	1 385	125 880	9086%	3 370

WITZENBERG MUNICIPALITY

Report: Expenditure on Staff & Councillor Benefits - Year-To-Date Quarter 2

(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	150 132 145	71 771 184	47,81%
66(b)	Contributions to pension funds and medical aid	33 631 704	33 631 704	15 959 267	47,45%
66(c)	Travel, accommodation and subsistence	8 338 754	8 338 754	3 772 903	45,25%
66(d)	Housing benefits and allowances	1 397 349	1 397 349	626 355	44,82%
66(e)	Overtime	18 327 147	18 335 647	8 996 528	49,07%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	45 832 705	45 812 798	17 002 191	37,11%
Sub - Total (Staff Benefits)		R 257 116 115	R 257 648 397	R 118 128 429	45,85%
Councillor Benefits					
MAY	Mayor	816 509	816 509	460 980	56,46%
DM	Deputy Mayor	730 797	730 797	307 477	42,07%
SP	Speaker	713 000	713 000	317 336	44,51%
MCM	Mayoral Committee members	2 612 034	2 612 034	1 169 360	44,77%
CLLR	Other Councillors	7 110 756	7 110 756	3 593 680	50,54%
WARD	Ward Committee Allowance	1 109 560	1 109 560	697 000	62,82%
Sub - Total (Councillors' Benefits)		13 092 656	13 092 656	6 545 833	50,00%
Total Councillor and Staff Benefits		R 270 208 771	R 270 741 053	R 124 674 262	46,05%

MUNICIPALITY WITZENBERG

**Report: Withdrawals from Municipal Bank Accounts
Quarter ending December 2023**

WC022: 2023/24 SECTION 52 QUARTERLY (Q2) REPORT

Total Cost Savings Disclosure for the Quarter ended: December 2023

Measures	Adj Budget	July	August	September	October	November	December	Q1	Q2	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	20 521 633	345 567	1 419 925	1 118 159	2 413 208	1 113 712	1 683 123	2 883 651	1 129 306	4 012 956	2 024 338	-1 988 618
Vehicles used for political office -bearers	23 351	-	-	681	767	5 886	1 616	681	8 269	8 950	9 556	607
Travel and subsistence	1 365 281	82 709	72 327	69 344	105 962	114 693	101 934	224 380	322 589	546 969	691 762	144 793
Domestic Accomodation	303 786	1 300	14 519	2 365	23 032	20 165	27 934	18 184	71 131	89 315	29 383	-59 931
Sponsorships, events and catering	1 059 619	41 779	3 753	30 260	31 495	41 408	-	75 791	72 903	148 693	67 089	-81 605
Communication	3 768 858	-1 272	422 116	88 060	374 430	184 003	444 616	508 903	1 003 050	1 511 953	1 456 888	-55 065
Other Related Expenditure Items	2 378 523	57 860	215 241	67 919	120 873	167 432	109 723	341 020	398 028	739 048	705 052	-43 271
TOTAL	29 421 051	527 942	2 147 879	1 376 789	3 069 768	1 647 298	2 368 946	4 052 610	3 005 274	7 057 884	4 984 068	-2 083 091

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

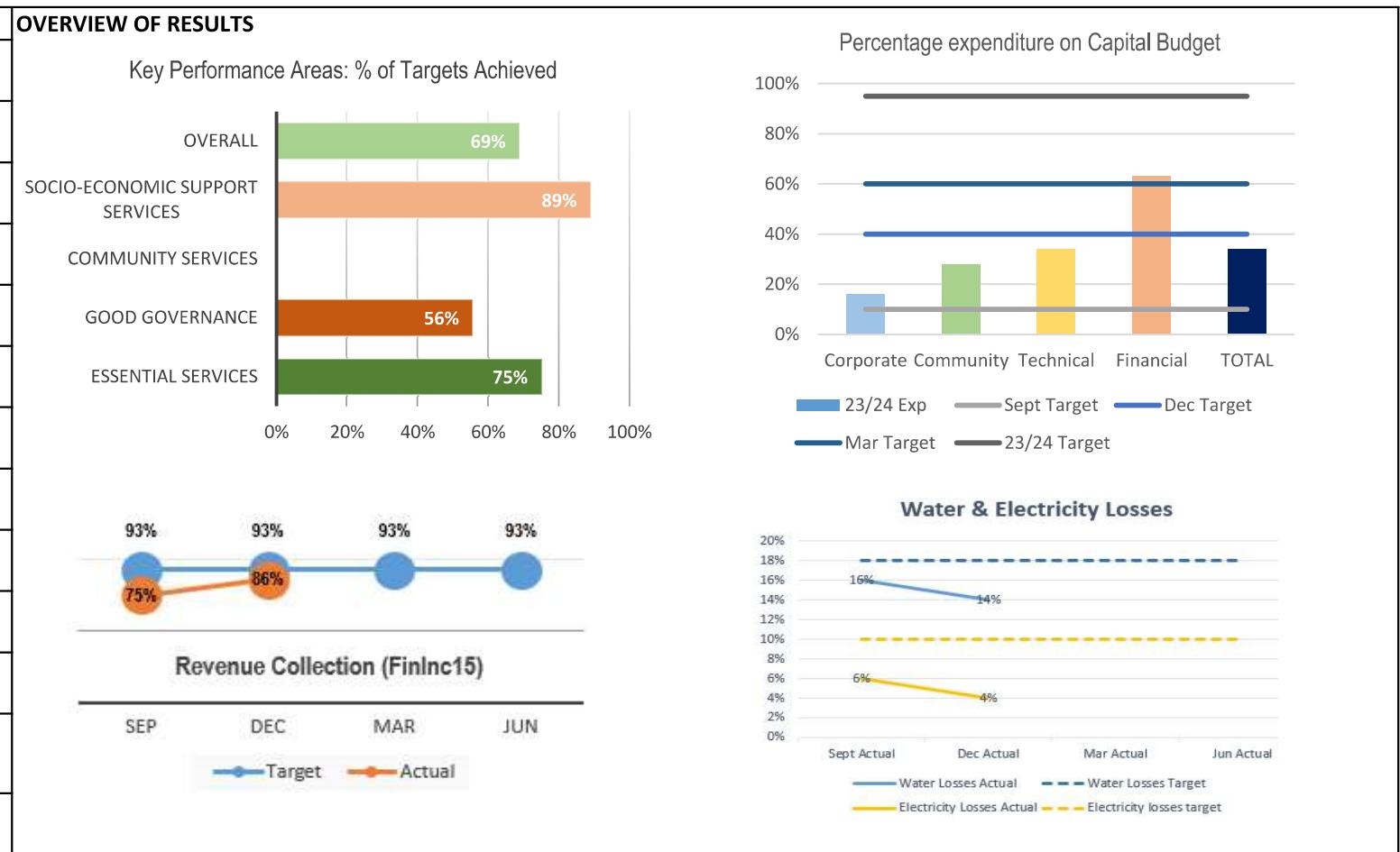
Summary of Budget Virements for the Quarter ended : December 2023

Municipal Vote	R	Net Movement
Financial Services	592 864	To
Community Services	(902 626)	From()
Corporate Services	46 000	To
Technical Services	200 762	To
Municipal Manager	63 000	To
<hr/>		
<u>0,00</u>		



SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN		REPORT ON STRATEGIC / TOP LAYER RESULTS	
		2023/24	QUARTER 2 / MID-YEAR
<p>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.</p>			

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KEY PERFORMANCE AREA:		Essential Services				
STRATEGIC OBJECTIVE:		Sustainable provision & maintenance of basic infrastructure				
Ref	Key Performance Indicator	Annual Target	2nd Quarter Target	2nd Quarter Results	Reason if target not achieved	Corrective measures
TecDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department	98%	40%	36%	The maximum amount of the bid of the streets reseal project, was reached earlier than expected (due to higher than expected cpa), therefore the reseal work could not be completed as planned.	The bid of the streets reseal project to be awarded.
TecDir3	% Expenditure on Capital Budget by Technical Directorate	95%	40%	34%	Council did not decide on the positions of the drop-offs, therfore no expenditure, hooklift truck not delivered as promised by supplier, inep electrification project in Vrededes not removed from budget,	Council to decide on the positions of the drop-offs, hooklift truck to be delivered during February, inep electrification project in Vrededes to be removed from budget.
WS1.11(Cir88)	Number of new sewer connections meeting minimum standards	10	4	53	Reason for over achievement - 42 new chemical toilets placed at informal settlements adding to 11 new conventional connections.	Target to be adjusted
WS2.11(Cir88)	Number of new water connections meeting minimum standards	10	4	18	Reason for over achievement - 4 new water stand pipes placed at informal settlements adding to 14 new conventional connections.	Target to be adjusted
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	4	221	Reason for over-achievement - implementation of Revenue Enhancement Strategy has resulted in a significant increase in applications mainly because of stricter control over illegal connections.	Target to be adjusted
FinInc28	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at	13465	13465	11873	The target was determined on all refuse customers. The indicator however measures only residential customers.	Target to be adjusted to only residential customers.
TecWat20	Percentage unaccounted water losses	18%	18%	14%		
TecEl37	Percentage unaccounted electricity losses.	10%	11%	4%	Stats provided is up to November 2023. December consumption will only be available end of January 2024. This value will then be revised accordingly. It is to be noted also that Bon Chretien had a VT Fail between September and October. Ceres substation had a CT replacement as well. All these events affect which also affects the meter readings.	Eskom will be submitting an adjusted bill for December with the January invoice.
TecRo7	Kilometres of roads upgraded & rehabilitated	No target	0	0		

KEY PERFORMANCE AREA:		Essential Services				
STRATEGIC OBJECTIVE:		Provide for the needs of informal settlements through improved services				
Ref	Key Performance Indicator	Annual Target	2nd Quarter Target	2nd Quarter Results	Reason if target not achieved	Corrective measures
TecDir2	Number of subsidised serviced sites developed.	No target	0	N/A		
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:		Governance				
STRATEGIC OBJECTIVE:		Support Institutional Transformation & Development				
Ref	Key Performance Indicator	Annual Target	2nd Quarter Target	2nd Quarter Results	Reason if target not achieved	Corrective measures
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	35%	48%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	2	2		

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		Ensure Financial Viability				
Ref	Key Performance Indicator	Annual Target	2nd Quarter Target	2nd Quarter Results	Reason if target not achieved	Corrective measures
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	350	350	NA	The municipality do not have any loans currently and therefor a ratio can not be determined.	New loan will be taken up in the latter part of the year.
FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8	4		
FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	92%	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%	86%	Debt Collection remains a challenge. The non payment of service in for eg eskom areas are attributing to the low collectin rate.	Stringent implementation of credit control, debt collection policy, including implementation of auxilie payments for defaulters
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	40%	36%	Refer to TecDir1 and ComDir1 for detailed explanations per directorate.	
MM2	Percentage spend of capital budget for the whole of the municipality.	95%	40%	34%	A number of roll-over projects included in the budget was not approved and will be removed with the adjustment budget process. This will have significant impact on expenditure percentage. Refer to TecDir1 and ComDir1 for detailed explanations per directorate.	Remove unapproved roll-over projects with adjustment budget.

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		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	2nd Quarter Target	2nd Quarter Results	Reason if target not achieved	Corrective measures
MMIDP9	Number of IDP community engagements held.	14	7	7		
ComSoc49	Number of meetings with inter-governmental partners.	12	6	7		

KEY PERFORMANCE AREA:		Communal Services				
STRATEGIC OBJECTIVE:		Provide & maintain facilities that make citizens feel at home.				
Ref	Key Performance Indicator	Annual Target	2nd Quarter Target	2nd Quarter Results	Reason if target not achieved	Corrective measures
ComAm34	Analysis report on customer satisfaction questionnaires on community facilities.	1 Report	0	0		
ComDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Community Department.	98%	40%	30%	The under expenditure to achieve 40% target amounts to R 61 000. Reason mainly due to delay in appointment process.	Finalisation of service providers appointments.
ComDir2	Percentage expenditure on Capital Budget by Community Directorate	95%	40%	28%	Fencing of Trichardtstr flats (R0,5m) - contractor appointed, surplus funds to be transferred with adjustment budget. Nduli Library (R2m) - draft plans completed, additional funding to be sourced. Consider budget decrease on adjustment budget. Rescue equipment (R0,86m) - to be procured through national (RT) tender which is being finalised.	Accelerate expenditure and decrease budget of Nduli Library with adjustment budget.

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Support the poor & vulnerable through programmes & policy				
Ref	Key Performance Indicator	Annual Target	2nd Quarter Target	2nd Quarter Results	Reason if target not achieved	Corrective measures
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	4500	4500	3153		
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	5%	2%	3%	The quarterly target was calculated using only the expected budget for a 6 months period and should have been the annual budget. The annual target is achieved.	Quarterly targets to be adjusted.
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	200	375		
ComSoc 42	Number of engagements with target groups with the implementation of social development programmes.	20	10	13		
ComHS14	Number of housing opportunities provided per year.	No Target	0	0		
ComHS15	Number of Rental Stock transferred	30	10	0	New service provider appointed in December 2023 after previous procurement process was unsuccessful.	New contracts will be signed with approved beneficiaries and send to newly appointed service provider. Target to be adjusted.

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Create an enabling environment to attract investment & support local economy.				
Ref	Key Performance Indicator	Annual Target	2nd Quarter Target	2nd Quarter Results	Reason if target not achieved	Corrective measures
ComLed19	Bi-annual report on investment incentives implemented.	2 Reports	1	1		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	2	2		
ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	4 Reports	2	2		
LED3.11	Average time taken to finalise business license applications	5 days	3	2		