



2023/2024
Quarterly Budget Statement Report
Section 52(d) - 3rd Quarter
1 January 2024 to 31 March 2024

Financial data is in respect of the period
1 July 2023 to 31 March 2024

Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

CFO – Chief Financial Officer / Director: Finance

DORA – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

Glossary (Continued)

MIG – Municipal Infrastructure Grant

MPRA – Municipal Property Rates Act (No 6 of 2004).

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

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

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

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

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

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

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

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

Section 66 reads as follow:

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

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*
- (c) travel, motor car, accommodation, subsistence and other allowances;*
- (d) housing benefits and allowances;*
- (e) overtime payments;*
- (f) loans and advances; and*
- (g) any other type of benefit or allowance related to staff."*

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

Quarterly reports on implementation of budget

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

Publication of quarterly reports on implementation of budget

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

PART 1 - IN-YEAR REPORT

Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
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 March 2024. I do submit this report to comply with the relevant legislation.

The year-to-date recovery rate for the year, excluding traffic fines, is 87%. The annual target for debt collection is 94%. The collection of outstanding government debt remains a challenge.

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 of a Front-end loader of R2.8m and a 10 Ton Hook Lift Truck of R2.4m which will be utilised to improve waste and refuse removal.

Eskom's inability to increase the electricity supply to the municipality remains a key challenge as it is hampering local economic development and the resulting job opportunities which could be realised from such developments. This has a negative impact on the growth and expansion of the local economy.



COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

WC022 - SECTION 52d QUARTERLY REPORT - Q3

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.



**MR D NASSON
MUNICIPAL MANAGER
WITZENBERG MUNICIPALITY**

FINANCIAL REPORT

For the period 1 July 2023 to 30 March 2024, 68.97% of the budgeted operational revenue was raised. The revenue is expected to increase over the last three months due to seasonal consumption of water and electricity of the large consumers.

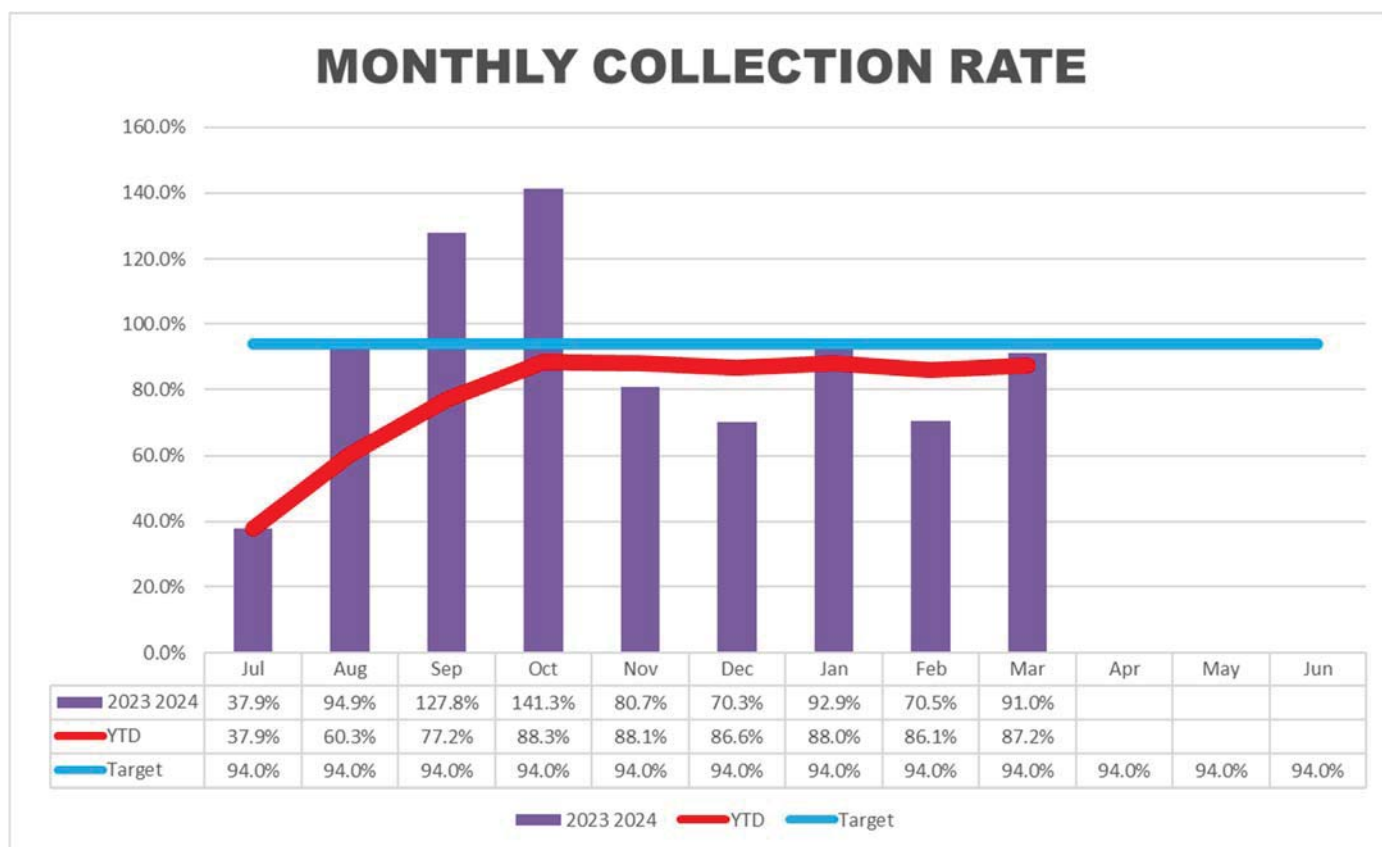
The collection rate of debtors is a challenge as only 87% of the debits raised were collected for the period under review, while the target is 94%.

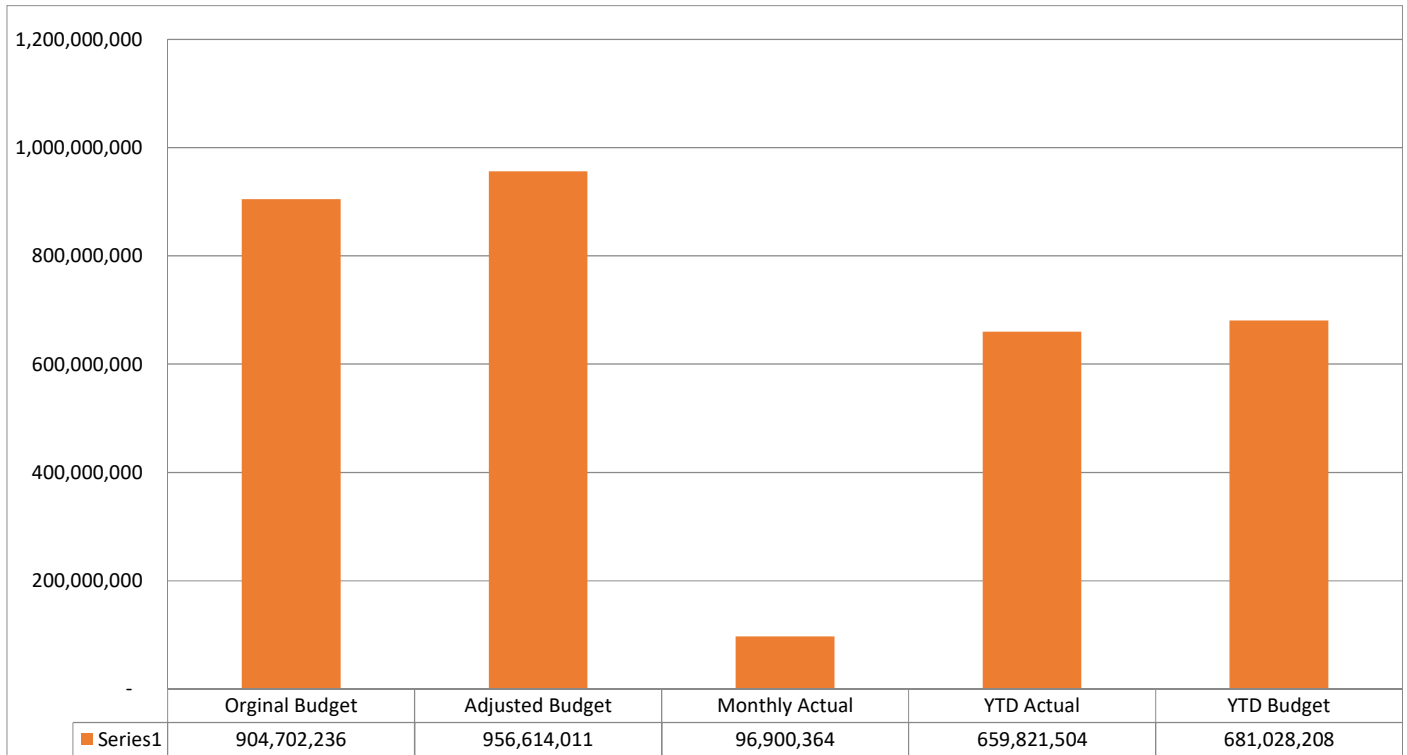
Only 51.91% of the budgeted operational expenditure was incurred during the reporting period. The Eskom account for the last month of the reporting period is not included in the actual expenditure as the account was only received after the reporting period end. The bulk purchases of electricity are expected to increase over the remaining months.

The exact provision for impairment of debtors will only be determined after the financial year end, the final amount is expected to be more than the in-year calculations.

The 48.67% of the budgeted capital expenditure that was incurred is a concern as it may negatively impact service delivery.

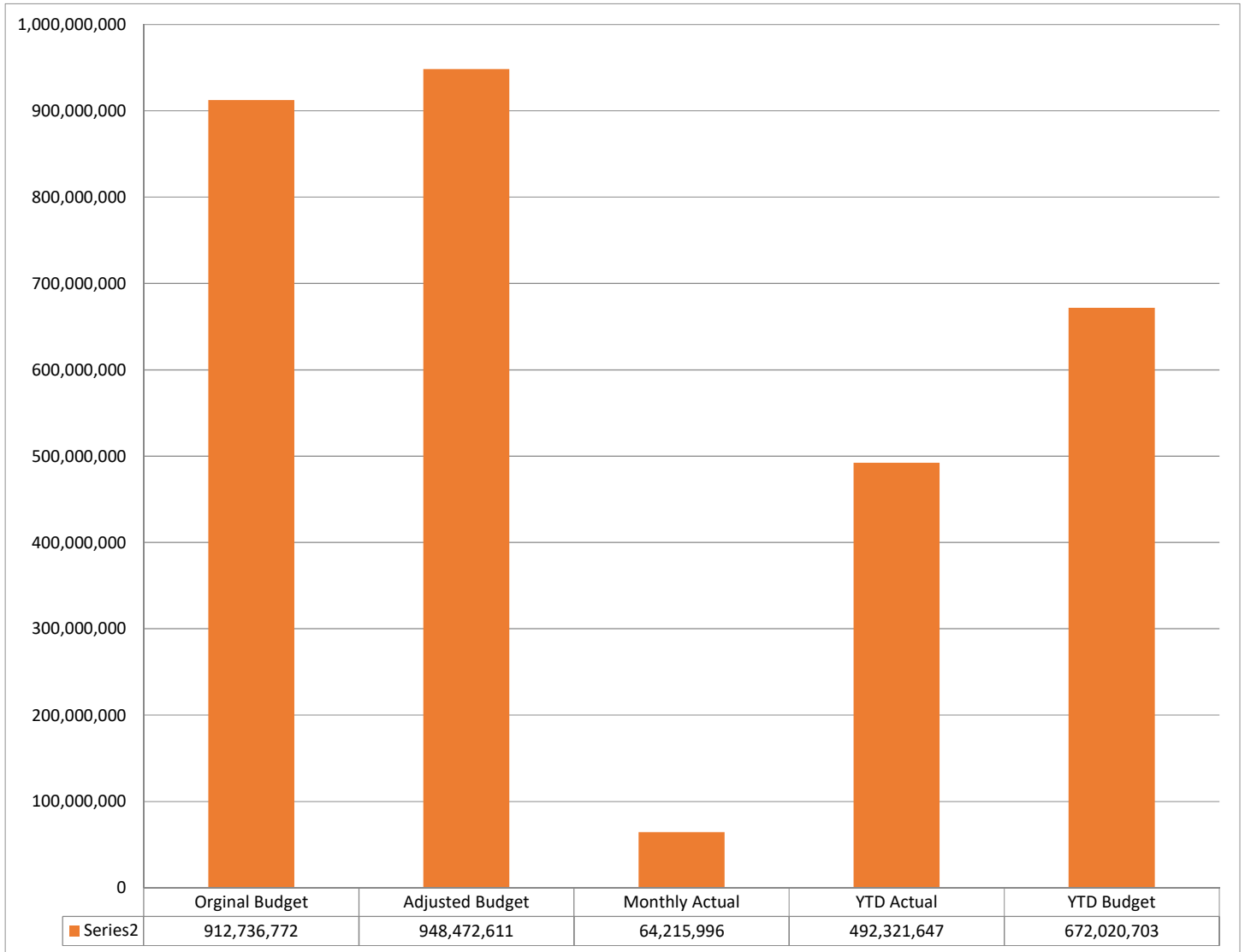
Kindly refer to the following graphs and tables for further detail:



TOTAL OPERATIONAL REVENUE R'000

For the period 1 July 2023 to 30 March 2024, 68.97% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2023 tot 30 Maart 2024, is 68.97% van die begrote operasionele inkomste gehef.

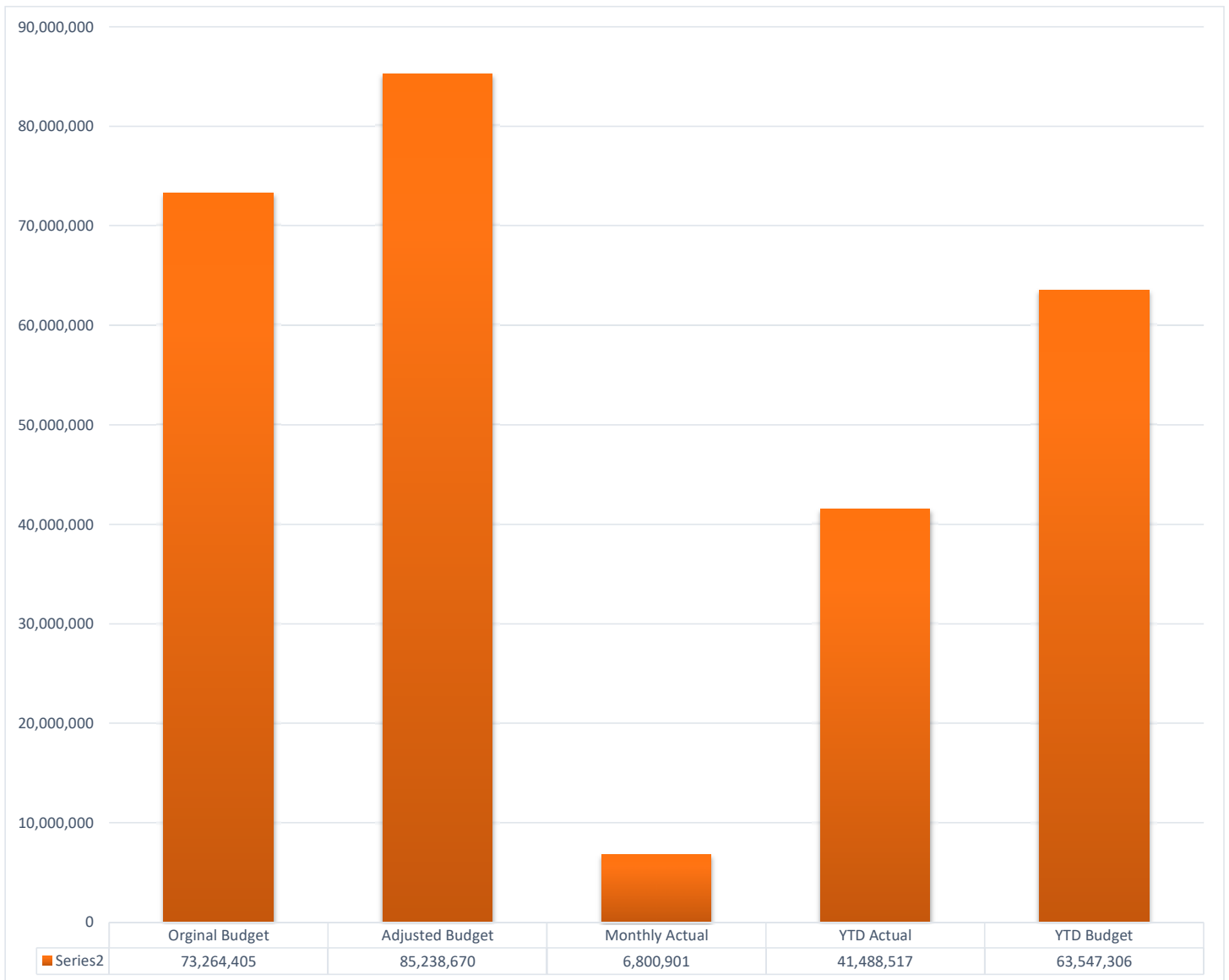
TOTAL OPERATIONAL EXPENDITURE R'000

For the period 1 July 2023 to 30 March 2024, 51.91% 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 Maart 2024, is 51.91% 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 31 February 2024, 48.67% 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 Maart 2024, is 48.67% van die begrote kapitale uitgawes aangegaan.

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

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q3 Third 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 | 5,280 | 85,327 | 79,016 | 6,311 | 8% | 105,353 |
| Service charges | 437,257 | 516,476 | 531,476 | 45,538 | 355,880 | 397,230 | (41,349) | -10% | 531,476 |
| Investment revenue | 14,390 | 12,444 | 21,127 | 2,812 | 17,429 | 15,846 | 1,583 | 10% | 21,127 |
| Transfers and subsidies - Operational | 142,534 | 158,793 | 187,180 | 36,018 | 145,395 | 140,385 | 5,010 | 4% | 187,180 |
| Other own revenue | 70,693 | 64,715 | 64,736 | 7,252 | 55,791 | 48,552 | 7,238 | 15% | 64,736 |
| Total Revenue (excluding capital transfers and contributions) | 763,033 | 857,781 | 909,873 | 96,900 | 659,822 | 681,028 | (21,207) | -3% | 909,873 |
| Employee costs | 217,107 | 257,116 | 259,813 | 20,801 | 180,336 | 194,859 | (14,524) | -7% | 259,813 |
| Remuneration of Councillors | 10,766 | 11,983 | 11,983 | 925 | 8,625 | 8,987 | (363) | -4% | 11,983 |
| Depreciation and amortisation | 33,070 | 54,369 | 54,369 | - | 3 | 40,776 | (40,773) | -100% | 54,369 |
| Interest | 9,895 | 9,535 | 9,535 | - | - | 7,151 | (7,151) | -100% | 9,535 |
| Inventory consumed and bulk purchases | 298,464 | 379,057 | 383,570 | 32,836 | 208,393 | 248,344 | (39,951) | -16% | 383,570 |
| Transfers and subsidies | 2,208 | 8,918 | 32,732 | 3,046 | 4,661 | 24,549 | (19,888) | -81% | 32,732 |
| Other expenditure | 139,050 | 191,760 | 196,471 | 6,608 | 90,304 | 147,353 | (57,049) | -39% | 196,471 |
| Total Expenditure | 710,561 | 912,737 | 948,473 | 64,216 | 492,322 | 672,021 | (179,699) | -27% | 948,473 |
| Surplus/(Deficit) | 52,471 | (54,955) | (38,600) | 32,684 | 167,500 | 9,008 | 158,492 | 1760% | (38,600) |
| Transfers and subsidies - capital (monetary allocations) | 65,766 | 46,921 | 46,741 | - | 0 | 34,606 | (34,606) | -100% | 46,741 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 118,237 | (8,035) | 8,141 | 32,684 | 167,500 | 43,613 | 123,887 | 284% | 8,141 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 118,237 | (8,035) | 8,141 | 32,684 | 167,500 | 43,613 | 123,887 | 284% | 8,141 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | (12,706) | 73,264 | 85,293 | 6,810 | 41,538 | 63,588 | (22,050) | -35% | 85,293 |
| Capital transfers recognised | 65,693 | 47,342 | 37,953 | 5,616 | 27,627 | 28,058 | (431) | -2% | 37,953 |
| Borrowing | - | 9,000 | 10,518 | 782 | 3,370 | 7,888 | (4,518) | -57% | 10,518 |
| Internally generated funds | 21,496 | 16,923 | 36,769 | 403 | 10,492 | 27,601 | (17,109) | -62% | 36,769 |
| Total sources of capital funds | 87,190 | 73,264 | 85,239 | 6,801 | 41,489 | 63,547 | (22,059) | -35% | 85,239 |
| Financial position | | | | | | | | | |
| Total current assets | 348,272 | 296,094 | 360,241 | | 506,491 | | | | 360,241 |
| Total non current assets | 1,076,395 | 1,185,439 | 1,107,319 | | 1,087,891 | | | | 1,107,319 |
| Total current liabilities | 162,213 | 154,205 | 203,569 | | 176,670 | | | | 203,569 |
| Total non current liabilities | 116,632 | 304,136 | 134,427 | | 124,348 | | | | 134,427 |
| Community wealth/Equity | 1,144,418 | 1,023,192 | 1,129,563 | | 1,293,364 | | | | 1,129,563 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 536,667 | (176,815) | 71,824 | 28,935 | 67,266 | 52,256 | (15,011) | -29% | 71,824 |
| Net cash from (used) investing | (51,537) | (68,014) | (77,951) | (2,602) | (42,579) | 58,279 | 100,858 | 173% | (77,951) |
| Net cash from (used) financing | 24,635 | (2,740) | (2,740) | 67 | 232 | - | (232) | | (2,740) |
| Cash/cash equivalents at the month/year end | 652,507 | (20,279) | 217,935 | - | 251,721 | 337,336 | 85,615 | 25% | 217,935 |
| 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 | 58,542 | 7,819 | 6,648 | 6,288 | 6,253 | 5,755 | 39,846 | 333,665 | 464,816 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 15,246 | 2,378 | 488 | 2,817 | 1,482 | 1,662 | 8,222 | - | 32,296 |

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third 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 | 731 | 6,771 | 6,957 | (187) | -3% | 9,277 |
| Pension and UIF Contributions | | 1,384 | 1,524 | 1,524 | 111 | 1,000 | 1,143 | (143) | -12% | 1,524 |
| Medical Aid Contributions | | 87 | 87 | 87 | - | 54 | 65 | (12) | -18% | 87 |
| Motor Vehicle Allowance | | - | 0 | 0 | - | - | - | - | | 0 |
| Cellphone Allowance | | 975 | 1,095 | 1,095 | 83 | 799 | 821 | (22) | -3% | 1,095 |
| Other benefits and allowances | | - | 0 | 0 | - | - | - | - | | 0 |
| Sub Total - Councillors | | 10,766 | 11,983 | 11,983 | 925 | 8,625 | 8,987 | (363) | -4% | 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 | 320 | 2,879 | 3,489 | (610) | -17% | 4,652 |
| Pension and UIF Contributions | | 345 | 378 | 378 | 30 | 265 | 283 | (18) | -6% | 378 |
| Medical Aid Contributions | | 60 | 9 | 9 | - | - | 6 | (6) | -100% | 9 |
| Performance Bonus | | 789 | 850 | 850 | 65 | 583 | 638 | (55) | -9% | 850 |
| Motor Vehicle Allowance | | 991 | 1,008 | 1,008 | 114 | 709 | 756 | (47) | -6% | 1,008 |
| Cellphone Allowance | | 365 | 369 | 369 | 24 | 208 | 276 | (68) | -25% | 369 |
| Housing Allowances | | 281 | 320 | 320 | - | 33 | 240 | (207) | -86% | 320 |
| Other benefits and allowances | | 53 | 60 | 60 | 4 | 39 | 45 | (6) | -14% | 60 |
| Sub Total - Senior Managers of Municipality | | 7,009 | 7,645 | 7,645 | 557 | 4,717 | 5,734 | (1,017) | -18% | 7,645 |
| % increase | 4 | | 9.1% | 9.1% | | | | | | 9.1% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 128,082 | 144,937 | 147,600 | 11,867 | 105,780 | 110,700 | (4,919) | -4% | 147,600 |
| Pension and UIF Contributions | | 21,491 | 23,543 | 23,594 | 1,949 | 17,390 | 17,695 | (305) | -2% | 23,594 |
| Medical Aid Contributions | | 8,879 | 9,946 | 9,946 | 837 | 7,280 | 7,460 | (180) | -2% | 9,946 |
| Overtime | | 24,002 | 27,018 | 27,001 | 1,806 | 17,920 | 20,251 | (2,331) | -12% | 27,001 |
| Performance Bonus | | 9,750 | 11,347 | 11,347 | 905 | 8,046 | 8,510 | (464) | -5% | 11,347 |
| Motor Vehicle Allowance | | 6,366 | 7,331 | 7,331 | 567 | 5,041 | 5,498 | (458) | -8% | 7,331 |
| Cellphone Allowance | | 608 | 786 | 786 | 64 | 589 | 589 | (0) | 0% | 786 |
| Housing Allowances | | 1,172 | 1,350 | 1,350 | 98 | 881 | 1,013 | (131) | -13% | 1,350 |
| Other benefits and allowances | | 6,279 | 7,135 | 7,135 | 577 | 5,154 | 5,351 | (197) | -4% | 7,135 |
| Payments in lieu of leave | | 1,893 | 3,501 | 3,501 | 622 | (1,030) | 2,626 | (3,656) | -139% | 3,501 |
| Long service awards | | 963 | 1,095 | 1,095 | 76 | 685 | 822 | (137) | -17% | 1,095 |
| Post-retirement benefit obligations | 2 | 613 | 11,483 | 11,483 | 876 | 7,882 | 8,612 | (730) | -8% | 11,483 |
| Sub Total - Other Municipal Staff | | 210,099 | 249,471 | 252,168 | 20,244 | 175,618 | 189,126 | (13,507) | -7% | 252,168 |
| % increase | 4 | | 18.7% | 20.0% | | | | | | 20.0% |
| Total Parent Municipality | | 227,874 | 269,099 | 271,796 | 21,726 | 188,960 | 203,847 | (14,887) | -7% | 271,796 |
| 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 | 271,796 | 21,726 | 188,960 | 203,847 | (14,887) | -7% | 271,796 |
| % increase | 4 | | 18.1% | 19.3% | | | | | | 19.3% |
| TOTAL MANAGERS AND STAFF | | 217,107 | 257,116 | 259,813 | 20,801 | 180,336 | 194,859 | (14,524) | -7% | 259,813 |

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third 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 | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 6,124 | 4,756 | 6,299 | 216 | 216 | 6,299 | 6,083 | 96.6% | 0% |
| August | 5,634 | 5,056 | 6,299 | 5,739 | 5,955 | 12,598 | 6,643 | 52.7% | 8% |
| September | 7,586 | 12,354 | 8,507 | 4,059 | 10,014 | 21,105 | 11,090 | 52.5% | 14% |
| October | 10,705 | 7,230 | 6,473 | 5,014 | 15,028 | 27,578 | 12,549 | 45.5% | 21% |
| November | 4,630 | 10,169 | 6,299 | 7,537 | 22,566 | 33,876 | 11,311 | 33.4% | 31% |
| December | 3,105 | 7,306 | 8,507 | 6,153 | 28,719 | 42,383 | 13,664 | 32.2% | 39% |
| January | 2,769 | 4,456 | 6,299 | 1,226 | 29,944 | 48,682 | 18,738 | 38.5% | 41% |
| February | 7,201 | 3,979 | 6,299 | 4,783 | 34,728 | 54,981 | 20,253 | 36.8% | 47% |
| March | 7,658 | 4,286 | 8,607 | 6,810 | 41,538 | 63,588 | 22,050 | 34.7% | 57% |
| April | 4,467 | 3,056 | 6,299 | - | 41,538 | 69,887 | 28,349 | 40.6% | 57% |
| May | 8,435 | 3,472 | 6,299 | - | 41,538 | 76,186 | 34,648 | 45.5% | 57% |
| June | (81,020) | 7,144 | 9,107 | - | 41,538 | 85,293 | 43,755 | 51.3% | 57% |
| Total Capital expenditure | (12,706) | 73,264 | 85,293 | 41,538 | | | | | |

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

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|----------|---------------------|-----------------|-------------------|-----------------|------------------|------------------|-----------------|------------------|---------------|------------------|------------------|-----------------|---|------------------------|------------------------|
| | | July Outcome | August Outcome | September Outcome | October Outcome | November Outcome | December Outcome | January Outcome | February Outcome | March Outcome | April Budget | May Budget | June Budget | 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 | 13,082 | 5,505 | 4,671 | 7,167 | 4,940 | 5,586 | 4,239 | 4,239 | 4,239 | 91,170 | 101,135 | 108,088 |
| Service charges - electricity revenue | | 26,961 | 35,386 | 28,505 | 26,594 | 18,378 | 17,203 | 21,544 | 27,175 | 33,712 | 37,866 | 37,866 | 143,202 | 454,392 | 427,309 | 495,051 |
| Service charges - water revenue | | 2,651 | 3,121 | 2,884 | 3,595 | 2,306 | 2,281 | 4,134 | 3,359 | 3,704 | 4,877 | 4,877 | 4,877 | 42,665 | 45,080 | 47,495 |
| Service charges - Waste Water Management | | 1,850 | 2,237 | 9,163 | 8,954 | 1,932 | 1,459 | 2,741 | 1,939 | 6,480 | 2,439 | 2,439 | (12,372) | 29,262 | 16,143 | 15,883 |
| Service charges - Waste Mangement | | 1,916 | 2,493 | 2,280 | 2,193 | 2,271 | 1,607 | 3,163 | 2,245 | 2,431 | 2,150 | 2,150 | 904 | 25,803 | 24,831 | 28,346 |
| Rental of facilities and equipment | | 225 | 303 | 206 | 477 | 226 | 243 | 396 | 309 | 350 | 0 | 0 | (2,730) | 5 | 5 | 6 |
| Interest earned - external investments | | 1,479 | 1,106 | 881 | 785 | 1,251 | - | 716 | 2,565 | 951 | 11,632 | 11,632 | 11,632 | 44,630 | 31,506 | 33,082 |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | - | 0 | - | 1,192 | 1,192 | 1,192 | 3,576 | 3,755 | 3,943 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 76 | 96 | 91 | 146 | 135 | 88 | 174 | 73 | 152 | 1,116 | 1,116 | 1,116 | 4,380 | 4,469 | 4,693 |
| Licences and permits | | 232 | 122 | 113 | 118 | 89 | 63 | 91 | 86 | 88 | 478 | 203 | 752 | 2,436 | 2,558 | 2,685 |
| Agency services | | 253 | 487 | 382 | 590 | 452 | 257 | 487 | 357 | 328 | 254 | 363 | 145 | 4,353 | 4,570 | 4,799 |
| Transfers and Subsidies - Operational | | 56,554 | 2,655 | 15,013 | 255 | 4,335 | 55,193 | 405 | 4,533 | 38,654 | 1,835 | 1,835 | 1,835 | 183,104 | 164,082 | 184,039 |
| Other revenue | | 312 | 384 | 228 | 654 | 416 | 511 | 1,217 | 199 | 339 | 5,629 | 5,629 | 5,629 | 21,146 | 5,426 | 5,698 |
| Cash Receipts by Source | | 98,275 | 60,805 | 79,070 | 57,443 | 37,295 | 83,575 | 42,236 | 47,779 | 92,776 | 73,707 | 73,541 | 160,421 | 906,924 | 830,870 | 933,808 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | (2,093) | - | 2,928 | - | 370 | - | 250 | - | 3,291 | 15,351 | 15,351 | 15,351 | 50,797 | 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 | | - | - | - | - | - | - | - | - | - | (991) | (991) | (758) | (2,740) | (2,740) | (2,740) |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 26 | (20) | 96 | 56 | (33) | 10 | 4 | 27 | 67 | - | - | (232) | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 96,207 | 60,785 | 82,094 | 57,499 | 37,633 | 83,585 | 42,489 | 47,806 | 96,134 | 88,066 | 87,901 | 174,781 | 954,981 | 857,577 | 961,604 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 18,392 | 18,512 | 18,969 | 19,516 | 29,720 | 19,521 | 19,889 | 20,349 | 19,122 | 76,515 | 76,515 | (80,134) | 256,885 | 272,303 | 293,002 |
| Remuneration of councillors | | 851 | 895 | 1,321 | 928 | 929 | 924 | 925 | 925 | 925 | - | - | (8,625) | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases - Electricity | | 492 | 38,276 | 37,674 | 18,799 | 18,507 | 20,402 | 20,528 | 30,432 | 34,732 | 64,928 | 64,928 | 64,928 | 414,626 | 474,670 | 562,737 |
| Acquisitions - water & other inventory | | 2,142 | 1,118 | 3,659 | 1,968 | 6,540 | 2,216 | 1,449 | 3,128 | 5,487 | 618 | 618 | (27,091) | 1,853 | 1,937 | 2,028 |
| Contracted services | | 5,423 | 4,384 | 4,758 | 6,434 | 2,488 | 8,146 | 3,979 | 3,593 | 3,992 | 4,657 | 4,657 | 3,373 | 55,883 | 58,677 | 61,611 |
| Transfers and subsidies - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other | | 382 | 68 | 162 | 334 | 80 | 100 | 341 | 106 | 3,096 | - | - | (4,670) | - | - | - |
| Other expenditure | | 45,720 | 3,958 | 6,383 | 8,213 | 29,554 | 4,210 | 2,223 | 2,634 | 3,168 | 16,862 | 16,862 | 16,862 | 156,649 | 101,718 | 107,303 |
| Cash Payments by Type | | 73,402 | 67,212 | 72,926 | 56,192 | 87,818 | 55,519 | 49,335 | 61,167 | 70,522 | 163,579 | 163,579 | (35,356) | 885,897 | 909,305 | 1,026,681 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 323 | 6,795 | 4,624 | 5,750 | 8,993 | 6,941 | 1,405 | 5,147 | 2,602 | 11,791 | 11,791 | 11,791 | 77,951 | - | - |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | | (1,466) | (3,176) | (14,346) | (15,062) | 6,094 | (6,943) | (11,346) | (7,726) | (3,390) | 19,120 | 19,120 | 19,120 | - | 98,418 | 113,315 |
| Total Cash Payments by Type | | 72,259 | 70,831 | 63,204 | 46,881 | 102,905 | 55,518 | 39,393 | 58,588 | 69,734 | 194,490 | 194,490 | (4,445) | 963,848 | 1,007,723 | 1,139,995 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 23,949 | (10,046) | 18,890 | 10,619 | (65,272) | 28,068 | 3,096 | (10,782) | 26,400 | (106,424) | (106,589) | 179,226 | (8,867) | (150,146) | (178,392) |
| Cash/cash equivalents at the month/year beginning: | | 226,792 | 250,741 | 240,695 | 259,584 | 270,203 | 204,931 | 232,998 | 236,094 | 225,312 | 251,712 | 145,288 | 38,699 | 226,792 | 217,925 | 67,780 |
| Cash/cash equivalents at the month/year end: | | 250,741 | 240,695 | 259,584 | 270,203 | 204,931 | 232,998 | 236,094 | 225,312 | 251,712 | 145,288 | 38,699 | 217,925 | 217,925 | 67,780 | (110,612) |

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third 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> | | | | | | |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | - | - | - | - | |

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third 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 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 3,830 | 4,989 | 4,797 | - | 4,797 | 2,435 | 2,362 | 97.0% | 4,797 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 2,237 | 3,439 | 3,247 | - | 3,247 | 2,435 | 812 | 33.3% | 3,247 |
| 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 | 42,014 | 1 | 11,270 | 31,510 | (20,241) | -64.2% | 42,014 |
| Specify (Add grant description) | | 700 | - | - | - | - | - | - | | - |
| Specify (Add grant description) | | 10,517 | 9,773 | 11,187 | 1 | 10,743 | 8,390 | 2,353 | 28.0% | 11,187 |
| Specify (Add grant description) | | 131 | 132 | 132 | - | 132 | 99 | 33 | 33.3% | 132 |
| Specify (Add grant description) | | 2,018 | 245 | 245 | - | 245 | 184 | 61 | 33.3% | 245 |
| Specify (Add grant description) | | 200 | - | - | - | - | - | - | | - |
| Specify (Add grant description) | | 500 | - | - | - | - | - | - | | - |
| Specify (Add grant description) | | - | 150 | 450 | - | 150 | 338 | (188) | -55.6% | 450 |
| Specify (Add grant description) | | - | 5,600 | 30,000 | - | - | 22,500 | (22,500) | -100.0% | 30,000 |
| District Municipality: | | - | 150 | 150 | - | 150 | 113 | 38 | 33.3% | 150 |
| Specify (Add grant description) | | - | 150 | 150 | - | 150 | 113 | 38 | 33.3% | 150 |
| Other grant providers: | | 3,050 | - | 414 | 575 | 1,715 | 311 | 1,404 | 452.0% | 414 |
| Foreign Government and International Organisations | | 1,350 | - | - | - | 408 | - | 408 | | - |
| Private Enterprises | | 1,700 | - | 414 | 575 | 1,307 | 311 | 996 | 320.6% | 414 |
| Total Operating Transfers and Grants | 5 | 20,946 | 21,039 | 47,375 | 576 | 17,931 | 34,369 | (16,437) | -47.8% | 47,375 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 56,031 | 29,951 | 25,209 | 4,721 | 25,209 | 18,907 | 6,302 | 33.3% | 25,209 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | - | 3,900 | 900 | - | 900 | 675 | 225 | 33.3% | 900 |
| Municipal Infrastructure Grant [Schedule 5B] | | 25,091 | 26,051 | 24,309 | 4,721 | 24,309 | 18,232 | 6,077 | 33.3% | 24,309 |
| Regional Bulk Infrastructure Grant (Schedule 5B) | | 19,239 | - | - | - | - | - | - | | - |
| Water Services Infrastructure Grant [Schedule 5B] | | 11,701 | - | - | - | - | - | - | | - |
| Provincial Government: | | 27,101 | 24,738 | 24,988 | 7,581 | 16,007 | 18,741 | (2,734) | -14.6% | 24,988 |
| Specify (Add grant description) | | 500 | 200 | 200 | - | 200 | 150 | 50 | 33.3% | 200 |
| Specify (Add grant description) | | 1,029 | 1,408 | 1,658 | - | 1,235 | 1,243 | (8) | -0.7% | 1,658 |
| Specify (Add grant description) | | 475 | - | - | - | - | - | - | | - |
| Specify (Add grant description) | | 400 | - | - | - | - | - | - | | - |
| Specify (Add grant description) | | 24,696 | 23,130 | 23,130 | 7,581 | 14,572 | 17,348 | (2,776) | -16.0% | 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 | 50,797 | 12,302 | 41,216 | 37,648 | 3,568 | 9.5% | 50,797 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 105,637 | 76,328 | 98,172 | 12,878 | 59,147 | 72,017 | (12,870) | -17.9% | 98,172 |

WC022 - 2023/2024 SECTION 52d QUARTERLY REPORT - Q3

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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 | | 4 Months | Call Investment | Yes | Yes | Yes | No | No | 24/06/2024 | 45,000 | - | | - | 45,000 |
| Nedbank Ltd | | 3 Months | Call Investment | Yes | Yes | Yes | No | No | 24/05/2024 | 30,000 | - | | - | 30,000 |
| Standard Bank | | 4 Months | Call Investment | Yes | Yes | Yes | No | No | 24/06/2024 | 45,000 | - | | - | 45,000 |
| First Rand Bank | | 3 Months | Call Investment | Yes | Yes | Yes | No | No | 24/05/2024 | 30,000 | - | | - | 30,000 |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipality sub-total | | | | | | | | | | 150,000 | - | | - | 150,000 |
| Entities | | | | | | | | | | | | | | |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Entities sub-total | | | | | | | | | | - | - | | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | 150,000 | - | | - | 150,000 |

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third 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 | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 15,246 | 2,378 | 488 | 2,780 | 1,482 | 1,662 | 8,222 | - | 32,258 | - |
| Auditor General | 0800 | - | - | - | 38 | - | - | - | - | 38 | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 15,246 | 2,378 | 488 | 2,817 | 1,482 | 1,662 | 8,222 | - | 32,296 | - |

WC022 - 2023/2024 SECTION 52d QUARTERLY REPORT - Q3

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third 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 | Impairment - Bad Debts i.t.o Council Policy |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 12,570 | 2,544 | 2,032 | 1,882 | 2,008 | 1,741 | 10,258 | 96,403 | 129,438 | 112,292 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 27,913 | 932 | 581 | 415 | 341 | 356 | 2,016 | 7,379 | 39,934 | 10,507 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 5,801 | 857 | 713 | 728 | 580 | 533 | 9,472 | 25,103 | 43,788 | 36,417 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 8,025 | 1,456 | 1,351 | 1,287 | 1,259 | 1,227 | 6,598 | 51,895 | 73,097 | 62,266 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 9,523 | 1,799 | 1,699 | 1,643 | 1,685 | 1,511 | 7,961 | 56,115 | 81,937 | 68,915 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 126 | 14 | 14 | 34 | 13 | 13 | 76 | 1,527 | 1,816 | 1,663 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 1,568 | 179 | 220 | 267 | 322 | 344 | 3,316 | 93,427 | 99,643 | 97,676 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | (6,984) | 38 | 38 | 33 | 45 | 31 | 148 | 1,815 | (4,837) | 2,071 | - | - |
| Total By Income Source | 2000 | 58,542 | 7,819 | 6,648 | 6,288 | 6,253 | 5,755 | 39,846 | 333,665 | 464,816 | 391,807 | - | - |
| 2022/23 - totals only | | | | | | | | | | - | - | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 1,189 | 349 | 293 | 244 | 184 | 126 | 789 | 6,354 | 9,528 | 7,698 | - | - |
| Commercial | 2300 | 23,727 | 773 | 529 | 425 | 512 | 417 | 5,415 | 21,653 | 53,451 | 28,422 | - | - |
| Households | 2400 | 33,105 | 6,485 | 5,641 | 5,439 | 5,354 | 5,030 | 32,060 | 296,576 | 389,689 | 344,458 | - | - |
| Other | 2500 | 521 | 212 | 185 | 180 | 202 | 182 | 1,582 | 9,082 | 12,147 | 11,229 | - | - |
| Total By Customer Group | 2600 | 58,542 | 7,819 | 6,648 | 6,288 | 6,253 | 5,755 | 39,846 | 333,665 | 464,816 | 391,807 | - | - |

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third 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 | 5,586 | 78,454 | 68,377 | 10,076 | 15% | 91,170 |
| Service charges | | 766,796 | 453,490 | 552,123 | 46,666 | 325,107 | 414,092 | (88,985) | -21% | 552,123 |
| Other revenue | | 16,318 | 16,342 | 32,320 | 918 | 8,361 | 24,240 | (15,879) | -66% | 32,320 |
| Transfers and Subsidies - Operational | | 99,341 | 156,768 | 183,104 | 38,654 | 177,598 | 136,166 | 41,432 | 30% | 183,104 |
| Transfers and Subsidies - Capital | | 100,181 | 55,289 | 50,797 | 3,291 | 4,745 | 37,648 | (32,903) | -87% | 50,797 |
| Interest | | 7,939 | 33,583 | 48,207 | 951 | 9,735 | 36,155 | (26,420) | -73% | 48,207 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (456,662) | (983,456) | (885,897) | (64,036) | (532,063) | (664,422) | (132,359) | 20% | (885,897) |
| Interest | | - | - | - | - | - | - | - | | - |
| Transfers and Subsidies | | - | - | - | (3,096) | (4,670) | - | 4,670 | 0% | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 536,667 | (176,815) | 71,824 | 28,935 | 67,266 | 52,256 | (15,011) | -29% | 71,824 |
| 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) | (68,014) | (77,951) | (2,602) | (42,579) | 58,279 | 100,858 | 173% | (77,951) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (51,537) | (68,014) | (77,951) | (2,602) | (42,579) | 58,279 | 100,858 | 173% | (77,951) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | 24,635 | - | - | 67 | 232 | - | 232 | 0% | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | (2,740) | (2,740) | - | - | - | - | | (2,740) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 24,635 | (2,740) | (2,740) | 67 | 232 | - | (232) | 0% | (2,740) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 509,765 | (247,569) | (8,867) | 26,400 | 24,919 | 110,535 | | | (8,867) |
| Cash/cash equivalents at beginning: | | 142,742 | 227,290 | 226,802 | | 226,802 | 226,802 | | | 226,802 |
| Cash/cash equivalents at month/year end: | | 652,507 | (20,279) | 217,935 | | 251,721 | 337,336 | | | 217,935 |

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third 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 | 217,277 | 251,721 | 217,277 |
| Trade and other receivables from exchange transactions | | 77,124 | 44,957 | 74,512 | 141,390 | 74,512 |
| Receivables from non-exchange transactions | | 10,131 | 45,608 | 39,219 | 23,046 | 39,219 |
| Inventory | | 11,534 | 4,484 | 8,758 | 20,396 | 8,758 |
| VAT | | 20,971 | 996 | 18,766 | 66,833 | 18,766 |
| Other current assets | | 1,709 | 453 | 1,709 | 3,104 | 1,709 |
| Total current assets | | 348,272 | 296,094 | 360,241 | 506,491 | 360,241 |
| Non current assets | | | | | | |
| Investment property | | 42,093 | 41,358 | 41,352 | 42,089 | 41,352 |
| Property, plant and equipment | | 1,031,712 | 1,141,746 | 1,063,040 | 1,043,213 | 1,063,040 |
| Heritage assets | | 550 | 550 | 550 | 550 | 550 |
| Intangible assets | | 2,039 | 1,785 | 2,377 | 2,039 | 2,377 |
| Total non current assets | | 1,076,395 | 1,185,439 | 1,107,319 | 1,087,891 | 1,107,319 |
| TOTAL ASSETS | | 1,424,667 | 1,481,533 | 1,467,560 | 1,594,382 | 1,467,560 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Financial liabilities | | 36 | 2,050 | 669 | 36 | 669 |
| Consumer deposits | | 12,158 | 11,549 | 12,158 | 12,695 | 12,158 |
| Trade and other payables from exchange transactions | | 103,355 | 93,087 | 106,427 | 26,148 | 106,427 |
| Trade and other payables from non-exchange transactions | | 6,977 | 6,092 | (354) | 47,197 | (354) |
| Provision | | 30,618 | 37,979 | 39,772 | 25,303 | 39,772 |
| VAT | | 9,070 | 3,449 | 44,898 | 65,292 | 44,898 |
| Total current liabilities | | 162,213 | 154,205 | 203,569 | 176,670 | 203,569 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 492 | 9,475 | (1,154) | 490 | (1,154) |
| Provision | | 58,839 | 194,575 | 67,950 | 58,838 | 67,950 |
| Other non-current liabilities | | 57,301 | 100,085 | 67,631 | 65,020 | 67,631 |
| Total non current liabilities | | 116,632 | 304,136 | 134,427 | 124,348 | 134,427 |
| TOTAL LIABILITIES | | 278,845 | 458,341 | 337,996 | 301,018 | 337,996 |
| NET ASSETS | 2 | 1,145,822 | 1,023,192 | 1,129,563 | 1,293,364 | 1,129,563 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 1,131,879 | 1,010,653 | 1,117,024 | 1,280,825 | 1,117,024 |
| Reserves and funds | | 12,540 | 12,540 | 12,540 | 12,540 | 12,540 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 1,144,418 | 1,023,192 | 1,129,563 | 1,293,364 | 1,129,563 |

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third 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 | | | | | | | | | |
| <u>Multi-Year expenditure appropriation</u> | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | (99,895) | - | - | - | - | - | - | | - |
| Vote 2 - Community Services | | - | 857 | 857 | - | - | 642 | (642) | -100% | 857 |
| Vote 4 - Technical Services | | 53,369 | 31,613 | 37,131 | 3,279 | 17,630 | 27,848 | (10,218) | -37% | 37,131 |
| Total Capital Multi-year expenditure | 4,7 | (46,526) | 32,470 | 37,987 | 3,279 | 17,630 | 28,490 | (10,860) | -38% | 37,987 |
| <u>Single Year expenditure appropriation</u> | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 179 | 180 | 432 | 20 | 163 | 324 | (161) | -50% | 432 |
| Vote 2 - Community Services | | 7,397 | 3,758 | 6,826 | 198 | 2,584 | 5,044 | (2,461) | -49% | 6,826 |
| Vote 3 - Corporate Services | | 691 | 850 | 1,676 | - | 202 | 1,257 | (1,055) | -84% | 1,676 |
| Vote 4 - Technical Services | | 25,554 | 36,007 | 38,371 | 3,313 | 20,959 | 28,472 | (7,513) | -26% | 38,371 |
| Total Capital single-year expenditure | 4 | 33,821 | 40,795 | 47,306 | 3,531 | 23,907 | 35,097 | (11,190) | -32% | 47,306 |
| Total Capital Expenditure | 3 | (12,706) | 73,264 | 85,293 | 6,810 | 41,538 | 63,588 | (22,050) | -35% | 85,293 |

WC022 - 2023/2024 SECTION 52d QUARTERLY REPORT - Q3

| 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 | | | | | | | | | | |
| <i>Governance and administration</i> | | (97,286) | 2,180 | 4,266 | 20 | 1,707 | 3,199 | (1,492) | -47% | 4,266 |
| Executive and council | | 409 | - | 67 | - | 58 | 50 | 8 | 17% | 67 |
| Finance and administration | | (97,695) | 2,180 | 4,199 | 20 | 1,648 | 3,149 | (1,501) | -48% | 4,199 |
| <i>Community and public safety</i> | | 7,086 | 5,064 | 7,441 | 195 | 2,641 | 5,581 | (2,940) | -53% | 7,441 |
| Community and social services | | 160 | 2,000 | 2,000 | - | - | 1,500 | (1,500) | -100% | 2,000 |
| Sport and recreation | | 6,870 | 858 | 3,630 | 195 | 2,383 | 2,722 | (339) | -12% | 3,630 |
| Public safety | | 57 | 1,707 | 1,679 | - | 126 | 1,260 | (1,134) | -90% | 1,679 |
| Housing | | - | 500 | 132 | - | 132 | 99 | 33 | 33% | 132 |
| <i>Economic and environmental services</i> | | 45,050 | 26,023 | 24,107 | 1,698 | 13,934 | 17,673 | (3,740) | -21% | 24,107 |
| Planning and development | | - | 400 | 900 | 2 | 44 | 600 | (556) | -93% | 900 |
| Road transport | | 45,050 | 25,623 | 23,207 | 1,696 | 13,889 | 17,073 | (3,184) | -19% | 23,207 |
| <i>Trading services</i> | | 32,444 | 39,997 | 49,479 | 4,897 | 23,256 | 37,134 | (13,878) | -37% | 49,479 |
| Energy sources | | 4,827 | 6,491 | 14,912 | 1,086 | 3,372 | 11,184 | (7,812) | -70% | 14,912 |
| Water management | | 14,903 | 19,358 | 15,409 | 755 | 8,444 | 11,582 | (3,138) | -27% | 15,409 |
| Waste water management | | 12,517 | 100 | 4,510 | - | 600 | 3,383 | (2,783) | -82% | 4,510 |
| Waste management | | 197 | 14,048 | 14,647 | 3,055 | 10,841 | 10,985 | (145) | -1% | 14,647 |
| Total Capital Expenditure - Functional Classification | 3 | (12,706) | 73,264 | 85,293 | 6,810 | 41,538 | 63,588 | (22,050) | -35% | 85,293 |
| Funded by: | | | | | | | | | | |
| National Government | | 41,976 | 25,175 | 20,557 | 4,266 | 15,146 | 15,418 | (272) | -2% | 20,557 |
| Provincial Government | | 22,759 | 21,566 | 15,166 | 1,209 | 11,603 | 11,418 | 185 | 2% | 15,166 |
| District Municipality | | 762 | 600 | 1,973 | 141 | 728 | 1,030 | (302) | -29% | 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 | - | 150 | 192 | (43) | -22% | 256 |
| Transfers recognised - capital | | 65,693 | 47,342 | 37,953 | 5,616 | 27,627 | 28,058 | (431) | -2% | 37,953 |
| Borrowing | 6 | - | 9,000 | 10,518 | 782 | 3,370 | 7,888 | (4,518) | -57% | 10,518 |
| Internally generated funds | | 21,496 | 16,923 | 36,769 | 403 | 10,492 | 27,601 | (17,109) | -62% | 36,769 |
| Total Capital Funding | 7 | 87,190 | 73,264 | 85,239 | 6,801 | 41,489 | 63,547 | (22,059) | -35% | 85,239 |

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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 | 592,203 | 52,506 | 408,624 | 442,775 | (34,151) | -8% | 592,203 |
| Service charges - Electricity | | 311,865 | 399,102 | 399,102 | 35,435 | 254,900 | 297,894 | (42,994) | -14% | 399,102 |
| Service charges - Water | | 45,356 | 53,000 | 53,000 | 4,724 | 36,163 | 39,805 | (3,643) | -9% | 53,000 |
| Service charges - Waste Water Management | | 48,851 | 33,059 | 48,059 | 2,515 | 38,932 | 36,044 | 2,888 | 8% | 48,059 |
| Service charges - Waste management | | 31,185 | 31,315 | 31,315 | 2,864 | 25,886 | 23,486 | 2,400 | 10% | 31,315 |
| Sale of Goods and Rendering of Services | | 5,460 | 5,272 | 5,272 | 414 | 4,009 | 3,954 | 55 | 1% | 5,272 |
| Agency services | | 4,611 | 4,461 | 4,461 | 331 | 3,789 | 3,346 | 444 | 13% | 4,461 |
| Interest | | - | 10 | 10 | - | - | 8 | (8) | -100% | 10 |
| Interest earned from Receivables | | 22,715 | 23,503 | 23,503 | 2,677 | 22,846 | 17,627 | 5,219 | 30% | 23,503 |
| Interest earned from Current and Non Current Assets | | 14,390 | 12,444 | 21,127 | 2,812 | 17,429 | 15,846 | 1,583 | 10% | 21,127 |
| Rent on Land | | - | 26 | 26 | - | - | 19 | (19) | -100% | 26 |
| Rental from Fixed Assets | | 4,786 | 4,648 | 4,648 | 579 | 3,893 | 3,486 | 407 | 12% | 4,648 |
| Operational Revenue | | 8,063 | 1,679 | 1,679 | 155 | 776 | 1,259 | (483) | -38% | 1,679 |
| Non-Exchange Revenue | | 265,750 | 289,262 | 317,670 | 44,395 | 251,198 | 238,253 | 12,945 | 5% | 317,670 |
| Property rates | | 98,157 | 105,353 | 105,353 | 5,280 | 85,327 | 79,016 | 6,311 | 8% | 105,353 |
| Surcharges and Taxes | | 9,980 | 7,290 | 7,311 | 134 | 2,325 | 5,483 | (3,157) | -58% | 7,311 |
| Fines, penalties and forfeits | | 8,487 | 11,194 | 11,194 | 2,252 | 12,018 | 8,396 | 3,623 | 43% | 11,194 |
| Licence and permits | | 1,145 | 2,327 | 2,327 | 88 | 831 | 1,745 | (915) | -52% | 2,327 |
| Transfer and subsidies - Operational | | 142,534 | 158,793 | 187,180 | 36,018 | 145,395 | 140,385 | 5,010 | 4% | 187,180 |
| Interest | | 2,822 | 3,566 | 3,566 | 374 | 3,095 | 2,675 | 420 | 16% | 3,566 |
| Operational Revenue | | 2,625 | 739 | 739 | 248 | 2,207 | 554 | 1,653 | 298% | 739 |
| Total Revenue (excluding capital transfers and contributions) | | 763,033 | 857,781 | 909,873 | 96,900 | 659,822 | 681,028 | (21,207) | -3% | 909,873 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 217,107 | 257,116 | 259,813 | 20,801 | 180,336 | 194,859 | (14,524) | -7% | 259,813 |
| Remuneration of councillors | | 10,766 | 11,983 | 11,983 | 925 | 8,625 | 8,987 | (363) | -4% | 11,983 |
| Bulk purchases - electricity | | 279,960 | 360,544 | 360,143 | 30,202 | 191,172 | 230,774 | (39,603) | -17% | 360,143 |
| Inventory consumed | | 18,504 | 18,512 | 23,426 | 2,634 | 17,221 | 17,569 | (348) | -2% | 23,426 |
| Debt impairment | | 57,793 | 64,475 | 64,475 | - | 21,427 | 48,356 | (26,930) | -56% | 64,475 |
| Depreciation and amortisation | | 33,070 | 54,369 | 54,369 | - | 3 | 40,776 | (40,773) | -100% | 54,369 |
| Interest | | 9,895 | 9,535 | 9,535 | - | - | 7,151 | (7,151) | -100% | 9,535 |
| Contracted services | | 50,689 | 64,652 | 68,357 | 3,562 | 35,161 | 51,267 | (16,107) | -31% | 68,357 |
| Transfers and subsidies | | 2,208 | 8,918 | 32,732 | 3,046 | 4,661 | 24,549 | (19,888) | -81% | 32,732 |
| Irrecoverable debts written off | | 9,576 | - | - | 5 | 133 | - | 133 | - | - |
| Operational costs | | 20,154 | 56,396 | 57,402 | 3,041 | 33,584 | 43,052 | (9,467) | -22% | 57,402 |
| Losses on Disposal of Assets | | 838 | - | - | - | - | - | - | - | - |
| Other Losses | | - | 6,237 | 6,237 | - | - | 4,678 | (4,678) | -100% | 6,237 |
| Total Expenditure | | 710,561 | 912,737 | 948,473 | 64,216 | 492,322 | 672,021 | (179,699) | -27% | 948,473 |
| Surplus/(Deficit) | | 52,471 | (54,955) | (38,600) | 32,684 | 167,500 | 9,008 | 158,492 | 0 | (38,600) |
| Transfers and subsidies - capital (monetary allocations) | | 65,766 | 46,921 | 46,741 | - | 0 | 34,606 | (34,606) | (0) | 46,741 |
| Surplus/(Deficit) after capital transfers & contributions | | 118,237 | (8,035) | 8,141 | 32,684 | 167,500 | 43,613 | | | 8,141 |
| Surplus/(Deficit) after income tax | | 118,237 | (8,035) | 8,141 | 32,684 | 167,500 | 43,613 | | | 8,141 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | | | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | | | - |
| Surplus/(Deficit) attributable to municipality | | 118,237 | (8,035) | 8,141 | 32,684 | 167,500 | 43,613 | | | 8,141 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | | | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | | | - |
| Surplus/ (Deficit) for the year | | 118,237 | (8,035) | 8,141 | 32,684 | 167,500 | 43,613 | | | 8,141 |

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third 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 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 131,023 | 133,121 | 141,684 | 9,424 | 109,945 | 106,264 | 3,681 | 3% | 141,684 |
| 1.2 - Income | | 98,611 | 105,563 | 105,563 | 5,317 | 85,288 | 79,173 | 6,115 | 8% | 105,563 |
| 1.3 - Financial Administration | | 32,362 | 27,206 | 35,768 | 4,105 | 24,612 | 26,827 | (2,215) | -8% | 35,768 |
| 1.4 - Credit Control | | (2) | 270 | 270 | (0) | (1) | 203 | (204) | -100% | 270 |
| 1.5 - Supply Chain & Expenditure | | 52 | 82 | 82 | 2 | 45 | 61 | (16) | -26% | 82 |
| Vote 2 - Community Services | | 150,347 | 164,312 | 192,453 | 35,875 | 152,144 | 144,265 | 7,879 | 5% | 192,453 |
| 2.2 - Cemeteries | | 178 | 254 | 254 | 16 | 111 | 190 | (80) | -42% | 254 |
| 2.3 - Housing | | 482 | 6,269 | 31,114 | 44 | 428 | 23,336 | (22,908) | -98% | 31,114 |
| 2.4 - Libraries | | 10,788 | 10,025 | 10,994 | 1,260 | 8,234 | 8,245 | (11) | 0% | 10,994 |
| 2.5 - Resorts & Swimming Pools | | 6,542 | 6,900 | 6,900 | 484 | 5,286 | 5,175 | 111 | 2% | 6,900 |
| 2.6 - Social Services | | 124,226 | 139,300 | 139,108 | 34,033 | 137,679 | 104,331 | 33,348 | 32% | 139,108 |
| 2.7 - Fire Services & Disaster Management | | 29 | 864 | 864 | 3 | 13 | 648 | (635) | -98% | 864 |
| 2.8 - Environment & Licensing | | 603 | 143 | 2,049 | 2 | 100 | 1,537 | (1,437) | -93% | 2,049 |
| 2.9 - Community Halls and Amenities | | 6,985 | 275 | 860 | 32 | 294 | 645 | (351) | -54% | 860 |
| 2.10 - Local Economic Development | | 513 | 283 | 310 | - | - | 158 | (158) | -100% | 310 |
| Vote 3 - Corporate Services | | 13,547 | 17,166 | 17,364 | 2,757 | 16,782 | 13,023 | 3,758 | 29% | 17,364 |
| 3.2 - Human Resources | | 374 | 639 | 639 | 84 | 315 | 479 | (164) | -34% | 639 |
| 3.3 - Administration | | 0 | 10 | 10 | - | 0 | 8 | (7) | -96% | 10 |
| 3.5 - Marketing & Communication | | - | 5 | 5 | - | - | 4 | (4) | -100% | 5 |
| 3.7 - Traffic and Protection Services | | 13,139 | 16,330 | 16,529 | 2,671 | 16,446 | 12,396 | 4,050 | 33% | 16,529 |
| 3.8 - Tourism | | - | 150 | 150 | - | - | 113 | (113) | -100% | 150 |
| 3.9 - Council Cost | | 33 | 31 | 31 | 3 | 20 | 23 | (4) | -15% | 31 |
| Vote 4 - Technical Services | | 532,342 | 588,653 | 603,345 | 48,680 | 380,379 | 450,757 | (70,377) | -16% | 603,345 |
| 4.1 - Director: Technical Services | | - | - | 256 | - | - | 192 | (192) | -100% | 256 |
| 4.2 - Electro Technical Services | | 315,576 | 402,787 | 399,396 | 35,653 | 255,330 | 298,114 | (42,784) | -14% | 399,396 |
| 4.3 - Water Storage & Distribution | | 75,496 | 63,463 | 64,163 | 5,924 | 46,427 | 48,178 | (1,751) | -4% | 64,163 |
| 4.4 - Waste Water Management | | 63,082 | 38,729 | 55,304 | 3,224 | 45,010 | 41,478 | 3,532 | 9% | 55,304 |
| 4.5 - Waste Management | | 40,720 | 39,410 | 40,610 | 3,634 | 32,419 | 30,458 | 1,962 | 6% | 40,610 |
| 4.6 - Roads | | 34,568 | 42,683 | 42,035 | - | 2 | 31,152 | (31,149) | -100% | 42,035 |
| 4.8 - Town Planning & Building Control | | 2,090 | 1,580 | 1,580 | 245 | 1,190 | 1,185 | 5 | 0% | 1,580 |
| 4.9 - Public Toilets | | 812 | - | - | - | - | - | - | - | - |
| Vote 5 - Municipal Manager | | 1,667 | 1,451 | 1,768 | 164 | 573 | 1,326 | (753) | -57% | 1,768 |
| 5.2 - Performance & Project Management | | 1,037 | 997 | 1,314 | - | - | 985 | (985) | -100% | 1,314 |
| 5.3 - Property & Legal Services | | 630 | 454 | 454 | 164 | 573 | 341 | 232 | 68% | 454 |
| Total Revenue by Vote | 2 | 828,926 | 904,702 | 956,614 | 96,900 | 659,822 | 715,634 | (55,812) | -8% | 956,614 |

WC022 - 2023/2024 SECTION 52d QUARTERLY REPORT - Q3

| 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 |
| Expenditure by Vote | 1 | | | | | | | - | | |
| Vote 1 - Financial Services | | 43,645 | 62,909 | 62,950 | 3,097 | 33,074 | 47,211 | (14,137) | -30% | 62,950 |
| 1.1 - Director: Finance | | 2,157 | 2,287 | 2,302 | 250 | 1,673 | 1,727 | (53) | -3% | 2,302 |
| 1.2 - Income | | 11,507 | 23,231 | 22,706 | 672 | 8,099 | 17,029 | (8,930) | -52% | 22,706 |
| 1.3 - Financial Administration | | 13,177 | 16,751 | 16,616 | 522 | 9,221 | 12,462 | (3,242) | -26% | 16,616 |
| 1.4 - Credit Control | | 9,045 | 11,364 | 12,319 | 950 | 7,773 | 9,238 | (1,465) | -16% | 12,319 |
| 1.5 - Supply Chain & Expenditure | | 7,758 | 9,276 | 9,007 | 703 | 6,308 | 6,755 | (447) | -7% | 9,007 |
| Vote 2 - Community Services | | 79,604 | 101,160 | 130,686 | 9,552 | 64,143 | 98,013 | (33,870) | -35% | 130,686 |
| 2.1 - Director: Community Services | | 341 | 396 | 396 | 43 | 423 | 297 | 126 | 42% | 396 |
| 2.2 - Cemeteries | | 3,925 | 4,489 | 4,429 | 319 | 2,774 | 3,322 | (548) | -16% | 4,429 |
| 2.3 - Housing | | 4,801 | 11,667 | 35,516 | 3,304 | 6,544 | 26,637 | (20,093) | -75% | 35,516 |
| 2.4 - Libraries | | 13,988 | 15,093 | 16,103 | 1,184 | 10,359 | 12,078 | (1,719) | -14% | 16,103 |
| 2.5 - Resorts & Swimming Pools | | 13,007 | 14,662 | 14,720 | 1,163 | 10,690 | 11,040 | (350) | -3% | 14,720 |
| 2.6 - Social Services | | 5,635 | 9,272 | 8,947 | 464 | 4,609 | 6,710 | (2,102) | -31% | 8,947 |
| 2.7 - Fire Services & Disaster Management | | 9,917 | 12,081 | 12,081 | 824 | 7,388 | 9,060 | (1,672) | -18% | 12,081 |
| 2.8 - Environment & Licensing | | 1,422 | 1,474 | 4,911 | 159 | 1,797 | 3,683 | (1,886) | -51% | 4,911 |
| 2.9 - Community Halls and Amenities | | 24,593 | 29,849 | 30,624 | 1,943 | 18,174 | 22,967 | (4,793) | -21% | 30,624 |
| 2.10 - Local Economic Development | | 1,975 | 2,177 | 2,960 | 148 | 1,386 | 2,220 | (834) | -38% | 2,960 |
| Vote 3 - Corporate Services | | 84,590 | 121,674 | 119,758 | 7,791 | 64,143 | 89,815 | (25,672) | -29% | 119,758 |
| 3.1 - Director: Corporate Services | | 2,277 | 2,613 | 2,613 | 180 | 1,628 | 1,960 | (332) | -17% | 2,613 |
| 3.2 - Human Resources | | 13,949 | 32,405 | 32,702 | 2,277 | 14,024 | 24,527 | (10,503) | -43% | 32,702 |
| 3.3 - Administration | | 12,482 | 17,594 | 15,720 | 1,252 | 9,217 | 11,787 | (2,569) | -22% | 15,720 |
| 3.4 - Information Technology | | 4,553 | 5,378 | 5,368 | 197 | 3,227 | 4,026 | (799) | -20% | 5,368 |
| 3.5 - Marketing & Communication | | 4,172 | 4,781 | 4,769 | 321 | 2,940 | 3,577 | (637) | -18% | 4,769 |
| 3.6 - Tusong Centre | | 523 | 541 | 548 | 51 | 458 | 411 | 47 | 11% | 548 |
| 3.7 - Traffic and Protection Services | | 28,500 | 38,918 | 38,586 | 2,268 | 20,717 | 28,940 | (8,223) | -28% | 38,586 |
| 3.8 - Tourism | | 900 | 1,098 | 1,098 | - | 823 | 823 | (0) | 0% | 1,098 |
| 3.9 - Council Cost | | 17,235 | 18,348 | 18,354 | 1,245 | 11,109 | 13,765 | (2,656) | -19% | 18,354 |
| Vote 4 - Technical Services | | 487,280 | 610,926 | 618,858 | 42,458 | 318,609 | 424,816 | (106,208) | -25% | 618,858 |
| 4.1 - Director: Technical Services | | 2,317 | 2,311 | 2,335 | 208 | 1,725 | 1,751 | (26) | -1% | 2,335 |
| 4.2 - Electro Technical Services | | 311,782 | 398,930 | 401,199 | 32,892 | 212,807 | 262,023 | (49,217) | -19% | 401,199 |
| 4.3 - Water Storage & Distribution | | 53,258 | 51,425 | 54,290 | 1,843 | 28,421 | 40,718 | (12,297) | -30% | 54,290 |
| 4.4 - Waste Water Management | | 41,937 | 37,970 | 39,309 | 1,927 | 22,203 | 29,030 | (6,828) | -24% | 39,309 |
| 4.5 - Waste Management | | 31,140 | 70,941 | 72,049 | 2,679 | 27,794 | 54,037 | (26,243) | -49% | 72,049 |
| 4.6 - Roads | | 27,328 | 28,202 | 28,709 | 1,456 | 12,505 | 21,532 | (9,027) | -42% | 28,709 |
| 4.7 - Storm Water Management | | 8,292 | 8,789 | 8,774 | 545 | 5,147 | 6,580 | (1,433) | -22% | 8,774 |
| 4.8 - Town Planning & Building Control | | 5,246 | 6,225 | 5,978 | 503 | 4,234 | 4,484 | (249) | -6% | 5,978 |
| 4.9 - Public Toilets | | 1,681 | 1,924 | 1,978 | 122 | 1,181 | 1,484 | (302) | -20% | 1,978 |
| 4.10 - Mechanical Workshop | | 4,299 | 4,209 | 4,237 | 285 | 2,591 | 3,178 | (586) | -18% | 4,237 |
| Vote 5 - Municipal Manager | | 13,289 | 16,067 | 16,220 | 1,318 | 12,353 | 12,165 | 187 | 2% | 16,220 |
| 5.1 - Municipal Manager | | 4,243 | 3,961 | 3,961 | 337 | 3,186 | 2,971 | 216 | 7% | 3,961 |
| 5.2 - Performance & Project Management | | 2,628 | 3,032 | 3,032 | 228 | 2,127 | 2,274 | (147) | -6% | 3,032 |
| 5.3 - Property & Legal Services | | 1,558 | 2,939 | 3,024 | 209 | 1,765 | 2,268 | (503) | -22% | 3,024 |
| 5.4 - Internal Audit | | 2,518 | 3,002 | 3,002 | 293 | 3,226 | 2,252 | 974 | 43% | 3,002 |
| 5.5 - IDP | | 2,341 | 3,133 | 3,201 | 251 | 2,049 | 2,401 | (352) | -15% | 3,201 |
| Total Expenditure by Vote | 2 | 708,408 | 912,737 | 948,473 | 64,216 | 492,322 | 672,021 | (179,699) | (0) | 948,473 |
| Surplus/ (Deficit) for the year | 2 | 120,517 | (8,035) | 8,141 | 32,684 | 167,500 | 43,613 | 123,887 | 0 | 8,141 |

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third 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 | | | | | | | | | | |
| <i>Governance and administration</i> | | 132,757 | 136,529 | 145,348 | 9,828 | 112,259 | 109,012 | 3,247 | 3% | 145,348 |
| Executive and council | | 33 | 31 | 287 | 3 | 20 | 216 | (196) | -91% | 287 |
| Finance and administration | | 132,724 | 136,498 | 145,061 | 9,825 | 112,240 | 108,796 | 3,443 | 3% | 145,061 |
| Internal audit | | - | - | - | - | - | - | - | | - |
| <i>Community and public safety</i> | | 162,177 | 180,091 | 206,497 | 38,529 | 168,266 | 154,873 | 13,393 | 9% | 206,497 |
| Community and social services | | 135,409 | 149,753 | 150,530 | 35,327 | 146,183 | 112,897 | 33,285 | 29% | 150,530 |
| Sport and recreation | | 13,311 | 6,956 | 7,541 | 499 | 5,378 | 5,656 | (278) | -5% | 7,541 |
| Public safety | | 13,168 | 17,193 | 17,392 | 2,674 | 16,459 | 13,044 | 3,415 | 26% | 17,392 |
| Housing | | 289 | 6,189 | 31,034 | 29 | 247 | 23,275 | (23,029) | -99% | 31,034 |
| Health | | - | - | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | 38,923 | 45,791 | 47,394 | 254 | 1,268 | 35,095 | (33,827) | -96% | 47,394 |
| Planning and development | | 3,863 | 3,097 | 3,442 | 254 | 1,266 | 2,506 | (1,241) | -49% | 3,442 |
| Road transport | | 34,568 | 42,683 | 42,035 | - | 2 | 31,152 | (31,149) | -100% | 42,035 |
| Environmental protection | | 491 | 10 | 1,917 | - | - | 1,437 | (1,437) | -100% | 1,917 |
| <i>Trading services</i> | | 494,830 | 542,009 | 557,093 | 48,288 | 377,929 | 416,442 | (38,513) | -9% | 557,093 |
| Energy sources | | 314,721 | 400,702 | 397,311 | 35,507 | 254,029 | 296,551 | (42,521) | -14% | 397,311 |
| Water management | | 75,496 | 63,463 | 64,163 | 5,924 | 46,427 | 48,178 | (1,751) | -4% | 64,163 |
| Waste water management | | 63,893 | 38,364 | 54,939 | 3,224 | 45,010 | 41,204 | 3,806 | 9% | 54,939 |
| Waste management | | 40,720 | 39,480 | 40,680 | 3,634 | 32,463 | 30,510 | 1,953 | 6% | 40,680 |
| <i>Other</i> | 4 | 111 | 283 | 283 | 2 | 100 | 212 | (112) | -53% | 283 |
| Total Revenue - Functional | 2 | 828,798 | 904,702 | 956,614 | 96,900 | 659,822 | 715,634 | (55,812) | -8% | 956,614 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 116,623 | 161,851 | 160,461 | 10,146 | 90,047 | 120,345 | (30,299) | -25% | 160,461 |
| Executive and council | | 28,044 | 29,907 | 29,951 | 2,255 | 19,718 | 22,463 | (2,745) | -12% | 29,951 |
| Finance and administration | | 86,060 | 128,942 | 127,507 | 7,598 | 67,103 | 95,630 | (28,527) | -30% | 127,507 |
| Internal audit | | 2,518 | 3,002 | 3,002 | 293 | 3,222 | 2,252 | 974 | 43% | 3,002 |
| <i>Community and public safety</i> | | 104,035 | 135,513 | 160,568 | 11,460 | 81,312 | 120,426 | (39,114) | -32% | 160,568 |
| Community and social services | | 27,275 | 32,794 | 34,997 | 2,326 | 21,135 | 26,248 | (5,112) | -19% | 34,997 |
| Sport and recreation | | 33,574 | 40,127 | 39,461 | 2,742 | 25,532 | 29,595 | (4,064) | -14% | 39,461 |
| Public safety | | 38,367 | 50,926 | 50,595 | 3,088 | 28,101 | 37,946 | (9,845) | -26% | 50,595 |
| Housing | | 4,820 | 11,667 | 35,516 | 3,304 | 6,544 | 26,637 | (20,093) | -75% | 35,516 |
| Health | | - | - | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | 41,089 | 44,187 | 48,659 | 2,749 | 24,019 | 36,494 | (12,475) | -34% | 48,659 |
| Planning and development | | 12,190 | 14,566 | 15,014 | 1,129 | 9,715 | 11,261 | (1,545) | -14% | 15,014 |
| Road transport | | 27,483 | 28,202 | 28,709 | 1,456 | 12,505 | 21,532 | (9,027) | -42% | 28,709 |
| Environmental protection | | 1,416 | 1,419 | 4,935 | 163 | 1,799 | 3,701 | (1,902) | -51% | 4,935 |
| <i>Trading services</i> | | 447,908 | 570,032 | 577,632 | 39,862 | 296,118 | 393,891 | (97,772) | -25% | 577,632 |
| Energy sources | | 316,120 | 403,519 | 405,387 | 33,440 | 216,520 | 264,707 | (48,188) | -18% | 405,387 |
| Water management | | 53,258 | 51,024 | 54,290 | 1,843 | 28,421 | 40,718 | (12,297) | -30% | 54,290 |
| Waste water management | | 47,299 | 44,548 | 45,906 | 1,901 | 23,384 | 34,429 | (11,045) | -32% | 45,906 |
| Waste management | | 31,231 | 70,941 | 72,049 | 2,679 | 27,794 | 54,037 | (26,243) | -49% | 72,049 |
| <i>Other</i> | | 907 | 1,154 | 1,154 | - | 826 | 865 | (39) | -5% | 1,154 |
| Total Expenditure - Functional | 3 | 710,561 | 912,737 | 948,473 | 64,216 | 492,322 | 672,021 | (179,699) | -27% | 948,473 |
| Surplus/ (Deficit) for the year | | 118,237 | (8,035) | 8,141 | 32,684 | 167,500 | 43,613 | 123,887 | 284% | 8,141 |

Total Cost Savings Disclosure for the Quarter ended: March 2024

| Measures | Adj Budget | July | August | September | October | November | December | Q1 | Q2 | Q3 | Total YTD | Prev Year Total YTD | Savings |
|---|-------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---------------------|----------------|
| Use fo Consultants | 20,685,255 | 345,567 | 1,419,925 | 1,118,159 | 2,413,208 | 1,113,712 | 1,683,123 | 2,883,651 | 1,129,306 | 2,068,792 | 6,081,748 | 6,733,507 | 651,758 |
| Vehicles used for political office -bearers | 23,351 | - | - | 681 | 767 | 5,886 | 1,616 | 681 | 8,269 | 6,831 | 15,781 | 9,556 | -6,225 |
| Travel and subsistence | 1,284,951 | 82,709 | 72,327 | 69,344 | 105,962 | 114,693 | 101,934 | 224,380 | 322,589 | 310,284 | 857,253 | 818,259 | -38,994 |
| Domestic Accomodation | 257,735 | 1,300 | 14,519 | 2,365 | 23,032 | 20,165 | 27,934 | 18,184 | 71,131 | 19,089 | 108,404 | 55,435 | -52,969 |
| Sponsorships, events and catering | 1,059,019 | 41,779 | 3,753 | 30,260 | 31,495 | 41,408 | - | 75,791 | 72,903 | 31,394 | 180,087 | 92,579 | -87,508 |
| Communication | 3,704,345 | -1,272 | 422,116 | 88,060 | 374,430 | 184,003 | 444,616 | 508,903 | 1,003,050 | 628,989 | 2,140,942 | 2,125,260 | -15,682 |
| Other Related Expenditure Items | 2,378,768 | 57,860 | 215,241 | 67,919 | 120,873 | 167,432 | 109,723 | 341,020 | 398,028 | 421,028 | 1,160,076 | 1,015,660 | -144,415 |
| TOTAL | 29,393,424 | 527,942 | 2,147,879 | 1,376,789 | 3,069,768 | 1,647,298 | 2,368,946 | 4,052,610 | 3,005,274 | 3,486,407 | 10,544,291 | 10,850,256 | 305,965 |

*** 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 : March 2024

| Municipal Vote | Q1 | Q2 | Q3 | Total | Net Movement |
|--------------------|-------------|-----------|-------------|-------------|--------------|
| Financial Services | - 1,015,250 | 592,864 | - 3,265,227 | - 3,687,613 | From() |
| Community Services | 3,027,138 | - 902,626 | 1,200,760 | 3,325,272 | To |
| Corporate Services | 62,350 | 46,000 | - 1,836,251 | - 1,727,901 | From() |
| Technical Services | - 2,064,638 | 200,762 | 3,800,718 | 1,936,842 | To |
| Municipal Manager | - 9,600 | 63,000 | 100,000 | 153,400 | To |
| | - | - | - | - | |

MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts

Quarter ending March 2024

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

| | | Income | Income | Income | Expenditure | Expenditure | Expenditure | | | | |
|----------------|--|----------------------------------|-----------------------------------|--------------------------------|---------------------------------------|--|-------------------------------------|-----------------------------------|--|-------------------|-----------------------|
| MFMA Section | Item Description | Income transactions January 2024 | Income transactions February 2024 | Income transactions March 2024 | Expenditure transactions January 2024 | Expenditure transactions February 2024 | Expenditure transactions March 2024 | Income YTD transactions Quarter 3 | Expenditure YTD transactions Quarter 3 | Total YTD Income | Total YTD Expenditure |
| | | R | R | R | R | R | R | R | R | R | R |
| 11(1) (b) | Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved) | | | | | | | - | - | - | - |
| 11(1) (c) | Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made) | | | | | | | - | - | - | - |
| 11(1) (d) | Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals) | | | | | | | - | - | - | - |
| 11(1) (e) (i) | Money collected on behalf of organ of state: | | | | | | | - | - | - | - |
| | - VAT | - | - | - | 3,537,890 | 5,185,781 | 6,181,596 | - | 14,905,267 | - | 40,405,636 |
| | - Agency fees, for example motor registration, drivers licence, etc. | - | - | - | - | - | - | - | - | - | - |
| 11(1) (e) (ii) | Insurance received by the Municipality on behalf of organ of state | | | | | | | - | - | - | - |
| 11(1) (f) | Refund of money incorrectly paid into bank account | | | | | | | - | - | - | - |
| 11(1) (g) | Refund of guarantees, sureties & security deposits | -139,925 | -173,842 | -197,771 | 152,640 | 98,955 | 55,060 | -511,537 | 306,655 | -1,405,510 | 828,493 |
| | | -139,925 | -173,842 | -197,771 | 3,690,530 | 5,284,736 | 6,236,656 | -511,537 | 15,211,922 | -1,405,510 | 41,234,129 |
| 11(1) (h) | | | | | | | | | | | |
| | | Transactions January 2024 | Transactions February 2024 | Transactions March 2024 | | | | YTD Transactions Quarter 3 | | | |
| | Cash management and investment purposes: | | | | | | | | | | |
| | - Realised | - | -150,000,000 | - | | | | - | | | |
| | - Made | - | 150,000,000 | - | | | | -200,000,000 | | | |
| | - Nett movement | - | - | - | | | | 350,000,000 | | | |
| | | | | | | | | 150,000,000 | | | |

| WITZENBERG MUNICIPALITY | | | | | |
|---|--|--------------------------------------|-------------------------------------|-------------------------------|----------------------------|
| Report: Expenditure on Staff & Councillor Benefits - YTD Act Mar | | | | | |
| (Report in terms of Section 66 of the MFMA) | | | | | |
| MFMA Section | Item Description | Original Budget 2023/2024 | Amended Budget 2023/2024 | Year to Date Total | % Spent to date |
| Staff Benefits | | | | | |
| 66(a) | Salaries and Wages | 140,323,519 | 142,580,811 | 108,659,498 | 76.21% |
| 66(b) | Contributions to pension funds and medical aid | 31,291,203 | 31,341,754 | 24,935,781 | 79.56% |
| 66(c) | Travel, accomodation and subsistence | 7,875,810 | 7,875,810 | 5,749,214 | 73.00% |
| 66(d) | Housing benefits and allowances | 1,536,511 | 1,536,511 | 914,398 | 59.51% |
| 66(e) | Overtime | 27,017,739 | 27,000,789 | 17,913,663 | 66.34% |
| 66(f) | Loans and advances | 0 | 0 | 0 | 0.00% |
| 66(g) | Other type of benefit or allowances related to staff | 35,108,962 | 35,108,962 | 22,162,957 | 63.13% |
| | Sub - Total (Staff Benefits) | R 243,153,744 | R 245,444,637 | R 180,335,510 | 73.47% |
| Councillor Benefits | | | | | |
| MAY | Mayor | 816,509 | 816,509 | 774,766 | 94.89% |
| DM | Deputy Mayor | 730,797 | 730,797 | 474,323 | 64.90% |
| SP | Speaker | 713,000 | 713,000 | 328,136 | 46.02% |
| MCM | Mayoral Committee members | 2,612,034 | 2,612,034 | 1,765,435 | 67.59% |
| CLLR | Other Councillors | 5,499,486 | 5,499,486 | 4,227,721 | 76.87% |
| MED | Medical aid contributions | 87,031 | 87,031 | 53,675 | 61.67% |
| PEN | Pension fund contributions | 1,524,239 | 1,524,239 | 1,000,456 | 65.64% |
| WARD | Ward Committee Allowance | 1,109,560 | 1,109,560 | 1,024,000 | 92.29% |
| | Sub - Total (Councillors' Benefits) | 13,092,656 | R 13,092,656 | R 9,648,513 | 73.69% |
| | | | | | |
| Total Councillor and Staff Benefits | | R 256,246,400 | R 258,537,293 | R 189,984,023 | 73.48% |

Total Cost Savings Disclosure for the Quarter ended: March 2024

| Measures | Adj Budget | July | August | September | October | November | December | Q1 | Q2 | Q3 | Total YTD | Prev Year Total YTD | Savings |
|---|-------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---------------------|----------------|
| Use fo Consultants | 20,685,255 | 345,567 | 1,419,925 | 1,118,159 | 2,413,208 | 1,113,712 | 1,683,123 | 2,883,651 | 1,129,306 | 2,068,792 | 6,081,748 | 6,733,507 | 651,758 |
| Vehicles used for political office -bearers | 23,351 | - | - | 681 | 767 | 5,886 | 1,616 | 681 | 8,269 | 6,831 | 15,781 | 9,556 | -6,225 |
| Travel and subsistence | 1,284,951 | 82,709 | 72,327 | 69,344 | 105,962 | 114,693 | 101,934 | 224,380 | 322,589 | 310,284 | 857,253 | 818,259 | -38,994 |
| Domestic Accomodation | 257,735 | 1,300 | 14,519 | 2,365 | 23,032 | 20,165 | 27,934 | 18,184 | 71,131 | 19,089 | 108,404 | 55,435 | -52,969 |
| Sponsorships, events and catering | 1,059,019 | 41,779 | 3,753 | 30,260 | 31,495 | 41,408 | - | 75,791 | 72,903 | 31,394 | 180,087 | 92,579 | -87,508 |
| Communication | 3,704,345 | -1,272 | 422,116 | 88,060 | 374,430 | 184,003 | 444,616 | 508,903 | 1,003,050 | 628,989 | 2,140,942 | 2,125,260 | -15,682 |
| Other Related Expenditure Items | 2,378,768 | 57,860 | 215,241 | 67,919 | 120,873 | 167,432 | 109,723 | 341,020 | 398,028 | 421,028 | 1,160,076 | 1,015,660 | -144,415 |
| TOTAL | 29,393,424 | 527,942 | 2,147,879 | 1,376,789 | 3,069,768 | 1,647,298 | 2,368,946 | 4,052,610 | 3,005,274 | 3,486,407 | 10,544,291 | 10,850,256 | 305,965 |

*** 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 : March 2024

| Municipal Vote | Q1 | Q2 | Q3 | Total | Net Movement |
|--------------------|-------------|-----------|-------------|-------------|--------------|
| Financial Services | - 1,015,250 | 592,864 | - 3,265,227 | - 3,687,613 | From() |
| Community Services | 3,027,138 | - 902,626 | 1,200,760 | 3,325,272 | To |
| Corporate Services | 62,350 | 46,000 | - 1,836,251 | - 1,727,901 | From() |
| Technical Services | - 2,064,638 | 200,762 | 3,800,718 | 1,936,842 | To |
| Municipal Manager | - 9,600 | 63,000 | 100,000 | 153,400 | To |
| | - | - | - | - | |



SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

REPORT ON STRATEGIC / TOP LAYER RESULTS

2023/24

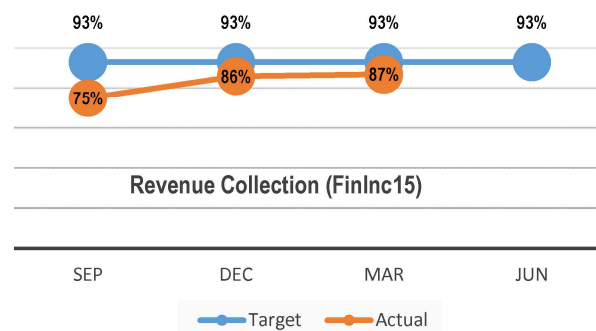
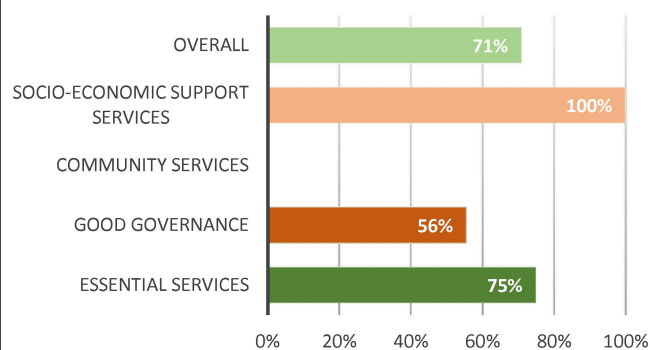
QUARTER 3

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.

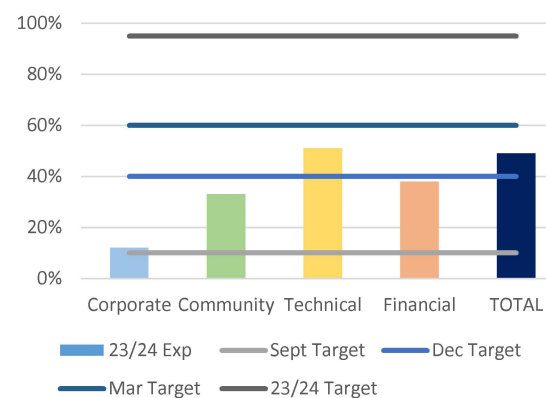
| INDEX | Page |
|--|------|
| 1. ESSENTIAL SERVICES | 2 |
| a) Sustainable provision & maintenance of basic infrastructure | 2 |
| b) Provide for the needs of informal settlements through improved services | 3 |
| 2. GOVERNANCE | 3 |
| a) Support Institutional Transformation & Development | 3 |
| b) Ensure financial viability. | 4 |
| c) To maintain and strengthen relations | 4 |
| 3. COMMUNAL SERVICES | 5 |
| a) Provide & maintain facilities that make citizens feel at home. | 5 |
| 4. SOCIO-ECONOMIC SUPPORT SERVICES | 5 |
| a) Support the poor & vulnerable through programmes & policy | 5 |
| b) Create an enabling environment to attract investment & support local economy. | 6 |

OVERVIEW OF RESULTS

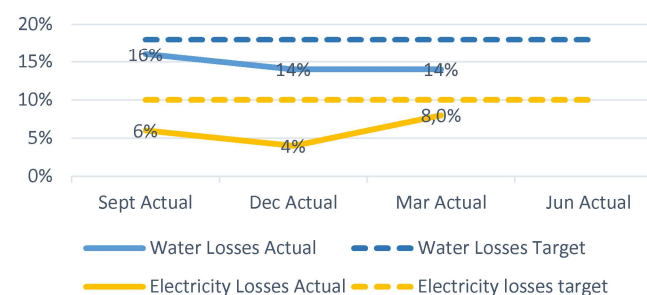
Key Performance Areas: % of Targets Achieved



Percentage expenditure on Capital Budget



Water & Electricity Losses



WC022 - 2023/2024 SECTION 52d QUARTERLY REPORT - Q3

| KEY PERFORMANCE AREA: | | Essential Services | | | | |
|-----------------------|---|---|------------------|-------------------|---|--|
| STRATEGIC OBJECTIVE: | | Sustainable provision & maintenance of basic infrastructure | | | | |
| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
| TecDir1 | Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department | 98% | 75% | 43% | 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% | 60% | 51% | Council did not decide on the positions of the drop-offs, therefore no expenditure, hooklift truck not delivered as promised by supplier. Budget for urgent upgrades at electrical power stations increased with adjustment budget. Additional funding added for road upgrades. | Majority of orders has been made out for upgrades at electrical power stations. Contractor for road upgrades has been awarded. |
| WS1.11(Cir88) | Number of new sewer connections meeting minimum standards | 210 | 60 | 55 | The target was increased with the approval of the adjustment budget in February 2024. A subsidised housing project consisting of 150 units was approved and implemented during the year. The project is a bit behind schedule reason being connections target not achieved. | Connections to housing project being completed as project pro |
| WS2.11(Cir88) | Number of new water connections meeting minimum standards | 170 | 20 | 23 | | |
| 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 | 230 | 225 | 357 | 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. | |
| FinInc28 | Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at | 11873 | 11873 | 11883 | | |
| TecWat20 | Percentage unaccounted water losses | 18% | 18% | 14% | | |
| TecEI37 | Percentage unaccounted electricity losses. | 10% | 10,5% | 8% | | |
| TecRo7 | Kilometres of roads upgraded & rehabilitated | 1km | 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 | Quarterly Target | Quarterly 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 | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
| CorpHR13 | Percentage budget spent on implementation of Workplace Skills Plan. | 96% | 60% | 79% | | |
| CorpHR12 | Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality. | 4 Reports | 3 | 3 | | |

| KEY PERFORMANCE AREA: | | Governance | | | | |
|-----------------------|---|----------------------------|------------------|-------------------|--|--|
| STRATEGIC OBJECTIVE: | | Ensure Financial Viability | | | | |
| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
| FinFAdm10 | Financial viability expressed as Debt-Coverage ratio | 450 | 450 | 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 | 3,7 | | |
| FinFAdm11 | Financial viability expressed outstanding service debtors | 60% | 60% | 88% | 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. |
| FinInc15 | Percentage revenue collection | 93% | 93% | 87% | Debt Collection remains a challenge. The non payment of service in for eg eskom areas are attributing to the low collectin rate. | Stringent implimentation of credit control, debt collection policy, including implimentation of auxilerie payments for defaulters |
| MM1 | Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality. | 98% | 75% | 43% | Refer to TecDir1 and ComDir1 for detailed explanations per directorate. | |
| MM2 | Percentage spend of capital budget for the whole of the municipality. | 95% | 40% | 49% | A number of urgent projects was included in the adjustment budget, relating to upgrading at electrical power stations, roads, etc. | Contractors appointed and additional projects underway. |

| 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 | Quarterly Target | Quarterly 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 | 9 | 11 | | |

WC022 - 2023/2024 SECTION 52d QUARTERLY REPORT - Q3

| KEY PERFORMANCE AREA: | | Communal Services | | | | |
|-----------------------|--|--|------------------|-------------------|---|---|
| STRATEGIC OBJECTIVE: | | Provide & maintain facilities that make citizens feel at home. | | | | |
| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly 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% | 75% | 32% | The under expenditure to achieve 75% target amounts to R 261 000. Reason mainly due to delay in appointment process and increase of project funding with the adjustment budget. | Finalisation of service providers appointments. |
| ComDir2 | Percentage expenditure on Capital Budget by Community Directorate | 95% | 60% | 33% | 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. | Contrators appointed. |

| KEY PERFORMANCE AREA: | | Socio-Economic Support Services | | | | |
|-----------------------|--|---|------------------|-------------------|---|---|
| STRATEGIC OBJECTIVE: | | Support the poor & vulnerable through programmes & policy | | | | |
| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
| ComSoc41 | Number of account holders subsidised through the municipality's Indigent Policy | 4500 | 4500 | 3226 | | |
| LED2.12 | Percentage of the municipality's operating budget spent on indigent relief for free basic services | 5% | 3% | 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 | 300 | 475 | | |
| ComSoc 42 | Number of engagements with target groups with the implementation of social development programmes. | 20 | 15 | 22 | | |
| ComHS14 | Number of housing opportunities provided per year. | 140 | 0 | 0 | | |
| ComHS15 | Number of Rental Stock transferred | 10 | 0 | 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 | Quarterly Target | Quarterly 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 | 3 | 3 | | |
| ComLed4 | Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy. | 4 Reports | 3 | 3 | | |
| LED3.11 | Average time taken to finalise business license applications | 5 days | 4 | 2 | | |