



2023/2024
Quarterly Budget Statement Report
Section 52(d) – 4th Quarter
1 April 2024 to 30 June 2024

Financial data is in respect of the period
1 July 2023 to 30 June 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 30 June 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 89.7%. The annual target for debt collection is 94%. The collection of outstanding government debt remains a challenge as well as the municipality's inability to cut electricity in Eskom areas.

Key capital projects for the year under review 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. Critical vehicle replacements were done in the departments of Waste Management & Law Enforcement.

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 J NEL
(ACTING) EXECUTIVE MAYOR

Municipal Manager's quality certification

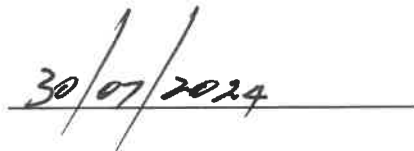
QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the quarterly budget assessment has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.



MR D NASSON
MUNICIPAL MANAGER
WITZENBERG MUNICIPALITY

Date:



FINANCIAL REPORT

For the period 1 July 2023 to 30 June 2024, 90% of the budgeted operational revenue was raised.

The collection rate of debtors is a challenge as only 89.7% of the debits raised were collected for the period under review, while the target is 94%.

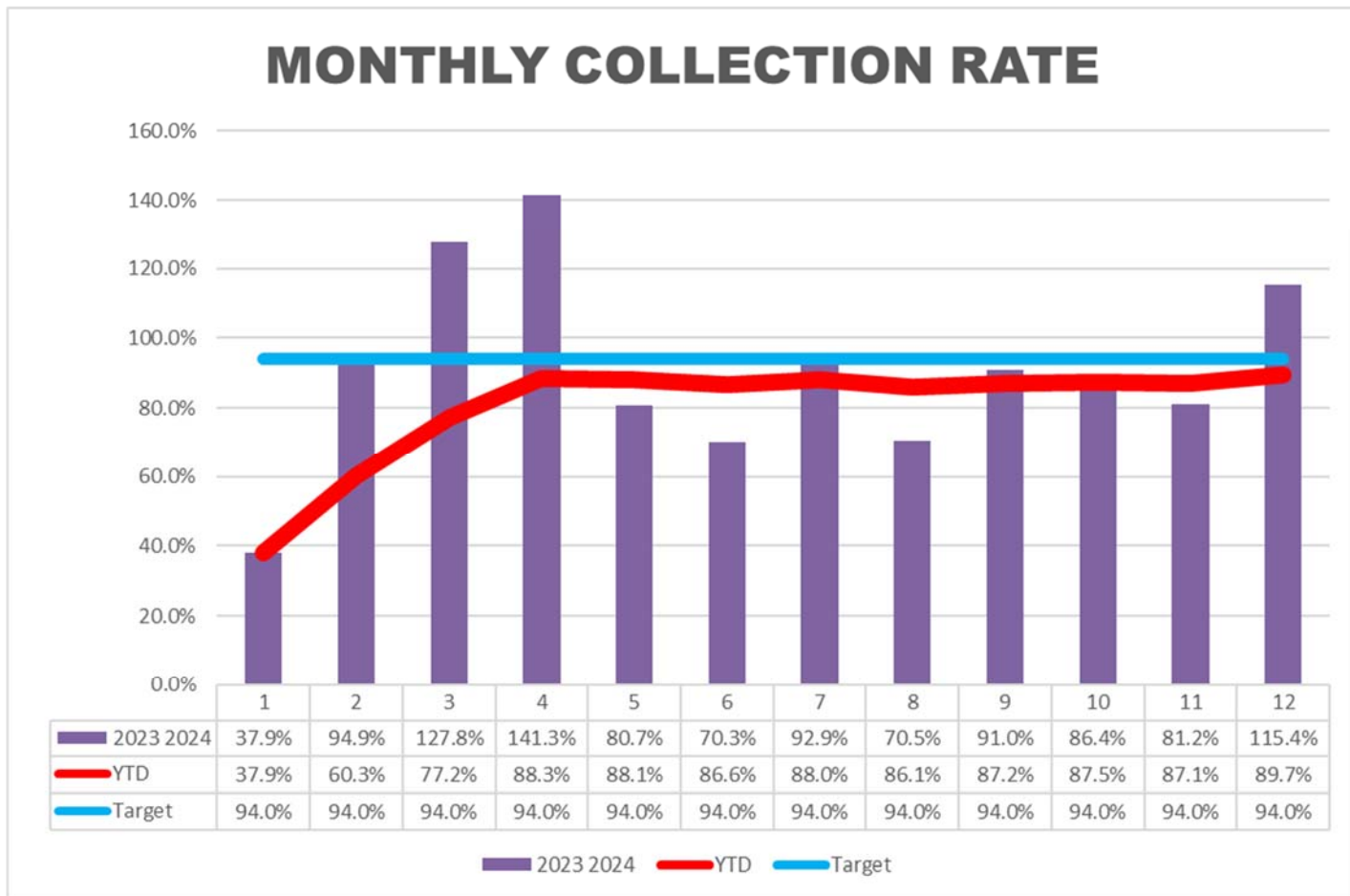
93% of the budgeted operational expenditure was incurred during the reporting period. The Eskom account for the last month of the reporting period is not included in the actual expenditure as the account was only received after the reporting period end. The bulk purchases of electricity are expected 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.

91 % of the budgeted capital expenditure that was incurred during the reporting period

It must be noted that the above figures are subject to change due to the finalisation of year-end processes.

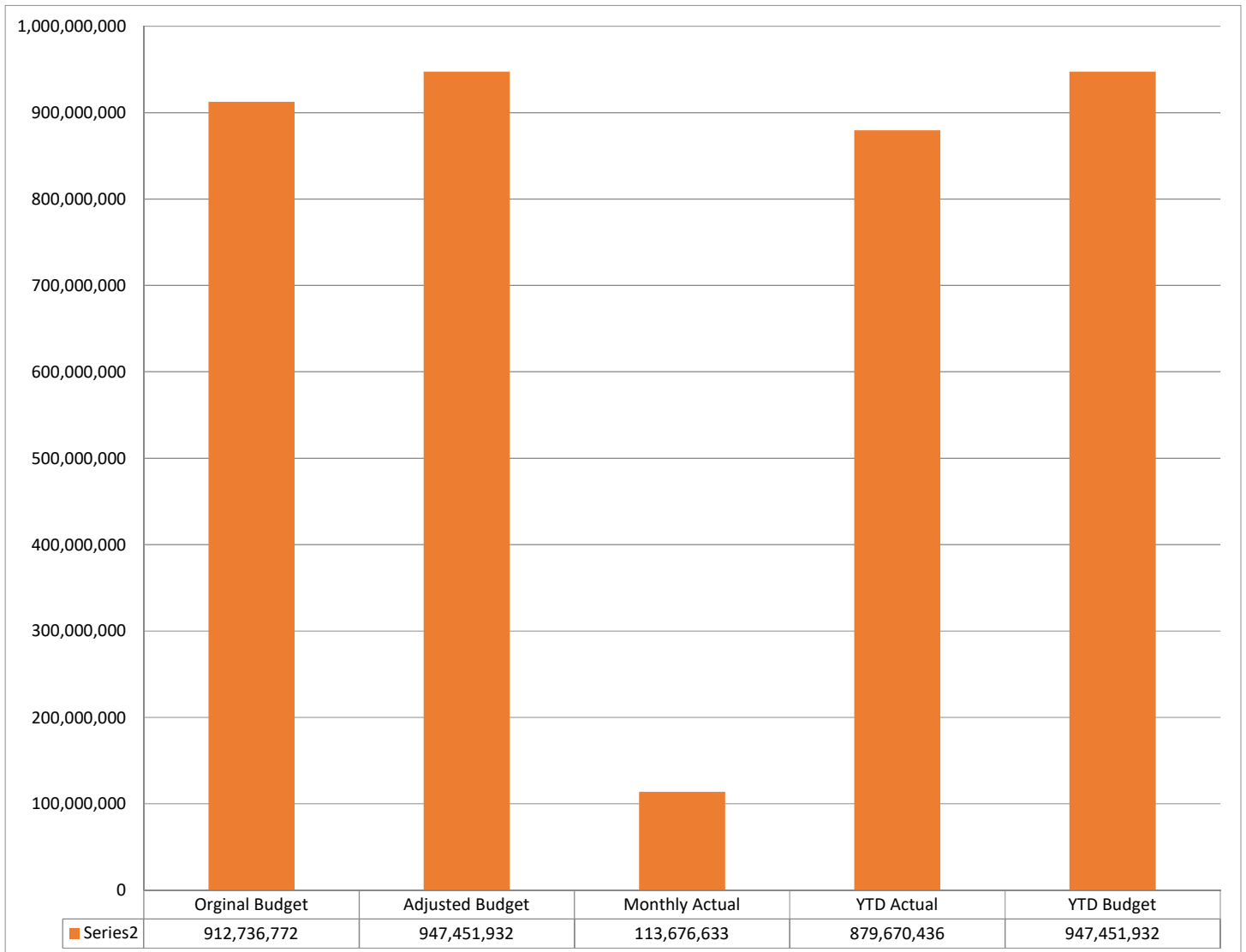
Kindly refer to the following graphs and tables for further detail:



WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q4 Fourth 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	5,242	99,881	105,353	(5,472)	-5%	105,353
Service charges	437,257	516,476	531,476	(43,301)	478,196	531,476	(53,280)	-10%	531,476
Investment revenue	14,390	12,444	21,127	1,340	22,489	21,127	1,362	6%	21,127
Transfers and subsidies - Operational	142,534	158,793	187,066	2,445	151,936	187,066	(35,129)	-19%	187,066
Other own revenue	70,693	64,715	64,599	4,295	70,568	64,599	5,969	9%	64,599
Total Revenue (excluding capital transfers and contributions)	763,033	857,781	909,621	(29,978)	823,071	909,621	(86,550)	-10%	909,621
Employee costs	217,107	257,116	260,830	19,089	240,671	260,830	(20,160)	-8%	260,830
Remuneration of Councillors	10,766	11,983	11,983	973	11,448	11,983	(536)	-4%	11,983
Depreciation and amortisation	33,070	54,369	54,369	31,728	31,732	54,369	(22,637)	-42%	54,369
Interest	9,895	9,535	9,535	0	0	9,535	(9,535)	-100%	9,535
Inventory consumed and bulk purchases	298,464	379,057	385,051	33,375	309,028	385,051	(76,023)	-20%	385,051
Transfers and subsidies	2,208	8,918	32,965	12,369	32,835	32,965	(130)	-0%	32,965
Other expenditure	139,050	191,760	192,719	16,142	253,957	192,719	61,237	32%	192,719
Total Expenditure	710,561	912,737	947,452	113,677	879,670	947,452	(67,781)	-7%	947,452
Surplus/(Deficit)	52,471	(54,955)	(37,831)	(143,655)	(56,599)	(37,831)	(18,769)	50%	(37,831)
Transfers and subsidies - capital (monetary allocations)	65,766	46,921	45,944	33,386	33,386	45,944	(12,558)	-27%	45,944
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	(31,326)	-386%	8,114
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	(31,326)	-386%	8,114
Capital expenditure & funds sources									
Capital expenditure	(12,706)	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311
Capital transfers recognised	65,693	47,342	37,009	7,622	38,297	37,009	1,288	3%	37,009
Borrowing	-	9,000	10,518	(4,814)	-	10,518	(10,518)	-100%	10,518
Internally generated funds	21,496	16,923	37,784	14,002	39,059	37,784	1,275	3%	37,784
Total sources of capital funds	87,190	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311
Financial position									
Total current assets	348,831	296,094	360,600		318,081				360,600
Total non current assets	1,075,836	1,185,439	1,107,337		1,091,983				1,107,337
Total current liabilities	162,213	154,205	203,975		180,746				203,975
Total non current liabilities	116,632	304,136	134,427		126,666				134,427
Community wealth/Equity	1,144,418	1,023,192	1,129,536		1,102,651				1,129,536
Cash flows									
Net cash from (used) operating	536,667	(176,815)	71,824	(14,520)	42,154	71,824	29,670	41%	875,766
Net cash from (used) investing	(51,537)	(68,014)	(76,087)	(18,547)	(82,053)	76,087	158,140	208%	76,087
Net cash from (used) financing	24,635	-	-	56	341	-	(341)		-
Cash/cash equivalents at the month/year end	652,507	(17,539)	222,539	-	187,245	374,713	187,468	50%	1,178,655
Debtors & creditors analysis									
Debtors Age 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
Total By Income Source	44,943	6,679	5,250	5,286	5,036	4,616	31,187	197,204	300,200
Creditors Age Analysis									
Total Creditors	9,495	46	-	-	-	-	-	-	9,542

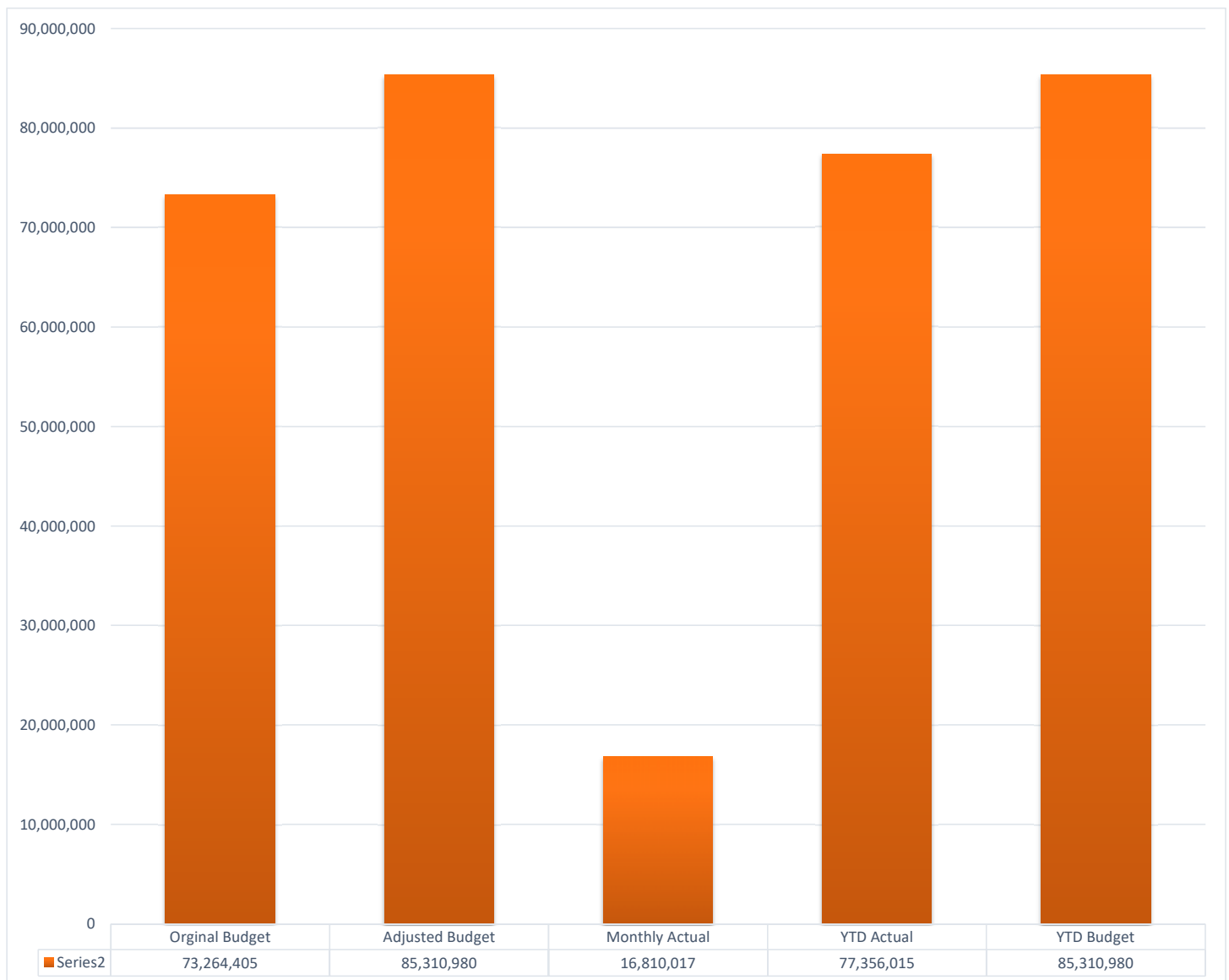
TOTAL OPERATIONAL EXPENDITURE R'000

For the period 1 July 2023 to 30 June 2024, 92.58% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2023 tot 30 Junie 2024, is 92.58% van die begrote operasionele uitgawes aangegaan.

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

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

CAPITAL EXPENDITURE R'000

For the period 1 July 2023 to 30 June 2024, 90.68% 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 Junie 2024, is 90.68% van die begrote kapitale uitgawes aangegaan.

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

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth 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	9,276	774	9,007	9,276	(269)	-3%	9,276
Pension and UIF Contributions		1,384	1,524	1,524	115	1,339	1,524	(186)	-12%	1,524
Medical Aid Contributions		87	87	87	-	54	87	(33)	-38%	87
Motor Vehicle Allowance		-	0	0	-	-	0	(0)	-100%	0
Cellphone Allowance		975	1,095	1,095	83	1,048	1,095	(47)	-4%	1,095
Housing Allowances		-	-	0	-	-	0	(0)	-100%	0
Other benefits and allowances		-	0	0	-	-	0	(0)	-100%	0
Sub Total - Councillors		10,766	11,983	11,983	973	11,448	11,983	(536)	-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	338	3,858	4,652	(794)	-17%	4,652
Pension and UIF Contributions		345	378	378	31	357	378	(21)	-6%	378
Medical Aid Contributions		60	9	9	-	-	9	(9)	-100%	9
Performance Bonus		789	850	850	90	803	850	(47)	-6%	850
Motor Vehicle Allowance		991	1,008	1,008	112	1,360	1,008	353	35%	1,008
Cellphone Allowance		365	369	369	25	282	369	(86)	-23%	369
Housing Allowances		281	320	320	-	33	320	(287)	-90%	320
Other benefits and allowances		53	60	60	0	45	60	(15)	-25%	60
Sub Total - Senior Managers of Municipality		7,009	7,645	7,645	597	6,739	7,645	(906)	-12%	7,645
% increase	4		9.1%	9.1%						9.1%
Other Municipal Staff										
Basic Salaries and Wages		128,082	144,937	148,610	11,885	141,191	148,610	(7,419)	-5%	148,610
Pension and UIF Contributions		21,491	23,543	23,595	1,938	23,189	23,595	(406)	-2%	23,595
Medical Aid Contributions		8,879	9,946	9,946	833	9,834	9,946	(112)	-1%	9,946
Overtime		24,002	27,018	27,003	1,635	23,283	27,003	(3,719)	-14%	27,003
Performance Bonus		9,750	11,347	11,347	901	10,737	11,347	(610)	-5%	11,347
Motor Vehicle Allowance		6,366	7,331	7,352	561	6,758	7,352	(594)	-8%	7,352
Cellphone Allowance		608	786	769	69	795	769	26	3%	769
Housing Allowances		1,172	1,350	1,350	98	1,166	1,350	(184)	-14%	1,350
Other benefits and allowances		6,279	7,135	7,135	556	6,819	7,135	(315)	-4%	7,135
Payments in lieu of leave		1,893	3,501	3,501	(936)	(1,187)	3,501	(4,688)	-134%	3,501
Long service awards		963	1,095	1,095	76	837	1,095	(259)	-24%	1,095
Post-retirement benefit obligations	2	613	11,483	11,483	876	10,509	11,483	(973)	-8%	11,483
Sub Total - Other Municipal Staff		210,099	249,471	253,186	18,492	233,932	253,186	(19,254)	-8%	253,186
% increase	4		18.7%	20.5%						20.5%
Total Parent Municipality		227,874	269,099	272,813	20,062	252,118	272,813	(20,695)	-8%	272,813
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	272,813	20,062	252,118	272,813	(20,695)	-8%	272,813
% increase	4		18.1%	19.7%						19.7%
TOTAL MANAGERS AND STAFF		217,107	257,116	260,830	19,089	240,671	260,830	(20,160)	-8%	260,830

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth 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	6,604	216	216	6,604	6,389	96.7%	0%
August	5,634	5,056	6,604	5,739	5,955	13,209	7,253	54.9%	8%
September	7,586	12,354	7,901	4,059	10,014	21,109	11,095	52.6%	14%
October	10,705	7,230	6,778	5,014	15,028	27,887	12,859	46.1%	21%
November	4,630	10,169	6,604	7,537	22,566	34,492	11,926	34.6%	31%
December	3,105	7,306	7,901	6,153	28,719	42,392	13,673	32.3%	39%
January	2,769	4,456	6,604	1,226	29,944	48,997	19,052	38.9%	41%
February	7,201	3,979	6,604	4,783	34,728	55,601	20,873	37.5%	47%
March	7,658	4,286	8,001	6,810	41,538	63,602	22,064	34.7%	57%
April	4,467	3,056	6,604	4,180	45,718	70,206	24,488	34.9%	62%
May	8,435	3,472	6,604	14,828	60,546	76,810	16,264	21.2%	83%
June	(81,020)	7,144	8,501	16,810	77,356	85,311	7,955	9.3%	106%
Total Capital expenditure	(12,706)	73,264	85,311	77,356					

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth 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 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth 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	4,797	-		4,797
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,237	3,439	3,247	-	3,247	3,247	-		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	9,181	44,829	42,014	2,815	6.7%	42,014
Specify (Add grant description)		700	-	-	-	-	-	-		-
Specify (Add grant description)		10,517	9,773	11,187	-	10,742	11,187	(445)	-4.0%	11,187
Specify (Add grant description)		131	132	132	-	132	132	-		132
Specify (Add grant description)		2,018	245	245	-	245	245	-		245
Specify (Add grant description)		200	-	-	-	-	-	-		-
Specify (Add grant description)		500	-	-	-	-	-	-		-
Specify (Add grant description)		-	150	450	100	250	450	(200)	-44.4%	450
Specify (Add grant description)		-	5,600	30,000	9,081	33,460	30,000	3,460	11.5%	30,000
District Municipality:		-	150	150	-	150	150	-		150
Specify (Add grant description)		-	150	150	-	150	150	-		150
Other grant providers:		3,050	-	414	572	2,763	414	2,349	567.1%	414
Foreign Government and International Organisations		1,350	-	-	272	680	-	680		-
Private Enterprises		1,700	-	414	300	2,083	414	1,669	402.9%	414
Total Operating Transfers and Grants	5	20,946	21,039	47,375	9,752	52,539	47,375	5,164	10.9%	47,375
Capital Transfers and Grants										
National Government:		56,031	29,951	25,209	-	25,209	25,209	-		25,209
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	3,900	900	-	900	900	-		900
Municipal Infrastructure Grant [Schedule 5B]		25,091	26,051	24,309	-	24,309	24,309	-		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	-	16,559	24,988	(8,429)	-33.7%	24,988
Specify (Add grant description)		500	200	200	-	200	200	-		200
Specify (Add grant description)		1,029	1,408	1,658	-	1,658	1,658	(0)	0.0%	1,658
Specify (Add grant description)		475	-	-	-	-	-	-		-
Specify (Add grant description)		400	-	-	-	-	-	-		-
Specify (Add grant description)		24,696	23,130	23,130	-	14,702	23,130	(8,428)	-36.4%	23,130
District Municipality:		1,560	600	600	600	672	600	72	12.0%	600
Specify (Add grant description)		1,500	600	600	600	600	600	-		600
Specify (Add grant description)		60	-	-	-	72	-	72		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	84,692	55,289	50,797	600	42,440	50,797	(8,357)	-16.5%	50,797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	105,637	76,328	98,172	10,352	94,979	98,172	(3,193)	-3.3%	98,172

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth 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	1,403	(46,403)	-	-
Nedbank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	24/05/2024	-	-	-	-	-
Standard Bank		4 Months	Call Investment	Yes	Yes	Yes	No	No	24/06/2024	45,000	1,391	(46,391)	-	-
First Rand Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	24/05/2024	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Municipality sub-total										90,000	2,795	-	-	-
Entities														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									90,000	2,795	-	-	-

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth 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	9,495	46	-	-	-	-	-	-	9,542	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	9,495	46	-	-	-	-	-	-	9,542	-

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

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

Description	NT Code	Budget Year 2023/24												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	8,767	1,916	1,658	1,867	1,716	1,369	7,734	51,225	76,252	63,911	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25,137	1,182	476	302	291	295	1,469	7,382	36,535	9,740	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	5,998	728	630	595	576	527	7,156	25,756	41,966	34,610	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	6,855	1,323	1,159	1,136	1,114	1,091	6,123	32,789	51,590	42,253	-	-		
Receivables from Exchange Transactions - Waste Management	1600	7,078	1,327	1,117	1,080	1,051	1,016	5,806	30,466	48,939	39,418	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	131	12	11	11	11	11	63	795	1,045	891	-	-		
Interest on Arrear Debtor Accounts	1810	1,132	142	162	222	248	278	2,680	47,358	52,222	50,786	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(10,156)	48	37	75	28	28	157	1,433	(8,350)	1,721	-	-		
Total By Income Source	2000	44,943	6,679	5,250	5,286	5,036	4,616	31,187	197,204	300,200	243,329	-	-		
2022/23 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	1,126	382	357	290	310	242	788	6,600	10,096	8,230	-	-		
Commercial	2300	19,414	1,112	426	417	358	366	4,832	22,265	49,189	28,237	-	-		
Households	2400	24,028	4,988	4,273	4,378	4,158	3,826	24,080	159,640	229,371	196,083	-	-		
Other	2500	375	196	193	200	210	182	1,488	8,699	11,544	10,780	-	-		
Total By Customer Group	2600	44,943	6,679	5,250	5,286	5,036	4,616	31,187	197,204	300,200	243,329	-	-		

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth 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	5,662	96,296	91,170	5,126	6%	91,170
Service charges		766,796	453,490	552,123	49,985	340,523	552,123	(211,600)	-38%	552,123
Other revenue		16,318	16,342	32,320	972	10,760	32,320	(21,560)	-67%	32,320
Transfers and Subsidies - Operational		99,341	156,768	183,104	9,756	211,610	183,104	28,505	16%	183,104
Transfers and Subsidies - Capital		100,181	55,289	50,797	100	5,070	50,797	(45,727)	-90%	50,797
Interest		7,939	33,583	48,207	3,585	16,191	48,207	(32,016)	-66%	48,207
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(456,662)	(983,456)	(885,897)	(66,913)	(600,154)	(885,897)	(285,742)	32%	(81,955)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	(17,666)	(38,141)	-	38,141	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		536,667	(176,815)	71,824	(14,520)	42,154	71,824	29,670	41%	875,766
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)	(76,087)	(18,547)	(82,053)	76,087	158,140	208%	76,087
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51,537)	(68,014)	(76,087)	(18,547)	(82,053)	76,087	158,140	208%	76,087
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		24,635	-	-	56	341	-	341	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		24,635	-	-	56	341	-	(341)	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD		509,765	(244,829)	(4,263)	(33,011)	(39,557)	147,911			951,853
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	(17,539)	222,539		187,245	374,713			1,178,655

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth 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	219,380	187,245	219,380
Trade and other receivables from exchange transactions		77,124	44,957	74,512	(17,407)	74,512
Receivables from non-exchange transactions		10,131	45,608	39,219	24,477	39,219
Inventory		12,093	4,484	7,014	25,488	7,014
VAT		20,971	996	18,766	96,569	18,766
Other current assets		1,709	453	1,709	1,709	1,709
Total current assets		348,831	296,094	360,600	318,081	360,600
Non current assets						
Investment property		42,093	41,358	41,352	41,678	41,352
Property, plant and equipment		1,031,153	1,141,746	1,063,334	1,047,395	1,063,334
Heritage assets		550	550	550	550	550
Intangible assets		2,039	1,785	2,101	2,360	2,101
Total non current assets		1,075,836	1,185,439	1,107,337	1,091,983	1,107,337
TOTAL ASSETS		1,424,667	1,481,533	1,467,938	1,410,064	1,467,938
LIABILITIES						
Current liabilities						
Financial liabilities		36	2,050	669	36	669
Consumer deposits		12,158	11,549	12,158	13,124	12,158
Trade and other payables from exchange transactions		103,355	93,087	105,784	35,918	105,784
Trade and other payables from non-exchange transactions		6,977	6,092	694	41,645	694
Provision		30,618	37,979	39,772	26,883	39,772
VAT		9,070	3,449	44,898	63,140	44,898
Total current liabilities		162,213	154,205	203,975	180,746	203,975
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	67,338	67,631
Total non current liabilities		116,632	304,136	134,427	126,666	134,427
TOTAL LIABILITIES		278,845	458,341	338,402	307,412	338,402
NET ASSETS	2	1,145,822	1,023,192	1,129,536	1,102,651	1,129,536
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,131,879	1,010,653	1,116,996	1,126,013	1,116,996
Reserves and funds		12,540	12,540	12,540	(23,362)	12,540
TOTAL COMMUNITY WEALTH/EQUITY	2	1,144,418	1,023,192	1,129,536	1,102,651	1,129,536

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Financial Services		(99,895)	-	-	-	-	-	-		-
Vote 2 - Community Services		-	857	959	927	929	959	(30)	-3%	959
Vote 4 - Technical Services		53,369	31,613	38,904	6,777	33,434	38,904	(5,469)	-14%	38,904
Total Capital Multi-year expenditure	4,7	(46,526)	32,470	39,863	7,704	34,363	39,863	(5,499)	-14%	39,863
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		179	180	438	-	421	438	(17)	-4%	438
Vote 2 - Community Services		7,397	3,758	4,435	1,561	4,333	4,435	(102)	-2%	4,435
Vote 3 - Corporate Services		691	850	1,552	997	1,470	1,552	(82)	-5%	1,552
Vote 4 - Technical Services		25,554	36,007	39,023	6,547	36,768	39,023	(2,255)	-6%	39,023
Total Capital single-year expenditure	4	33,821	40,795	45,448	9,106	42,993	45,448	(2,455)	-5%	45,448
Total Capital Expenditure	3	(12,706)	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

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	5,820	1,561	5,709	5,820	(111)	-2%	5,820
Executive and council		409	-	132	62	125	132	(7)	-5%	132
Finance and administration		(97,695)	2,180	5,688	1,499	5,584	5,688	(104)	-2%	5,688
<i>Community and public safety</i>		7,086	5,064	5,156	2,113	5,086	5,156	(70)	-1%	5,156
Community and social services		160	2,000	58	-	58	58	-		58
Sport and recreation		6,870	858	3,184	767	3,197	3,184	13	0%	3,184
Public safety		57	1,707	1,782	1,346	1,699	1,782	(83)	-5%	1,782
Housing		-	500	132	-	132	132	(0)	0%	132
<i>Economic and environmental services</i>		45,050	26,023	29,664	4,418	27,490	29,664	(2,173)	-7%	29,664
Planning and development		-	400	942	768	828	942	(114)	-12%	942
Road transport		45,050	25,623	28,722	3,650	26,662	28,722	(2,060)	-7%	28,722
<i>Trading services</i>		32,444	39,997	44,672	8,718	39,071	44,672	(5,601)	-13%	44,672
Energy sources		4,827	6,491	14,912	3,427	10,599	14,912	(4,313)	-29%	14,912
Water management		14,903	19,358	10,599	560	10,574	10,599	(25)	0%	10,599
Waste water management		12,517	100	4,863	3,087	4,669	4,863	(194)	-4%	4,863
Waste management		197	14,048	14,297	1,643	13,229	14,297	(1,068)	-7%	14,297
Total Capital Expenditure - Functional Classification	3	(12,706)	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311
Funded by:										
National Government		41,976	25,175	20,357	4,544	21,446	20,357	1,089	5%	20,357
Provincial Government		22,759	21,566	14,369	2,251	14,772	14,369	403	3%	14,369
District Municipality		762	600	1,973	783	1,812	1,973	(161)	-8%	1,973
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		197	-	310	44	267	310	(43)	-14%	310
Transfers recognised - capital		65,693	47,342	37,009	7,622	38,297	37,009	1,288	3%	37,009
Borrowing	6	-	9,000	10,518	(4,814)	-	10,518	(10,518)	-100%	10,518
Internally generated funds		21,496	16,923	37,784	14,002	39,059	37,784	1,275	3%	37,784
Total Capital Funding	7	87,190	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth 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	(38,964)	544,203	592,203	(47,999)	-8%	592,203
Service charges - Electricity		311,865	399,102	399,102	33,452	363,858	399,102	(35,244)	-9%	399,102
Service charges - Water		45,356	53,000	53,000	(82,249)	48,671	53,000	(4,329)	-8%	53,000
Service charges - Waste Water Management		48,851	33,059	48,059	2,598	47,227	48,059	(832)	-2%	48,059
Service charges - Waste management		31,185	31,315	31,315	2,898	18,440	31,315	(12,875)	-41%	31,315
Sale of Goods and Rendering of Services		5,460	5,272	5,272	426	5,143	5,272	(129)	-2%	5,272
Agency services		4,611	4,461	4,461	383	4,736	4,461	275	6%	4,461
Interest		-	10	10	-	-	10	(10)	-100%	10
Interest earned from Receivables		22,715	23,503	23,503	1,688	28,557	23,503	5,054	22%	23,503
Interest earned from Current and Non Current Assets		14,390	12,444	21,127	1,340	22,489	21,127	1,362	6%	21,127
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	26	26	-	-	26	(26)	-100%	26
Rental from Fixed Assets		4,786	4,648	4,648	451	4,233	4,648	(415)	-9%	4,648
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8,063	1,679	1,679	49	849	1,679	(830)	-49%	1,679
Non-Exchange Revenue		265,750	289,262	317,419	8,986	278,868	317,419	(38,551)	-12%	317,419
Property rates		98,157	105,353	105,353	5,242	99,881	105,353	(5,472)	-5%	105,353
Surcharges and Taxes		9,980	7,290	7,174	448	2,785	7,174	(4,389)	-61%	7,174
Fines, penalties and forfeits		8,487	11,194	11,194	149	16,001	11,194	4,807	43%	11,194
Licence and permits		1,145	2,327	2,327	116	1,183	2,327	(1,144)	-49%	2,327
Transfer and subsidies - Operational		142,534	158,793	187,066	2,445	151,936	187,066	(35,129)	-19%	187,066
Interest		2,822	3,566	3,566	321	4,091	3,566	525	15%	3,566
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		2,625	739	739	265	2,991	739	2,252	305%	739
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		763,033	857,781	909,621	(29,978)	823,071	909,621	(86,550)	-10%	909,621
Expenditure By Type										
Employee related costs		217,107	257,116	260,830	19,089	240,671	260,830	(20,160)	-8%	260,830
Remuneration of councillors		10,766	11,983	11,983	973	11,448	11,983	(536)	-4%	11,983
Bulk purchases - electricity		279,960	360,544	360,143	30,855	285,982	360,143	(74,161)	-21%	360,143
Inventory consumed		18,504	18,512	24,908	2,519	23,046	24,908	(1,862)	-7%	24,908
Debt impairment		57,793	64,475	64,475	-	21,427	64,475	(43,048)	-67%	64,475
Depreciation and amortisation		33,070	54,369	54,369	31,728	31,732	54,369	(22,637)	-42%	54,369
Interest		9,895	9,535	9,535	0	0	9,535	(9,535)	-100%	9,535
Contracted services		50,689	64,652	66,457	12,657	58,884	66,457	(7,574)	-11%	66,457
Transfers and subsidies		2,208	8,918	32,965	12,369	32,835	32,965	(130)	0%	32,965
Irrecoverable debts written off		9,576	-	-	1	129,010	-	129,010	-	-
Operational costs		20,154	56,396	55,550	3,481	44,633	55,550	(10,917)	-20%	55,550
Losses on Disposal of Assets		838	-	-	-	-	-	-	-	-
Other Losses		-	6,237	6,237	4	4	6,237	(6,234)	-100%	6,237
Total Expenditure		710,561	912,737	947,452	113,677	879,670	947,452	(67,781)	-7%	947,452
Surplus/(Deficit)		52,471	(54,955)	(37,831)	(143,655)	(56,599)	(37,831)	(18,769)	0	(37,831)
Transfers and subsidies - capital (monetary allocations)		65,766	46,921	45,944	33,386	33,386	45,944	(12,558)	(0)	45,944
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	-	-	8,114
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	-	-	8,114
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	-	-	8,114
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	-	-	8,114

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		131,023	133,121	141,684	16,126	139,722	141,684	(1,962)	-1.4%	141,684
Vote 2 - Community Services		150,347	164,312	192,453	2,502	157,373	192,453	(35,080)	-18.2%	192,453
Vote 3 - Corporate Services		13,547	17,166	17,364	1,077	22,600	17,364	5,236	30.2%	17,364
Vote 4 - Technical Services		532,342	588,653	602,613	(17,352)	535,017	602,613	(67,596)	-11.2%	602,613
Vote 5 - Municipal Manager		1,667	1,451	1,451	1,055	1,746	1,451	295	20.3%	1,451
Total Revenue by Vote	2	828,926	904,702	955,565	3,408	856,458	955,565	(99,108)	-10.4%	955,565
Expenditure by Vote	1									
Vote 1 - Financial Services		43,645	62,909	62,479	3,388	42,172	62,479	(20,307)	-32.5%	62,479
Vote 2 - Community Services		79,649	101,160	130,463	25,857	119,516	130,463	(10,947)	-8.4%	130,463
Vote 3 - Corporate Services		86,374	121,674	119,743	10,706	92,414	119,743	(27,329)	-22.8%	119,743
Vote 4 - Technical Services		487,604	610,926	618,521	72,299	609,226	618,521	(9,295)	-1.5%	618,521
Vote 5 - Municipal Manager		13,289	16,067	16,246	1,427	16,343	16,246	97	0.6%	16,246
Total Expenditure by Vote	2	710,561	912,737	947,452	113,677	879,670	947,452	(67,781)	-7.2%	947,452
Surplus/ (Deficit) for the year	2	118,364	(8,035)	8,114	(110,269)	(23,213)	8,114	(31,326)	-386.1%	8,114

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth 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	16,606	142,252	145,348	(3,096)	-2%	145,348
Executive and council		33	31	287	3	28	287	(260)	-90%	287
Finance and administration		132,724	136,498	145,061	16,604	142,224	145,061	(2,836)	-2%	145,061
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		162,177	180,091	206,497	3,286	179,688	206,497	(26,808)	-13%	206,497
Community and social services		135,409	149,753	150,530	1,397	150,199	150,530	(331)	0%	150,530
Sport and recreation		13,311	6,956	7,541	1,069	7,276	7,541	(265)	-4%	7,541
Public safety		13,168	17,193	17,392	801	21,900	17,392	4,508	26%	17,392
Housing		289	6,189	31,034	19	313	31,034	(30,721)	-99%	31,034
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		38,923	45,791	47,077	16,797	18,310	47,077	(28,767)	-61%	47,077
Planning and development		3,863	3,097	3,125	1,282	2,780	3,125	(345)	-11%	3,125
Road transport		34,568	42,683	42,035	15,514	15,530	42,035	(26,505)	-63%	42,035
Environmental protection		491	10	1,917	-	-	1,917	(1,917)	-100%	1,917
<i>Trading services</i>		494,830	542,009	556,361	(33,282)	516,107	556,361	(40,254)	-7%	556,361
Energy sources		314,721	400,702	397,311	35,125	366,348	397,311	(30,963)	-8%	397,311
Water management		75,496	63,463	64,031	(76,335)	66,599	64,031	2,568	4%	64,031
Waste water management		63,893	38,364	54,339	3,116	55,002	54,339	662	1%	54,339
Waste management		40,720	39,480	40,680	4,813	28,159	40,680	(12,521)	-31%	40,680
<i>Other</i>	4	111	283	283	-	100	283	(183)	-65%	283
Total Revenue - Functional	2	828,798	904,702	955,565	3,408	856,458	955,565	(99,108)	-10%	955,565
Expenditure - Functional										
<i>Governance and administration</i>		116,623	161,851	162,330	13,757	124,937	162,330	(37,394)	-23%	162,330
Executive and council		28,044	29,907	30,124	3,309	27,248	30,124	(2,876)	-10%	30,124
Finance and administration		86,060	128,942	129,204	10,179	93,686	129,204	(35,517)	-27%	129,204
Internal audit		2,518	3,002	3,002	268	4,002	3,002	1,000	33%	3,002
<i>Community and public safety</i>		104,035	135,513	160,353	27,850	142,715	160,353	(17,639)	-11%	160,353
Community and social services		27,275	32,794	34,677	4,459	30,572	34,677	(4,105)	-12%	34,677
Sport and recreation		33,574	40,127	39,665	6,756	37,931	39,665	(1,734)	-4%	39,665
Public safety		38,367	50,926	50,144	4,240	38,889	50,144	(11,255)	-22%	50,144
Housing		4,820	11,667	35,867	12,395	35,323	35,867	(544)	-2%	35,867
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		41,089	44,187	47,492	11,669	43,264	47,492	(4,228)	-9%	47,492
Planning and development		12,190	14,566	15,005	1,440	13,449	15,005	(1,556)	-10%	15,005
Road transport		27,483	28,202	27,957	9,854	27,203	27,957	(754)	-3%	27,957
Environmental protection		1,416	1,419	4,530	375	2,613	4,530	(1,917)	-42%	4,530
<i>Trading services</i>		447,908	570,032	576,136	60,401	567,653	576,136	(8,483)	-1%	576,136
Energy sources		316,120	403,519	405,579	38,554	323,960	405,579	(81,619)	-20%	405,579
Water management		53,258	51,024	54,485	9,728	128,053	54,485	73,567	135%	54,485
Waste water management		47,299	44,548	44,426	8,994	56,214	44,426	11,788	27%	44,426
Waste management		31,231	70,941	71,646	3,125	59,426	71,646	(12,220)	-17%	71,646
<i>Other</i>		907	1,154	1,141	-	1,102	1,141	(38)	-3%	1,141
Total Expenditure - Functional	3	710,561	912,737	947,452	113,677	879,670	947,452	(67,781)	-7%	947,452
Surplus/ (Deficit) for the year		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	(31,326)	-386%	8,114

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

MUNICIPALITY WITZENBERG											
Report: Withdrawals from Municipal Bank Accounts											
Quarter ending June 2024											
Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003											
MFMA Section	Item Description	Income	Income	Income	Expenditure	Expenditure	Expenditure	Income	Expenditure	Total YTD Income	Total YTD Expenditure
		transactions April 2024	transactions May 2024	transactions June 2024	transactions April 2024	transactions May 2024	transactions June 2024	YTD transactions Quarter 4	YTD transactions Quarter 4		
								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	-	-	-	5,885,668	6,528,115	11,247,341	-	23,661,124	-	63,917,251
	- 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	-178,658	-320,464	-155,118	78,297	98,376	42,777	-654,240	219,450	-2,002,874	1,033,143
		-178,658	-320,464	-155,118	5,963,965	6,626,491	11,290,118	-654,240	23,880,574	-2,002,874	64,950,394
11(1) (h)											
		Transactions April 2024	Transactions May 2024	Transactions June 2024				YTD Transactions Quarter 4			
	Cash management and investment purposes:							-			
	- Realised	-	-60,000,000	-90,000,000				-350,000,000			
	- Made	-	-	-				350,000,000			
	- Nett movement	-	-60,000,000	-90,000,000				-			

WITZENBERG MUNICIPALITY					
Report: Expenditure on Staff & Councillor Benefits - YTD Act Jun					
(Report in terms of Section 66 of the MFMA)					
MFMA Section	Item Description	Original Budget 2023/2024	Amended Budget 2023/2024	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	149,588,456	153,261,306	145,057,868	94.65%
66(b)	Contributions to pension funds and medical aid	33,875,578	33,927,269	33,379,455	98.39%
66(c)	Travel, accomodation and subsistence	8,338,754	8,359,754	8,118,933	97.12%
66(d)	Housing benefits and allowances	1,670,276	1,670,276	1,199,205	71.80%
66(e)	Overtime	27,017,739	27,002,863	23,277,392	86.20%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	36,625,312	36,608,920	29,647,016	80.98%
	Sub - Total (Staff Benefits)	R 257,116,115	R 260,830,388	R 240,679,867	92.27%
Councillor Benefits					
MAY	Mayor	816,509	816,509	1,088,552	133.32%
DM	Deputy Mayor	730,797	730,797	705,241	96.50%
SP	Speaker	713,000	713,000	338,936	47.54%
MCM	Mayoral Committee members	2,612,034	2,612,034	2,361,511	90.41%
S79	Section 79 committee chairperson	0	96	74,455	77557%
CLLR	Other Councillors	5,499,486	5,499,390	5,486,615	99.77%
MED	Medical aid contributions	87,031	87,031	53,675	61.67%
PEN	Pension fund contributions	1,524,239	1,524,239	1,338,563	87.82%
WARD	Ward Committee Allowance	1,109,560	1,109,560	1,373,000	123.74%
	Sub - Total (Councillors' Benefits)	13,092,656	R 13,092,656	R 12,820,549	97.92%
Total Councillor and Staff Benefits		R 270,208,771	R 273,923,044	R 253,500,416	92.54%

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

Total Cost Savings Disclosure for the Quarter ended: June 2024

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	20 096 279	2 883 651	1 129 306	2 068 792	11 451 910	17 533 659	16 150 172	-1 383 486
Vehicles used for political office -bearers	23 351	681	8 269	6 831	6 663	22 444	10 306	-12 137
Travel and subsistence	1 167 150	224 380	322 589	310 284	-123 564	733 689	953 694	220 005
Domestic Accomodation	272 699	18 184	71 131	19 089	58 553	166 957	120 174	-46 783
Sponsorships, events and catering	820 857	75 791	72 903	31 394	407 333	587 420	108 468	-478 952
Communication	3 590 371	508 903	1 003 050	628 989	716 532	2 857 474	3 267 988	410 514
Other Related Expenditure Items	2 380 021	341 020	398 028	421 028	611 511	1 771 586	2 021 639	861 564
TOTAL	28 350 728	4 052 610	3 005 274	3 486 407	13 128 938	23 673 229	22 632 443	-429 276

*** 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 : June 2024

Municipal Vote	Q1	Q2	Q3	Q4	Total	Net Movement
Financial Services	- 1 015 250	592 864	- 3 265 227	- 464 800	- 4 152 413	From()
Community Services	3 027 138	- 902 626	1 200 760	- 2 653 776	671 496	To
Corporate Services	62 350	46 000	- 1 836 251	347 928	- 1 379 973	From()
Technical Services	- 2 064 638	200 762	3 800 718	2 744 648	4 681 490	To
Municipal Manager	- 9 600	63 000	100 000	26 000	179 400	To
	-	-	-	-	-	-



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

SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

REPORT ON STRATEGIC / TOP LAYER RESULTS

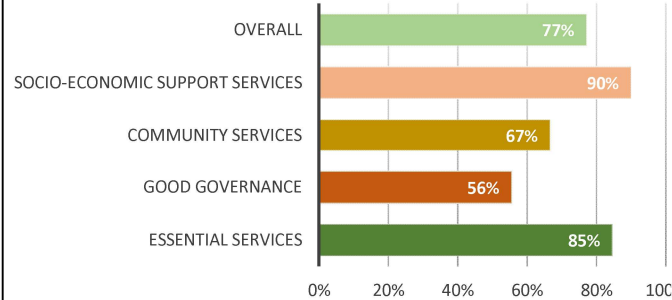
2023/24

4th QUARTER REPORT

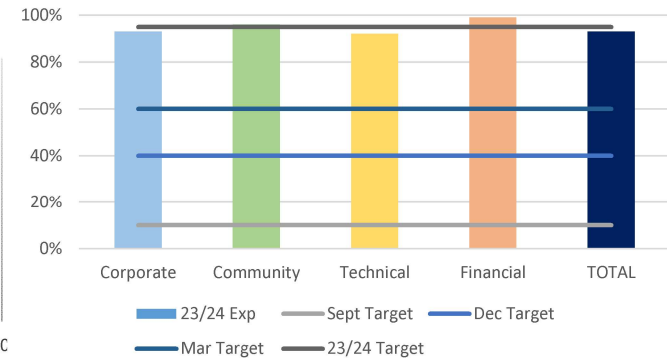
The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared 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.

OVERVIEW OF RESULTS

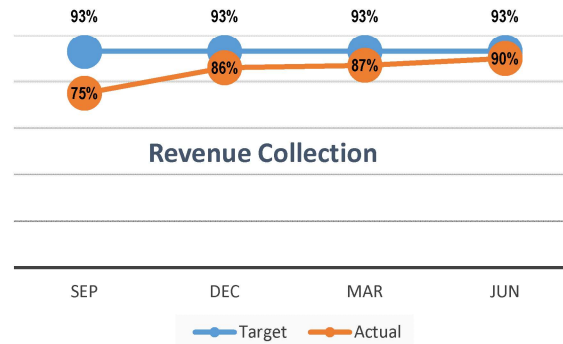
Key Performance Areas: % of Targets Achieved



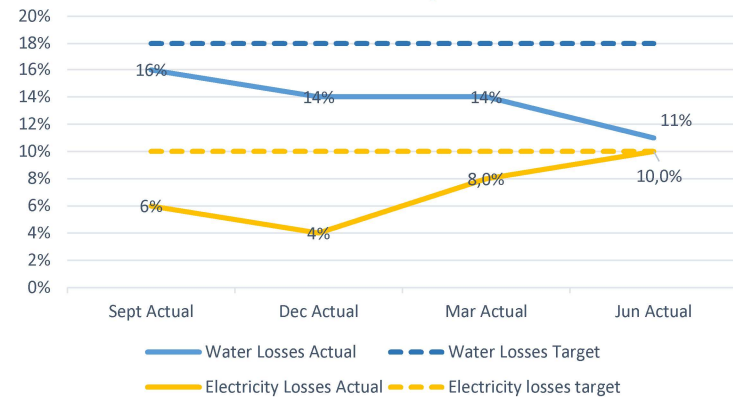
Percentage expenditure on Capital Budget



Revenue Collection



Water & Electricity Losses



WC022 - 2023/2024 SECTION52(d) REPORT - Q4

KEY PERFORMANCE AREA:		Essential Services			
STRATEGIC OBJECTIVE:		Sustainable provision & maintenance of basic infrastructure			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
TecDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department	98%	96%	An amount of R 500 706 was unspent from the total budget of R 12 869 361. The unspent amount can mainly be attributed to the delay in the appointment of a service provider for road maintenance and subsequent non-performance issues with certain service providers.	The non-performance issues has been resolved. The road maintenance contract is a 3-year contract and similar delays in 2024/25 is not expected.
TecDir3	% Expenditure on Capital Budget by Technical Directorate	95%	93%	An amount of R 6,3m was unspent from the total budget of R 82,3m. The under expenditure can mainly be attributed to a delay with regards to the design and subsequent procurement process for the Upgrade of the Ceres Electrical Substation. The total expected project cost amounts to R 25m to be completed by June 2025 with R 4,9m budgeted in 2023/24 and the rest in 2024/25. The design had to be adjusted after initial costing estimates resulting in an unspent amount of R 3,5m. The rest of the unspent budget for technical services is distributed over several projects with reasons for underspending including savings on completed projects and non-performance of service providers.	The procurement process for the Ceres Substation is underway and is still planned to be completed by June 2025. Unspent 2023/24 will be transferred to 2024/25. Non-performance of certain service providers are being addressed.
WS1.11(Cir88)	Number of new sewer connections meeting minimum standards	210	216		
WS2.11(Cir88)	Number of new water connections meeting minimum standards	170	183		
TecWat21	Percentage compliance with drinking water quality standards.	98%	100%		
EE1.11(Cir88)	Number of dwellings provided with connections to mains electricity supply by the municipality	230	541	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 period end.	11873	11941		
TecWat20	Percentage unaccounted water losses	18%	11%		
TecEI37	Percentage unaccounted electricity losses.	10%	10%		
TecRo7	Kilometres of roads upgraded & rehabilitated	1km	5,7km	Reason for over-achievement: Funding shifted from Bulk Water Projects to Road Upgrade projects. Two bulk water projects was planned to be implemented in the latter part of 2024/25 but due to significant increase in tender prices from budgeted funding, the projects had to be withdrawn and prioritised for implementation in respectively 2024/25 and 2025/26. These were approve MIG funded projects and new projects had to be registered because of the increase in costs. The budget for these two bulk water projects was shifted to upgrade of roads project also funded by MIG and therefor more distance of roads could be upgraded.	

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

KEY PERFORMANCE AREA:		Essential Services			
STRATEGIC OBJECTIVE:		Provide for the needs of informal settlements through improved services			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
TecDir2	Number of subsidised serviced sites developed.	No target	N/A	The construction of subsidised serviced sites was not planned- and budgeted for in 2023/24. The indicator is however included as a 5-year IDP indicator.	
TecWat22	Percentage of households in demarcated informal areas with access to a water point (tap)	95%	100%		
TecSan13	Percentage of households in demarcated informal areas with access to a communal toilet facility.	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%	100%		

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

KEY PERFORMANCE AREA:		Governance			
STRATEGIC OBJECTIVE:		Support Institutional Transformation & Development			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	97%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	4		
KEY PERFORMANCE AREA:		Governance			
STRATEGIC OBJECTIVE:		Ensure Financial Viability			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	450	NA	The municipality do not have any loans currently and therefor a ratio can not be determined. The indicator is however included as determined by National Legislation.	
FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8		
FinFAdm11	Financial viability expressed outstanding service debtors	60%	90%	Lower collection rate observed	Stringent implementation of credit control and debt collection policy, including the implementation of auxiliry payments for defaulters.
FinInc15	Percentage revenue collection	93%	90%	Debt Collection remains a challenge. The non payment of service in for eg eskom areas are attributing to the low collectin rate.	Stringent implementation of credit control and debt collection policy, including the implementation of auxiliry payments for defaulters.
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	96%	An amount of R 513 265 was unspent from the total budget of R 13 416 031. Refer to indicator TecDir1 for detailed explanation.	Refer to TecDir1 for detail.
MM2	Percentage spend of capital budget for the whole of the municipality.	95%	93%	An amount of R 6,6m was unspent from the total budget of R 89,7m. Refer to indicator TecDir3 for detailed explanation.	Refer to TecDir3 for detail.

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

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	4th Quarter Result	Reason if target not achieved	Corrective Measures
MMIDP9	Number of IDP community engagements held.	14	14		
ComSoc49	Number of meetings with inter-governmental partners.	12	14		

KEY PERFORMANCE AREA:		Communal Services			
STRATEGIC OBJECTIVE:		Provide & maintain facilities that make citizens feel at home.			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
ComAm34	Analysis report on customer satisfaction questionnaires on community facilities.	1 Report	1		
ComDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Community Department.	98%	97%	An amount of R 8 435 was unspent from the total budget of R 334 542 which are mainly savings distributed over several departments and sections.	Non required.
ComDir2	Percentage expenditure on Capital Budget by Community Directorate	95%	96%		

WC022 - 2023/2024 SECTION52(d) REPORT - Q4

KEY PERFORMANCE AREA:		Socio-Economic Support Services			
STRATEGIC OBJECTIVE:		Support the poor & vulnerable through programmes & policy			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	4500	3185		
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	5%	3%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	403		
ComSoc 42	Number of engagements with target groups with the implementation of social development programmes.	20	32		
ComHS14	Number of housing opportunities provided per year.	140	150		
ComHS15	Number of Rental Stock transferred	10	0	Delay in requesting and receiving RCC from Finance Deptement. Stuggle to find the original title deeds from previous service providers and deeds office.	Requested current service provider to expedite the process of transfers

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	4th Quarter Result	Reason if target not achieved	Corrective Measures
ComLed19	Bi-annual report on investment incentives implemented.	2 Reports	2		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	4		
ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	4 Reports	4		
LED3.11	Average time taken to finalise business license applications	5 days	2		