



**2024/2025**  
**Quarterly Budget Statement Report**  
**Section 52(d) – 1<sup>st</sup> Quarter**  
**1 July 2024 to 30 September 2024**

**Financial data is in respect of the period**  
**1 July 2024 to 30 September 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.

## 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 September 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 65%. 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 Tierhokskloof Bulk Pipeline in Wolseley, upgrade of the Wolseley Wastewater Treatment works, upgrade of the Tulbagh Reservoir and the upgrade of the electrical substation in Ceres.

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.



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**COUNCILLOR T ABRAHAMS**  
**EXECUTIVE MAYOR**

## Municipal Manager's quality certification

### QUALITY CERTIFICATE

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



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**MR D NASSON**  
**MUNICIPAL MANAGER**  
**WITZENBERG MUNICIPALITY**

Date:



## FINANCIAL REPORT

For the period 1 July 2024 to 30 September 2024, 31.90% of the budgeted operational revenue was raised.

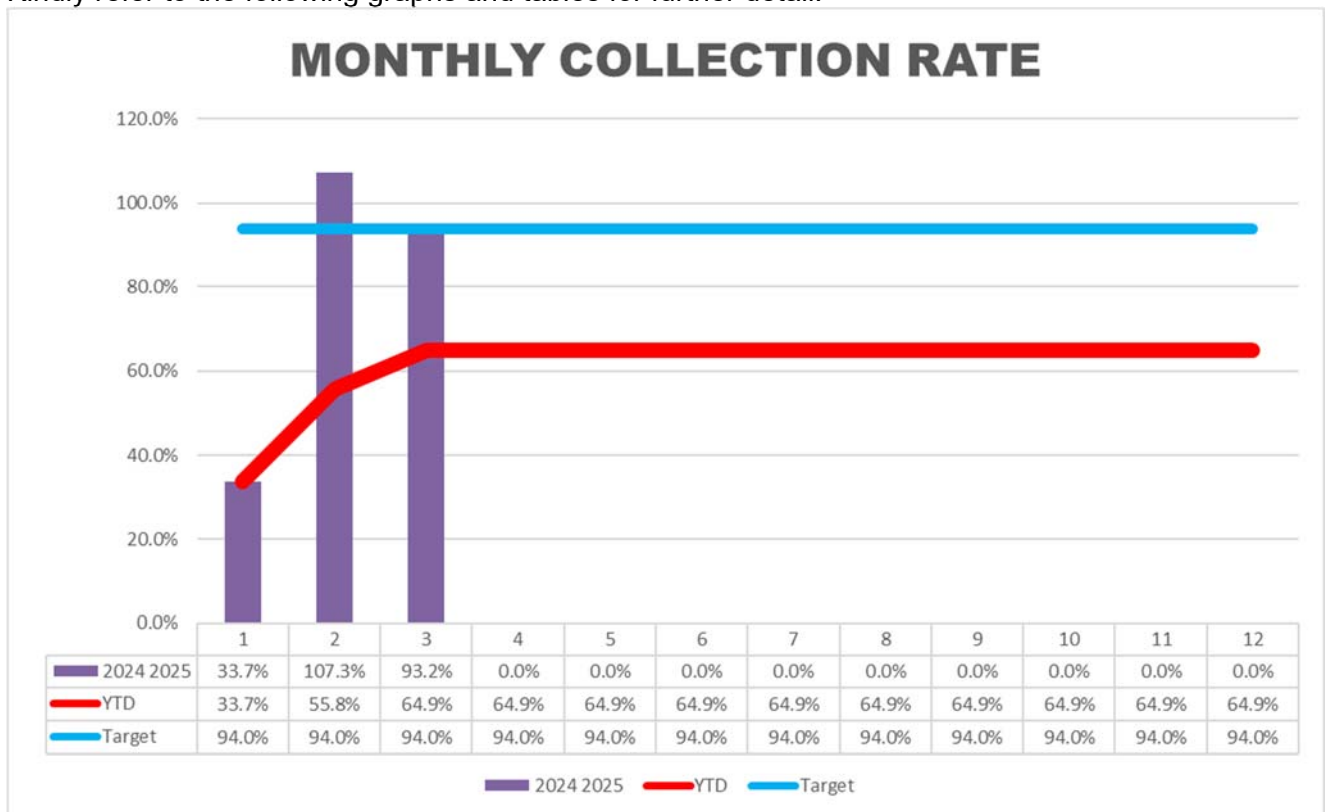
The collection rate of debtors is a challenge as only 65% of the debits raised were collected for the period under review, while the target is 94%. The low collection rate is mainly due to the industrial effluent billing that was done during the first quarter.

20.62% 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.

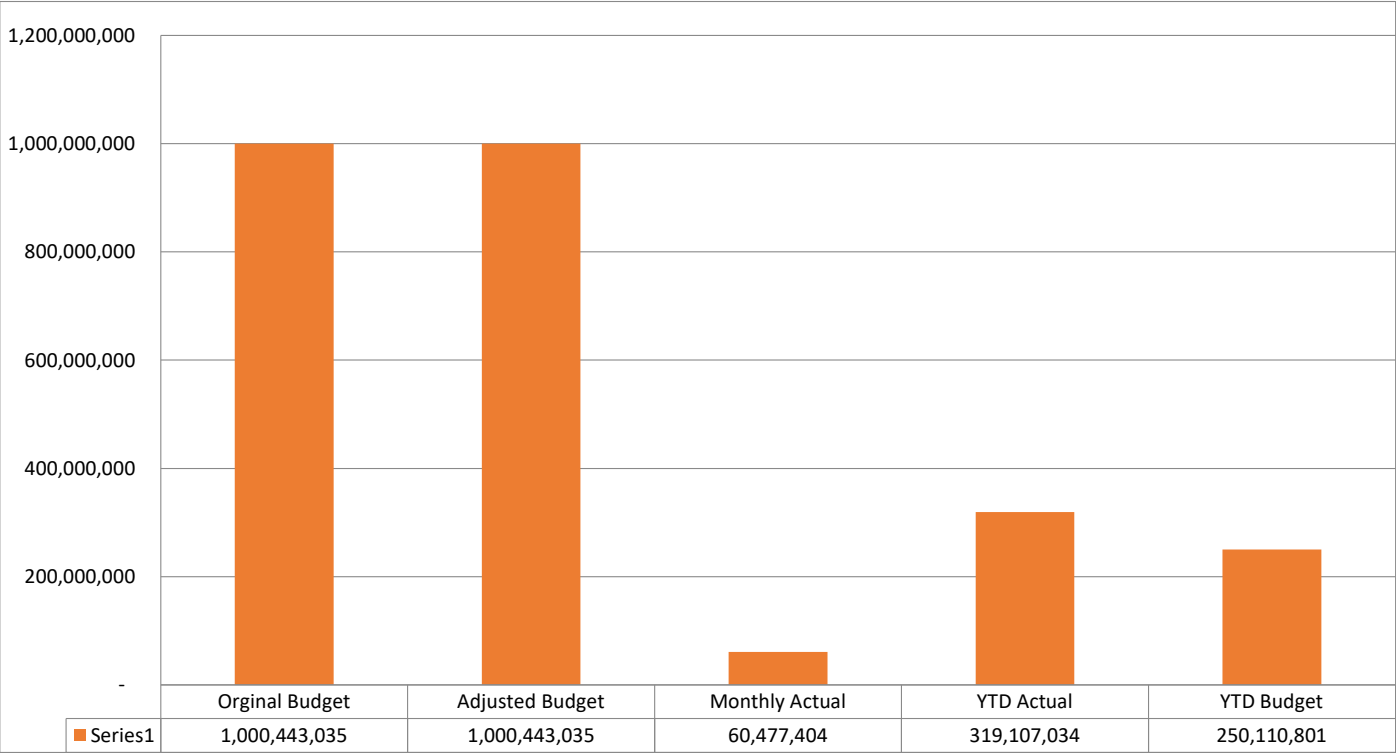
7% of the budgeted capital expenditure was incurred during the reporting period.

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



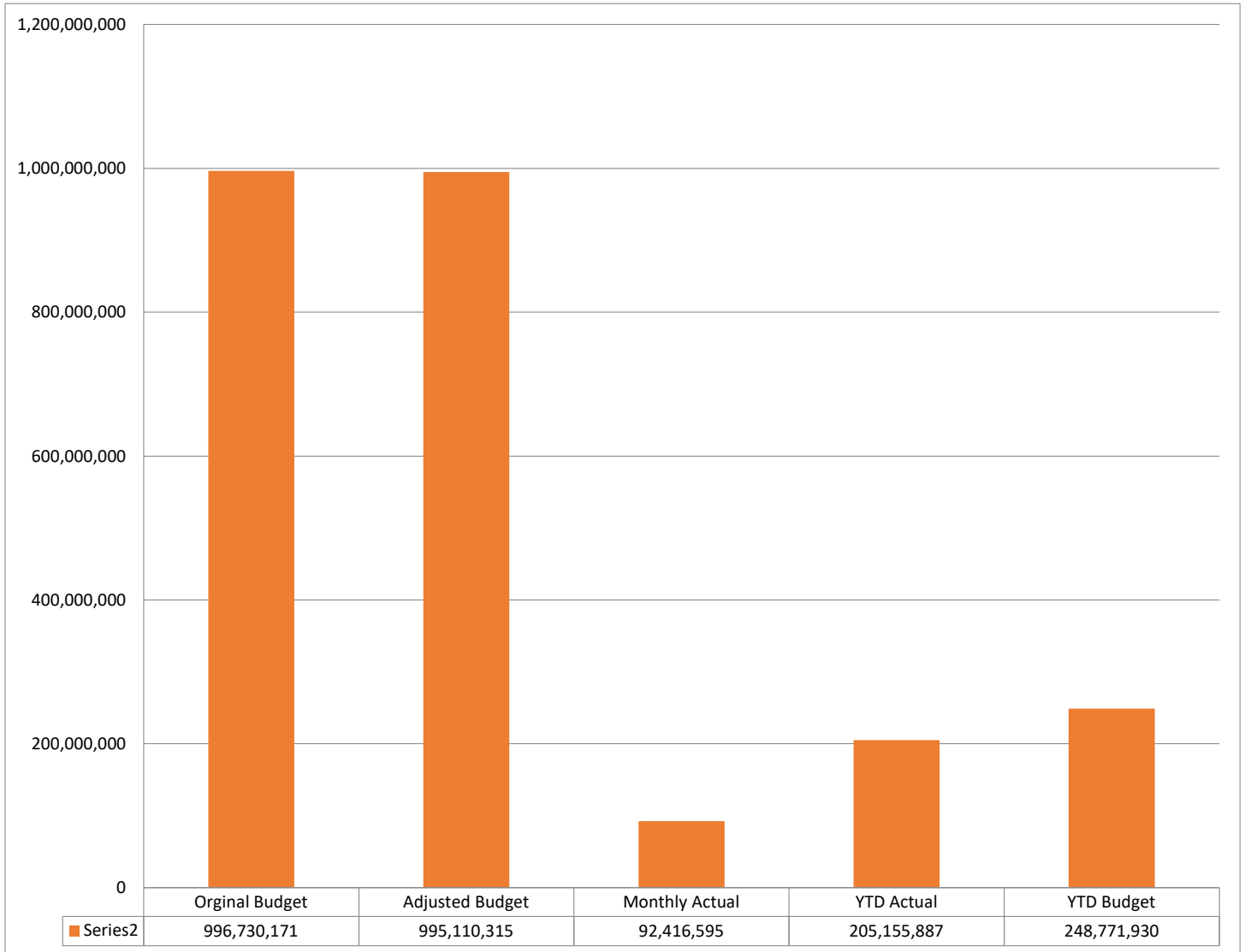


TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2024 to 30 September 2024, 31.90% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2024 tot 30 September 2024, is 31.90% van die begrote operasionele inkomste gehêf.

**TOTAL OPERATIONAL EXPENDITURE R'000**

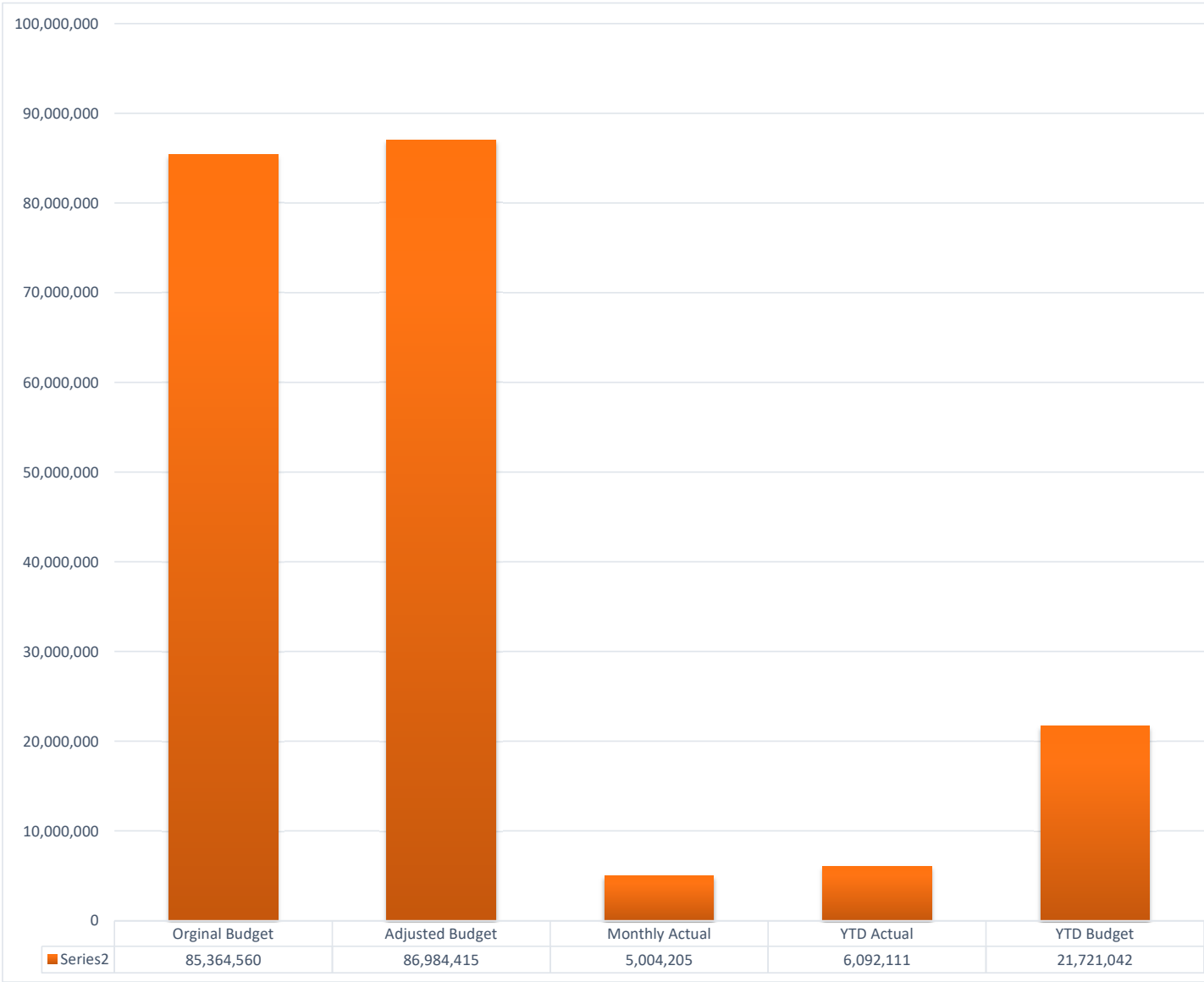
For the period 1 July 2024 to 30 September 2024, 20.62% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2024 tot 30 September 2024 is 20.62% 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 2024 to 30 September 2024, 7.00% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2024 tot 30 September 2024 is 7.00% van die begrote kapitale 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.

## WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	101,317	113,495	113,495	3,827	56,216	28,374	27,842	98%	113,495
Service charges	528,792	565,288	565,288	44,772	174,144	141,322	32,822	23%	565,288
Investment revenue	22,019	22,444	22,444	1,891	5,694	5,611	83	1%	22,444
Transfers and subsidies - Operational	179,020	196,213	196,213	592	63,975	49,053	14,922	30%	196,213
Other own revenue	93,594	67,446	67,446	9,395	19,077	16,862	2,216	13%	67,446
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>924,741</b>	<b>964,887</b>	<b>964,887</b>	<b>60,477</b>	<b>319,107</b>	<b>241,222</b>	<b>77,885</b>	<b>32%</b>	<b>964,887</b>
Employee costs	241,440	277,558	277,467	26,361	68,157	69,367	(1,210)	-2%	277,467
Remuneration of Councillors	11,447	12,311	12,311	951	2,853	3,078	(225)	-7%	12,311
Depreciation and amortisation	34,241	54,219	54,219	-	-	13,555	(13,555)	-100%	54,219
Interest	6,094	10,233	10,233	-	-	2,558	(2,558)	-100%	10,233
Inventory consumed and bulk purchases	347,330	401,186	400,829	43,100	94,307	100,201	(5,894)	-6%	400,829
Transfers and subsidies	36,338	37,116	37,126	144	5,533	9,281	(3,749)	-40%	37,126
Other expenditure	189,643	204,107	202,926	21,861	34,306	50,732	(16,426)	-32%	202,926
<b>Total Expenditure</b>	<b>866,533</b>	<b>996,730</b>	<b>995,110</b>	<b>92,417</b>	<b>205,156</b>	<b>248,772</b>	<b>(43,616)</b>	<b>-18%</b>	<b>995,110</b>
<b>Surplus/(Deficit)</b>	<b>58,208</b>	<b>(31,844)</b>	<b>(30,224)</b>	<b>(31,939)</b>	<b>113,951</b>	<b>(7,550)</b>	<b>121,501</b>	<b>-1609%</b>	<b>(30,224)</b>
Transfers and subsidies - capital (monetary allocations)	36,536	35,557	35,557	-	-	8,889	(8,889)	-100%	35,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>	<b>112,612</b>	<b>8411%</b>	<b>5,333</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>	<b>112,612</b>	<b>8411%</b>	<b>5,333</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>
Capital transfers recognised	37,926	39,880	39,880	4,412	4,412	9,970	(5,558)	-56%	39,880
Borrowing	1,460	25,000	25,000	441	445	6,250	(5,805)	-93%	25,000
Internally generated funds	43,815	20,485	22,104	152	1,235	5,501	(4,266)	-78%	22,104
<b>Total sources of capital funds</b>	<b>83,202</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>
<b>Financial position</b>									
Total current assets	386,101	362,903	361,671		432,265				361,671
Total non current assets	1,100,577	1,138,148	1,139,768		1,098,075				1,139,768
Total current liabilities	137,064	186,734	185,472		185,786				185,472
Total non current liabilities	129,006	181,358	181,368		129,033				181,368
<b>Community wealth/Equity</b>	<b>1,221,285</b>	<b>1,132,959</b>	<b>1,132,959</b>		<b>1,215,522</b>				<b>1,132,959</b>
<b>Cash flows</b>									
Net cash from (used) operating	580,519	74,112	74,112	(19,301)	26,997	13,926	(13,070)	-94%	935,249
Net cash from (used) investing	(77,852)	(85,365)	(86,984)	(5,715)	(8,002)	21,721	29,723	137%	86,984
Net cash from (used) financing	(2,951)	25,000	25,000	55	127	6,250	6,123	98%	25,000
<b>Cash/cash equivalents at the month/year end</b>	<b>775,917</b>	<b>231,342</b>	<b>229,722</b>	<b>-</b>	<b>206,356</b>	<b>259,492</b>	<b>53,136</b>	<b>20%</b>	<b>1,234,469</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	71,730	45,823	6,210	6,125	5,758	5,006	28,139	219,248	388,039
<b>Creditors Age Analysis</b>									
Total Creditors	34,001	6,942	4,208	5	-	-	-	-	45,156

## WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		9,007	9,658	9,658	753	2,258	2,414	(156)	-6%	9,658
Pension and UIF Contributions		1,339	1,422	1,422	115	346	355	(9)	-3%	1,422
Medical Aid Contributions		54	86	86	—	—	21	(21)	-100%	86
Motor Vehicle Allowance		—	0	0	—	—	—	—		0
Cellphone Allowance		1,048	1,146	1,146	83	248	286	(38)	-13%	1,146
Other benefits and allowances		—	0	0	—	—	—	—		0
<b>Sub Total - Councillors</b>		<b>11,447</b>	<b>12,311</b>	<b>12,311</b>	<b>951</b>	<b>2,853</b>	<b>3,078</b>	<b>(225)</b>	<b>-7%</b>	<b>12,311</b>
<b>% increase</b>	4		<b>7.5%</b>	<b>7.5%</b>						<b>7.5%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4,082	4,395	4,395	334	1,003	1,099	(96)	-9%	4,395
Pension and UIF Contributions		358	404	404	31	94	101	(7)	-7%	404
Medical Aid Contributions		32	9	9	—	—	2	(2)	-100%	9
Performance Bonus		803	890	890	90	271	223	49	22%	890
Motor Vehicle Allowance		1,316	1,115	1,115	112	337	279	58	21%	1,115
Cellphone Allowance		365	332	332	31	93	83	10	12%	332
Housing Allowances		33	57	57	—	—	14	(14)	-100%	57
Other benefits and allowances		45	61	61	0	0	15	(15)	-98%	61
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,034</b>	<b>7,265</b>	<b>7,265</b>	<b>600</b>	<b>1,799</b>	<b>1,816</b>	<b>(18)</b>	<b>-1%</b>	<b>7,265</b>
<b>% increase</b>	4		<b>3.3%</b>	<b>3.3%</b>						<b>3.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		141,863	157,900	157,767	14,448	38,015	39,442	(1,427)	-4%	157,767
Pension and UIF Contributions		23,199	26,552	26,588	2,101	6,023	6,647	(625)	-9%	26,588
Medical Aid Contributions		9,802	11,093	11,093	851	2,546	2,773	(227)	-8%	11,093
Overtime		23,267	27,792	27,796	2,231	6,059	6,949	(890)	-13%	27,796
Performance Bonus		10,640	12,510	12,510	1,066	2,859	3,128	(269)	-9%	12,510
Motor Vehicle Allowance		6,758	7,751	7,751	638	1,827	1,938	(111)	-6%	7,751
Cellphone Allowance		690	1,018	1,018	62	187	255	(67)	-26%	1,018
Housing Allowances		1,166	1,427	1,427	108	305	357	(52)	-15%	1,427
Other benefits and allowances		6,819	7,829	7,829	634	1,863	1,957	(95)	-5%	7,829
Payments in lieu of leave		1,584	3,754	3,754	2,625	3,686	939	2,747	293%	3,754
Long service awards		913	1,015	1,015	90	269	254	16	6%	1,015
Post-retirement benefit obligations		7,706	11,653	11,653	907	2,720	2,913	(194)	-7%	11,653
<b>Sub Total - Other Municipal Staff</b>		<b>234,406</b>	<b>270,293</b>	<b>270,202</b>	<b>25,761</b>	<b>66,358</b>	<b>67,551</b>	<b>(1,192)</b>	<b>-2%</b>	<b>270,202</b>
<b>% increase</b>	4		<b>15.3%</b>	<b>15.3%</b>						<b>15.3%</b>
<b>Total Parent Municipality</b>		<b>252,887</b>	<b>289,869</b>	<b>289,778</b>	<b>27,312</b>	<b>71,010</b>	<b>72,445</b>	<b>(1,435)</b>	<b>-2%</b>	<b>289,778</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
<b>Sub Total - Executive members Board</b>	2	—	—	—	—	—	—	—		—
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
<b>Sub Total - Senior Managers of Entities</b>	4	—	—	—	—	—	—	—		—
<b>% increase</b>										
<b>Other Staff of Entities</b>										
<b>Sub Total - Other Staff of Entities</b>	4	—	—	—	—	—	—	—		—
<b>% increase</b>										
<b>Total Municipal Entities</b>		—	—	—	—	—	—	—		—
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>252,887</b>	<b>289,869</b>	<b>289,778</b>	<b>27,312</b>	<b>71,010</b>	<b>72,445</b>	<b>(1,435)</b>	<b>-2%</b>	<b>289,778</b>
<b>% increase</b>	4		<b>14.6%</b>	<b>14.6%</b>						<b>14.6%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>241,440</b>	<b>277,558</b>	<b>277,467</b>	<b>26,361</b>	<b>68,157</b>	<b>69,367</b>	<b>(1,210)</b>	<b>-2%</b>	<b>277,467</b>

## WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	216	3,004	3,147	742	742	3,147	2,405	76.4%	1%
August	5,739	3,004	3,147	346	1,088	6,294	5,206	82.7%	1%
September	4,059	15,284	15,427	5,004	6,092	21,721	15,629	72.0%	7%
October	5,014	3,004	3,147	—	6,092	24,868	18,776	75.5%	7%
November	7,537	3,004	3,147	—	6,092	28,015	21,923	78.3%	7%
December	6,153	15,384	15,477	—	6,092	43,492	37,400	86.0%	7%
January	1,226	3,004	3,147	—	6,092	46,639	40,547	86.9%	7%
February	4,783	3,004	3,147	—	6,092	49,786	43,694	87.8%	7%
March	6,810	15,284	15,427	—	6,092	65,213	59,121	90.7%	7%
April	4,180	3,004	3,147	—	6,092	68,360	62,268	91.1%	7%
May	14,828	3,004	3,147	—	6,092	71,507	65,415	91.5%	7%
June	25,179	15,384	15,477	—	6,092	86,984	80,892	93.0%	7%
<b>Total Capital expenditure</b>	<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>6,092</b>					

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		6,736	13,751	8,139	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	5,802	103,281	108,881	115,270
Service charges - electricity revenue		33,478	35,134	34,797	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	58,993	487,205	535,527	588,111
Service charges - water revenue		3,044	3,009	4,585	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	1,896	37,600	42,392	44,386
Service charges - Waste Water Management		1,951	4,835	1,652	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	8,981	52,256	51,942	56,286
Service charges - Waste Mangement		2,175	2,402	2,030	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,006	25,839	27,059	30,515
Rental of facilities and equipment		146	239	274	0	0	0	0	0	0	0	0	(657)	5	6	6
Interest earned - external investments		998	1,293	758	2,921	2,921	5,656	2,921	2,921	5,656	2,921	2,921	14,106	45,994	47,793	49,683
Interest earned - outstanding debtors		-	-	-	298	298	298	298	298	298	298	298	1,192	3,577	3,756	3,944
Fines, penalties and forfeits		93	117	67	372	372	372	372	372	372	372	372	1,213	4,469	4,693	4,928
Licences and permits		136	162	53	213	213	213	213	213	213	213	213	501	2,558	2,685	2,820
Agency services		272	490	280	381	381	381	381	381	381	381	381	481	4,570	4,799	5,039
Transfers and Subsidies - Operational		71,099	6,955	132	12,142	12,142	26,903	12,142	12,142	20,762	12,142	12,142	(4,313)	194,392	196,992	205,715
Other revenue		190	405	222	452	452	452	452	452	452	452	452	991	5,426	5,698	5,982
<b>Cash Receipts by Source</b>		<b>120,319</b>	<b>68,792</b>	<b>52,987</b>	<b>75,629</b>	<b>75,629</b>	<b>93,125</b>	<b>75,629</b>	<b>75,629</b>	<b>86,984</b>	<b>75,629</b>	<b>75,629</b>	<b>91,193</b>	<b>967,172</b>	<b>1,032,223</b>	<b>1,112,684</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National /		5,000	1,000	-	-	-	10,541	-	-	10,541	-	-	19,281	46,362	39,556	30,727
Short term loans		-	-	-	-	-	4,244	-	-	6,250	-	-	10,494	20,988	(4,012)	(4,012)
Increase (decrease) in consumer deposits		31	40	55	-	-	-	-	-	-	-	-	(127)	-	-	-
<b>Total Cash Receipts by Source</b>		<b>125,350</b>	<b>69,832</b>	<b>53,042</b>	<b>75,629</b>	<b>75,629</b>	<b>107,910</b>	<b>75,629</b>	<b>75,629</b>	<b>103,774</b>	<b>75,629</b>	<b>75,629</b>	<b>120,841</b>	<b>1,034,522</b>	<b>1,067,767</b>	<b>1,139,399</b>
<b>Cash Payments by Type</b>																
Employee related costs		18,868	19,295	22,545	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	96,990	473,093	492,706	518,694
Remuneration of councillors		951	951	951	-	-	-	-	-	-	-	-	(2,853)	-	-	-
Interest		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Bulk purchases - Electricity		44,039	54,856	48,261	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	(3,467)	431,067	485,812	547,510
Acquisitions - water & other inventory		3,341	776	1,694	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,189	24,000	25,200	26,460
Contracted services		4,220	9,240	3,223	939	939	939	939	939	939	939	939	(12,929)	11,263	11,358	11,500
Transfers and subsidies - other		91	340	144	-	-	-	-	-	-	-	-	(575)	-	-	-
Other expenditure		10,266	6,701	4,805	-	-	-	-	-	-	-	-	(21,772)	-	-	-
<b>Cash Payments by Type</b>		<b>81,776</b>	<b>92,158</b>	<b>81,622</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>57,585</b>	<b>939,422</b>	<b>1,015,076</b>	<b>1,104,164</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		1,940	348	5,715	-	-	-	-	-	-	-	-	(8,002)	-	-	-
Other Cash Flows/Payments		(11,882)	(13,239)	(9,334)	-	-	-	-	-	-	-	-	34,455	-	-	-
<b>Total Cash Payments by Type</b>		<b>71,834</b>	<b>79,267</b>	<b>78,003</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>84,037</b>	<b>939,422</b>	<b>1,015,076</b>	<b>1,104,164</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>53,516</b>	<b>(9,435)</b>	<b>(24,961)</b>	<b>(2,656)</b>	<b>(2,656)</b>	<b>29,625</b>	<b>(2,656)</b>	<b>(2,656)</b>	<b>25,489</b>	<b>(2,656)</b>	<b>(2,656)</b>	<b>36,804</b>	<b>95,100</b>	<b>52,691</b>	<b>35,236</b>
Cash/cash equivalents at the month/year beginning:		187,235	240,751	231,317	206,356	203,700	201,043	230,668	228,012	225,355	250,845	248,188	245,532	187,235	282,336	335,026
Cash/cash equivalents at the month/year end:		240,751	231,317	206,356	203,700	201,043	230,668	228,012	225,355	250,845	248,188	245,532	282,336	282,336	335,026	370,262

## WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5,911	(4,029)	(4,029)	644	1,676	(1,007)	2,683	-266.4%	(4,029)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,364	(1,559)	(1,559)	214	847	(390)	1,237	-317.3%	(1,559)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,470)	(1,470)	431	829	(367)	1,196	-325.6%	(1,470)
Municipal Infrastructure Grant [Schedule 5B]		997	(1,000)	(1,000)	–	–	(250)	250	-100.0%	(1,000)
Provincial Government:		39,584	(46,426)	(46,426)	952	2,615	(11,606)	14,221	-122.5%	(46,426)
OPEX PROV TITLE DEEDS RESTORATION		568	–	–	–	–	–	–	–	–
OPEX PROV LIBRARY		–	(10,683)	(10,683)	949	2,613	(2,671)	5,284	-197.8%	(10,683)
OPEX PROV CDW		71	(262)	(262)	2	2	(66)	68	-103.3%	(262)
OPEX PROV THUSONG		–	(130)	(130)	–	–	(33)	33	-100.0%	(130)
OPEX PROV MUN ACC AND CAP BUILDING		196	(858)	(858)	–	–	(214)	214	-100.0%	(858)
OPEX PROV WATER RESILIENCE		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		295	(172)	(172)	–	–	(43)	43	-100.0%	(172)
OPEX PROV HOUSING IHHSDG		–	(1,532)	(1,532)	–	–	(383)	383	-100.0%	(1,532)
Specify (Add grant description)		37,954	(32,788)	(32,788)	–	–	(8,197)	8,197	-100.0%	(32,788)
Other grant providers:		2,767	(205)	(205)	–	–	(51)	51	-100.0%	(205)
Foreign Government and International Organisations		1,793	(205)	(205)	–	–	(51)	51	-100.0%	(205)
Private Enterprises		974	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		48,262	(50,660)	(50,660)	1,596	4,291	(12,665)	16,956	-133.9%	(50,660)
National Government:		23,296	(39,630)	(39,630)	443	443	(9,908)	10,351	-104.5%	(39,630)
Municipal Infrastructure Grant [Schedule 5B]		23,296	(24,630)	(24,630)	443	443	(6,158)	6,601	-107.2%	(24,630)
Water Services Infrastructure Grant [Schedule 5B]		–	(15,000)	(15,000)	–	–	(3,750)	3,750	-100.0%	(15,000)
Provincial Government:		15,229	(1,375)	(1,375)	–	–	(344)	344	-100.0%	(1,375)
Specify (Add grant description)		200	–	–	–	–	–	–	–	–
CAPEX PROV MUN INTERVENTION		–	(179)	(179)	–	–	(45)	45	-100.0%	(179)
CAPEX PROV FIRE		1,675	–	–	–	–	–	–	–	–
CAPEX PROV LOAD SHEDDING RELIEF		475	–	–	–	–	–	–	–	–
CAPEX PROV MAIN ROADS		12,879	(1,196)	(1,196)	–	–	(299)	299	-100.0%	(1,196)
District Municipality:		1,851	100	100	–	–	25	(25)	-100.0%	100
CAPEX DISTRICT		500	100	100	–	–	25	(25)	-100.0%	100
Specify (Add grant description)		1,200	–	–	–	–	–	–	–	–
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		142	–	–	–	–	–	–	–	–
CAPEX DISTRICT SECURITY CAMERAS		9	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		40,376	(40,905)	(40,905)	443	443	(10,226)	10,669	-104.3%	(40,905)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,638	(91,565)	(91,565)	2,039	4,734	(22,891)	27,625	-120.7%	(91,565)



## WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		4,797	3,159	3,159	–	1,990	390	1,600	410.6%	3,159
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,247	1,559	1,559	–	390	390	0	0.1%	1,559
Local Government Financial Management Grant [Schedule 5B]		1,550	1,600	1,600	–	1,600	–	1,600		1,600
<b>Provincial Government:</b>		34,087	45,527	45,527	132	8,182	8,230	(48)	-0.6%	45,527
OPEX PROV LIBRARY		–	10,683	10,683	–	3,562	–	3,562		10,683
OPEX PROV CDW		132	132	132	132	132	33	99	300.0%	132
OPEX PROV THUSONG		–	150	150	–	–	–	–		150
OPEX PROV MUN ACC AND CAP BUILDING		245	249	249	–	–	–	–		249
OPEX PROV FIN MAN SUPPORT		–	–	–	–	150	–	150		–
Specify (Add grant description)		250	150	150	–	–	–	–		150
OPEX PROV HOUSING IHSDG		–	25,000	25,000	–	–	6,250	(6,250)	-100.0%	25,000
Specify (Add grant description)		33,460	–	–	–	4,338	–	4,338		–
Specify (Add grant description)		–	1,375	1,375	–	–	–	–		1,375
Specify (Add grant description)		–	7,788	7,788	–	–	1,947	(1,947)	-100.0%	7,788
<b>District Municipality:</b>		150	–	–	–	–	–	–		–
Specify (Add grant description)		150	–	–	–	–	–	–		–
<b>Other grant providers:</b>		2,763	–	–	–	476	–	476		–
Foreign Government and International Organisations		680	–	–	–	–	–	–		–
Private Enterprises		2,083	–	–	–	476	–	476		–
<b>Total Operating Transfers and Grants</b>	5	41,797	48,686	48,686	132	10,648	8,620	2,028	23.5%	48,686
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		25,209	40,630	40,630	–	11,826	10,158	1,669	16.4%	40,630
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		900	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		24,309	25,630	25,630	–	6,826	6,408	419	6.5%	25,630
Water Services Infrastructure Grant [Schedule 5B]		–	15,000	15,000	–	5,000	3,750	1,250	33.3%	15,000
<b>Provincial Government:</b>		16,559	2,232	2,232	–	–	383	(383)	-100.0%	2,232
Specify (Add grant description)		200	–	–	–	–	–	–		–
CAPEX PROV FIRE		1,658	–	–	–	–	–	–		–
Specify (Add grant description)		–	1,532	1,532	–	–	383	(383)	-100.0%	1,532
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		–	700	700	–	–	–	–		700
CAPEX PROV MAIN ROADS		14,702	–	–	–	–	–	–		–
<b>District Municipality:</b>		672	–	–	–	–	–	–		–
CAPEX DISTRICT		600	–	–	–	–	–	–		–
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		72	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	42,440	42,862	42,862	–	11,826	10,541	1,286	12.2%	42,862
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	84,237	91,548	91,548	132	22,474	19,160	3,314	17.3%	91,548

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 Bank Ltd		7 Months	Call Investment	Yes	Yes	Yes	No	No	17/02/2025	45,000	-		-	45,000
First National Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	22/10/2024	25,000	-		-	25,000
Nedbank Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	40,000	-		-	40,000
Standard Bank of SA Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	40,000	-		-	40,000
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
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 - M03 September**

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	90 Days	61 91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	32,513	6,942	4,208	5	-	-	-	-	43,668	-
Auditor General	0800	1,489	-	-	-	-	-	-	-	1,489	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>34,001</b>	<b>6,942</b>	<b>4,208</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,156</b>	<b>-</b>

## WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2024/25											
		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	9,453	2,117	1,674	1,596	1,723	1,585	8,757	54,523	81,428	68,185	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,129	1,083	777	1,007	770	365	1,425	8,606	41,162	12,174	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	27,396	1,503	801	683	596	545	2,749	30,755	65,026	35,327	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	7,006	38,341	1,329	1,266	1,159	1,093	6,288	35,396	91,878	45,201	–	–
Receivables from Exchange Transactions - Waste Management	1600	7,618	1,483	1,317	1,226	1,130	1,046	5,975	32,897	52,692	42,273	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	126	15	14	14	11	11	64	823	1,077	923	–	–
Interest on Arrear Debtor Accounts	1810	1,170	1,220	246	291	322	330	2,692	54,782	61,053	58,417	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(8,167)	62	53	42	46	31	189	1,467	(6,277)	1,775	–	–
Total By Income Source	2000	71,730	45,823	6,210	6,125	5,758	5,006	28,139	219,248	388,039	264,276	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	10,546	1,143	516	423	383	359	1,036	7,236	21,641	9,437	–	–
Commercial	2300	27,191	38,884	765	1,046	757	368	2,162	26,596	97,768	30,928	–	–
Households	2400	32,369	5,596	4,733	4,458	4,416	4,080	23,740	175,611	255,003	212,306	–	–
Other	2500	1,625	200	197	198	202	199	1,201	9,806	13,628	11,606	–	–
Total By Customer Group	2600	71,730	45,823	6,210	6,125	5,758	5,006	28,139	219,248	388,039	264,276	–	–

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1									
<b>Receipts</b>										
Property rates		4,845	103,281	103,281	8,139	28,625	25,820	2,805	11%	103,281
Service charges		938,669	602,900	602,900	43,286	129,908	150,725	(20,817)	-14%	602,900
Other revenue		13,818	17,029	17,029	673	2,328	4,257	(1,929)	-45%	17,029
Transfers and Subsidies - Operational		187,598	194,392	194,392	132	78,186	45,046	33,140	74%	194,392
Transfers and Subsidies - Capital		37,757	46,362	46,362	-	6,000	10,541	(4,541)	-43%	46,362
Interest		9,769	49,570	49,570	758	3,049	12,393	(9,344)	-75%	49,570
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(611,936)	(939,422)	(939,422)	(72,144)	(220,526)	(234,855)	(14,330)	6%	(78,285)
Interest		-	-	-	-	(0)	-	0	0%	-
Transfers and Subsidies		-	-	-	(144)	(575)	-	575	0%	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>580,519</b>	<b>74,112</b>	<b>74,112</b>	<b>(19,301)</b>	<b>26,997</b>	<b>13,926</b>	<b>(13,070)</b>	<b>-94%</b>	<b>935,249</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(77,852)	(85,365)	(86,984)	(5,715)	(8,002)	21,721	29,723	137%	86,984
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(77,852)</b>	<b>(85,365)</b>	<b>(86,984)</b>	<b>(5,715)</b>	<b>(8,002)</b>	<b>21,721</b>	<b>29,723</b>	<b>137%</b>	<b>86,984</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	25,000	25,000	-	-	6,250	(6,250)	-100%	25,000
Increase (decrease) in consumer deposits		(2,951)	-	-	55	127	-	127	0%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2,951)</b>	<b>25,000</b>	<b>25,000</b>	<b>55</b>	<b>127</b>	<b>6,250</b>	<b>6,123</b>	<b>98%</b>	<b>25,000</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>499,715</b>	<b>13,748</b>	<b>12,128</b>	<b>(24,961)</b>	<b>19,121</b>	<b>41,897</b>			<b>1,047,234</b>
Cash/cash equivalents at beginning:		276,202	217,594	217,594		187,235	217,594			187,235
Cash/cash equivalents at month/year end:		775,917	231,342	229,722		206,356	259,492			1,234,469

## WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		187,245	227,306	225,686	206,356	225,686
Trade and other receivables from exchange transactions		111,342	68,636	68,636	26,822	68,636
Receivables from non-exchange transactions		36,119	49,234	49,234	58,118	49,234
Current portion of non-current receivables		—	—	—	—	—
Inventory		22,066	9,181	9,569	23,130	9,569
VAT		28,090	6,836	6,836	113,485	6,836
Other current assets		1,239	1,709	1,709	4,354	1,709
<b>Total current assets</b>		<b>386,101</b>	<b>362,903</b>	<b>361,671</b>	<b>432,265</b>	<b>361,671</b>
<b>Non current assets</b>						
Investments		—	—	—	—	—
Investment property		41,680	40,610	40,610	41,678	40,610
Property, plant and equipment		1,056,605	1,094,459	1,095,796	1,053,487	1,095,796
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		550	550	550	550	550
Intangible assets		1,741	2,529	2,812	2,360	2,812
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
<b>Total non current assets</b>		<b>1,100,577</b>	<b>1,138,148</b>	<b>1,139,768</b>	<b>1,098,075</b>	<b>1,139,768</b>
<b>TOTAL ASSETS</b>		<b>1,486,678</b>	<b>1,501,051</b>	<b>1,501,438</b>	<b>1,530,341</b>	<b>1,501,438</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Financial liabilities		59	(3,330)	(3,330)	36	(3,330)
Consumer deposits		9,742	12,158	12,158	13,672	12,158
Trade and other payables from exchange transactions		85,555	110,941	109,679	(17,481)	109,679
Trade and other payables from non-exchange transactions		(5,360)	3,129	3,129	60,386	3,129
Provision		31,782	45,567	45,567	33,386	45,567
VAT		15,287	18,269	18,269	95,789	18,269
Other current liabilities		—	—	—	—	—
<b>Total current liabilities</b>		<b>137,064</b>	<b>186,734</b>	<b>185,472</b>	<b>185,786</b>	<b>185,472</b>
<b>Non current liabilities</b>						
Financial liabilities		1,220	25,645	25,655	490	25,655
Provision		67,264	77,712	77,712	58,838	77,712
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		60,522	78,001	78,001	69,705	78,001
<b>Total non current liabilities</b>		<b>129,006</b>	<b>181,358</b>	<b>181,368</b>	<b>129,033</b>	<b>181,368</b>
<b>TOTAL LIABILITIES</b>		<b>266,070</b>	<b>368,091</b>	<b>366,839</b>	<b>314,819</b>	<b>366,839</b>
<b>NET ASSETS</b>	2	<b>1,220,608</b>	<b>1,132,959</b>	<b>1,134,599</b>	<b>1,215,522</b>	<b>1,134,599</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,210,119	1,120,420	1,120,420	1,238,883	1,120,420
Reserves and funds		11,166	12,540	12,540	(23,362)	12,540
Other		—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,221,285</b>	<b>1,132,959</b>	<b>1,132,959</b>	<b>1,215,522</b>	<b>1,132,959</b>

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		2,482	100	100	–	–	–	–		100
Vote 2 - Community Services		881	350	350	13	17	87	(71)	-81%	350
Vote 4 - Technical Services		32,776	18,937	19,358	1,482	1,734	4,840	(3,106)	-64%	19,358
Vote 5 - Municipal Manager		–	66	66	–	–	17	(17)	-100%	66
<b>Total Capital Multi-year expenditure</b>	4,7	<b>36,138</b>	<b>19,453</b>	<b>19,875</b>	<b>1,495</b>	<b>1,751</b>	<b>4,944</b>	<b>(3,193)</b>	<b>-65%</b>	<b>19,875</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		530	30	30	–	(0)	8	(8)	-101%	30
Vote 2 - Community Services		5,550	1,780	1,780	23	28	445	(417)	-94%	1,780
Vote 3 - Corporate Services		1,712	760	1,138	64	103	285	(182)	-64%	1,138
Vote 4 - Technical Services		41,795	63,311	64,132	3,421	4,211	16,033	(11,822)	-74%	64,132
Vote 5 - Municipal Manager		–	30	30	–	–	8	(8)	-100%	30
<b>Total Capital single-year expenditure</b>	4	<b>49,587</b>	<b>65,911</b>	<b>67,110</b>	<b>3,509</b>	<b>4,341</b>	<b>16,777</b>	<b>(12,436)</b>	<b>-74%</b>	<b>67,110</b>
<b>Total Capital Expenditure</b>	3	<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>8,148</b>	<b>2,196</b>	<b>2,575</b>	<b>64</b>	<b>142</b>	<b>619</b>	<b>(477)</b>	<b>-77%</b>	<b>2,575</b>
Executive and council		124	216	252	44	60	63	(2)	-4%	252
Finance and administration		8,024	1,980	2,323	21	81	556	(474)	-85%	2,323
<b>Community and public safety</b>		<b>6,252</b>	<b>2,300</b>	<b>2,300</b>	<b>37</b>	<b>40</b>	<b>575</b>	<b>(535)</b>	<b>-93%</b>	<b>2,300</b>
Community and social services		58	1,100	1,100	–	–	275	(275)	-100%	1,100
Sport and recreation		3,224	650	650	23	23	162	(139)	-86%	650
Public safety		2,838	550	550	13	17	137	(121)	-88%	550
Housing		132	–	–	–	–	–	–		–
<b>Economic and environmental services</b>		<b>32,934</b>	<b>7,367</b>	<b>7,437</b>	<b>26</b>	<b>26</b>	<b>1,859</b>	<b>(1,834)</b>	<b>-99%</b>	<b>7,437</b>
Planning and development		828	200	200	–	–	50	(50)	-100%	200
Road transport		32,107	7,167	7,237	26	26	1,809	(1,784)	-99%	7,237
<b>Trading services</b>		<b>38,390</b>	<b>73,501</b>	<b>74,673</b>	<b>4,878</b>	<b>5,884</b>	<b>18,668</b>	<b>(12,784)</b>	<b>-68%</b>	<b>74,673</b>
Energy sources		9,959	31,352	31,359	441	445	7,840	(7,394)	-94%	31,359
Water management		10,426	25,606	25,606	2,955	2,955	6,401	(3,446)	-54%	25,606
Waste water management		4,669	16,343	17,256	1,457	2,207	4,314	(2,107)	-49%	17,256
Waste management		13,337	200	453	25	277	113	164	145%	453
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>
<b>Funded by:</b>										
National Government		21,847	37,504	37,504	4,412	4,412	9,376	(4,964)	-53%	37,504
Provincial Government		14,214	1,941	1,941	–	–	485	(485)	-100%	1,941
District Municipality		1,644	435	435	–	–	109	(109)	-100%	435
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		222	–	–	–	–	–	–		–
<b>Transfers recognised - capital</b>		<b>37,926</b>	<b>39,880</b>	<b>39,880</b>	<b>4,412</b>	<b>4,412</b>	<b>9,970</b>	<b>(5,558)</b>	<b>-56%</b>	<b>39,880</b>
<b>Borrowing</b>	6	<b>1,460</b>	<b>25,000</b>	<b>25,000</b>	<b>441</b>	<b>445</b>	<b>6,250</b>	<b>(5,805)</b>	<b>-93%</b>	<b>25,000</b>
<b>Internally generated funds</b>		<b>43,815</b>	<b>20,485</b>	<b>22,104</b>	<b>152</b>	<b>1,235</b>	<b>5,501</b>	<b>(4,266)</b>	<b>-78%</b>	<b>22,104</b>
<b>Total Capital Funding</b>	7	<b>83,202</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>		606,675	629,318	629,318	52,112	192,370	157,330	35,040	22%	629,318
Service charges - Electricity		371,022	431,223	431,223	33,760	109,487	107,806	1,681	2%	431,223
Service charges - Water		48,337	49,359	49,359	5,624	13,529	12,340	1,189	10%	49,359
Service charges - Waste Water Management		75,250	50,932	50,932	2,516	42,261	12,733	29,528	232%	50,932
Service charges - Waste management		34,183	33,774	33,774	2,872	8,868	8,443	424	5%	33,774
Sale of Goods and Rendering of Services		14,484	5,536	5,536	1,078	1,630	1,384	246	18%	5,536
Agency services		4,739	4,684	4,684	290	1,058	1,171	(113)	-10%	4,684
Interest		-	11	11	-	-	3	(3)	-100%	11
Interest earned from Receivables		28,557	23,549	23,549	3,609	8,592	5,887	2,705	46%	23,549
Interest earned from Current and Non Current Assets		22,019	22,444	22,444	1,891	5,694	5,611	83	1%	22,444
Rent on Land		-	27	27	-	-	7	(7)	-100%	27
Rental from Fixed Assets		5,038	6,015	6,015	398	1,031	1,504	(473)	-31%	6,015
Operational Revenue		3,046	1,764	1,764	73	220	441	(221)	-50%	1,764
<b>Non-Exchange Revenue</b>		318,067	335,568	335,568	8,365	126,737	83,892	42,845	51%	335,568
Property rates		101,317	113,495	113,495	3,827	56,216	28,374	27,842	98%	113,495
Surcharges and Taxes		9,122	5,501	5,501	498	521	1,375	(855)	-62%	5,501
Fines, penalties and forfeits		20,634	11,254	11,254	2,815	3,801	2,813	988	35%	11,254
Licence and permits		1,183	2,444	2,444	(31)	268	611	(343)	-56%	2,444
Transfer and subsidies - Operational		179,020	196,213	196,213	592	63,975	49,053	14,922	30%	196,213
Interest		4,091	3,566	3,566	385	1,130	892	239	27%	3,566
Operational Revenue		2,991	3,095	3,095	280	826	774	52	7%	3,095
Gains on disposal of Assets		(291)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>924,741</b>	<b>964,887</b>	<b>964,887</b>	<b>60,477</b>	<b>319,107</b>	<b>241,222</b>	<b>77,885</b>	<b>32%</b>	<b>964,887</b>
<b>Expenditure By Type</b>										
Employee related costs		241,440	277,558	277,467	26,361	68,157	69,367	(1,210)	-2%	277,467
Remuneration of councillors		11,447	12,311	12,311	951	2,853	3,078	(225)	-7%	12,311
Bulk purchases - electricity		324,086	375,258	375,258	41,966	89,898	93,814	(3,916)	-4%	375,258
Inventory consumed		23,245	25,929	25,571	1,134	4,409	6,387	(1,977)	-31%	25,571
Debt impairment		(75,887)	62,758	62,758	14,553	14,553	15,689	(1,136)	-7%	62,758
Depreciation and amortisation		34,241	54,219	54,219	-	-	13,555	(13,555)	-100%	54,219
Interest		6,094	10,233	10,233	-	-	2,558	(2,558)	-100%	10,233
Contracted services		55,684	75,234	74,525	3,063	7,779	18,631	(10,853)	-58%	74,525
Transfers and subsidies		36,338	37,116	37,126	144	5,533	9,281	(3,749)	-40%	37,126
Irrecoverable debts written off		159,168	2,131	2,131	2	16	533	(517)	-97%	2,131
Operational costs		49,986	60,487	60,016	4,242	11,958	15,004	(3,046)	-20%	60,016
Losses on Disposal of Assets		688	-	-	-	-	-	-	-	-
Other Losses		4	3,497	3,497	-	-	874	(874)	-100%	3,497
<b>Total Expenditure</b>		<b>866,533</b>	<b>996,730</b>	<b>995,110</b>	<b>92,417</b>	<b>205,156</b>	<b>248,772</b>	<b>(43,616)</b>	<b>-18%</b>	<b>995,110</b>
<b>Surplus/(Deficit)</b>		<b>58,208</b>	<b>(31,844)</b>	<b>(30,224)</b>	<b>(31,939)</b>	<b>113,951</b>	<b>(7,550)</b>	<b>121,501</b>	<b>(0)</b>	<b>(30,224)</b>
Transfers and subsidies - capital (monetary allocations)		36,536	35,557	35,557	-	-	8,889	(8,889)	(0)	35,557
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>			<b>5,333</b>
<b>Surplus/(Deficit) after income tax</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>			<b>5,333</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>			<b>5,333</b>
<b>Surplus/ (Deficit) for the year</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>			<b>5,333</b>



**WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Financial Services		147,595	149,934	149,934	6,976	64,419	37,484	26,935	71.9%	149,934
Vote 2 - Community Services		202,772	201,946	201,946	1,529	65,531	50,486	15,044	29.8%	201,946
Vote 3 - Corporate Services		22,619	17,495	17,495	3,079	5,149	4,374	775	17.7%	17,495
Vote 4 - Technical Services		586,545	629,366	629,366	48,832	183,832	157,341	26,491	16.8%	629,366
Vote 5 - Municipal Manager		1,746	1,702	1,702	61	177	426	(249)	-58.4%	1,702
<b>Total Revenue by Vote</b>	2	<b>961,278</b>	<b>1,000,443</b>	<b>1,000,443</b>	<b>60,477</b>	<b>319,107</b>	<b>250,111</b>	<b>68,996</b>	<b>27.6%</b>	<b>1,000,443</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Financial Services		31,157	61,135	61,102	4,987	12,511	15,275	(2,764)	-18.1%	61,102
Vote 2 - Community Services		124,415	141,841	141,594	7,343	24,797	35,393	(10,596)	-29.9%	141,594
Vote 3 - Corporate Services		97,570	124,911	124,752	10,631	26,113	31,188	(5,075)	-16.3%	124,752
Vote 4 - Technical Services		596,308	649,300	648,111	68,021	137,720	162,028	(24,308)	-15.0%	648,111
Vote 5 - Municipal Manager		15,442	19,542	19,552	1,434	4,015	4,888	(873)	-17.9%	19,552
<b>Total Expenditure by Vote</b>	2	<b>864,892</b>	<b>996,730</b>	<b>995,110</b>	<b>92,417</b>	<b>205,156</b>	<b>248,772</b>	<b>(43,616)</b>	<b>-17.5%</b>	<b>995,110</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>96,386</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>	<b>112,612</b>	<b>8411.0%</b>	<b>5,333</b>

## WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD % Variance	Full Year Forecast
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>150,655</b>	<b>153,789</b>	<b>153,789</b>	<b>7,223</b>	<b>65,232</b>	<b>38,447</b>	26,785	70%	<b>153,789</b>
Executive and council		28	31	31	3	8	8	0	5%	31
Finance and administration		150,628	153,758	153,758	7,220	65,224	38,440	26,784	70%	153,758
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>221,762</b>	<b>218,327</b>	<b>218,327</b>	<b>4,584</b>	<b>70,435</b>	<b>54,582</b>	15,853	29%	<b>218,327</b>
Community and social services		149,009	158,917	158,917	1,060	64,133	39,729	24,404	61%	158,917
Sport and recreation		9,728	7,820	7,820	418	1,180	1,955	(775)	-40%	7,820
Public safety		24,388	16,654	16,654	3,079	5,047	4,163	883	21%	16,654
Housing		38,637	34,936	34,936	27	74	8,734	(8,660)	-99%	34,936
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>21,432</b>	<b>4,338</b>	<b>4,338</b>	<b>202</b>	<b>360</b>	<b>1,085</b>	(724)	-67%	<b>4,338</b>
Planning and development		4,663	3,016	3,016	200	354	754	(400)	-53%	3,016
Road transport		15,837	1,311	1,311	2	6	328	(322)	-98%	1,311
Environmental protection		932	11	11	-	-	3	(3)	-100%	11
<b>Trading services</b>		<b>567,329</b>	<b>623,849</b>	<b>623,849</b>	<b>48,463</b>	<b>182,986</b>	<b>155,962</b>	27,024	17%	<b>623,849</b>
Energy sources		373,511	430,868	430,868	33,855	109,766	107,717	2,049	2%	430,868
Water management		66,833	95,225	95,225	7,036	17,073	23,806	(6,733)	-28%	95,225
Waste water management		83,087	56,602	56,602	4,195	45,799	14,151	31,649	224%	56,602
Waste management		43,898	41,154	41,154	3,377	10,348	10,288	59	1%	41,154
<b>Other</b>	4	<b>100</b>	<b>139</b>	<b>139</b>	<b>6</b>	<b>94</b>	<b>35</b>	<b>59</b>	<b>169%</b>	<b>139</b>
<b>Total Revenue - Functional</b>	2	<b>961,278</b>	<b>1,000,443</b>	<b>1,000,443</b>	<b>60,477</b>	<b>319,107</b>	<b>250,111</b>	<b>68,996</b>	<b>28%</b>	<b>1,000,443</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>116,133</b>	<b>161,917</b>	<b>161,784</b>	<b>14,579</b>	<b>35,510</b>	<b>40,446</b>	(4,937)	-12%	<b>161,784</b>
Executive and council		29,071	32,064	32,001	2,436	6,972	8,000	(1,028)	-13%	32,001
Finance and administration		83,060	124,776	124,706	11,854	27,588	31,176	(3,588)	-12%	124,706
Internal audit		4,002	5,078	5,078	289	950	1,270	(320)	-25%	5,078
<b>Community and public safety</b>		<b>151,016</b>	<b>176,506</b>	<b>176,153</b>	<b>9,788</b>	<b>31,580</b>	<b>44,032</b>	(12,452)	-28%	<b>176,153</b>
Community and social services		31,449	36,104	35,771	2,725	7,487	8,937	(1,450)	-16%	35,771
Sport and recreation		38,015	42,561	42,561	2,773	7,349	10,640	(3,291)	-31%	42,561
Public safety		42,724	56,942	56,892	3,806	10,363	14,223	(3,860)	-27%	56,892
Housing		38,829	40,899	40,929	484	6,381	10,232	(3,851)	-38%	40,929
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>39,351</b>	<b>51,243</b>	<b>51,243</b>	<b>2,614</b>	<b>7,126</b>	<b>12,811</b>	(5,685)	-44%	<b>51,243</b>
Planning and development		13,433	16,351	16,394	1,275	3,461	4,098	(638)	-16%	16,394
Road transport		23,305	29,657	29,587	1,133	3,180	7,397	(4,217)	-57%	29,587
Environmental protection		2,613	5,235	5,261	206	486	1,315	(830)	-63%	5,261
<b>Trading services</b>		<b>558,931</b>	<b>606,005</b>	<b>604,892</b>	<b>65,437</b>	<b>130,690</b>	<b>151,223</b>	(20,533)	-14%	<b>604,892</b>
Energy sources		368,738	428,398	428,391	49,873	101,495	107,098	(5,603)	-5%	428,391
Water management		68,556	55,909	55,714	6,260	10,991	13,929	(2,937)	-21%	55,714
Waste water management		59,365	45,046	44,333	2,710	6,775	11,083	(4,308)	-39%	44,333
Waste management		62,272	76,652	76,454	6,593	11,429	19,113	(7,685)	-40%	76,454
<b>Other</b>		<b>1,102</b>	<b>1,059</b>	<b>1,039</b>	<b>-</b>	<b>250</b>	<b>260</b>	<b>(10)</b>	<b>-4%</b>	<b>1,039</b>
<b>Total Expenditure - Functional</b>	3	<b>866,533</b>	<b>996,730</b>	<b>995,110</b>	<b>92,417</b>	<b>205,156</b>	<b>248,772</b>	<b>(43,616)</b>	<b>-18%</b>	<b>995,110</b>
<b>Surplus/ (Deficit) for the year</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>	<b>112,612</b>	<b>8411%</b>	<b>5,333</b>

MUNICIPALITY WITZENBERG											
Report: Withdrawals from Municipal Bank Accounts											
Quarter ending September 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	Total YTD
		transactions July 2024	transactions August 2024	transactions September 2024	transactions July 2024	transactions August 2024	transactions September 2024	YTD transactions Quarter 1	YTD transactions Quarter 1	Income	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	-	-	-	699,816	7,955,460	7,408,691	-	16,063,967	-	16,981,048
	- Agency fees, for example motor registration, drivers licence, etc.	-	-	-	-	-	-	-	-	-	-
11(1) (e) (iii)	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	-159,229	-313,436	-285,759	77,892	79,975	45,690	-758,424	203,557	-871,296	246,191
		-159,229	-313,436	-285,759	777,708	8,035,435	7,454,381	-758,424	16,267,524	-871,296	17,227,239
11(1) (h)		Transactions July 2024	Transactions August 2024	Transactions September 2024				YTD Transactions Quarter 1			
	Cash management and investment purposes:							-			
	- Realised	-	-	-				-			
	- Made	150,000,000	-	-				150,000,000			
	- Nett movement	150,000,000	-	-				150,000,000			

WITZENBERG MUNICIPALITY					
Report: Expenditure on Staff & Councillor Benefits - YTD Act Sept					
(Report in terms of Section 66 of the MFMA)					
MFMA Section	Item Description	Original Budget 2024/2025	Amended Budget 2024/2025	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	162,295,132	162,142,657	39,598,521	24.42%
66(b)	Contributions to pension funds and medical aid	38,057,716	38,104,573	8,668,201	22.75%
66(c)	Travel, accomodation and subsistence	8,865,877	8,865,877	2,164,336	24.41%
66(d)	Housing benefits and allowances	1,483,856	1,483,856	304,547	20.52%
66(e)	Overtime	27,791,848	27,795,848	6,059,421	21.80%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	39,063,705	39,063,706	11,949,436	30.59%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 277,558,134</b>	<b>R 277,456,517</b>	<b>R 68,744,463</b>	<b>24.78%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	1,071,605	1,071,605	263,870	24.62%
DM	Deputy Mayor	669,515	669,515	192,156	28.70%
SP	Speaker	518,936	518,936	118,783	22.89%
MCM	Mayoral Committee members	2,505,225	2,505,225	511,560	20.42%
S79	Section 79 committee chairperson	0	0	158,197	#DIV/0!
CLLR	Other Councillors	7,460,062	7,460,062	1,608,013	21.55%
MED	Medical aid contributions	85,826	85,826	0	0.00%
PEN	Pension fund contributions	0	0	0	#DIV/0!
WARD	Ward Committee Allowance	1,163,928	1,163,928	351,000	30.16%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>13,475,097</b>	<b>R 13,475,097</b>	<b>R 3,203,579</b>	<b>23.77%</b>
<b>Total Councillor and Staff Benefits</b>					
		<b>R 291,033,231</b>	<b>R 290,931,614</b>	<b>R 71,948,042</b>	<b>24.73%</b>

**Total Cost Savings Disclosure for the Quarter ended: September 2024**

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	27,364,074	1,767,538	-	-	-	1,767,538	2,883,651	1,116,113
Vehicles used for political office -bearers	9,301	1,314	-	-	-	1,314	681	-633
Travel and subsistence	1,388,475	156,213	-	-	-	156,213	224,380	68,167
Domestic Accomodation	399,994	11,712	-	-	-	11,712	18,184	6,472
Sponsorships, events and catering	1,040,763	97,249	-	-	-	97,249	75,791	-21,458
Communication	3,951,421	84,196	-	-	-	84,196	508,903	424,707
Other Related Expenditure Items	2,628,376	194,629	-	-	-	194,629	341,020	146,391
<b>TOTAL</b>	<b>36,782,404</b>	<b>2,312,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,312,852</b>	<b>4,052,610</b>	<b>1,739,758</b>

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

**Summary of Budget Virements for the Quarter ended : September 2024**

Municipal Vote	Q1	Q2	Q3	Q4	<u>Total</u>	<b>Net Movement</b>
Financial Services	- 37,710					From()
Community Services	- 339,389					From()
Corporate Services	263,099					To
Technical Services	114,000					To
Municipal Manager	-					-
	-	-	-	-	-	-



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

### REPORT ON STRATEGIC / TOP LAYER RESULTS

2024/25

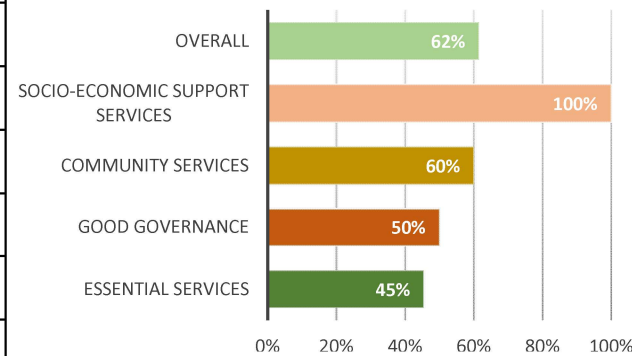
QUARTER 1

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.

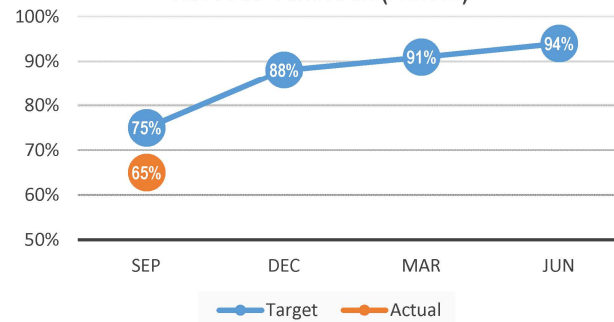
INDEX	Page
1. ESSENTIAL SERVICES	2
a) Sustainable provision & maintenance of basic infrastructure	2
b) Provide for the needs of informal settlements through improved services	3
2. GOVERNANCE	3
a) Support Institutional Transformation & Development	3
b) Ensure financial viability.	4
c) To maintain and 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

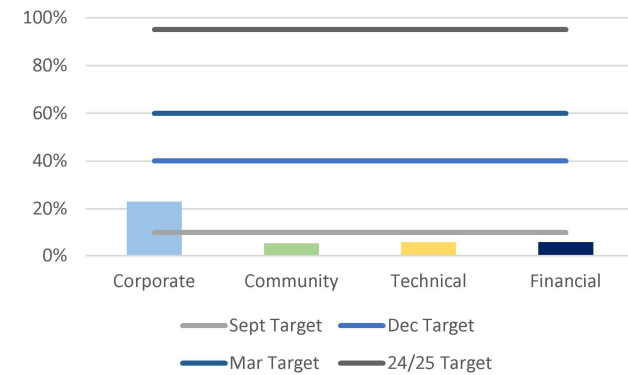
#### Key Performance Areas: % of Targets Achieved



#### Revenue Collection (FM7.12)

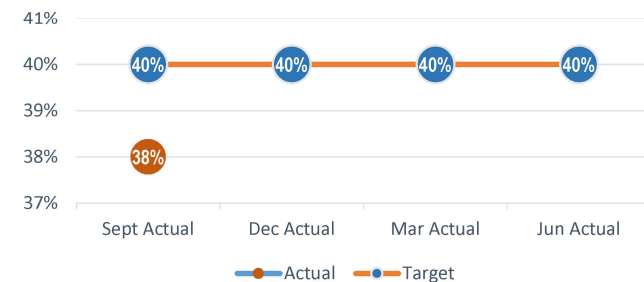


#### Percentage expenditure on Capital Budget



#### Percentage of non-revenue water

(sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)



## WC022 - 2024/2025 SECTION 52(d) REPORT - Q1

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%	15%	6%	Heavy rainfall during June/July/August had the effect, that contractor for reseal work, could not start earlier with the work.	Contractor now on site and will catch up with work
TecDir3	% Expenditure on Capital Budget by Technical Directorate	95%	10%	6%	Delay in approval of electrical labour & material tender, roads maintenance tender not awarded by BAC.	Electrical labour & material tender to be awarded by BAC. Roads maintenance tender to be re-advertised.
WS1.11a	Number of new formal sewer connections meeting minimum standards	10	2	1	Only 1 application for installation received	Installations only done as per request / applications
WS2.11a	Number of new formal water connections meeting minimum standards	10	2	2		
WS4.1	Percentage of drinking water samples complying to SANS241.	98%	98%	100%		
EE1.11a	Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality	8	2	3		
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	11873	12008		
WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	40%	40%	38%		
EE4.4	Percentage total electricity losses	10%	11,0%	17,2%	Losses cannot be calculated over 2 months only, it will even out over 12 months	As per NRS standards losses can only be calculated over 12 months
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	1%	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 set as development of serviced sites is not planned and budgeted for in 2024/25. Programme to resume in following year.				
WS1.11b (Cir88)	Number of new informal sewer connections meeting minimum standards	2	0	0		
WS2.11b	Number of new informal water connections meeting minimum standards	2	0	0		
EE1.11b	Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality	5	1	0	Contract expired, busy with SCM process, to appoint new contractor	SCM processes to be finalised
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%	10%	25%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	1	1		
GG1.21	Staff vacancy rate	5%	5%	13%	Panel members not available.	Request availability to proceed with appointments.



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	200	200	N/A	No Borrowings. Only borrowing is a Financial Lease liability. The result of the ratio is deemed immaterial	
FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	280%	Unable to implement credit control mechanisms in Eskom Areas. Industrial effluent from a major customer still outstanding. Illegal electricity connections resulting in ineffective credit control	Requesting from SALGA to engage on a IGR platform with Eskom to enable the municipality to implement credit control in Eskom Areas. Conclude an agreement for down payment with Industrial Effluent Customer. Legalise Electricity connections and research in the market on how to effectively deal with illegal Connections
FM7.12	Collection rate ratio	94%	75%	65%		
FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	98%	30%	34%		
FM3.11	Cash/Cost coverage ratio	3	3	2,7	Collection rate lower than expected. Industrial Effluent payment outstanding from customer	Improve Credit Control Mechanisms. Conclude an agreement with Industrial Effluent Customer for down payment. Revisit Indigent Policy to expand definition of income to include income from all working individuals on a property. Scrap suspension of credit control mechanisms during December
FM4.31	Creditors payment period	40	30	37	Refer to high seasonal Eskom accounts being verified.	Will ease over the next quarter.
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	180	180	86		
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	15%	6%	Heavy rainfall during June/July/August had the effect, that contractor for reseal work, could not start earlier with the work.	Contractor now on site and will catch up with work
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	10%	6%	Delay in approval of electrical labour & material tender, roads maintenance tender not awarded by BAC.	Electrical labour & material tender to be awarded by BAC. Roads maintenance tender to be re-advertised.

FM5.21	Percentage of total capital expenditure on renewal/upgrading of existing assets	68%				
FM5.2	Percentage change of renewal/upgrading of existing Assets	35%				
FM7.2	Percentage of Revenue Growth excluding capital grants	6%				
FM2.1	Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)	6%				
FM4.11	Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure	0%				
FM4.2	Percentage of total operating expenditure on remuneration	30%				

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				
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	100%	100%	100%		
GG2.11	Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)	100%	100%	100%		
ComSoc49	Number of meetings with inter-governmental partners.	12	3	3		

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				
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	95%		
HS3.5	Percentage utilisation rate of community halls	4%			The results are sourced from various booking desks located at cashier points in the different towns. An inclusive result could not be obtained as the booking system needs to be upgraded at some of these cashier points to ensure an integrated and inclusive result.	Systems in outer towns will be aligned and results will be reported on in the next quarter. Results are cumulative and will include the 1st quarter's results.
HS3.6	Average number of library visits per library	12000	3000	3209		
HS3.7	Percentage of municipal cemetery plots available	27%	27%	41%		
ComDir2	Percentage expenditure on Capital Budget by Community Directorate	95%	10%	5%	The Directorate is R 150 000 below target with the procurement of brushcutter, chainsaws and a container under way.	The items in procurement process.

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	3266		
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	3%	4%	1%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	350	50	108		
ComSoc 42	Number of engagements with target groups with the implementation of social development programmes.	20	5	5		
ComHS14	Number of housing opportunities provided per year.	No Target				

ComHS15	Number of Rental Stock transferred	20	0	9		
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				
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	1	1		
ComLed4	Review of the Witzenberg Local Economic Development Strategy.	1 Reviewed Strategy				
LED3.11	Average time taken to finalise business license applications	5 days	2	0,1		
LED3.12	Average time taken to finalise informal trading permits	7	4	0,5		
LED1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	5%	5%	8%		