



2024/2025
Quarterly Budget Statement Report
Section 52(d) – 2nd Quarter
1 July 2024 to 31 December 2024

Financial data is in respect of the period
1 July 2024 to 30 June 2025

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

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

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

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

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

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

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

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

Section 66 reads as follow:

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

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

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

Quarterly reports on implementation of budget

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

Publication of quarterly reports on implementation of budget

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

PART 1 - IN-YEAR REPORT

Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Representatives of Provincial Government
Municipal Manager
Directors and officials
Distinguished guests
Members of the media

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 31 December 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 76%. 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 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.



COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Financial Report

For the period 1 July 2024 to 31 December 2024/2025, 51.22% of the budgeted operational revenue was raised.

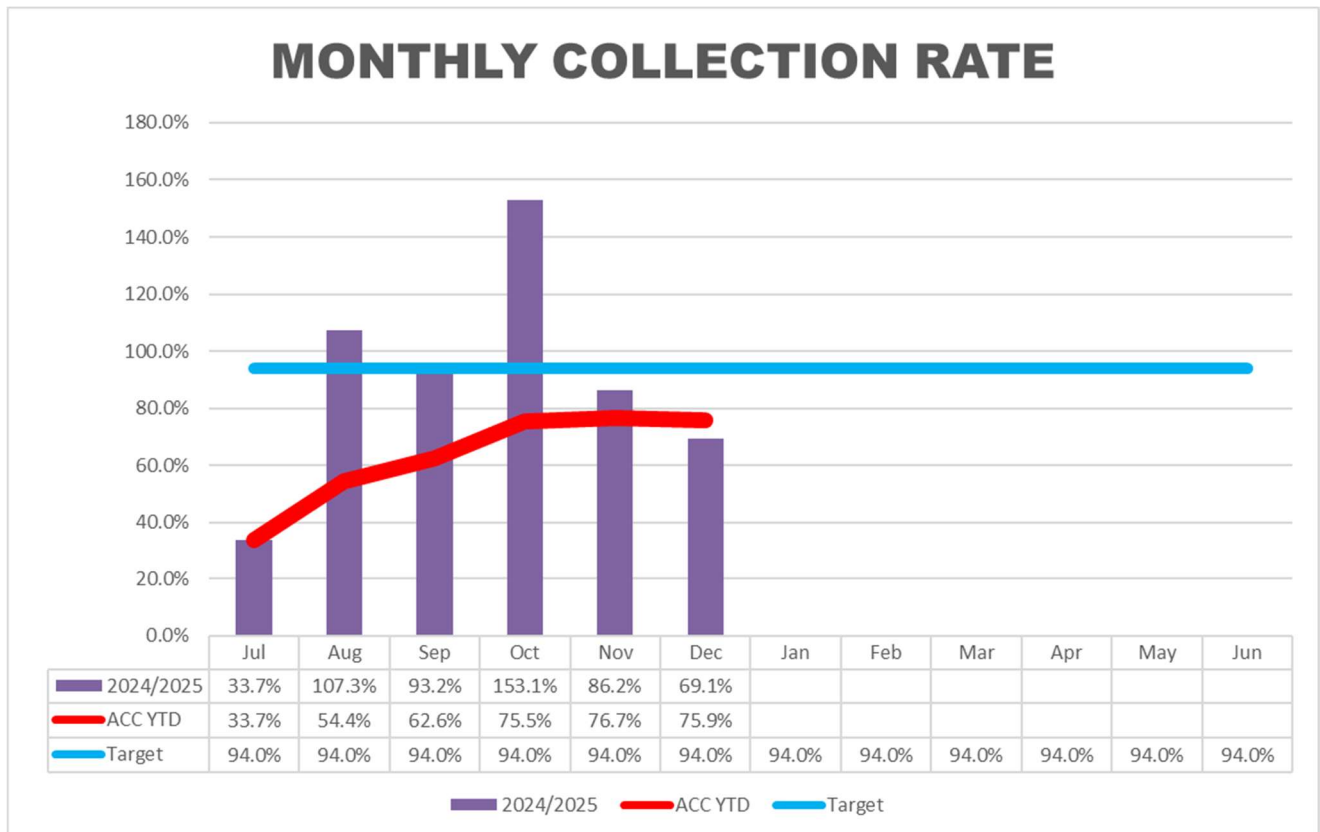
The collection rate of debtors is a challenge as only 76% of the debits raised were collected for the period under review, while the target is 94%.

35.41% 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.

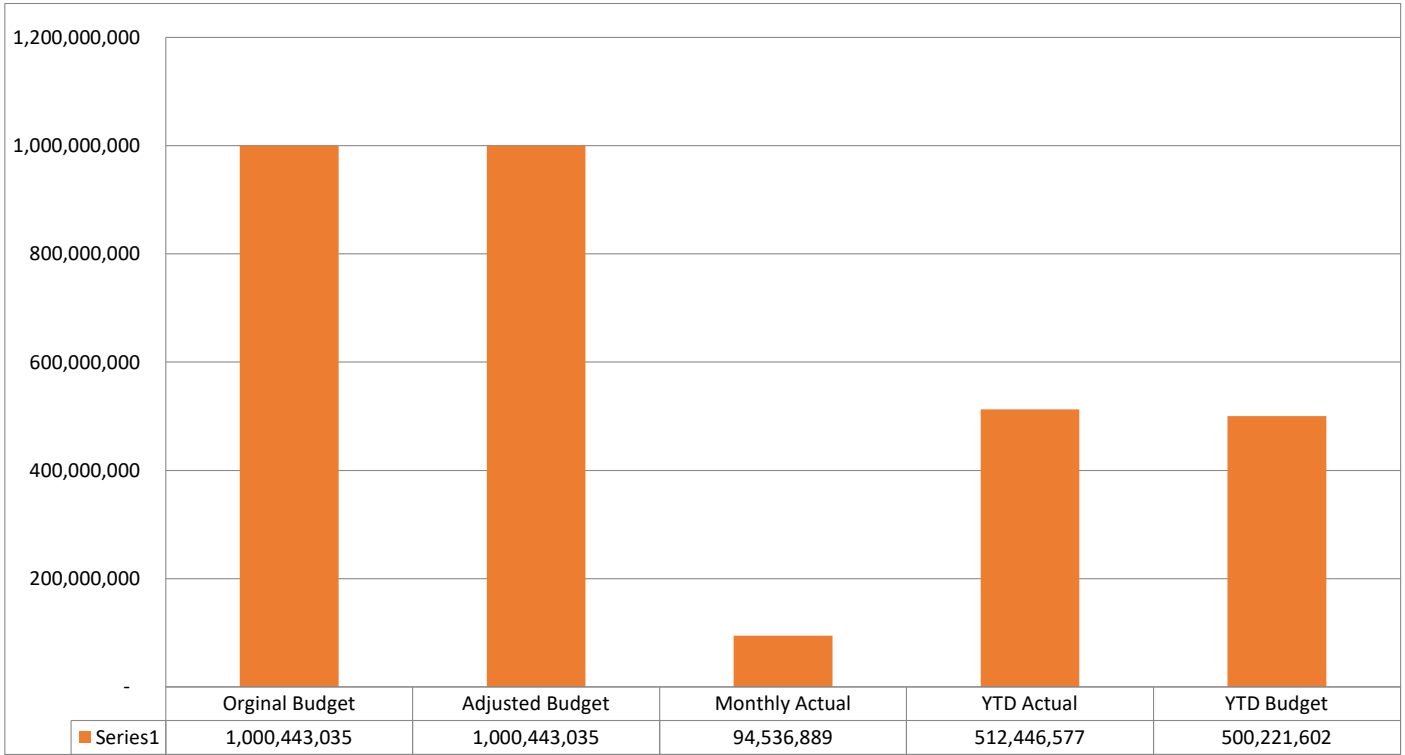
The exact provision for impairment of debtors will only be determined after the financial year end, the final amount is expected to be more than the in-year calculations.

23.62% of the budgeted capital expenditure was incurred during the reporting period.

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



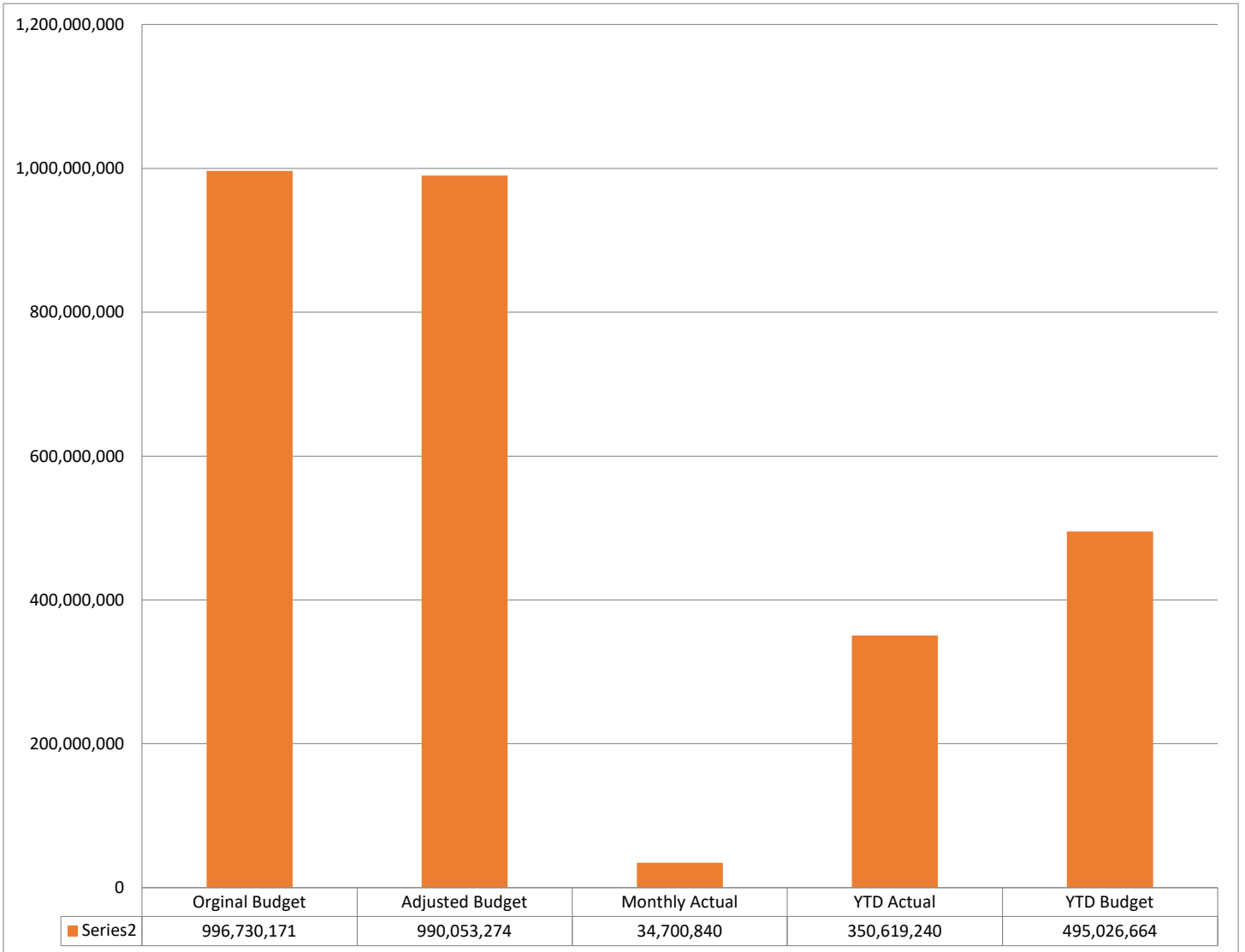
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2024 to 31 December 2024, 51.22% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2024 tot 31 Desember 2024, is 51.22% van die begrote operasionele inkomste gehêf.

TOTAL OPERATIONAL EXPENDITURE R'000



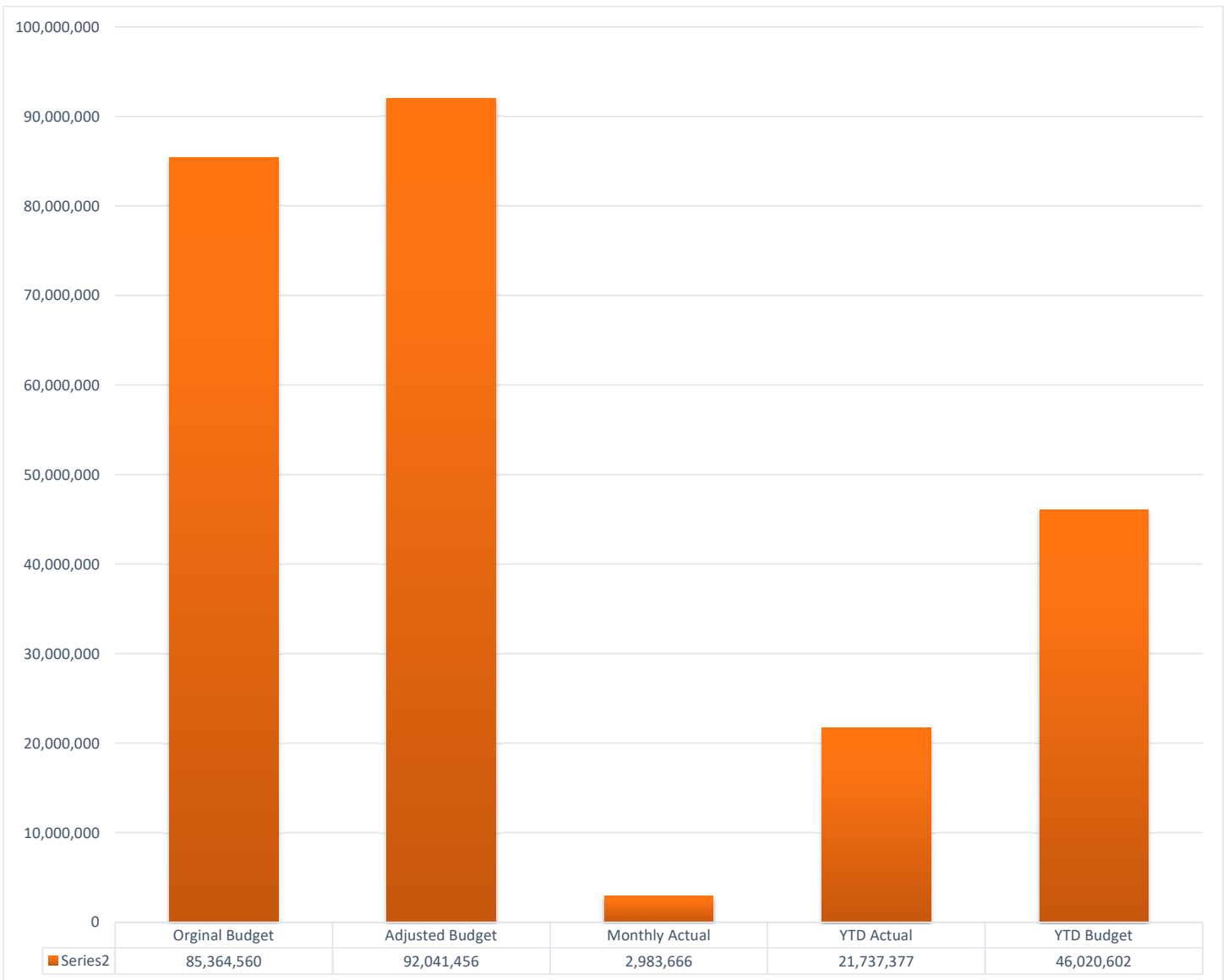
For the period 1 July 2024 to 31 December 2024, 35.41% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2024 tot 31 Desember 2024, is 35.41% 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 31 December, 23.62% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2024 tot 31 Desember 2024, is 23.62% van die begrote kapitale uitgawes aangegaan.

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

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M06 December

Description	Budget Year 2024/25								
	2023/24	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	101,317	113,495	113,495	5,740	73,012	56,748	16,265	29%	113,495
Service charges	528,792	565,288	565,288	31,113	271,121	282,644	(11,523)	-4%	565,288
Investment revenue	22,019	22,444	22,444	1,431	10,185	11,222	(1,037)	-9%	22,444
Transfers and subsidies - Operational	179,020	196,213	196,213	43,535	113,853	98,106	15,747	16%	196,213
Other own revenue	93,594	67,446	67,446	12,718	44,275	33,723	10,551	31%	67,446
Total Revenue (excluding capital transfers and contributions)	924,741	964,887	964,887	94,537	512,447	482,443	30,003	6%	964,887
Employee costs	242,378	277,558	277,811	22,237	133,748	138,905	(5,157)	-4%	277,811
Remuneration of Councillors	11,447	12,311	12,311	972	6,156	6,156	1	0%	12,311
Depreciation and amortisation	34,241	54,219	54,219	-	21	27,109	(27,088)	-100%	54,219
Interest	5,299	10,233	10,233	-	-	5,117	(5,117)	-100%	10,233
Inventory consumed and bulk purchases	347,330	401,186	400,322	2,478	144,954	200,161	(55,207)	-28%	400,322
Transfers and subsidies	36,338	37,116	37,126	267	5,999	18,563	(12,564)	-68%	37,126
Other expenditure	189,554	204,107	198,032	8,747	59,740	99,016	(39,276)	-40%	198,032
Total Expenditure	866,587	996,730	990,053	34,701	350,619	495,027	(144,407)	-29%	990,053
Surplus/(Deficit)	58,154	(31,844)	(25,167)	59,836	161,827	(12,583)	174,411	-1386%	(25,167)
Transfers and subsidies - capital (monetary allocations)	36,536	35,557	35,557	-	-	17,778	(17,778)	-100%	35,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	94,691	3,713	10,390	59,836	161,827	5,195	156,632	3015%	10,390
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	94,691	3,713	10,390	59,836	161,827	5,195	156,632	3015%	10,390
Capital expenditure & funds sources									
Capital expenditure	86,610	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041
Capital transfers recognised	37,926	39,880	39,880	2,311	9,516	19,940	(10,424)	-52%	39,880
Borrowing	1,460	25,000	25,000	-	555	12,500	(11,945)	-96%	25,000
Internally generated funds	43,815	20,485	27,161	672	11,667	13,581	(1,914)	-14%	27,161
Total sources of capital funds	83,202	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041
Financial position									
Total current assets	380,735	362,903	356,892	-	453,495	-	-	-	356,892
Total non current assets	1,149,836	1,138,148	1,144,825	-	1,112,763	-	-	-	1,144,825
Total current liabilities	143,975	186,734	180,693	-	169,705	-	-	-	180,693
Total non current liabilities	124,036	181,358	181,368	-	131,397	-	-	-	181,368
Community wealth/Equity	1,262,561	1,132,959	1,132,959	-	960,328	-	-	-	1,132,959
Cash flows									
Net cash from (used) operating	36,411	74,112	74,112	32,284	53,780	33,994	(19,785)	-58%	935,249
Net cash from (used) investing	(76,243)	(85,365)	(92,041)	(3,435)	(24,872)	46,021	70,892	154%	92,041
Net cash from (used) financing	275	25,000	25,000	27	222	12,500	12,278	98%	25,000
Cash/cash equivalents at the month/year end	187,245	231,342	224,665	-	216,365	310,109	93,744	30%	1,239,526
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	12,800	8,217	7,198	13,247	44,693	5,265	57,752	234,394	383,565
Creditors Age Analysis									
Total Creditors	482	3	23	-	-	-	-	-	507

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		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		9,007	9,658	9,658	780	4,990	4,829	161	3%	9,658
Pension and UIF Contributions		1,339	1,422	1,422	109	671	711	(40)	-6%	1,422
Medical Aid Contributions		54	86	86	-	-	43	(43)	-100%	86
Motor Vehicle Allowance		-	0	0	-	-	-	-	-	0
Cellphone Allowance		1,048	1,146	1,146	83	496	573	(77)	-13%	1,146
Other benefits and allowances		-	0	0	-	-	-	-	-	0
Sub Total - Councillors		11,447	12,311	12,311	972	6,156	6,156	1	0%	12,311
% increase	4		7.5%	7.5%						7.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		4,082	4,395	4,395	267	1,872	2,198	(326)	-15%	4,395
Pension and UIF Contributions		358	404	404	31	188	202	(14)	-7%	404
Medical Aid Contributions		32	9	9	-	-	5	(5)	-100%	9
Performance Bonus		803	890	890	-	452	445	7	2%	890
Motor Vehicle Allowance		1,316	1,115	1,115	67	583	557	25	5%	1,115
Cellphone Allowance		365	332	332	23	170	166	4	2%	332
Housing Allowances		33	57	57	-	-	29	(29)	-100%	57
Other benefits and allowances		45	61	61	0	1	31	(30)	-98%	61
Sub Total - Senior Managers of Municipality		7,034	7,265	7,265	388	3,265	3,632	(367)	-10%	7,265
% increase	4		3.3%	3.3%						3.3%
Other Municipal Staff										
Basic Salaries and Wages		141,863	157,900	158,097	13,466	77,177	79,049	(1,872)	-2%	158,097
Pension and UIF Contributions		23,199	26,552	26,602	2,093	12,309	13,301	(992)	-7%	26,602
Medical Aid Contributions		9,802	11,093	11,093	864	5,118	5,546	(428)	-8%	11,093
Overtime		23,267	27,792	27,796	1,836	11,682	13,898	(2,216)	-16%	27,796
Performance Bonus		10,640	12,510	12,510	1,016	5,807	6,255	(449)	-7%	12,510
Motor Vehicle Allowance		6,758	7,751	7,751	741	3,926	3,876	51	1%	7,751
Cellphone Allowance		690	1,018	1,018	72	391	509	(118)	-23%	1,018
Housing Allowances		1,166	1,427	1,427	99	604	713	(110)	-15%	1,427
Other benefits and allowances		6,819	7,829	7,829	665	3,805	3,915	(109)	-3%	7,829
Payments in lieu of leave		2,522	3,754	3,754	-	3,686	1,877	1,808	96%	3,754
Long service awards		913	1,015	1,015	90	539	507	32	6%	1,015
Post-retirement benefit obligations		7,706	11,653	11,653	907	5,439	5,826	(387)	-7%	11,653
Sub Total - Other Municipal Staff		235,345	270,293	270,546	21,849	130,483	135,273	(4,790)	-4%	270,546
% increase	4		14.8%	15.0%						15.0%
Total Parent Municipality		253,826	289,869	290,122	23,208	139,905	145,061	(5,156)	-4%	290,122
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		253,826	289,869	290,122	23,208	139,905	145,061	(5,156)	-4%	290,122
% increase	4		14.2%	14.3%						14.3%
TOTAL MANAGERS AND STAFF		242,378	277,558	277,811	22,237	133,748	138,905	(5,157)	-4%	277,811

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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									
Monthly expenditure performance trend									
July	216	3,004	3,577	742	742	3,577	2,835	79.2%	1%
August	5,739	3,004	3,577	346	1,088	7,154	6,066	84.8%	1%
September	4,059	15,284	15,857	5,004	6,092	23,010	16,918	73.5%	7%
October	5,014	3,004	3,577	5,140	11,233	26,587	15,355	57.8%	13%
November	7,537	3,004	3,577	7,521	18,754	30,164	11,410	37.8%	22%
December	6,153	15,384	15,857	2,984	21,737	46,021	24,283	52.8%	25%
January	1,226	3,004	3,577	-	21,737	49,597	27,860	56.2%	25%
February	4,783	3,004	3,577	-	21,737	53,174	31,437	59.1%	25%
March	6,810	15,284	15,857	-	21,737	69,031	47,294	68.5%	25%
April	4,180	3,004	3,577	-	21,737	72,608	50,870	70.1%	25%
May	14,828	3,004	3,577	-	21,737	76,184	54,447	71.5%	25%
June	26,064	15,384	15,857	-	21,737	92,041	70,304	76.4%	25%
Total Capital expenditure	86,610	85,365	92,041	21,737					

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

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
R thousands	1															
Cash Receipts By Source																
Property rates		6,736	13,751	8,139	25,750	5,745	4,108	8,607	8,607	8,607	8,607	8,607	(3,981)	103,281	108,881	115,270
Service charges - electricity revenue		33,478	35,134	34,797	29,483	21,039	17,851	40,600	40,600	40,600	40,600	40,600	112,420	487,205	535,527	588,111
Service charges - water revenue		3,044	3,009	4,585	3,001	2,681	2,536	3,133	3,133	3,133	3,133	3,133	3,079	37,600	42,392	44,386
Service charges - Waste Water Management		1,951	4,835	1,652	2,145	1,847	1,610	4,355	4,355	4,355	4,355	4,355	16,444	52,256	51,942	56,286
Service charges - Waste Mangement		2,175	2,402	2,030	2,639	2,103	1,801	2,153	2,153	2,153	2,153	2,153	1,922	25,839	27,059	30,515
Rental of facilities and equipment		146	239	274	567	254	267	0	0	0	0	0	(1,743)	5	6	6
Interest earned - external investments		998	1,293	758	1,164	3,012	716	2,921	2,921	5,656	2,921	2,921	20,712	45,994	47,793	49,683
Interest earned - outstanding debtors		-	-	-	-	5	-	298	298	298	298	298	2,082	3,577	3,756	3,944
Fines, penalties and forfeits		93	117	67	123	87	201	372	372	372	372	372	1,920	4,469	4,693	4,928
Licences and permits		136	162	53	98	84	99	213	213	213	213	213	859	2,558	2,685	2,820
Agency services		272	490	280	581	339	580	381	381	381	381	381	124	4,570	4,799	5,039
Transfers and Subsidies - Operational		71,099	6,955	132	5,073	7,401	47,653	12,142	12,142	20,762	12,142	12,142	(13,252)	194,392	196,992	205,715
Other revenue		190	405	222	483	684	475	452	452	452	452	452	706	5,426	5,698	5,982
Cash Receipts by Source		120,319	68,792	52,987	71,107	45,281	77,897	75,629	75,629	86,984	75,629	75,629	141,291	967,172	1,032,223	1,112,684
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Short term loans		5,000	1,000	-	-	3,700	1,750	-	-	10,541	-	-	24,372	46,362	39,556	30,727
Increase (decrease) in consumer deposits		31	40	55	53	15	27	-	-	6,250	-	-	14,738	20,988	(4,012)	(4,012)
Total Cash Receipts by Source		125,350	69,832	53,042	71,159	48,996	79,674	75,629	75,629	103,774	75,629	75,629	180,179	1,034,522	1,067,767	1,139,399
Cash Payments by Type																
Employee related costs		18,868	19,295	22,545	20,494	31,950	23,066	39,424	39,424	39,424	39,424	39,424	139,754	473,093	492,706	518,694
Remuneration of councillors		951	951	951	931	1,401	972	-	-	-	-	-	(6,156)	-	-	-
Interest		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Bulk purchases - Electricity		44,039	54,856	48,261	26,754	23,730	24,223	35,922	35,922	35,922	35,922	35,922	29,593	431,067	485,812	547,510
Acquisitions - water & other inventory		3,341	776	1,694	1,558	1,822	2,030	2,000	2,000	2,000	2,000	2,000	2,779	24,000	25,200	26,460
Contracted services		4,220	9,240	3,223	3,079	3,652	5,017	939	939	939	939	939	(21,861)	11,263	11,358	11,500
Transfers and subsidies - other		91	340	144	111	78	267	-	-	-	-	-	(1,031)	-	-	-
Other expenditure		10,266	6,701	4,805	6,317	6,210	4,881	-	-	-	-	-	(39,180)	-	-	-
Cash Payments by Type		81,776	92,158	81,622	59,245	68,843	60,455	78,285	78,285	78,285	78,285	78,285	103,897	939,422	1,015,076	1,104,164
Other Cash Flows/Payments by Type																
Capital assets		1,940	348	5,715	4,872	8,562	3,435	-	-	-	-	-	(24,872)	-	-	-
Other Cash Flows/Payments		(11,882)	(13,239)	(9,334)	1,092	(3,592)	(13,091)	-	-	-	-	-	50,047	-	-	-
Total Cash Payments by Type		71,834	79,267	78,003	65,209	73,813	50,799	78,285	78,285	78,285	78,285	78,285	129,072	939,422	1,015,076	1,104,164
NET INCREASE/(DECREASE) IN CASH HELD		53,516	(9,435)	(24,961)	5,950	(24,816)	28,875	(2,656)	(2,656)	25,489	(2,656)	(2,656)	51,107	95,100	52,691	35,236
Cash/cash equivalents at the month/year beginning:		187,235	240,751	231,317	206,356	212,306	187,490	216,365	213,709	211,053	211,053	211,053	236,542	187,235	282,336	335,026
Cash/cash equivalents at the month/year end:		240,751	231,317	206,356	212,306	187,490	216,365	213,709	211,053	211,053	211,053	211,053	282,336	282,336	335,026	370,262

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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)	161	2,171	(2,014)	4,186	-207.8%	(4,029)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,364	(1,559)	(1,559)	135	1,266	(780)	2,045	-262.4%	(1,559)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,470)	(1,470)	26	906	(735)	1,641	-223.3%	(1,470)
Municipal Infrastructure Grant [Schedule 5B]		997	(1,000)	(1,000)	-	-	(500)	500	-100.0%	(1,000)
Provincial Government:		39,584	(46,426)	(46,426)	(4,279)	4,996	(23,213)	28,209	-121.5%	(46,426)
OPEX PROV TITLE DEEDS RESTORATION		568	-	-	-	-	-	-	-	-
OPEX PROV LIBRARY		-	(10,683)	(10,683)	(4,282)	-	(5,342)	5,342	-100.0%	(10,683)
OPEX PROV CDW		71	(262)	(262)	3	7	(131)	139	-105.6%	(262)
OPEX PROV THUSONG		-	(130)	(130)	-	-	(65)	65	-100.0%	(130)
OPEX PROV MUN ACC AND CAP BUILDING		196	(858)	(858)	-	-	(429)	429	-100.0%	(858)
OPEX PROV WATER RESILIENCE		500	-	-	-	-	-	-	-	-
Specify (Add grant description)		295	(172)	(172)	-	-	(86)	86	-100.0%	(172)
OPEX PROV HOUSING IHHS DG		-	(1,532)	(1,532)	-	-	(766)	766	-100.0%	(1,532)
Specify (Add grant description)		37,954	(32,788)	(32,788)	-	4,988	(16,394)	21,382	-130.4%	(32,788)
Other grant providers:		2,767	(205)	(205)	-	-	(102)	102	-100.0%	(205)
Foreign Government and International Organisations		1,793	(205)	(205)	-	-	(102)	102	-100.0%	(205)
Private Enterprises		974	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		48,262	(50,660)	(50,660)	(4,118)	7,167	(25,330)	32,497	-128.3%	(50,660)
National Government:		23,296	(39,630)	(39,630)	148	729	(19,815)	20,544	-103.7%	(39,630)
Municipal Infrastructure Grant [Schedule 5B]		23,296	(24,630)	(24,630)	148	591	(12,315)	12,906	-104.8%	(24,630)
Water Services Infrastructure Grant [Schedule 5B]		-	(15,000)	(15,000)	-	139	(7,500)	7,639	-101.8%	(15,000)
Provincial Government:		15,229	(1,375)	(1,375)	-	143	(688)	830	-120.7%	(1,375)
Specify (Add grant description)		200	-	-	-	-	-	-	-	-
CAPEX PROV MUN INTERVENTION		-	(179)	(179)	-	-	(90)	90	-100.0%	(179)
CAPEX PROV FIRE		1,675	-	-	-	-	-	-	-	-
CAPEX PROV LOAD SHEDDING RELIEF		475	-	-	-	-	-	-	-	-
CAPEX PROV MAIN ROADS		12,879	(1,196)	(1,196)	-	143	(598)	740	-123.9%	(1,196)
District Municipality:		1,851	100	100	-	-	50	(50)	-100.0%	100
CAPEX DISTRICT		500	100	100	-	-	50	(50)	-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)	148	872	(20,453)	21,325	-104.3%	(40,905)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,638	(91,565)	(91,565)	(3,970)	8,039	(45,782)	53,821	-117.6%	(91,565)

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		4,797	3,159	3,159	-	2,692	1,580	1,113	70.4%	3,159
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,247	1,559	1,559	-	1,092	780	313	40.1%	1,559
Local Government Financial Management Grant [Schedule 5B]		1,550	1,600	1,600	-	1,600	800	800	100.0%	1,600
Provincial Government:		34,087	45,527	45,527	(7,123)	5,081	21,802	(16,721)	-76.7%	45,527
OPEX PROV LIBRARY		-	10,683	10,683	(7,123)	-	5,342	(5,342)	-100.0%	10,683
OPEX PROV CDW		132	132	132	-	132	66	66	100.0%	132
OPEX PROV THUSONG		-	150	150	-	-	-	-	-	150
OPEX PROV MUN ACC AND CAP BUILDING		245	249	249	-	249	-	249	-	249
OPEX PROV FIN MAN SUPPORT		-	-	-	-	150	-	150	-	-
Specify (Add grant description)		250	150	150	-	-	-	-	-	150
OPEX PROV HOUSING IHHS DG		-	25,000	25,000	-	-	12,500	(12,500)	-100.0%	25,000
Specify (Add grant description)		33,460	-	-	-	4,550	-	4,550	-	-
Specify (Add grant description)		-	1,375	1,375	-	-	-	-	-	1,375
Specify (Add grant description)		-	7,788	7,788	-	-	3,894	(3,894)	-100.0%	7,788
District Municipality:		150	-	-	-	-	-	-	-	-
Specify (Add grant description)		150	-	-	-	-	-	-	-	-
Other grant providers:		2,763	-	-	-	2,476	-	2,476	-	-
Foreign Government and International Organisations		680	-	-	-	-	-	-	-	-
Private Enterprises		2,083	-	-	-	2,476	-	2,476	-	-
Total Operating Transfers and Grants	5	41,797	48,686	48,686	(7,123)	10,249	23,381	(13,132)	-56.2%	48,686
Capital Transfers and Grants										
National Government:		25,209	40,630	40,630	-	20,576	20,315	261	1.3%	40,630
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		900	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		24,309	25,630	25,630	-	12,576	12,815	(239)	-1.9%	25,630
Water Services Infrastructure Grant [Schedule 5B]		-	15,000	15,000	-	8,000	7,500	500	6.7%	15,000
Provincial Government:		16,559	2,232	2,232	-	700	766	(66)	-8.6%	2,232
Specify (Add grant description)		200	-	-	-	-	-	-	-	-
CAPEX PROV FIRE		1,658	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	1,532	1,532	-	-	766	(766)	-100.0%	1,532
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		-	700	700	-	700	-	700	-	700
CAPEX PROV MAIN ROADS		14,702	-	-	-	-	-	-	-	-
District Municipality:		672	-	-	-	-	-	-	-	-
CAPEX DISTRICT		600	-	-	-	-	-	-	-	-
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		72	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	42,440	42,862	42,862	-	21,276	21,081	195	0.9%	42,862
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	84,237	91,548	91,548	(7,123)	31,525	44,462	(12,937)	-29.1%	91,548

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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
		Yrs/Months												
R thousands														
Municipality														
ABSA Bank Ltd		7 Months	Call Investment	Yes	Yes	Yes	No	No	17/02/2025	46,529	362		-	46,891
First National Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	22/10/2024	(0)	-		-	(0)
Nedbank Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	41,006	219	(41,225)	-	-
Standard Bank of SA Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	41,016	221	(41,237)	-	-
ABSA Bank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	-	123		24,000	24,123
Nedbank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	-	119		24,000	24,119
First National Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	-	119		24,000	24,119
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Municipality sub-total										128,551	1,163		72,000	119,252
Entities														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									128,551	1,163		72,000	119,252

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2024/25									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	482	3	23	-	-	-	-	-	-	507	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	482	3	23	-	-	-	-	-	-	507	-

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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	4,973	2,434	2,167	1,809	1,915	1,556	13,745	58,084	86,682	77,109	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,267	1,214	1,076	963	393	405	15,537	9,009	31,865	26,307	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,590	1,191	798	7,265	611	555	7,296	31,325	51,631	47,052	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4,402	1,501	1,424	1,355	38,142	1,180	8,896	37,995	94,896	87,569	-	-
Receivables from Exchange Transactions - Waste Management	1600	4,452	1,624	1,458	1,370	1,272	1,177	9,143	35,495	55,991	48,457	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	134	15	14	13	13	13	83	854	1,139	976	-	-
Interest on Arrear Debtor Accounts	1810	1,197	175	213	431	2,306	343	2,761	60,137	67,564	65,978	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(8,215)	63	45	40	40	36	292	1,495	(6,204)	1,902	-	-
Total By Income Source	2000	12,800	8,217	7,198	13,247	44,693	5,265	57,752	234,394	383,565	355,350	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	486	519	396	643	258	269	2,820	7,480	12,870	11,469	-	-
Commercial	2300	(1,260)	1,631	1,025	3,879	39,315	403	15,321	27,727	88,041	86,646	-	-
Households	2400	13,490	5,853	5,566	7,812	4,920	4,396	37,993	188,602	268,632	243,723	-	-
Other	2500	84	215	210	913	200	198	1,618	10,585	14,023	13,513	-	-
Total By Customer Group	2600	12,800	8,217	7,198	13,247	44,693	5,265	57,752	234,394	383,565	355,350	-	-

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		102,509	103,281	103,281	4,108	64,228	51,640	12,588	24%	103,281
Service charges		494,505	602,900	602,900	24,273	220,286	301,450	(81,164)	-27%	602,900
Other revenue		-	17,029	17,029	1,147	5,608	8,515	(2,906)	-34%	17,029
Transfers and Subsidies - Operational		134,848	194,392	194,392	47,653	138,314	96,234	42,080	44%	194,392
Transfers and Subsidies - Capital		36,488	46,362	46,362	1,750	11,450	21,081	(9,631)	-46%	46,362
Interest		48,344	49,570	49,570	716	7,946	24,785	(16,839)	-68%	49,570
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(780,152)	(939,422)	(939,422)	(47,097)	(393,021)	(469,711)	(76,690)	16%	(78,285)
Interest		(132)	-	-	-	(0)	-	0	0%	-
Transfers and Subsidies		-	-	-	(267)	(1,031)	-	1,031	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		36,411	74,112	74,112	32,284	53,780	33,994	(19,785)	-58%	935,249
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		(76,243)	(85,365)	(92,041)	(3,435)	(24,872)	46,021	70,892	154%	92,041
NET CASH FROM/(USED) INVESTING ACTIVITIES		(76,243)	(85,365)	(92,041)	(3,435)	(24,872)	46,021	70,892	154%	92,041
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	25,000	25,000	-	-	12,500	(12,500)	-100%	25,000
Increase (decrease) in consumer deposits		275	-	-	27	222	-	222	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		275	25,000	25,000	27	222	12,500	12,278	98%	25,000
NET INCREASE/ (DECREASE) IN CASH HELD		(39,557)	13,748	7,071	28,875	29,130	92,515			1,052,291
Cash/cash equivalents at beginning:		226,802	217,594	217,594		187,235	217,594			187,235
Cash/cash equivalents at month/year end:		187,245	231,342	224,665		216,365	310,109			1,239,526

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		187,245	227,306	220,629	218,721	220,629
Trade and other receivables from exchange transactions		123,373	68,636	68,636	40,161	68,636
Receivables from non-exchange transactions		31,639	49,234	49,234	44,586	49,234
Current portion of non-current receivables		-	-	-	-	-
Inventory		27,362	9,181	9,847	20,878	9,847
VAT		-	6,836	6,836	126,104	6,836
Other current assets		11,117	1,709	1,709	3,045	1,709
Total current assets		380,735	362,903	356,892	453,495	356,892
Non current assets						
Investments		-	-	-	-	-
Investment property		41,920	40,610	40,610	41,678	40,610
Property, plant and equipment		1,106,309	1,094,459	1,100,853	1,068,175	1,100,853
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		550	550	550	550	550
Intangible assets		1,058	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		-	-	-	-	-
Total non current assets		1,149,836	1,138,148	1,144,825	1,112,763	1,144,825
TOTAL ASSETS		1,530,572	1,501,051	1,501,717	1,566,257	1,501,717
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	(3,330)	(3,330)	36	(3,330)
Consumer deposits		9,739	12,158	12,158	(9,600)	12,158
Trade and other payables from exchange transactions		85,603	110,941	104,900	(25,352)	104,900
Trade and other payables from non-exchange transactions		-	3,129	3,129	67,882	3,129
Provision		35,611	45,567	45,567	23,849	45,567
VAT		4,566	18,269	18,269	112,890	18,269
Other current liabilities		8,455	-	-	-	-
Total current liabilities		143,975	186,734	180,693	169,705	180,693
Non current liabilities						
Financial liabilities		-	25,645	25,655	490	25,655
Provision		52,331	77,712	77,712	58,836	77,712
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		71,705	78,001	78,001	72,071	78,001
Total non current liabilities		124,036	181,358	181,368	131,397	181,368
TOTAL LIABILITIES		268,011	368,091	362,061	301,102	362,061
NET ASSETS	2	1,262,561	1,132,959	1,139,656	1,265,155	1,139,656
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,251,395	1,120,420	1,120,420	983,690	1,120,420
Reserves and funds		11,166	12,540	12,540	(23,362)	12,540
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,262,561	1,132,959	1,132,959	960,328	1,132,959

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2024/25								
		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		3,366	100	200	-	-	100	(100)	-100%	200
Vote 2 - Community Services		881	350	350	-	18	175	(157)	-90%	350
Vote 4 - Technical Services		32,776	18,937	19,358	1,328	5,240	9,679	(4,439)	-46%	19,358
Vote 5 - Municipal Manager		-	66	66	-	9	33	(24)	-73%	66
Total Capital Multi-year expenditure	4,7	37,023	19,453	19,975	1,328	5,267	9,987	(4,720)	-47%	19,975
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		530	30	30	-	1	15	(14)	-91%	30
Vote 2 - Community Services		5,550	1,780	1,781	23	100	891	(790)	-89%	1,781
Vote 3 - Corporate Services		1,712	760	1,151	24	186	576	(389)	-68%	1,151
Vote 4 - Technical Services		41,795	63,311	69,075	1,608	16,182	34,537	(18,355)	-53%	69,075
Vote 5 - Municipal Manager		-	30	30	-	-	15	(15)	-100%	30
Total Capital single-year expenditure	4	49,587	65,911	72,067	1,656	16,470	36,033	(19,563)	-54%	72,067
Total Capital Expenditure	3	86,610	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041
Capital Expenditure - Functional Classification										
Governance and administration		9,033	2,196	2,688	60	289	1,344	(1,055)	-79%	2,688
Executive and council		124	216	265	-	80	132	(52)	-40%	265
Finance and administration		8,908	1,980	2,423	60	209	1,212	(1,003)	-83%	2,423
Community and public safety		6,252	2,300	2,301	23	112	1,151	(1,038)	-90%	2,301
Community and social services		58	1,100	1,100	-	-	550	(550)	-100%	1,100
Sport and recreation		3,224	650	651	23	94	326	(231)	-71%	651
Public safety		2,838	550	550	-	18	275	(257)	-93%	550
Housing		132	-	-	-	-	-	-	-	-
Economic and environmental services		32,934	7,367	11,891	133	8,692	5,945	2,746	46%	11,891
Planning and development		828	200	200	133	133	100	33	33%	200
Road transport		32,107	7,167	11,691	-	8,559	5,845	2,714	46%	11,691
Trading services		38,390	73,501	75,162	2,767	12,644	37,581	(24,936)	-66%	75,162
Energy sources		9,959	31,352	31,359	-	1,653	15,679	(14,027)	-89%	31,359
Water management		10,426	25,606	25,860	1,238	5,892	12,930	(7,038)	-54%	25,860
Waste water management		4,669	16,343	17,256	1,328	4,622	8,628	(4,006)	-46%	17,256
Waste management		13,337	200	687	201	478	344	135	39%	687
Total Capital Expenditure - Functional Classification	3	86,610	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041
Funded by:										
National Government		21,847	37,504	37,504	2,311	9,516	18,752	(9,237)	-49%	37,504
Provincial Government		14,214	1,941	1,941	-	-	970	(970)	-100%	1,941
District Municipality		1,644	435	435	-	-	217	(217)	-100%	435
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		222	-	-	-	-	-	-	-	-
Transfers recognised - capital		37,926	39,880	39,880	2,311	9,516	19,940	(10,424)	-52%	39,880
Borrowing	6	1,460	25,000	25,000	-	555	12,500	(11,945)	-96%	25,000
Internally generated funds		43,815	20,485	27,161	672	11,667	13,581	(1,914)	-14%	27,161
Total Capital Funding	7	83,202	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue										
Exchange Revenue		606,675	629,318	629,318	42,535	311,724	314,659	(2,936)	-1%	629,318
Service charges - Electricity		371,022	431,223	431,223	23,096	179,747	215,612	(35,865)	-17%	431,223
Service charges - Water		48,337	49,359	49,359	2,628	23,836	24,679	(843)	-3%	49,359
Service charges - Waste Water Management		75,250	50,932	50,932	2,542	49,965	25,466	24,499	96%	50,932
Service charges - Waste management		34,183	33,774	33,774	2,846	17,573	16,887	686	4%	33,774
Sale of Goods and Rendering of Services		14,484	5,536	5,536	6,717	9,682	2,768	6,914	250%	5,536
Agency services		4,739	4,684	4,684	593	2,585	2,342	243	10%	4,684
Interest		-	11	11	-	-	5	(5)	-100%	11
Interest earned from Receivables		28,557	23,549	23,549	2,210	15,188	11,775	3,414	29%	23,549
Interest earned from Current and Non Current Assets		22,019	22,444	22,444	1,431	10,185	11,222	(1,037)	-9%	22,444
Rent on Land		-	27	27	-	-	14	(14)	-100%	27
Rental from Fixed Assets		5,038	6,015	6,015	378	2,477	3,008	(531)	-18%	6,015
Operational Revenue		3,046	1,764	1,764	94	485	882	(397)	-45%	1,764
Non-Exchange Revenue		318,067	335,568	335,568	52,002	200,723	167,784	32,939	20%	335,568
Property rates		101,317	113,495	113,495	5,740	73,012	56,748	16,265	29%	113,495
Surcharges and Taxes		9,122	5,501	5,501	148	1,600	2,751	(1,150)	-42%	5,501
Fines, penalties and forfeits		20,634	11,254	11,254	1,796	8,067	5,627	2,440	43%	11,254
Licence and permits		1,183	2,444	2,444	87	526	1,222	(695)	-57%	2,444
Transfer and subsidies - Operational		179,020	196,213	196,213	43,535	113,853	98,106	15,747	16%	196,213
Interest		4,091	3,566	3,566	422	2,447	1,783	664	37%	3,566
Operational Revenue		2,991	3,095	3,095	273	1,216	1,548	(332)	-21%	3,095
Gains on disposal of Assets		(291)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		924,741	964,887	964,887	94,537	512,447	482,443	30,003	6%	964,887
Expenditure By Type										
Employee related costs		242,378	277,558	277,811	22,237	133,748	138,905	(5,157)	-4%	277,811
Remuneration of councillors		11,447	12,311	12,311	972	6,156	6,156	1	0%	12,311
Bulk purchases - electricity		324,086	375,258	375,258	627	134,425	187,629	(53,204)	-28%	375,258
Inventory consumed		23,245	25,929	25,064	1,851	10,529	12,532	(2,003)	-16%	25,064
Debt impairment		(75,887)	62,758	62,758	-	14,553	31,379	(16,826)	-54%	62,758
Depreciation and amortisation		34,241	54,219	54,219	-	21	27,109	(27,088)	-100%	54,219
Interest		5,299	10,233	10,233	-	-	5,117	(5,117)	-100%	10,233
Contracted services		55,684	75,234	69,654	4,542	18,420	34,827	(16,407)	-47%	69,654
Transfers and subsidies		36,338	37,116	37,126	267	5,999	18,563	(12,564)	-68%	37,126
Irrecoverable debts written off		159,168	2,131	2,131	4	34	1,065	(1,031)	-97%	2,131
Operational costs		49,897	60,487	59,993	4,201	26,733	29,996	(3,264)	-11%	59,993
Losses on Disposal of Assets		688	-	-	-	-	-	-	-	-
Other Losses		4	3,497	3,497	-	-	1,748	(1,748)	-100%	3,497
Total Expenditure		866,587	996,730	990,053	34,701	350,619	495,027	(144,407)	-29%	990,053
Surplus/(Deficit)		58,154	(31,844)	(25,167)	59,836	161,827	(12,583)	174,411	(0)	(25,167)
Transfers and subsidies - capital (monetary allocations)		36,536	35,557	35,557	-	-	17,778	(17,778)	(0)	35,557
Surplus/(Deficit) after capital transfers & contributions		94,691	3,713	10,390	59,836	161,827	5,195			10,390
Surplus/(Deficit) after income tax		94,691	3,713	10,390	59,836	161,827	5,195			10,390
Surplus/(Deficit) attributable to municipality		94,691	3,713	10,390	59,836	161,827	5,195			10,390
Surplus/ (Deficit) for the year		94,691	3,713	10,390	59,836	161,827	5,195			10,390

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		147,595	149,934	149,934	7,875	87,671	74,967	12,704	16.9%	149,934
Vote 2 - Community Services		202,772	201,946	201,946	50,278	124,431	100,973	23,459	23.2%	201,946
Vote 3 - Corporate Services		22,619	17,495	17,495	2,483	11,232	8,748	2,485	28.4%	17,495
Vote 4 - Technical Services		586,545	629,366	629,366	33,855	288,771	314,683	(25,911)	-8.2%	629,366
Vote 5 - Municipal Manager		1,746	1,702	1,702	46	340	851	(511)	-60.0%	1,702
Total Revenue by Vote	2	961,278	1,000,443	1,000,443	94,537	512,447	500,222	12,225	2.4%	1,000,443
Expenditure by Vote	1									
Vote 1 - Financial Services		31,157	61,135	61,100	3,720	24,764	30,550	(5,786)	-18.9%	61,100
Vote 2 - Community Services		124,415	141,841	141,769	7,536	46,683	70,884	(24,201)	-34.1%	141,769
Vote 3 - Corporate Services		98,508	124,911	124,009	8,604	52,331	62,005	(9,673)	-15.6%	124,009
Vote 4 - Technical Services		595,423	649,300	643,225	13,493	218,784	321,613	(102,829)	-32.0%	643,225
Vote 5 - Municipal Manager		15,442	19,542	19,950	1,348	8,058	9,975	(1,917)	-19.2%	19,950
Total Expenditure by Vote	2	864,945	996,730	990,053	34,701	350,619	495,027	(144,407)	-29.2%	990,053
Surplus/ (Deficit) for the year	2	96,333	3,713	10,390	59,836	161,827	5,195	156,632	3015.1%	10,390

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		150,655	153,789	153,789	8,104	89,207	76,895	12,312	16%	153,789
Executive and council		28	31	31	3	16	15	1	5%	31
Finance and administration		150,628	153,758	153,758	8,101	89,191	76,879	12,312	16%	153,758
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		221,762	218,327	218,327	52,742	135,358	109,163	26,195	24%	218,327
Community and social services		149,009	158,917	158,917	49,773	115,994	79,458	36,536	46%	158,917
Sport and recreation		9,728	7,820	7,820	468	3,116	3,910	(794)	-20%	7,820
Public safety		24,388	16,654	16,654	2,483	11,130	8,327	2,803	34%	16,654
Housing		38,637	34,936	34,936	19	5,118	17,468	(12,350)	-71%	34,936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21,432	4,338	4,338	280	1,276	2,169	(893)	-41%	4,338
Planning and development		4,663	3,016	3,016	280	1,249	1,508	(260)	-17%	3,016
Road transport		15,837	1,311	1,311	-	27	656	(628)	-96%	1,311
Environmental protection		932	11	11	-	-	5	(5)	-100%	11
Trading services		567,329	623,849	623,849	33,410	286,505	311,924	(25,420)	-8%	623,849
Energy sources		373,511	430,868	430,868	23,188	180,104	215,434	(35,330)	-16%	430,868
Water management		66,833	95,225	95,225	3,423	29,626	47,613	(17,986)	-38%	95,225
Waste water management		83,087	56,602	56,602	3,431	56,101	28,301	27,800	98%	56,602
Waste management		43,898	41,154	41,154	3,368	20,674	20,577	97	0%	41,154
Other	4	100	139	139	0	101	70	31	44%	139
Total Revenue - Functional	2	961,278	1,000,443	1,000,443	94,537	512,447	500,222	12,225	2%	1,000,443
Expenditure - Functional										
Governance and administration		117,071	161,917	162,522	10,801	70,471	81,261	(10,790)	-13%	162,522
Executive and council		29,071	32,064	32,401	2,112	14,042	16,200	(2,159)	-13%	32,401
Finance and administration		83,998	124,776	125,044	8,406	54,641	62,522	(7,881)	-13%	125,044
Internal audit		4,002	5,078	5,078	283	1,788	2,539	(751)	-30%	5,078
Community and public safety		151,016	176,506	175,189	9,836	60,141	87,595	(27,454)	-31%	175,189
Community and social services		31,449	36,104	35,958	2,455	14,960	17,979	(3,019)	-17%	35,958
Sport and recreation		38,015	42,561	42,494	3,371	16,590	21,247	(4,657)	-22%	42,494
Public safety		42,724	56,942	55,809	3,558	20,845	27,904	(7,059)	-25%	55,809
Housing		38,829	40,899	40,929	452	7,745	20,465	(12,720)	-62%	40,929
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39,351	51,243	46,842	3,201	15,618	23,421	(7,803)	-33%	46,842
Planning and development		13,433	16,351	16,447	1,388	7,382	8,224	(842)	-10%	16,447
Road transport		23,305	29,657	25,133	1,585	7,171	12,567	(5,396)	-43%	25,133
Environmental protection		2,613	5,235	5,261	227	1,066	2,631	(1,565)	-59%	5,261
Trading services		558,047	606,005	604,461	10,613	203,888	302,230	(98,342)	-33%	604,461
Energy sources		368,738	428,398	428,391	3,191	153,051	214,196	(61,144)	-29%	428,391
Water management		68,556	55,909	55,140	2,059	17,058	27,570	(10,512)	-38%	55,140
Waste water management		59,365	45,046	44,646	2,633	13,195	22,323	(9,128)	-41%	44,646
Waste management		61,387	76,652	76,284	2,729	20,584	38,142	(17,558)	-46%	76,284
Other		1,102	1,059	1,039	250	500	519	(19)	-4%	1,039
Total Expenditure - Functional	3	866,587	996,730	990,053	34,701	350,619	495,027	(144,407)	-29%	990,053
Surplus/ (Deficit) for the year		94,691	3,713	10,390	59,836	161,827	5,195	156,632	3015%	10,390

MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts
 Quarter ending December 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 October 2024	transactions November 2024	transactions December 2024	transactions October 2024	transactions November 2024	transactions December 2024	YTD transactions Quarter 2	YTD transactions Quarter 2	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	-	-	-	4,745,769	4,303,805	1,405,599	-	10,455,173	-	26,540,527								
	- Agency fees, for example motor registration, drivers licence, etc.	-3,639,927	-2,108,650	-3,589,549	3,084,589	3,212,476	1,760,012	-9,338,125	8,057,077	-17,274,971	16,869,083								
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	-205,530	-118,614	-115,771	102,643	60,040	23,549,133	-439,914	23,711,816	-1,257,391	23,953,455								
		-3,845,457	-2,227,263	-3,705,319	7,933,001	7,576,321	26,714,743	-9,778,040	42,224,066	-18,532,362	67,363,066								
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Transactions October 2024</th> <th>Transactions November 2024</th> <th>Transactions December 2024</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Transactions October 2024	Transactions November 2024	Transactions December 2024				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>YTD Transactions Quarter 2</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">-102,748,108</td> </tr> <tr> <td style="text-align: right;">222,000,000</td> </tr> <tr> <td style="text-align: right;">119,251,892</td> </tr> </tbody> </table>		YTD Transactions Quarter 2	-	-102,748,108	222,000,000	119,251,892		
Transactions October 2024	Transactions November 2024	Transactions December 2024																	
YTD Transactions Quarter 2																			
-																			
-102,748,108																			
222,000,000																			
119,251,892																			
11(1) (h)	Cash management and investment purposes:																		
	- Realised	-21,799,130	-81,671,400	722,422															
	- Made	-	-	72,000,000															
	- Nett movement	-21,799,130	-81,671,400	72,722,422															

WITZENBERG MUNICIPALITY

Report: Expenditure on Staff & Councillor Benefits - YTD Act Dec

(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
Staff Benefits					
66(a)	Salaries and Wages	162,295,132	162,492,657	79,736,458	49.07%
66(b)	Contributions to pension funds and medical aid	38,057,716	38,108,573	17,622,149	46.24%
66(c)	Travel, accomodation and subsistence	8,865,877	8,865,877	4,509,098	50.86%
66(d)	Housing benefits and allowances	1,483,856	1,483,856	603,733	40.69%
66(e)	Overtime	27,791,848	27,795,848	11,681,772	42.03%
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	20,289,925	51.94%
	Sub - Total (Staff Benefits)	R 277,558,134	R 277,810,517	R 134,443,133	48.39%
Councillor Benefits					
MAY	Mayor	1,071,605	1,071,605	505,631	47.18%
DM	Deputy Mayor	669,515	669,515	369,018	55.12%
SP	Speaker	518,936	518,936	332,680	64.11%
MCM	Mayoral Committee members	2,505,225	2,505,225	1,133,201	45.23%
S79	Section 79 committee chairperson	0	0	311,528	#DIV/0!
CLLR	Other Councillors	7,460,062	7,460,062	3,504,192	46.97%
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	703,000	60.40%
	Sub - Total (Councillors' Benefits)	13,475,097	R 13,475,097	R 6,859,250	50.90%
Total Councillor and Staff Benefits		R 291,033,231	R 291,285,614	R 141,302,383	48.51%

Total Cost Savings Disclosure for the Quarter ended: December 2024

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	23 381 440	1 767 538	1 985 631	-	-	3 753 168	8 093 694	4 340 526
Vehicles used for political office -bearers	9 301	1 314	3 060	-	-	4 374	8 950	4 576
Travel and subsistence	1 322 844	156 213	354 961	-	-	511 174	546 969	35 795
Domestic Accomodation	397 013	11 712	54 938	-	-	66 650	89 315	22 665
Sponsorships, events and catering	1 035 263	97 249	63 852	-	-	161 101	148 693	-12 407
Communication	3 989 949	84 196	809 992	-	-	894 188	1 511 953	617 765
Other Related Expenditure Items	2 623 259	194 629	388 127	-	-	582 757	739 048	156 291
TOTAL	32 759 069	2 312 852	3 660 560	-	-	5 973 412	11 138 622	5 165 210

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

Summary of Budget Virements for the Quarter ended : December 2024

Municipal Vote	Q1	Q2	Q3	Q4	Total	Net Movement
Financial Services	- 37 710	98 000				From()
Community Services	- 339 389	935 844				From()
Corporate Services	263 099	- 1 499 330				To
Technical Services	114 000	57 486				To
Municipal Manager	-	408 000				-
	-	-	-	-	-	-



SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

REPORT ON STRATEGIC / TOP LAYER RESULTS

2024/25

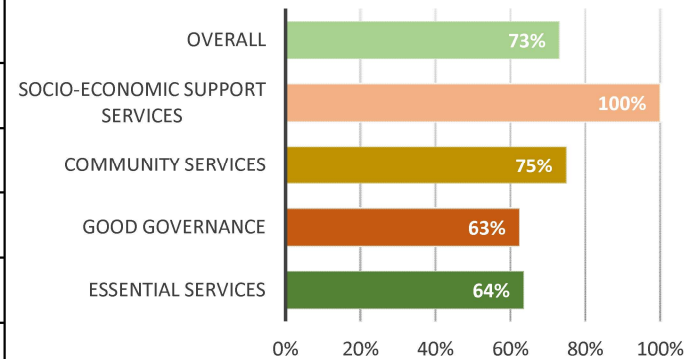
QUARTER 2

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.

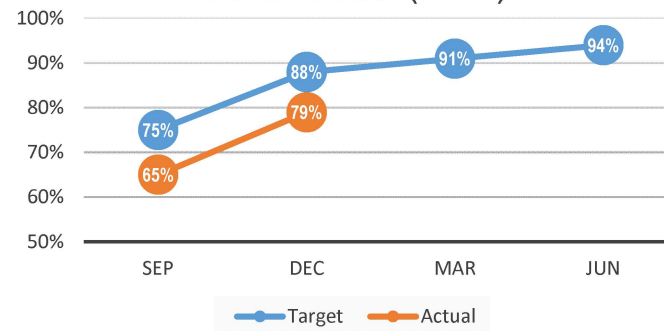
INDEX	Page
1. ESSENTIAL SERVICES	2
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3. COMMUNAL SERVICES	5
a) Provide & maintain facilities that make citizens feel at home.	5
4. SOCIO-ECONOMIC SUPPORT SERVICES	5
a) Support the poor & vulnerable through programmes & policy	5
b) Create an enabling environment to attract investment & support local economy.	6

OVERVIEW OF RESULTS

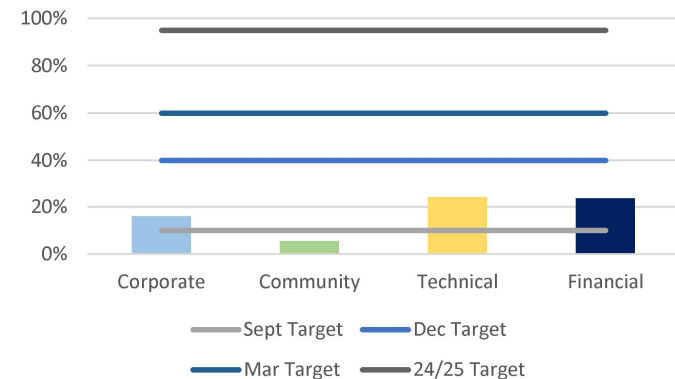
Key Performance Areas: % of Targets Achieved



Revenue Collection (FM7.12)

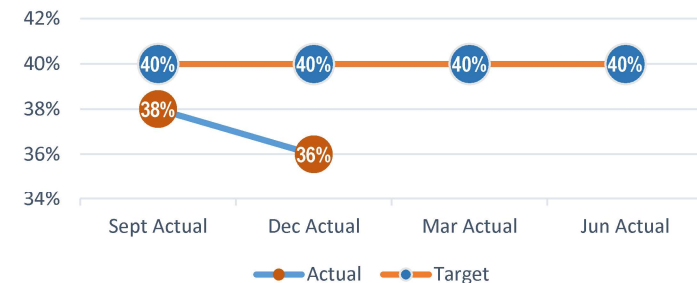


Percentage expenditure on Capital Budget



Percentage of non-revenue water

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



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%	40%	26%	Underspending mainly relates to the following sections with under spent amounts (to achieve 40% target) included: Electricity (R 316 000), Roads & Stormwater (R1,5m), Water (R419 000).	Underspending can be contributed to delays in appointment of service provider which is expected to be finalised with expenditure targets to be reached by the 4th quarter.
TecDir3	% Expenditure on Capital Budget by Technical Directorate	95%	40%	24%	Main reason for under spending relates to the following projects: Upgrade of Ceres substation (tender in process to be awarded), delays in the appointment of electrical contractor, Wolseley WWTW (all funds on order) & Tierhokskloof bulk water pipeline (severe weather during winter has delayed start of the project and design change).	At this stage the full expenditure on the Ceres substation budget (R 25m) are the only main risk with all other major projects in construction. Budgets to be reviewed with adjustment budget at end of February.
WS1.11a	Number of new formal sewer connections meeting minimum standards	10	4	4		
WS2.11a	Number of new formal water connections meeting minimum standards	10	4	7		
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	4	7		
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	12045		
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%	36%		
EE4.4	Percentage total electricity losses	10%	10,0%	18,2%	Illegal connections have since taken a climb with the absence of the Revenue Enhancement project, with a bid which has been at BSC for over a year with no award. In addition to this, the Finance dept has a backlog of meter replacements (over 1000 meters) that needed to be changed for TID compliance.	Addressing the concerns mentioned above, should average and normalise the losses over the 12 months window measured in.

TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	1%	0%	0%		
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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	2	0	Revenue Enhancement bid currently with Bid Specifications Committee, awaiting Supply Chain to advertise tender. No separate applications received.	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%	35%	72%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	2	2		
GG1.21	Staff vacancy rate	5%	5%	13%	Panel members not available	

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	311	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%	77%	Industrial effluent debt outstanding. No restriction of electricity in December.	Conclude an agreement for down-payment. End relaxation of credit control measures in December.
FM7.12	Collection rate ratio	94%	88%	79%	The cutting off of electricity supply and/or blocking of prepaid electricity is only credit control measures currently implemented. There is no credit control measures in areas where Eskom distribute electricity.	Report to be resubmitted to council for workshop and council resolution on credit control measures.
FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	98%	50%	50,7%		
FM3.11	Cash/Cost coverage ratio	3	3	2,8	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	17		
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	180	180	83		
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	40%	26%	Refer to TecDir1	
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	40%	24%	Refer to TecDir3 and ComDir2.	

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	7	7		
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	6	6		

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 & 2nd quarter's results.
HS3.6	Average number of library visits per library	12000	6000	6573		
HS3.7	Percentage of municipal cemetery plots available	27%	27%	41%		
ComDir2	Percentage expenditure on Capital Budget by Community Directorate	95%	40%	6%	The under expenditure amounts to R 734 000 with R 527 601 on orders. Projects delayed mainly include the upgrades at the Pine Forest Resort (R450 000) and upgrades at the Fire station (R320 000). The R 1m for Nduli library will only be spent to the latter part of the year as the project is to be implemented in 2025/26.	Uncommitted funds to be transferred with adjustment budget.

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Support the poor & vulnerable through programmes & policy				
Ref	Key Performance Indicator	Annual Target	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	3511		
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	3%	4%	2,8%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	350	150	213		

ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	10	14		
ComHS14	Number of housing opportunities provided per year.	No Target				

ComHS15	Number of Rental Stock transferred	20	5	5		
KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Create an enabling environment to attract investment & support local economy.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
ComLed19	Bi-annual report on investment incentives implemented.	2 Reports	1	1		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	2	2		
ComLed4	Review of the Witzenberg Local Economic Development Strategy.	1 Reviewed Strategy				
LED3.11	Average time taken to finalise business license applications	5 days	3	0,4		
LED3.12	Average time taken to finalise informal trading permits	7	5	0,7		
LED1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	5%	5%	16%		

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:

17/01/2025