



**2024/2025**  
**Quarterly Budget Statement Report**  
**Section 52(d) – 4th Quarter**  
**1 July 2024 to 30 June 2025**

**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  
Municipal Manager  
Directors and officials  
Distinguished guests

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 30 June 2025. I do submit this report to comply with the relevant legislation.

The year-to-date recovery rate for service charges and property rates, is 91%. The annual target for debt collection is 93%. 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 water pipeline in Wolseley, upgrade of the Wolseley Wastewater Treatment works and the upgrade of the electrical substation in Ceres. The grant funding received for Tierhokskloof bulk water pipeline in Wolseley, and the upgrade of the Wolseley Wastewater Treatment works were expended at year end. The bulk of the expenditure for the upgrade of the electrical substation in Ceres will be incurred in the 2025/2026 financial year.

Some amendments to the budget related policies were approved by council for implementation from 1 July 2025, it is expected that the amendments if approved will improve the collection rate of the municipality.

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**

## 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:

17/07/2025

## FINANCIAL REPORT

For the period 1 July 2024 to 30 June 2025, 95% of the budgeted operational revenue excluding capital transfers and contributions was raised.

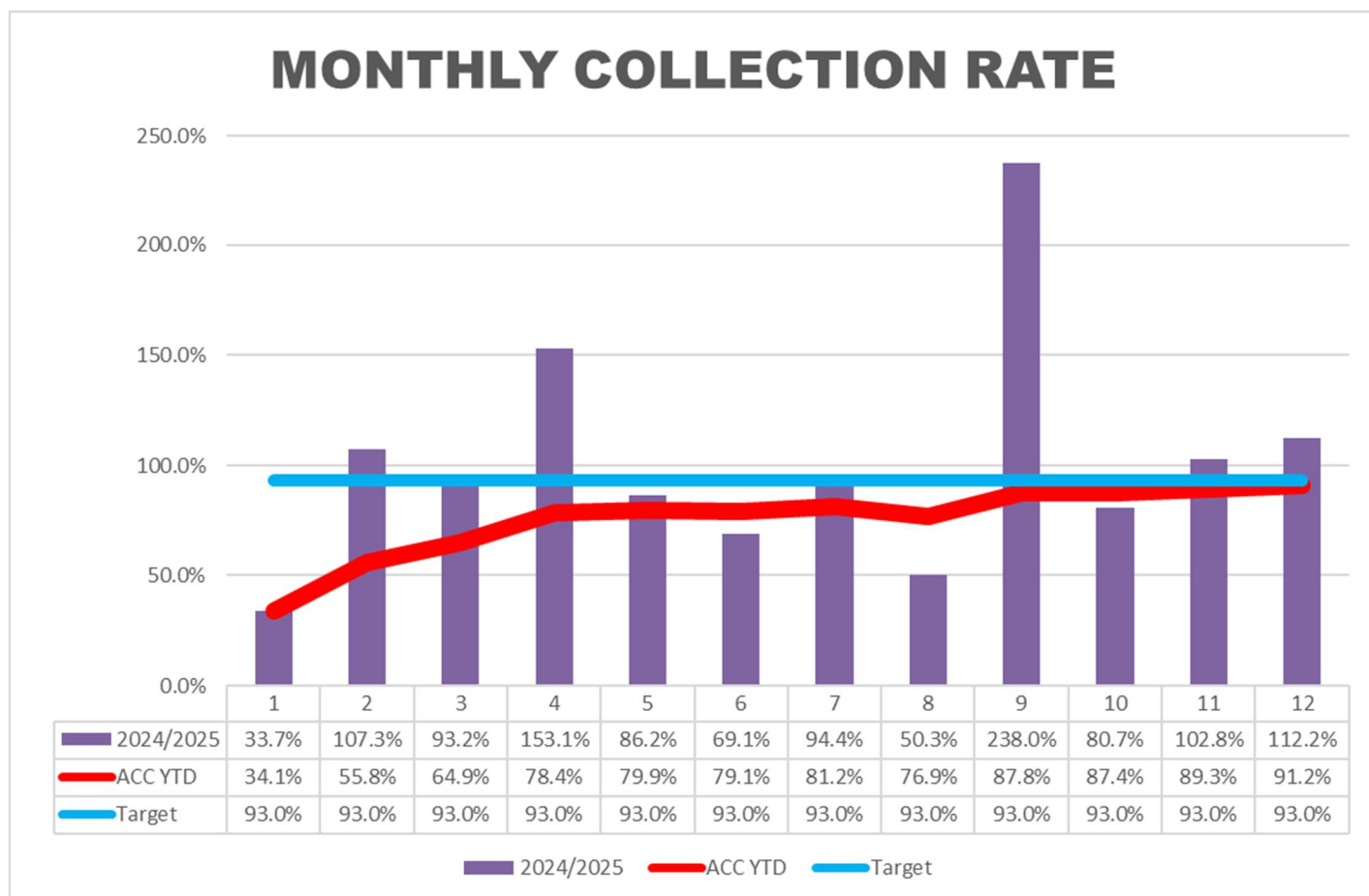
The collection rate of debtors is a challenge as only 91% of the debits raised were collected for the period under review, while the target is 93%.

86% 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.

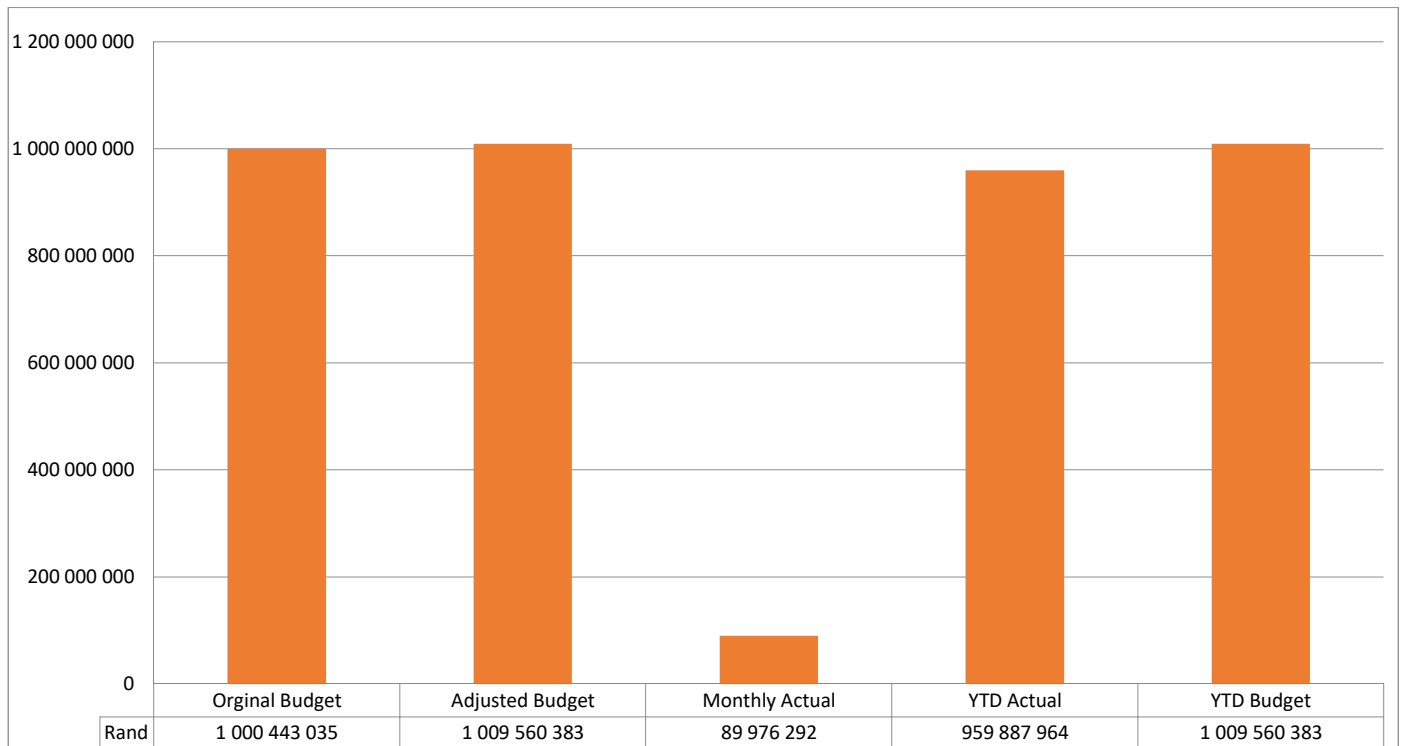
The exact provision for impairment of debtors will only be determined after the financial year end, the final amount is expected to be more than the in-year calculations.

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

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

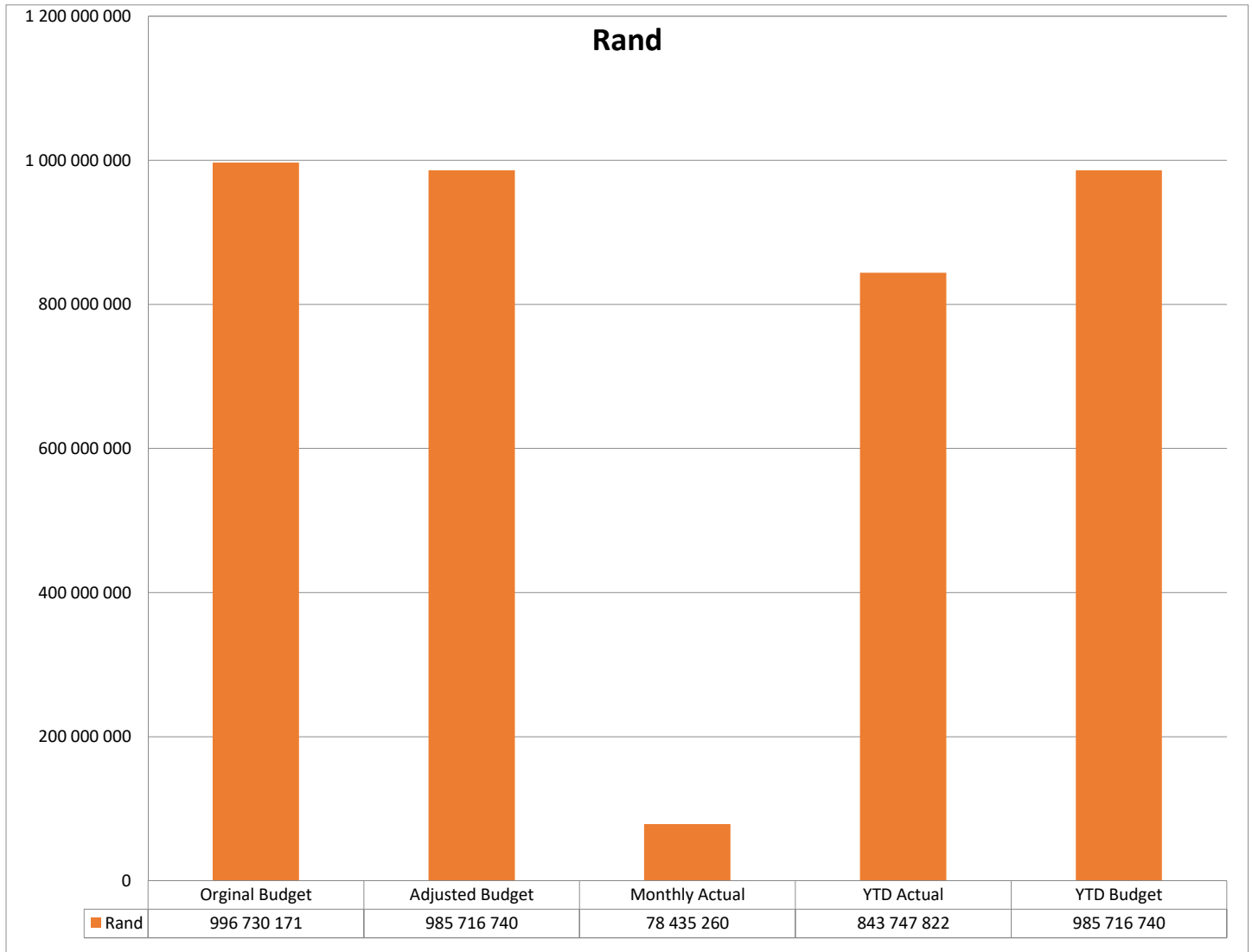




**TOTAL OPERATIONAL REVENUE**

For the period 1 July 2024 to 30 June 2025, 95.08% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2024 tot 30 Junie 2025, is 95.08% van die begrote operasionele inkomste gehef.

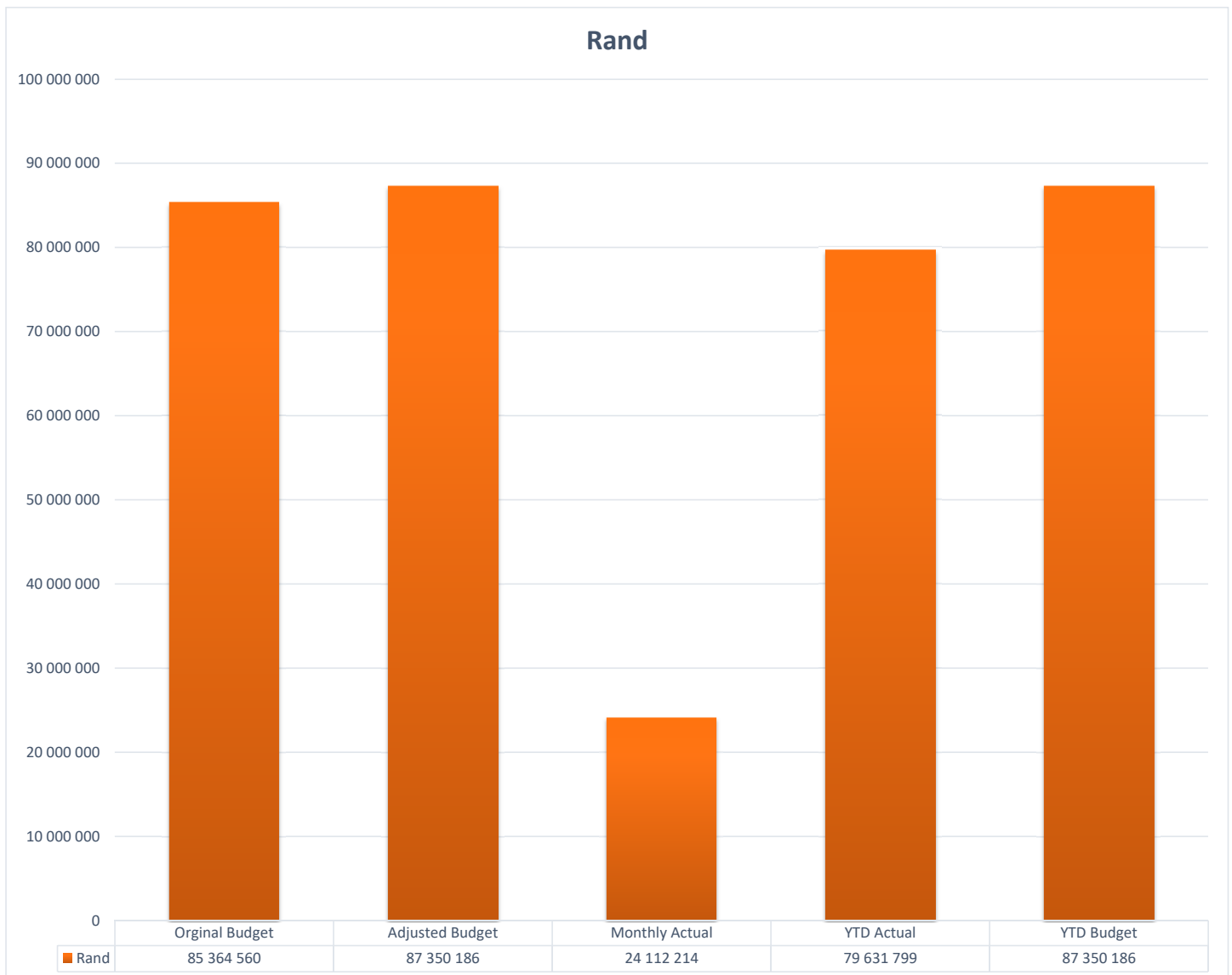
**TOTAL OPERATIONAL EXPENDITURE**

For the period 1 July 2024 to 30 June 2025, 85.60% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2024 tot 30 Junie 2025, is 85.60% van die begrote operasionele uitgawes aangegaan.

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

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

**CAPITAL EXPENDITURE**

For the period 1 July 2024 to 30 June 2025, 91.16% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2024 tot 30 Junie 2025, is 91.16% 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 -

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	5 766	107 320	113 495	(6 175)	-5%	113 495
Service charges	528 792	565 288	565 288	40 042	542 184	565 288	(23 104)	-4%	565 288
Investment revenue	22 019	22 444	22 444	1 205	18 689	22 444	(3 756)	-17%	22 444
Transfers and subsidies - Operational	179 020	196 213	181 896	221	156 370	181 896	(25 526)	-14%	181 896
Other own revenue	93 594	67 446	89 109	5 555	98 137	89 109	9 028	10%	89 109
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>924 741</b>	<b>964 887</b>	<b>972 233</b>	<b>52 788</b>	<b>922 699</b>	<b>972 233</b>	<b>(49 533)</b>	<b>-5%</b>	<b>972 233</b>
Employee costs	245 182	277 558	279 194	23 180	271 949	279 194	(7 245)	-3%	279 194
Remuneration of Councillors	11 447	12 311	12 311	1 006	11 928	12 311	(383)	-3%	12 311
Depreciation and amortisation	34 241	54 219	54 219	34 494	34 494	54 219	(19 724)	-36%	54 219
Interest	5 299	10 233	10 233	-	-	10 233	(10 233)	-100%	10 233
Inventory consumed and bulk purchases	347 330	401 186	403 295	4 778	334 508	403 295	(68 788)	-17%	403 295
Transfers and subsidies	36 338	37 116	34 794	517	17 598	34 794	(17 196)	-49%	34 794
Other expenditure	186 820	204 107	191 670	14 461	173 270	191 670	(18 400)	-10%	191 670
<b>Total Expenditure</b>	<b>866 657</b>	<b>996 730</b>	<b>985 717</b>	<b>78 435</b>	<b>843 748</b>	<b>985 717</b>	<b>(141 969)</b>	<b>-14%</b>	<b>985 717</b>
<b>Surplus/(Deficit)</b>	<b>58 085</b>	<b>(31 844)</b>	<b>(13 484)</b>	<b>(25 647)</b>	<b>78 952</b>	<b>(13 484)</b>	<b>92 436</b>	<b>-686%</b>	<b>(13 484)</b>
Transfers and subsidies - capital (monetary allocations)	36 536	35 557	37 328	37 189	37 189	37 328	(139)	-0%	37 328
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>94 621</b>	<b>3 713</b>	<b>23 844</b>	<b>11 541</b>	<b>116 140</b>	<b>23 844</b>	<b>92 296</b>	<b>387%</b>	<b>23 844</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>94 621</b>	<b>3 713</b>	<b>23 844</b>	<b>11 541</b>	<b>116 140</b>	<b>23 844</b>	<b>92 296</b>	<b>387%</b>	<b>23 844</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>86 610</b>	<b>85 365</b>	<b>87 380</b>	<b>24 112</b>	<b>79 657</b>	<b>87 380</b>	<b>(7 723)</b>	<b>-9%</b>	<b>87 380</b>
Capital transfers recognised	37 926	39 880	41 519	9 676	40 809	41 519	(710)	-2%	41 519
Borrowing	1 460	25 000	10 000	7 458	8 328	10 000	(1 672)	-17%	10 000
Internally generated funds	43 815	20 485	35 831	6 978	30 495	35 831	(5 336)	-15%	35 831
<b>Total sources of capital funds</b>	<b>83 202</b>	<b>85 365</b>	<b>87 350</b>	<b>24 112</b>	<b>79 632</b>	<b>87 350</b>	<b>(7 718)</b>	<b>-9%</b>	<b>87 350</b>
<b>Financial position</b>									
Total current assets	381 375	362 903	408 805		427 591				408 805
Total non current assets	1 106 198	1 138 148	1 179 734		1 132 783				1 179 734
Total current liabilities	138 082	186 734	126 566		204 775				126 566
Total non current liabilities	129 006	181 358	175 392		136 131				175 392
<b>Community wealth/Equity</b>	<b>1 221 162</b>	<b>1 132 959</b>	<b>1 284 082</b>		<b>1 219 468</b>				<b>1 284 082</b>
<b>Cash flows</b>									
Net cash from (used) operating	580 519	74 112	87 341	12 955	316 715	87 341	(229 373)	-263%	948 478
Net cash from (used) investing	(77 852)	(85 365)	(87 263)	(17 518)	(71 999)	87 263	159 262	183%	87 263
Net cash from (used) financing	(2 951)	25 000	25 000	(38 057)	(37 637)	25 000	62 637	251%	25 000
<b>Cash/cash equivalents at the month/year end</b>	<b>775 917</b>	<b>231 342</b>	<b>212 323</b>	<b>-</b>	<b>523 753</b>	<b>386 849</b>	<b>(136 904)</b>	<b>-35%</b>	<b>1 377 415</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	65 629	6 941	6 482	5 666	6 055	166	37 487	264 805	393 231
<b>Creditors Age Analysis</b>									
Total Creditors	15 750	586	-	-	-	-	-	-	16 336

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

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	772	9 433	9 658	(225)	-2%	9 658
Pension and UIF Contributions		1 339	1 422	1 422	117	1 367	1 422	(55)	-4%	1 422
Medical Aid Contributions		54	86	86	-	-	86	(86)	-100%	86
Motor Vehicle Allowance		-	0	0	34	136	0	136	2713171%	0
Cellphone Allowance		1 048	1 146	1 146	83	993	1 146	(153)	-13%	1 146
Other benefits and allowances		-	0	0	-	-	0	(0)	-100%	0
<b>Sub Total - Councillors</b>		<b>11 447</b>	<b>12 311</b>	<b>12 311</b>	<b>1 006</b>	<b>11 928</b>	<b>12 311</b>	<b>(383)</b>	<b>-3%</b>	<b>12 311</b>
% increase	4		7,5%	7,5%						7,5%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 082	4 395	4 395	424	8 392	4 395	3 997	91%	4 395
Pension and UIF Contributions		358	404	404	64	451	404	47	12%	404
Medical Aid Contributions		32	9	9	-	-	9	(9)	-100%	9
Performance Bonus		803	890	890	(35)	494	890	(396)	-45%	890
Motor Vehicle Allowance		1 316	1 115	1 115	88	1 075	1 115	(40)	-4%	1 115
Cellphone Allowance		365	332	367	31	338	367	(29)	-8%	367
Housing Allowances		33	57	57	-	-	57	(57)	-100%	57
Other benefits and allowances		45	61	61	0	1	61	(60)	-98%	61
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 034</b>	<b>7 265</b>	<b>7 299</b>	<b>573</b>	<b>10 752</b>	<b>7 299</b>	<b>3 453</b>	<b>47%</b>	<b>7 299</b>
% increase	4		3,3%	3,8%						3,8%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		141 863	157 900	159 447	12 731	154 932	159 447	(4 515)	-3%	159 447
Pension and UIF Contributions		23 199	26 552	26 614	2 082	24 753	26 614	(1 861)	-7%	26 614
Medical Aid Contributions		9 802	11 093	11 093	882	10 511	11 093	(582)	-5%	11 093
Overtime		23 267	27 792	27 818	2 230	24 928	27 818	(2 890)	-10%	27 818
Performance Bonus		10 640	12 510	12 510	965	11 679	12 510	(831)	-7%	12 510
Motor Vehicle Allowance		6 758	7 751	7 751	625	7 728	7 751	(23)	0%	7 751
Cellphone Allowance		690	1 018	1 018	63	786	1 018	(232)	-23%	1 018
Housing Allowances		1 166	1 427	1 392	94	1 180	1 392	(212)	-15%	1 392
Other benefits and allowances		6 819	7 829	7 829	604	7 728	7 829	(101)	-1%	7 829
Payments in lieu of leave		2 522	3 754	3 754	1 332	5 018	3 754	1 263	34%	3 754
Long service awards		913	1 015	1 015	90	1 078	1 015	63	6%	1 015
Post-retirement benefit obligations		10 509	11 653	11 653	907	10 878	11 653	(774)	-7%	11 653
<b>Sub Total - Other Municipal Staff</b>		<b>238 149</b>	<b>270 293</b>	<b>271 895</b>	<b>22 607</b>	<b>261 198</b>	<b>271 895</b>	<b>(10 697)</b>	<b>-4%</b>	<b>271 895</b>
% increase	4		13,5%	14,2%						14,2%
<b>Total Parent Municipality</b>		<b>256 630</b>	<b>289 869</b>	<b>291 505</b>	<b>24 186</b>	<b>283 878</b>	<b>291 505</b>	<b>(7 628)</b>	<b>-3%</b>	<b>291 505</b>
Unpaid salary, allowances & benefits in arrears:										
<b>Board Members of Entities</b>										
Sub Total - Executive members Board	2	-	-	-	-	-	-	-		-
% increase	4									
<b>Senior Managers of Entities</b>										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-		-
% increase										
<b>Other Staff of Entities</b>										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase										
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>256 630</b>	<b>289 869</b>	<b>291 505</b>	<b>24 186</b>	<b>283 878</b>	<b>291 505</b>	<b>(7 628)</b>	<b>-3%</b>	<b>291 505</b>
% increase	4		13,0%	13,6%						13,6%
<b>TOTAL MANAGERS AND STAFF</b>		<b>245 182</b>	<b>277 558</b>	<b>279 194</b>	<b>23 180</b>	<b>271 949</b>	<b>279 194</b>	<b>(7 245)</b>	<b>-3%</b>	<b>279 194</b>

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

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									
<u>Monthly expenditure performance trend</u>									
July	216	3 004	6 920	742	742	6 920	6 178	89,3%	1%
August	5 739	3 004	6 920	346	1 088	13 841	12 753	92,1%	1%
September	4 059	15 284	6 920	5 004	6 092	20 761	14 669	70,7%	7%
October	5 014	3 004	6 920	5 140	11 233	27 682	16 449	59,4%	13%
November	7 537	3 004	6 920	7 521	18 754	34 602	15 848	45,8%	22%
December	6 153	15 384	6 920	2 984	21 737	41 523	19 785	47,6%	25%
January	1 226	3 004	6 920	1 853	23 590	48 443	24 853	51,3%	28%
February	4 783	3 004	6 920	6 926	30 516	55 363	24 847	44,9%	36%
March	6 810	15 284	6 920	5 388	35 904	62 284	26 380	42,4%	42%
April	4 180	3 004	6 920	5 393	41 297	69 204	27 907	40,3%	48%
May	14 828	3 004	6 920	14 248	55 545	76 125	20 580	27,0%	65%
June	26 064	15 384	11 255	24 112	79 657	87 380	7 723	8,8%	93%
<b>Total Capital expenditure</b>	<b>86 610</b>	<b>85 365</b>	<b>87 380</b>	<b>79 657</b>					

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

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		178	8 607	8 607	8 607	8 607	8 607	8 607	8 607	8 607	8 607	8 607	17 036	103 281	108 881	115 270
Service charges - electricity revenue		51 155	40 600	40 600	40 600	40 600	40 600	40 600	40 600	40 600	40 600	40 600	30 046	487 205	535 527	588 111
Service charges - water revenue		56	3 133	3 133	3 133	3 133	3 133	3 133	3 133	3 133	3 133	3 133	6 211	37 600	42 392	44 386
Service charges - Waste Water Management		81	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	8 628	52 256	51 942	56 286
Service charges - Waste Mangement		96	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	4 210	25 839	27 059	30 515
Rental of facilities and equipment		149	0	0	0	0	0	0	0	0	0	0	(148)	5	6	6
Interest earned - external investments		998	2 921	5 656	2 921	2 921	5 656	2 921	2 921	5 656	2 921	2 921	7 579	45 994	47 793	49 683
Interest earned - outstanding debtors		-	298	298	298	298	298	298	298	298	298	298	596	3 577	3 756	3 944
Fines, penalties and forfeits		1	372	372	372	372	372	372	372	372	372	372	744	4 469	4 693	4 928
Licences and permits		136	213	213	213	213	213	213	213	213	213	213	290	2 558	2 685	2 820
Agency services		272	381	381	381	381	381	381	381	381	381	381	489	4 570	4 799	5 039
Transfers and Subsidies - Operational		60 711	15 058	15 481	15 058	15 058	21 623	15 058	15 058	15 481	15 058	15 058	(21 839)	196 865	196 992	205 715
Other revenue		151	452	452	452	452	452	452	452	452	452	452	753	5 426	5 698	5 982
<b>Cash Receipts by Source</b>		<b>113 985</b>	<b>78 545</b>	<b>81 703</b>	<b>78 545</b>	<b>78 545</b>	<b>87 844</b>	<b>78 545</b>	<b>78 545</b>	<b>81 703</b>	<b>78 545</b>	<b>78 545</b>	<b>54 595</b>	<b>969 645</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 / Short term loans		11 826	758	10 915	758	758	10 915	758	758	10 915	758	758	7 242	57 118	39 556	30 727
		-	-	6 250	-	-	4 244	-	-	6 250	-	-	4 244	20 988	(4 012)	(4 012)
<b>Total Cash Receipts by Source</b>		<b>125 811</b>	<b>79 303</b>	<b>98 868</b>	<b>79 303</b>	<b>79 303</b>	<b>103 004</b>	<b>79 303</b>	<b>79 303</b>	<b>98 868</b>	<b>79 303</b>	<b>79 303</b>	<b>66 081</b>	<b>1 047 751</b>	<b>1 067 767</b>	<b>1 139 399</b>
<b>Cash Payments by Type</b>																
Employee related costs		6 055	39 424	39 424	39 424	39 424	39 424	39 424	39 424	39 424	39 424	39 424	72 794	473 093	492 706	518 694
Bulk purchases - Electricity		87 816	35 922	35 922	35 922	35 922	35 922	35 922	35 922	35 922	35 922	35 922	(15 971)	431 067	485 812	547 510
Acquisitions - water & other inventory		1 254	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 746	24 000	25 200	26 460
Contracted services		4 267	939	939	939	939	939	939	939	939	939	939	(2 390)	11 263	11 358	11 500
<b>Cash Payments by Type</b>		<b>99 393</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>78 285</b>	<b>78 285</b>	<b>57 178</b>	<b>939 422</b>	<b>1 015 076</b>	<b>1 104 164</b>
<b>Other Cash Flows/Payments by Type</b>																
<b>Total Cash Payments by Type</b>		<b>99 393</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>78 285</b>	<b>78 285</b>	<b>57 178</b>	<b>939 422</b>	<b>1 015 076</b>	<b>1 104 164</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>26 418</b>	<b>1 018</b>	<b>20 583</b>	<b>1 018</b>	<b>1 018</b>	<b>24 719</b>	<b>1 018</b>	<b>1 018</b>	<b>20 583</b>	<b>1 018</b>	<b>1 018</b>	<b>8 903</b>	<b>108 329</b>	<b>52 691</b>	<b>35 236</b>
Cash/cash equivalents at the month/year beginning:		-	26 418	27 436	48 019	49 037	50 054	74 773	75 790	76 808	97 391	98 409	99 426	-	108 329	161 020
Cash/cash equivalents at the month/year end:		26 418	27 436	48 019	49 037	50 054	74 773	75 790	76 808	97 391	98 409	99 426	108 329	108 329	161 020	196 256

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

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)	(4 446)	180	4 194	(4 446)	8 640	-194,4%	(4 446)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 364	(1 559)	(1 559)	162	2 227	(1 559)	3 786	-242,9%	(1 559)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 470)	(1 470)	18	1 358	(1 470)	2 828	-192,4%	(1 470)
Municipal Disaster Grant [Schedule 5B]		–	–	(417)	–	–	(417)	417	-100,0%	(417)
Municipal Infrastructure Grant [Schedule 5B]		997	(1 000)	(1 000)	–	609	(1 000)	1 609	-160,9%	(1 000)
Provincial Government:		39 584	(46 426)	(46 928)	15	8 803	(46 928)	55 731	-118,8%	(46 928)
Specify (Add grant description)		568	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	(10 683)	(10 683)	–	–	(10 683)	10 683	-100,0%	(10 683)
Specify (Add grant description)		71	(262)	(262)	15	63	(262)	326	-124,0%	(262)
Specify (Add grant description)		–	(130)	(130)	–	–	(130)	130	-100,0%	(130)
Specify (Add grant description)		196	(858)	(858)	–	219	(858)	1 076	-125,5%	(858)
Specify (Add grant description)		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		295	(172)	(250)	–	–	(250)	250	-100,0%	(250)
Specify (Add grant description)		–	(1 532)	(23 264)	–	–	(23 264)	23 264	-100,0%	(23 264)
Specify (Add grant description)		37 954	(32 788)	–	–	8 521	–	8 521	–	–
Specify (Add grant description)		–	–	(11 480)	–	–	(11 480)	11 480	-100,0%	(11 480)
District Municipality:		–	–	(36)	–	–	(36)	36	-100,0%	(36)
Specify (Add grant description)		–	–	(36)	–	–	(36)	36	-100,0%	(36)
Other grant providers:		2 767	(205)	(205)	26	26	(205)	231	-112,4%	(205)
Foreign Government and International Organisations		1 793	(205)	(205)	–	–	(205)	205	-100,0%	(205)
Private Enterprises		974	–	–	26	26	–	26	–	–
Total operating expenditure of Transfers and Grants:		48 262	(50 660)	(51 614)	221	13 023	(51 614)	64 637	-125,2%	(51 614)
National Government:		23 296	(39 630)	(42 790)	36 467	39 603	(42 790)	82 393	-192,6%	(42 790)
Municipal Infrastructure Grant [Schedule 5B]		23 296	(24 630)	(24 595)	21 403	23 836	(24 595)	48 431	-196,9%	(24 595)
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	(3 195)	–	–	(3 195)	3 195	-100,0%	(3 195)
Water Services Infrastructure Grant [Schedule 5B]		–	(15 000)	(15 000)	13 762	14 466	(15 000)	29 466	-196,4%	(15 000)
Municipal Disaster Relief Grant		–	–	–	1 301	1 301	–	1 301	–	–
Provincial Government:		15 229	(1 375)	(257)	–	–	(257)	257	-100,0%	(257)
Specify (Add grant description)		200	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	(179)	–	–	–	–	–	–	–
Specify (Add grant description)		1 675	–	–	–	–	–	–	–	–
Specify (Add grant description)		475	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	(257)	–	–	(257)	257	-100,0%	(257)
Specify (Add grant description)		12 879	(1 196)	–	–	–	–	–	–	–
District Municipality:		1 851	100	100	–	–	100	(100)	-100,0%	100
Specify (Add grant description)		500	100	100	–	–	100	(100)	-100,0%	100
Specify (Add grant description)		1 200	–	–	–	–	–	–	–	–
Specify (Add grant description)		142	–	–	–	–	–	–	–	–
Specify (Add grant description)		9	–	–	–	–	–	–	–	–



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										
Total capital expenditure of Transfers and Grants		40 376	(40 905)	(42 947)	36 467	39 603	(42 947)	82 550	-192,2%	(42 947)
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>88 638</b>	<b>(91 565)</b>	<b>(94 561)</b>	<b>36 688</b>	<b>52 626</b>	<b>(94 561)</b>	<b>147 187</b>	<b>-155,7%</b>	<b>(94 561)</b>

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

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														
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										-	-		-	-
Entities														
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-		-	-

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

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	15 750	586	-	-	-	-	-	-	16 336	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>15 750</b>	<b>586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 336</b>	<b>-</b>

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

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	23 343	1 960	2 202	1 619	2 142	39	9 698	65 993	106 997	79 492	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 949	807	580	421	433	16	2 526	11 011	39 743	14 407	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 362	984	702	651	610	8	8 243	30 639	48 198	40 151	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8 063	1 441	1 377	1 298	1 253	41	6 911	43 498	63 881	53 000	-	-
Receivables from Exchange Transactions - Waste Management	1600	8 497	1 544	1 373	1 354	1 250	38	6 616	40 378	61 049	49 635	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	160	14	14	13	13	1	76	907	1 198	1 010	-	-
Interest on Arrear Debtor Accounts	1810	1 707	143	188	239	311	21	3 195	70 698	76 502	74 464	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(6 451)	48	45	72	43	3	221	1 682	(4 337)	2 020	-	-
Total By Income Source	2000	65 629	6 941	6 482	5 666	6 055	166	37 487	264 805	393 231	314 179	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 113	689	560	342	369	-	1 538	8 624	14 237	10 874	-	-
Commercial	2300	20 807	534	389	467	424	2	5 459	31 113	59 194	37 464	-	-
Households	2400	42 156	5 517	5 299	4 674	5 049	164	28 582	213 304	304 745	251 773	-	-
Other	2500	553	200	234	183	213	0	1 908	11 764	15 055	14 068	-	-
Total By Customer Group	2600	65 629	6 941	6 482	5 666	6 055	166	37 487	264 805	393 231	314 179	-	-

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

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										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		4 845	103 281	103 281	42	3 431	103 281	(99 850)	-97%	103 281
Service charges		938 669	602 900	602 900	59 617	675 973	602 900	73 073	12%	602 900
Other revenue		13 818	17 029	17 029	1 644	15 554	17 029	(1 475)	-9%	17 029
Transfers and Subsidies - Operational		187 598	194 392	196 865	845	174 173	196 865	(22 692)	-12%	196 865
Transfers and Subsidies - Capital		37 757	46 362	57 118	100	50 511	57 118	(6 607)	-12%	57 118
Interest		9 769	49 570	49 570	1 009	9 482	49 570	(40 088)	-81%	49 570
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(611 936)	(939 422)	(939 422)	(50 301)	(612 409)	(939 422)	(327 013)	35%	(78 285)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>580 519</b>	<b>74 112</b>	<b>87 341</b>	<b>12 955</b>	<b>316 715</b>	<b>87 341</b>	<b>(229 373)</b>	<b>-263%</b>	<b>948 478</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	3 080	-	3 080	0%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(77 852)	(85 365)	(87 263)	(17 518)	(75 079)	87 263	162 342	186%	87 263
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(77 852)</b>	<b>(85 365)</b>	<b>(87 263)</b>	<b>(17 518)</b>	<b>(71 999)</b>	<b>87 263</b>	<b>159 262</b>	<b>183%</b>	<b>87 263</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	25 000	25 000	-	-	25 000	(25 000)	-100%	25 000
Increase (decrease) in consumer deposits		(2 951)	-	-	(38 057)	(37 637)	-	(37 637)	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>(38 057)</b>	<b>(37 637)</b>	<b>25 000</b>	<b>62 637</b>	<b>251%</b>	<b>25 000</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>499 715</b>	<b>13 748</b>	<b>25 078</b>	<b>(42 620)</b>	<b>207 080</b>	<b>199 605</b>			<b>1 060 741</b>
Cash/cash equivalents at beginning:		276 202	217 594	187 245		316 673	187 245			316 673
Cash/cash equivalents at month/year end:		775 917	231 342	212 323		523 753	386 849			1 377 415

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		187 245	227 306	207 895	200 392	207 895
Trade and other receivables from exchange transactions		111 342	68 636	126 324	(1 077)	126 324
Receivables from non-exchange transactions		36 119	49 234	40 088	36 283	40 088
Current portion of non-current receivables		-	-	-	-	-
Inventory		17 330	9 181	27 957	20 763	27 957
VAT		28 100	6 836	5 302	168 185	5 302
Other current assets		1 239	1 709	1 239	3 045	1 239
<b>Total current assets</b>		<b>381 375</b>	<b>362 903</b>	<b>408 805</b>	<b>427 591</b>	<b>408 805</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		41 680	40 610	38 799	41 268	38 799
Property, plant and equipment		1 062 227	1 094 459	1 138 911	1 088 204	1 138 911
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		550	550	550	550	550
Intangible assets		1 741	2 529	1 474	2 762	1 474
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>1 106 198</b>	<b>1 138 148</b>	<b>1 179 734</b>	<b>1 132 783</b>	<b>1 179 734</b>
<b>TOTAL ASSETS</b>		<b>1 487 573</b>	<b>1 501 051</b>	<b>1 588 538</b>	<b>1 560 374</b>	<b>1 588 538</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		59	(3 330)	(3 447)	36	(3 447)
Consumer deposits		9 742	12 158	9 739	(23 540)	9 739
Trade and other payables from exchange transactions		85 635	110 941	78 496	(6 247)	78 496
Trade and other payables from non-exchange transactions		(5 360)	3 129	9 773	61 073	9 773
Provision		32 720	45 567	36 837	27 530	36 837
VAT		15 287	18 269	(4 831)	145 924	(4 831)
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>138 082</b>	<b>186 734</b>	<b>126 566</b>	<b>204 775</b>	<b>126 566</b>
<b>Non current liabilities</b>						
Financial liabilities		1 220	25 645	27 546	490	27 546
Provision		67 264	77 712	77 693	58 838	77 693
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		60 522	78 001	70 154	76 803	70 154
<b>Total non current liabilities</b>		<b>129 006</b>	<b>181 358</b>	<b>175 392</b>	<b>136 131</b>	<b>175 392</b>
<b>TOTAL LIABILITIES</b>		<b>267 088</b>	<b>368 091</b>	<b>301 959</b>	<b>340 906</b>	<b>301 959</b>
<b>NET ASSETS</b>	2	<b>1 220 485</b>	<b>1 132 959</b>	<b>1 286 580</b>	<b>1 219 468</b>	<b>1 286 580</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 209 995	1 120 420	1 272 915	1 270 087	1 272 915
Reserves and funds		11 166	12 540	11 166	(50 619)	11 166
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 221 162</b>	<b>1 132 959</b>	<b>1 284 082</b>	<b>1 219 468</b>	<b>1 284 082</b>

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

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		3 366	100	200	–	88	200	(112)	-56%	200
Vote 2 - Community Services		881	350	850	248	394	850	(456)	-54%	850
Vote 4 - Technical Services		32 776	18 937	23 447	9 385	21 695	23 447	(1 753)	-7%	23 447
Vote 5 - Municipal Manager		–	66	56	–	56	56	–	–	56
<b>Total Capital Multi-year expenditure</b>	4,7	37 023	19 453	24 554	9 634	22 234	24 554	(2 320)	-9%	24 554
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		530	30	65	29	42	65	(23)	-35%	65
Vote 2 - Community Services		5 550	1 780	1 806	225	1 171	1 806	(635)	-35%	1 806
Vote 3 - Corporate Services		1 712	760	1 502	383	1 163	1 502	(339)	-23%	1 502
Vote 4 - Technical Services		41 795	63 311	59 420	13 813	55 014	59 420	(4 406)	-7%	59 420
Vote 5 - Municipal Manager		–	30	33	28	33	33	(0)	-1%	33
<b>Total Capital single-year expenditure</b>	4	49 587	65 911	62 826	14 478	57 423	62 826	(5 403)	-9%	62 826
<b>Total Capital Expenditure</b>	3	86 610	85 365	87 380	24 112	79 657	87 380	(7 723)	-9%	87 380
<b>Capital Expenditure - Functional Classification</b>										
<i><b>Governance and administration</b></i>		9 033	2 196	10 863	3 167	9 207	10 863	(1 657)	-15%	10 863
Executive and council		124	216	370	127	344	370	(26)	-7%	370
Finance and administration		8 908	1 980	10 494	3 039	8 863	10 494	(1 631)	-16%	10 494
<i><b>Community and public safety</b></i>		6 252	2 300	2 796	467	1 510	2 796	(1 286)	-46%	2 796
Community and social services		58	1 100	1 000	143	680	1 000	(320)	-32%	1 000
Sport and recreation		3 224	650	1 246	206	652	1 246	(594)	-48%	1 246
Public safety		2 838	550	550	118	178	550	(372)	-68%	550
Housing		132	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		32 934	7 367	11 893	433	11 586	11 893	(307)	-3%	11 893
Planning and development		828	200	133	–	133	133	–	–	133
Road transport		32 107	7 167	11 731	433	11 428	11 731	(303)	-3%	11 731
Environmental protection		–	–	30	–	26	30	(4)	-15%	30
<i><b>Trading services</b></i>		38 390	73 501	61 828	20 045	57 355	61 828	(4 473)	-7%	61 828
Energy sources		9 959	31 352	13 834	7 145	11 341	13 834	(2 493)	-18%	13 834
Water management		10 426	25 606	28 049	4 495	27 379	28 049	(671)	-2%	28 049
Waste water management		4 669	16 343	18 934	8 181	17 801	18 934	(1 133)	-6%	18 934
Waste management		13 337	200	1 011	223	834	1 011	(177)	-17%	1 011
<b>Total Capital Expenditure - Functional Classification</b>	3	86 610	85 365	87 380	24 112	79 657	87 380	(7 723)	-9%	87 380
<b>Funded by:</b>										
National Government		21 847	37 504	40 252	9 020	40 152	40 252	(100)	0%	40 252
Provincial Government		14 214	1 941	832	223	223	832	(609)	-73%	832
District Municipality		1 644	435	435	433	433	435	(1)	0%	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	41 519	9 676	40 809	41 519	(710)	-2%	41 519
Borrowing	6	1 460	25 000	10 000	7 458	8 328	10 000	(1 672)	-17%	10 000
Internally generated funds		43 815	20 485	35 831	6 978	30 495	35 831	(5 336)	-15%	35 831
<b>Total Capital Funding</b>	7	83 202	85 365	87 350	24 112	79 632	87 350	(7 718)	-9%	87 350

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

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	640 001	45 295	628 119	640 001	(11 882)	-2%	640 001
Service charges - Electricity		371 022	431 223	431 223	31 166	395 042	431 223	(36 182)	-8%	431 223
Service charges - Water		48 337	49 359	49 359	3 443	51 479	49 359	2 120	4%	49 359
Service charges - Waste Water Management		75 250	50 932	50 932	2 516	59 530	50 932	8 598	17%	50 932
Service charges - Waste management		34 183	33 774	33 774	2 917	36 133	33 774	2 359	7%	33 774
Sale of Goods and Rendering of Services		14 484	5 536	16 219	666	15 431	16 219	(788)	-5%	16 219
Agency services		4 739	4 684	4 684	592	4 944	4 684	260	6%	4 684
Interest		-	11	11	-	-	11	(11)	-100%	11
Interest earned from Receivables		28 557	23 549	23 549	1 881	27 153	23 549	3 604	15%	23 549
Interest earned from Current and Non Current Assets		22 019	22 444	22 444	1 205	18 689	22 444	(3 756)	-17%	22 444
Rent on Land		-	27	27	-	-	27	(27)	-100%	27
Rental from Fixed Assets		5 038	6 015	6 015	610	5 621	6 015	(394)	-7%	6 015
Operational Revenue		3 046	1 764	1 764	299	14 097	1 764	12 333	699%	1 764
<b>Non-Exchange Revenue</b>		318 067	335 568	332 231	7 493	294 580	332 231	(37 651)	-11%	332 231
Property rates		101 317	113 495	113 495	5 766	107 320	113 495	(6 175)	-5%	113 495
Surcharges and Taxes		9 122	5 501	10 360	736	5 315	10 360	(5 045)	-49%	10 360
Fines, penalties and forfeits		20 634	11 254	11 254	0	16 801	11 254	5 547	49%	11 254
Licence and permits		1 183	2 444	2 444	136	1 068	2 444	(1 376)	-56%	2 444
Transfer and subsidies - Operational		179 020	196 213	181 896	221	156 370	181 896	(25 526)	-14%	181 896
Interest		4 091	3 566	3 566	364	4 881	3 566	1 315	37%	3 566
Operational Revenue		2 991	3 095	3 095	269	2 824	3 095	(271)	-9%	3 095
Gains on disposal of Assets		(291)	-	6 121	-	-	6 121	(6 121)	-100%	6 121
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>924 741</b>	<b>964 887</b>	<b>972 233</b>	<b>52 788</b>	<b>922 699</b>	<b>972 233</b>	<b>(49 533)</b>	<b>-5%</b>	<b>972 233</b>
<b>Expenditure By Type</b>										
Employee related costs		245 182	277 558	279 194	23 180	271 949	279 194	(7 245)	-3%	279 194
Remuneration of councillors		11 447	12 311	12 311	1 006	11 928	12 311	(383)	-3%	12 311
Bulk purchases - electricity		324 086	375 258	377 458	1 005	311 086	377 458	(66 372)	-18%	377 458
Inventory consumed		23 245	25 929	25 838	3 773	23 421	25 838	(2 416)	-9%	25 838
Debt impairment		(72 355)	62 758	62 758	-	66 763	62 758	4 005	6%	62 758
Depreciation and amortisation		34 241	54 219	54 219	34 494	34 494	54 219	(19 724)	-36%	54 219
Interest		5 299	10 233	10 233	-	-	10 233	(10 233)	-100%	10 233
Contracted services		55 754	75 234	65 330	9 987	47 903	65 330	(17 427)	-27%	65 330
Transfers and subsidies		36 338	37 116	34 794	517	17 598	34 794	(17 196)	-49%	34 794
Irrecoverable debts written off		159 168	2 131	2 131	15	7 543	2 131	5 412	254%	2 131
Operational costs		46 364	60 487	57 955	3 993	50 595	57 955	(7 360)	-13%	57 955
Losses on Disposal of Assets		688	-	-	-	-	-	-	-	-
Other Losses		(2 800)	3 497	3 497	466	466	3 497	(3 031)	-87%	3 497
<b>Total Expenditure</b>		<b>866 657</b>	<b>996 730</b>	<b>985 717</b>	<b>78 435</b>	<b>843 748</b>	<b>985 717</b>	<b>(141 969)</b>	<b>-14%</b>	<b>985 717</b>
<b>Surplus/(Deficit)</b>		<b>58 085</b>	<b>(31 844)</b>	<b>(13 484)</b>	<b>(25 647)</b>	<b>78 952</b>	<b>(13 484)</b>	<b>92 436</b>	<b>(0)</b>	<b>(13 484)</b>
Transfers and subsidies - capital (monetary allocations)		36 536	35 557	37 328	37 189	37 189	37 328	(139)	(0)	37 328
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>94 621</b>	<b>3 713</b>	<b>23 844</b>	<b>11 541</b>	<b>116 140</b>	<b>23 844</b>			<b>23 844</b>
<b>Surplus/(Deficit) after income tax</b>		<b>94 621</b>	<b>3 713</b>	<b>23 844</b>	<b>11 541</b>	<b>116 140</b>	<b>23 844</b>			<b>23 844</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>94 621</b>	<b>3 713</b>	<b>23 844</b>	<b>11 541</b>	<b>116 140</b>	<b>23 844</b>			<b>23 844</b>
<b>Surplus/ (Deficit) for the year</b>		<b>94 621</b>	<b>3 713</b>	<b>23 844</b>	<b>11 541</b>	<b>116 140</b>	<b>23 844</b>			<b>23 844</b>



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

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	156 370	8 120	136 494	156 370	(19 876)	-12,7%	156 370
Vote 2 - Community Services		202 772	201 946	202 370	941	173 730	202 370	(28 640)	-14,2%	202 370
Vote 3 - Corporate Services		22 619	17 495	17 531	740	23 181	17 531	5 650	32,2%	17 531
Vote 4 - Technical Services		586 545	629 366	631 587	79 961	625 032	631 587	(6 555)	-1,0%	631 587
Vote 5 - Municipal Manager		1 746	1 702	1 702	214	1 451	1 702	(252)	-14,8%	1 702
<b>Total Revenue by Vote</b>	2	<b>961 278</b>	<b>1 000 443</b>	<b>1 009 560</b>	<b>89 976</b>	<b>959 888</b>	<b>1 009 560</b>	<b>(49 672)</b>	<b>-4,9%</b>	<b>1 009 560</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Financial Services		31 157	61 135	60 075	4 019	45 782	60 075	(14 293)	-23,8%	60 075
Vote 2 - Community Services		124 454	141 841	137 781	14 645	108 631	137 781	(29 149)	-21,2%	137 781
Vote 3 - Corporate Services		99 650	124 911	124 092	12 960	112 554	124 092	(11 537)	-9,3%	124 092
Vote 4 - Technical Services		595 954	649 300	642 408	45 425	558 553	642 408	(83 855)	-13,1%	642 408
Vote 5 - Municipal Manager		15 442	19 542	21 361	1 386	18 227	21 361	(3 134)	-14,7%	21 361
<b>Total Expenditure by Vote</b>	2	<b>866 657</b>	<b>996 730</b>	<b>985 717</b>	<b>78 435</b>	<b>843 748</b>	<b>985 717</b>	<b>(141 969)</b>	<b>-14,4%</b>	<b>985 717</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>94 621</b>	<b>3 713</b>	<b>23 844</b>	<b>11 541</b>	<b>116 140</b>	<b>23 844</b>	<b>92 296</b>	<b>387,1%</b>	<b>23 844</b>

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

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 - Functional</b>										
<i>Governance and administration</i>		150 655	153 789	160 225	8 434	139 975	160 225	(20 250)	-13%	160 225
Executive and council		28	31	31	59	86	31	55	178%	31
Finance and administration		150 628	153 758	160 194	8 375	139 889	160 194	(20 305)	-13%	160 194
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		221 762	218 327	218 787	1 638	196 127	218 787	(22 660)	-10%	218 787
Community and social services		149 009	158 917	158 917	265	157 025	158 917	(1 892)	-1%	158 917
Sport and recreation		9 728	7 820	7 820	606	7 535	7 820	(286)	-4%	7 820
Public safety		24 388	16 654	16 690	751	22 799	16 690	6 109	37%	16 690
Housing		38 637	34 936	35 360	16	8 769	35 360	(26 591)	-75%	35 360
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		21 432	4 338	3 143	640	4 485	3 143	1 342	43%	3 143
Planning and development		4 663	3 016	3 016	591	4 414	3 016	1 398	46%	3 016
Road transport		15 837	1 311	116	24	45	116	(71)	-61%	116
Environmental protection		932	11	11	26	26	11	15	135%	11
<i>Trading services</i>		567 329	623 849	627 266	79 264	619 192	627 266	(8 075)	-1%	627 266
Energy sources		373 511	430 868	430 868	32 710	397 585	430 868	(33 284)	-8%	430 868
Water management		66 833	95 225	95 490	25 695	96 265	95 490	775	1%	95 490
Waste water management		83 087	56 602	59 497	17 401	82 855	59 497	23 358	39%	59 497
Waste management		43 898	41 154	41 411	3 459	42 487	41 411	1 076	3%	41 411
<i>Other</i>	4	100	139	139	0	109	139	(31)	-22%	139
<b>Total Revenue - Functional</b>	2	961 278	1 000 443	1 009 560	89 976	959 888	1 009 560	(49 672)	-5%	1 009 560
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		117 071	161 917	165 326	15 981	145 724	165 326	(19 602)	-12%	165 326
Executive and council		29 071	32 064	33 956	3 053	36 576	33 956	2 620	8%	33 956
Finance and administration		83 998	124 776	126 383	12 636	105 655	126 383	(20 728)	-16%	126 383
Internal audit		4 002	5 078	4 988	291	3 493	4 988	(1 495)	-30%	4 988
<i>Community and public safety</i>		151 016	176 506	171 873	16 498	135 366	171 873	(36 507)	-21%	171 873
Community and social services		31 449	36 104	36 258	3 906	31 783	36 258	(4 475)	-12%	36 258
Sport and recreation		38 015	42 561	43 262	7 188	40 427	43 262	(2 835)	-7%	43 262
Public safety		42 724	56 942	55 532	4 827	43 853	55 532	(11 679)	-21%	55 532
Housing		38 829	40 899	36 821	577	19 303	36 821	(17 518)	-48%	36 821
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		39 351	51 243	44 652	12 558	41 449	44 652	(3 203)	-7%	44 652
Planning and development		13 433	16 351	16 359	1 487	15 460	16 359	(899)	-5%	16 359
Road transport		23 305	29 657	23 734	10 270	23 070	23 734	(664)	-3%	23 734
Environmental protection		2 613	5 235	4 559	801	2 919	4 559	(1 640)	-36%	4 559
<i>Trading services</i>		558 116	606 005	602 827	33 126	520 187	602 827	(82 640)	-14%	602 827
Energy sources		368 808	428 398	427 087	7 536	348 568	427 087	(78 519)	-18%	427 087
Water management		68 556	55 909	55 138	10 502	77 331	55 138	22 193	40%	55 138
Waste water management		59 365	45 046	43 580	10 071	45 204	43 580	1 624	4%	43 580
Waste management		61 387	76 652	77 022	5 016	49 083	77 022	(27 939)	-36%	77 022
<i>Other</i>		1 102	1 059	1 039	272	1 022	1 039	(16)	-2%	1 039
<b>Total Expenditure - Functional</b>	3	866 657	996 730	985 717	78 435	843 748	985 717	(141 969)	-14%	985 717
<b>Surplus/ (Deficit) for the year</b>		94 621	3 713	23 844	11 541	116 140	23 844	92 296	387%	23 844

## MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts

Quarter ending June 2025

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

MFMA Section	Item Description	Income YTD transactions Q4	Expenditure YTD transactions Q4	Total YTD Income	Total YTD Expenditure
		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	-	20 978 799	-	65 501 073
	- Agency fees, for example motor registration, drivers licence, etc.	-6 566 568	6 221 984	-29 288 534	29 105 909
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	-523 104	268 045	-2 447 335	993 439
		<b>-7 089 672</b>	<b>27 468 828</b>	<b>-31 735 869</b>	<b>95 600 421</b>
		YTD Transactions Q4			
11(1) (h)	Cash management and investment purposes:	-			
	- Realised	-392 000 000			
	- Made	392 000 000			
	<b>- Nett movement</b>	<b>-</b>			

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
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	193 067 807	194 650 015	193 603 739	99,46%
66(b)	Contributions to pension funds and medical aid	36 773 009	36 773 009	34 491 726	93,80%
66(c)	Travel, accomodation and subsistence	1 788 449	1 695 105	952 269	56,18%
66(d)	Housing benefits and allowances	1 483 856	1 449 456	1 180 152	81,42%
66(e)	Overtime	27 791 848	27 817 666	24 927 526	89,61%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	18 441 614	18 503 971	17 746 251	95,91%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 279 346 583</b>	<b>R 280 889 222</b>	<b>R 272 901 662</b>	<b>97,16%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	1 071 605	1 071 605	929 715	86,76%
DM	Deputy Mayor	669 515	669 515	720 003	107,54%
SP	Speaker	518 936	518 936	696 291	134,18%
MCM	Mayoral Committee members	2 505 225	2 505 225	2 081 941	83,10%
S79	Section 79 committee chairperson	0	0	668 594	0%
CLLR	Other Councillors	6 038 459	6 038 459	5 465 046	90,50%
MED	Medical aid contributions	85 826	85 826	0	0,00%
PEN	Pension fund contributions	1 421 603	1 421 603	1 366 711	0,00%
WARD	Ward Committee Allowance	1 163 928	1 163 928	1 411 000	121,23%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>13 475 097</b>	<b>R 13 475 097</b>	<b>R 13 339 301</b>	<b>98,99%</b>
<b>Total Councillor and Staff Benefits</b>					
		<b>R 292 821 680</b>	<b>R 294 364 319</b>	<b>R 286 240 964</b>	<b>97,24%</b>

WC022 Witzenberg - Supporting Table SC1 Material variance explanations -

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue</b>			
	Service charges - Electricity	(36 182)	Lower consumption. Alternative energy installed by large consumers	
	Service charges - Water	2 120	Consumption more than expected	
	Service charges - Waste Water Management	8 598	Attributed to Industrial Effluent recognised	
	Service charges - Waste management	2 359	Conservative approach to budgeting	
	Sale of Goods and Rendering of Services	(788)	Immaterial Variance	
	Agency services	260	Immaterial Variance	
	Interest	(11)	Immaterial Variance	
	Interest earned from Receivables	3 604	Increase in outstanding debt due to lower collectio rate	
	Interest earned from Current and Non Current A	(3 756)	Lower interest rates observed	
	Dividends	-		
	Rent on Land	(27)	Immaterial Variance	
	Rental from Fixed Assets	(394)	Immaterial Variance	
	Licence and permits	-		
	Operational Revenue	12 333	Revenue Recognised in respect of Tulbgh dam	
2	<b>Non-Exchange Revenue</b>			
	Property rates	(6 175)	Immaterial Variance	
	Surcharges and Taxes	(5 045)	Lower capital expenditure resulting in less revenue being recognised	
	Fines, penalties and forfeits	5 547	Conservative approach to budgeting for Fines Revenue. Fines withdrawn / reduction recognised at year end	
	Licence and permits	(1 376)	Outstanding End of days to be remitted	
	Transfer and subsidies - Operational	(25 526)	Outstanding revenue recognition in terms of operational grants to be processed	
	Interest	1 315	Increase in outstanding debt due to lower collectio rate	
	Fuel Levy	-		
	Operational Revenue	(271)	Immaterial Variance	
	Gains on disposal of Assets	(6 121)	Immaterial Variance	
	Other Gains	-		
	Discontinued Operations	-		
3	<b>Expenditure By Type</b>			
	Employee related costs	(7 245)	Primarily due to the filling of vacancies	
	Remuneration of councillors	(383)	Immaterial Variance	
	Bulk purchases - electricity	(66 372)	Lower consumption resulting in lower expenditureand. Most recent	Eskom account not received at the reporting date and thus still to be recognised against the available bud
	Inventory consumed	(2 416)	Less inventory procured and consumed than expected.	
	Debt impairment	4 005	Increase in outstanding debt due to lower collectio rate	
	Depreciation and amortisation	(19 724)	Depreciation run performed on an annual basis. Additional run to be performed after finalisation of capital purchases.	
	Interest	(10 233)	Finance charges related to Landfil Sites recognised on an annual basis.	
	Contracted services	(17 427)	Savings on Security services due to the tactical team not required for deployment, Civil & Electrical Engineering & Maintenance of Unspecified Assets	
	Transfers and subsidies	(17 196)	Delays in expenditure in respect of Housing Top Structures.	
	Irrecoverable debts written off	5 412	Debt written off during February 2025	
	Operational costs	(7 360)	Low expenditure experienced for operational cost items such as Wet Fuel, Uniform & PPE, Hire Charges, Insurance cost & External Computer Services	
	Losses on Disposal of Assets	-		
	Other Losses	(3 031)	Fair value adjustments in terms of Actuarial Assessments processed at year end.	
4	<b>Capital Expenditure</b>			
	Total Capital Expenditure	(7 718)	Long delivery time for Elec equipment and specilaised vehicles	
5	<b>Cash Flow</b>			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

**Total Cost Savings Disclosure for the Quarter Ended: June 2025**

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	18 368 998	1 767 538	1 985 631	4 116 891	4 214 795	12 084 854	18 478 449	6 393 595
Vehicles used for political office -bearers	7 753	1 314	3 060	-	-	4 374	22 444	18 070
Travel and subsistence	1 320 646	156 213	354 961	140 815	139 030	791 019	778 512	-12 508
Domestic Accomodation	374 459	11 712	54 938	42 340	52 260	161 250	167 168	5 919
Sponsorships, events and catering	906 313	97 249	63 852	44 843	24 159	230 103	587 420	357 317
Communication	3 234 269	84 196	809 992	639 657	677 289	2 211 134	3 126 915	915 781
Other Related Expenditure Items	2 712 713	194 629	388 127	549 205	613 197	1 745 158	1 165 537	33 576
<b>TOTAL</b>	<b>26 925 151</b>	<b>2 312 852</b>	<b>3 660 560</b>	<b>5 533 751</b>	<b>5 720 729</b>	<b>17 227 892</b>	<b>24 326 445</b>	<b>7 711 750</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 : June 2025**

Municipal Vote	Q1	Q2	Q3	Q4	Total	Net Movement
Financial Services	- 33 706	98 000	- 75 946	- 913 523	- 925 175	From()
Community Services	- 257 889	186 336	- 703 907	- 451 484	- 1 226 944	From()
Corporate Services	239 099	- 749 822	384 345	- 2 466 929	- 2 593 307	From()
Technical Services	52 496	57 486	384 008	3 971 946	4 465 936	To
Municipal Manager	-	408 000	11 500	- 140 010	279 490	To
	-	-	-	-	-	-



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

## REPORT ON STRATEGIC / TOP LAYER RESULTS

2024/25

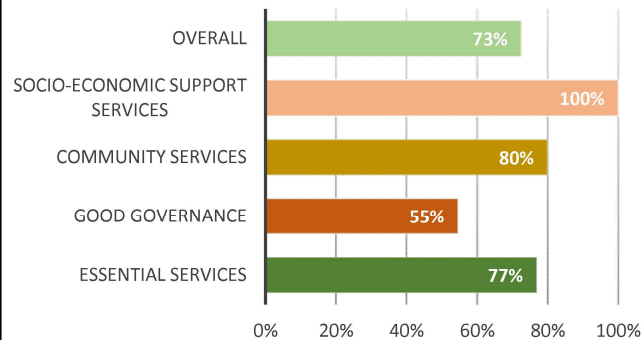
QUARTER 4

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.

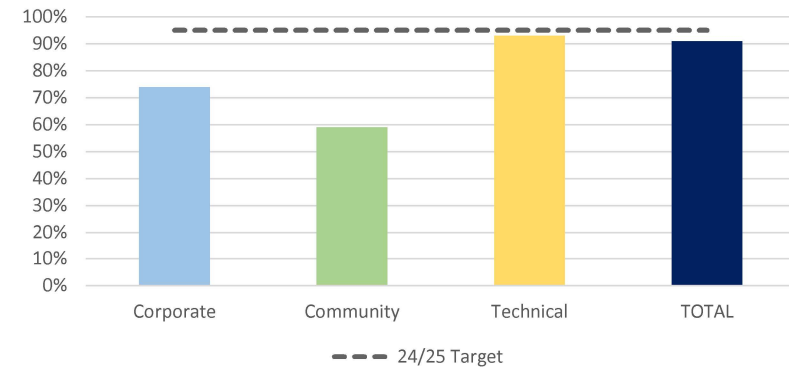
INDEX	Page
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### OVERVIEW OF RESULTS

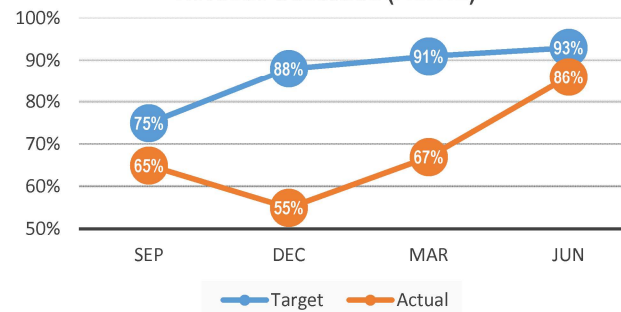
#### Key Performance Areas: % of Targets Achieved



#### Percentage expenditure on Capital Budget

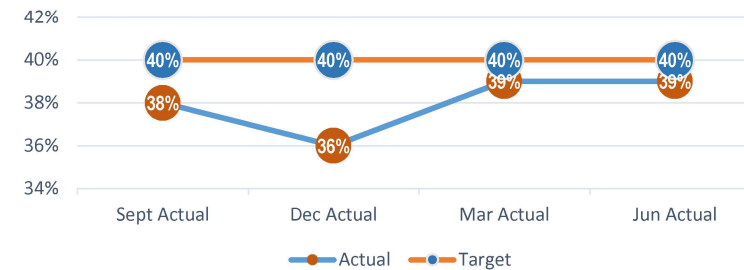


#### Revenue Collection (FM7.12)



#### 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%	98%	95%	The total annual budget allocated to the Directorate for planned maintenance was just over R11 million. The target set for the directorate was 98% expenditure. Both the Sanitation and Water Departments successfully reached the target of 98%. In contrast, the Roads Department underspent by R347,444, falling short of the 98% target from a departmental budget of R5.9 million. The primary cause of underspending in the Roads Department was the delay in awarding the road maintenance tender. The initial advertisement for the tender did not result in any responsive bids. Consequently, the tender had to be re-advertised, and the award from the second procurement process was only made late in the financial year. This delay impacted the ability to spend the allocated funds as planned.	An application will be submitted for the roll-over of any unspent own funds. The awarded tender covers a three-year period, and it is anticipated that all budgeted planned maintenance projects will be completed as scheduled during the 2025/26 financial year.
TecDir3	% Expenditure on Capital Budget by Technical Directorate	95%	95%	93%	The Directorate was allocated R82.8 million for capital projects with a 95% expenditure target. Roads/Storm Water and Water Departments both spent 98% of their budgets. The Electrical Department underspent by R1.8 million (out of R13.8 million) due to delays at the Ceres Power Station, mainly related to building plan finalisation. The Sanitation Department underspent by R319,522, primarily because network extensions at Schoonvlei depend on plot transfers to new owners before connections can proceed.	The Ceres Power Station project is scheduled for completion in the latter part of 2025/26. Any unspent funds will be carried over to 2025/26. The Schoonvlei sewer network project will commence after property transfers are complete and connection fees have been paid.
WS1.11a	Number of new formal sewer connections meeting minimum standards	10	10	11		
WS2.11a	Number of new formal water connections meeting minimum standards	10	10	16		
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	8	8		
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	12056		



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%	39%		
EE4.4	Percentage total electricity losses	10%	10%	14,0%	Result shown is cumulative result up to May 2025. The full year results will be captured in the annual performance report. Illegal connections have increased with the absence of the Revenue Enhancement project.	The bid for Revenue Enhancement was advertised but responsive bids received was found to be unaffordable for the municipality. The strategy to address will be reconsidered.
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	1%	1%	3%		

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	2	2		
WS2.11b	Number of new informal water connections meeting minimum standards	2	2	2		
EE1.11b	Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality	0	0	0	Target adjusted with adjustment budget	
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%	96%	98%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	4	4		
GG1.21	Staff vacancy rate	5%	5%	17%	Not finding suitable candidates for positions due to qualifications determined as per job description and panel members not always available.	Instigate headhunting for qualifying candidates.

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	599	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%	51%		
FM7.12	Collection rate ratio	93%	93%	86%	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%	98%	96%	Decrease in electricity consumption due to the increased use of alternative energy.	Implementation of the Cost of Supply Study recommendations.
FM3.11	Cash/Cost coverage ratio	3	3	2,6	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	40	36		
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	150	150	129		
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	98%	94%	The municipality has underspent R 471 000 to have reached the target of 98% expenditure of the total planned maintenance budget of R 11.84m. For the reasons of under expenditure please refer to indicators TecDir1.	Refer to TecDir1
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	95%	91%	The municipality has underspent R 3,53m to have reached the target of 95% expenditure of the total capital budget of R 87.38m. For the reasons of under expenditure please refer to indicators TecDir3 and ComDir2.	Refer to TecDir3 and ComDir2

FM5.21	Percentage of total capital expenditure on renewal/upgrading of existing assets	68%	68%	51%	Slow expenditure on renewal of budgeted projects.	Projects commenced.
FM5.2	Percentage change of renewal/upgrading of existing Assets	35%	35%	-8%	Slow expenditure on renewal of budgeted projects.	Projects commenced.
FM7.2	Percentage of Revenue Growth excluding capital grants	6%	6%	0,2%	Decrease in electricity consumption due to the increased use of alternative energy.	Implementation of the Cost of Supply Study recommendations.
FM2.1	Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)	6%	6%	0%		
FM4.11	Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure	0%	0%	0%		
FM4.2	Percentage of total operating expenditure on remuneration	30%	30%	31%	Salary adjustment, overtime and standby expendirure	Implementation of electronic overtime system

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	14	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	12	15		

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	1	1		
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	95%		
HS3.6	Average number of library visits per library	12 000	12 000	14 136		
HS3.7	Percentage of municipal cemetery plots available	27%	27%	39%		
ComDir2	Percentage expenditure on Capital Budget by Community Directorate	95%	95%	59%	The Directorate was allocated R2.65 million for capital projects, with a targeted expenditure rate of 95%. There was an under-expenditure of R957,418 in achieving this target. Of the total allocation, R1 million was earmarked for professional fees related to the Nduli library project, which is scheduled for construction in the 2025/26 financial year. The unspent portion of R320,113 was due to delays in the awarding of the construction contract. Within the Resorts section, R299,105 remained unutilised; these funds were initially intended for vehicle procurement but the decision was revised after reviewing the available cost information. In the Sport section, an amount of R283,710 was not spent on the upgrade at the Kluitjieskraal sport facility although the fencing portion was completed. Notably, this provision was only included in the budget during the adjustment process in February resulting in limited time to complete the project.	It is expected that an award to appoint a contractor for the Nduli Library will be finalised in July 2025 with no delays foreseen in the construction timeline. The roll-over of unspent funds to proceed with the other mentioned projects will be reviewed with the adjustment budget in August.

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	3580		
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	3%	3%	2,9%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	400	428		

ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	20	<b>23</b>		
ComHS14	Number of housing opportunities provided per year.	No Target				

ComHS15	Number of Rental Stock transferred	20	20	22		
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	2	2		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	4	4		
ComLed4	Review of the Witzenberg Local Economic Development Strategy.	1	1	1		
LED3.11	Average time taken to finalise business license applications	5 days	5	0,8		
LED3.12	Average time taken to finalise informal trading permits	7	7	0,9		
LED1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	5%	5%	15%		