



Monthly Budget Statement Report Section 71 for December 2022

**Financial data is in respect of the period
1 July 2022 to 30 June 2023**

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

2.3 Monthly budget statements

In terms of Section 71 of the MFMA the accounting officer must prepare monthly budget statements that comply with this section. This section read as follows:

"71. (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;*
- (b) actual borrowings;*
- (c) actual expenditure, per vote;*
- (d) actual capital expenditure, per vote;*
- (e) the amount of any allocations received;*
- (f) actual expenditure on those allocations, excluding expenditure on—*
 - (i) its share of the local government equitable share; and*
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
 - (g) when necessary, an explanation of—*
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;*
 - (ii) any material variances from the service delivery and budget implementation plan; and*
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.*

(2) The statement must include—

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after

2.3 Maandelikse begroting state

In terme van Artikel 71 van die MFMA die rekenpligtige beampte moet 'n maandelikse begroting state wat voldoen aan hierdie artikel. Hierdie artikel lees soos volg:

"71. (1) Die rekenpligtige beampte van 'n munisipaliteit moet nie later as 10 werk dae na die einde van elke maand aan die burgemeester van die munisipaliteit en die betrokke Provinsiale Tesourie 1 verklaring in die voorgeskrewe formaat oor die toestand van die munisipaliteit se begroting wat die volgende besonderhede vir die maand en vir die finansiële jaar tot die einde van die maand:

- (a) werklike inkomste per bron van inkomste;*
- (b) werklike lenings;*
- (c) die werklike uitgawes per stem;*
- (d) die werklike kapitaalbesteding, per stem;*
- (e) die bedrag van enige toekennings ontvang;*
- (f) die werklike uitgawes op daardie toekennings, uitgesluit besteding op*
 - (i) sy deel van die plaaslike regering billike deel;*
 - (ii) toekennings vrygestel is by die jaarlikse Verdeling van Inkomste van die nakoming van hierdie paragraaf, en*
 - (g) wanneer dit nodig is, 'n verduideliking van—*
 - (i) enige wesentliche afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;*
 - (ii) enige wesentliche afwykings van die dienslewering en begrotings implementeringsplan;*
 - (iii) enige remediërende of korrektiewe stappe geneem is of geneem word om te verseker dat die geprojekteerde inkomste en uitgawes in die munisipaliteit se goedgekeurde begroting bly.*

(2) Die staat moet die volgende insluit-

- (a) 'n projeksie van die betrokke munisipaliteit se inkomste en uitgawes vir die res van die finansiële jaar, en enige wysigings van die aanvanklike projeksies, en*
- (b) die voorgeskrewe inligting met betrekking tot die toestand van die begroting van elke munisipale entiteit wat aan die munisipaliteit in terme van artikel 87 (10).*

(3) die bedrae wat in die verklaring moet in elke geval in vergelyking met die ooreenstemmende bedrae begroot vir die munisipaliteit se goedgekeurde begroting.

(4) Die verklaring aan die provinsiale tesourie moet in die formaat van 'n getekende dokument en in elektroniese formaat.

(5) Die rekenpligtige beampte van 'n munisipaliteit wat 'n toekenning bedoel in subartikel (1)(e) gedurende 'n bepaalde maand ontvang het, moet nie later nie as 10 werksdae na die

the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter."

einde van die maand, moet daardie deel van die verklaring wat die besonderhede bedoel in subartikel (1)(e) en (f) om die nasionale of provinsiale orgaan van die staat of munisipaliteit wat die toekenning oorgedra

(6) Die Provinsiale Tesourie moet nie later nie as 22 werksdae na die einde van elke maand aan die Nasionale Tesourie 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van die munisipaliteite se begrotings, per munisipaliteit en per munisipale entiteit.

(7) Die Provinsiale Tesourie moet, binne 30 dae na die einde van elke kwartaal, openbaar te maak as wat voorgeskryf mag word, 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van munisipaliteite se begrotings per munisipaliteit en per munisipale entiteit. Die LUR vir finansies moet so 'n gekonsolideerde staat nie later nie as 45 dae na die einde van elke kwartaal aan die provinsiale wetgewer dien."

A MAYOR'S REPORT

Credit control for various reasons remains a challenge for the municipality.

The unwillingness / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in excess of R9.15 million in comparison to the prior month figure of R10.03 million.

The monthly billing was also done as scheduled and during this process 19 764 accounts amounting to R40.5 million was printed and distributed to consumers. The prepaid electricity sales amounted to R5.4 million in comparison to a cost of R6.1 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 1.8 million in comparison to the prior month figure of R1.8 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 84% in comparison to a rate of 88% for the same month in the previous year.

The municipality issued orders to the value of R 18.7 million of which R2.1 million was in terms of deviations.

The municipality currently has R 120.6 million in its primary bank account and R95 million in investments. The bank balance at the end of the previous month was R76 million with R95 million in investments.

The calculated cost coverage ratio of the municipality as at the end of December 2022 is 3.85 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of December 2022 .

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

A BURGEMEESTERS VERSLAG

Kredietbeheer bly 'n uitdaging vir die munisipaliteit as gevolg van verskillende redes.

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was 'n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R9.15 miljoen in vergelyking met die vorige maand syfer van R10.03 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 764 rekeninge ten bedrae van R40.5 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R5.4 miljoen en was R6.1 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 1.8 miljoen in vergelyking met die vorige maand syfer van R1.8 miljoen.

Die opgehoopde debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 84% in vergelyking met 88% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 18.7 miljoen uitgereik, waarvan R2.1 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 120.6 miljoen in die primêre bankrekening met R 95 miljoen op belegging. Die bankbalans aan die einde van die vorige maand was R76 miljoen met R95 miljoen op belegging.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Desember 2022 is 3.85 maande.

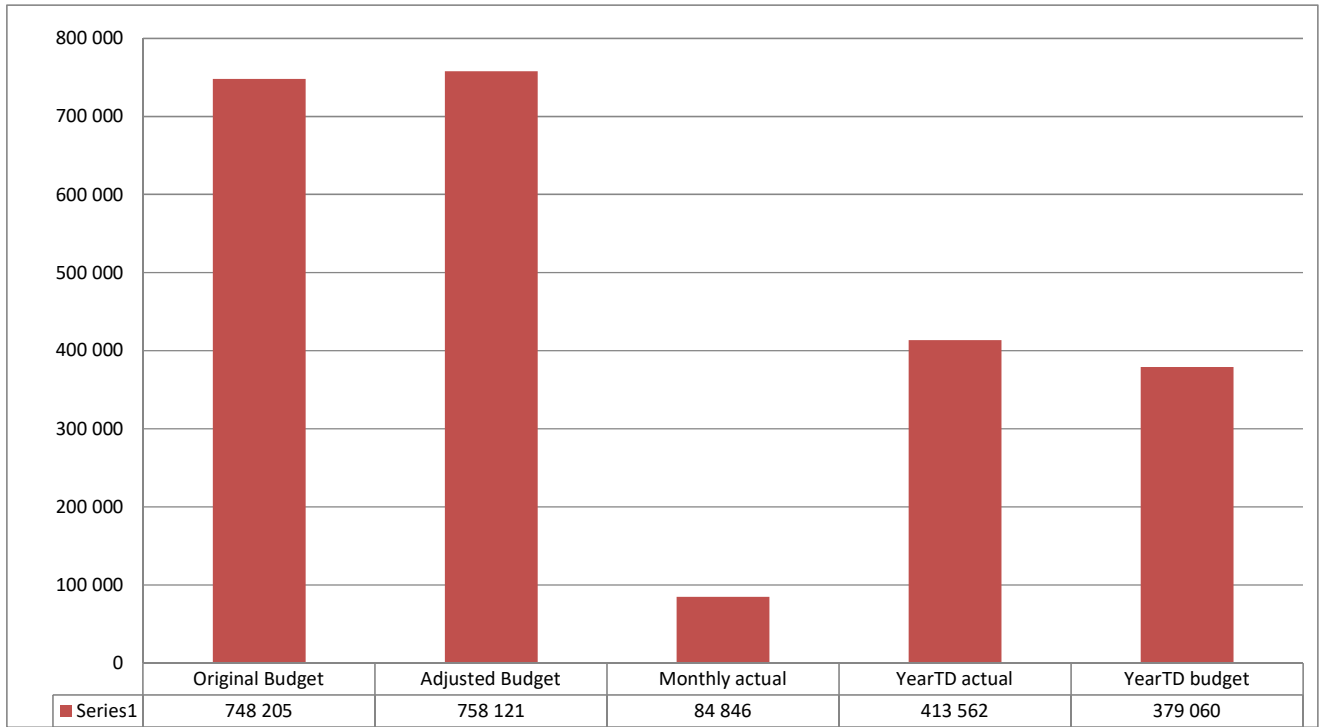
B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Desember 2022 .

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

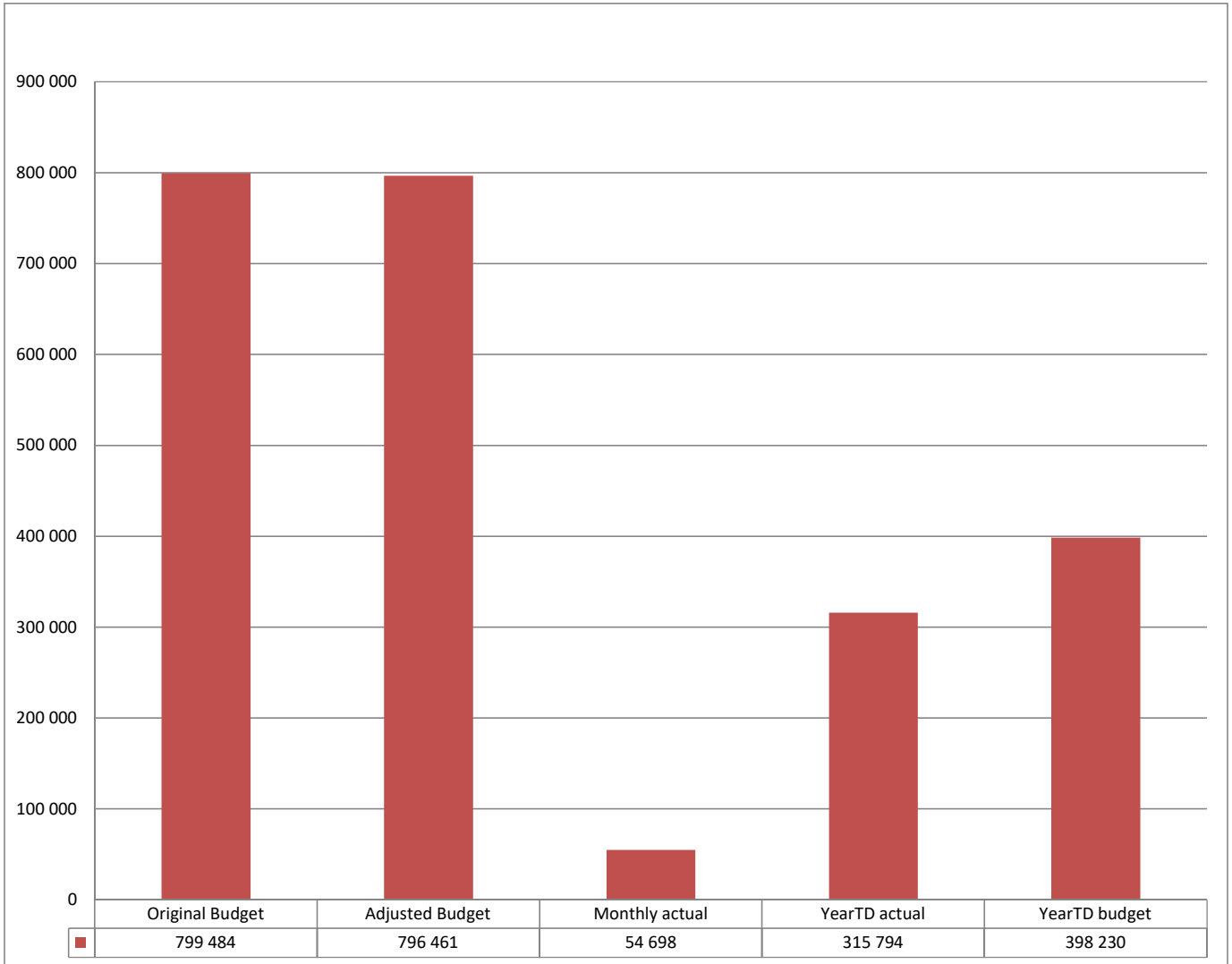
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2022 to 31 December 2022, 54.55% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2022 tot 31 Desember 2022, is 54.55% van die begrote operasionele inkomste gehêf.

TOTAL OPERATIONAL EXPENDITURE R'000



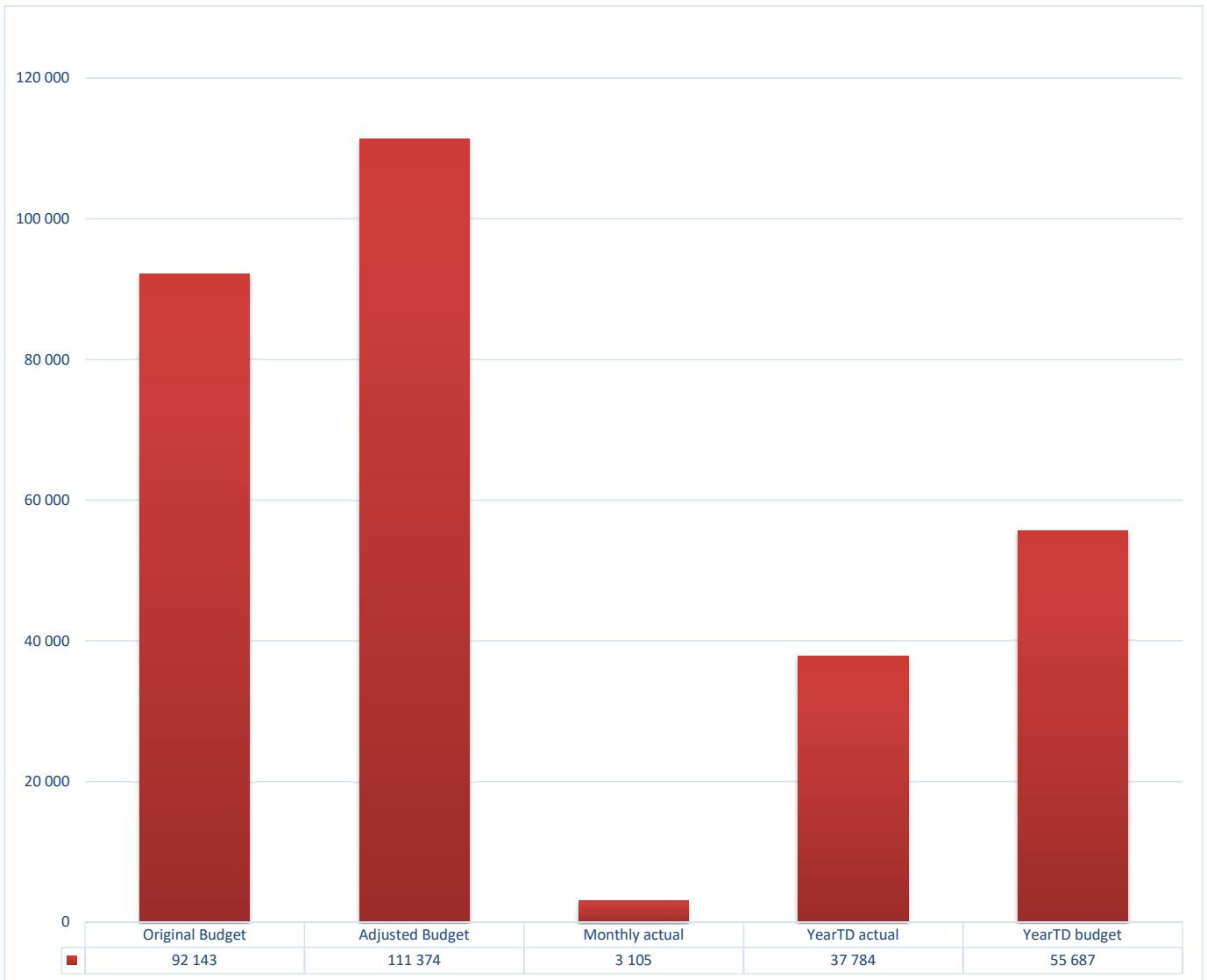
For the period 1 July 2022 to 31 December 2022, 39.65% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2022 tot 31 Desember 2022, is 39.65% van die begrote operasionele uitgawes aangegaan.

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

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

CAPITAL EXPENDITURE R'000



For the period 1 July 2022 to 31 December 2022, 33.93% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2022 tot 31 Desember 2022, is 33.93% 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.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 December 2022.

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	88 709	95 592	95 592	5 256	66 690	47 796	18 894	40%	95 592
Service charges	434 782	449 486	449 486	38 291	226 784	224 743	2 041	1%	449 486
Investment revenue	5 580	5 089	5 089	940	5 786	2 545	3 242	127%	5 089
Transfers recognised - operational	124 169	152 300	158 948	35 242	84 016	79 474	4 542	6%	158 948
Other own revenue	62 003	45 738	49 005	5 117	30 286	24 503	5 783	24%	49 005
transfers and contributions)	715 243	748 205	758 121	84 846	413 562	379 060	34 502	9%	758 121
Employee costs	202 247	247 136	240 846	16 534	111 677	120 423	(8 747)	-7%	240 846
Remuneration of Councillors	10 070	12 108	12 108	879	5 472	6 054	(581)	-10%	12 108
Depreciation & asset impairment	38 331	39 589	39 589	-	-	19 794	(19 794)	-100%	39 589
Finance charges	8 948	9 116	9 116	9	51	4 558	(4 507)	-99%	9 116
Materials and bulk purchases	300 157	330 565	330 308	18 835	129 603	165 154	(35 551)	-22%	330 308
Transfers and grants	2 624	13 143	13 112	-	903	6 556	(5 653)	-86%	13 112
Other expenditure	128 132	147 827	151 382	18 441	68 088	75 691	(7 602)	-10%	151 382
Total Expenditure	690 510	799 484	796 461	54 698	315 794	398 230	(82 436)	-21%	796 461
Surplus/(Deficit)	24 734	(51 279)	(38 340)	30 148	97 768	(19 170)	116 938	-610%	(38 340)
Transfers recognised - capital	64 244	53 821	75 229	-	-	37 615	(37 615)	-100%	75 229
Contributions & Contributed assets	449	453	453	-	-	227	(227)	-100%	453
& contributions	89 427	2 995	37 342	30 148	97 768	18 671	79 096	424%	37 342
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 427	2 995	37 342	30 148	97 768	18 671	79 096	424%	37 342
Capital expenditure & funds sources									
Capital expenditure	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374
Capital transfers recognised	64 905	60 036	73 589	626	32 014	36 794	(4 780)	-13%	73 589
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 478	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Internally generated funds	9 398	22 107	27 786	2 479	5 770	13 893	(8 123)	-58%	27 786
Total sources of capital funds	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374
Financial position									
Total current assets	271 947	242 916	242 916		381 294				242 916
Total non current assets	1 118 690	1 124 460	1 124 460		1 156 473				1 124 460
Total current liabilities	120 617	137 549	137 549		166 467				137 549
Total non current liabilities	234 105	260 296	260 296		237 616				260 296
Community wealth/Equity	1 035 916	969 530	969 530		1 133 684				969 530
Cash flows									
Net cash from (used) operating	97 075	74 035	74 035	44 155	107 365	37 018	70 347	190%	94 625
Net cash from (used) investing	(68 377)	(92 143)	(92 143)	(3 609)	(141 626)	(46 072)	(95 555)	207%	(106 962)
Net cash from (used) financing	876	9 000	9 000	(158)	33	4 500	(4 467)	-99%	33
end	144 880	143 632	143 632	-	110 642	148 186	(37 544)	-25%	151 265
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	60 901	6 885	6 553	11 372	5 356	4 669	27 958	253 415	377 108
Creditors Age Analysis									
Total Creditors	210	82	-	-	-	-	-	-	292

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The following table provides detail of revenue and expenditure according to the international standard classification framework.

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	121 109	120 607	123 657	7 250	80 511	61 828	18 683	30%	123 657
Executive and council	8 088	260	260	3	16	130	(114)	-88%	260
Finance and administration	113 021	120 347	123 396	7 248	80 495	61 698	18 797	30%	123 396
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	146 316	175 474	175 939	36 998	94 966	87 969	6 997	8%	175 939
Community and social services	121 745	135 103	135 304	35 253	83 883	67 652	16 231	24%	135 304
Sport and recreation	9 438	12 172	12 172	450	2 935	6 086	(3 150)	-52%	12 172
Public safety	14 298	16 035	16 299	1 274	8 039	8 150	(110)	-1%	16 299
Housing	835	12 165	12 165	20	109	6 082	(5 973)	-98%	12 165
<i>Economic and environmental services</i>	15 086	17 180	34 012	415	1 518	17 006	(15 488)	-91%	34 012
Planning and development	2 643	4 600	3 119	415	1 518	1 560	(42)	-3%	3 119
Road transport	12 443	12 570	28 899	-	-	14 450	(14 450)	-100%	28 899
Environmental protection	0	10	1 993	-	-	997	(997)	-100%	1 993
<i>Trading services</i>	497 310	489 091	500 069	40 179	236 469	250 035	(13 566)	-5%	500 069
Energy sources	335 811	335 873	341 027	19 707	159 769	170 514	(10 745)	-6%	341 027
Water management	72 814	87 028	91 441	4 872	27 083	45 720	(18 637)	-41%	91 441
Waste water management	37 551	33 120	34 531	12 415	31 273	17 266	14 008	81%	34 531
Waste management	51 135	33 071	33 071	3 185	18 344	16 535	1 809	11%	33 071
Total Revenue - Functional	779 937	802 479	833 803	84 846	413 562	416 902	(3 339)	-1%	833 803
Expenditure - Functional									
<i>Governance and administration</i>	108 349	154 226	154 992	9 438	59 040	77 496	(18 456)	-24%	154 992
Executive and council	23 583	31 784	32 066	2 287	12 572	16 033	(3 461)	-22%	32 066
Finance and administration	82 852	120 211	120 689	6 977	45 272	60 344	(15 072)	-25%	120 689
Internal audit	1 914	2 231	2 237	175	1 196	1 118	77	7%	2 237
<i>Community and public safety</i>	99 148	121 751	119 856	7 819	45 026	59 928	(14 902)	-25%	119 856
Community and social services	27 397	31 831	30 050	2 211	12 913	15 025	(2 112)	-14%	30 050
Sport and recreation	30 250	30 591	30 589	2 437	13 353	15 295	(1 942)	-13%	30 589
Public safety	36 554	42 158	42 040	2 796	16 464	21 020	(4 556)	-22%	42 040
Housing	4 947	17 172	17 177	374	2 296	8 589	(6 292)	-73%	17 177
<i>Economic and environmental services</i>	32 010	37 538	39 576	2 538	16 914	19 788	(2 874)	-15%	39 576
Planning and development	11 200	12 176	12 345	1 007	6 046	6 172	(127)	-2%	12 345
Road transport	20 001	23 714	23 675	1 441	10 390	11 837	(1 447)	-12%	23 675
Environmental protection	808	1 648	3 557	90	478	1 778	(1 300)	-73%	3 557
<i>Trading services</i>	450 070	485 015	481 084	34 903	194 364	240 542	(46 178)	-19%	481 084
Energy sources	316 479	353 660	355 165	20 929	136 961	177 583	(40 622)	-23%	355 165
Water management	39 383	40 655	40 447	5 480	21 025	20 223	802	4%	40 447
Waste water management	37 782	39 546	39 641	3 961	16 398	19 820	(3 422)	-17%	39 641
Waste management	56 427	51 154	45 831	4 533	19 980	22 916	(2 935)	-13%	45 831
<i>Other</i>	933	953	953	0	450	477	(26)	-6%	953
Total Expenditure - Functional	690 510	799 484	796 461	54 698	315 794	398 230	(82 436)	-21%	796 461
Surplus/ (Deficit) for the year	89 427	2 995	37 342	30 148	97 768	18 671	79 096		37 342

The following table provides detail of revenue and expenditure according to the international standard classification framework.

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

Description	2021/22	Budget Year 2022/23						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Revenue - Functional									
<i>Municipal governance and administration</i>	121 109	120 607	123 657	7 250	80 511	61 828	18 683	30%	123 657
Executive and council	8 088	260	260	3	16	130	(114)	-88%	260
<i>Mayor and Council</i>	8 088	-	-	3	16	-	16		-
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	260	260	-	-	130	(130)	-100%	260
Finance and administration	113 021	120 347	123 396	7 248	80 495	61 698	18 797	30%	123 396
<i>Administrative and Corporate Support</i>	1	10	10	-	0	5	(4)	-90%	10
<i>Finance</i>	112 606	119 453	122 502	7 066	80 266	61 251	19 015	31%	122 502
<i>Human Resources</i>	354	609	609	181	210	304	(94)	-31%	609
<i>Marketing, Customer Relations, Publicity and Media</i>	-	5	5	-	-	2	(2)	-100%	5
<i>Property Services</i>	-	-	-	-	-	-	-		-
<i>Supply Chain Management</i>	60	78	78	1	19	39	(20)	-52%	78
Community and public safety	146 316	175 474	175 939	36 998	94 966	87 969	6 997	8%	175 939
Community and social services	121 745	135 103	135 304	35 253	83 883	67 652	16 231	24%	135 304
<i>Aged Care</i>	110 799	124 036	124 237	35 200	83 639	62 118	21 520	35%	124 237
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	262	242	242	14	76	121	(45)	-37%	242
<i>Community Halls and Facilities</i>	186	283	283	36	137	142	(5)	-4%	283
<i>Libraries and Archives</i>	10 498	10 542	10 542	3	31	5 271	(5 240)	-99%	10 542
Sport and recreation	9 438	12 172	12 172	450	2 935	6 086	(3 150)	-52%	12 172
<i>Recreational Facilities</i>	6 547	4 869	4 869	449	2 871	2 435	436	18%	4 869
<i>Sports Grounds and Stadiums</i>	2 891	7 302	7 302	1	64	3 651	(3 587)	-98%	7 302

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Public safety	14 298	16 035	16 299	1 274	8 039	8 150	(110)	-1%	16 299
<i>Fire Fighting and Protection</i>	25	7	7	0	4	3	1	0	7
Housing	835	12 165	12 165	20	109	6 082	(5 973)	-98%	12 165
<i>Housing</i>	835	12 165	12 165	20	109	6 082	(5 973)	-98%	12 165
Economic and environmental services	15 086	17 180	34 012	415	1 518	17 006	(15 488)	-91%	34 012
Planning and development	2 643	4 600	3 119	415	1 518	1 560	(42)	-3%	3 119
<i>Economic Development/Planning</i>	902	2 149	668	-	-	334	(334)	-100%	668
<i>Town Planning, Building Regulations and Enforcemen</i>	1 741	1 497	1 497	415	1 518	749	769	103%	1 497
<i>Project Management Unit</i>	-	954	954	-	-	477	(477)	-100%	954
Road transport	12 443	12 570	28 899	-	-	14 450	(14 450)	-100%	28 899
<i>Roads</i>	12 443	12 570	28 899	-	-	14 450	(14 450)	-100%	28 899
Environmental protection	0	10	1 993	-	-	997	(997)	-100%	1 993
<i>Biodiversity and Landscape</i>	0	10	1 993	-	-	997	(997)	-100%	1 993
Trading services	497 310	489 091	500 069	40 179	236 469	250 035	(13 566)	-5%	500 069
Energy sources	335 811	335 873	341 027	19 707	159 769	170 514	(10 745)	-6%	341 027
<i>Electricity</i>	334 246	335 873	341 027	19 707	159 769	170 514	(10 745)	-6%	341 027
<i>Street Lighting and Signal Systems</i>	1 565	-	-	-	-	-	-	-	-
Water management	72 814	87 028	91 441	4 872	27 083	45 720	(18 637)	-41%	91 441
<i>Water Distribution</i>	72 814	70 521	74 933	4 872	27 083	37 466	(10 383)	-28%	74 933
Waste water management	37 551	33 120	34 531	12 415	31 273	17 266	14 008	81%	34 531
<i>Sewerage</i>	36 498	33 120	33 720	12 378	31 169	16 860	14 310	85%	33 720
<i>Storm Water Management</i>	889	-	-	-	-	-	-	-	-
Waste management	51 135	33 071	33 071	3 185	18 344	16 535	1 809	11%	33 071
<i>Solid Waste Removal</i>	34 897	33 071	33 071	3 185	18 344	16 535	1 809	11%	33 071
Other	116	126	126	3	98	63	35	55%	126
Licensing and Regulation	116	126	126	3	98	63	35	55%	126
Total Revenue - Functional	779 937	802 479	833 803	84 846	413 562	416 902	(3 339)	-1%	833 803

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

Description	2021/22	Budget Year 2022/23						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Expenditure - Functional									
<i>Municipal governance and administration</i>	108 349	154 226	154 992	9 438	59 040	77 496	(18 456)	-24%	154 992
Executive and council	23 583	31 784	32 066	2 287	12 572	16 033	(3 461)	-22%	32 066
<i>Mayor and Council</i>	14 331	20 035	20 213	1 417	7 316	10 107	(2 791)	-28%	20 213
<i>Municipal Manager, Town Secretary and Chief Execut</i>	9 252	11 749	11 853	869	5 256	5 927	(670)	-11%	11 853
Finance and administration	82 852	120 211	120 689	6 977	45 272	60 344	(15 072)	-25%	120 689
<i>Administrative and Corporate Support</i>	10 523	13 079	14 381	910	4 569	7 190	(2 621)	-36%	14 381
<i>Asset Management</i>	31	1 804	1 804	-	3	902	(899)	-100%	1 804
<i>Finance</i>	34 833	36 843	36 485	4 875	19 802	18 242	1 559	9%	36 485
<i>Fleet Management</i>	4 925	3 146	3 126	334	1 799	1 563	236	15%	3 126
<i>Human Resources</i>	11 708	40 419	40 155	(655)	9 011	20 077	(11 066)	-55%	40 155
<i>Information Technology</i>	3 868	5 135	5 025	112	2 366	2 513	(147)	-6%	5 025
<i>Legal Services</i>	1 368	2 821	2 821	222	775	1 411	(636)	-45%	2 821
<i>Marketing, Customer Relations, Publicity and Media</i>	4 022	4 189	4 188	325	1 980	2 094	(114)	-5%	4 188
<i>Property Services</i>	4 110	1 687	1 683	76	458	842	(384)	-46%	1 683
<i>Risk Management</i>	7	382	382	-	-	191	(191)	-100%	382
<i>Supply Chain Management</i>	7 006	8 381	8 314	632	3 620	4 157	(537)	-13%	8 314
<i>Valuation Service</i>	451	2 325	2 325	146	889	1 162	(273)	-24%	2 325
Internal audit	1 914	2 231	2 237	175	1 196	1 118	77	7%	2 237
<i>Governance Function</i>	1 914	2 231	2 237	175	1 196	1 118	77	7%	2 237
<i>Community and public safety</i>	99 148	121 751	119 856	7 819	45 026	59 928	(11 412)	-19%	119 856
Community and social services	27 397	31 831	30 050	2 211	12 913	15 025	(2 112)	-14%	30 050
<i>Aged Care</i>	6 887	7 985	6 268	462	2 756	3 134	(378)	-12%	6 268
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 511	3 925	3 892	362	1 850	1 946	(96)	-5%	3 892
<i>Child Care Facilities</i>	36	167	167	-	5	83	(79)	-94%	167
<i>Community Halls and Facilities</i>	5 875	6 675	6 658	466	2 740	3 329	(589)	-18%	6 658
<i>Disaster Management</i>	118	69	69	0	30	35	(4)	-13%	69
<i>Education</i>	1	136	136	-	-	68	(68)	-100%	136
<i>Libraries and Archives</i>	10 969	12 874	12 859	921	5 532	6 429	(898)	-14%	12 859
Sport and recreation	30 250	30 591	30 589	2 437	13 353	15 295	(1 942)	-13%	30 589
<i>Community Parks (including Nurseries)</i>	8 412	8 646	8 716	849	4 453	4 358	95	2%	8 716
<i>Recreational Facilities</i>	15 126	15 400	15 306	1 110	5 954	7 653	(1 699)	-22%	15 306
<i>Sports Grounds and Stadiums</i>	6 712	6 544	6 568	478	2 946	3 284	(338)	-10%	6 568
Public safety	36 554	42 158	42 040	2 796	16 464	21 020	(1 066)	-5%	42 040
<i>Fire Fighting and Protection</i>	9 108	10 820	10 820	740	4 344	5 410	(1 066)	-20%	10 820
Housing	4 947	17 172	17 177	374	2 296	8 589	(6 292)	-73%	17 177
<i>Housing</i>	4 917	16 888	16 893	371	2 270	8 447	(6 177)	-73%	16 893
<i>Informal Settlements</i>	30	284	284	4	26	142	(116)	-82%	284

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
R thousands									
<i>Economic and environmental services</i>	32 010	37 538	39 576	2 538	16 914	19 788	(2 874)	-15%	39 576
Planning and development	11 200	12 176	12 345	1 007	6 046	6 172	(127)	-2%	12 345
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2 177	2 329	2 320	184	1 149	1 160	(11)	-1%	2 320
<i>Economic Development/Planning</i>	1 669	1 778	2 018	181	953	1 009	(56)	-6%	2 018
<i>Town Planning, Building Regulations and Enforcement</i>	4 880	5 072	5 009	424	2 636	2 505	131	5%	5 009
<i>Project Management Unit</i>	2 473	2 998	2 998	218	1 307	1 499	(192)	-13%	2 998
Road transport	20 001	23 714	23 675	1 441	10 390	11 837	(1 447)	-12%	23 675
<i>Roads</i>	20 001	23 714	23 675	1 441	10 390	11 837	(1 447)	-12%	23 675
Environmental protection	808	1 648	3 557	90	478	1 778	(1 300)	-73%	3 557
<i>Biodiversity and Landscape</i>	808	1 648	3 557	90	478	1 778	(1 300)	-73%	3 557
<i>Trading services</i>	450 070	485 015	481 084	34 903	194 364	240 542	(46 178)	-19%	481 084
Energy sources	316 479	353 660	355 165	20 929	136 961	177 583	(40 622)	-23%	355 165
<i>Electricity</i>	313 742	347 622	349 129	20 792	136 119	174 565	(38 446)	-22%	349 129
<i>Street Lighting and Signal Systems</i>	2 737	6 038	6 036	137	842	3 018	(2 176)	-72%	6 036
Water management	39 383	40 655	40 447	5 480	21 025	20 223	802	4%	40 447
<i>Water Treatment</i>	201	1 406	1 406	7	88	703	(615)	-88%	1 406
<i>Water Distribution</i>	36 316	34 239	34 451	5 463	19 215	17 226	1 989	12%	34 451
<i>Water Storage</i>	2 866	5 010	4 590	10	1 722	2 295	(573)	-25%	4 590
Waste water management	37 782	39 546	39 641	3 961	16 398	19 820	(3 422)	-17%	39 641
<i>Public Toilets</i>	1 712	1 995	1 995	159	924	997	(73)	-7%	1 995
<i>Sewerage</i>	28 232	28 633	28 743	3 335	12 385	14 372	(1 987)	-14%	28 743
<i>Storm Water Management</i>	7 838	7 358	7 341	467	3 089	3 670	(582)	-16%	7 341
<i>Waste Water Treatment</i>	0	1 561	1 561	-	0	781	(780)	-100%	1 561
Waste management	56 427	51 154	45 831	4 533	19 980	22 916	(2 935)	-13%	45 831
<i>Solid Waste Disposal (Landfill Sites)</i>	21 147	15 368	15 362	40	710	7 681	(6 971)	-91%	15 362
<i>Solid Waste Removal</i>	35 105	35 220	29 903	4 491	19 238	14 951	4 287	29%	29 903
<i>Street Cleaning</i>	174	566	566	2	32	283	(251)	-89%	566
<i>Other</i>	933	953	953	0	450	477	(26)	-6%	953
Licensing and Regulation	33	53	53	0	0	26	(26)	-100%	53
Tourism	900	900	900	-	450	450	(0)	0%	900
Total Expenditure - Functional	690 510	799 484	796 461	54 698	315 794	398 230	(78 946)	-20%	796 461
Surplus/ (Deficit) for the year	89 427	2 995	37 342	30 148	97 768	18 671	79 096	424%	37 342

The table provides detail of revenue and expenditure according to municipal votes including capital transfers.

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

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Financial Services	110 999	116 830	119 879	6 911	79 968	59 940	20 028	33,4%	119 879
Vote 2 - Community Services	133 319	161 869	162 573	35 744	87 126	81 286	5 840	7,2%	162 573
Vote 3 - Corporate Services	22 716	16 652	16 916	1 457	8 262	8 458	(196)	-2,3%	16 916
Vote 4 - Technical Services	512 276	505 741	533 049	40 693	237 949	266 524	(28 575)	-10,7%	533 049
Vote 5 - Municipal Manager	611	1 386	1 386	53	320	693	(373)	-53,8%	1 386
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	779 921	802 479	833 803	84 858	413 626	416 902	(3 276)	-0,8%	833 803
Expenditure by Vote									
Vote 1 - Financial Services	34 002	51 044	50 622	5 026	20 477	25 311	(4 834)	-19,1%	50 622
Vote 2 - Community Services	74 834	96 548	96 925	6 095	34 713	48 462	(13 750)	-28,4%	96 925
Vote 3 - Corporate Services	78 251	118 517	119 490	4 371	39 150	59 745	(20 595)	-34,5%	119 490
Vote 4 - Technical Services	481 802	519 140	515 138	37 319	210 227	257 569	(47 341)	-18,4%	515 138
Vote 5 - Municipal Manager	11 383	14 235	14 287	1 086	6 321	7 143	(822)	-11,5%	14 287
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	680 271	799 484	796 461	53 897	310 888	398 230	(87 342)	-21,9%	796 461
Surplus/ (Deficit) for the year	99 649	2 995	37 342	30 961	102 737	18 671	84 066	450,2%	37 342

The table provides detail of revenue according to source and expenditure according to type.

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	88 709	95 592	95 592	5 256	66 690	47 796	18 894	40%	95 592
Service charges - electricity revenue	326 894	337 388	337 388	19 712	159 817	168 694	(8 876)	-5%	337 388
Service charges - water revenue	46 201	49 810	49 810	4 021	22 642	24 905	(2 263)	-9%	49 810
Service charges - sanitation revenue	32 037	32 053	32 053	11 910	28 775	16 026	12 749	80%	32 053
Service charges - refuse revenue	29 651	30 236	30 236	2 648	15 550	15 118	432	3%	30 236
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 604	3 416	3 416	273	2 242	1 708	534	31%	3 416
Interest earned - external investments	5 580	5 089	5 089	940	5 786	2 545	3 242	127%	5 089
Interest earned - outstanding debtors	17 251	9 111	9 111	2 295	11 427	4 555	6 872	151%	9 111
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 670	11 137	11 137	924	5 010	5 569	(559)	-10%	11 137
Licences and permits	1 198	2 216	2 216	49	566	1 108	(542)	-49%	2 216
Agency services	4 415	4 249	4 249	303	2 548	2 124	424	20%	4 249
Transfers recognised - operational	124 169	152 300	158 948	35 242	84 016	79 474	4 542	6%	158 948
Other revenue	16 804	15 609	18 877	1 273	8 492	9 438	(946)	-10%	18 877
Gains on disposal of PPE	8 062	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	715 243	748 205	758 121	84 846	413 562	379 060	34 502	9%	758 121
Expenditure By Type									
Employee related costs	202 247	247 136	240 846	16 534	111 677	120 423	(8 747)	-7%	240 846
Remuneration of councillors	10 070	12 108	12 108	879	5 472	6 054	(581)	-10%	12 108
Debt impairment	50 764	46 031	46 031	10 693	29 058	23 016	6 042	26%	46 031
Depreciation & asset impairment	38 331	39 589	39 589	-	-	19 794	(19 794)	-100%	39 589
Finance charges	8 948	9 116	9 116	9	51	4 558	(4 507)	-99%	9 116
Bulk purchases	285 708	314 411	314 411	17 895	122 807	157 205	(34 398)	-22%	314 411
Other materials	14 449	16 154	15 898	940	6 796	7 949	(1 153)	-15%	15 898
Contracted services	33 782	52 776	55 331	3 306	15 187	27 665	(12 479)	-45%	55 331
Transfers and grants	2 624	13 143	13 112	-	903	6 556	(5 653)	-86%	13 112
Other expenditure	40 337	49 019	50 019	4 441	23 844	25 009	(1 165)	-5%	50 019
Loss on disposal of PPE	3 248	0	0	-	-	0	(0)	-100%	0
Total Expenditure	690 510	799 484	796 461	54 698	315 794	398 230	(82 436)	-21%	796 461
Surplus/(Deficit)	24 734	(51 279)	(38 340)	30 148	97 768	(19 170)	116 938	(0)	(38 340)
Transfers recognised - capital	64 244	53 821	75 229	-	-	37 615	(37 615)	(0)	75 229
Contributions recognised - capital	449	453	453	-	-	227	(227)	(0)	453
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	89 427	2 995	37 342	30 148	97 768	18 671			37 342
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	89 427	2 995	37 342	30 148	97 768	18 671			37 342
Surplus/ (Deficit) for the year	89 427	2 995	37 342	30 148	97 768	18 671			37 342

The revenue and expenditure figures excludes internal charges.

Other expenditure includes operational costs such as:

Advertising, Publicity and Marketing

External Audit Fees

Communication

External Computer Service

Insurance Underwriting

Travel and Subsistence

Printing, Publications and Books

Uniform and Protective Clothing

Wet Fuel

Hire Charges

The tables provides detail of capital expenditure according to municipal votes.

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

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Financial Services	(0)	-	-	-	-	-	-	-	-
Vote 2 - Community Services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services	53 353	55 390	69 298	2 467	23 170	34 649	(11 479)	-33%	69 298
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	53 353	55 390	69 298	2 467	23 170	34 649	(11 479)	-33%	69 298
Single Year expenditure appropriation									
Vote 1 - Financial Services	2 974	180	189	-	67	94	(28)	-29%	189
Vote 2 - Community Services	4 487	10 126	10 126	20	83	5 063	(4 980)	-98%	10 126
Vote 3 - Corporate Services	685	650	940	45	182	470	(287)	-61%	940
Vote 4 - Technical Services	14 282	25 797	30 822	573	14 281	15 411	(1 130)	-7%	30 822
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	22 428	36 753	42 077	638	14 614	21 038	(6 424)	-31%	42 077
Total Capital Expenditure	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374

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

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	4 719	2 180	2 730	51	294	1 365	(1 071)	-78%	2 730
Executive and council	-	340	400	51	139	200	(61)	-31%	400
Finance and administration	4 719	1 840	2 330	-	155	1 165	(1 010)	-87%	2 330
<i>Community and public safety</i>	3 991	9 976	10 206	14	54	5 103	(5 049)	-99%	10 206
Community and social services	667	1 222	1 222	14	20	611	(591)	-97%	1 222
Sport and recreation	3 084	8 754	8 754	-	34	4 377	(4 343)	-99%	8 754
Public safety	240	-	230	-	-	115	(115)	-100%	230
Housing	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	13 136	24 927	33 901	1 004	23 793	16 950	6 843	40%	33 901
Planning and development	736	-	-	-	-	-	-	-	-
Road transport	12 401	24 927	33 901	1 004	23 793	16 950	6 843	40%	33 901
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	53 934	55 060	64 538	2 036	13 643	32 269	(18 626)	-58%	64 538
Energy sources	9 573	4 000	7 622	1 078	2 226	3 811	(1 586)	-42%	7 622
Water management	20 159	23 954	28 366	-	7 878	14 183	(6 305)	-44%	28 366
Waste water management	2 448	16 653	18 097	957	3 528	9 049	(5 521)	-61%	18 097
Waste management	21 754	10 453	10 453	-	12	5 227	(5 215)	-100%	10 453
Total Capital Expenditure - Standard Classification	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374
Funded by:									
National Government	48 069	51 371	54 993	384	21 402	27 497	(6 094)	-22%	54 993
Provincial Government	16 432	7 712	17 207	-	9 909	8 603	1 305	15%	17 207
District Municipality	404	500	935	242	691	468	224	48%	935
Transfers recognised - capital	64 905	60 036	73 589	626	32 014	36 794	(4 780)	-13%	73 589
Borrowing	1 478	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Internally generated funds	9 398	22 107	27 786	2 479	5 770	13 893	(8 123)	-58%	27 786
Total Capital Funding	75 781	92 143	111 374	3 105	37 784	55 687	(17 903)	-32%	111 374

The table provides detail of the municipality's financial position as at period end.

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

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	144 880	143 632	143 632	110 652	143 632
Call investment deposits	-	-	-	95 000	-
Consumer debtors	99 615	63 769	63 769	116 757	63 769
Other debtors	18 418	26 034	26 034	49 356	26 034
Current portion of long-term receivables	-	-	-	-	-
Inventory	9 035	9 481	9 481	9 529	9 481
Total current assets	271 947	242 916	242 916	381 294	242 916
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	-	9	9	-	9
Investment property	42 842	41 946	41 946	42 842	41 946
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 073 185	1 081 628	1 081 628	1 110 967	1 081 628
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	2 113	326	326	2 113	326
Other non-current assets	550	550	550	550	550
Total non current assets	1 118 690	1 124 460	1 124 460	1 156 473	1 124 460
TOTAL ASSETS	1 390 637	1 367 376	1 367 376	1 537 767	1 367 376
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	1 897	611	611	1 203	611
Consumer deposits	11 549	8 732	8 732	11 831	8 732
Trade and other payables	61 869	99 286	99 286	113 202	99 286
Provisions	45 302	28 921	28 921	40 230	28 921
Total current liabilities	120 617	137 549	137 549	166 467	137 549
Non current liabilities					
Borrowing	527	12 220	12 220	527	12 220
Provisions	233 577	248 076	248 076	237 089	248 076
Total non current liabilities	234 105	260 296	260 296	237 616	260 296
TOTAL LIABILITIES	354 721	397 846	397 846	404 083	397 846
NET ASSETS	1 035 916	969 530	969 530	1 133 684	969 530
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 023 376	959 088	959 088	1 121 144	959 088
Reserves	12 540	10 442	10 442	12 540	10 442
TOTAL COMMUNITY WEALTH/EQUITY	1 035 916	969 530	969 530	1 133 684	969 530

The cash flows for the year to date are indicated in the following table:

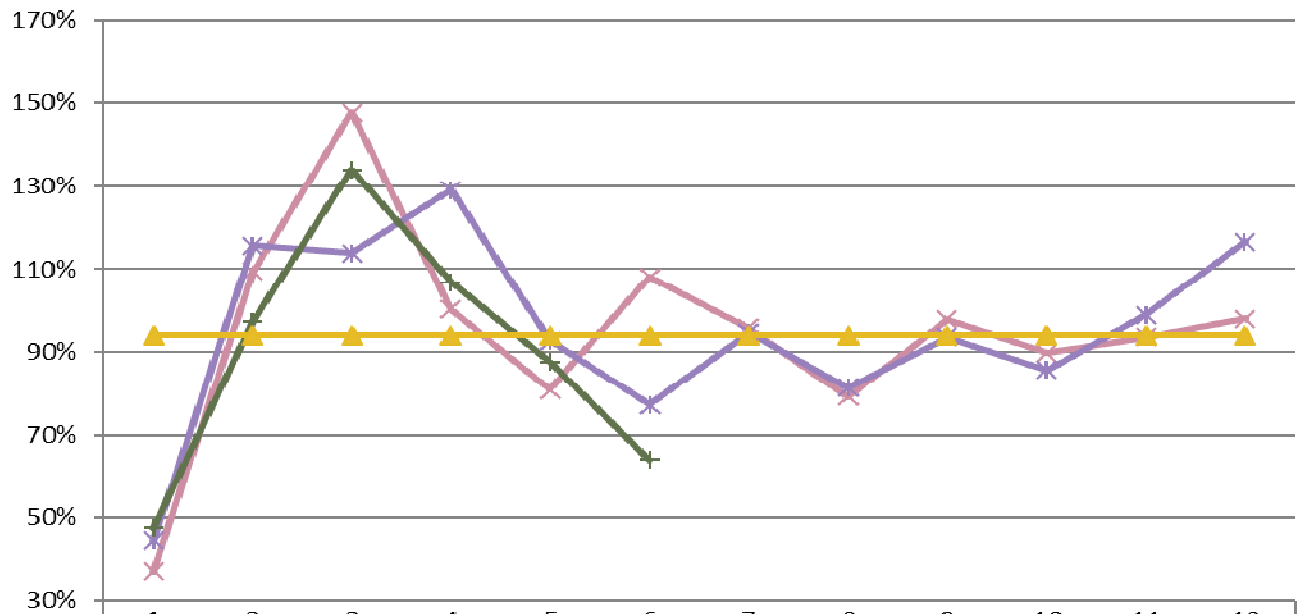
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	92 226	94 278	94 278	5 433	57 333	47 139	10 194	22%	94 278
Service charges	376 330	469 912	469 912	30 844	235 162	234 956	206	0%	469 912
Other revenue	32 529	14 898	14 898	486	10 387	7 449	2 938	39%	14 898
Government - operating	102 407	149 721	149 721	35 003	94 676	74 861	19 816	26%	151 705
Government - capital	66 276	62 680	62 680	23 555	51 986	31 340	20 646	66%	81 286
Interest	22 831	14 200	14 200	350	3 187	7 100	(3 913)	-55%	14 200
Dividends									
Payments									
Suppliers and employees	(595 298)	(731 654)	(731 654)	(51 507)	(344 445)	(365 827)	(21 382)	6%	(731 653)
Finance charges	(226)	-	-	(10)	(10)	-	10		-
Transfers and Grants	-	-	-	-	(911)	-	911		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	97 075	74 035	74 035	44 155	107 365	37 018	29 427	79%	94 625
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	13	-	13		4 412
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	(95 000)	-	(95 000)		-
Payments									
Capital assets	(68 377)	(92 143)	(92 143)	(3 609)	(46 640)	(46 072)	568	-1%	(111 374)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(68 377)	(92 143)	(92 143)	(3 609)	(141 626)	(46 072)	95 555	-207%	(106 962)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Increase (decrease) in consumer deposits	2 246	-	-	(49)	140	-	140		8 732
Payments									
Repayment of borrowing	(1 370)	(1 000)	(1 000)	(109)	(107)	(500)	(393)	79%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	876	9 000	9 000	(158)	33	4 500	4 467	99%	33
NET INCREASE/ (DECREASE) IN CASH HELD	29 574	(9 108)	(9 108)	40 388	(34 228)	(4 554)			6 394
Cash/cash equivalents at beginning:	115 305	152 740	152 740		144 870	152 740			144 870
Cash/cash equivalents at month/year end:	144 880	143 632	143 632		110 642	148 186			151 265

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Property rates	18 894	Annual Property Rates billed during July due at end of September.
	Service charges - electricity revenue	(8 876)	Higher winter tariffs and increased electricity usage during winter months - downward trend experienced starting from October. Based on historical data usage expected to increase during last quarter of financial year.
	Service charges - water revenue	(2 263)	Seasonal fluctuations experienced as well as lower dam levels due to lower winter rains experienced in relation to prior years.
	Service charges - sanitation revenue	12 749	Industrial Effluent charges raised in relation to last quarter of 2021-2022 during August and December 2022 - reversal of August billing to be done during January 2023
	Service charges - refuse revenue	432	Immaterial Variance.
	Service charges - other	-	
	Rental of facilities and equipment	534	Immaterial Variance.
	Interest earned - external investments	3 242	More funds available for investment due to low initial capital expenditure as well as increase in interest rates.
	Interest earned - outstanding debtors	6 872	Conservative approach to budgeting followed.
	Dividends received	-	
	Fines, penalties and forfeits	(559)	Immaterial Variance.
	Licences and permits	(542)	Immaterial Variance.
	Agency services	424	Immaterial Variance.
	Transfers and subsidies	4 542	Revenue in respect of capital grants only recognised when capitalisation of related grant expenditure is processed.
	Other revenue	(946)	Immaterial Variance.
	Gains on disposal of PPE	-	
2	Expenditure By Type		
	Employee related costs	511	Immaterial Variance.
	Post Employment Provisions	(9 258)	Adjustment to post employment provisions done on Annual Basis.
	Remuneration of councillors	(581)	Immaterial Variance.
	Debt impairment	6 042	Adjustment to debt impairment provision based on provision included in draft Annual Financial Statements and debtors aging as at end of December.
	Depreciation & asset impairment	(19 794)	No depreciation runs done to date.
	Finance charges	(4 507)	Finance charges relating to landfill sites recognised on an annual basis.
	Bulk purchases - electricity	(34 398)	Payment of Bulk Purchases for July to November only, 1 month outstanding.
	Inventory consumed	(1 153)	Immaterial Variance.
	Contracted services	(12 479)	Expenditure expected to increase due to appointment of service provider for security services and as projects are rolled out during financial year.
	Transfers and subsidies	(5 653)	Delay in Housing Top Structures.
	Other expenditure	(1 165)	Decline in expenditure in respect of items such as Hire Charges and Travel and Subsistence.
	Losses	(0)	
3	Capital Expenditure		
	Total Capital Expenditure	(17 903)	Expenditure expected to increase as capital projects are rolled out during financial year.
		-	
4	Financial Position		
5	Cash Flow		
	Receipts		
	Property rates	10 194	Annual Property Rates billed during July due at end of September.
	Service charges	206	Immaterial Variance.
	Other revenue	2 938	Increased receipts pertaining to camping fees during December 2022 and agency fees relating to vehicle registrations.
	Government - operating	19 816	Second Equitable Share tranche received during December 2022.
	Government - capital	20 646	MIG, RBIG, WSIG and Van Breda Bridge Project funding received.
	Interest	(3 913)	Conservative approach to budgeting followed.
	Dividends	-	
	Payments		
	Suppliers and employees	(21 382)	Expenditure expected to increase due to appointment of service provider for security services and as projects are rolled out during financial year.
	Finance charges	10	Immaterial Variance.
	Transfers and Grants	911	Immaterial Variance.
6	Measureable performance		
7	Municipal Entities		

Debtor Collection Rate per Month

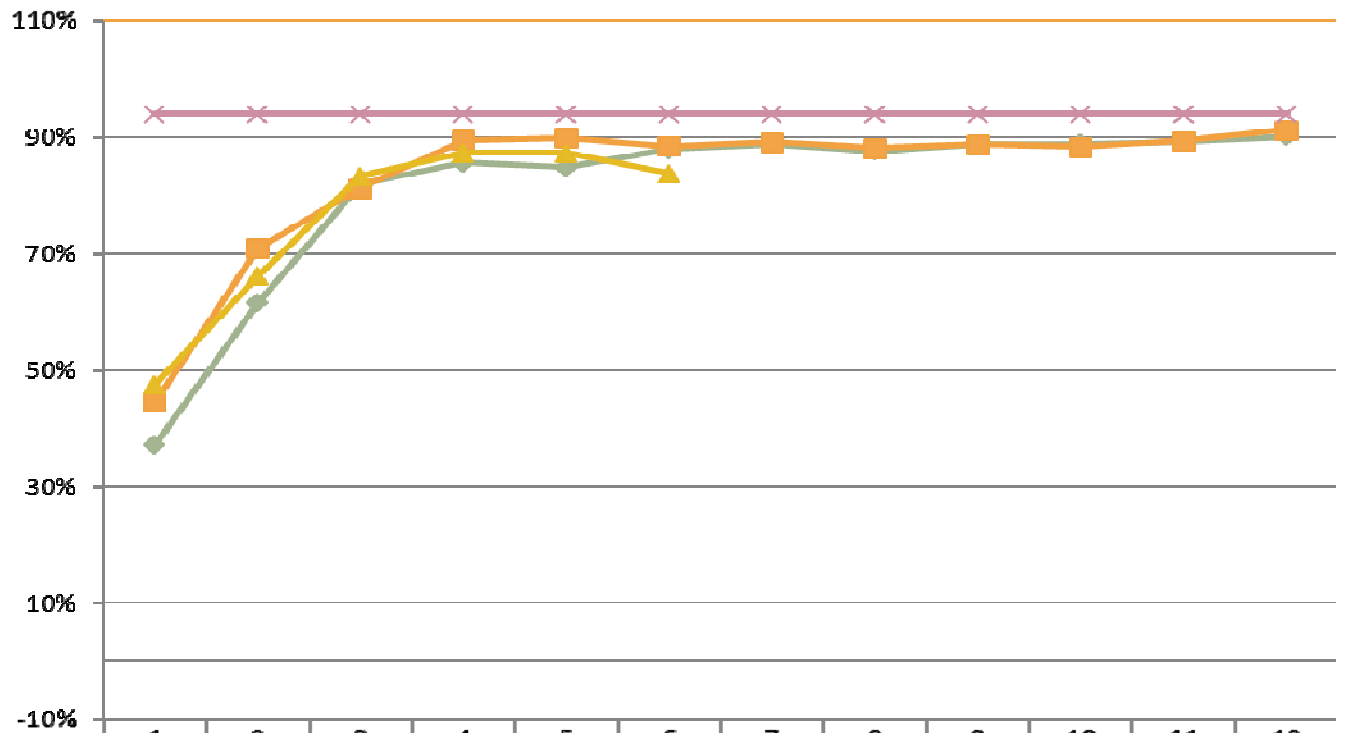


	1	2	3	4	5	6	7	8	9	10	11	12
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%	129%	93%	77%	95%	81%	94%	86%	99%	117%
21/22	47%	97%	134%	107%	88%	64%						
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate the collection against targets set for the relevant months. The target for the month is 94% while the actual figure for December 2022 amounts to 64% in comparison to the previous year 77%.

Die doel van hierdie grafiek is om die verhouding van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Desember 2022 64% beloop in vergelyking met die vorige jaar 77%.

Accumulative Collection Rate



	1	2	3	4	5	6	7	8	9	10	11	12
20/21	37%	62%	82%	86%	85%	88%	89%	88%	89%	89%	89%	90%
21/22	44%	71%	81%	90%	90%	88%	89%	88%	89%	88%	89%	91%
22/23	47%	66%	83%	87%	87%	84%						
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 94% while the actual figure is 84%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 94%, terwyl die werklike syfer 84% behoel.

The payment culture of consumers are still the same which has a negative impact on collections.

Die betalingskultuur onder verbruikers is onveranderd wat die invorderings negatief beïnvloed.

The debtors age analysis per Income source and customer group is as follows:

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

Description	NT Code	Budget Year 2022/23									
		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											
Water	1200	11 728	1 916	1 780	1 696	1 739	1 583	9 551	78 489	108 481	93 058
Electricity	1300	17 126	939	942	535	482	344	2 369	3 814	26 550	7 543
Property Rates	1400	6 399	1 094	1 035	6 309	537	359	1 876	21 986	39 594	31 066
Waste Water Management	1500	19 222	1 223	1 157	1 092	1 056	968	5 467	41 116	71 302	49 700
Waste Management	1600	9 504	1 503	1 399	1 331	1 263	1 138	6 160	43 073	65 371	52 965
Property Rental Debtors	1700	190	14	13	13	13	13	74	1 293	1 623	1 406
Interest on Arrear Accounts	1810	1 313	157	196	361	231	235	1 938	62 269	66 700	65 034
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 581)	40	31	36	35	28	523	1 375	(2 513)	1 997
Total By Income Source	2000	60 901	6 885	6 553	11 372	5 356	4 669	27 958	253 415	377 108	302 770
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 912	1 006	972	905	275	108	791	3 180	9 149	5 259
Commercial	2300	26 303	719	720	3 620	482	380	2 833	14 781	49 838	22 097
Households	2400	32 255	4 972	4 680	6 434	4 432	4 017	23 290	227 042	307 121	265 215
Other	2500	431	189	181	413	167	164	1 044	8 411	11 001	10 200
Total By Customer Group	2600	60 901	6 885	6 553	11 372	5 356	4 669	27 958	253 415	377 108	302 770

Negative figure as indicated for "Other Debtors" relates to cash received, but not yet allocated.

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

Description R thousands	NT Code	Budget Year 2022/23								
		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
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	210	82	-	-	-	-	-	-	292
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	210	82	-	-	-	-	-	-	292

Notes

Material increases in value of creditors' categories compared to previous month to be explained

0

Reasons for balances outstanding for more than 30 days:

- Amounts did not appear on statement
- Account is in dispute

The movement in investments is detailed below.

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<u>Municipality</u>								
Nedbank Ltd	Fixed deposit - 7 months					-	-	30 000
ABSA Bank Ltd	Fixed deposit - 3 months					-	-	20 000
Standard Bank of SA Ltd	Fixed deposit - 6 months					-	-	35 000
Investec Bank Ltd	-					-	-	-
First National Bank	Fixed deposit - 4 months					-	-	10 000
TOTAL INVESTMENTS AND INTEREST				-		-	-	95 000

Operating and Capital transfers recognised as revenue are indicated in the following table:
Transfers are recognised when the conditions are met.

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

Description	Budget Year 2022/23							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
<u>Operating Transfers and Grants</u>								
National Government:	3 787	3 787	-	2 986	1 894	-		3 787
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 237	2 237	-	1 436	1 119	317	28,4%	2 237
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	-	1 550	775	775	100,0%	1 550
Provincial Government:	24 266	24 266	-	8 222	12 133	(3 911)	-32,2%	24 266
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	10 517	10 517	-	7 012	5 259	1 753	33,3%	10 517
Specify (Add grant description)	131	131	-	-	66	(66)	-100,0%	131
Specify (Add grant description)	256	2 018	-	1 210	1 009	201	19,9%	2 018
Specify (Add grant description)	13 362	11 600	-	-	5 800	(5 800)	-100,0%	11 600
District Municipality:	-	-	-	-	-	-	-	11 600
All Grants	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	1 720	-	1 720	-	1 984
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	835	-	835	-	-
Households	-	-	-	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-	-	-	-
Private Enterprises	1 984	1 984	-	885	992	(107)	-10,8%	1 984
Public Corporations	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	28 053	28 053	-	12 928	14 027	(1 099)	-7,8%	41 637
<u>Capital Transfers and Grants</u>								
National Government:	60 031	60 031	10 046	36 947	30 016	6 931	38,5%	60 031
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	25 091	25 091	10 046	21 806	12 546	9 260	73,8%	25 091
Regional Bulk Infrastructure Grant (Schedule 5B)	19 239	19 239	-	12 030	9 620	2 411	25,1%	19 239
Water Services Infrastructure Grant [Schedule 5B]	15 701	15 701	-	3 111	7 851	(4 740)	-60,4%	15 701
Provincial Government:	2 649	18 979	13 509	15 039	9 489	5 550	58,5%	18 979
Specify (Add grant description)	500	500	-	500	250	250	100,0%	500
Specify (Add grant description)	1 029	1 029	-	1 029	515	515	100,1%	1 029
Specify (Add grant description)	1 120	17 450	13 509	13 509	8 725	4 785	54,8%	17 450
District Municipality:	-	-	-	500	-	500	-	30 037
All Grants	-	-	-	500	-	500	-	-
Other grant providers:	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	62 680	79 010	23 555	52 486	39 505	12 981	32,9%	109 046
TOTAL RECEIPTS OF TRANSFERS & GRANTS	90 733	107 063	23 555	65 414	53 531	11 882	22,2%	150 683

According to our knowledge, the Municipality complies with the Division of Revenue Act (DoRA) as well as all the conditions of the allocations in terms thereof.

Operating and Capital expenditure financed from grants are indicated in the following table:

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

Description	Budget Year 2022/23						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
<u>EXPENDITURE</u>							
<u>Operating expenditure of Transfers and Grants</u>							
National Government:	-	-	240	1 602	-	1 602	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]	-	-	-	-	-	-	-
Agriculture Research and Technology	-	-	198	1 202	-	1 202	-
Arts and Culture Sustainable Resource Management	-	-	42	400	-	400	-

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Provincial Government:	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	1 130	-	1 130	-
Water Services Infrastructure Grant [Schedule 5B]	-	-	58	262	-	262	-
Provincial Government:	-	-	-	1 486	-	1 486	-
Specify (Add grant description)	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	1 486	-	1 486	-
District Municipality:	-	-	36	104	-	104	-
All Grants	-	-	36	104	-	104	-
Other grant providers:	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	-	94	4 670	-	4 670	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	-	334	6 272	-	6 272	-

According to our knowledge, the Municipality complies with the Division of Revenue Act (DoRA) as well as all the conditions of the allocations in terms thereof.

Expenditure on councillor allowances and employee benefits:

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

Summary of Employee and Councillor remuneration	Budget Year 2022/23							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C					%	D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	8 716	8 716	681	4 265	4 358	(93)	-2%	8 716
Pension and UIF Contributions	1 231	1 231	113	699	615	83	14%	1 231
Medical Aid Contributions	257	257	7	40	128	(89)	-69%	257
Motor Vehicle Allowance	0	0	-	-	-	-		0
Cellphone Allowance	1 738	1 738	78	469	869	(400)	-46%	1 738
Housing Allowances	166	166	-	-	83	(83)	-100%	166
Other benefits and allowances	0	0	-	-	-	-		0
Sub Total - Councillors	12 108	12 108	879	5 472	6 054	(581)	-10%	12 108
Senior Managers of the Municipality								
Basic Salaries and Wages	4 630	4 630	331	2 063	2 315	(252)	-11%	4 630
Pension and UIF Contributions	992	992	28	170	496	(326)	-66%	992
Medical Aid Contributions	171	171	-	5	85	(80)	-94%	171
Overtime	-	-	-	-	-	-		-
Performance Bonus	1 128	1 128	63	373	564	(191)	-34%	1 128
Motor Vehicle Allowance	1 332	1 332	68	455	666	(211)	-32%	1 332
Cellphone Allowance	90	176	31	167	88	79	90%	176
Housing Allowances	195	195	23	141	97	43	45%	195
Other benefits and allowances	145	103	4	27	51	(25)	-48%	103
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers	8 683	8 726	549	3 401	4 363	(962)	-22%	8 726
Other Municipal Staff								
Basic Salaries and Wages	137 050	130 666	10 640	64 004	65 333	(1 329)	-2%	130 666
Pension and UIF Contributions	21 415	21 406	1 794	10 804	10 703	101	1%	21 406
Medical Aid Contributions	9 867	9 867	715	4 318	4 933	(615)	-12%	9 867
Overtime	11 713	11 199	2 069	11 837	5 600	6 237	111%	11 199
Performance Bonus	13 329	13 329	826	4 967	6 665	(1 698)	-25%	13 329
Motor Vehicle Allowance	6 599	6 599	513	3 242	3 300	(58)	-2%	6 599
Cellphone Allowance	548	602	60	349	301	48	16%	602
Housing Allowances	1 223	1 223	98	596	612	(16)	-3%	1 223
Other benefits and allowances	4 422	4 942	504	3 080	2 471	609	25%	4 942
Payments in lieu of leave	3 264	3 264	(2 188)	(657)	1 632	(2 289)	-140%	3 264
Long service awards	-	-	80	482	-	482	#DIV/0!	-
Post-retirement benefit obligations	29 023	29 023	876	5 254	14 512	(9 258)	-64%	29 023
Sub Total - Other Municipal Staff	238 453	232 120	15 985	108 275	116 060	(7 785)	-7%	232 120
TOTAL SALARY, ALLOWANCES & % increase	259 244	252 954	17 413	117 149	126 477	(9 328)	-7%	252 954
TOTAL MANAGERS AND STAFF	247 136	240 846	16 534	111 677	120 423	(8 747)	-7%	240 846

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

Month	2021/22	Budget Year 2022/23							
	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	1	7 679	9 281	6 124	6 124	9 281	3 157	34,0%	5%
August	4 632	7 679	9 281	5 634	11 758	18 562	6 804	36,7%	11%
September	3 700	7 679	9 281	7 586	19 344	27 844	8 499	30,5%	17%
October	217	7 679	9 281	10 705	30 049	37 125	7 076	19,1%	27%
November	2 677	7 679	9 281	4 630	34 679	46 406	11 727	25,3%	31%
December	5 676	7 679	9 281	3 105	37 784	55 687	17 903	32,1%	34%
January	8 436	7 679	9 281	-		64 968	-		
February	6 403	7 679	9 281	-		74 249	-		
March	7 601	7 679	9 281	-		83 531	-		
April	10 559	7 679	9 281	-		92 812	-		
May	6 816	7 679	9 281	-		102 093	-		
June	71 424	7 679	9 281	-		111 374	-		
Total Capital expenditure	128 142	92 143	111 374	37 784					

SUPPLY CHAIN MANAGEMENT

VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

No formal written price quotations are currently in the advertisement stage.

Geen formele geskrewe pryskwotasies is tans in die adverteringsfase nie.

No competitive bids are currently in the advertisement stage.

Geen mededingende tenders is tans in die adverteringsfase nie.

3.2.1.2 Evaluation stage:

3.2.1.2 Evaluering stadium:

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/19/39	Supply and delivery of electricity metering and related equipment	18-Aug-2022	22-Sep-2022 12-Dec-2022	K Dingilizwe
08/2/19/53	Maintenance of Water meters in the Witzenberg area, construction of meter boxes	04-Nov-2022	21-Nov-2022	N Jacobs
08/2/19/78	Appointment of an Auctioneer	19-Sep-2022	25-Oct-2022	M Frieslaar
08/2/19/79	Provision of online electronic CIPC (companies and intellectual property commission) and Credit search services	19-Sep-2022	16-Nov-2022	M Frieslaar
08/2/20/02	Supply and delivery of Liquid chlorine gas, Calcium hypochlorite drums, Water purification Lime bags	03-Oct-2022	09-Nov-2022	M Frieslaar
08/2/20/03	Road markings in the Witzenberg Municipal area	03-Nov-2022	23-Nov-2022	E Lintnaar
08/2/20/04	Supply and delivery of polymer concrete manhole covers and frames, ductile iron manhole covers and frames, kerbing and channeling, concrete slabs and concrete bollards, concrete bricks and pavers and clay pavers	03-Nov-2022	25-Nov-2022	E Lintnaar
08/2/20/13	Supply, delivery installation, commissioning and maintenance of an end-to-end Voice over IP and unified communication solution, including cabling, networking and connectivity for witzenberg municipality for a period of five years	19-Dec-2022	Awaiting	R Rhode
08/2/20/28	Printing, supply and delivery of a corporate newsletter to Witzenberg municipality	24-Nov-2022	Awaiting	R Hendricks
08/2/20/29	Supply and delivery of Disposable bags for refuse removal	24-Nov-2022	15-Dec-2022	J Jacobs
08/2/20/34	Supply and delivery of computer hardware	24-Nov-2022	30-Nov-2022	R Rhode
08/2/20/38	Supply and delivery of copy paper	24-Nov-2022	Awaiting	M Frieslaar

FINANCE MONTHLY SECTION 71 REPORT DECEMBER 2022 FINANSIES MAANDELIKSE ARTIKEL 71 VERSLAG

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
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The following formal written price quotations are currently in the evaluation stage:

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/20/12	Supply and delivery of toilet paper and chemicals	16-Sep-2022	08-Nov-2022	M Frieslaar
08/2/20/18	Appointment of a service provider for a coaching and mentoring course (US 114215)	06-Oct-2022	12-Oct-2022	I Barnard
08/2/20/26	Lease of the café building at the Pine Forest holiday resort (Re-advertisement)	30-Nov-2022	08-Dec-2022	R Afrika
08/2/20/27	Supply, delivery and offloading of water pipe repair items	20-Oct-2022	16-Nov-2022	M Frieslaar
08/2/20/31	Supply, delivery and offloading of Wooden transmission poles	31-Oct-2022	23-Nov-2022	M Frieslaar
08/2/20/39	Supply and fit new high pressure pump to trailer mounted sewer jet machine	29-Nov-2022	07-Dec-2022	O Gatyene
08/2/20/44	Building, supply and fit of two custom aluminium canopies including a drawer system for two Nissan NP200 Bakkies	01-Dec-2022	Awaiting	O Gatyene
08/2/20/46	Hiring of 7 ton Digger loader for Witzenberg area	05-Dec-2022	Awaiting	J Jacobs
08/2/20/47	Hiring of Bull dozer	05-Dec-2022	Awaiting	J Jacobs
08/2/20/48	Service provider for training of municipal officials on a horticultural skills programme	30-Nov-2022	05-Dec-2022	I Barnard
08/2/20/49	Engine Repairs to Isuzu KB200 Including the Recovery / Tow in of The Vehicle from Ceres to Bidder's Workshop	02-Dec-2022	12-Dec-2022	O Gatyene
08/2/20/51	Appointment of Practicing Attorney to act on behalf of the municipality against persons who is in contravention of the national building regulations	09-Dec-2022	Awaiting	L Nieuwenhuis

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitives bid are currently in the adjudication stage:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/18/64	Appointment of contractors for maintenance, repair and replacement of general electrical infrastructure and wiring of premises for Witzenberg municipality	04-Nov-2021	15-Dec-2021 21-Apr-2022 18-Aug-2022 24-Aug-2022	06-Dec-2022
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	14-Jul-2021	13-Sep-2021
08/2/19/30	Construction of High jump and hammer throw facility at Lyell street sports field, Ceres	25-Feb-2022	21-Apr-2022	29-Apr-2022

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/19/71	Supply of Banking services to Witzenberg Municipality	20-Oct-2022	08-Dec-2022 20-Dec-2022 21-Dec-2022	21-Dec-2022
08/2/20/06	Upgrade of Prince Alfred Hamlet multi-purpose courts	21-Oct-2022	20-Dec-2022	-
08/2/20/10	Invitation for Long Term Borrowings	06-Oct-2022	08-Dec-2022	21-Dec-2022
08/2/20/33	Construction of Public ablution facility at Lyell street sportsfield, Ceres	17-Nov-2022	20-Dec-2022 21-Dec-2022	-

No formal written price quotations are currently in the adjudication stage. Geen formele geskrewe prys kwotasie is tans in die Toekenningsfase nie.

3.2.1.4 Bids awarded

3.2.1.4 Tenders toegeken

The following bids were awarded by the Bid Adjudication Committee during the month of December 2022: Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende Desember 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/19/48	06-Dec-2022	Makaza Concrete Mixers CC	Supply and deliver hot mixed asphalt, all-weather cold mix asphalt bags & bitumen emulsion drums Cluster 1 – Hot mixed Asphalt	Bidder scored the highest points	R 3 726 874.00
		Diphororo Consulting (PTY) Ltd	Cluster 2: Bitumen Emulsion		R 3 449 450.30
		Carboncor Distribution SA (PTY) Ltd	Cluster 3: Cold mix Bags		R 2 158 320.00
08/2/19/50	16-Nov-2022	Bohlabela Systems (PTY) Ltd	Disconnection, reconnection, inspection and replacement of Electricity supply at pole and meter box in Witzenberg Municipal area	Bidder scored the highest points	R 1 646 000.00
08/2/19/55	22-Dec-2022	Syntell (PTY) Ltd	The Supply, Maintenance of Digital Speed Cameras and the Administration of the Back Office	Bidder scored the highest points	R 4 785 253.50

The following competitive bids were awarded by the Accounting Officer during the month of December 2022: Die volgende mededingende tenders was toegeken deur die Rekenpligtige Beampte gedurende Desember 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/20/08	22-Dec-2022	Keineli Investments CC T/A Megaflow	Electrical and Mechanical maintenance of water and sewer pump stations, treatment works and related infrastructure in Witzenberg area	Bidder scored the highest points	R 12 788 605.00

3.2.1.5 Paragraph 13 (1): Cancellation and re-invitation of tenders

3.2.1.5 Paragraaf 13 (1): Kansellasië en her-uitnodiging van tenders

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/19/61	06-Dec-2022	Manufacture and delivery of prefabricated toilet facilities	Funds are no longer available to cover the total expenditure
08/2/20/05	21-Dec-2022	The Construction of the new ablution facility for the multi-purpose courts & 'vlakkie' cricket facility at Prince Alfred Hamlet	Funds are no longer available to cover the total expenditure
08/2/20/15	12-Dec-2022	Training of municipal officials on accredited electrical modular courses	No acceptable bids were received
08/2/20/16	12-Dec-2022	Service provider for training of municipal officials (Health and Safety)	No acceptable bids were received
08/2/20/40	09-Dec-2022	Body repairs to Light Commercial Vehicles	No bids were received
08/2/20/43	09-Dec-2022	Supply, delivery and manufacturing of 5 steel pavilions	No bids were received
08/2/20/59	14-Dec-2022	Appointment of an Independent Investigator with the relevant Legal qualification	No bids were received

3.2.1.6 Paragraph 19 (1) I and 19 (2): Written price quotations

3.2.1.6 Paragraaf 19 (1) (c) en 19 (2): Geskrewe Prys Kwotasies

The following written price quotations were approved during the month of December 2022:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Desember 2022:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
176129	02-Dec-2022	R van der Ross Transport	Transport for 30 Youth of Witzenberg to attend Leadership training camp	Only responsive quotation	R 3 450.00 (Incl. VAT)	Chief Financial Officer
176255	12-Dec-2022	Van der Merwe Houtsaery CC	Supply, Delivery and Assemble of a Wendy Security guard hut	Only responsive quotation	R 13 463.20 (Incl. VAT)	Chief Financial Officer
176294	14-Dec-2022	JC Services	Removal of Building Rubble with a 10m ² Truck	Lowest responsive quotation	R 23 460.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of December 2022:

3.2.1.7 Formele Geskrewe Prys Kwotasies

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Desember 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/20/19	14-Dec-2022	Zibar Security Services (PTY) Ltd T/A Firearm Competency Assessment Training Centre	Training of Municipal officials in terms of Regulation 21 of the Fire Arms control act	Bidder scored the highest points	R 47 437.50 (Incl. VAT)	Director: Corporate Services
08/2/20/37	21-Dec-2022	HCB Valuations and Services (PTY) Ltd	Service provider for compilation and maintenance of Supplementary valuation roll	Bidder scored the highest points	R 48 150.00 (Incl. VAT)	Chief Financial Officer
08/2/20/52	14-Dec-2022	Roy Steele & Associates CC	Appointment of a service provider to assist with the recruitment and selection process of Deputy Director Finance	Only responsive bidder	R 44 850.00 (Incl. VAT)	Director: Corporate Services
08/2/20/55	07-Dec-2022	Johan Bezuidenhout Attorneys	Appointment of attorney to draft tender contract	Bidder scored the highest points	R 180 000.00 (Incl. VAT)	Director: Corporate Services
08/2/20/56	12-Dec-2022	West Coast Builders CC	Supply, delivery and offloading of Calcium Hypochlorite 25KG	Bidder scored the highest points	R 191 820.00 (Incl. VAT)	Acting Director: Technical Services / Chief Financial Officer

3.2.1.8 Appeals

The following appeals were lodged or dealt with by the Accounting Officer during the month of December 2022:

3.2.1.8 Appèlle

Die volgende appèlle is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Desember 2022:

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Status
08-2-19-58	Provision of security services, tactical and crowd control management at municipal buildings and sites in the witzenberg municipal area	02-Dec-2022	CRJ Security Risk Training Services	Error in bid process	Appeal was dismissed by the Western Cape High Court
		07-Dec-2022	GAP Management (Pty) Ltd	Error in bid process	Appeal was dismissed by the Municipality

3.2.1.9 Deviations

3.2.1.9 Afwykings

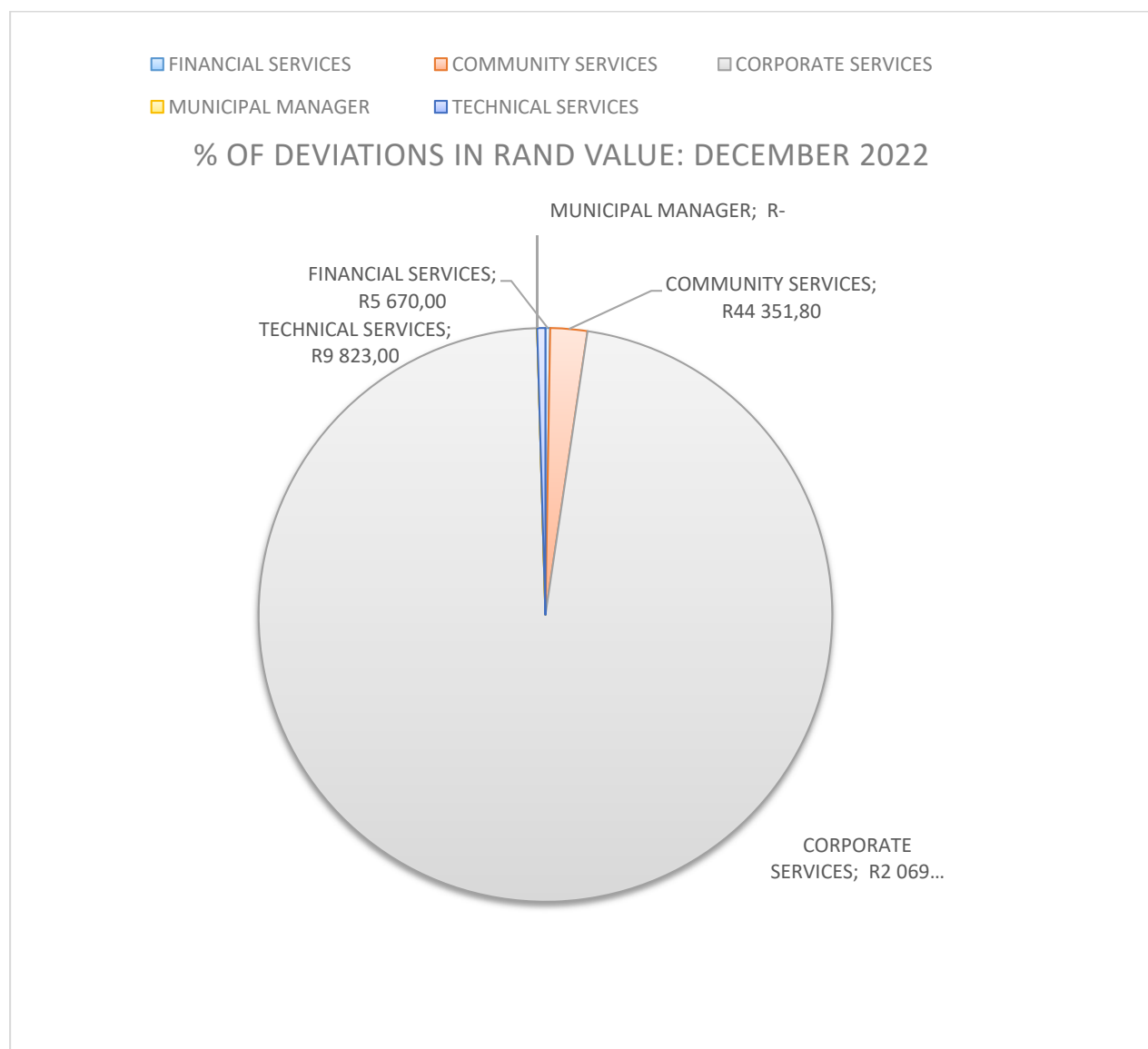
The following table contains the actuals against approved deviations by the Accounting Officer for the month of December 2022 which totals R 2 129 012:

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Desember 2022 wat beloop op die totaal van R 2 129 012:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
03-Aug-22	SABS Commercial (SOC) Ltd	eNATIS 3% Levy	Single supplier	10157570	1 660,05
06-Sep-22	Telkom SA Ltd	Supply of telephony services	Single supplier	600189	196 722,94
01-Dec-22	Witzenberg Herald	Public Notice: Bella Vista Rugby Club	Impractical	176122	6 240,00
06-Dec-22	Telkom SA	Provision of telephony services	Impractical	176184	1 800 000,00
06-Dec-22	Cimso Business Solutions Africa (PTY) Ltd	Annual License Fees: Innkeeper	Impractical	176199	44 351,80
07-Dec-22	Witzenberg Herald	Publish Notice: Draft 2021/22 Annual report for Public comments	Single supplier	176206	5 670,00
09-Dec-22	Witzenberg Herald	Publish Notice: Refuse removal during festive season	Single supplier	176251	5 148,00
12-Dec-22	Total Computer Services (PTY) Ltd	6 Month Software License fees - Traffic Management system	Single supplier	176272	50 439,00
12-Dec-22	Witzenberg Herald	Publish Notice: Mayoral Christmas message and operating hours	Single supplier	176270	7 488,00
13-Dec-22	Witzenberg Herald	Publish Notice: Council Meetings 2023	Single supplier	176276	4 536,00
14-Dec-22	Engineering Council of South Africa	Annual Membership fees: K Dingilizwe	Single supplier	176314	4 675,00
15-Dec-22	Dräger SA (PTY) Ltd	Supply of Mouth Pieces for Alcohol tests	Single supplier	176323	2 081,50
21-Dec-22	CN Construction	Emergency repair to roof at Kliprug Hall PAH	Emergency	176396	8 000,00
21-Dec-22	JC Services CC	Hiring of Skiploader	Emergency	176402	44 620,00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
October 2022	R 354 318	R29 680 684.59	1.19%
November 2022	R 1 509 585	R25 257 754.37	5.97%
December 2022	R 2 129 012	R18 760 357.15	11.34%

DEVIATIONS PER DIRECTORATE:



Logistics

The table below contains a high level summary of information regarding the stores section:

Logistieke

Die tabel hieronder bevat 'n hoë vlak opsomming van inligting rakende die magasyn (stoor):

MONTH	Oct 2022	Nov 2022	Dec 2022
Value of inventory at hand	R 7 487 603	R 8 203 345	R 8 445 302
Turnover rate of total value of inventory	1.27	1.24	1.21
Date of latest stores reconciliation	31 Dec 2022		
Date of last stock count	06 Dec 2022		
Date of next stock count	14 Mar 2023		

Cash Flow Forecast

Current commitments against cash

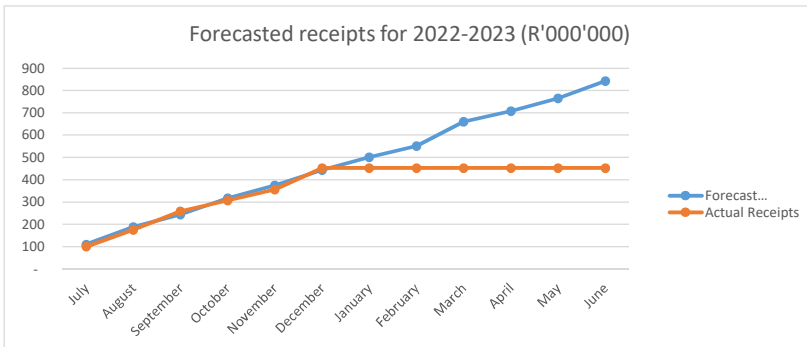
Cash Book Balance plus Investments	R	205 642 274
Total Commitments		(R139 475 164)
Unspent Grants		(R27 880 795)
Outstanding orders excluding grants		(R24 393 156)
Eskom Account		(R16 951 006)
Consumer Deposits		(R11 830 629)
Required Annual Contribution to the Prov		(R29 052 145)
Provision Current Employee Benefits		(R29 367 434)
Uncommitted Cash Balance	R	66 167 110

The estimated cost coverage ratio is as follow

Current

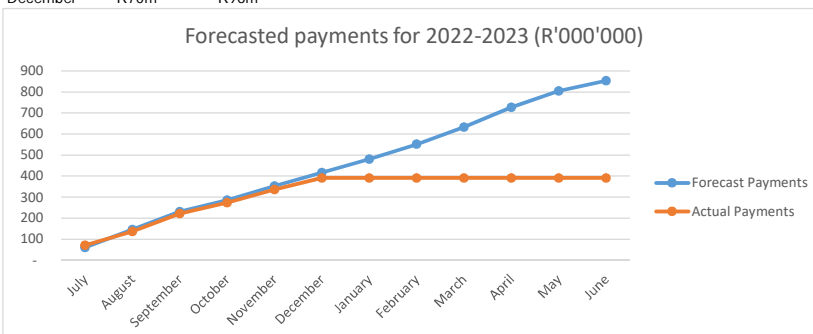
Bank Balance	R	205 642 274
Average fixed cost per month	R	53 460 029
Ratio		3,85

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 3,85 months. This is slightly below the acceptable norm of 3 months



It is estimated that cash receipts will amount to R835 m for the 2022-2023 Financial Year
The performance of actual receipts against projected receipts for the month can be summarised as follow

Month	Projected Receipts	Actual Receipts
October	R73m	R49m
November	R57m	R49m
December	R70m	R96m



It is estimated that cash payments will amount to R834 m for the 2022-2023 Financial Year
The performance of actual payments against projected payments for the month can be summarised as follow

Month	Projected Payments	Actual payments
October	R55m	R53m
November	R67m	R62m
December	R63m	R55m

Aging of Insurance Claims

Type of Claim	30 days or Less	More than 30 days	60 days or more	More than 120 Days	Total
Property Loss/damage	0	0	9	46	55
Motor Accident	0	0	0	14	14
Public Liability	0	0	3	20	23
Glass	0	0		1	1
Money loss	0	0	0	0	0
	0	0	12	81	93

High Value Third Party Claims

Claim Description	Value
Third party Fell on pavement after stepping into hole covered by grass	R 585 766
Third party stepped into hole of manhole cover on c/o Friesland & Delta Street,	R 628 370
Third party broke ankle after stepping in open storm channel	R 986 285
Third Party Fell into an open manhole,corner Rooiels Avenue and Karee	R 2 551 000
Electrical fault causing damages to third party household items	R 52 202
Third Party Elec Serv. (Five YO Boy burned at Pumpstation)	R 1 210 000

High Value Propert Loss/Damage and Motor Accident Claims

Claim Description	Value
Fenching stolen at Wolseley Landfill site	R 148 000
Storm Damage to Pine Forest Resort	R 269 984
Vandalism at Nduli Pumpstaion	R 942 425
Vandalism to transfomer	R 200 000
Burglary and theft Tulbagh stores	R 186 390
Theft and Vandalism at Vredebes Subatation	R 2 412 727

Claims Movement for the Month

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	57	14	24	1	0
New Claims	0	0	0	0	0
Claims Closed	2	0	1	0	0
Closing Balance	55	14	23	1	0



QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of December 2022 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY

Signature: _____

Date: _____

Rig asseblief alle korrespondensie aan die Munisipale Bestuurder/ Kindly address all correspondence to the Municipal Manager/ Yonke imbalelwano mayithunyelwe kuMlawuli kaMasipala

*Witzenberg, the Eden of Africa, aspires that all residents shall live together in harmony and prosperity.
Witzenberg, die Eden van Afrika, streef daarna dat alle inwoners in harmonie en voorspoed saamleef.
Witzenberg, iEden yase Africa igquashalazele ekubeni bonke abahlali bakhawulelezise ukuhlalisana ngolomwalo.*