



## **Monthly Budget Statement Report Section 71 for February 2023**

**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 Provinciale 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 wesenlike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;
  - (ii) enige wesenlike 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 Proviniale 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 munisipalteite se begrotings, per munisipaliteit en per munisipale entiteit.*

*(7) Die Proviniale 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 munisipalteite 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 access of R6.8 million in comparison to the prior month figure of R9.58 million.

The monthly billing was also done as scheduled and during this process 19 777 accounts amounting to R38.5 million was printed and distributed to consumers. The prepaid electricity sales amounted to R4.9 million in comparison to a cost of R5.6 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 millon

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 87% in comparison to a rate of 88% for the same month in the previous year.

The municipality issued orders to the value of R 21.2 million of which R1.4 milion was in terms of deviations.

The municipality currently has R 200 million in its primary bank account and R10 million in investments. The bank balance at the end of the previous month was R151.5 million with R60 million in investments.

The calculated cost coverage ratio of the municipality as at the end of February 2023 is 3.53 months.

**B RECOMMENDATION**

It is recommended that council take cognisance of the quarterly budget assessment for the month of February 2023 .

**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 R6.8 miljoen in vergelyking met die vorige maand syfer van R9.58 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 777 rekeninge ten bedrae van R38.5 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R4.9 miljoen en was R5.6 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 opgehopte debiteure verhaling se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 87% in vergelyking met 88% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 21.2 miljoen uitgereik, waarvan R1.4 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 200 miljoen in die primêre bankrekening met R 10 miljoen op belegging. Die bankbalans aan die einde van die vorige maand was R151.5 miljoen met R60 miljoen op belegging.

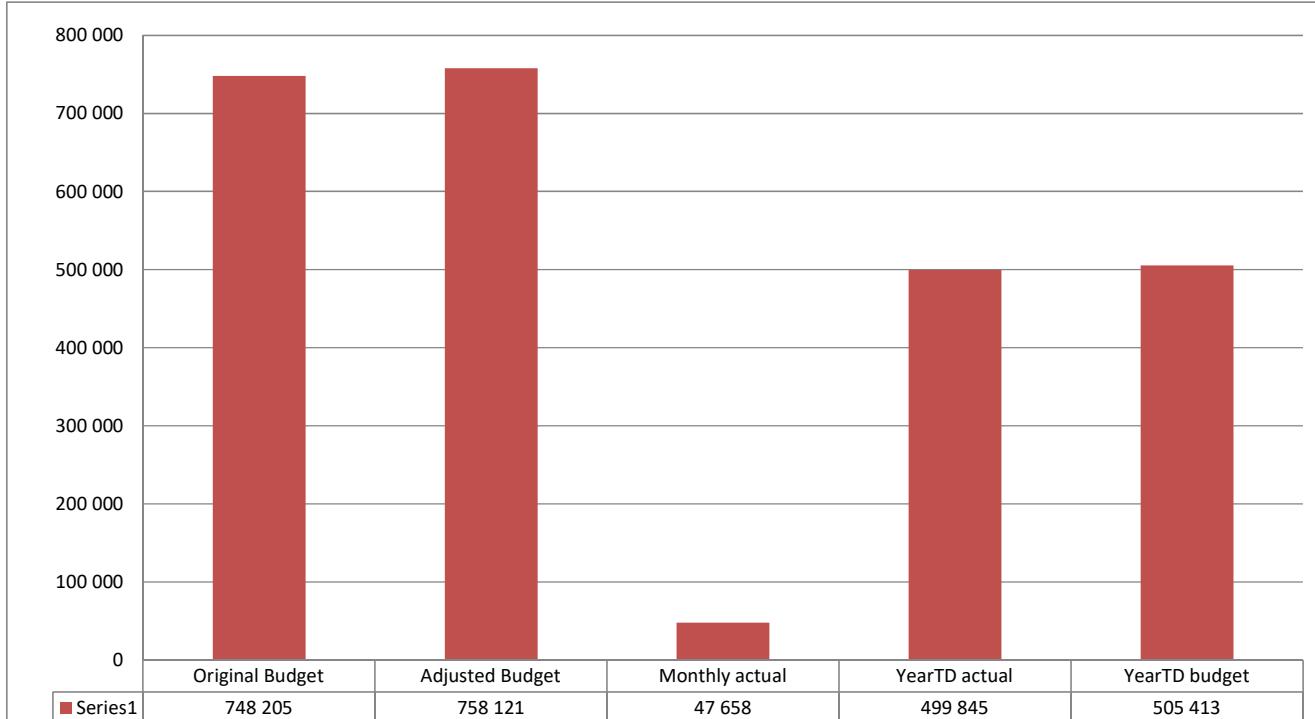
Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Februarie 2023 is 3.53 maande.

**B AANBEVELING**

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Februarie 2023 .

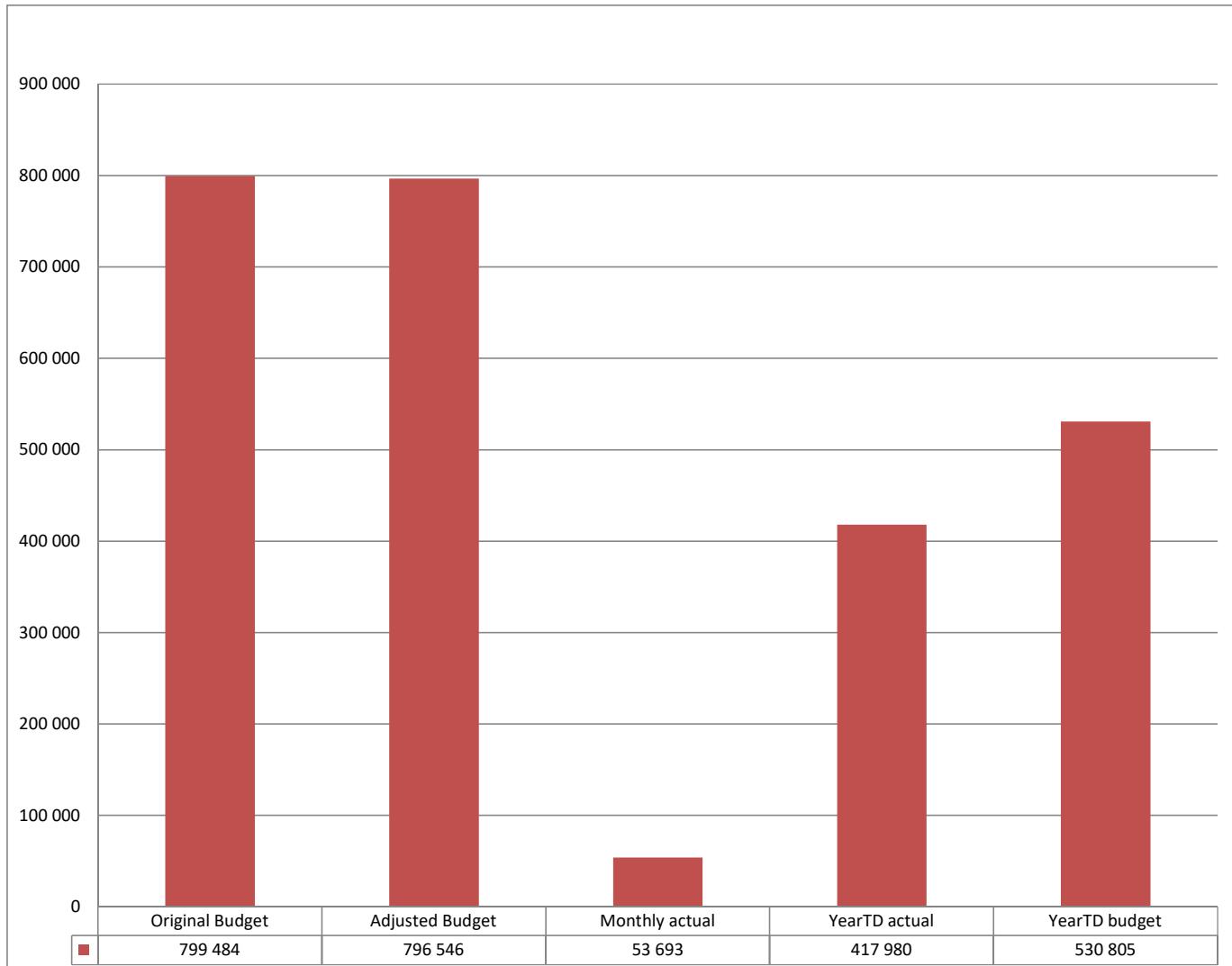
**C OPSOMMING**

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

**TOTAL OPERATIONAL REVENUE R'000**

For the period 1 July 2022 to 28 February 2023, 65.93% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2022 tot 28 Februarie 2023, is 65.93% van die begrote operasionele inkomste gehef.

**TOTAL OPERATIONAL EXPENDITURE R'000**

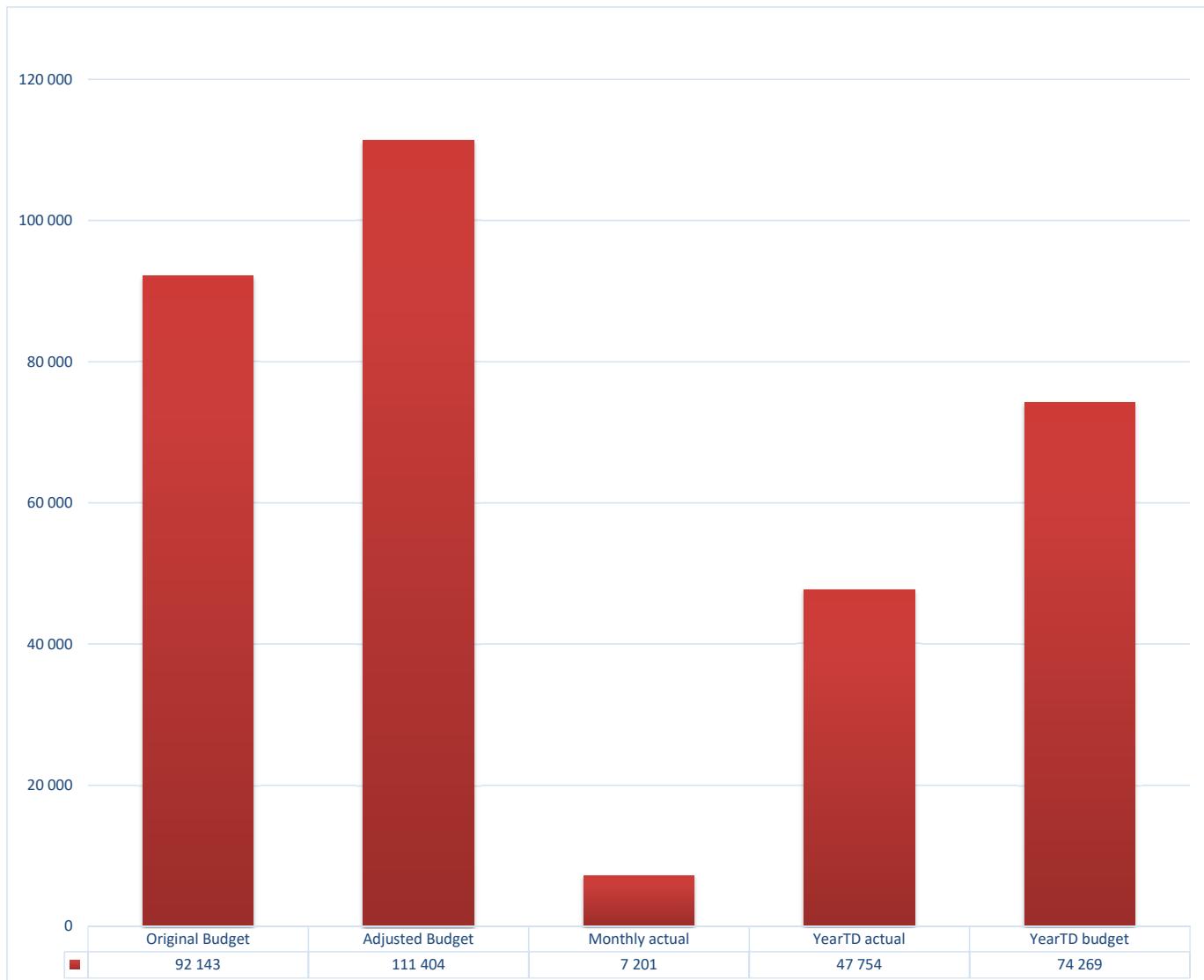
For the period 1 July 2022 to 28 February 2023, 52.47% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2022 tot 28 Februarie 2023, is 52.47% 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 28 February 2023, 42.87% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2022 tot 28 Februarie 2023, is 42.87% van die begrote kapitale uitgawes aangegaan.

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 28 February 2023.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M08 February

Description	2021/22 Audited Outcome	Budget Year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	88 709	95 592	95 592	5 093	76 914	63 728	13 186	21%	95 592
Service charges	434 782	449 486	449 486	34 980	287 275	299 657	(12 382)	-4%	449 486
Investment revenue	5 580	5 089	5 089	1 013	7 857	3 393	4 464	132%	5 089
Transfers recognised - operational	124 169	152 300	158 948	971	85 210	105 965	(20 755)	-20%	158 948
Other own revenue	62 003	45 738	49 005	5 602	42 589	32 670	9 919	30%	49 005
<b>transfers and contributions)</b>	<b>715 243</b>	<b>748 205</b>	<b>758 121</b>	<b>47 658</b>	<b>499 845</b>	<b>505 413</b>	<b>(5 568)</b>	<b>-1%</b>	<b>758 121</b>
Employee costs	202 247	247 136	241 175	18 231	148 778	160 783	(12 005)	-7%	241 175
Remuneration of Councillors	10 070	12 108	12 108	879	7 269	8 072	(802)	-10%	12 108
Depreciation & asset impairment	38 331	39 589	39 589	-	-	26 392	(26 392)	-100%	39 589
Finance charges	8 948	9 116	9 116	-	51	6 078	(6 027)	-99%	9 116
Materials and bulk purchases	300 157	330 565	330 720	22 366	168 177	220 279	(52 102)	-24%	330 720
Transfers and grants	2 624	13 143	13 502	114	1 243	9 001	(7 759)	-86%	13 502
Other expenditure	128 132	147 827	150 337	12 102	92 462	100 200	(7 737)	-8%	150 337
<b>Total Expenditure</b>	<b>690 510</b>	<b>799 484</b>	<b>796 546</b>	<b>53 693</b>	<b>417 980</b>	<b>530 805</b>	<b>(112 825)</b>	<b>-21%</b>	<b>796 546</b>
<b>Surplus/(Deficit)</b>	<b>24 734</b>	<b>(51 279)</b>	<b>(38 425)</b>	<b>(6 035)</b>	<b>81 864</b>	<b>(25 392)</b>	<b>107 256</b>	<b>-422%</b>	<b>(38 425)</b>
Transfers recognised - capital	64 244	53 821	75 229	-	0	50 153	(50 153)	-100%	75 229
Contributions & Contributed assets	449	453	453	-	-	302	(302)	-100%	453
<b>&amp; contributions</b>	<b>89 427</b>	<b>2 995</b>	<b>37 257</b>	<b>(6 035)</b>	<b>81 864</b>	<b>25 063</b>	<b>56 801</b>	<b>227%</b>	<b>37 257</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>37 257</b>	<b>(6 035)</b>	<b>81 864</b>	<b>25 063</b>	<b>56 801</b>	<b>227%</b>	<b>37 257</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>75 781</b>	<b>92 143</b>	<b>111 404</b>	<b>7 201</b>	<b>47 754</b>	<b>74 269</b>	<b>(26 515)</b>	<b>-36%</b>	<b>111 404</b>
Capital transfers recognised	64 196	60 036	73 589	5 775	38 695	49 059	(10 364)	-21%	73 589
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 478	10 000	10 000	-	-	6 667	(6 667)	-100%	10 000
Internally generated funds	9 398	22 107	27 816	1 425	9 059	18 544	(9 484)	-51%	27 816
<b>Total sources of capital funds</b>	<b>75 072</b>	<b>92 143</b>	<b>111 404</b>	<b>7 201</b>	<b>47 754</b>	<b>74 269</b>	<b>(26 515)</b>	<b>-36%</b>	<b>111 404</b>
<b>Financial position</b>									
Total current assets	271 947	242 916	242 916		370 519				242 916
Total non current assets	1 118 690	1 124 460	1 124 460		1 166 439				1 124 460
Total current liabilities	120 617	137 549	137 549		179 730				137 549
Total non current liabilities	234 105	260 296	260 296		239 448				260 296
<b>Community wealth/Equity</b>	<b>1 035 916</b>	<b>969 530</b>	<b>969 530</b>		<b>1 117 780</b>				<b>969 530</b>
<b>Cash flows</b>									
Net cash from (used) operating	97 075	74 035	74 035	956	110 860	72 212	38 649	54%	74 035
Net cash from (used) investing	(68 377)	(92 143)	(92 143)	42 061	(67 764)	(105 965)	38 201	-36%	(92 143)
Net cash from (used) financing	876	9 000	9 000	51	154	(1 000)	1 154	-115%	154
<b>end</b>	<b>144 880</b>	<b>143 632</b>	<b>143 632</b>	<b>-</b>	<b>188 121</b>	<b>117 987</b>	<b>70 134</b>	<b>59%</b>	<b>135 762</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	52 556	6 421	5 895	5 523	5 361	10 237	28 559	263 444	377 995
<b>Creditors Age Analysis</b>									
Total Creditors	842	6	-	-	-	-	-	-	847

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) - M08 February

Description R thousands	2021/22 Audited Outcome	Budget Year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	121 109	120 607	123 657	8 513	97 074	82 437	14 637	18%	123 657
Executive and council	8 088	260	260	3	22	174	(152)	-88%	260
Finance and administration	113 021	120 347	123 396	8 510	97 052	82 263	14 789	18%	123 396
Internal audit	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>	146 316	175 474	175 939	2 114	100 182	117 292	(17 111)	-15%	175 939
Community and social services	121 745	135 103	135 304	233	84 368	90 202	(5 835)	-6%	135 304
Sport and recreation	9 438	12 172	12 172	637	4 859	8 114	(3 255)	-40%	12 172
Public safety	14 298	16 035	16 299	1 220	10 798	10 866	(68)	-1%	16 299
Housing	835	12 165	12 165	24	157	8 110	(7 953)	-98%	12 165
<i>Economic and environmental services</i>	15 086	17 180	34 012	92	1 681	22 675	(20 994)	-93%	34 012
Planning and development	2 643	4 600	3 119	92	1 681	2 080	(399)	-19%	3 119
Road transport	12 443	12 570	28 899	—	0	19 266	(19 266)	-100%	28 899
Environmental protection	0	10	1 993	—	—	1 329	(1 329)	-100%	1 993
<i>Trading services</i>	497 310	489 091	500 069	36 936	300 804	333 380	(32 576)	-10%	500 069
Energy sources	335 811	335 873	341 027	24 511	204 753	227 351	(22 598)	-10%	341 027
Water management	72 814	87 028	91 441	5 575	38 127	60 960	(22 833)	-37%	91 441
Waste water management	37 551	33 120	34 531	3 479	33 147	23 021	10 126	44%	34 531
Waste management	51 135	33 071	33 071	3 371	24 777	22 047	2 730	12%	33 071
<b>Total Revenue - Functional</b>	<b>779 937</b>	<b>802 479</b>	<b>833 803</b>	<b>47 658</b>	<b>499 845</b>	<b>555 868</b>	<b>(56 023)</b>	<b>-10%</b>	<b>833 803</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	108 349	154 226	154 943	10 437	79 275	103 294	(24 019)	-23%	154 943
Executive and council	23 583	31 784	32 502	1 818	16 417	21 666	(5 250)	-24%	32 502
Finance and administration	82 852	120 211	120 205	8 403	61 208	80 136	(18 928)	-24%	120 205
Internal audit	1 914	2 231	2 237	217	1 650	1 491	159	11%	2 237
<i>Community and public safety</i>	99 148	121 751	119 925	7 779	61 134	79 927	(18 793)	-24%	119 925
Community and social services	27 397	31 831	30 098	2 142	17 236	20 043	(2 806)	-14%	30 098
Sport and recreation	30 250	30 591	30 609	2 755	19 103	20 406	(1 303)	-6%	30 609
Public safety	36 554	42 158	42 040	2 505	21 716	28 027	(6 311)	-23%	42 040
Housing	4 947	17 172	17 177	376	3 079	11 451	(8 372)	-73%	17 177
<i>Economic and environmental services</i>	32 010	37 538	39 816	2 407	21 427	26 544	(5 117)	-19%	39 816
Planning and development	11 200	12 176	12 342	947	7 954	8 228	(274)	-3%	12 342
Road transport	20 001	23 714	23 938	1 350	12 796	15 959	(3 163)	-20%	23 938
Environmental protection	808	1 648	3 537	110	678	2 358	(1 680)	-71%	3 537
<i>Trading services</i>	450 070	485 015	480 909	33 070	255 469	320 405	(64 936)	-20%	480 909
Energy sources	316 479	353 660	352 535	22 912	177 345	235 024	(57 679)	-25%	352 535
Water management	39 383	40 655	42 461	3 505	28 385	28 307	78	0%	42 461
Waste water management	37 782	39 546	40 033	4 166	23 715	26 689	(2 974)	-11%	40 033
Waste management	56 427	51 154	45 879	2 487	26 025	30 386	(4 361)	-14%	45 879
<i>Other</i>	933	953	953	—	675	635	40	6%	953
<b>Total Expenditure - Functional</b>	<b>690 510</b>	<b>799 484</b>	<b>796 546</b>	<b>53 693</b>	<b>417 980</b>	<b>530 805</b>	<b>(112 825)</b>	<b>-21%</b>	<b>796 546</b>
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>37 257</b>	<b>(6 035)</b>	<b>81 864</b>	<b>25 063</b>	<b>56 801</b>		<b>37 257</b>

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) - M08 February

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			
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>										
Executive and council	121 109	120 607	123 657	8 513	97 074	82 437	14 637	18%	123 657	
<i>Mayor and Council</i>	8 088	260	260	3	22	174	(152)	-88%	260	
<i>Municipal Manager, Town Secretary and Chief Execut</i>	8 088	–	–	3	22	–	22	–	–	
<i>–</i>	–	260	260	–	–	174	(174)	-100%	260	
Finance and administration	113 021	120 347	123 396	8 510	97 052	82 263	14 789	18%	123 396	
<i>Administrative and Corporate Support</i>	1	10	10	–	0	7	(6)	-93%	10	
<i>Finance</i>	112 606	119 453	122 502	8 432	96 744	81 667	15 077	18%	122 502	
<i>Human Resources</i>	354	609	609	78	288	406	(118)	-29%	609	
<i>Marketing, Customer Relations, Publicity and Media</i>	–	5	5	–	–	3	(3)	-100%	5	
<i>Property Services</i>	–	–	–	–	–	–	–	–	–	
<i>Supply Chain Management</i>	60	78	78	–	19	52	(32)	-62%	78	
<i>Community and public safety</i>	146 316	175 474	175 939	2 114	100 182	117 292	(17 111)	-15%	175 939	
Community and social services	121 745	135 103	135 304	233	84 368	90 202	(5 835)	-6%	135 304	
<i>Aged Care</i>	110 799	124 036	124 237	168	83 994	82 825	1 169	1%	124 237	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	262	242	242	16	103	161	(58)	-36%	242	
<i>Community Halls and Facilities</i>	186	283	283	44	232	189	43	23%	283	
<i>Libraries and Archives</i>	10 498	10 542	10 542	5	39	7 028	(6 989)	-99%	10 542	
Sport and recreation	9 438	12 172	12 172	637	4 859	8 114	(3 255)	-40%	12 172	
<i>Recreational Facilities</i>	6 547	4 869	4 869	627	4 777	3 246	1 531	47%	4 869	
<i>Sports Grounds and Stadiums</i>	2 891	7 302	7 302	9	82	4 868	(4 786)	-98%	7 302	
Public safety	14 298	16 035	16 299	1 220	10 798	10 866	(68)	-1%	16 299	
<i>Fire Fighting and Protection</i>	25	7	7	1	5	5	0	0	7	
Housing	835	12 165	12 165	24	157	8 110	(7 953)	-98%	12 165	
<i>Housing</i>	835	12 165	12 165	24	157	8 110	(7 953)	-98%	12 165	
<i>Economic and environmental services</i>	15 086	17 180	34 012	92	1 681	22 675	(20 994)	-93%	34 012	
Planning and development	2 643	4 600	3 119	92	1 681	2 080	(399)	-19%	3 119	
<i>Economic Development/Planning</i>	902	2 149	668	–	–	445	(445)	-100%	668	
<i>Town Planning, Building Regulations and Enforcemen</i>	1 741	1 497	92	1 681	998	683	683	68%	1 497	
<i>Project Management Unit</i>	–	954	954	–	–	636	(636)	-100%	954	
Road transport	12 443	12 570	28 899	–	0	19 266	(19 266)	-100%	28 899	
<i>Roads</i>	12 443	12 570	28 899	–	0	19 266	(19 266)	-100%	28 899	
Environmental protection	0	10	1 993	–	–	1 329	(1 329)	-100%	1 993	
<i>Biodiversity and Landscape</i>	0	10	1 993	–	–	1 329	(1 329)	-100%	1 993	
<i>Trading services</i>	497 310	489 091	500 069	36 936	300 804	333 380	(32 576)	-10%	500 069	
Energy sources	335 811	335 873	341 027	24 511	204 753	227 351	(22 598)	-10%	341 027	
<i>Electricity</i>	334 246	335 873	341 027	24 511	204 753	227 351	(22 598)	-10%	341 027	
<i>Street Lighting and Signal Systems</i>	1 565	–	–	–	–	–	–	–	–	
Water management	72 814	87 028	91 441	5 575	38 127	60 960	(22 833)	-37%	91 441	
<i>Water Distribution</i>	72 814	70 521	74 933	5 575	38 127	49 955	(11 828)	-24%	74 933	
Waste water management	37 551	33 120	34 531	3 479	33 147	23 021	10 126	44%	34 531	
<i>Sewerage</i>	36 498	33 120	33 720	3 479	33 043	22 480	10 563	47%	33 720	
<i>Storm Water Management</i>	889	–	–	–	–	–	–	–	–	
Waste management	51 135	33 071	33 071	3 371	24 777	22 047	2 730	12%	33 071	
<i>Solid Waste Removal</i>	34 897	33 071	33 071	3 371	24 777	22 047	2 730	12%	33 071	
<i>Other</i>	116	126	126	3	104	84	20	24%	126	
Licensing and Regulation	116	126	126	3	104	84	20	24%	126	
<b>Total Revenue - Functional</b>	<b>779 937</b>	<b>802 479</b>	<b>833 803</b>	<b>47 658</b>	<b>499 845</b>	<b>555 868</b>	<b>(56 023)</b>	<b>-10%</b>	<b>833 803</b>	
<b>Expenditure - Functional</b>										
<i>Municipal governance and administration</i>	108 349	154 226	154 943	10 437	79 275	103 294	(24 019)	-23%	154 943	
Executive and council	23 583	31 784	32 502	1 818	16 417	21 666	(5 250)	-24%	32 502	
<i>Mayor and Council</i>	14 331	20 035	20 239	1 126	9 620	13 493	(3 873)	-29%	20 239	
<i>Municipal Manager, Town Secretary and Chief Execut</i>	9 252	11 749	12 262	692	6 796	8 174	(1 377)	-17%	12 262	
Finance and administration	82 852	120 211	120 205	8 403	61 208	80 136	(18 928)	-24%	120 205	

Financial Performance (standard classification) - M08		Budget Year 2022/23									
Description	R thousands	2021/22		Budget Year 2022/23					YTD variance %	Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
<i>Administrative and Corporate Support</i>	10 523	13 079	14 329	1 396	7 678	9 553	(1 875)	-20%	14 329		
Asset Management	31	1 804	1 819	7	18	1 213	(1 195)	-99%	1 819		
Finance	34 833	36 843	36 339	3 957	26 496	24 227	2 269	9%	36 339		
Fleet Management	4 925	3 146	3 126	309	2 447	2 084	363	17%	3 126		
Human Resources	11 708	40 419	40 155	1 162	11 395	26 768	(15 373)	-57%	40 155		
Information Technology	3 868	5 135	5 025	193	2 797	3 350	(553)	-17%	5 025		
Legal Services	1 368	2 821	2 535	128	1 039	1 690	(651)	-39%	2 535		
Marketing, Customer Relations, Publicity and Media	4 022	4 189	4 173	375	2 671	2 782	(111)	-4%	4 173		
Property Services	4 110	1 687	1 683	76	611	1 122	(511)	-46%	1 683		
Risk Management	7	382	382	—	—	254	(254)	-100%	382		
Supply Chain Management	7 006	8 381	8 314	611	4 834	5 543	(709)	-13%	8 314		
Valuation Service	451	2 325	2 325	188	1 223	1 550	(327)	-21%	2 325		
Internal audit	1 914	2 231	2 237	217	1 650	1 491	159	11%	2 237		
Governance Function	1 914	2 231	2 237	217	1 650	1 491	159	11%	2 237		
<i>Community and public safety</i>	<b>99 148</b>	<b>121 751</b>	<b>119 925</b>	<b>7 779</b>	<b>61 134</b>	<b>79 927</b>	<b>(13 815)</b>	<b>-17%</b>	<b>119 925</b>		
Community and social services	27 397	31 831	30 098	2 142	17 236	20 043	(2 806)	-14%	30 098		
Aged Care	6 887	7 985	6 272	423	3 624	4 181	(557)	-13%	6 272		
Cemeteries, Funeral Parlours and Crematoriums	3 511	3 925	3 922	363	2 600	2 592	8	0%	3 922		
Child Care Facilities	36	167	167	0	5	111	(107)	-96%	167		
Community Halls and Facilities	5 875	6 675	6 673	464	3 652	4 449	(797)	-18%	6 673		
Disaster Management	118	69	69	1	33	46	(13)	-28%	69		
Education	1	136	136	—	—	91	(91)	-100%	136		
Libraries and Archives	10 969	12 874	12 859	891	7 322	8 573	(1 251)	-15%	12 859		
Sport and recreation	30 250	30 591	30 609	2 755	19 103	20 406	(1 303)	-6%	30 609		
Community Parks (including Nurseries)	8 412	8 646	8 846	788	6 137	5 897	240	4%	8 846		
Recreational Facilities	15 126	15 400	15 306	1 474	9 056	10 204	(1 148)	-11%	15 306		
Sports Grounds and Stadiums	6 712	6 544	6 458	493	3 910	4 305	(396)	-9%	6 458		
Public safety	36 554	42 158	42 040	2 505	21 716	28 027	(1 334)	-5%	42 040		
Fire Fighting and Protection	9 108	10 820	10 820	738	5 880	7 213	(1 334)	-18%	10 820		
Housing	4 947	17 172	17 177	376	3 079	11 451	(8 372)	-73%	17 177		
Housing	4 917	16 888	16 893	362	3 032	11 262	(8 230)	-73%	16 893		
Informal Settlements	30	284	284	14	47	189	(142)	-75%	284		
<i>Economic and environmental services</i>	<b>32 010</b>	<b>37 538</b>	<b>39 816</b>	<b>2 407</b>	<b>21 427</b>	<b>26 544</b>	<b>(5 117)</b>	<b>-19%</b>	<b>39 816</b>		
Planning and development	11 200	12 176	12 342	947	7 954	8 228	(274)	-3%	12 342		
Corporate Wide Strategic Planning (IDPs, LEDs)	2 177	2 329	2 320	168	1 476	1 547	(71)	-5%	2 320		
Economic Development/Planning	1 669	1 778	2 015	125	1 223	1 343	(120)	-9%	2 015		
Town Planning, Building Regulations and Enforcement	4 880	5 072	5 009	437	3 519	3 340	179	5%	5 009		
Project Management Unit	2 473	2 998	2 998	217	1 736	1 998	(262)	-13%	2 998		
Road transport	20 001	23 714	23 938	1 350	12 796	15 959	(3 163)	-20%	23 938		
Roads	20 001	23 714	23 938	1 350	12 796	15 959	(3 163)	-20%	23 938		
Environmental protection	808	1 648	3 537	110	678	2 358	(1 680)	-71%	3 537		
Biodiversity and Landscape	808	1 648	3 537	110	678	2 358	(1 680)	-71%	3 537		
<i>Trading services</i>	<b>450 070</b>	<b>485 015</b>	<b>480 909</b>	<b>33 070</b>	<b>255 469</b>	<b>320 405</b>	<b>(64 936)</b>	<b>-20%</b>	<b>480 909</b>		
Energy sources	316 479	353 660	352 535	22 912	177 345	235 024	(57 679)	-25%	352 535		
Electricity	313 742	347 622	348 607	22 781	176 295	232 405	(56 109)	-24%	348 607		
Street Lighting and Signal Systems	2 737	6 038	3 929	131	1 049	2 619	(1 570)	-60%	3 929		
Water management	39 383	40 655	42 461	3 505	28 385	28 307	78	0%	42 461		
Water Treatment	201	1 406	1 406	15	136	937	(802)	-86%	1 406		
Water Distribution	36 316	34 239	37 093	3 454	26 481	24 729	1 752	7%	37 093		
Water Storage	2 866	5 010	3 962	37	1 769	2 641	(873)	-33%	3 962		
Waste water management	37 782	39 546	40 033	4 166	23 715	26 689	(2 974)	-11%	40 033		
Public Toilets	1 712	1 995	1 953	117	1 149	1 302	(153)	-12%	1 953		
Sewerage	28 232	28 633	29 379	3 203	18 231	19 586	(1 354)	-7%	29 379		
Storm Water Management	7 838	7 358	7 140	846	4 334	4 760	(426)	-9%	7 140		
Waste Water Treatment	0	1 561	1 561	—	0	1 041	(1 041)	-100%	1 561		
Waste management	56 427	51 154	45 879	2 487	26 025	30 386	(4 361)	-14%	45 879		
Solid Waste Disposal (Landfill Sites)	21 147	15 368	15 234	158	984	10 156	(9 172)	-90%	15 234		
Solid Waste Removal	35 105	35 220	30 079	2 327	25 005	19 852	5 153	26%	30 079		
Street Cleaning	174	566	566	2	36	377	(341)	-90%	566		
Other	933	953	953	—	675	635	40	6%	953		
Licensing and Regulation	33	53	53	—	0	35	(35)	-100%	53		
Tourism	900	900	900	—	675	600	75	12%	900		
<b>Total Expenditure - Functional</b>	<b>690 510</b>	<b>799 484</b>	<b>796 546</b>	<b>53 693</b>	<b>417 980</b>	<b>530 805</b>	<b>(107 847)</b>	<b>-20%</b>	<b>796 546</b>		
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>37 257</b>	<b>(6 035)</b>	<b>81 864</b>	<b>25 063</b>	<b>56 801</b>	<b>227%</b>	<b>37 257</b>		

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) - M08 February

Vote Description R thousands	2021/22 Audited Outcome	Budget Year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue by Vote</b>									
Vote 1 - Financial Services	110 999	116 830	119 879	8 268	96 112	79 919	16 194	20,3%	119 879
Vote 2 - Community Services	133 319	161 869	162 573	913	89 622	108 382	(18 760)	-17,3%	162 573
Vote 3 - Corporate Services	22 716	16 652	16 916	1 300	11 103	11 277	(174)	-1,5%	16 916
Vote 4 - Technical Services	512 276	505 741	533 049	37 134	302 664	355 366	(52 702)	-14,8%	533 049
Vote 5 - Municipal Manager	611	1 386	1 386	53	426	924	(498)	-53,9%	1 386
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>779 921</b>	<b>802 479</b>	<b>833 803</b>	<b>47 668</b>	<b>499 928</b>	<b>555 868</b>	<b>(55 940)</b>	<b>-10,1%</b>	<b>833 803</b>
Vote 1 - Financial Services	34 002	51 044	50 490	3 613	26 940	33 661	(6 722)	-20,0%	50 490
Vote 2 - Community Services	74 791	96 548	96 970	6 352	47 743	64 623	(16 880)	-26,1%	96 970
Vote 3 - Corporate Services	75 105	118 517	119 454	6 288	52 478	79 634	(27 156)	-34,1%	119 454
Vote 4 - Technical Services	481 478	519 140	515 242	35 425	275 692	343 293	(67 601)	-19,7%	515 242
Vote 5 - Municipal Manager	11 383	14 235	14 390	1 140	8 536	9 593	(1 058)	-11,0%	14 390
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>676 759</b>	<b>799 484</b>	<b>796 546</b>	<b>52 818</b>	<b>411 388</b>	<b>530 805</b>	<b>(119 417)</b>	<b>-22,5%</b>	<b>796 546</b>
<b>Surplus/ (Deficit) for the year</b>	<b>103 162</b>	<b>2 995</b>	<b>37 257</b>	<b>(5 149)</b>	<b>88 540</b>	<b>25 063</b>	<b>63 477</b>	<b>253,3%</b>	<b>37 257</b>

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) - M08 Februar

Description R thousands	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
<b>Revenue By Source</b>									
Property rates	88 709	95 592	95 592	5 093	76 914	63 728	13 186	21%	95 592
Service charges - electricity revenue	326 894	337 388	337 388	24 521	204 825	224 925	(20 100)	-9%	337 388
Service charges - water revenue	46 201	49 810	49 810	4 666	31 901	33 206	(1 306)	-4%	49 810
Service charges - sanitation revenue	32 037	32 053	32 053	2 985	29 679	21 368	8 311	39%	32 053
Service charges - refuse revenue	29 651	30 236	30 236	2 808	20 870	20 157	713	4%	30 236
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 604	3 416	3 416	593	3 369	2 277	1 091	48%	3 416
Interest earned - external investments	5 580	5 089	5 089	1 013	7 857	3 393	4 464	132%	5 089
Interest earned - outstanding debtors	17 251	9 111	9 111	2 383	16 134	6 074	10 060	166%	9 111
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 670	11 137	11 137	659	6 852	7 425	(573)	-8%	11 137
Licences and permits	1 198	2 216	2 216	136	767	1 478	(710)	-48%	2 216
Agency services	4 415	4 249	4 249	454	3 283	2 832	451	16%	4 249
Transfers recognised - operational	124 169	152 300	158 948	971	85 210	105 965	(20 755)	-20%	158 948
Other revenue	16 804	15 609	18 877	1 377	12 184	12 584	(400)	-3%	18 877
Gains on disposal of PPE	8 062	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>715 243</b>	<b>748 205</b>	<b>758 121</b>	<b>47 658</b>	<b>499 845</b>	<b>505 413</b>	<b>(5 568)</b>	<b>-1%</b>	<b>758 121</b>
<b>Expenditure By Type</b>									
Employee related costs	202 247	247 136	241 175	18 231	148 778	160 783	(12 005)	-7%	241 175
Remuneration of councillors	10 070	12 108	12 108	879	7 269	8 072	(802)	-10%	12 108
Debt impairment	50 764	46 031	46 031	4 547	39 242	30 688	8 554	28%	46 031
Depreciation & asset impairment	38 331	39 589	39 589	-	-	26 392	(26 392)	-100%	39 589
Finance charges	8 948	9 116	9 116	-	51	6 078	(6 027)	-99%	9 116
Bulk purchases	285 708	314 411	314 411	20 295	158 158	209 607	(51 449)	-25%	314 411
Other materials	14 449	16 154	16 309	2 071	10 019	10 672	(653)	-6%	16 309
Contracted services	33 782	52 776	53 878	4 020	23 043	35 918	(12 876)	-36%	53 878
Transfers and grants	2 624	13 143	13 502	114	1 243	9 001	(7 759)	-86%	13 502
Other expenditure	40 337	49 019	50 427	3 535	30 178	33 594	(3 416)	-10%	50 427
Loss on disposal of PPE	3 248	0	0	-	-	0	(0)	-100%	0
<b>Total Expenditure</b>	<b>690 510</b>	<b>799 484</b>	<b>796 546</b>	<b>53 693</b>	<b>417 980</b>	<b>530 805</b>	<b>(112 825)</b>	<b>-21%</b>	<b>796 546</b>
<b>Surplus/(Deficit)</b>	<b>24 734</b>	<b>(51 279)</b>	<b>(38 425)</b>	<b>(6 035)</b>	<b>81 864</b>	<b>(25 392)</b>	<b>107 256</b>	<b>(0)</b>	<b>(38 425)</b>
Transfers recognised - capital	64 244	53 821	75 229	-	0	50 153	(50 153)	(0)	75 229
Contributions recognised - capital	449	453	453	-	-	302	(302)	(0)	453
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>89 427</b>	<b>2 995</b>	<b>37 257</b>	<b>(6 035)</b>	<b>81 864</b>	<b>25 063</b>			<b>37 257</b>
<b>Surplus/(Deficit) attributable to</b>									
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>89 427</b>	<b>2 995</b>	<b>37 257</b>	<b>(6 035)</b>	<b>81 864</b>	<b>25 063</b>			<b>37 257</b>

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) - M08 February

Vote Description R thousands	2021/22 Audited Outcome	Budget Year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b><u>Multi-Year expenditure appropriation</u></b>									
Vote 1 - Financial Services	(0)	–	–	–	–	–	–	–	–
Vote 2 - Community Services	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services	53 353	55 390	69 146	5 505	31 212	46 097	(14 886)	-32%	69 146
Vote 5 - Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 6 - Planning and Development	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	<b>53 353</b>	<b>55 390</b>	<b>69 146</b>	<b>5 505</b>	<b>31 212</b>	<b>46 097</b>	<b>(14 886)</b>	<b>-32%</b>	<b>69 146</b>
<b><u>Single Year expenditure appropriation</u></b>									
Vote 1 - Financial Services	2 974	180	189	–	70	126	(56)	-44%	189
Vote 2 - Community Services	4 487	10 126	10 126	46	138	6 751	(6 613)	-98%	10 126
Vote 3 - Corporate Services	685	650	970	306	488	646	(158)	-24%	970
Vote 4 - Technical Services	14 282	25 797	30 974	1 343	15 846	20 649	(4 803)	-23%	30 974
Vote 5 - Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 6 - Planning and Development	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–	–	–
<b>Total Capital single-year expenditure</b>	<b>22 428</b>	<b>36 753</b>	<b>42 258</b>	<b>1 695</b>	<b>16 543</b>	<b>28 172</b>	<b>(11 630)</b>	<b>-41%</b>	<b>42 258</b>
<b>Total Capital Expenditure</b>	<b>75 781</b>	<b>92 143</b>	<b>111 404</b>	<b>7 201</b>	<b>47 754</b>	<b>74 269</b>	<b>(26 515)</b>	<b>-36%</b>	<b>111 404</b>

**FINANCE SECTION 71 REPORT FEBRUARY 2023 ARTIKEL 71 VERSLAG**

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 February

Vote Description R thousands	2021/22 Audited Outcome	Budget Year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	4 719	2 180	2 911	375	671	1 941	(1 269)	-65%	2 911
Executive and council	–	340	430	80	219	287	(67)	-24%	430
Finance and administration	4 719	1 840	2 481	294	452	1 654	(1 202)	-73%	2 481
<i>Community and public safety</i>	3 991	9 976	10 206	1	63	6 804	(6 741)	-99%	10 206
Community and social services	667	1 222	1 222	–	20	815	(794)	-97%	1 222
Sport and recreation	3 084	8 754	8 754	1	43	5 836	(5 794)	-99%	8 754
Public safety	240	–	230	–	–	153	(153)	-100%	230
Housing	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	13 136	24 927	33 901	3 769	29 333	22 600	6 732	30%	33 901
Planning and development	736	–	–	–	–	–	–	–	–
Road transport	12 401	24 927	33 901	3 769	29 333	22 600	6 732	30%	33 901
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	53 934	55 060	64 387	3 056	17 687	42 924	(25 237)	-59%	64 387
Energy sources	9 573	4 000	7 470	–	2 226	4 980	(2 755)	-55%	7 470
Water management	20 159	23 954	28 366	1 122	9 322	18 911	(9 589)	-51%	28 366
Waste water management	2 448	16 653	18 097	1 934	6 128	12 065	(5 936)	-49%	18 097
Waste management	21 754	10 453	10 453	–	12	6 969	(6 957)	-100%	10 453
<b>Total Capital Expenditure - Standard Classification</b>	<b>75 781</b>	<b>92 143</b>	<b>111 404</b>	<b>7 201</b>	<b>47 754</b>	<b>74 269</b>	<b>(26 515)</b>	<b>-36%</b>	<b>111 404</b>
<b>Funded by:</b>									
National Government	47 360	51 371	54 993	2 954	25 262	36 662	(11 400)	-31%	54 993
Provincial Government	16 432	7 712	17 207	2 821	12 730	11 471	1 259	11%	17 207
District Municipality	404	500	935	–	691	623	68	11%	935
<i>Transfers recognised - capital</i>	<b>64 196</b>	<b>60 036</b>	<b>73 589</b>	<b>5 775</b>	<b>38 695</b>	<b>49 059</b>	<b>(10 364)</b>	<b>-21%</b>	<b>73 589</b>
Borrowing	1 478	10 000	10 000	–	–	6 667	(6 667)	-100%	10 000
Internally generated funds	9 398	22 107	27 816	1 425	9 059	18 544	(9 484)	-51%	27 816
<b>Total Capital Funding</b>	<b>75 072</b>	<b>92 143</b>	<b>111 404</b>	<b>7 201</b>	<b>47 754</b>	<b>74 269</b>	<b>(26 515)</b>	<b>-36%</b>	<b>111 404</b>

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	144 880	143 632	143 632	188 130	143 632
Call investment deposits	–	–	–	10 000	–
Consumer debtors	99 615	63 769	63 769	107 794	63 769
Other debtors	18 418	26 034	26 034	56 037	26 034
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 035	9 481	9 481	8 558	9 481
<b>Total current assets</b>	<b>271 947</b>	<b>242 916</b>	<b>242 916</b>	<b>370 519</b>	<b>242 916</b>
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	1 120 934	1 081 628
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	2 113	326	326	2 113	326
Other non-current assets	550	550	550	550	550
<b>Total non current assets</b>	<b>1 118 690</b>	<b>1 124 460</b>	<b>1 124 460</b>	<b>1 166 439</b>	<b>1 124 460</b>
<b>TOTAL ASSETS</b>	<b>1 390 637</b>	<b>1 367 376</b>	<b>1 367 376</b>	<b>1 536 958</b>	<b>1 367 376</b>
<b>LIABILITIES</b>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 897	611	611	1 203	611
Consumer deposits	11 549	8 732	8 732	11 929	8 732
Trade and other payables	61 869	99 286	99 286	125 837	99 286
Provisions	45 302	28 921	28 921	40 761	28 921
<b>Total current liabilities</b>	<b>120 617</b>	<b>137 549</b>	<b>137 549</b>	<b>179 730</b>	<b>137 549</b>
Non current liabilities					
Borrowing	527	12 220	12 220	527	12 220
Provisions	233 577	248 076	248 076	238 921	248 076
<b>Total non current liabilities</b>	<b>234 105</b>	<b>260 296</b>	<b>260 296</b>	<b>239 448</b>	<b>260 296</b>
<b>TOTAL LIABILITIES</b>	<b>354 721</b>	<b>397 846</b>	<b>397 846</b>	<b>419 178</b>	<b>397 846</b>
<b>NET ASSETS</b>	<b>1 035 916</b>	<b>969 530</b>	<b>969 530</b>	<b>1 117 780</b>	<b>969 530</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 023 376	959 088	959 088	1 105 240	959 088
Reserves	12 540	10 442	10 442	12 540	10 442
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 035 916</b>	<b>969 530</b>	<b>969 530</b>	<b>1 117 780</b>	<b>969 530</b>

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

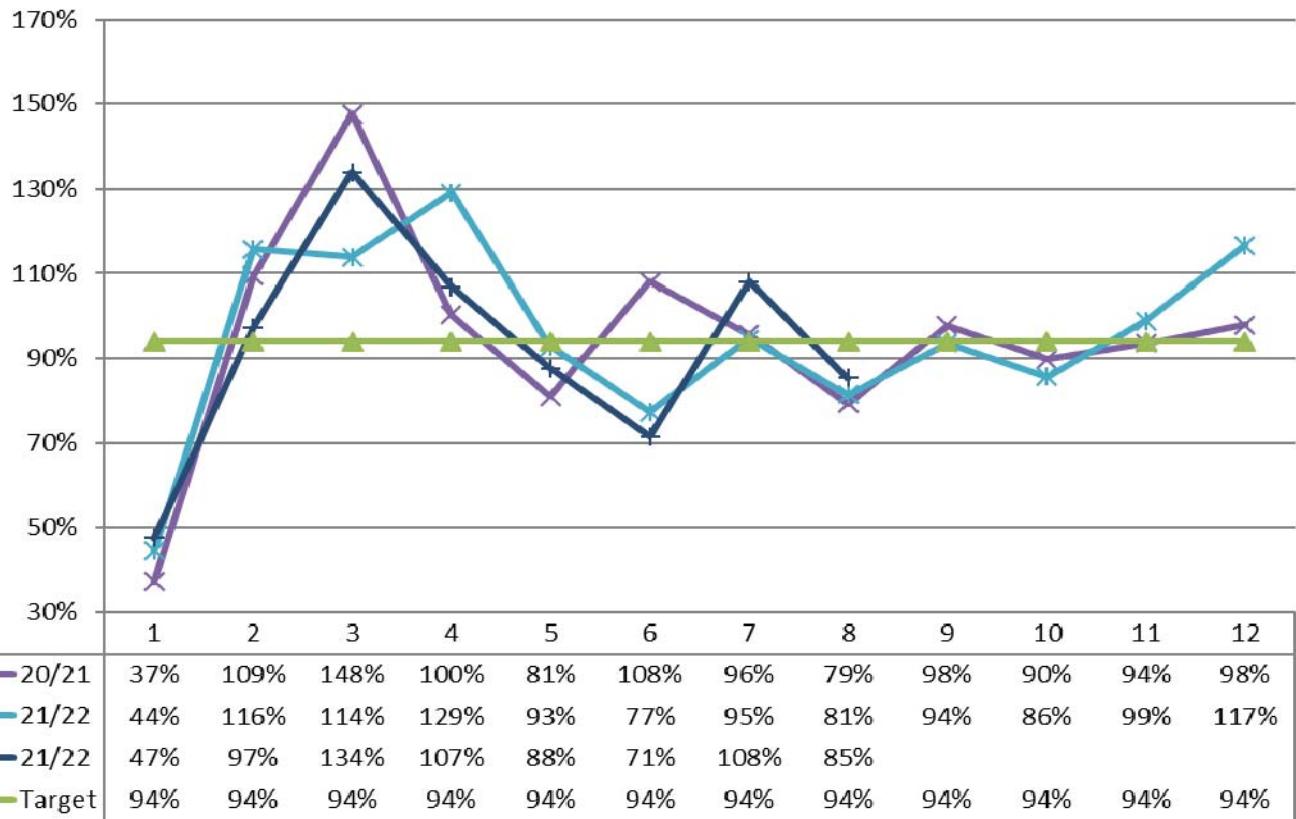
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description R thousands	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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	92 226	94 278	94 278	7 815	71 082	62 852	8 230	13%	94 278
Service charges	376 330	469 912	469 912	33 258	305 393	313 275	(7 882)	-3%	469 912
Other revenue	32 529	14 898	14 898	2 296	15 309	9 932	5 377	54%	14 898
Government - operating	102 407	149 721	149 721	3 636	98 448	99 814	(1 366)	-1%	149 721
Government - capital	66 276	62 680	62 680	4 092	56 078	41 787	14 291	34%	62 680
Interest	22 831	14 200	14 200	2 572	7 376	9 466	(2 091)	-22%	14 200
Dividends									
<b>Payments</b>									
Suppliers and employees	(595 298)	(731 654)	(731 654)	(52 598)	(441 564)	(487 769)	(46 205)	9%	(731 654)
Finance charges	(226)	-	-	-	(10)	-	10		-
Transfers and Grants	-	-	-	(114)	(1 251)	-	1 251		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>97 075</b>	<b>74 035</b>	<b>74 035</b>	<b>956</b>	<b>110 860</b>	<b>49 357</b>	<b>(28 384)</b>	<b>-58%</b>	<b>74 035</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	13	-	13		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	50 000	(10 000)	-	(10 000)		-
<b>Payments</b>									
Capital assets	(68 377)	(92 143)	(92 143)	(7 939)	(57 777)	(61 429)	(3 652)	6%	(92 143)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(68 377)</b>	<b>(92 143)</b>	<b>(92 143)</b>	<b>42 061</b>	<b>(67 764)</b>	<b>(61 429)</b>	<b>6 335</b>	<b>-10%</b>	<b>(92 143)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	10 000	10 000	-	-	6 667	(6 667)	-100%	10 000
Increase (decrease) in consumer deposits	2 246	-	-	51	260	-	260		-
<b>Payments</b>									
Repayment of borrowing	(1 370)	(1 000)	(1 000)	-	(107)	(667)	(560)	84%	(1 000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>876</b>	<b>9 000</b>	<b>9 000</b>	<b>51</b>	<b>154</b>	<b>6 000</b>	<b>5 846</b>	<b>97%</b>	<b>154</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>29 574</b>	<b>(9 108)</b>	<b>(9 108)</b>	<b>43 069</b>		<b>43 250</b>	<b>(6 072)</b>		<b>(9 108)</b>
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		188 121	146 668			135 762

## WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M08 February

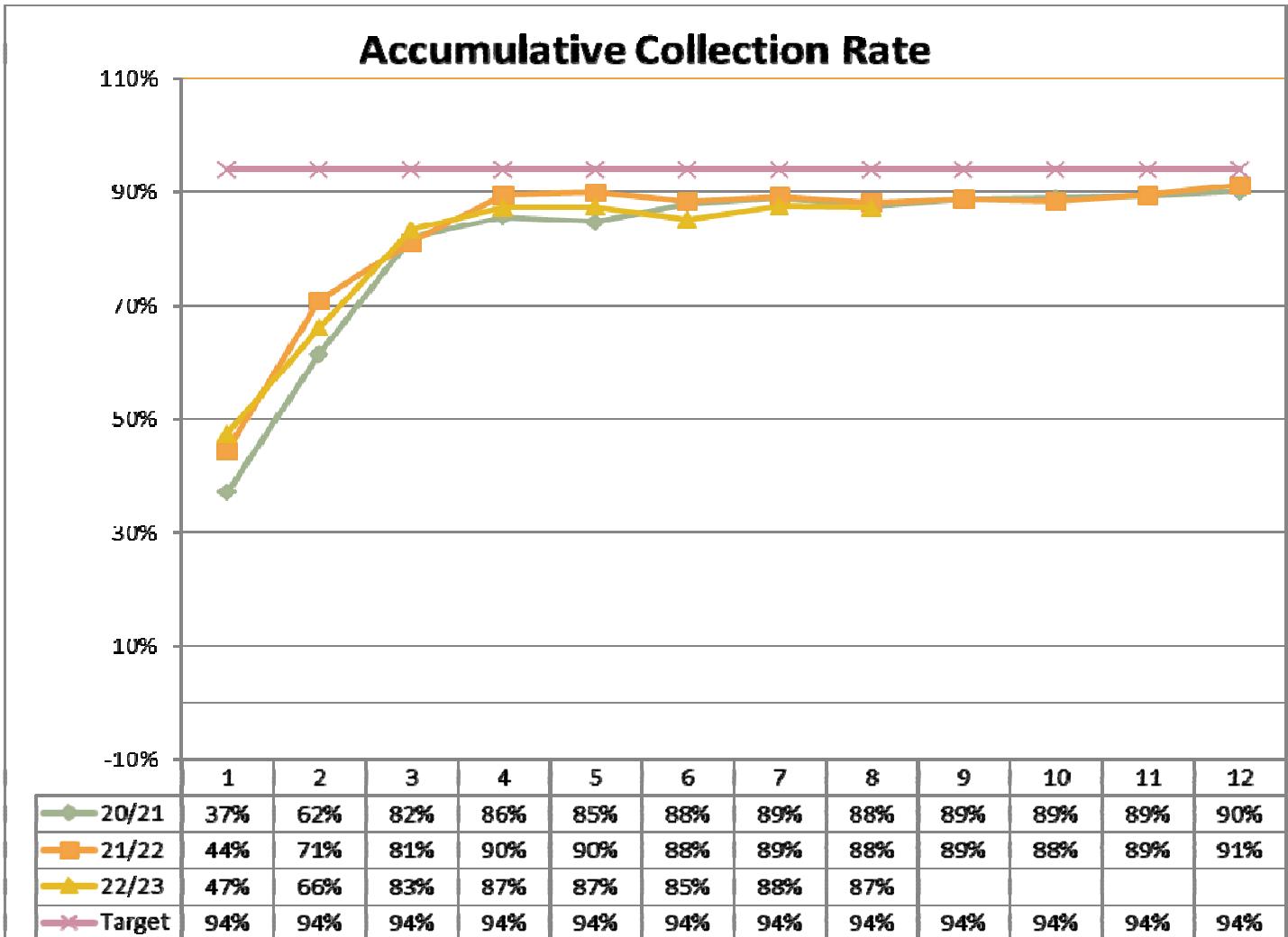
Ref	Description R thousands	Variance	Reasons for material deviations
1	<u>Revenue By Source</u>		
	Property rates	13 186	Annual Property Rates billed during July due at end of September.
	Service charges - electricity revenue	(20 100)	Based on historical data usage expected to increase during last quarter of financial year (Agriculture Season). Reduced usage due to impact of Load Shedding.
	Service charges - water revenue	(1 306)	Seasonal fluctuations experienced as well as lower dam levels due to lower winter rains experienced in relation to prior years.
	Service charges - sanitation revenue	8 311	Industrial Effluent charges raised in relation to last quarter of 2021-2022 during August and December 2022.
	Service charges - refuse revenue	713	Immaterial Variance.
	Service charges - other	–	Immaterial Variance.
	Rental of facilities and equipment	1 091	Immaterial Variance.
	Interest earned - external investments	4 464	More funds available for investment due to low initial capital expenditure as well as increase in interest rates.
	Interest earned - outstanding debtors	10 060	Conservative approach to budgeting followed.
	Dividends received	–	–
	Fines, penalties and forfeits	(573)	Immaterial Variance.
	Licences and permits	(710)	Immaterial Variance.
	Agency services	451	Immaterial Variance.
	Transfers and subsidies	(20 755)	Revenue in respect of capital grants only recognised when capitalisation of related grant expenditure is processed.
	Other revenue	(400)	Immaterial Variance.
	Gains on disposal of PPE	–	–
2	<u>Expenditure By Type</u>		
	Employee related costs	338	Immaterial Variance.
	Post Employment Provisions	(12 344)	Adjustment to post employment provisions done on Annual Basis.
	Remuneration of councillors	(802)	Immaterial Variance.
	Debt impairment	8 554	Adjustment to debt impairment provision based on provision included in Annual Financial Statements and debtors aging as at end of January.
	Depreciation & asset impairment	(26 392)	No depreciation runs done to date.
	Finance charges	(6 027)	Finance charges relating to landfill sites recognised on an annual basis.
	Bulk purchases - electricity	(51 449)	Payment of Bulk Purchases for July to January only, 1 month outstanding. Based on historical data usage expected to increase during last quarter of financial year (Agriculture Season). Reduced usage due to impact of Load Shedding.
	Inventory consumed	(653)	Low expenditure trends experienced.
	Contracted services	(12 876)	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	(7 759)	Delay in Housing Top Structures.
	Other expenditure	(3 416)	Decline in expenditure in respect of items such as Hire Charges and Travel and Subsistence.
	Losses	(0)	–
3	<u>Capital Expenditure</u>		
	Total Capital Expenditure	(26 515)	Expenditure expected to increase as capital projects are rolled out during financial year. Delays experienced in major capital projects such as the Tulbagh Dam and Van Breda Bridge
4	<u>Financial Position</u>		
5	<u>Cash Flow</u>		
	<u>Receipts</u>		
	Property rates	8 230	Annual Property Rates billed during July due at end of September.
	Service charges	(7 882)	Based on historical data electricity usage expected to increase during last quarter of financial year (Agriculture Season). Reduced electricity usage due to impact of Load Shedding.
	Other revenue	5 377	Increased receipts pertaining to camping fees and agency fees relating to vehicle registrations and insurance claims.
	Government - operating	(1 366)	Second Equitable Share tranche received during December 2022.
	Government - capital	14 291	MIG, RBIG, WSIG and Van Breda Bridge Project funding received.
	Interest	(2 091)	Conservative approach to budgeting followed.
	Dividends	–	–
	<u>Payments</u>		
	Suppliers and employees	(46 205)	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	Payment of Bulk Purchases for July to January only, 1 month outstanding.
	Transfers and Grants	1 251	Immaterial Variance.
			Delay in Housing Top Structures.
6	<u>Measurable performance</u>		
7	<u>Municipal Entities</u>		

## Debtor Collection Rate per Month



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 February 2023 amounts to 85% in comparison to the previous year 81%.

Die doel van hierdie grafiek is om die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Februarie 2023 85% beloop in vergelyking met die vorige jaar 81%.



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 87%.

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

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 87% beloop.

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 - M08 February

Description R thousands	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
<b>Debtors Age Analysis By Income Source</b>											
Water	1200	12 435	1 939	1 891	1 755	1 685	1 631	9 528	81 196	112 060	95 794
Electricity	1300	19 700	811	608	537	555	439	2 564	3 971	29 184	8 066
Property Rates	1400	5 500	619	534	489	438	5 335	1 887	22 121	36 922	30 270
Waste Water Management	1500	8 800	1 252	1 193	1 120	1 092	1 052	5 639	42 589	62 737	51 492
Waste Management	1600	9 315	1 598	1 421	1 354	1 292	1 237	6 345	44 676	67 238	54 904
Property Rental Debtors	1700	173	14	14	14	12	13	77	1 324	1 641	1 440
Interest on Arrear Accounts	1810	1 299	154	188	219	256	495	2 120	66 031	70 762	69 121
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 665)	33	46	35	30	35	399	1 538	(2 548)	2 037
<b>Total By Income Source</b>	<b>2000</b>	<b>52 556</b>	<b>6 421</b>	<b>5 895</b>	<b>5 523</b>	<b>5 361</b>	<b>10 237</b>	<b>28 559</b>	<b>263 444</b>	<b>377 995</b>	<b>313 124</b>
<b>2019/20 - totals only</b>										-	-
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	994	527	386	325	276	286	676	3 333	6 802	4 895
Commercial	2300	18 366	718	561	503	514	3 445	2 972	15 235	42 315	22 670
Households	2400	32 725	5 001	4 760	4 513	4 391	6 131	23 861	236 841	318 224	275 738
Other	2500	470	174	189	182	179	375	1 050	8 035	10 654	9 821
<b>Total By Customer Group</b>	<b>2600</b>	<b>52 556</b>	<b>6 421</b>	<b>5 895</b>	<b>5 523</b>	<b>5 361</b>	<b>10 237</b>	<b>28 559</b>	<b>263 444</b>	<b>377 995</b>	<b>313 124</b>

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

FINANCE SECTION 71 REPORT FEBRUARY 2023 ARTIKEL 71 VERSLAG

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2022/23								Total
		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	
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	842	6	-	-	-	-	-	-	847
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	842	6	-	-	-	-	-	-	847

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 - M08 February

Investments by maturity Name of institution & investment ID  R thousands	Period of Investment  Yrs/Months	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
<b>Municipality</b>								
Nedbank Ltd	Fixed deposit - 7 months				-	-	-	
ABSA Bank Ltd	Fixed deposit - 3 months				-	-	-	10 000
Standard Bank of SA Ltd	Fixed deposit - 6 months				-	-	-	-
Investec Bank Ltd	-				-	-	-	-
First National Bank	Fixed deposit - 4 months				-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				-	-	-	-	<b>10 000</b>

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 - M08 February

Description	Budget Year 2022/23							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>RECEIPTS:</u>								
<u>Operating Transfers and Grants</u>								
National Government:	3 787	3 787	583	3 568	2 525	-		3 787
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 237	2 237	583	2 018	1 491	527	35,3%	2 237
Local Government Financial Management Grant [Schedule 5B]	1 550	-	-	1 550	1 033	517	50,0%	1 550
Provincial Government:	24 266	24 266	3 636	11 858	16 177	(4 319)	-26,7%	24 266
Specify (Add grant description)	10 517	10 517	3 505	10 517	7 011	3 506	50,0%	10 517
Specify (Add grant description)	131	131	131	131	87	44	50,0%	131
Specify (Add grant description)	256	2 018	-	1 210	1 345	(135)	-10,1%	2 018
Specify (Add grant description)	13 362	11 600	-	-	7 733	(7 733)	-100,0%	11 600
District Municipality:	-	-	-	-	-	-		11 600
All Grants	-	-	-	-	-	-		-
Other grant providers:	-	-	-	1 850	-	1 850		1 984
Departmental Agencies and Accounts	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	835	-	835		-
Households	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-		-
Private Enterprises	1 984	1 984	-	1 015	1 322	(307)	-23,2%	1 984
Public Corporations	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-		-
Total Operating Transfers and Grants	28 053	28 053	4 219	17 276	18 702	(1 426)	-7,6%	41 637
<u>Capital Transfers and Grants</u>								
National Government:	60 031	60 031	4 092	41 039	40 021	1 018	-7,0%	60 031
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	25 091	25 091	-	21 806	16 727	5 079	30,4%	25 091
Regional Bulk Infrastructure Grant (Schedule 5B)	19 239	19 239	-	12 030	12 826	(796)	-6,2%	19 239
Water Services Infrastructure Grant [Schedule 5B]	15 701	15 701	4 092	7 203	10 467	(3 264)	-31,2%	15 701
Provincial Government:	2 649	18 979	-	15 039	12 652	2 386	18,9%	18 979
Specify (Add grant description)	500	500	-	500	333	167	50,0%	500
Specify (Add grant description)	1 029	1 029	-	1 029	686	343	50,1%	1 029
Specify (Add grant description)	1 120	17 450	-	13 509	11 633	1 876	16,1%	17 450
District Municipality:	-	-	-	500	-	500		30 037
All Grants	-	-	-	500	-	500		-
Other grant providers:	-	-	-	-	-	-		-
Total Capital Transfers and Grants	62 680	79 010	4 092	56 578	52 673	3 905	7,4%	109 046
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>90 733</b>	<b>107 063</b>	<b>8 311</b>	<b>73 854</b>	<b>71 375</b>	<b>2 479</b>	<b>3,5%</b>	<b>150 683</b>

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 - M08 February

Description	Budget Year 2022/23						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
<b>EXPENDITURE</b>							
<b>Operating expenditure of Transfers and Grants</b>							
National Government:	-	-	1 086	2 912	-	2 912	-
Agriculture Research and Technology	-	-	168	1 558	-	1 558	-
Agriculture, Conservation and Environmental	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management	-	-	919	1 355	-	1 355	-
Provincial Government:	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	-	-	1 086	2 912	-	2 912	-
<b>Capital expenditure of Transfers and Grants</b>							
National Government:	-	-	866	4 082	-	4 082	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	46	1 734	-	1 734	-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	118	1 297	-	1 297	-
Water Services Infrastructure Grant [Schedule 5B]	-	-	702	1 051	-	1 051	-
Provincial Government:	-	-	-	1 486	-	1 486	-
Specify (Add grant description)	-	-	-	1 486	-	1 486	-
District Municipality:	-	-	-	104	-	104	-
All Grants	-	-	-	104	-	104	-
Other grant providers:	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	-	866	5 672	-	5 672	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	-	1 953	8 584	-	8 584	-

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 - M08 February

Summary of Employee and Councillor remuneration R thousands	Budget Year 2022/23							
	Original Budget B	Adjusted Budget C	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	8 716	8 716	681	5 627	5 811	(183)	-3%	8 716
Pension and UIF Contributions	1 231	1 231	113	925	820	104	13%	1 231
Medical Aid Contributions	257	257	7	53	171	(118)	-69%	257
Motor Vehicle Allowance	0	0	-	-	-	-	-	0
Cellphone Allowance	1 738	1 738	78	664	1 159	(494)	-43%	1 738
Housing Allowances	166	166	-	-	111	(111)	-100%	166
Other benefits and allowances	0	0	-	-	-	-	-	0
<b>Sub Total - Councillors</b>	<b>12 108</b>	<b>12 108</b>	<b>879</b>	<b>7 269</b>	<b>8 072</b>	<b>(802)</b>	<b>-10%</b>	<b>12 108</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4 630	4 630	331	2 726	3 087	(361)	-12%	4 630
Pension and UIF Contributions	992	992	28	221	661	(440)	-67%	992
Medical Aid Contributions	171	171	-	5	114	(109)	-96%	171
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	1 128	1 128	63	498	752	(254)	-34%	1 128
Motor Vehicle Allowance	1 332	1 332	68	591	888	(298)	-34%	1 332
Cellphone Allowance	90	176	25	216	117	99	85%	176
Housing Allowances	195	195	23	188	130	58	45%	195
Other benefits and allowances	145	103	4	35	69	(33)	-48%	103
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>8 683</b>	<b>8 726</b>	<b>542</b>	<b>4 480</b>	<b>5 817</b>	<b>(1 337)</b>	<b>-23%</b>	<b>8 726</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	137 050	130 997	10 785	85 515	87 331	(1 816)	-2%	130 997
Pension and UIF Contributions	21 415	21 406	1 799	14 390	14 271	120	1%	21 406
Medical Aid Contributions	9 867	9 867	757	5 829	6 578	(749)	-11%	9 867
Overtime	11 713	11 196	1 808	15 803	7 464	8 339	112%	11 196
Performance Bonus	13 329	13 329	828	6 650	8 886	(2 236)	-25%	13 329
Motor Vehicle Allowance	6 599	6 599	535	4 297	4 399	(103)	-2%	6 599
Cellphone Allowance	548	602	62	469	401	68	17%	602
Housing Allowances	1 223	1 223	98	791	816	(24)	-3%	1 223
Other benefits and allowances	4 422	4 942	527	4 181	3 295	887	27%	4 942
Payments in lieu of leave	3 264	3 264	(466)	(1 276)	2 176	(3 452)	-159%	3 264
Long service awards	-	-	80	642	-	642	#DIV/0!	-
Post-retirement benefit obligations	29 023	29 023	876	7 005	19 349	(12 344)	-64%	29 023
<b>Sub Total - Other Municipal Staff</b>	<b>238 453</b>	<b>232 449</b>	<b>17 689</b>	<b>144 298</b>	<b>154 966</b>	<b>(10 668)</b>	<b>-7%</b>	<b>232 449</b>
<b>TOTAL SALARY, ALLOWANCES &amp; % increase</b>	<b>259 244</b>	<b>253 282</b>	<b>19 110</b>	<b>156 047</b>	<b>168 855</b>	<b>(12 808)</b>	<b>-8%</b>	<b>253 282</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>247 136</b>	<b>241 175</b>	<b>18 231</b>	<b>148 778</b>	<b>160 783</b>	<b>(12 005)</b>	<b>-7%</b>	<b>241 175</b>

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

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

R thousands	Description	Ref 1	Budget Year 2022/23											
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget
<b>Cash Receipts By Source</b>														
Property rates	5 869	12 064	19 881	7 650	6 436	5 433	5 934	7 815	-	-	-	-	-	23 196
Service charges - electricity revenue	34 329	38 747	36 748	31 899	25 836	22 792	25 412	26 071	-	-	-	-	-	142 296
Service charges - water revenue	2 847	2 616	2 829	2 808	3 127	3 107	3 755	3 839	-	-	-	-	-	15 168
Service charges - sanitation revenue	1 926	2 138	7 428	2 016	1 979	1 689	7 906	2 062	-	-	-	-	-	(4 755)
Service charges - refuse	1 890	2 099	2 332	1 836	2 063	1 738	2 450	2 274	-	-	-	-	-	6 613
Service charges - other	(1 950)	1 884	(237)	(2 393)	(479)	1 518	(2 551)	(989)	-	-	-	-	-	5 196
Rental of facilities and equipment	268	170	383	210	452	173	433	496	-	-	-	-	-	(2 581)
Interest earned - external investments	443	385	366	668	975	350	1 617	2 572	-	-	-	-	-	4 810
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	2 014
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	58	114	151	109	126	61	164	138	-	-	-	-	-	3 376
Licences and permits	129	1 400	102	84	1 004	(793)	(388)	926	-	-	-	-	-	(144)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	4 145
Transfer receipts - operating	155	461	703	374	553	287	282	454	-	-	-	-	-	148 436
Other revenue	48 658	5 627	2 611	3 893	1 781	35 760	2 271	3 918	-	-	-	-	-	(100 387)
<b>Cash Receipts by Source</b>	<b>94 623</b>	<b>67 704</b>	<b>73 295</b>	<b>49 154</b>	<b>43 853</b>	<b>72 116</b>	<b>47 286</b>	<b>49 576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>247 385</b>
<b>Other Cash Flows by Source</b>														
Transfer receipts - capital	6 450	7 690	9 450	-	4 840	23 555	-	4 092	-	-	-	-	-	29 620
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	13	-	-	-	-	-	-	-	-	-	-	(13)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	9 000
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	30	16	64	(17)	96	(49)	69	51	-	-	-	-	-	8 472
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	(100 000)	-	-	(20 000)	25 000	-	35 000	50 000	-	-	-	-	-	10 000
<b>Total Cash Receipts by Source</b>	<b>1 103</b>	<b>75 410</b>	<b>82 823</b>	<b>29 137</b>	<b>73 789</b>	<b>95 623</b>	<b>82 355</b>	<b>103 719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>304 463</b>
<b>Cash Payments by Type</b>														
Employee related costs	16 880	16 993	17 823	16 661	26 673	17 059	17 603	17 096	-	-	-	-	-	52 955
Remuneration of councillors	1 189	971	1 027	1 008	998	998	1 037	998	-	-	-	-	-	(8 226)
Interest paid	-	-	-	-	-	10	-	-	-	-	-	-	-	(10)
Bulk purchases - Electricity	35 945	36 503	41 571	20 782	20 537	20 580	17 306	23 339	-	-	-	-	-	145 010
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	15 853
Other materials	1 311	1 182	2 319	1 201	1 389	1 686	1 350	1 147	-	-	-	-	-	-
Contracted services	1 583	2 541	2 878	4 137	2 955	3 702	4 055	4 770	-	-	-	-	-	29 261
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	284	88	174	251	114	-	225	114	-	-	-	-	-	97 349
General expenses	3 933	4 763	6 005	3 513	5 459	5 207	3 023	3 866	-	-	-	-	-	(35 770)
<b>Cash Payments by Type</b>	<b>61 126</b>	<b>63 042</b>	<b>71 798</b>	<b>47 554</b>	<b>58 126</b>	<b>49 241</b>	<b>44 599</b>	<b>51 330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296 423</b>
<b>Other Cash Flows/Payments by Type</b>														
Capital assets	9 822	6 876	8 704	12 359	5 269	3 609	3 199	7 939	-	-	-	-	-	53 627
Repayment of borrowing	-	-	-	(2)	-	109	-	-	-	-	-	-	-	(1 107)
Other Cash Flows/Payments	1 106	(3 515)	3 232	(7 408)	(1 212)	2 276	148	1 382	-	-	-	-	-	3 991
<b>Total Cash Payments by Type</b>	<b>72 054</b>	<b>66 403</b>	<b>83 734</b>	<b>52 503</b>	<b>62 183</b>	<b>55 235</b>	<b>47 945</b>	<b>60 651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>352 934</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(70 951)</b>	<b>9 006</b>	<b>(912)</b>	<b>(23 366)</b>	<b>11 605</b>	<b>40 388</b>	<b>34 410</b>	<b>43 069</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(48 471)</b>
Cash/cash equivalents at the month/year beginning:	144 870	73 919	82 926	82 014	58 649	70 254	110 642	145 052	188 121	188 121	188 121	188 121	188 121	188 121
Cash/cash equivalents at the month/year end:	73 919	82 926	82 014	58 649	70 254	110 642	145 052	188 121	188 121	188 121	188 121	188 121	188 121	139 650

**FINANCE SECTION 71 REPORT FEBRUARY 2023 ARTIKEL 71 VERSLAG**

**WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February**

Month	Audited Outcome	Budget Year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<u>Monthly expenditure performance trend</u>									
July	1	7 679	9 284	6 124	6 124	9 284	3 159	34,0%	5%
August	4 632	7 679	9 284	5 634	11 758	18 567	6 809	36,7%	11%
September	3 700	7 679	9 284	7 586	19 344	27 851	8 507	30,5%	17%
October	217	7 679	9 284	10 705	30 049	37 135	7 086	19,1%	27%
November	2 677	7 679	9 284	4 630	34 679	46 418	11 739	25,3%	31%
December	5 676	7 679	9 284	3 105	37 784	55 702	17 918	32,2%	34%
January	8 436	7 679	9 284	2 769	40 554	64 986	24 432	37,6%	44%
February	6 403	7 679	9 284	7 201	47 754	74 269	26 515	35,7%	52%
March	7 601	7 679	9 284	–	83 553	–	–	–	–
April	10 559	7 679	9 284	–	92 837	–	–	–	–
May	6 816	7 679	9 284	–	102 121	–	–	–	–
June	71 424	7 679	9 284	–	111 404	–	–	–	–
Total Capital expenditure	128 142	92 143	111 404	47 754					

**3.2 SUPPLY CHAIN MANAGEMENT**

**3.2.1 Demand and Acquisition**

**3.2.1.1 Advertisement stage**

The following formal written price quotations are currently in the advertisement stage:

**3.2 VOORSIENINGSKANAAL BESTUUR**

**3.2.1 Aanvraag en Verkryging**

**3.2.1.1 Adverteeringsfase**

Die volgende formele geskrewe pryskwotasies is tans in die adverteeringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/20/35	Supply and installation of a Roller shutter door at Witzenberg Municipality Vehicle Testing station	01-Mar-2023
08/2/20/50	Repair of Workshop sliding doors	03-Mar-2023
08/2/20/53	Supply and delivery of Quality workshop equipment and tools	03-Mar-2023
08/2/20/58	Supply of Licences for Handhelds and Meter reading software	02-Mar-2023

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteeringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/20/30	Construction of Public Refuse Drop-Off Facilities at Bella Vista, Tulbagh & Prince Alfreds Hamlet	31-Mar-2023
08/2/20/41	Long term lease of a portion of Erf 1, Tulbagh, known as the Klip River Park resort, Tulbagh	01-Mar-2023
08/2/20/54	Supply of Remote Metering (AMR)	03-Apr-2023
08/2/20/66	Supply, delivery and manufacturing of 6 Steel Pavilions	22-Mar-2023
08/2/20/67	The Construction of the New Ablution Facility for the Multi-Purpose Courts & 'Vlakkie' Cricket Facility at Prince Alfred Hamlet	22-Mar-2023

**3.2.1.2 Evaluation stage:**

The following competitive bids are currently in the evaluation stage:

**3.2.1.2 Evaluering stadium:**

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 Referred back	N Jacobs
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	10-Feb-2023 Referred back	R Rhode
08/2/20/38	Supply and delivery of copy paper	24-Nov-2022	20-Dec-2022 17-Feb-2023	M Frieslaar

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
08/2/20/46	Hiring of 7 ton Digger loader for Witzenberg area	05-Dec-2022	19-Jan-2023 27-Feb-2023	J Jacobs
08/2/20/47	Hiring of Bull dozer	05-Dec-2022	19-Jan-2023 27-Feb-2023	J Jacobs

**3.2.1.3 Adjudication stage**

The following competitive bid are currently in the adjudication stage:

**3.2.1.3 Toekenningsfase:**

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/18/79	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	28-Apr-2022
08/2/20/06	Upgrade of Prince Alfred Hamlet multi-purpose courts	21-Oct-2022	20-Dec-2022	27-Feb-2023
08/2/20/10	Invitation for Long Term Borrowings	06-Oct-2022	08-Dec-2022	21-Dec-2022
08/2/20/28	Printing, supply and delivery of a corporate newsletter to Witzenberg municipality	24-Nov-2022	28-Feb-2023	-

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**

The following bids were awarded by the Bid Adjudication Committee during the month of February 2023:

**3.2.1.4 Tenders toegeken**

Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende Februarie 2023:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/19/71	02-Feb-2023	Firstrand Bank Limited	Supply of Banking services to Witzenberg Municipality	Only responsive bidder	R 5 221 730.00
08/2/20/02	13-Feb-2023	Chlorcape (Pty) Ltd	Supply and delivery of Liquid chlorine gas, Calcium hypochlorite drums, Water purification Lime bags Cluster 1: Liquid Chlorine Gas	Bidder scored the highest points	R 3 852 500.00 (incl. VAT)
		2ACS Services (Pty) Ltd	Cluster 2: Calcium Hypochlorite		R 3 260 250.00 (incl. VAT)
		Memotek Trading CC	Cluster 3: Lime Bags		R 200 640.00 (incl. VAT)
08/2/20/03	13-Feb-2023	Legend Road Markings CC	Road markings in the Witzenberg Municipal area	Bidder scored the highest points	R 5 935 460.96
08/2/20/04	13-Feb-2023	West Coast Builders CC	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	Bidder scored the highest points	R 3 178 030.00

No competitive bids were awarded by the Accounting Officer during the month of February 2023.

Geen mededingende tenders was toegeken deur die Rekenpligtige Beampte gedurende Februarie 2023 nie.

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

No tenders were cancelled during the month of February 2023.

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

Geen tender was gekanselleer gedurende Februarie 2023 nie.

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

The following written price quotations were approved during the month of February 2023:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Februarie 2023:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
176787	07-Feb-2023	Sondlo and Knopp Advertising	Publishing of a Bid Erratum Extension in the Burger & Cape Argus	Lowest responsive quotation	R 7 646.32 (Incl. VAT)	Chief Financial Officer
176798	07-Feb-2023	Sondlo and Knopp Advertising	Publishing of a Notice in the Burger & Cape Argus	Lowest responsive quotation	R 11 973.63 (Incl. VAT)	Chief Financial Officer

### 3.2.1.7 Formal Written Price Quotations

No 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 February 2023.

### 3.2.1.7 Formele Geskreve Prys Kwotasies

Geen formele geskreve kwotasies, wat meer is as R 30 000,00 is toegeken deur 'n amptenaar in terme van 'n sub-afvaardiging vir die maand van Februarie 2023 nie.

### 3.2.1.8 Appeals

No appeals were lodged or dealt with by the Accounting Officer during the month of February 2023.

### 3.2.1.8 Appèlle

Geen appelle is ontvang of was hanteer deur die Rekenpligtige beampete gedurende Februarie 2023 nie.

### 3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of February 2023 which totals R 1 457 457:

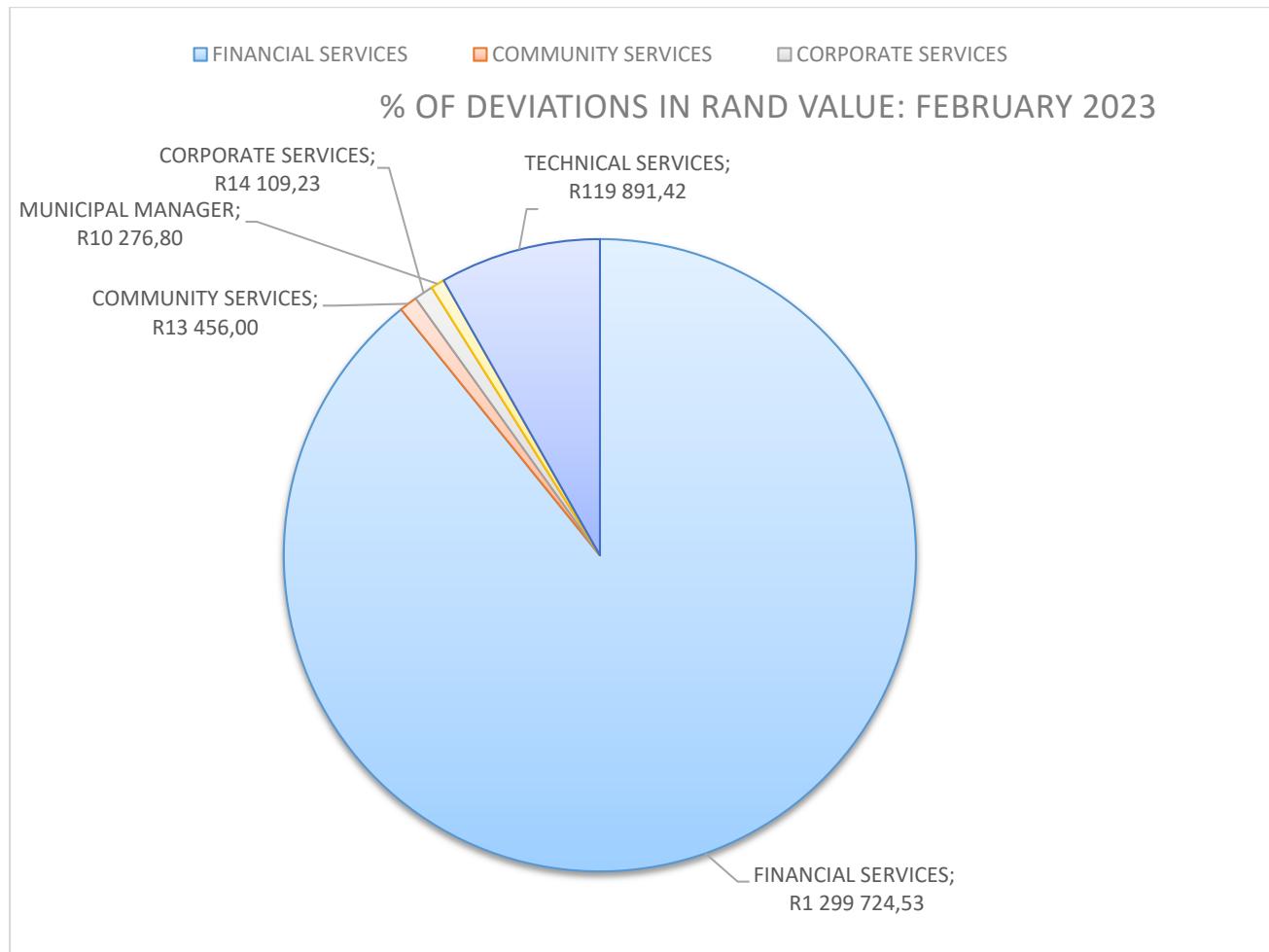
### 3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampete vir die maand van Februarie 2023 wat beloop op die totaal van R 1 457 457:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
02-Feb-23	Witzenberg Herald	Publish Notice: River Restoration program	Single Supplier	176725	4 176,00
10-Feb-23	Donovan Le Brettons Sweiswerke	Emergency repair work at Koekedouw Dam Reservoir	Emergency	176872	5 550,00
16-Feb-23	Consolidated African Technologies (PTY) Ltd	Supply of Meter reading devices	Impractical	176938	61 772,37
16-Feb-23	Witzenberg Herald	Publish Notice: Indigent Campaign	Single Supplier	176949	9 280,00
16-Feb-23	Witzenberg Herald	Publish Notice: General Valuation	Single Supplier	176964	13 572,00
16-Feb-23	Marlo Laubscher Attorneys	Legal Services: Registration of Servitude	Impractical	176965	10 276,80
21-Feb-23	IMQS Software (PTY) Ltd	Annual renewal of Licenses for Water & Sewerage masteplan	Impractical	177024	114 341,42
22-Feb-23	PBSA (PTY) Ltd	Renewal agreement for Franking machine	Single Supplier	177035	8 109,23
23-Feb-23	Multichoice Support Services (PTY) Ltd	DSTV Subscription (Feb - Jun 2023)	Single Supplier	177039	6 000,00
24-Feb-23	Witzenberg Herald	Publish Notice: Supplementary Valuation	Single Supplier	177082	6 786,00
27-Feb-23	Solvem Consulting (PTY) Ltd	SAMRAS Financial System - Annual Maintenance fees	Impractical	177100	1 217 594,16

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
December 2022	R 2 129 012	R18 760 357.15	11.34%
January 2023	R 151 632	R29 544 428.39	0.51%
February 2023	R 1 457 457	R21 271 399.15	6.85%

#### DEVIATIONS PER DIRECTORATE:



#### Logistics

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

MONTH	Nov 2022	Dec 2022	Jan 2023
Value of inventory at hand	R 8 203 345	R 8 445 302	R 8 369 157
Turnover rate of total value of inventory	1.24	1.21	1.13
Date of latest stores reconciliation		31 Jan 2023	
Date of last stock count		06 Dec 2022	
Date of next stock count		15 Mar 2023	

#### Logistieke

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

## 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	1	0	1	34	36
Motor Accident	0	0	0	13	13
Public Liability	0	3	1	12	16
Glass	0	0		1	1
Money loss	0	0	0	0	0
	1	3	2	60	66

## 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 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 Property Loss/Damage and Motor Accident Claims

Claim Description	Value
Fenching stolen at Wolseley Landfill site	R 148,000
Burglary & Theft at Community Hall: Bella Vista	R 146,919
Vandalism at Nduli Pumpstaion	R 942,425
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	52	16	27	3	0
New Claims	1	0	1	0	0
Claims Closed	17	3	12	2	0
Closing Balance	36	13	16	1	0

**WITZENBERG MUNICIPALITY**  
**APPENDIX D - Unaudited**  
**DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003**

UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS	Balance 1 JULY 2022 (Unpaid)	Grants Received	Re-payment of Unspent Grant	Operating expenditure during the year Transferred to revenue	Capital expenditure during the year Transferred to revenue	Balance 30 JUNE 2023	Unspent 2022 (Payable)	Unpaid 2022 (Receivable)	Current Year Allocation
							(DORA) Allocation	Division of Revenue Amendment	Not Yet Received
<b>National Government Grants</b>	R	R	R	R	R	R	R	R	
Finance Management Grant	-	1 550 000	-	(435 655)	-	1 114 345	1 114 345	-	1 550 000
Municipal Infrastructure Grant	1 273 038	21 806 000	-	-	(13 245 930)	9 833 108	9 833 108	-	24 980 000
Regional Bulk Infrastructure Grant (DWAF)	(2 160 011)	12 030 000	-	-	(9 824 122)	45 867	45 867	-	20 000 000
Integrated National Electricity Program	3 873 783	-	-	-	(870 300)	3 003 483	3 003 483	-	7 970 000
Equitable share	-	82 453 000	-	-	-	82 453 000	-	-	12 762 000
Department of Rural Development	471 155	-	-	-	-	471 155	471 155	-	106 000 000
Expanded Public Works Programme	-	2 018 261	5 791	(1 390 057)	-	633 995	633 995	-	23 547 000
Neighbourhood Development Plan	321	-	-	-	-	321	321	-	2 617 000
Water Service Infrastructure Grant	-	7 203 000	-	-	(4 537 114)	2 665 886	2 665 886	-	598 739
<b>Provincial Government Grants</b>	R	R	R	R	R	R	R	R	
Library services	1	10 517 000	-	(6 996 281)	-	3 520 720	3 520 720	-	10 536 000
CDW	201 060	131 000	(69 060)	-	-	263 000	263 000	-	132 000
Main roads	-	-	-	-	-	-	-	-	1 000
Municipal Infrastructure Support Grant	(1 046 497)	-	-	-	-	(1 046 497)	-	1 046 497	-
Economic Development and Tourism SMME booster	68	-	-	-	-	68	68	-	-
Public Transport	-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	490 000	256 000	-	-	-	746 000	746 000	-	252 000
Human Settlement Development	2 993 067	-	-	-	-	2 993 067	2 993 067	-	18 499 000
Fire Service Capacity Building Grant	826 978	-	(576 978)	-	-	250 000	250 000	-	250 000
Capacity Building (Internship)	(206 126)	-	-	-	-	(206 126)	-	206 126	-
Municipal Infrastructure	(300 000)	-	-	-	-	(300 000)	-	300 000	-
Financial Management Support	300 000	-	-	-	-	300 000	300 000	-	-
Financial Management	-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	(7 378 770)	13 509 487	-	(14 216 100)	(8 085 383)	-	-	8 085 383	28 092 000
Local Government Support Grant	-	-	-	-	-	-	-	-	14 582 513
Regional Social Econimical Program	477	500 000	-	-	-	500 477	500 477	-	800 000
Local Government Employment Grant	-	-	-	-	-	-	-	-	1 600 000
Municipal Service Delivery & Capacity Building	600 000	-	-	-	-	600 000	600 000	-	600 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	-	1 029 352	-	-	-	1 029 352	1 029 352	-	1 790 000
Sport and Recreation	-	954 000	-	-	-	954 000	954 000	-	1 790 000
Municipal Energy Resilience Fund	-	-	-	-	-	-	-	-	-
<b>District Municipality</b>	R	R	R	R	R	R	R	R	
Parks and recreation	300 001	-	-	-	-	300 001	300 001	-	-
Sanitation Infrastructure	(25 090)	-	-	(691 455)	(716 545)	-	-	716 545	-
Planning and Development	100 000	-	-	-	-	100 000	-	-	-
Infrastructure	1 311 519	500 000	-	(103 718)	1 707 801	1 707 801	1 707 801	-	500 000
Covid 19	1 969 326	-	-	-	-	1 969 326	1 969 326	-	-
Safety Project	-	-	-	-	-	-	-	-	-
<b>Other</b>	R	R	R	R	R	R	R	R	
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-	-
Nedbank	-	635 030	-	-	-	635 030	635 030	-	-
Perdekraal Wind Farm	-	380 000	-	-	-	380 000	380 000	-	-
<b>Public Contributions</b>	R	R	R	R	R	R	R	R	
Essen Belgium	3 179 030	835 204	-	-	-	4 014 234	4 014 234	-	(835 204)
China - Water meters	7 183	-	-	-	-	7 183	7 183	-	-
<b>Total</b>	6 780 513	156 307 334	(640 247)	(8 821 993)	(43 488 739)	110 136 868	38 038 419	10 354 551	230 960 000
									84 854 048



## QUALITY CERTIFICATE

I, Mr D NASSON, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of February 2023 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: