



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

**Financial data is in respect of the period  
1 July 2023 to 31 December 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 munisipaliteite 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 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 monthly billing was also done as scheduled and during this process 20 587 accounts amounting to R36.9 million was printed and distributed to consumers. The prepaid electricity sales amounted to R11.7 million in comparison to a cost of R5.4 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2 million in comparison to the prior month figure of R2 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 86% in comparison to a rate of 87% for the same month in the previous year.

As an additional credit control mechanism the auxiliary of 30% was implemented from 20 December 2023. For December 2023 an amount of R369 299 was recovered on this basis.

The municipality issued orders to the value of R25.8 million of which R106 thousand was in terms of deviations.

The municipality currently has R91 million in its primary bank account and R150 million on investment. The bank balance at the end of the previous month was R114 million and R90 million on investment.

The calculated cost coverage ratio of the municipality as at the end of December 2023 is 3 months.

**A BURGEMEESTERS VERSLAG**

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

Die maandelikse rekeninge is ook gehef soos geskuduleer en tydens hierdie proses is 20 587 rekeninge ten bedrae van R36.9 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R11.7 miljoen en was R5.4 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2 miljoen in vergelyking met die vorige maand syfer van R2 miljoen.

Die opgehopte debiteure verhaling se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 86% in vergelyking met 87% vir dieselfde maand in die vorige finansiële jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde kragaankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geïmplementeer. Sedert implementering is 'n bedrag van R369 299 op hierdie wyse ingevorder.

Bestellings ter waarde van R25.8 miljoen uitgereik, waarvan R106 duisend ten opsigte van afwykings is.

Die munisipaliteit het R91 miljoen in die primêre bankrekening met R150 miljoen op belegging. Die bankbalans aan die einde van die vorige maand was R114 miljoen met R90 miljoen op belegging.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Desember 2023 is 3 maande.

**B RECOMMENDATION**

It is recommended that council take cognisance of the monthly financial report and supporting documents of December 2023.

**C EXECUTIVE SUMMARY**

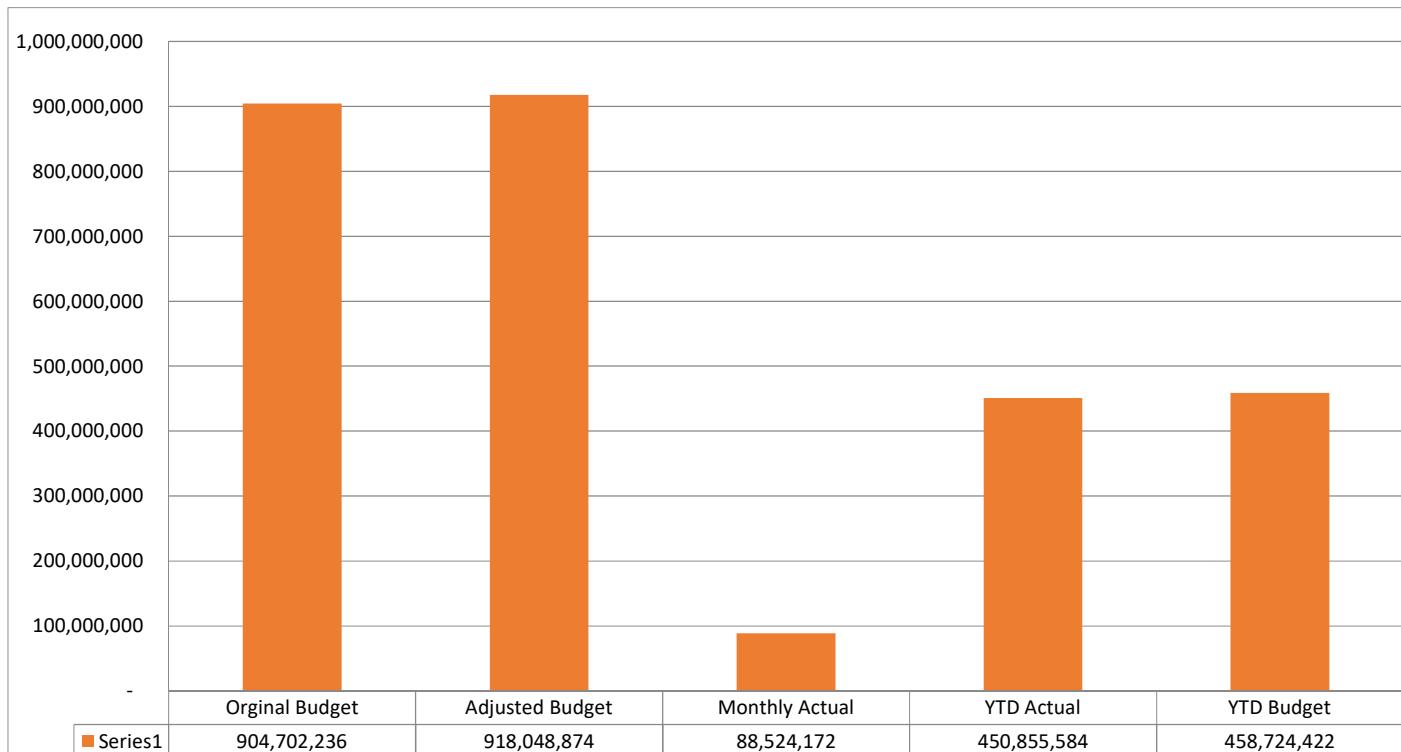
The following tables provides a summary of the financial information:

**B AANBEVELING**

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

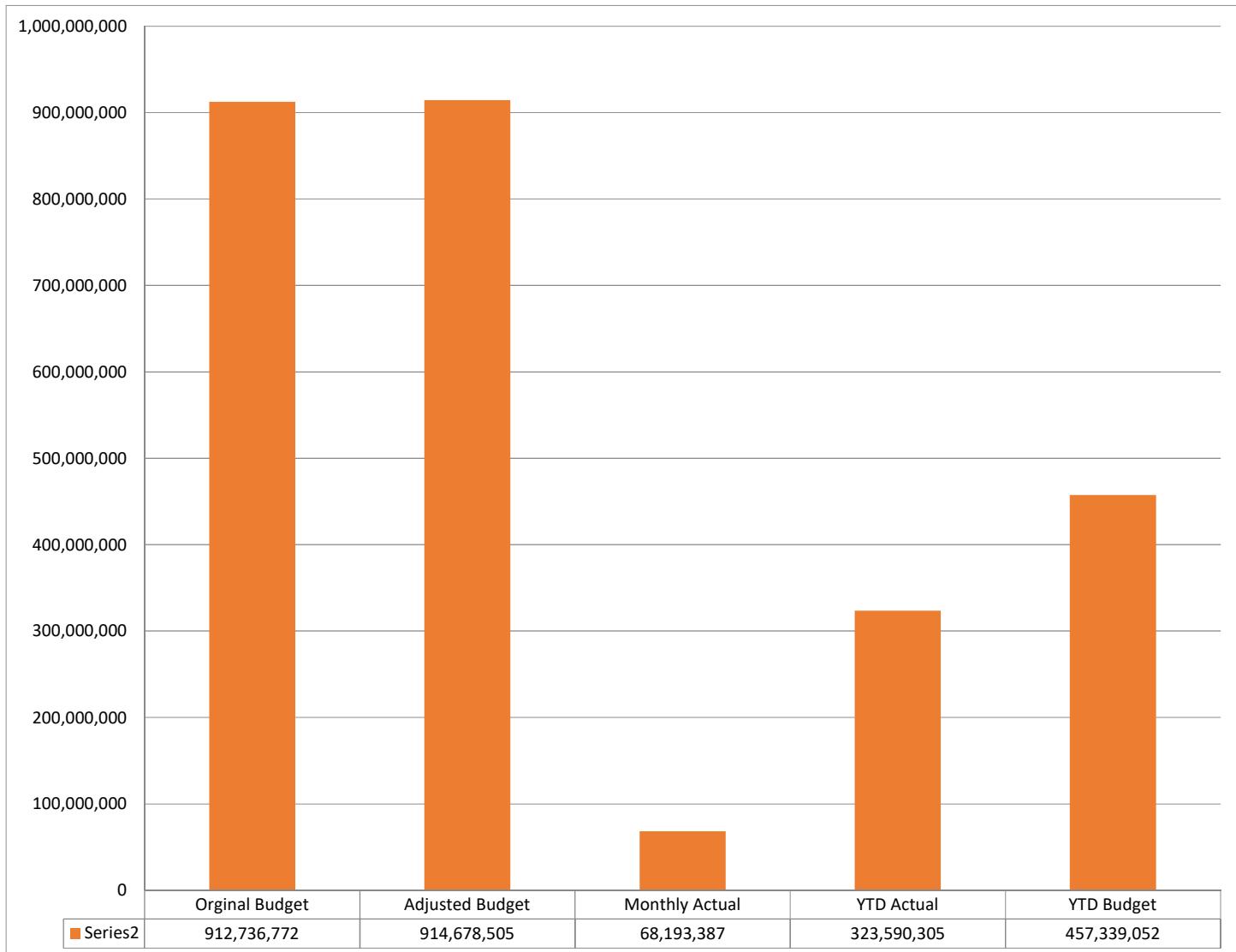
**C OPSOMMING**

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

**TOTAL OPERATIONAL REVENUE R'000**

For the period 1 July 2023 to 31 December 2023, 49.11% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2023 tot 31 Desember 2023, is 49.11% van die begrote operasionele inkomste gehef.

**TOTAL OPERATIONAL EXPENDITURE R'000**

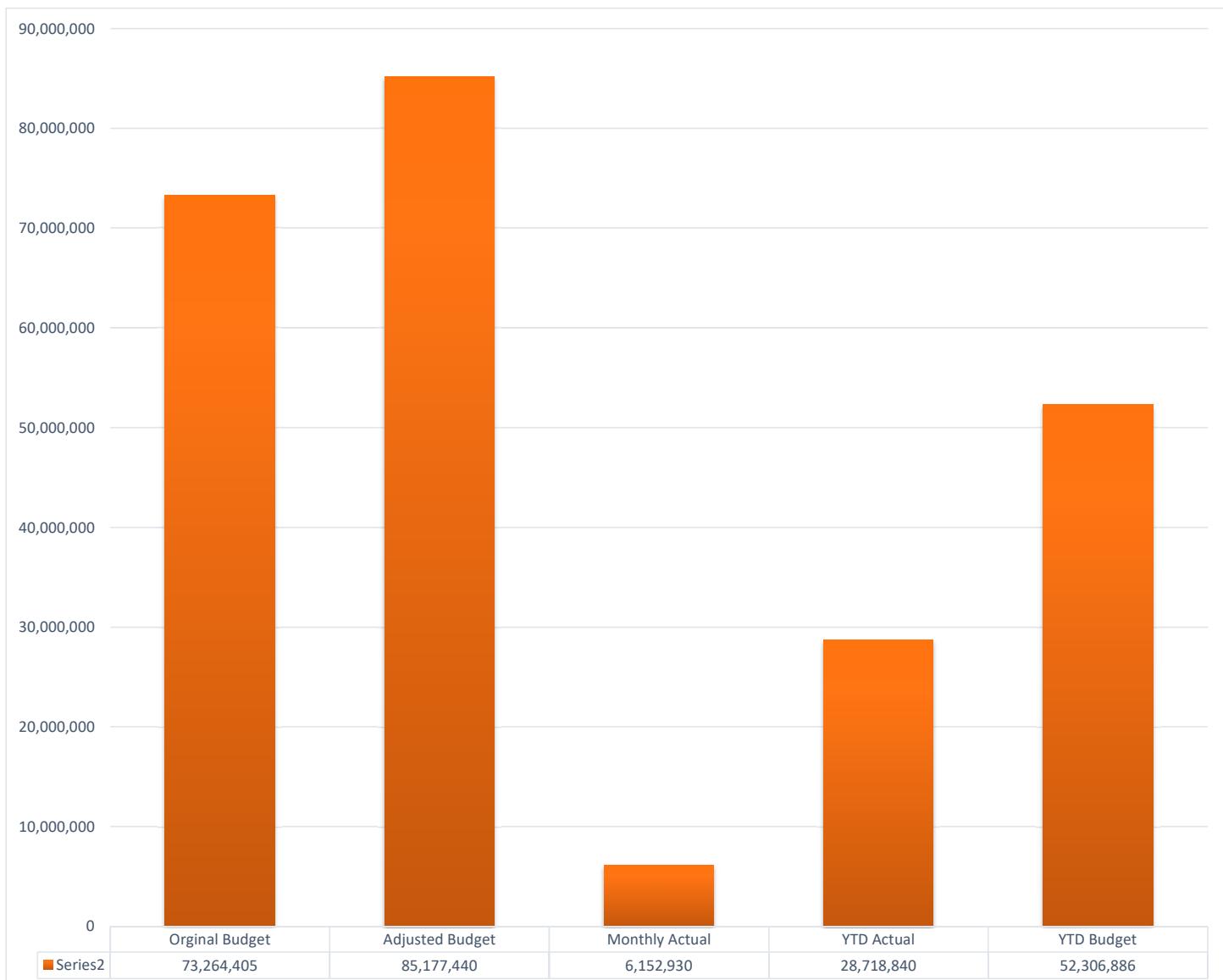
For the period 1 July 2023 to 31 December 2023, 35.38% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 31 Desember 2023, is 35.38% van die begrote operasionele uitgawes aangegaan.

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

## CAPITAL EXPENDITURE R'000



For the period 1 July 2023 to 31 December 2023, 33.72% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 31 Desember 2023, is 33.72% van die begrote kapitale uitgawes aangegaan.

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

WC022: SECTION 71 REPORT - DECEMBER 2023 - ARTIKEL 71 VERSLAG

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

Description R thousands	2022/23	Budget Year 2023/24								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast	
<b>Financial Performance</b>										
Property rates	98,157	105,353	105,353	5,270	69,499	52,676	16,823	32%	105,353	
Service charges	437,257	516,476	516,476	29,086	228,466	258,238	(29,772)	-12%	516,476	
Investment revenue	14,390	12,444	16,127	1,029	11,166	8,064	3,103	38%	16,127	
Transfers and subsidies - Operational	142,534	158,793	161,172	46,416	107,147	80,586	26,561	33%	161,172	
Other own revenue	70,693	64,715	65,555	6,724	34,576	32,778	1,798	5%	65,555	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>763,033</b>	<b>857,781</b>	<b>864,683</b>	<b>88,524</b>	<b>450,855</b>	<b>432,342</b>	<b>18,514</b>	<b>4%</b>	<b>864,683</b>	
Employee costs	217,107	257,116	257,648	17,201	118,128	128,824	(10,696)	-8%	257,648	
Remuneration of Councillors	10,766	11,983	11,983	924	5,849	5,992	(143)	-2%	11,983	
Depreciation and amortisation	33,070	54,369	54,369	2	3	27,184	(27,181)	-100%	54,369	
Interest	9,895	9,535	9,535	—	—	4,768	(4,768)	-100%	9,535	
Inventory consumed and bulk purchases	298,464	379,057	380,744	19,431	127,970	190,372	(62,402)	-33%	380,744	
Transfers and subsidies	2,208	8,918	9,263	99	1,168	4,631	(3,463)	-75%	9,263	
Other expenditure	156,476	191,760	191,137	30,537	70,472	95,568	(25,097)	-26%	191,137	
<b>Total Expenditure</b>	<b>727,987</b>	<b>912,737</b>	<b>914,679</b>	<b>68,193</b>	<b>323,590</b>	<b>457,339</b>	<b>(133,749)</b>	<b>-29%</b>	<b>914,679</b>	
<b>Surplus/(Deficit)</b>	<b>35,045</b>	<b>(54,955)</b>	<b>(49,995)</b>	<b>20,331</b>	<b>127,265</b>	<b>(24,998)</b>	<b>152,262</b>	<b>-60%</b>	<b>(49,995)</b>	
Transfers and subsidies - capital (monetary allocations)	65,693	46,921	53,366	—	0	26,383	(26,382)	-100%	53,366	
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>100,739</b>	<b>(8,035)</b>	<b>3,370</b>	<b>20,331</b>	<b>127,265</b>	<b>1,385</b>	<b>125,880</b>	<b>9086%</b>	<b>3,370</b>	
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	
<b>Surplus/ (Deficit) for the year</b>	<b>100,739</b>	<b>(8,035)</b>	<b>3,370</b>	<b>20,331</b>	<b>127,265</b>	<b>1,385</b>	<b>125,880</b>	<b>9086%</b>	<b>3,370</b>	
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	(37,508)	69,264	80,621	6,089	26,599	50,029	(23,430)	-47%	80,621	
Capital transfers recognised	65,693	47,342	53,787	3,346	18,718	34,830	(16,111)	-46%	53,787	
Borrowing	—	9,000	10,000	—	2,063	6,500	(4,437)	-68%	10,000	
Internally generated funds	21,496	16,923	21,391	2,807	7,937	10,977	(3,040)	-28%	21,391	
<b>Total sources of capital funds</b>	<b>87,190</b>	<b>73,264</b>	<b>85,177</b>	<b>6,153</b>	<b>28,719</b>	<b>52,307</b>	<b>(23,588)</b>	<b>-45%</b>	<b>85,177</b>	
<b>Financial position</b>										
Total current assets	355,648	296,094	286,071	—	437,369	—	—	—	286,071	
Total non current assets	1,051,592	1,185,439	1,197,352	—	1,079,419	—	—	—	1,197,352	
Total current liabilities	162,285	154,205	144,690	—	141,627	—	—	—	144,690	
Total non current liabilities	116,632	304,136	304,136	—	122,032	—	—	—	304,136	
Community wealth/Equity	1,125,864	1,023,192	1,034,597	—	1,253,129	—	—	—	1,034,597	
<b>Cash flows</b>										
Net cash from (used) operating	536,667	59,301	59,960	34,999	39,496	59,960	20,464	34%	724,686	
Net cash from (used) investing	(51,537)	(84,254)	(95,065)	(6,941)	(33,425)	(95,065)	(61,640)	65%	79,933	
Net cash from (used) financing	24,635	(2,740)	(2,740)	10	135	(2,740)	(2,875)	105%	—	
<b>Cash/cash equivalents at the month/year end</b>	<b>652,507</b>	<b>199,597</b>	<b>189,446</b>	<b>—</b>	<b>233,007</b>	<b>189,446</b>	<b>(43,562)</b>	<b>-23%</b>	<b>1,031,421</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	48,663	7,960	6,317	13,030	6,418	4,842	32,640	316,047	435,917	
<b>Creditors Age Analysis</b>										
Total Creditors	4,813	2,935	3,469	3,289	13,071	1,244	—	9	28,831	

WC022: SECTION 71 REPORT - DECEMBER 2023 - ARTIKEL 71 VERSLAG

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

Description R thousands	Ref 1	2022/23		Original Budget	Adjusted Budget	Monthly Actual	Budget Year 2023/24			
		Audited Outcome	YearTD Actual				YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		132,757	136,529	141,195	7,443	86,574	70,597	15,976	23%	141,195
Executive and council		33	31	287	3	14	144	(130)	-90%	287
Finance and administration		132,724	136,498	140,907	7,440	86,560	70,454	16,106	23%	140,907
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		162,177	180,091	180,290	49,025	120,867	90,145	30,722	34%	180,290
Community and social services		135,409	149,753	149,753	46,413	108,583	74,876	33,706	45%	149,753
Sport and recreation		13,311	6,956	6,956	654	3,211	3,478	(267)	-8%	6,956
Public safety		13,168	17,193	17,392	1,930	8,912	8,696	216	2%	17,392
Housing		289	6,189	6,189	28	161	3,094	(2,934)	-95%	6,189
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		38,850	45,791	47,627	288	804	23,514	(22,710)	-97%	47,627
Planning and development		3,791	3,097	3,442	288	803	1,671	(868)	-52%	3,442
Road transport		34,568	42,683	42,683	-	1	21,092	(21,091)	-100%	42,683
Environmental protection		491	10	1,502	-	-	751	(751)	-100%	1,502
<i>Trading services</i>		494,830	542,009	548,654	31,767	242,516	274,327	(31,812)	-12%	548,654
Energy sources		314,721	400,702	400,702	20,052	160,415	200,351	(39,936)	-20%	400,702
Water management		75,496	63,463	67,334	4,964	28,956	33,667	(4,711)	-14%	67,334
Waste water management		63,893	38,364	39,939	3,170	31,509	19,970	11,539	58%	39,939
Waste management		40,720	39,480	40,680	3,581	21,636	20,340	1,296	6%	40,680
<i>Other</i>	4	111	283	283	2	96	141	(46)	-32%	283
<b>Total Revenue - Functional</b>	2	828,726	904,702	918,049	88,524	450,856	458,724	(7,869)	-2%	918,049
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		116,623	161,851	161,700	10,314	60,489	80,850	(20,361)	-25%	161,700
Executive and council		28,044	29,907	29,932	2,168	13,291	14,966	(1,675)	-11%	29,932
Finance and administration		86,060	128,942	128,766	7,725	44,857	64,383	(19,526)	-30%	128,766
Internal audit		2,518	3,002	3,002	422	2,341	1,501	840	56%	3,002
<i>Community and public safety</i>		96,659	135,513	135,559	8,643	50,952	67,780	(16,828)	-25%	135,559
Community and social services		27,275	32,794	33,283	2,463	13,922	16,641	(2,719)	-16%	33,283
Sport and recreation		33,574	40,127	39,728	2,787	16,446	19,864	(3,418)	-17%	39,728
Public safety		30,991	50,926	50,905	3,014	18,243	25,452	(7,210)	-28%	50,905
Housing		4,820	11,667	11,644	379	2,341	5,822	(3,481)	-60%	11,644
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		41,089	44,187	46,614	2,619	16,714	23,307	(6,593)	-28%	46,614
Planning and development		12,190	14,566	14,664	1,092	6,576	7,332	(756)	-10%	14,664
Road transport		27,483	28,202	28,356	1,383	9,089	14,178	(5,089)	-36%	28,356
Environmental protection		1,416	1,419	3,593	145	1,049	1,796	(748)	-42%	3,593
<i>Trading services</i>		472,710	570,032	569,652	46,617	194,886	284,826	(89,940)	-32%	569,652
Energy sources		316,120	403,519	403,420	22,414	135,019	201,710	(66,691)	-33%	403,420
Water management		53,258	51,024	51,531	10,259	22,318	25,766	(3,447)	-13%	51,531
Waste water management		47,299	44,548	43,780	6,454	17,212	21,890	(4,678)	-21%	43,780
Waste management		56,034	70,941	70,921	7,490	20,337	35,460	(15,123)	-43%	70,921
<i>Other</i>		907	1,154	1,154	-	550	577	(27)	-5%	1,154
<b>Total Expenditure - Functional</b>	3	727,987	912,737	914,679	68,193	323,590	457,339	(133,749)	-29%	914,679
<b>Surplus/ (Deficit) for the year</b>			100,739	(8,035)	3,370	20,331	127,265	1,385	125,880	9086%
										3,370

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

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>										
Executive and council		132,757	136,529	141,195	7,443	86,574	70,597	15,976	23%	141,195
<i>Mayor and Council</i>		33	31	287	3	14	144	(130)	(0)	287
<i>Municipal Manager, Town Secretary and Chief</i>		33	31	31	3	14	15	(2)	(0)	31
Finance and administration		132,724	136,498	140,907	7,440	86,560	70,454	16,106	0	140,907
<i>Administrative and Corporate Support</i>		0	10	10	–	–	5	(5)	(0)	10
<i>Finance</i>		132,298	135,762	139,921	7,439	86,500	69,960	16,539	0	139,921
<i>Human Resources</i>		374	639	889	–	40	445	(405)	(0)	889
<i>Marketing, Customer Relations, Publicity and Media</i>		–	5	5	–	–	3	(3)	(0)	5
<i>Supply Chain Management</i>		52	82	82	1	21	41	(20)	(0)	82
<i>Community and public safety</i>		162,177	180,091	180,290	49,025	120,867	90,145	30,722	0	180,290
Community and social services		135,409	149,753	149,753	46,413	108,583	74,876	33,706	0	149,753
<i>Aged Care</i>		124,226	139,300	139,300	45,496	103,173	69,650	33,523	0	139,300
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		178	254	254	8	77	127	(50)	(0)	254
<i>Community Halls and Facilities</i>		310	400	400	21	129	200	(71)	(0)	400
<i>Libraries and Archives</i>		10,695	9,799	9,799	887	5,204	4,899	305	0	9,799
Sport and recreation		13,311	6,956	6,956	654	3,211	3,478	(267)	(0)	6,956
<i>Recreational Facilities</i>		6,908	6,900	6,900	653	3,159	3,450	(292)	(0)	6,900
<i>Sports Grounds and Stadiums</i>		6,403	55	55	1	52	28	25	0	55
Public safety		13,168	17,193	17,392	1,930	8,912	8,696	216	0	17,392
<i>Civil Defence</i>		65	–	199	–	–	99	(99)	(0)	199
<i>Fire Fighting and Protection</i>		29	864	864	–	9	432	(422)	(0)	864
<i>Police Forces, Traffic and Street Parking Control</i>		13,074	16,330	16,330	1,930	8,903	8,165	738	0	16,330
Housing		289	6,189	6,189	28	161	3,094	(2,934)	(0)	6,189
<i>Housing</i>		289	6,189	6,189	28	161	3,094	(2,934)	(0)	6,189
<i>Economic and environmental services</i>		38,850	45,791	47,627	288	804	23,514	(22,710)	(0)	47,627
Planning and development		3,791	3,097	3,442	288	803	1,671	(868)	(0)	3,442
<i>Economic Development/Planning</i>		513	283	310	–	–	105	(105)	(0)	310
<i>Town Planning, Building Regulations and Project Management Unit</i>		2,313	1,818	1,818	288	803	909	(106)	(0)	1,818
Road transport		965	997	1,314	–	–	657	(657)	(0)	1,314
<i>Roads</i>		34,568	42,683	42,683	–	1	21,092	(21,091)	(0)	42,683
Environmental protection		34,568	42,683	42,683	–	1	21,092	(21,091)	(0)	42,683
<i>Biodiversity and Landscape</i>		491	10	1,502	–	–	751	(751)	(0)	1,502
<i>Trading services</i>		491	10	1,502	–	–	751	(751)	(0)	1,502
Energy sources		494,830	542,009	548,654	31,767	242,516	274,327	(31,812)	(0)	548,654
<i>Electricity</i>		314,721	400,702	400,702	20,052	160,415	200,351	(39,936)	(0)	400,702
Water management		314,721	400,702	400,702	20,052	160,415	200,351	(39,936)	(0)	400,702
<i>Water Distribution</i>		75,496	63,463	67,334	4,964	28,956	33,667	(4,711)	(0)	67,334
		74,872	63,463	65,077	4,964	28,956	32,539	(3,583)	(0)	65,077

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Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Water Storage		623	—	2,256	—	—	1,128	(1,128)	(0)	2,256
Waste water management		63,893	38,364	39,939	3,170	31,509	19,970	11,539	0	39,939
Public Toilets		812	—	—	—	—	—	—	—	—
Sewerage		55,127	38,364	39,939	3,170	31,509	19,970	11,539	0	39,939
Waste Water Treatment		7,955	—	—	—	—	—	—	—	—
Waste management		40,720	39,480	40,680	3,581	21,636	20,340	1,296	0	40,680
Solid Waste Removal		40,720	39,480	40,680	3,581	21,636	20,340	1,296	0	40,680
Other		111	283	283	2	96	141	(46)	(0)	283
Licensing and Regulation		111	133	133	2	96	66	29	0	133
Tourism		—	150	150	—	—	75	(75)	(0)	150
Total Revenue - Functional	2	828,726	904,702	918,049	88,524	450,856	458,724	(7,869)	(0)	918,049
Expenditure - Functional										
Municipal governance and administration		116,623	161,851	161,700	10,314	60,489	80,850	(20,361)	(0)	161,700
Executive and council		28,044	29,907	29,932	2,168	13,291	14,966	(1,675)	(0)	29,932
Mayor and Council		17,235	18,348	18,358	1,244	7,572	9,179	(1,607)	(0)	18,358
Municipal Manager, Town Secretary and Chief		10,809	11,559	11,574	923	5,719	5,787	(68)	(0)	11,574
Finance and administration		86,060	128,942	128,766	7,725	44,857	64,383	(19,526)	(0)	128,766
Administrative and Corporate Support		12,432	16,959	16,943	1,233	6,239	8,471	(2,233)	(0)	16,943
Asset Management		57	51	51	19	91	26	66	0	51
Finance		33,159	49,370	48,976	6,113	18,577	24,488	(5,911)	(0)	48,976
Fleet Management		4,299	4,209	4,236	284	1,675	2,118	(442)	(0)	4,236
Human Resources		13,932	32,405	32,652	(1,397)	7,644	16,326	(8,682)	(0)	32,652
Information Technology		4,553	5,379	5,379	163	2,605	2,689	(84)	(0)	5,379
Legal Services		1,533	2,820	2,805	185	1,206	1,403	(196)	(0)	2,805
Marketing, Customer Relations, Publicity and Media		4,172	4,780	4,780	324	1,936	2,390	(454)	(0)	4,780
Property Services		2,709	1,768	1,768	53	301	884	(583)	(0)	1,768
Supply Chain Management		7,721	9,249	9,249	704	4,106	4,625	(519)	(0)	9,249
Valuation Service		1,493	1,951	1,926	43	475	963	(488)	(0)	1,926
Internal audit		2,518	3,002	3,002	422	2,341	1,501	840	0	3,002
Governance Function		2,518	3,002	3,002	422	2,341	1,501	840	0	3,002
Community and public safety		96,659	135,513	135,559	8,643	50,952	67,780	(16,828)	(0)	135,559
Community and social services		27,275	32,794	33,283	2,463	13,922	16,641	(2,719)	(0)	33,283
Aged Care		5,630	9,181	9,138	542	3,080	4,569	(1,489)	(0)	9,138
Cemeteries, Funeral Parlours and Crematoriums		3,925	4,569	4,589	316	1,808	2,295	(487)	(0)	4,589
Child Care Facilities		5	87	95	—	—	47	(47)	(0)	95
Community Halls and Facilities		6,260	7,288	7,796	654	3,199	3,898	(699)	(0)	7,796
Disaster Management		49	72	72	—	—	36	(36)	(0)	72
Education		—	5	1	—	—	1	(1)	(0)	1
Libraries and Archives		11,405	11,592	11,592	951	5,836	5,796	40	0	11,592
Sport and recreation		33,574	40,127	39,728	2,787	16,446	19,864	(3,418)	(0)	39,728
Community Parks (including Nurseries)		10,624	12,920	13,091	781	5,144	6,546	(1,402)	(0)	13,091

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Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<i>Recreational Facilities</i>		15,616	18,164	18,064	1,443	7,543	9,032	(1,488)	(0)	18,064
<i>Sports Grounds and Stadiums</i>		7,333	9,043	8,573	563	3,758	4,287	(528)	(0)	8,573
Public safety		30,991	50,926	50,905	3,014	18,243	25,452	(7,210)	(0)	50,905
<i>Fire Fighting and Protection</i>		9,867	12,008	12,008	672	4,784	6,004	(1,220)	(0)	12,008
<i>Police Forces, Traffic and Street Parking Control</i>		21,123	38,918	38,897	2,341	13,458	19,448	(5,990)	(0)	38,897
Housing		4,820	11,667	11,644	379	2,341	5,822	(3,481)	(0)	11,644
<i>Housing</i>		4,766	11,614	11,591	379	2,332	5,796	(3,463)	(0)	11,591
<i>Informal Settlements</i>		54	53	53	0	9	26	(17)	(0)	53
<i>Economic and environmental services</i>		41,089	44,187	46,614	2,619	16,714	23,307	(6,593)	(0)	46,614
Planning and development		12,190	14,566	14,664	1,092	6,576	7,332	(756)	(0)	14,664
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		2,341	3,133	3,201	266	1,429	1,601	(171)	(0)	3,201
<i>Economic Development/Planning</i>		1,975	2,177	2,203	144	889	1,102	(213)	(0)	2,203
<i>Town Planning, Building Regulations and Project Management Unit</i>		5,246	6,225	6,228	449	2,836	3,114	(278)	(0)	6,228
Road transport		2,628	3,032	3,032	233	1,422	1,516	(94)	(0)	3,032
<i>Roads</i>		27,483	28,202	28,356	1,383	9,089	14,178	(5,089)	(0)	28,356
Environmental protection		27,483	28,202	28,356	1,383	9,089	14,178	(5,089)	(0)	28,356
<i>Biodiversity and Landscape</i>		1,416	1,419	3,593	145	1,049	1,796	(748)	(0)	3,593
<i>Pollution Control</i>		1,416	1,229	3,403	140	1,034	1,701	(668)	(0)	3,403
<i>–</i>		190	190	190	5	15	95	(80)	(0)	190
<i>Trading services</i>		472,710	570,032	569,652	46,617	194,886	284,826	(89,940)	(0)	569,652
Energy sources		316,120	403,519	403,420	22,414	135,019	201,710	(66,691)	(0)	403,420
<i>Electricity</i>		312,681	399,364	398,864	22,348	133,068	199,432	(66,365)	(0)	398,864
<i>Street Lighting and Signal Systems</i>		3,438	4,155	4,555	66	1,951	2,278	(327)	(0)	4,555
Water management		53,258	51,024	51,531	10,259	22,318	25,766	(3,447)	(0)	51,531
<i>Water Treatment</i>		199	231	231	22	108	116	(8)	(0)	231
<i>Water Distribution</i>		50,318	46,494	47,100	10,155	20,409	23,550	(3,141)	(0)	47,100
<i>Water Storage</i>		2,741	4,300	4,200	82	1,801	2,100	(299)	(0)	4,200
Waste water management		47,299	44,548	43,780	6,454	17,212	21,890	(4,678)	(0)	43,780
<i>Public Toilets</i>		1,681	1,924	1,920	115	831	960	(129)	(0)	1,920
<i>Sewerage</i>		37,932	33,820	33,082	5,962	13,805	16,541	(2,736)	(0)	33,082
<i>Storm Water Management</i>		7,685	8,789	8,774	377	2,574	4,387	(1,813)	(0)	8,774
<i>Waste Water Treatment</i>		0	14	5	–	3	2	0	(0)	5
Waste management		56,034	70,941	70,921	7,490	20,337	35,460	(15,123)	(0)	70,921
<i>Solid Waste Disposal (Landfill Sites)</i>		13,044	30,827	30,546	346	1,274	15,273	(13,999)	(0)	30,546
<i>Solid Waste Removal</i>		42,945	40,065	40,326	7,141	19,046	20,163	(1,117)	(0)	40,326
<i>Street Cleaning</i>		45	49	49	3	17	24	(8)	(0)	49
<i>Other</i>		907	1,154	1,154	–	550	577	(27)	(0)	1,154
Licensing and Regulation		7	56	56	–	1	28	(27)	(0)	56
Tourism		900	1,098	1,098	–	549	549	(0)	(0)	1,098
Total Expenditure - Functional	3	727,987	912,737	914,679	68,193	323,590	457,339	(133,749)	(0)	914,679
Surplus/ (Deficit) for the year		100,739	(8,035)	3,370	20,331	127,265	1,385	125,880	0	3,370

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

Vote Description R thousands	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	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	1	131,023	133,121	137,280	7,241	85,243	68,640	16,603	24.2%	137,280
Vote 2 - Community Services		150,347	164,312	165,832	47,112	112,195	82,866	29,329	35.4%	165,832
Vote 3 - Corporate Services		13,547	17,166	17,614	1,933	8,956	8,807	149	1.7%	17,614
Vote 4 - Technical Services		532,342	588,653	595,555	32,197	244,160	297,527	(53,368)	-17.9%	595,555
Vote 5 - Municipal Manager		1,595	1,451	1,768	42	302	884	(582)	-65.9%	1,768
<b>Total Revenue by Vote</b>	2	<b>828,853</b>	<b>904,702</b>	<b>918,049</b>	<b>88,524</b>	<b>450,856</b>	<b>458,724</b>	<b>(7,869)</b>	<b>-1.7%</b>	<b>918,049</b>
<b>Expenditure by Vote</b>										
Vote 1 - Financial Services	1	33,269	62,909	62,506	6,011	17,805	31,253	(13,447)	-43.0%	62,506
Vote 2 - Community Services		79,604	101,160	103,428	6,631	39,733	51,714	(11,981)	-23.2%	103,428
Vote 3 - Corporate Services		77,213	121,674	121,894	4,150	41,444	60,947	(19,503)	-32.0%	121,894
Vote 4 - Technical Services		512,083	610,926	610,730	49,088	210,556	305,365	(94,810)	-31.0%	610,730
Vote 5 - Municipal Manager		13,289	16,067	16,120	1,407	8,537	8,060	477	5.9%	16,120
<b>Total Expenditure by Vote</b>	2	<b>715,458</b>	<b>912,737</b>	<b>914,679</b>	<b>67,286</b>	<b>318,075</b>	<b>457,339</b>	<b>(139,264)</b>	<b>-30.5%</b>	<b>914,679</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>113,395</b>	<b>(8,035)</b>	<b>3,370</b>	<b>21,238</b>	<b>132,781</b>	<b>1,385</b>	<b>131,395</b>	<b>9484.5%</b>	<b>3,370</b>

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

Vote Description R thousand	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
<b>Revenue by Vote</b>										
Vote 1 - Financial Services	1	131,023	133,121	137,280	7,241	85,243	68,640	16,603	24%	137,280
1.2 - Income		98,611	105,563	105,563	5,302	69,385	52,782	16,604	31%	105,563
1.3 - Financial Administration		32,362	27,206	31,365	1,938	15,837	15,682	154	1%	31,365
1.4 - Credit Control		(2)	270	270	-	-	135	(135)	-100%	270
1.5 - Supply Chain & Expenditure		52	82	82	1	21	41	(20)	-49%	82
<b>Vote 2 - Community Services</b>		<b>150,347</b>	<b>164,312</b>	<b>165,832</b>	<b>47,112</b>	<b>112,195</b>	<b>82,866</b>	<b>29,329</b>	<b>35%</b>	<b>165,832</b>
2.2 - Cemeteries		178	254	254	8	77	127	(50)	-40%	254
2.3 - Housing		482	6,269	6,269	44	297	3,135	(2,838)	-91%	6,269
2.4 - Libraries		10,788	10,025	10,025	899	5,220	5,012	208	4%	10,025
2.5 - Resorts & Swimming Pools		6,542	6,900	6,900	653	3,159	3,450	(292)	-8%	6,900
2.6 - Social Services		124,226	139,300	139,300	45,496	103,173	69,650	33,523	48%	139,300
2.7 - Fire Services & Disaster Management		29	864	864	-	9	432	(422)	-98%	864
2.8 - Environment & Licensing		603	143	1,635	2	96	818	(722)	-88%	1,635
2.9 - Community Halls and Amenities		6,985	275	275	11	165	137	27	20%	275
2.10 - Local Economic Development		513	283	310	-	-	105	(105)	-100%	310
<b>Vote 3 - Corporate Services</b>		<b>13,547</b>	<b>17,166</b>	<b>17,614</b>	<b>1,933</b>	<b>8,956</b>	<b>8,807</b>	<b>149</b>	<b>2%</b>	<b>17,614</b>
3.2 - Human Resources		374	639	889	-	40	445	(405)	-91%	889
3.3 - Administration		0	10	10	-	-	5	(5)	-100%	10
3.5 - Marketing & Communication		-	5	5	-	-	3	(3)	-100%	5
3.7 - Traffic and Protection Services		13,139	16,330	16,529	1,930	8,903	8,264	639	8%	16,529
3.8 - Tourism		-	150	150	-	-	75	(75)	-100%	150
3.9 - Council Cost		33	31	31	3	14	15	(2)	-12%	31
<b>Vote 4 - Technical Services</b>		<b>532,342</b>	<b>588,653</b>	<b>595,555</b>	<b>32,197</b>	<b>244,160</b>	<b>297,527</b>	<b>(53,368)</b>	<b>-18%</b>	<b>595,555</b>
4.1 - Director: Technical Services		-	-	256	-	-	128	(128)	-100%	256
4.2 - Electro Technical Services		315,576	402,787	402,787	20,202	161,305	201,393	(40,089)	-20%	402,787
4.3 - Water Storage & Distribution		75,496	63,463	67,334	4,964	28,956	33,667	(4,711)	-14%	67,334
4.4 - Waste Water Management		63,082	38,729	40,304	3,170	31,509	20,152	11,357	56%	40,304
4.5 - Waste Management		40,720	39,410	40,610	3,581	21,637	20,305	1,332	7%	40,610
4.6 - Roads		34,568	42,683	42,683	-	1	21,092	(21,091)	-100%	42,683
4.8 - Town Planning & Building Control		2,090	1,580	1,580	279	753	790	(38)	-5%	1,580
4.9 - Public Toilets		812	-	-	-	-	-	-	-	-
<b>Vote 5 - Municipal Manager</b>		<b>1,595</b>	<b>1,451</b>	<b>1,768</b>	<b>42</b>	<b>302</b>	<b>884</b>	<b>(582)</b>	<b>-66%</b>	<b>1,768</b>
5.2 - Performance & Project Management		965	997	1,314	-	-	657	(657)	-100%	1,314
5.3 - Property & Legal Services		630	454	454	42	302	227	75	33%	454
<b>Total Revenue by Vote</b>	2	<b>828,853</b>	<b>904,702</b>	<b>918,049</b>	<b>88,524</b>	<b>450,856</b>	<b>458,724</b>	<b>(7,869)</b>	<b>-2%</b>	<b>918,049</b>
<b>Expenditure by Vote</b>										
Vote 1 - Financial Services	1	33,269	62,909	62,506	6,011	17,805	31,253	(13,447)	-43%	62,506
1.1 - Director: Finance		1,756	2,287	2,302	167	910	1,151	(241)	-21%	2,302
1.2 - Income		7,638	23,231	23,206	3,444	4,523	11,603	(7,080)	-61%	23,206
1.3 - Financial Administration		13,177	16,751	16,357	1,497	7,011	8,178	(1,167)	-14%	16,357
1.4 - Credit Control		3,776	11,364	11,364	260	1,676	5,682	(4,006)	-71%	11,364
1.5 - Supply Chain & Expenditure		6,921	9,276	9,276	643	3,686	4,638	(953)	-21%	9,276
<b>Vote 2 - Community Services</b>		<b>79,604</b>	<b>101,160</b>	<b>103,428</b>	<b>6,631</b>	<b>39,733</b>	<b>51,714</b>	<b>(11,981)</b>	<b>-23%</b>	<b>103,428</b>
2.1 - Director: Community Services		341	396	396	43	294	198	97	49%	396
2.2 - Cemeteries		3,925	4,489	4,509	308	1,800	2,255	(455)	-20%	4,509
2.3 - Housing		4,801	11,667	11,644	379	2,341	5,822	(3,481)	-60%	11,644
2.4 - Libraries		13,988	15,093	15,093	1,166	6,764	7,547	(782)	-10%	15,093
2.5 - Resorts & Swimming Pools		13,007	14,662	14,562	1,228	6,615	7,281	(666)	-9%	14,562
2.6 - Social Services		5,635	9,272	9,139	526	3,032	4,570	(1,537)	-34%	9,139
2.7 - Fire Services & Disaster Management		9,917	12,081	12,081	672	4,784	6,040	(1,256)	-21%	12,081
2.8 - Environment & Licensing		1,422	1,474	3,649	145	1,050	1,824	(775)	-42%	3,649
2.9 - Community Halls and Amenities		24,593	29,849	30,058	2,005	12,116	15,029	(2,913)	-19%	30,058
2.10 - Local Economic Development		1,975	2,177	2,298	159	936	1,149	(213)	-19%	2,298
<b>Vote 3 - Corporate Services</b>		<b>77,213</b>	<b>121,674</b>	<b>121,894</b>	<b>4,150</b>	<b>41,444</b>	<b>60,947</b>	<b>(19,503)</b>	<b>-32%</b>	<b>121,894</b>
3.1 - Director: Corporate Services		2,277	2,613	2,613	179	1,081	1,307	(226)	-17%	2,613
3.2 - Human Resources		13,949	32,405	32,652	(1,391)	7,680	16,326	(8,646)	-53%	32,652
3.3 - Administration		12,482	17,594	17,577	1,234	6,256	8,788	(2,532)	-29%	17,577
3.4 - Information Technology		4,553	5,378	5,378	163	2,605	2,689	(84)	-3%	5,378
3.5 - Marketing & Communication		4,172	4,781	4,781	324	1,936	2,390	(454)	-19%	4,781
3.6 - Thusong Centre		523	541	541	54	307	271	36	13%	541
3.7 - Traffic and Protection Services		21,123	38,918	38,897	2,341	13,458	19,448	(5,990)	-31%	38,897
3.8 - Tourism		900	1,098	1,098	-	549	549	(0)	0%	1,098
3.9 - Council Cost		17,235	18,348	18,358	1,244	7,572	9,179	(1,607)	-18%	18,358
<b>Vote 4 - Technical Services</b>		<b>512,083</b>	<b>610,926</b>	<b>610,730</b>	<b>49,088</b>	<b>210,556</b>	<b>305,365</b>	<b>(94,810)</b>	<b>-31%</b>	<b>610,730</b>
4.1 - Director: Technical Services		2,317	2,311	2,311	201	1,123	1,155	(32)	-3%	2,311
4.2 - Electro Technical Services		311,782	398,930	398,830	22,027	132,550	199,415	(66,865)	-34%	398,830
4.3 - Water Storage & Distribution		53,258	51,425	51,932	10,259	22,318	25,966	(3,648)	-14%	51,932
4.4 - Waste Water Management		41,937	37,970	37,222	6,349	16,266	18,611	(2,345)	-13%	37,222
4.5 - Waste Management		55,943	70,941	70,921	7,490	20,337	35,460	(15,123)	-43%	70,921
4.6 - Roads		27,328	28,202	28,356	1,383	9,089	14,178	(5,089)	-36%	28,356
4.7 - Storm Water Management		8,292	8,789	8,774	530	3,529	4,387	(858)	-20%	8,774
4.8 - Town Planning & Building Control		5,246	6,225	6,228	449	2,836	3,114	(278)	-9%	6,228
4.9 - Public Toilets		1,681	1,924	1,920	115	831	960	(129)	-13%	1,920
4.10 - Mechanical Workshop		4,299	4,209	4,236	284	1,675	2,118	(442)	-21%	4,236

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Vote Description R thousand	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Vote 5 - Municipal Manager	2	13,289	16,067	16,120	1,407	8,537	8,060	477	6%	16,120
		5.1 - Municipal Manager	4,243	3,961	3,961	301	2,139	1,980	158	8%
		5.2 - Performance & Project Management	2,628	3,032	3,032	233	1,422	1,516	(94)	-6%
		5.3 - Property & Legal Services	1,558	2,939	2,924	185	1,206	1,462	(256)	-17%
		5.4 - Internal Audit	2,518	3,002	3,002	422	2,341	1,501	840	56%
		5.5 - IDP	2,341	3,133	3,201	266	1,429	1,601	(171)	-11%
Total Expenditure by Vote	2	715,458	912,737	914,679	67,286	318,075	457,339	(139,264)	(0)	914,679
Surplus/ (Deficit) for the year	2	113,395	(8,035)	3,370	21,238	132,781	1,385	131,395	0	3,370

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue		497,283	568,519	572,203	34,071	262,168	286,101	(23,933)	-8%	572,203
Service charges - Electricity		311,865	399,102	399,102	19,973	161,505	199,551	(38,047)	-19%	399,102
Service charges - Water		45,356	53,000	53,000	3,803	22,185	26,500	(4,315)	-16%	53,000
Service charges - Waste Water Management		48,851	33,059	33,059	2,479	27,508	16,530	10,979	66%	33,059
Service charges - Waste management		31,185	31,315	31,315	2,831	17,268	15,657	1,611	10%	31,315
Sale of Goods and Rendering of Services		5,460	5,272	5,272	695	2,301	2,636	(335)	-13%	5,272
Agency services		4,611	4,461	4,461	267	2,602	2,231	371	17%	4,461
Interest		-	10	10	-	-	5	(5)	-100%	10
Interest earned from Receivables		22,715	23,503	23,503	2,593	14,974	11,751	3,222	27%	23,503
Interest earned from Current and Non Current Assets		14,390	12,444	16,127	1,029	11,166	8,064	3,103	38%	16,127
Rent on Land		-	26	26	-	-	13	(13)	-100%	26
Rental from Fixed Assets		4,786	4,648	4,648	347	2,325	2,324	1	0%	4,648
Operational Revenue		8,063	1,679	1,679	55	335	839	(505)	-60%	1,679
<b>Non-Exchange Revenue</b>		<b>265,750</b>	<b>289,262</b>	<b>292,480</b>	<b>54,453</b>	<b>188,687</b>	<b>146,240</b>	<b>42,447</b>	<b>29%</b>	<b>292,480</b>
Property rates		98,157	105,353	105,353	5,270	69,499	52,676	16,823	32%	105,353
Surcharges and Taxes		9,980	7,290	8,129	433	1,887	4,065	(2,177)	-54%	8,129
Fines, penalties and forfeits		8,487	11,194	11,194	1,609	5,936	5,597	339	6%	11,194
Licence and permits		1,145	2,327	2,327	63	564	1,164	(599)	-52%	2,327
Transfer and subsidies - Operational		142,534	158,793	161,172	46,416	107,147	80,586	26,561	33%	161,172
Interest		2,822	3,566	3,566	396	2,015	1,783	232	13%	3,566
Operational Revenue		2,625	739	739	267	1,637	370	1,268	343%	739
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>763,033</b>	<b>857,781</b>	<b>864,683</b>	<b>88,524</b>	<b>450,855</b>	<b>432,342</b>	<b>18,514</b>	<b>4%</b>	<b>864,683</b>
<b>Expenditure By Type</b>										
Employee related costs		217,107	257,116	257,648	17,201	118,128	128,824	(10,696)	-8%	257,648
Remuneration of councillors		10,766	11,983	11,983	924	5,849	5,992	(143)	-2%	11,983
Bulk purchases - electricity		279,960	360,544	360,544	17,741	116,656	180,272	(63,616)	-35%	360,544
Inventory consumed		18,504	18,512	20,199	1,690	11,314	10,100	1,215	12%	20,199
Debt impairment		57,793	64,475	64,475	21,427	21,427	32,237	(10,811)	-34%	64,475
Depreciation and amortisation		33,070	54,369	54,369	2	3	27,184	(27,181)	-100%	54,369
Interest		9,895	9,535	9,535	-	-	4,768	(4,768)	-100%	9,535
Contracted services		50,689	64,652	63,457	5,197	24,758	31,729	(6,971)	-22%	63,457
Transfers and subsidies		2,208	8,918	9,263	99	1,168	4,631	(3,463)	-75%	9,263
Irrecoverable debts written off		2,200	-	-	4	63	-	63	-	-
Operational costs		44,956	56,396	56,967	3,908	24,224	28,484	(4,259)	-15%	56,967
Losses on Disposal of Assets		838	-	-	-	-	-	-	-	-
Other Losses		-	6,237	6,237	-	-	3,119	(3,119)	-100%	6,237
<b>Total Expenditure</b>		<b>727,987</b>	<b>912,737</b>	<b>914,679</b>	<b>68,193</b>	<b>323,590</b>	<b>457,339</b>	<b>(133,749)</b>	<b>-29%</b>	<b>914,679</b>
<b>Surplus/(Deficit)</b>		<b>35,045</b>	<b>(54,955)</b>	<b>(49,995)</b>	<b>20,331</b>	<b>127,265</b>	<b>(24,998)</b>	<b>152,262</b>	<b>(0)</b>	<b>(49,995)</b>
Transfers and subsidies - capital (monetary allocations)		65,693	46,921	53,366	-	0	26,383	(26,382)	(0)	53,366
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>100,739</b>	<b>(8,035)</b>	<b>3,370</b>	<b>20,331</b>	<b>127,265</b>	<b>1,385</b>			<b>3,370</b>
<b>Surplus/(Deficit) after income tax</b>		<b>100,739</b>	<b>(8,035)</b>	<b>3,370</b>	<b>20,331</b>	<b>127,265</b>	<b>1,385</b>			<b>3,370</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>100,739</b>	<b>(8,035)</b>	<b>3,370</b>	<b>20,331</b>	<b>127,265</b>	<b>1,385</b>			<b>3,370</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>100,739</b>	<b>(8,035)</b>	<b>3,370</b>	<b>20,331</b>	<b>127,265</b>	<b>1,385</b>			<b>3,370</b>

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

Vote Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<u>Multi-Year expenditure appropriation</u>	2									
Vote 1 - Financial Services		(124,698)	–	–	–	–	–	–	–	–
Vote 2 - Community Services		–	857	857	–	–	428	(428)	-100%	857
Vote 4 - Technical Services		53,369	31,613	40,692	1,124	12,504	32,203	(19,699)	-61%	40,692
Total Capital Multi-year expenditure	4,7	(71,329)	32,470	41,549	1,124	12,504	32,631	(20,127)	-62%	41,549
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Financial Services		179	180	161	11	102	81	22	27%	161
Vote 2 - Community Services		7,397	1,758	4,022	115	1,951	1,999	(49)	-2%	4,022
Vote 3 - Corporate Services		691	850	1,216	5	189	608	(419)	-69%	1,216
Vote 4 - Technical Services		25,554	34,007	33,673	4,835	11,852	14,710	(2,857)	-19%	33,673
Total Capital single-year expenditure	4	33,821	36,795	39,072	4,965	14,094	17,398	(3,303)	-19%	39,072
Total Capital Expenditure	3	(37,508)	69,264	80,621	6,089	26,599	50,029	(23,430)	-47%	80,621

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Vote Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>										
Governance and administration		(122,089)	2,180	3,535	1,472	1,630	1,767	(138)	-8%	3,535
Executive and council		409	—	67	—	58	33	25	75%	67
Finance and administration		(122,498)	2,180	3,468	1,472	1,571	1,734	(163)	-9%	3,468
Community and public safety		7,086	5,064	7,137	88	2,017	3,607	(1,590)	-44%	7,137
Community and social services		160	2,000	2,000	—	—	1,000	(1,000)	-100%	2,000
Sport and recreation		6,870	858	2,958	88	1,891	1,267	624	49%	2,958
Public safety		57	1,707	1,679	—	126	840	(714)	-85%	1,679
Housing		—	500	500	—	—	500	(500)	-100%	500
Economic and environmental services		45,050	26,023	26,023	700	10,385	22,937	(12,552)	-55%	26,023
Planning and development		—	400	400	26	39	150	(111)	-74%	400
Road transport		45,050	25,623	25,623	674	10,346	22,787	(12,441)	-55%	25,623
Trading services		32,444	39,997	48,483	3,892	14,687	23,996	(9,309)	-39%	48,483
Energy sources		4,827	6,491	7,248	230	2,285	1,928	357	19%	7,248
Water management		14,903	19,358	17,678	1,100	4,541	8,789	(4,248)	-48%	17,678
Waste water management		12,517	100	4,508	—	600	2,254	(1,654)	-73%	4,508
Waste management		197	14,048	19,048	2,563	7,261	11,024	(3,763)	-34%	19,048
Total Capital Expenditure - Functional Classification	3	(37,508)	73,264	85,177	6,153	28,719	52,307	(23,588)	-45%	85,177
<b>Funded by:</b>										
National Government		41,976	25,175	28,346	2,885	8,885	12,477	(3,592)	-29%	28,346
Provincial Government		22,759	21,566	23,211	—	9,097	21,538	(12,441)	-58%	23,211
District Municipality		762	600	1,973	461	587	686	(100)	-15%	1,973
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparmt Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		197	—	256	—	150	128	22	17%	256
Transfers recognised - capital		65,693	47,342	53,787	3,346	18,718	34,830	(16,111)	-46%	53,787
Borrowing	6	—	9,000	10,000	—	2,063	6,500	(4,437)	-68%	10,000
Internally generated funds		21,496	16,923	21,391	2,807	7,937	10,977	(3,040)	-28%	21,391
Total Capital Funding	7	87,190	73,264	85,177	6,153	28,719	52,307	(23,588)	-45%	85,177

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

R thousand	Vote Description	Ref	2022/23	Budget Year 2023/24						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
<b>Capital expenditure - Municipal Vote</b>										
	<u>Expenditure of multi-year capital appropriation</u>	1								
	Vote 1 - Financial Services		(124,698)	-	-	-	-	-	-	-
	1.3 - Financial Administration		(124,698)	-	-	-	-	-	-	-
	Vote 2 - Community Services		-	857	857	-	-	428	(428)	-100%
	2.7 - Fire Services & Disaster Management		-	857	857	-	-	428	(428)	-100%
	Vote 4 - Technical Services		53,369	31,613	40,692	1,124	12,504	32,203	(19,699)	-61%
	4.2 - Electro Technical Services		4,236	1,100	1,300	165	165	650	(485)	-75%
	4.3 - Water Storage & Distribution		13,838	-	3,871	745	2,453	1,936	518	27%
	4.4 - Waste Water Management		7,955	-	3,808	-	-	1,904	(1,904)	-100%
	4.5 - Waste Management		-	6,000	7,200	-	-	5,100	(5,100)	-100%
	4.6 - Roads		27,340	24,513	24,513	213	9,886	22,613	(12,727)	-56%
	Total multi-year capital expenditure		(71,329)	32,470	41,549	1,124	12,504	32,631	(20,127)	-62%
										41,549
<b>Capital expenditure - Municipal Vote</b>										
	<u>Expenditure of single-year capital appropriation</u>	1								
	Vote 1 - Financial Services		179	180	161	11	102	81	22	27%
	1.3 - Financial Administration		179	180	161	11	102	81	22	27%
	Vote 2 - Community Services		7,397	1,758	4,022	115	1,951	1,999	(49)	-2%
	2.1 - Director: Community Services		137	-	140	-	-	70	(70)	-100%
	2.3 - Housing		-	500	500	-	-	500	(500)	-100%
	2.4 - Libraries		124	-	-	-	-	-	-	-
	2.8 - Environment & Licensing		-	-	24	-	21	12	9	72%
	2.9 - Community Halls and Amenities		7,136	858	2,958	88	1,891	1,267	624	49%
	2.10 - Local Economic Development		-	400	400	26	39	150	(111)	-74%
	Vote 3 - Corporate Services		691	850	1,216	5	189	608	(419)	-69%
	3.1 - Director: Corporate Services		194	-	118	5	63	59	4	8%
	3.2 - Human Resources		-	-	275	-	-	138	(138)	-100%
	3.4 - Information Technology		441	-	-	-	-	-	-	-
	3.7 - Traffic and Protection Services		57	850	823	-	126	411	(286)	-69%
	Vote 4 - Technical Services		25,554	34,007	33,673	4,835	11,852	14,710	(2,857)	-19%
	4.1 - Director: Technical Services		79	-	39	-	7	20	(12)	-63%
	4.2 - Electro Technical Services		591	3,391	3,391	-	-	-	-	3,391
	4.3 - Water Storage & Distribution		1,065	19,358	13,783	354	2,067	6,842	(4,775)	-70%
	4.4 - Waste Water Management		3,278	100	700	-	600	350	250	71%
	4.5 - Waste Management		197	8,048	11,848	2,563	7,261	5,924	1,337	23%
	4.6 - Roads		17,710	1,110	1,110	461	461	174	287	165%
	4.9 - Public Toilets		1,284	-	-	-	-	-	-	-
	4.10 - Mechanical Workshop		1,350	2,000	2,801	1,457	1,457	1,401	56	4%
	Total single-year capital expenditure		33,821	36,795	39,072	4,965	14,094	17,398	(3,303)	(0)
	Total Capital Expenditure		(37,508)	69,264	80,621	6,089	26,599	50,029	(23,430)	(0)
										80,621

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents		226,802	199,597	191,276	233,008	191,276
Trade and other receivables from exchange transactions		77,124	44,957	44,957	114,901	44,957
Receivables from non-exchange transactions		17,508	45,608	45,608	18,109	45,608
Inventory		11,534	4,484	2,781	14,617	2,781
VAT		20,971	996	996	50,539	996
Other current assets		1,709	453	453	6,195	453
<b>Total current assets</b>		<b>355,648</b>	<b>296,094</b>	<b>286,071</b>	<b>437,369</b>	<b>286,071</b>
Non current assets						
Investment property		42,093	41,358	41,358	42,089	41,358
Property, plant and equipment		1,006,910	1,141,746	1,153,383	1,034,741	1,153,383
Heritage assets		550	550	550	550	550
Intangible assets		2,039	1,785	2,061	2,039	2,061
<b>Total non current assets</b>		<b>1,051,592</b>	<b>1,185,439</b>	<b>1,197,352</b>	<b>1,079,419</b>	<b>1,197,352</b>
<b>TOTAL ASSETS</b>		<b>1,407,240</b>	<b>1,481,533</b>	<b>1,483,423</b>	<b>1,516,788</b>	<b>1,483,423</b>
<b>LIABILITIES</b>						
Current liabilities						
Financial liabilities		36	2,050	2,050	36	2,050
Consumer deposits		12,158	11,549	11,549	12,491	11,549
Trade and other payables from exchange transactions		103,355	93,087	93,235	25,513	93,235
Trade and other payables from non-exchange transactions		7,049	6,092	(3,572)	34,568	(3,572)
Provision		30,618	37,979	37,979	23,094	37,979
VAT		9,070	3,449	3,449	45,925	3,449
<b>Total current liabilities</b>		<b>162,285</b>	<b>154,205</b>	<b>144,690</b>	<b>141,627</b>	<b>144,690</b>
Non current liabilities						
Financial liabilities		492	9,475	9,475	490	9,475
Provision		58,839	194,575	194,575	58,838	194,575
Other non-current liabilities		57,301	100,085	100,085	62,704	100,085
<b>Total non current liabilities</b>		<b>116,632</b>	<b>304,136</b>	<b>304,136</b>	<b>122,032</b>	<b>304,136</b>
<b>TOTAL LIABILITIES</b>		<b>278,917</b>	<b>458,341</b>	<b>448,826</b>	<b>263,659</b>	<b>448,826</b>
<b>NET ASSETS</b>	2	<b>1,128,323</b>	<b>1,023,192</b>	<b>1,034,597</b>	<b>1,253,129</b>	<b>1,034,597</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,113,324	1,010,653	1,022,058	1,240,589	1,022,058
Reserves and funds		12,540	12,540	12,540	12,540	12,540
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,125,864</b>	<b>1,023,192</b>	<b>1,034,597</b>	<b>1,253,129</b>	<b>1,034,597</b>

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

Description	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates		2,754	91,170	91,170	4,671	59,667	91,170	(31,503)	-35%	91,170
Service charges		766,796	552,108	552,108	23,061	199,896	552,108	(352,212)	-64%	453,490
Other revenue		16,318	19,515	19,515	651	10,973	19,515	(8,542)	-44%	16,342
Transfers and Subsidies - Operational		99,341	156,768	156,768	55,193	134,006	156,768	(22,762)	-15%	156,768
Transfers and Subsidies - Capital		100,181	55,289	55,289	-	1,204	55,289	(54,085)	-98%	55,289
Interest		7,939	16,020	19,704	-	-	19,704	(19,704)	-100%	33,583
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(456,662)	(831,570)	(834,593)	(48,476)	(365,123)	(834,593)	(469,470)	56%	(81,955)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	(100)	(1,126)	-	1,126	0%	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>536,667</b>	<b>59,301</b>	<b>59,960</b>	<b>34,999</b>	<b>39,496</b>	<b>59,960</b>	<b>20,464</b>	<b>34%</b>	<b>724,686</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(51,537)	(84,254)	(95,065)	(6,941)	(33,425)	(95,065)	(61,640)	65%	79,933
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(51,537)</b>	<b>(84,254)</b>	<b>(95,065)</b>	<b>(6,941)</b>	<b>(33,425)</b>	<b>(95,065)</b>	<b>(61,640)</b>	<b>65%</b>	<b>79,933</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		24,635	-	-	10	135	-	135	0%	-
Payments										
Repayment of borrowing		-	(2,740)	(2,740)	-	-	(2,740)	(2,740)	100%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>24,635</b>	<b>(2,740)</b>	<b>(2,740)</b>	<b>10</b>	<b>135</b>	<b>(2,740)</b>	<b>(2,875)</b>	<b>105%</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>509,765</b>	<b>(27,693)</b>	<b>(37,845)</b>	<b>28,068</b>	<b>6,206</b>	<b>(37,845)</b>			<b>804,620</b>
Cash/cash equivalents at beginning:		142,742	227,290	227,290		226,802	227,290			226,802
Cash/cash equivalents at month/year end:		652,507	199,597	189,446		233,007	189,446			1,031,421

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u>			
	Service charges - Electricity	(38,047)	Currently within the low season for electricity usage and consumption. Budget to be aligned to seasonal fluctuations during adjustment budget process.	
	Service charges - Water	(4,315)	Lower water consumption than expected.	
	Service charges - Waste Water Management	10,979	Industrial effluent charges billed. Budget to be aligned to seasonal fluctuations during adjustment budget process.	
	Service charges - Waste management	1,611	Immaterial Variance	
	Sale of Goods and Rendering of Services	(335)	Immaterial Variance	
	Agency services	371	Immaterial Variance	
	Interest	(5)	Immaterial Variance	
	Interest earned from Receivables	3,222	Increase due to increase in outstanding accounts.	
	Interest earned from Current and Non Current Dividends	3,103	Higher revenue realised due to higher interest rates	
	Rent on Land	-	Immaterial Variance	
	Rental from Fixed Assets	(13)	Immaterial Variance	
	Licence and permits	1	Immaterial Variance	
	<u>Operational Revenue</u>	(505)	Immaterial Variance	
	<u>Non-Exchange Revenue</u>			
	Property rates	16,823	Annual Property Rates Levied in June. Budget to be aligned to expected fluctuations based on historical trends.	
	Surcharges and Taxes	(2,177)	Dependant on grant expenditure.	
	Fines, penalties and forfeits	339	Immaterial Variance	
	Licence and permits	(599)	Immaterial Variance	
	Transfer and subsidies - Operational	26,561	YTD Budget for Equitable share to be aligned to payment schedule	
	Interest	232	Immaterial Variance	
	Fuel Levy	-	Immaterial Variance	
	<u>Operational Revenue</u>	1,268	Immaterial Variance	
	Gains on disposal of Assets	-	Immaterial Variance	
	Other Gains	-	Immaterial Variance	
	Discontinued Operations	-	Immaterial Variance	
2	<u>Expenditure By Type</u>			
	Employee related costs	(10,696)	Vacancies to be filled during the financial year	
	Remuneration of councillors	(143)	Immaterial Variance	
	Bulk purchases - electricity	(63,616)	Eskom Account to be recognised - one month outstanding and within low season for electricity usage and consumption.	
	Inventory consumed	1,215	Immaterial Variance	
	Debt impairment	(10,811)	Provision to be adjusted in line with financial statements.	
	Depreciation and amortisation	(27,181)	Depreciation run performed on an annual basis	
	Interest	(4,768)	No loans taken up and finance charges related to landfill sites and employee related benefits levied on annual basis.	
	Contracted services	(6,971)	Low spending on Hire Charges, Hygiene Services	
	Transfers and subsidies	(3,463)	Roll out of Top Structures to commence in due course.	
	Irrecoverable debts written off	63	Immaterial Variance	
	Operational costs	(4,259)	Operational costs less than expected. Anticipated to increase throughout the year.	
	Losses on Disposal of Assets	-	Immaterial Variance	
	Other Losses	(3,119)	Gains and losses on actuarial assessments recognised on an annual basis.	
3	<u>Capital Expenditure</u>			
	Total Capital Expenditure	(23,588)	Low spending observed. Expectation is that spending will increase up until year-end.	
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measurable performance</u>			
7	<u>Municipal Entities</u>			

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WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.4%	7.0%	7.0%	0.0%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	13.0%	12.4%	7.8%	12.4%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.2%	10.2%	10.1%	2.1%	10.1%
Gearing	Long Term Borrowing/ Funds & Reserves		3.9%	75.6%	75.6%	3.9%	75.6%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	219.2%	192.0%	197.7%	308.8%	197.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		12.4%	10.6%	10.5%	29.5%	10.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		28.5%	30.0%	29.8%	26.2%	29.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.6%	7.4%	7.4%	0.0%	2.5%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11,110	2,267	1,863	1,711	2,115	1,352	10,663	92,180	123,261	108,021	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19,404	819	544	497	523	301	1,544	6,749	30,381	9,614	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5,964	1,312	669	7,419	508	403	3,528	24,763	44,566	36,621	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8,194	1,392	1,304	1,285	1,235	1,117	6,327	49,381	70,235	59,346	-	-
Receivables from Exchange Transactions - Waste Management	1600	9,524	1,909	1,676	1,605	1,666	1,329	7,556	53,399	78,663	65,555	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	144	14	14	14	13	13	78	1,490	1,778	1,607	-	-
Interest on Arrear Debtor Accounts	1810	1,529	202	217	468	329	303	2,815	86,262	92,125	90,177	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(7,206)	45	31	31	30	24	130	1,822	(5,093)	2,037	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>48,663</b>	<b>7,960</b>	<b>6,317</b>	<b>13,030</b>	<b>6,418</b>	<b>4,842</b>	<b>32,640</b>	<b>316,047</b>	<b>435,917</b>	<b>372,978</b>	<b>-</b>	<b>-</b>
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,339	436	216	312	181	120	564	6,124	9,291	7,300	-	-
Commercial	2300	14,844	693	525	3,880	626	395	2,455	20,383	43,802	27,740	-	-
Households	2400	32,046	6,628	5,395	8,146	5,428	4,170	28,530	281,097	371,440	327,371	-	-
Other	2500	434	202	181	691	184	157	1,092	8,443	11,384	10,567	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>48,663</b>	<b>7,960</b>	<b>6,317</b>	<b>13,030</b>	<b>6,418</b>	<b>4,842</b>	<b>32,640</b>	<b>316,047</b>	<b>435,917</b>	<b>372,978</b>	<b>-</b>	<b>-</b>

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

Description R thousands	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	4,725	2,935	3,469	3,289	13,071	1,244	-	9	28,744	-
Auditor General	0800	88	-	-	-	-	-	-	-	88	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4,813</b>	<b>2,935</b>	<b>3,469</b>	<b>3,289</b>	<b>13,071</b>	<b>1,244</b>	<b>-</b>	<b>9</b>	<b>28,831</b>	<b>-</b>

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
<b>Municipality</b>														
ABSA		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	-	-		15,000	15,000
ABSA		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	30,000	-		-	30,000
Nedbank Ltd		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	30,000	-		-	30,000
Nedbank Ltd		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	-	-		15,000	15,000
Standard Bank		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	30,000	-		-	30,000
Standard Bank		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	-	-		15,000	15,000
First Rand Bank		-	Call Investment	Yes	Yes	Yes	No	No	12/02/2024	-	-		15,000	15,000
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
<b>Municipality sub-total</b>										90,000	-		60,000	150,000
<b>Entities</b>										-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
-		-	-							-	-		-	-
<b>Entities sub-total</b>										-	-		-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									90,000	-		60,000	150,000

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

Description R thousands	Ref	2022/23		Original Budget	Adjusted Budget	Monthly Actual	Budget Year 2023/24				
		Audited Outcome	YearTD Actual				YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
<b>RECEIPTS:</b>	1,2										
<b>Operating Transfers and Grants</b>											
National Government:		3,830	4,989	4,989	1,547	3,957	1,719	2,238	130.1%	4,989	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,237	3,439	3,439	1,547	2,407	1,719	688	40.0%	3,439	
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	1,550	–	1,550	–	1,550		1,550	
Water Services Infrastructure Grant		43	–	–	–	–	–	–		–	
Provincial Government:		14,066	15,900	15,900	3	7,579	7,950	(371)	-4.7%	15,900	
Specify (Add grant description)		700	–	–	–	–	–	–		–	
Specify (Add grant description)		10,517	9,773	9,773	3	7,052	4,886	2,166	44.3%	9,773	
Specify (Add grant description)		131	132	132	–	132	66	66	100.0%	132	
Specify (Add grant description)		2,018	245	245	–	245	122	123	100.0%	245	
Specify (Add grant description)		200	–	–	–	–	–	–		–	
Specify (Add grant description)		500	–	–	–	–	–	–		–	
Specify (Add grant description)		–	150	150	–	150	75	75	100.0%	150	
Specify (Add grant description)		–	5,600	5,600	–	–	2,800	(2,800)	-100.0%	5,600	
District Municipality:		–	150	150	–	150	75	75	100.0%	150	
Specify (Add grant description)		–	150	150	–	150	75	75	100.0%	150	
Other grant providers:		3,050	–	–	–	935	–	935		–	
Foreign Government and International Organisations		1,350	–	–	–	203	–	203		–	
Private Enterprises		1,700	–	–	–	732	–	732		–	
<b>Total Operating Transfers and Grants</b>	5	20,946	21,039	21,039	1,550	12,621	9,744	2,876	29.5%	21,039	
<b>Capital Transfers and Grants</b>											
National Government:		56,031	29,951	29,951	8,400	20,488	14,975	5,513	36.8%	29,951	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	3,900	3,900	–	900	1,950	(1,050)	-53.8%	3,900	
Municipal Infrastructure Grant [Schedule 5B]		25,091	26,051	26,051	8,400	19,588	13,025	6,563	50.4%	26,051	
Regional Bulk Infrastructure Grant (Schedule 5B)		19,239	–	–	–	–	–	–		–	
Water Services Infrastructure Grant [Schedule 5B]		11,701	–	–	–	–	–	–		–	
Provincial Government:		27,101	24,738	24,738	–	7,975	12,157	(4,182)	-34.4%	24,738	
Specify (Add grant description)		500	200	200	–	–	100	(100)	-100.0%	200	
Specify (Add grant description)		1,029	1,408	1,408	–	985	492	493	100.0%	1,408	
Specify (Add grant description)		475	–	–	–	–	–	–		–	
Specify (Add grant description)		400	–	–	–	–	–	–		–	
Specify (Add grant description)		24,696	23,130	23,130	–	6,990	11,565	(4,575)	-39.6%	23,130	
District Municipality:		1,560	600	600	–	–	–	–		600	
Specify (Add grant description)		1,500	600	600	–	–	–	–		600	
Specify (Add grant description)		60	–	–	–	–	–	–		–	
Other grant providers:		–	–	–	–	–	–	–		–	
<b>Total Capital Transfers and Grants</b>	5	84,692	55,289	55,289	8,400	28,463	27,133	1,330	4.9%	55,289	
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	105,637	76,328	76,328	9,950	41,084	36,877	4,207	11.4%	76,328	

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

Description R thousands	Ref	2022/23		Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:		4,273	(5,986)	(5,986)	289	1,723	(2,993)	4,716	-157.6%	(5,986)	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,318	(3,439)	(3,439)	253	1,386	(1,719)	3,105	-180.6%	(3,439)	
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,550)	(1,550)	36	337	(775)	1,112	-143.5%	(1,550)	
Neighbourhood Development Partnership Grant		(549)	–	–	–	–	–	–	–	–	
Municipal Infrastructure Grant [Schedule 5B]		954	(997)	(997)	–	–	(498)	498	-100.0%	(997)	
Water Services Infrastructure Grant		(0)	–	–	–	–	–	–	–	–	
Provincial Government:		12,862	(15,900)	(16,850)	884	5,184	(8,425)	13,609	-161.5%	(16,850)	
Specify (Add grant description)		–	–	(700)	–	–	(350)	350	-100.0%	(700)	
Specify (Add grant description)		10,641	(9,773)	(9,773)	884	5,184	(4,886)	10,070	-206.1%	(9,773)	
Specify (Add grant description)		273	(132)	(132)	–	–	(66)	66	-100.0%	(132)	
Specify (Add grant description)		–	–	(250)	–	–	(125)	125	-100.0%	(250)	
Specify (Add grant description)		1,948	(245)	(245)	–	–	(122)	122	-100.0%	(245)	
Specify (Add grant description)		–	(150)	(150)	–	–	(75)	75	-100.0%	(150)	
Specify (Add grant description)		–	(5,600)	(5,600)	–	–	(2,800)	2,800	-100.0%	(5,600)	
District Municipality:		–	(150)	(150)	–	–	(75)	75	-100.0%	(150)	
Specify (Add grant description)		–	(150)	(150)	–	–	(75)	75	-100.0%	(150)	
Other grant providers:		3,920	(1,028)	(2,804)	–	–	(1,402)	1,402	-100.0%	(2,804)	
Foreign Government and International Organisations		3,420	(1,028)	(1,312)	–	–	(656)	656	-100.0%	(1,312)	
Private Enterprises		500	–	(1,492)	–	–	(746)	746	-100.0%	(1,492)	
Total operating expenditure of Transfers and Grants:		21,054	(23,064)	(25,790)	1,173	6,907	(12,895)	19,802	-153.6%	(25,790)	
National Government:		49,017	(32,467)	(36,113)	433	952	(18,057)	19,009	-105.3%	(36,113)	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		778	(3,391)	(3,391)	–	–	(1,696)	1,696	-100.0%	(3,391)	
Municipal Infrastructure Grant [Schedule 5B]		23,069	(29,076)	(29,076)	433	952	(14,538)	15,490	-106.6%	(29,076)	
Regional Bulk Infrastructure Grant (Schedule 5B)		16,027	–	(1,052)	–	–	(526)	526	-100.0%	(1,052)	
Water Services Infrastructure Grant [Schedule 5B]		9,143	–	(2,594)	–	–	(1,297)	1,297	-100.0%	(2,594)	
Provincial Government:		25,635	(21,143)	(23,035)	–	910	(11,518)	12,428	-107.9%	(23,035)	
Specify (Add grant description)		394	(174)	(174)	–	–	(87)	87	-100.0%	(174)	
Specify (Add grant description)		1,029	(857)	(857)	–	–	(428)	428	-100.0%	(857)	
Specify (Add grant description)		–	–	(475)	–	–	(237)	237	-100.0%	(475)	
Specify (Add grant description)		11	–	(317)	–	–	(158)	158	-100.0%	(317)	
Specify (Add grant description)		–	–	(1,100)	–	–	(550)	550	-100.0%	(1,100)	
Specify (Add grant description)		24,201	(20,113)	(20,113)	–	910	(10,057)	10,967	-109.1%	(20,113)	
District Municipality:		877	(600)	(1,999)	–	–	(699)	699	-100.0%	(1,999)	
Specify (Add grant description)		812	(600)	(600)	–	–	–	–	–	(600)	
Specify (Add grant description)		–	–	(1,200)	–	–	(600)	600	-100.0%	(1,200)	
Specify (Add grant description)		65	–	–	–	–	(9)	–	–	–	
Specify (Add grant description)		–	–	(199)	–	9	(99)	108	-108.6%	(199)	
Total capital expenditure of Transfers and Grants		75,528	(54,211)	(61,147)	433	1,863	(30,274)	32,136	-106.2%	(61,147)	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		96,582	(77,275)	(86,938)	1,606	8,769	(43,169)	51,938	-120.3%	(86,938)	

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WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description R thousands	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	-

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

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		8,319	9,277	9,277	729	4,578	4,638	(60)	-1%	9,277
Pension and UIF Contributions		1,384	1,524	1,524	101	666	762	(96)	-13%	1,524
Medical Aid Contributions		87	87	87	9	54	44	10	23%	87
Motor Vehicle Allowance		-	0	0	-	-	-	-	-	0
Cellphone Allowance		975	1,095	1,095	84	551	548	3	1%	1,095
Other benefits and allowances		-	0	0	-	-	-	-	-	0
<b>Sub Total - Councillors</b>		10,766	11,983	11,983	924	5,849	5,992	(143)	-2%	11,983
% increase	4		11.3%	11.3%						11.3%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4,125	4,652	4,652	316	1,918	2,326	(408)	-18%	4,652
Pension and UIF Contributions		345	378	378	29	175	189	(14)	-7%	378
Medical Aid Contributions		60	9	9	-	-	4	(4)	-100%	9
Performance Bonus		789	850	850	65	389	425	(36)	-9%	850
Motor Vehicle Allowance		991	1,008	1,008	74	445	504	(59)	-12%	1,008
Cellphone Allowance		365	369	369	23	139	184	(46)	-25%	369
Housing Allowances		281	320	320	27	160	160	(0)	0%	320
Other benefits and allowances		53	60	60	4	26	30	(4)	-14%	60
<b>Sub Total - Senior Managers of Municipality</b>		7,009	7,645	7,645	538	3,251	3,822	(571)	-15%	7,645
% increase	4		9.1%	9.1%						9.1%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		128,082	144,937	145,481	11,787	69,853	72,740	(2,887)	-4%	145,481
Pension and UIF Contributions		21,491	23,543	23,549	1,939	11,592	11,774	(183)	-2%	23,549
Medical Aid Contributions		8,879	9,946	9,946	788	4,771	4,973	(202)	-4%	9,946
Overtime		24,002	27,018	27,001	2,005	12,108	13,500	(1,392)	-10%	27,001
Performance Bonus		9,750	11,347	11,347	899	5,337	5,674	(337)	-6%	11,347
Motor Vehicle Allowance		6,366	7,331	7,331	567	3,328	3,666	(337)	-9%	7,331
Cellphone Allowance		608	786	786	66	385	393	(8)	-2%	786
Housing Allowances		1,172	1,350	1,350	98	589	675	(86)	-13%	1,350
Other benefits and allowances		6,279	7,135	7,135	554	3,370	3,567	(197)	-6%	7,135
Payments in lieu of leave		1,893	3,501	3,501	(2,991)	(2,168)	1,750	(3,918)	-224%	3,501
Long service awards		963	1,095	1,095	76	456	548	(91)	-17%	1,095
Post-retirement benefit obligations	2	613	11,483	11,483	876	5,255	5,741	(487)	-8%	11,483
<b>Sub Total - Other Municipal Staff</b>		210,099	249,471	250,004	16,663	114,877	125,002	(10,125)	-8%	250,004
% increase	4		18.7%	19.0%						19.0%
<b>Total Parent Municipality</b>		227,874	269,099	269,631	18,125	123,977	134,816	(10,839)	-8%	269,631
Unpaid salary, allowances & benefits in arrears:										
<b>Board Members of Entities</b>										
<b>Sub Total - Executive members Board</b>	2	-	-	-	-	-	-	-	-	-
% increase	4									
<b>Senior Managers of Entities</b>										
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Other Staff of Entities</b>										
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		227,874	269,099	269,631	18,125	123,977	134,816	(10,839)	-8%	269,631
% increase	4		18.1%	18.3%						18.3%
<b>TOTAL MANAGERS AND STAFF</b>		217,107	257,116	257,648	17,201	118,128	128,824	(10,696)	-8%	257,648

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

Description R thousands	Ref 1	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Cash Receipts By Source</b>																
Property rates		198	7,597	7,597	7,597	7,597	7,597	7,597	7,597	7,597	7,597	7,597	14,997	91,170	101,135	108,088
Service charges - electricity revenue		42,040	30,722	30,722	30,722	30,722	30,722	30,722	30,722	30,722	30,722	30,722	19,404	368,663	427,309	495,051
Service charges - water revenue		82	3,555	3,555	3,555	3,555	3,555	3,555	3,555	3,555	3,555	3,555	7,029	42,665	45,080	47,495
Service charges - Waste Water Management		90	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	2,637	16,359	16,143	15,883
Service charges - Waste Management		51	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	4,250	25,803	24,831	28,346
Rental of facilities and equipment		228	0	0	0	0	0	0	0	0	0	0	(227)	5	5	6
Interest earned - external investments		1,479	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	3,522	30,006	31,506	33,082
Interest earned - outstanding debtors		-	298	298	298	298	298	298	298	298	298	298	596	3,576	3,755	3,943
Fines, penalties and forfeits		0	365	365	365	365	365	365	365	365	365	365	730	4,380	4,469	4,693
Licences and permits		232	203	203	203	203	203	203	203	203	203	203	174	2,436	2,558	2,685
Agency services		253	363	363	363	363	363	363	363	363	363	363	472	4,353	4,570	4,799
Transfers and Subsidies - Operational		56,554	12,922	12,960	12,922	12,922	12,960	12,922	12,922	12,960	12,922	12,922	(29,122)	156,768	164,082	184,039
Other revenue		259	431	431	431	431	431	431	431	431	431	431	602	5,168	5,426	5,698
<b>Cash Receipts by Source</b>	<b>101,467</b>	<b>62,471</b>	<b>62,508</b>	<b>62,471</b>	<b>62,471</b>	<b>62,508</b>	<b>62,471</b>	<b>62,471</b>	<b>62,508</b>	<b>62,471</b>	<b>62,471</b>	<b>62,471</b>	<b>25,063</b>	<b>751,352</b>	<b>830,870</b>	<b>933,808</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		900	4,522	4,522	4,522	4,522	4,522	4,522	4,522	4,522	4,522	4,522	9,167	55,289	29,447	30,536
Short term loans		-	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(457)	(2,740)	(2,740)	(2,740)
Increase (decrease) in consumer deposits		(46)	-	-	-	-	-	-	-	-	-	-	46	-	-	-
<b>Total Cash Receipts by Source</b>	<b>102,321</b>	<b>66,765</b>	<b>66,802</b>	<b>66,765</b>	<b>66,765</b>	<b>66,802</b>	<b>66,765</b>	<b>66,765</b>	<b>66,802</b>	<b>66,765</b>	<b>66,765</b>	<b>66,765</b>	<b>33,819</b>	<b>803,901</b>	<b>857,577</b>	<b>961,604</b>
<b>Cash Payments by Type</b>																
Employee related costs		8,289	34,461	34,461	34,461	34,461	34,461	34,461	34,461	34,461	34,461	34,461	60,633	413,534	374,020	400,305
Bulk purchases - Electricity		490	34,552	34,552	34,552	34,552	34,552	34,552	34,552	34,552	34,552	34,552	68,615	414,626	474,670	562,737
Acquisitions - water & other inventory		861	154	154	154	154	154	154	154	154	154	154	(552)	1,853	1,937	2,028
Contracted services		5,454	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	3,860	55,883	58,677	61,611
Transfers and subsidies - other		1,461	-	-	-	-	-	-	-	-	-	-	(1,461)	-	-	-
<b>Cash Payments by Type</b>	<b>16,555</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>73,825</b>	<b>131,095</b>	<b>885,897</b>	<b>909,305</b>	<b>1,026,681</b>
<b>Other Cash Flows/Payments by Type</b>																
Other Cash Flows/Payments		-	8,130	8,130	8,130	8,130	8,130	8,130	8,130	8,130	8,130	8,130	16,260	97,559	98,418	113,315
<b>Total Cash Payments by Type</b>	<b>16,555</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>81,955</b>	<b>147,355</b>	<b>983,456</b>	<b>1,007,723</b>	<b>1,139,995</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>																
Cash/cash equivalents at the month/year beginning:		85,766	(15,190)	(15,152)	(15,190)	(15,190)	(15,152)	(15,190)	(15,190)	(15,152)	(15,190)	(15,190)	(113,535)	(179,555)	(150,146)	(178,392)
Cash/cash equivalents at the month/year end:		85,766	70,576	55,424	40,234	25,044	9,892	(5,298)	(20,488)	(35,640)	(50,830)	(66,020)	(179,555)	(179,555)	(329,701)	(508,092)

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WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2022/23 Audited Outcome	Budget Year 2023/24						
			Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousands									
Revenue									
Exchange Revenue									

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WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description R thousands	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<u>Revenue By Municipal Entity</u> <i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-
<u>Expenditure By Municipal Entity</u> <i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-	-	-
<u>Capital Expenditure By Municipal Entity</u> <i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	3	-	-	-	-	-	-	-	-	-

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

Month R thousands	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
<u>Monthly expenditure performance trend</u>									
July	6,124	4,756	6,713	216	216	6,713	6,497	96.8%	0%
August	5,634	5,056	7,213	5,739	5,955	13,926	7,971	57.2%	8%
September	7,586	12,354	11,759	4,059	10,014	25,685	15,671	61.0%	14%
October	10,705	7,230	7,887	5,014	15,028	33,572	18,543	55.2%	21%
November	4,630	10,169	8,326	7,537	22,566	41,898	19,332	46.1%	31%
December	3,105	7,306	10,409	6,153	28,719	52,307	23,588	45.1%	39%
January	2,769	4,456	6,113	–	28,719	58,420	29,701	50.8%	39%
February	7,201	3,979	4,136	–	28,719	62,556	33,837	54.1%	39%
March	7,658	4,286	7,359	–	28,719	69,915	41,196	58.9%	39%
April	4,467	3,056	3,213	–	28,719	73,128	44,409	60.7%	39%
May	8,435	3,472	3,409	–	28,719	76,537	47,818	62.5%	39%
June	(105,822)	7,144	8,640	–	28,719	85,177	56,459	66.3%	39%
Total Capital expenditure	(37,508)	73,264	85,177	28,719					

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WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		(92,223)	32,085	33,515	1,077	6,561	16,344	(9,783)	-59.9%	33,515
Roads Infrastructure		15,725	436	436	–	–	–	–	–	436
Roads		15,725	436	436	–	–	–	–	–	436
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		591	3,391	3,391	–	–	–	–	–	3,391
MV Networks		591	3,391	3,391	–	–	–	–	–	3,391
Water Supply Infrastructure		14,875	19,258	17,354	1,077	4,498	8,677	(4,179)	-48.2%	17,354
Dams and Weirs		13,388	–	3,871	745	2,453	1,936	518	26.8%	3,871
Reservoirs		623	5,381	7,030	332	2,044	3,515	(1,471)	-41.8%	7,030
Bulk Mains		863	13,876	6,453	–	–	3,226	(3,226)	-100.0%	6,453
Sanitation Infrastructure		1,284	–	957	–	–	478	(478)	-100.0%	957
Toilet Facilities		1,284	–	957	–	–	478	(478)	-100.0%	957
Solid Waste Infrastructure		(124,698)	9,000	11,377	–	2,063	7,189	(5,125)	-71.3%	11,377
Landfill Sites		–	3,000	4,177	–	2,063	2,089	(25)	-1.2%	4,177
Waste Drop-off Points		–	6,000	7,200	–	–	5,100	(5,100)	-100.0%	7,200
Waste Separation Facilities		(124,698)	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<u>Community Assets</u>		584	2,100	2,100	–	–	1,000	(1,000)	-100.0%	2,100
Community Facilities		–	2,100	2,100	–	–	1,000	(1,000)	-100.0%	2,100
Libraries		–	2,000	2,000	–	–	1,000	(1,000)	-100.0%	2,000
Markets		–	100	100	–	–	–	–	–	100
Sport and Recreation Facilities		584	–	–	–	–	–	–	–	–
Outdoor Facilities		584	–	–	–	–	–	–	–	–
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
<u>Other assets</u>		–	1,350	1,150	–	–	825	(825)	-100.0%	1,150
Operational Buildings		–	850	650	–	–	325	(325)	-100.0%	650
Training Centres		–	850	650	–	–	325	(325)	-100.0%	650
Housing		–	500	500	–	–	500	(500)	-100.0%	500
Social Housing		–	500	500	–	–	500	(500)	-100.0%	500
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–	–	–
<u>Intangible Assets</u>		–	–	275	–	–	138	(138)	-100.0%	275
Licences and Rights		–	–	275	–	–	138	(138)	-100.0%	275
Computer Software and Applications		–	–	275	–	–	138	(138)	-100.0%	275
<u>Computer Equipment</u>		653	50	304	–	196	152	44	29.0%	304
Computer Equipment		653	50	304	–	196	152	44	29.0%	304
<u>Furniture and Office Equipment</u>		320	130	583	16	252	292	(39)	-13.5%	583
Furniture and Office Equipment		320	130	583	16	252	292	(39)	-13.5%	583
<u>Machinery and Equipment</u>		306	2,857	4,233	87	2,164	2,116	47	2.2%	4,233
Machinery and Equipment		306	2,857	4,233	87	2,164	2,116	47	2.2%	4,233
<u>Transport Assets</u>		1,543	7,048	10,216	4,020	6,505	5,108	1,397	27.3%	10,216
Transport Assets		1,543	7,048	10,216	4,020	6,505	5,108	1,397	27.3%	10,216
<u>Land</u>		–	–	–	–	–	–	–	–	–
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–	–	–
<u>Living resources</u>		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	(88,816)	45,620	52,377	5,199	15,677	25,975	10,297	39.6%	52,377

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WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December											
Description	Ref	2022/23		Budget Year 2023/24							
		Audited 1	Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands											
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>											
<u>Infrastructure</u>		5,216		200	800	-	600	350	250	71.5%	800
Roads Infrastructure		1,985		-	-	-	-	-	-	-	-
<i>Roads</i>		1,985		-	-	-	-	-	-	-	-
Storm water Infrastructure		-		-	-	-	-	-	-	-	-
Electrical Infrastructure		-		-	-	-	-	-	-	-	-
Water Supply Infrastructure		28		100	100	-	-	-	-	-	100
<i>Distribution</i>		28		100	100	-	-	-	-	-	100
Sanitation Infrastructure		3,203		100	700	-	600	350	250	71.5%	700
<i>Reticulation</i>		3,203		100	700	-	600	350	250	71.5%	700
Solid Waste Infrastructure		-		-	-	-	-	-	-	-	-
Rail Infrastructure		-		-	-	-	-	-	-	-	-
Coastal Infrastructure		-		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-		-	-	-	-	-	-	-	-
<u>Community Assets</u>		-		-	-	-	-	-	-	-	-
Community Facilities		-		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-		-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-		-	-	-	-	-	-	-	-
<u>Investment properties</u>		-		-	-	-	-	-	-	-	-
Revenue Generating		-		-	-	-	-	-	-	-	-
Non-revenue Generating		-		-	-	-	-	-	-	-	-
<u>Other assets</u>		-		-	-	-	-	-	-	-	-
Operational Buildings		-		-	-	-	-	-	-	-	-
Housing		-		-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-		-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-		-	-	-	-	-	-	-	-
Licences and Rights		-		-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-		-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-		-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-		-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-		-	-	-	-	-	-	-	-
<u>Land</u>		-		-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-		-	-	-	-	-	-	-	-
<u>Living resources</u>		-		-	-	-	-	-	-	-	-
Mature		-		-	-	-	-	-	-	-	-
Immature		-		-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5,216		200	800	-	600	350	(250)	-71.5%	800

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WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
<b>Infrastructure</b>		23,064	24,264	23,900	2,000	9,116	11,950	(2,834)	-23.7%	23,900
Roads Infrastructure		11,903	12,404	12,568	503	4,098	6,284	(2,186)	-34.8%	12,568
Roads		11,204	11,561	11,438	279	3,489	5,719	(2,230)	-39.0%	11,438
Road Furniture		699	843	1,130	224	609	565	44	7.8%	1,130
Storm water Infrastructure		1,554	1,766	1,755	—	218	877	(660)	-75.2%	1,755
Storm water Conveyance		1,554	1,766	1,755	—	218	877	(660)	-75.2%	1,755
Electrical Infrastructure		1,503	2,269	2,252	543	755	1,126	(371)	-32.9%	2,252
HV Substations		—	31	14	—	—	7	(7)	-100.0%	14
MV Substations		784	982	982	390	462	491	(29)	-6.0%	982
MV Switching Stations		—	0	0	—	—	0	(0)	-100.0%	0
MV Networks		644	691	691	153	287	345	(59)	-17.0%	691
LV Networks		75	565	565	—	7	283	(276)	-97.5%	565
Water Supply Infrastructure		3,021	2,324	2,376	290	1,070	1,188	(117)	-9.9%	2,376
Dams and Weirs		1,031	1,035	1,035	268	475	518	(43)	-8.2%	1,035
Boreholes		1,357	380	380	1	274	190	84	44.1%	380
Pump Stations		54	56	56	—	—	28	(28)	-100.0%	56
Water Treatment Works		107	113	113	—	89	56	33	58.1%	113
Bulk Mains		296	505	557	20	59	278	(219)	-78.8%	557
Distribution		106	111	111	—	110	56	55	98.2%	111
Distribution Points		70	124	124	—	64	62	2	2.7%	124
Sanitation Infrastructure		5,083	5,502	4,950	664	2,975	2,475	500	20.2%	4,950
Reticulation		1,579	2,450	2,550	31	1,622	1,275	347	27.2%	2,550
Waste Water Treatment Works		3,394	2,990	2,338	633	1,291	1,169	122	10.5%	2,338
Toilet Facilities		110	62	62	—	62	31	31	99.2%	62
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
<b>Community Assets</b>		515	733	733	22	246	367	(121)	-33.0%	733
Community Facilities		353	494	494	11	125	247	(122)	-49.4%	494
Halls		141	161	161	4	36	80	(44)	-54.6%	161
Crèches		46	144	144	—	—	72	(72)	-100.0%	144
Libraries		29	30	30	—	2	15	(13)	-88.4%	30
Cemeteries/Crematoria		35	39	39	7	26	19	6	33.7%	39
Public Ablution Facilities		—	44	44	—	—	22	(22)	-100.0%	44
Markets		100	77	77	—	61	39	23	58.6%	77
Sport and Recreation Facilities		162	240	240	11	121	120	1	0.7%	240
Indoor Facilities		101	148	148	—	75	74	1	1.0%	148
Outdoor Facilities		62	92	92	11	46	46	0	0.1%	92
<b>Heritage assets</b>		—	—	—	—	—	—	—	—	—
<b>Investment properties</b>		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
<b>Other assets</b>		524	1,103	1,048	30	256	524	(268)	-51.1%	1,048
Operational Buildings		310	880	848	24	137	424	(287)	-67.6%	848
Municipal Offices		310	880	848	24	137	424	(287)	-67.6%	848
Housing		215	224	200	6	119	100	19	18.7%	200
Social Housing		215	224	200	6	119	100	19	18.7%	200
<b>Biological or Cultivated Assets</b>		—	—	—	—	—	—	—	—	—
<b>Intangible Assets</b>		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
<b>Computer Equipment</b>		160	184	184	—	58	92	(34)	-36.8%	184
Computer Equipment		160	184	184	—	58	92	(34)	-36.8%	184
<b>Furniture and Office Equipment</b>		10	58	58	—	—	29	(29)	-100.0%	58
Furniture and Office Equipment		10	58	58	—	—	29	(29)	-100.0%	58
<b>Machinery and Equipment</b>		103	300	300	4	31	150	(119)	-79.3%	300
Machinery and Equipment		103	300	300	4	31	150	(119)	-79.3%	300
<b>Transport Assets</b>		2,664	2,699	3,063	156	1,432	1,531	(99)	-6.5%	3,063
Transport Assets		2,664	2,699	3,063	156	1,432	1,531	(99)	-6.5%	3,063
<b>Land</b>		—	—	—	—	—	—	—	—	—

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Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	27,039	29,343	29,287	2,211	11,139	14,643	3,504	23.9%	29,287

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WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		22,428	38,394	38,394	-	-	19,197	(19,197)	-100.0%	38,394
Roads Infrastructure		5,952	4,758	4,758	-	-	2,379	(2,379)	-100.0%	4,758
Roads		5,952	558	558	-	-	279	(279)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	1,050	(1,050)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	1,050	(1,050)	-100.0%	2,100
Storm water Infrastructure		2,422	2,091	2,091	-	-	1,046	(1,046)	-100.0%	2,091
Drainage Collection		2,422	507	507	-	-	253	(253)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	539	(539)	-100.0%	1,077
Attenuation		-	507	507	-	-	253	(253)	-100.0%	507
Electrical Infrastructure		3,484	3,912	3,912	-	-	1,956	(1,956)	-100.0%	3,912
HV Substations		-	474	474	-	-	237	(237)	-100.0%	474
HV Switching Station		-	474	474	-	-	237	(237)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	237	(237)	-100.0%	474
MV Substations		-	474	474	-	-	237	(237)	-100.0%	474
MV Switching Stations		-	474	474	-	-	237	(237)	-100.0%	474
MV Networks		3,165	591	591	-	-	296	(296)	-100.0%	591
LV Networks		319	474	474	-	-	237	(237)	-100.0%	474
Capital Spares		-	474	474	-	-	237	(237)	-100.0%	474
Water Supply Infrastructure		5,385	5,434	5,434	-	-	2,717	(2,717)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	203	(203)	-100.0%	407
Boreholes		72	407	407	-	-	203	(203)	-100.0%	407
Reservoirs		833	407	407	-	-	203	(203)	-100.0%	407
Pump Stations		104	407	407	-	-	203	(203)	-100.0%	407
Water Treatment Works		-	407	407	-	-	203	(203)	-100.0%	407
Bulk Mains		-	100	100	-	-	50	(50)	-100.0%	100
Distribution		4,377	1,100	1,100	-	-	550	(550)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	550	(550)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	550	(550)	-100.0%	1,100
Sanitation Infrastructure		5,002	5,559	5,559	-	-	2,779	(2,779)	-100.0%	5,559
Pump Station		231	100	100	-	-	50	(50)	-100.0%	100
Reticulation		136	1,200	1,200	-	-	600	(600)	-100.0%	1,200
Waste Water Treatment Works		3,939	1,200	1,200	-	-	600	(600)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	600	(600)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	929	(929)	-100.0%	1,859
Capital Spares		695	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		22	16,640	16,640	-	-	8,320	(8,320)	-100.0%	16,640
Landfill Sites		-	15,000	15,000	-	-	7,500	(7,500)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	164	(164)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	164	(164)	-100.0%	328
Waste Drop-off Points		22	328	328	-	-	164	(164)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	164	(164)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	164	(164)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		161	-	-	-	-	-	-	-	-
Data Centres		161	-	-	-	-	-	-	-	-
Community Assets		2,683	3,527	3,527	-	-	1,763	(1,763)	-100.0%	3,527
Community Facilities		1,017	2,079	2,079	-	-	1,039	(1,039)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	711	(711)	-100.0%	1,422
Centres		304	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	192	(192)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	6	(6)	-100.0%	13
Public Open Space		7	260	260	-	-	130	(130)	-100.0%	260
Public Ablution Facilities		407	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,666	1,448	1,448	-	-	724	(724)	-100.0%	1,448
Outdoor Facilities		1,666	1,448	1,448	-	-	724	(724)	-100.0%	1,448
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		749	742	742	-	-	371	(371)	-100.0%	742
Revenue Generating		468	371	371	-	-	185	(185)	-100.0%	371
Improved Property		468	185	185	-	-	93	(93)	-100.0%	185
Unimproved Property		-	185	185	-	-	93	(93)	-100.0%	185
Non-revenue Generating		281	371	371	-	-	185	(185)	-100.0%	371

WC022: SECTION 71 REPORT - DECEMBER 2023 - ARTIKEL 71 VERSLAG

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Improved Property		281	185	185	-	-	93	(93)	-100.0%	185
Unimproved Property		-	185	185	-	-	93	(93)	-100.0%	185
<u>Other assets</u>		2,187	-	-	-	-	-	-	-	-
Operational Buildings		2,187	-	-	-	-	-	-	-	-
Municipal Offices		2,138	-	-	-	-	-	-	-	-
Workshops		49	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		74	278	278	-	-	139	(139)	-100.0%	278
Licences and Rights		74	278	278	-	-	139	(139)	-100.0%	278
Water Rights		-	17	17	-	-	8	(8)	-100.0%	17
Computer Software and Applications		74	261	261	-	-	130	(130)	-100.0%	261
<u>Computer Equipment</u>		376	2,373	2,373	-	-	1,186	(1,186)	-100.0%	2,373
Computer Equipment		376	2,373	2,373	-	-	1,186	(1,186)	-100.0%	2,373
<u>Furniture and Office Equipment</u>		677	630	630	-	-	315	(315)	-100.0%	630
Furniture and Office Equipment		677	630	630	-	-	315	(315)	-100.0%	630
<u>Machinery and Equipment</u>		1,905	1,505	1,505	2	3	752	(749)	-99.5%	1,505
Machinery and Equipment		1,905	1,505	1,505	2	3	752	(749)	-99.5%	1,505
<u>Transport Assets</u>		1,993	6,921	6,921	-	-	3,460	(3,460)	-100.0%	6,921
Transport Assets		1,993	6,921	6,921	-	-	3,460	(3,460)	-100.0%	6,921
<u>Land</u>		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Depreciation	1	33,070	54,369	54,369	2	3	27,184	27,181	100.0%	54,369

WC022: SECTION 71 REPORT - DECEMBER 2023 - ARTIKEL 71 VERSLAG

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
<b>Infrastructure</b>		39,607	26,287	28,743	839	10,511	24,565	(14,054)	-57.2%	28,743
Roads Infrastructure		27,340	25,187	25,187	674	10,346	22,787	(12,441)	-54.6%	25,187
Road Structures		27,340	25,187	25,187	674	10,346	22,787	(12,441)	-54.6%	25,187
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		4,236	1,100	1,300	165	165	650	(485)	-74.6%	1,300
HV Transmission Conductors		—	1,000	1,000	165	165	500	(335)	-67.0%	1,000
MV Substations		950	—	—	—	—	—	—	—	—
MV Networks		2,236	100	300	—	—	150	(150)	-100.0%	300
LV Networks		1,050	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		8,030	—	2,256	—	—	1,128	(1,128)	-100.0%	2,256
Waste Water Treatment Works		8,030	—	2,256	—	—	1,128	(1,128)	-100.0%	2,256
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
<b>Community Assets</b>		6,485	1,158	3,258	115	1,930	1,417	513	36.2%	3,258
Community Facilities		—	300	300	26	39	150	(111)	-74.0%	300
Markets		—	300	300	26	39	150	(111)	-74.0%	300
Sport and Recreation Facilities		6,485	858	2,958	88	1,891	1,267	624	49.2%	2,958
Outdoor Facilities		6,485	858	2,958	88	1,891	1,267	624	49.2%	2,958
<b>Heritage assets</b>		—	—	—	—	—	—	—	—	—
<b>Investment properties</b>		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
<b>Other assets</b>		—	—	—	—	—	—	—	—	—
Operational Buildings		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
<b>Biological or Cultivated Assets</b>		—	—	—	—	—	—	—	—	—
<b>Intangible Assets</b>		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
<b>Computer Equipment</b>		—	—	—	—	—	—	—	—	—
<b>Furniture and Office Equipment</b>		—	—	—	—	—	—	—	—	—
<b>Machinery and Equipment</b>		—	—	—	—	—	—	—	—	—
<b>Transport Assets</b>		—	—	—	—	—	—	—	—	—
<b>Land</b>		—	—	—	—	—	—	—	—	—
<b>Zoo's, Marine and Non-biological Animals</b>		—	—	—	—	—	—	—	—	—
<b>Living resources</b>		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	46,092	27,445	32,001	954	12,442	25,982	13,541	52.1%	32,001

**3.2 SUPPLY CHAIN MANAGEMENT****3.2.1 Demand and Acquisition****3.2.1.1 Advertisement stage**

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

The following competitive bids are currently in the advertisement stage:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/21/02	Construction of Tierhokskloof Bulk water pipeline	01-Feb-2024
08/2/21/14	Appointment of service providers for various training programmes for a 3 year period	02-Feb-2024
08/2/21/25	Construction Of New 3 MI Tulbagh Reservoir, Tulbagh	09-Feb-2024

**3.2.1.2 Evaluation stage:**

The following competitive bids are currently in the evaluation stage:

**3.2 VOORSIENINGSKANAAL BESTUUR****3.2.1 Aanvraag en Verkryging****3.2.1.1 Adverteeringsfase**

Geen formele geskrewe pryskwotasies is tans in die adverteeringsfase nie.

Die volgende mededingende tenders is tans in die adverteeringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/20/82	Supply, Delivery, Installation And Commissioning Of Emergency Back-Up Generators (Re-Advertisement)	17-Nov-2023	07-Dec-2023	N Jacobs
08/2/20/93	Monitoring of drinking water quality in the Witzenberg Area	02-Aug-2023	04-Oct-2023 06-Nov-23 18-Dec-23 (Legal Opinion)	N Jacobs
08/2/20/94	Monitoring, Quality control and Process advisory services at Watercare plants in the Witzenberg Area	02-Aug-2023	04-Oct-2023 06-Nov-23 18-Dec-23 (Legal Opinion)	N Jacobs
08/2/21/23	Resealing of existing streets in the Witzenberg Municipal area	13-Dec-2023	Awaiting	E Lintnaar

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
none				

**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
08/2/19/39	Supply and delivery of electricity metering and related equipment (Line 11 & 13)	18-Aug-2022	16-Mar-2023 19-Oct-2023	15-May-2023 Referred back
08/2/20/10	Invitation for Long Term Borrowings	06-Oct-2022	08-Dec-2022	21-Dec-2022
08/2/20/78	Upgrade and Extension of the Wolseley Wastewater Treatment Works: Phase 2a	19-May-2023	20-Sep-2023 01-Nov-2023 29-Nov-2023	11-Dec-2023
08/2/20/101	Development, supply and installation of an Electronic Indigent Management System	02-Aug-2023	16-Aug-2023 12-Oct-2023	28-Aug-2023 12-Oct-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 December 2023:

**3.2.1.4 Tenders toegeken**

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/20/68	11 December 2023	KTO Digital (Pty) Ltd	Provision Of Online Electronic CIPC (Companies And Intellectual Property Commission) And Credit Search Service	Bidder scored the highest total points in terms of Price and Preference	R 300 00.00
082/21/21	11 December 2023	RJC Conservation	Clearing Of Alien Vegetation In Prince Alfred Hamlet Commonage. Ceres Nature Reserve And Dwars River Clearing of block C9.2: +- 3.1ha (initial clearing)	Bidder scored the highest total points in terms of Price and Preference	R37 950.00
			Clearing of block C11.2: +- 17.3ha (initial clearing)		R43 250.00
			Clearing of block DR2-3: +- 4.22ha (follow-up alien clearing)		R37 950.00
			Clearing of block DR4-5: +- 4.69ha (follow-up alien clearing)		R37 950.00
			Clearing of block DR-6: +- 1.4ha (initial clearing)		R23 000.00
			Clearing of block PAH-21/22: +- 16ha (follow-up alien clearing)		R37 950.00
			Clearing of block PAH-27-31: +-60.4ha (follow-up alien clearing)		R56 925.00
			Clearing of block PAH-49: +- 11.7ha (follow-up alien clearing)		R31 625.00
		LT Jansen T/A Lyns Valley	Clearing of block PAH-47: +-24.7ha (follow-up alien clearing)	Bidder scored the highest total points in terms of Price and Preference	R38 176.64
			Clearing of block PAH-48: +-63.8ha (follow-up alien clearing)		R38 176.64
			Clearing of block PAH-51: +- 170ha (follow-up alien clearing)		R72 581.20
08/2/21/22	11 December 2023	MH Sethosa Inc	Rendering Of Legal Services For The Transfer Of Municipal Rental Houses In Witzenberg	Bidder scored the highest total points in terms of Price and Preference	R 361 000.00
08/2/21/29	11 December 2023	Sanitech	Hygiene Services For Witzenberg Municipality	Bidder scored the highest total points in terms of Price and Preference	R 2 000 000.00

The following bids were awarded by the Accounting Officer Committee during the month of December 2023:

Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende Desember 2023:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
<i>None</i>					

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

The following bids were cancelled during December 2023:

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

Die volgende tenders was gekanselleer gedurende December 2023:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/21/28	08-Dec-2023	Supply and delivery of Testing Equipment for Water and Wastewater Treatment	No bids received

**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 December 2023:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Desember 2023:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
181156	04/12/2023	AJ Rankin & Basson Sport	Supply and Delivery of Sport Equipment	Only responsive quotation	R 10 624.29 (Incl. VAT)	Chief Financial Officer
181216	07/12/2023	Protea Agricultural Training CC	Service Provider for Training of Municipal Officials (Herbicide)	Only responsive quotation	R 28 631.50 (Incl. VAT)	Chief Financial Officer
181220	07/12/2023	Sondlo and Knopp Advertising	Advertisement of Various Bids	Only responsive quotation	R 18 905.72 (Incl. VAT)	Chief Financial Officer
181238	08/12/2023	JT Electrical And Home Appliances	Repair and Service of Various Airconditioners Ceres Municipal Offices	Only responsive quotation	R 3 600.00 (Incl. VAT)	Chief Financial Officer
181385	20/12/2023	JT Electrical And Home Appliances	Repair and Service of Various Airconditioners Ceres Municipal Offices	Lowest responsive quotation	R 4 950.00 (Incl. VAT)	Chief Financial Officer
181401	20/12/2023	Sondlo and Knopp Advertising	Advertisement of Draft 2022/2023 Annual Report for comments	Only responsive quotation	R 16 622.48 (Incl. VAT)	Chief Financial Officer
181407	20/12/2023	Perfecto Drycleaners	Cleaning of Carpets and Chairs at Municipal offices	Only responsive quotation	R 9 140.00 (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 2023:

**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 2023:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount (Incl. VAT)	Official acting i.t.o sub delegation
08/2/21/31	14 Dec 2023	AWV Project Management	Supply and delivery of Disposable clear bags for refuse removal	Only responsive bidder	R 181 642.50	Acting Director Technical Services
08/2/21/36	11 Dec 2023	Datategra	Supply And Delivery Of Trend Micro Enterprise Security Suite (Re-Advertisement)	Bidder scored the highest points	R 108 100.00	Director: Corporate Services

### 3.2.1.8 Appeals

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

### 3.2.1.8 Appelle

Geen appelle is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Desember 2023 nie.

### 3.2.1.9 Deviations

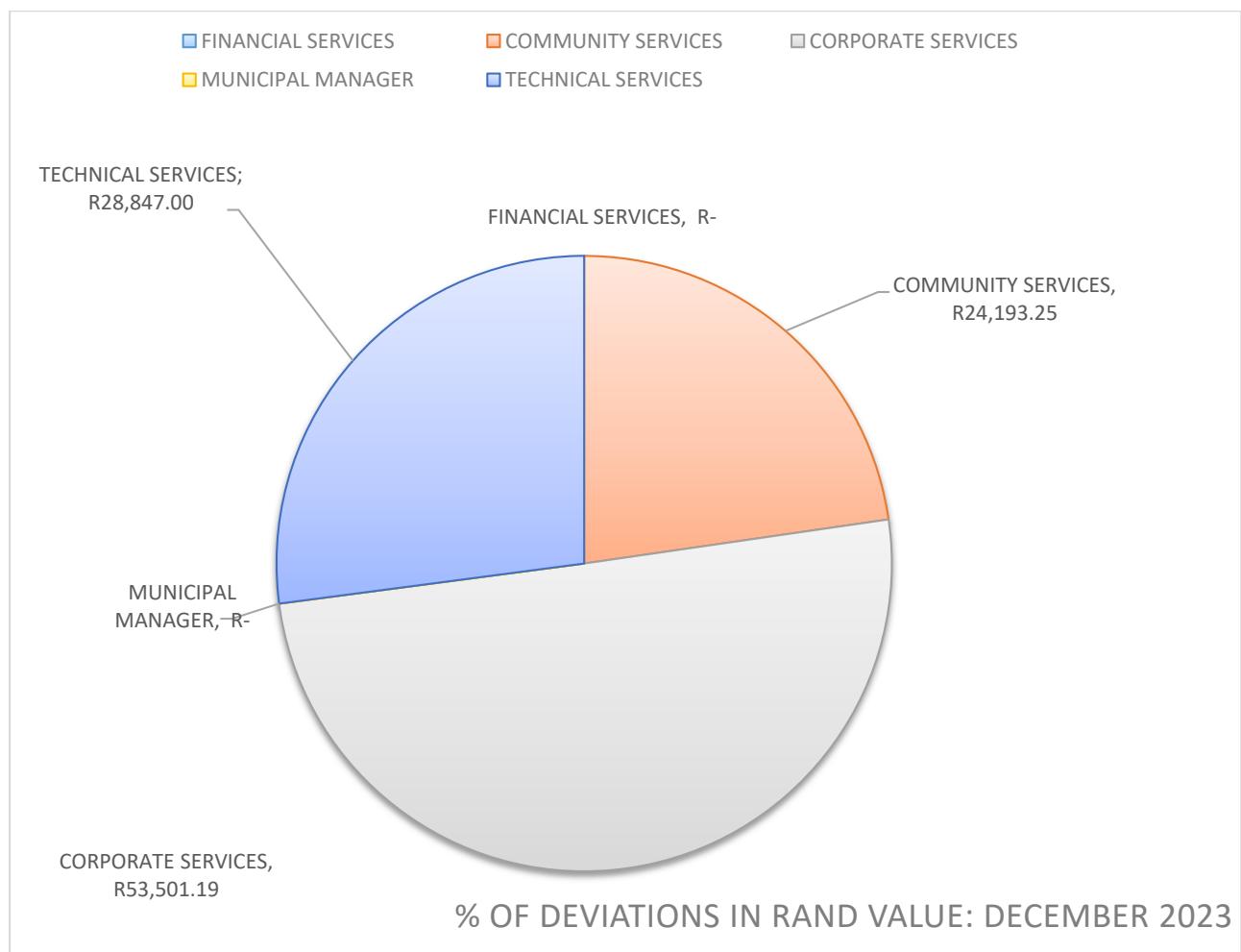
The following table contains the actuals against approved deviations by the Accounting Officer for the month of December 2023 which totals R 106 541:

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Desember 2023 wat beloop op die totaal van R 106 541:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
08-Dec-23	Weskus Meganisasié	Repair to PTO CT4928	Impractical	181235	23 279,00
05-Dec-23	Gielie Geldenhuy's Trust	Leasing of Land - Waboomsberg	Impractical	181175	53 501,19
08-Dec-23	CIMSO Business Solutions Africa	Innkeeper License fees: Pine Forest resort	Impractical	181236	24 193,25
14-Dec-23	Witzenberg Herald	Publish Notice: Refuse removal during festive period	Single Supplier	181324	5 568,00

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 2023	R 1 033 897	R 32 811 782	3.15%
November 2023	R 169 132	R 33 909 698	0.49%
December 2023	R 106 541	R 25 833 284	0.41%

## 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 2023	Nov 2023	Dec 2023
Value of inventory at hand	R 14 873 800	R 18 014 664	R 17 815 133,53
Turnover rate of total value of inventory	1.39	1.33	1.41
Date of latest stores reconciliation		31 Dec 2023	
Date of last stock count		30 Dec 2023	
Date of next stock count		28 Mar 2024	

**Percentage spent on Capital Expenditure for the period ended: 31 December 2023**

	Financial Services	Corporate Services	Community Services	Municipal Manager	Technical Services	Total
Budget	161,238	1,215,921	6,878,305	-	76,921,976	85,177,440
Actual	102,282	189,101	1,950,818	-	26,476,640	28,718,840
<b>Percentage</b>	<b>63.44%</b>	<b>15.55%</b>	<b>28.36%</b>		<b>34.42%</b>	<b>33.72%</b>

HJ Kritzinger  
CFO

Date  
09/01/2024

Signature:



**Percentage spent on Preventative and corrective planned Maintenance**

**Expenditure for the period ended: 31 December 2023**

	Financial Services	Corporate Services	Community Services	Technical Services	Total
<b>Total Budget</b>	40,218	417,606	1,272,047	20,441,815	22,171,686
<b>Less Repairs &amp; Maintenance on Vehicles</b>	40,218	218,631	683,131	2,122,251	3,064,231
<b>Budget to be used for Measurement (A)</b>	-	198,975	588,916	18,319,564	19,107,455
<b>Total Actual</b>	19,688	146,428	555,806	7,553,520	8,275,441
<b>Less Repairs &amp; Maintenance on Vehicles</b>	19,688	65,173	381,356	965,678	1,431,895
<b>Actuals to be used for measurement (B)</b>	-	81,255	174,449	6,587,842	6,843,546
<b>Percentage</b>	<b>40.84%</b>	<b>29.62%</b>	<b>35.96%</b>	<b>35.82%</b>	

HJ Kritzinger  
CFO

Date  
09/01/2024

Signature:



## Cash Flow Forecast

### Current commitments against cash

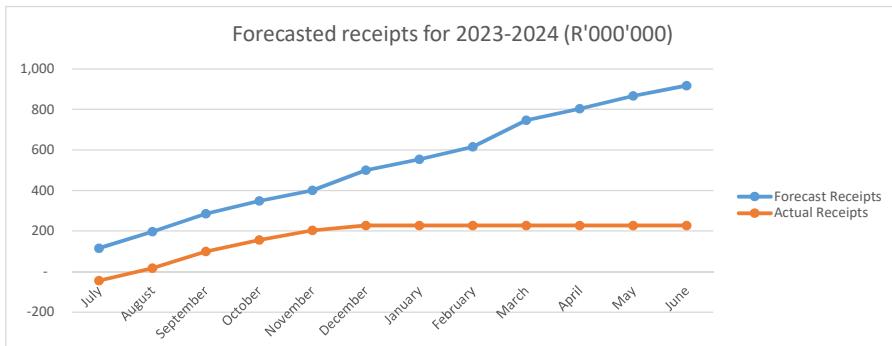
Cash Book Balance plus Investments	R 232,998,176
Total Commitments	(R152,176,302)
Unspent Grants	(R13,695,880)
Outstanding orders excluding grants	(R29,687,932)
Eskom Account	(R19,831,322)
Consumer Deposits	(R12,483,579)
Provision for Rehabilitation	(R17,112,817)
Manual Creditors	328,966
Payables & Accruals	(R28,911,134)
Provision Current Employee Benefits	(R30,782,606)
<hr/>	
Uncommitted Cash Balance	<u>R 80,821,874</u>

The estimated cost coverage ratio is as follow

#### Current

Cash Book Balance	R 232,998,176
Less Unspent Grants	R 13,695,880
Estimated Average fixed cost per month	R 73,127,769
Ratio	3.00

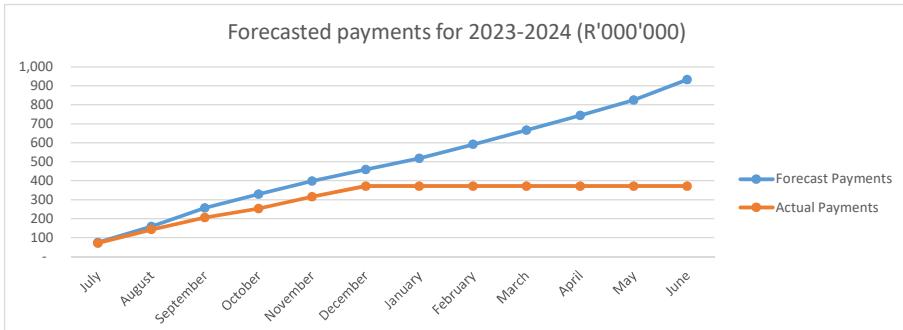
The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 3 months. The acceptable norm is 3 months



It is estimated that cash receipts will amount to R846 m for the 2023-2024 Financial Year

The performance of actual receipts against projected receipts for the month can be summarised as follow

Month	Projected Receipts	Actual Receipts
September	R89m	R82m
October	R63m	R57m
November	R52m	R48m



It is estimated that cash payments will amount to R855 m for the 2023-2024 Financial Year

The performance of actual payments against projected payments for the month can be summarised as follow

Month	Projected Payments	Actual Payments
September	R98m	R63m
October	R73m	R47m
November	R68m	R63m

**Insurance Report - December 2023****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	4	35	39
Motor Accident	3	1	6	10	20
Public Liability	0	2	6	19	27
Glass	1	0	0	1	2
Money loss	0	0	0	0	0
	4	3	16	65	88

**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
Third Party Canadian Roof damaged by treebranch	R 27,874
Haywood R Elec Serv. (Five YO Boy burned at Pumpstation)	R 1,210,000
TP injury after fall on pavement	R 1,000,000

**High Value Property Loss/Damage and Motor Accident Claims**

Claim Description	Value
Burglary & Theft at Community Hall: Bella Vista	R 146,919
Vandalism at Vredebes Substation	R 2,412,727
Break in at Karee street community hall (Tulbagh)	R 50,000
Theft of cables at Electricity Powerstation store- Depot	R 50,000
Burglary & Theft at Fire Station	R 40,341

**Claims Movement for the Month :** December

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	39	19	27	1	0
New Claims	0	1	0	1	0
Claims Closed	0	0	0	0	0
Closing Balance	39	20	27	2	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 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: