



## **Monthly Budget Statement Report Section 71 for January 2024**

**Financial data is in respect of the period  
1 July 2023 to 31 January 2024**

## 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 Provinciale 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 Provinciale 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 20 541 accounts amounting to R37.4 million was printed and distributed to consumers. The prepaid electricity sales amounted to R7.4 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 88% in comparison to a rate of 91% 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 January 2024 an amount of R849 359 was recovered on this basis.

The municipality issued orders to the value of R12.1 million of which R70 thousand was in terms of deviations.

The municipality currently has R87 million in its primary bank account and R150 million on investment. The bank balance at the end of the previous month was R91 million and R150 million on investment.

The calculated cost coverage ratio of the municipality as at the end of January 2024 is 3.36 months.

**A BURGEMEESTERS VERSLAG**

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

Die maandelikse rekeninge is ook gehef soos geskakuleer en tydens hierdie proses is 20 541 rekeninge ten bedrae van R37.4 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R7.4 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 88% in vergelyking met 91% 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. Vir die maand van Januarie 2024 is 'n bedrag van R849 359 op hierdie wyse ingevorder.

Bestellings ter waarde van R12.1 miljoen uitgereik, waarvan R70 duisend ten opsigte van afwykings is.

Die munisipaliteit het R87 miljoen in die primêre bankrekening met R150 miljoen op belegging. Die bankbalans aan die einde van die vorige maand was R91 miljoen met R150 miljoen op belegging.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Januarie 2024 is 3.36 maande.

**B AANBEVELING**

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Januarie 2024.

**C OPSOMMING**

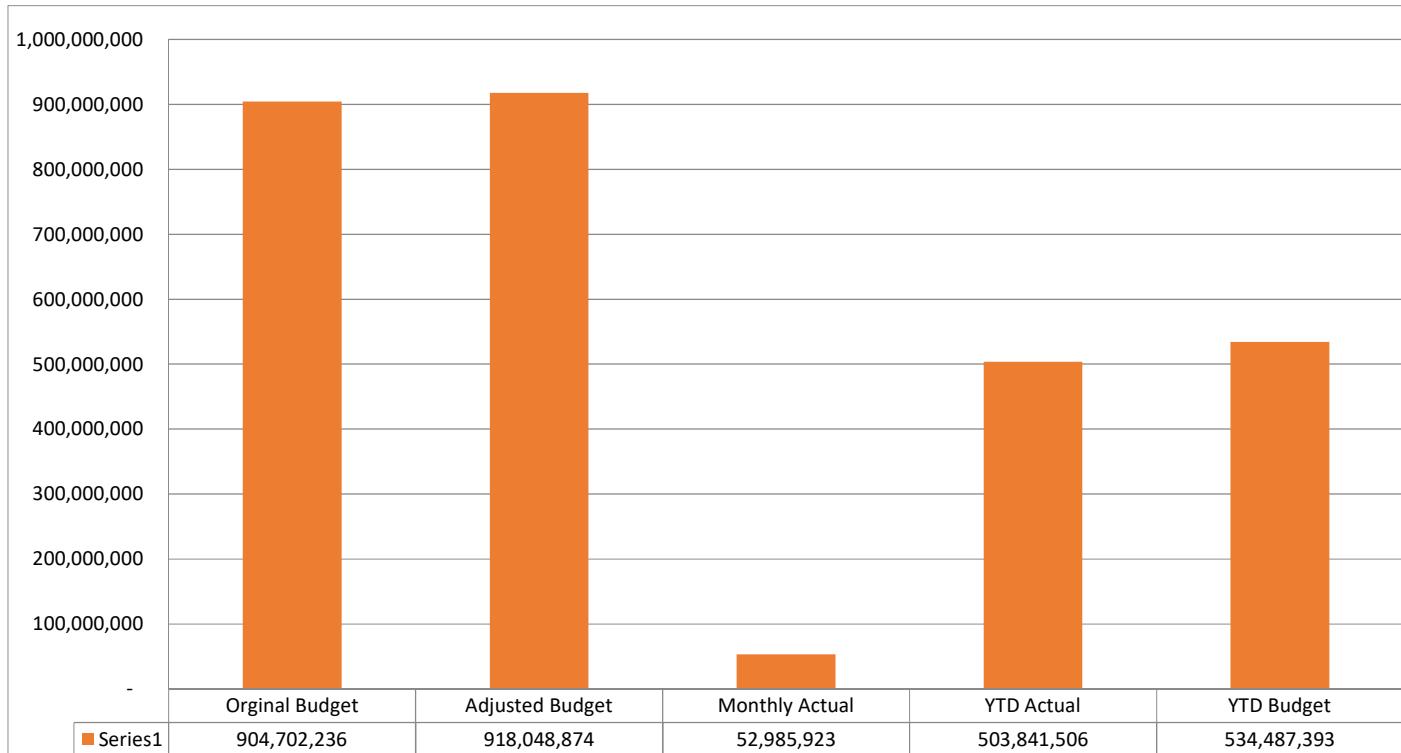
Die volgende tabelle voorsien n opsomming van die finansiële inligting:

**B RECOMMENDATION**

It is recommended that council take cognisance of the monthly financial report and supporting documents of January 2024.

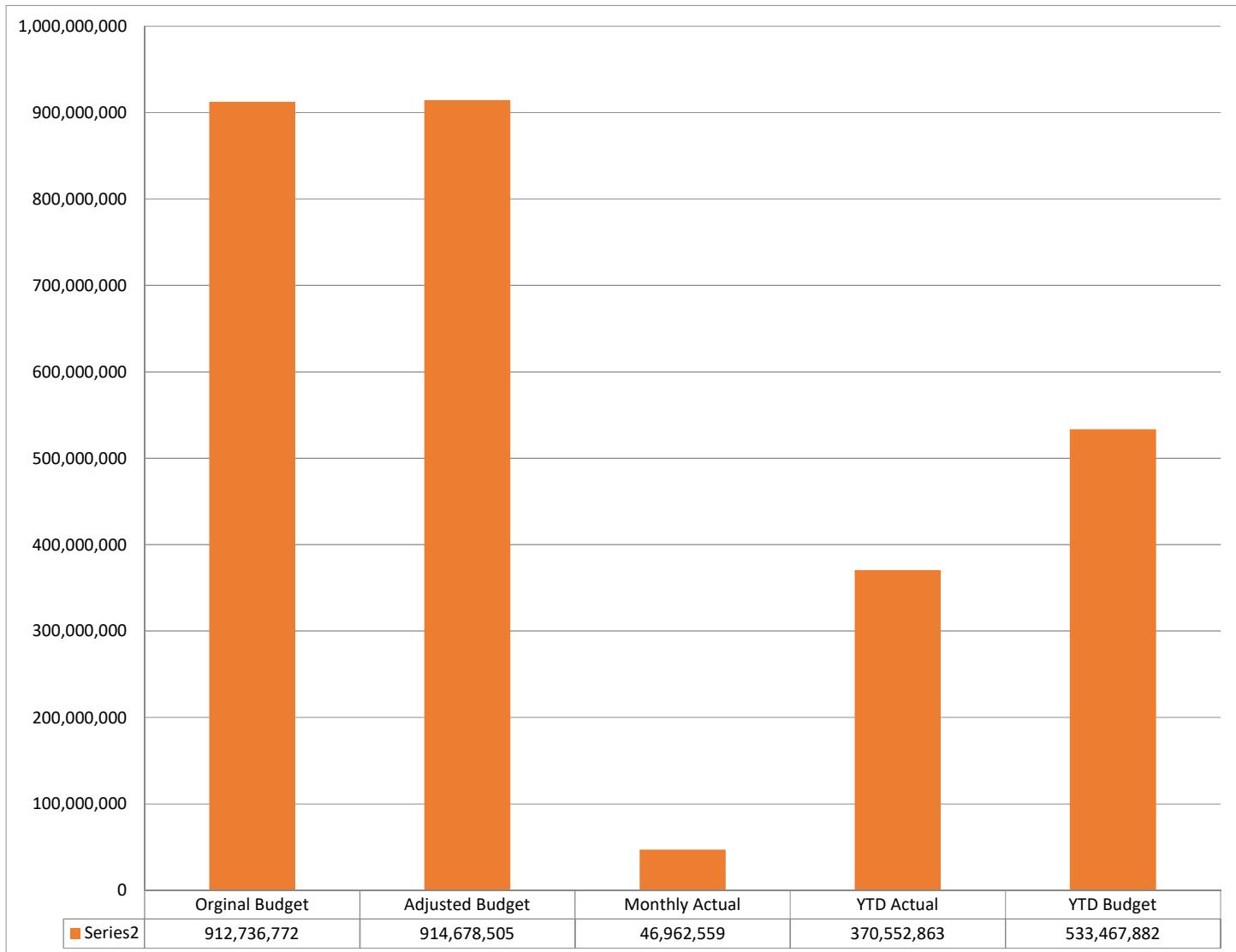
**C EXECUTIVE SUMMARY**

The following tables provides a summary of the financial information:

**TOTAL OPERATIONAL REVENUE R'000**

For the period 1 July 2023 to 31 January 2024, 54.88% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2023 tot 31 Januarie 2024, is 54.88% van die begrote operasionele inkomste gehef.

**TOTAL OPERATIONAL EXPENDITURE R'000**

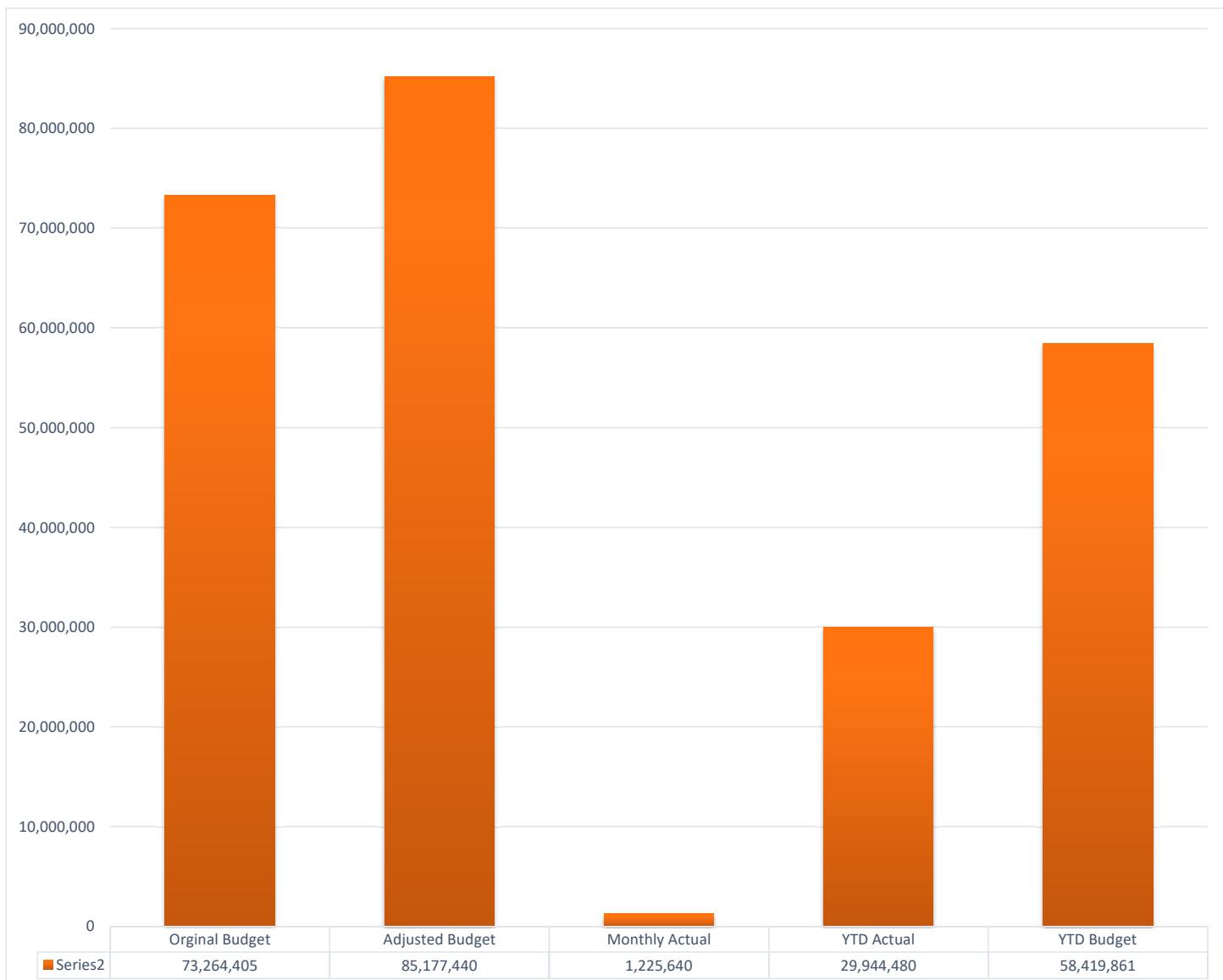
For the period 1 July 2023 to 31 January 2024, 40.51% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 31 Januarie 2024, is 40.51% 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 January 2024, 35.16% 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 Januarie 2024, is 35.16% van die begrote kapitale uitgawes aangegaan.

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

## WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M07 January

Description	2022/23 Audited Outcome	Budget Year 2023/24								
		Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	98,157	105,353	105,353	5,417	74,916	61,456	13,460	22%	105,353	
Service charges	437,257	516,476	516,476	35,859	264,325	301,278	(36,953)	-12%	516,476	
Investment revenue	14,390	12,444	16,127	2,852	14,018	9,408	4,610	49%	16,127	
Transfers and subsidies - Operational	142,534	158,793	161,172	1,110	108,258	93,933	14,325	15%	161,172	
Other own revenue	70,693	64,715	65,555	7,748	42,324	38,170	4,154	11%	65,555	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>763,033</b>	<b>857,781</b>	<b>864,683</b>	<b>52,986</b>	<b>503,841</b>	<b>504,244</b>	<b>(403)</b>	<b>-0%</b>	<b>864,683</b>	
Employee costs	217,107	257,116	257,964	19,290	137,419	150,479	(13,061)	-9%	257,964	
Remuneration of Councillors	10,766	11,983	11,983	925	6,774	6,990	(216)	-3%	11,983	
Depreciation and amortisation	33,070	54,369	54,369	-	3	31,715	(31,711)	-100%	54,369	
Interest	9,895	9,535	9,535	-	-	5,562	(5,562)	-100%	9,535	
Inventory consumed and bulk purchases	298,464	379,057	381,542	19,379	147,349	222,541	(75,192)	-34%	381,542	
Transfers and subsidies	2,208	8,918	9,263	351	1,519	5,391	(3,872)	-72%	9,263	
Other expenditure	139,050	191,760	190,023	7,017	77,489	110,790	(33,301)	-30%	190,023	
<b>Total Expenditure</b>	<b>710,561</b>	<b>912,737</b>	<b>914,679</b>	<b>46,963</b>	<b>370,553</b>	<b>533,468</b>	<b>(162,915)</b>	<b>-31%</b>	<b>914,679</b>	
<b>Surplus/(Deficit)</b>	<b>52,471</b>	<b>(54,955)</b>	<b>(49,995)</b>	<b>6,023</b>	<b>133,288</b>	<b>(29,223)</b>	<b>162,512</b>	<b>-556%</b>	<b>(49,995)</b>	
Transfers and subsidies - capital (monetary allocations)	65,766	46,921	53,366	-	0	30,243	(30,243)	-100%	53,366	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>118,237</b>	<b>(8,035)</b>	<b>3,370</b>	<b>6,023</b>	<b>133,289</b>	<b>1,020</b>	<b>132,269</b>	<b>12974%</b>	<b>3,370</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>118,237</b>	<b>(8,035)</b>	<b>3,370</b>	<b>6,023</b>	<b>133,289</b>	<b>1,020</b>	<b>132,269</b>	<b>12974%</b>	<b>3,370</b>	
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	87,190	69,264	80,621	1,226	27,824	56,142	(28,317)	-50%	80,621	
Capital transfers recognised	65,693	47,342	53,787	1,068	19,787	37,216	(17,430)	-47%	53,787	
Borrowing	-	9,000	10,000	-	2,063	7,500	(5,437)	-72%	10,000	
Internally generated funds	21,496	16,923	21,391	157	8,095	13,704	(5,609)	-41%	21,391	
<b>Total sources of capital funds</b>	<b>87,190</b>	<b>73,264</b>	<b>85,177</b>	<b>1,226</b>	<b>29,944</b>	<b>58,420</b>	<b>(28,475)</b>	<b>-49%</b>	<b>85,177</b>	
<b>Financial position</b>										
Total current assets	348,272	296,094	285,273		449,809					285,273
Total non current assets	1,076,395	1,185,439	1,197,352		1,080,644					1,197,352
Total current liabilities	162,213	154,205	143,892		148,497					143,892
Total non current liabilities	116,632	304,136	304,136		122,804					304,136
Community wealth/Equity	1,143,976	1,023,192	1,034,597		1,259,153					1,034,597
<b>Cash flows</b>										
Net cash from (used) operating	536,667	59,301	59,960	4,497	43,993	(104,656)	(148,649)	142%	59,960	
Net cash from (used) investing	(51,537)	(84,254)	(95,065)	(1,405)	(34,830)	53,528	88,358	165%	(95,065)	
Net cash from (used) financing	24,635	(2,740)	(2,740)	4	139	-	(139)	-	(2,740)	
<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>236,103</b>	<b>176,162</b>	<b>(59,941)</b>	<b>-34%</b>	<b>188,957</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	50,534	7,283	6,785	6,079	12,513	6,206	32,411	321,496	443,307	
<b>Creditors Age Analysis</b>										
Total Creditors	2,625	3,316	1,860	2,380	3,253	10,539	994	-	24,968	

## WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description R thousands	Ref 1	2022/23		Monthly Actual	YearTD Actual	Budget Year 2023/24					
		Audited Outcome	Original Budget			YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast		
<b>Revenue - Functional</b>											
<i>Governance and administration</i>		132,757	136,529	141,195	9,290	95,864	82,282	13,582	17%	141,195	
Executive and council		33	31	287	3	16	146	(130)	-89%	287	
Finance and administration		132,724	136,498	140,907	9,287	95,847	82,135	13,712	17%	140,907	
Internal audit		-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		162,177	180,091	180,290	5,123	125,989	105,152	20,837	20%	180,290	
Community and social services		135,409	149,753	149,753	1,164	109,746	87,356	22,390	26%	149,753	
Sport and recreation		13,311	6,956	6,956	1,238	4,449	4,057	392	10%	6,956	
Public safety		13,168	17,193	17,392	2,693	11,605	10,129	1,476	15%	17,392	
Housing		289	6,189	6,189	28	189	3,610	(3,421)	-95%	6,189	
Health		-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		38,923	45,791	47,627	138	942	27,406	(26,465)	-97%	47,627	
Planning and development		3,863	3,097	3,442	138	941	1,923	(982)	-51%	3,442	
Road transport		34,568	42,683	42,683	-	1	24,607	(24,606)	-100%	42,683	
Environmental protection		491	10	1,502	-	-	876	(876)	-100%	1,502	
<i>Trading services</i>		494,830	542,009	548,654	38,434	280,950	319,495	(38,545)	-12%	548,654	
Energy sources		314,721	400,702	400,702	26,237	186,652	233,743	(47,091)	-20%	400,702	
Water management		75,496	63,463	67,334	5,523	34,479	38,955	(4,476)	-11%	67,334	
Waste water management		63,893	38,364	39,939	3,133	34,642	23,167	11,475	50%	39,939	
Waste management		40,720	39,480	40,680	3,541	25,177	23,630	1,547	7%	40,680	
<i>Other</i>	4	111	283	283	1	97	152	(56)	-36%	283	
<b>Total Revenue - Functional</b>	2	828,798	904,702	918,049	52,986	503,842	534,487	(30,646)	-6%	918,049	
<b>Expenditure - Functional</b>											
<i>Governance and administration</i>		116,623	161,851	161,775	9,164	69,653	94,369	(24,716)	-26%	161,775	
Executive and council		28,044	29,907	29,932	2,050	15,341	17,460	(2,119)	-12%	29,932	
Finance and administration		86,060	128,942	128,841	6,815	51,672	75,157	(23,485)	-31%	128,841	
Internal audit		2,518	3,002	3,002	298	2,639	1,751	888	51%	3,002	
<i>Community and public safety</i>		104,035	135,513	135,559	9,386	60,338	79,076	(18,738)	-24%	135,559	
Community and social services		27,275	32,794	33,283	2,440	16,363	19,415	(3,052)	-16%	33,283	
Sport and recreation		33,574	40,127	39,728	2,990	19,436	23,175	(3,739)	-16%	39,728	
Public safety		38,367	50,926	50,905	3,526	21,768	29,694	(7,926)	-27%	50,905	
Housing		4,820	11,667	11,644	430	2,771	6,792	(4,021)	-59%	11,644	
Health		-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		41,089	44,187	46,614	2,142	18,856	27,177	(8,321)	-31%	46,614	
Planning and development		12,190	14,566	14,664	971	7,547	8,554	(1,007)	-12%	14,664	
Road transport		27,483	28,202	28,356	861	9,950	16,541	(6,591)	-40%	28,356	
Environmental protection		1,416	1,419	3,593	311	1,359	2,081	(722)	-35%	3,593	
<i>Trading services</i>		447,908	570,032	569,577	25,994	220,880	332,186	(111,306)	-34%	569,577	
Energy sources		316,120	403,519	403,420	19,497	154,516	235,311	(80,796)	-34%	403,420	
Water management		53,258	51,024	51,159	2,058	24,376	29,792	(5,416)	-18%	51,159	
Waste water management		47,299	44,548	44,152	2,275	19,487	25,756	(6,268)	-24%	44,152	
Waste management		31,231	70,941	70,846	2,164	22,501	41,327	(18,826)	-46%	70,846	
<i>Other</i>		907	1,154	1,154	276	826	660	166	25%	1,154	
<b>Total Expenditure - Functional</b>	3	710,561	912,737	914,679	46,963	370,553	533,468	(162,915)	-31%	914,679	
<b>Surplus/ (Deficit) for the year</b>			118,237	(8,035)	3,370	6,023	133,289	1,020	132,269	12974%	3,370

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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									
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>										
Executive and council		132,757	136,529	141,195	9,290	95,864	82,282	13,582	17%	141,195
<i>Mayor and Council</i>		33	31	287	3	16	146	(130)	(0)	287
<i>Municipal Manager, Town Secretary and Chief</i>		33	31	31	3	16	18	(2)	(0)	31
Finance and administration		132,724	136,498	140,907	9,287	95,847	82,135	13,712	0	140,907
<i>Administrative and Corporate Support</i>		0	10	10	0	0	6	(6)	(0)	10
<i>Finance</i>		132,298	135,762	139,921	9,081	95,581	81,581	14,000	0	139,921
<i>Human Resources</i>		374	639	889	192	232	498	(266)	(0)	889
<i>Marketing, Customer Relations, Publicity and Media</i>		–	5	5	–	–	3	(3)	(0)	5
<i>Supply Chain Management</i>		52	82	82	14	35	48	(13)	(0)	82
<i>Community and public safety</i>		162,177	180,091	180,290	5,123	125,989	105,152	20,837	0	180,290
Community and social services		135,409	149,753	149,753	1,164	109,746	87,356	22,390	0	149,753
<i>Aged Care</i>		124,226	139,300	139,300	267	103,440	81,258	22,182	0	139,300
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		178	254	254	8	84	148	(64)	(0)	254
<i>Community Halls and Facilities</i>		310	400	400	78	207	234	(27)	(0)	400
<i>Libraries and Archives</i>		10,695	9,799	9,799	811	6,015	5,716	299	0	9,799
Sport and recreation		13,311	6,956	6,956	1,238	4,449	4,057	392	0	6,956
<i>Recreational Facilities</i>		6,908	6,900	6,900	1,232	4,390	4,025	365	0	6,900
<i>Sports Grounds and Stadiums</i>		6,403	55	55	6	59	32	27	0	55
Public safety		13,168	17,193	17,392	2,693	11,605	10,129	1,476	0	17,392
<i>Civil Defence</i>		65	–	199	–	–	99	(99)	(0)	199
<i>Fire Fighting and Protection</i>		29	864	864	0	10	504	(494)	(0)	864
<i>Police Forces, Traffic and Street Parking Control</i>		13,074	16,330	16,330	2,693	11,596	9,526	2,070	0	16,330
Housing		289	6,189	6,189	28	189	3,610	(3,421)	(0)	6,189
<i>Housing</i>		289	6,189	6,189	28	189	3,610	(3,421)	(0)	6,189
<i>Economic and environmental services</i>		38,923	45,791	47,627	138	942	27,406	(26,465)	(0)	47,627
Planning and development		3,863	3,097	3,442	138	941	1,923	(982)	(0)	3,442
<i>Economic Development/Planning</i>		513	283	310	–	–	123	(123)	(0)	310
<i>Town Planning, Building Regulations and Project Management Unit</i>		2,313	1,818	1,818	138	941	1,060	(119)	(0)	1,818
Road transport		1,037	997	1,314	–	–	740	(740)	(0)	1,314
<i>Roads</i>		34,568	42,683	42,683	–	1	24,607	(24,606)	(0)	42,683
Environmental protection		34,568	42,683	42,683	–	1	24,607	(24,606)	(0)	42,683
<i>Biodiversity and Landscape</i>		491	10	1,502	–	–	876	(876)	(0)	1,502
Trading services		491	10	1,502	–	–	876	(876)	(0)	1,502
Energy sources		494,830	542,009	548,654	38,434	280,950	319,495	(38,545)	(0)	548,654
<i>Electricity</i>		314,721	400,702	400,702	26,237	186,652	233,743	(47,091)	(0)	400,702
Water management		314,721	400,702	400,702	26,237	186,652	233,743	(47,091)	(0)	400,702
<i>Water Distribution</i>		75,496	63,463	67,334	5,523	34,479	38,955	(4,476)	(0)	67,334
		74,872	63,463	65,077	5,523	34,479	37,827	(3,348)	(0)	65,077

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	3,133	34,642	23,167	11,475	0	39,939
Public Toilets		812	—	—	—	—	—	—	—	—
Sewerage		55,127	38,364	39,939	3,133	34,642	23,167	11,475	0	39,939
Waste Water Treatment		7,955	—	—	—	—	—	—	—	—
Waste management		40,720	39,480	40,680	3,541	25,177	23,630	1,547	0	40,680
Solid Waste Removal		40,720	39,480	40,680	3,541	25,177	23,630	1,547	0	40,680
Other		111	283	283	1	97	152	(56)	(0)	283
Licensing and Regulation		111	133	133	1	97	77	19	0	133
Tourism		—	150	150	—	—	75	(75)	(0)	150
Total Revenue - Functional	2	828,798	904,702	918,049	52,986	503,842	534,487	(30,646)	(0)	918,049
Expenditure - Functional										
Municipal governance and administration		116,623	161,851	161,775	9,164	69,653	94,369	(24,716)	(0)	161,775
Executive and council		28,044	29,907	29,932	2,050	15,341	17,460	(2,119)	(0)	29,932
Mayor and Council		17,235	18,348	18,358	1,153	8,725	10,709	(1,984)	(0)	18,358
Municipal Manager, Town Secretary and Chief		10,809	11,559	11,574	897	6,616	6,752	(135)	(0)	11,574
Finance and administration		86,060	128,942	128,841	6,815	51,672	75,157	(23,485)	(0)	128,841
Administrative and Corporate Support		12,432	16,959	16,943	914	7,153	9,883	(2,730)	(0)	16,943
Asset Management		57	51	51	29	120	30	91	0	51
Finance		33,159	49,370	48,976	2,780	21,357	28,569	(7,212)	(0)	48,976
Fleet Management		4,299	4,209	4,311	330	2,005	2,515	(509)	(0)	4,311
Human Resources		13,932	32,405	32,652	1,266	8,910	19,047	(10,137)	(0)	32,652
Information Technology		4,553	5,379	5,379	245	2,851	3,138	(287)	(0)	5,379
Legal Services		1,533	2,820	2,805	130	1,337	1,636	(300)	(0)	2,805
Marketing, Customer Relations, Publicity and Media		4,172	4,780	4,780	349	2,285	2,788	(503)	(0)	4,780
Property Services		2,709	1,768	1,768	50	352	1,032	(680)	(0)	1,768
Supply Chain Management		7,721	9,249	9,249	677	4,783	5,395	(613)	(0)	9,249
Valuation Service		1,493	1,951	1,926	43	519	1,124	(605)	(0)	1,926
Internal audit		2,518	3,002	3,002	298	2,639	1,751	888	0	3,002
Governance Function		2,518	3,002	3,002	298	2,639	1,751	888	0	3,002
Community and public safety		104,035	135,513	135,559	9,386	60,338	79,076	(18,738)	(0)	135,559
Community and social services		27,275	32,794	33,283	2,440	16,363	19,415	(3,052)	(0)	33,283
Aged Care		5,630	9,181	9,138	548	3,627	5,331	(1,703)	(0)	9,138
Cemeteries, Funeral Parlours and Crematoriums		3,925	4,569	4,589	287	2,094	2,677	(582)	(0)	4,589
Child Care Facilities		5	87	95	—	—	55	(55)	(0)	95
Community Halls and Facilities		6,260	7,288	7,796	670	3,869	4,548	(679)	(0)	7,796
Disaster Management		49	72	72	—	—	42	(42)	(0)	72
Education		—	5	1	—	—	1	(1)	(0)	1
Libraries and Archives		11,405	11,592	11,592	936	6,772	6,762	11	0	11,592
Sport and recreation		33,574	40,127	39,728	2,990	19,436	23,175	(3,739)	(0)	39,728
Community Parks (including Nurseries)		10,624	12,920	13,091	766	5,910	7,637	(1,727)	(0)	13,091

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	1,709	9,252	10,537	(1,285)	(0)	18,064
<i>Sports Grounds and Stadiums</i>		7,333	9,043	8,573	515	4,274	5,001	(727)	(0)	8,573
Public safety		38,367	50,926	50,905	3,526	21,768	29,694	(7,926)	(0)	50,905
<i>Fire Fighting and Protection</i>		9,867	12,008	12,008	839	5,624	7,005	(1,381)	(0)	12,008
<i>Police Forces, Traffic and Street Parking Control</i>		28,500	38,918	38,897	2,686	16,145	22,690	(6,545)	(0)	38,897
Housing		4,820	11,667	11,644	430	2,771	6,792	(4,021)	(0)	11,644
<i>Housing</i>		4,766	11,614	11,591	426	2,758	6,761	(4,004)	(0)	11,591
<i>Informal Settlements</i>		54	53	53	4	13	31	(17)	(0)	53
<i>Economic and environmental services</i>		41,089	44,187	46,614	2,142	18,856	27,177	(8,321)	(0)	46,614
Planning and development		12,190	14,566	14,664	971	7,547	8,554	(1,007)	(0)	14,664
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		2,341	3,133	3,201	172	1,601	1,867	(266)	(0)	3,201
<i>Economic Development/Planning</i>		1,975	2,177	2,203	135	1,024	1,285	(261)	(0)	2,203
<i>Town Planning, Building Regulations and Project Management Unit</i>		5,246	6,225	6,228	445	3,281	3,633	(352)	(0)	6,228
Road transport		2,628	3,032	3,032	219	1,641	1,769	(128)	(0)	3,032
<i>Roads</i>		27,483	28,202	28,356	861	9,950	16,541	(6,591)	(0)	28,356
Environmental protection		27,483	28,202	28,356	861	9,950	16,541	(6,591)	(0)	28,356
<i>Biodiversity and Landscape</i>		1,416	1,419	3,593	311	1,359	2,081	(722)	(0)	3,593
<i>Pollution Control</i>		1,416	1,229	3,403	311	1,344	1,971	(626)	(0)	3,403
<i>Trading services</i>		190	190	190	–	15	111	(96)	(0)	190
Energy sources		447,908	570,032	569,577	25,994	220,880	332,186	(111,306)	(0)	569,577
<i>Electricity</i>		316,120	403,519	403,420	19,497	154,516	235,311	(80,796)	(0)	403,420
<i>Street Lighting and Signal Systems</i>		312,681	399,364	399,364	19,413	152,481	232,946	(80,465)	(0)	399,364
Water management		3,438	4,155	4,055	84	2,035	2,366	(331)	(0)	4,055
<i>Water Treatment</i>		53,258	51,024	51,159	2,058	24,376	29,792	(5,416)	(0)	51,159
<i>Water Distribution</i>		199	231	231	24	132	135	(3)	(0)	231
<i>Water Storage</i>		50,318	46,494	46,874	1,976	22,386	27,292	(4,907)	(0)	46,874
Waste water management		2,741	4,300	4,054	57	1,859	2,365	(506)	(0)	4,054
<i>Public Toilets</i>		47,299	44,548	44,152	2,275	19,487	25,756	(6,268)	(0)	44,152
<i>Sewerage</i>		1,681	1,924	1,920	111	942	1,120	(178)	(0)	1,920
<i>Storm Water Management</i>		37,932	33,820	33,454	1,800	15,605	19,515	(3,910)	(0)	33,454
<i>Waste Water Treatment</i>		7,685	8,789	8,774	364	2,938	5,118	(2,180)	(0)	8,774
Waste management		0	14	5	–	3	3	(0)	(0)	5
<i>Solid Waste Disposal (Landfill Sites)</i>		31,231	70,941	70,846	2,164	22,501	41,327	(18,826)	(0)	70,846
<i>Solid Waste Removal</i>		(11,759)	30,827	30,546	150	1,424	17,818	(16,394)	(0)	30,546
<i>Street Cleaning</i>		42,945	40,065	40,251	2,011	21,057	23,480	(2,423)	(0)	40,251
<i>Other</i>		45	49	49	3	19	29	(9)	(0)	49
Licensing and Regulation		907	1,154	1,154	276	826	660	166	0	1,154
Tourism		7	56	56	2	3	33	(30)	(0)	56
Total Expenditure - Functional	3	900	1,098	1,098	274	823	628	195	0	1,098
Surplus/ (Deficit) for the year		710,561	912,737	914,679	46,963	370,553	533,468	(162,915)	(0)	914,679
		118,237	(8,035)	3,370	6,023	133,289	1,020	132,269	0	3,370

## WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	8,902	94,145	80,040	14,104	17.6%	137,280
Vote 2 - Community Services		150,347	164,312	165,832	2,490	114,685	96,677	18,008	18.6%	165,832
Vote 3 - Corporate Services		13,547	17,166	17,614	2,888	11,844	10,225	1,619	15.8%	17,614
Vote 4 - Technical Services		532,342	588,653	595,555	38,662	282,821	346,540	(63,719)	-18.4%	595,555
Vote 5 - Municipal Manager		1,667	1,451	1,768	45	346	1,005	(658)	-65.5%	1,768
<b>Total Revenue by Vote</b>	2	<b>828,926</b>	<b>904,702</b>	<b>918,049</b>	<b>52,986</b>	<b>503,842</b>	<b>534,487</b>	<b>(30,646)</b>	<b>-5.7%</b>	<b>918,049</b>
<b>Expenditure by Vote</b>										
Vote 1 - Financial Services	1	33,269	62,909	62,506	2,684	20,490	36,462	(15,972)	-43.8%	62,506
Vote 2 - Community Services		79,604	101,160	103,428	7,190	46,923	60,319	(13,395)	-22.2%	103,428
Vote 3 - Corporate Services		84,590	121,674	121,894	7,124	48,568	71,092	(22,524)	-31.7%	121,894
Vote 4 - Technical Services		487,280	610,926	610,730	27,939	238,495	356,192	(117,697)	-33.0%	610,730
Vote 5 - Municipal Manager		13,289	16,067	16,120	1,154	9,691	9,403	287	3.1%	16,120
<b>Total Expenditure by Vote</b>	2	<b>698,032</b>	<b>912,737</b>	<b>914,679</b>	<b>46,092</b>	<b>364,167</b>	<b>533,468</b>	<b>(169,301)</b>	<b>-31.7%</b>	<b>914,679</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>130,894</b>	<b>(8,035)</b>	<b>3,370</b>	<b>6,894</b>	<b>139,675</b>	<b>1,020</b>	<b>138,655</b>	<b>13600.2%</b>	<b>3,370</b>

## WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

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>	1									
Vote 1 - Financial Services		131,023	133,121	137,280	8,902	94,145	80,040	14,104	18%	137,280
1.2 - Income		98,611	105,563	105,563	5,418	74,803	61,579	13,225	21%	105,563
1.3 - Financial Administration		32,362	27,206	31,365	3,470	19,306	18,256	1,050	6%	31,365
1.4 - Credit Control		(2)	270	270	-	-	158	(158)	-100%	270
1.5 - Supply Chain & Expenditure		52	82	82	14	35	48	(13)	-26%	82
Vote 2 - Community Services		150,347	164,312	165,832	2,490	114,685	96,677	18,008	19%	165,832
2.2 - Cemeteries		178	254	254	8	84	148	(64)	-43%	254
2.3 - Housing		482	6,269	6,269	43	340	3,657	(3,317)	-91%	6,269
2.4 - Libraries		10,788	10,025	10,025	874	6,094	5,848	246	4%	10,025
2.5 - Resorts & Swimming Pools		6,542	6,900	6,900	1,232	4,390	4,025	365	9%	6,900
2.6 - Social Services		124,226	139,300	139,300	267	103,440	81,258	22,182	27%	139,300
2.7 - Fire Services & Disaster Management		29	864	864	0	10	504	(494)	-98%	864
2.8 - Environment & Licensing		603	143	1,635	1	97	954	(857)	-90%	1,635
2.9 - Community Halls and Amenities		6,985	275	275	65	230	160	69	43%	275
2.10 - Local Economic Development		513	283	310	-	-	123	(123)	-100%	310
Vote 3 - Corporate Services		13,547	17,166	17,614	2,888	11,844	10,225	1,619	16%	17,614
3.2 - Human Resources		374	639	889	192	232	498	(266)	-53%	889
3.3 - Administration		0	10	10	0	0	6	(6)	-95%	10
3.5 - Marketing & Communication		-	5	5	-	-	3	(3)	-100%	5
3.7 - Traffic and Protection Services		13,139	16,330	16,529	2,693	11,596	9,625	1,971	20%	16,529
3.8 - Tourism		-	150	150	-	-	75	(75)	-100%	150
3.9 - Council Cost		33	31	31	3	16	18	(2)	-9%	31
Vote 4 - Technical Services		532,342	588,653	595,555	38,662	282,821	346,540	(63,719)	-18%	595,555
4.1 - Director: Technical Services		-	-	256	-	-	128	(128)	-100%	256
4.2 - Electro Technical Services		315,576	402,787	402,787	26,379	187,684	234,959	(47,275)	-20%	402,787
4.3 - Water Storage & Distribution		75,496	63,463	67,334	5,523	34,479	38,955	(4,476)	-11%	67,334
4.4 - Waste Water Management		63,082	38,729	40,304	3,133	34,642	23,379	11,263	48%	40,304
4.5 - Waste Management		40,720	39,410	40,610	3,497	25,134	23,589	1,544	7%	40,610
4.6 - Roads		34,568	42,683	42,683	-	1	24,607	(24,606)	-100%	42,683
4.8 - Town Planning & Building Control		2,090	1,580	1,580	130	882	922	(40)	-4%	1,580
4.9 - Public Toilets		812	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager		1,667	1,451	1,768	45	346	1,005	(658)	-66%	1,768
5.2 - Performance & Project Management		1,037	997	1,314	-	-	740	(740)	-100%	1,314
5.3 - Property & Legal Services		630	454	454	45	346	265	81	31%	454
Total Revenue by Vote	2	828,926	904,702	918,049	52,986	503,842	534,487	(30,646)	-6%	918,049
<b>Expenditure by Vote</b>	1							-	-	
Vote 1 - Financial Services		33,269	62,909	62,506	2,684	20,490	36,462	(15,972)	-44%	62,506
1.1 - Director: Finance		1,756	2,287	2,302	115	1,025	1,343	(318)	-24%	2,302
1.2 - Income		7,638	23,231	23,226	167	4,690	13,548	(8,859)	-65%	23,226
1.3 - Financial Administration		13,177	16,751	16,357	1,269	8,280	9,542	(1,261)	-13%	16,357
1.4 - Credit Control		3,776	11,364	11,344	513	2,189	6,618	(4,429)	-67%	11,344
1.5 - Supply Chain & Expenditure		6,921	9,276	9,276	621	4,306	5,411	(1,105)	-20%	9,276
Vote 2 - Community Services		79,604	101,160	103,428	7,190	46,923	60,319	(13,395)	-22%	103,428
2.1 - Director: Community Services		341	396	396	43	337	231	106	46%	396
2.2 - Cemeteries		3,925	4,489	4,589	287	2,087	2,677	(590)	-22%	4,589
2.3 - Housing		4,801	11,667	11,644	430	2,771	6,792	(4,021)	-59%	11,644
2.4 - Libraries		13,988	15,093	15,093	1,216	7,980	8,804	(824)	-9%	15,093
2.5 - Resorts & Swimming Pools		13,007	14,662	14,562	1,429	8,044	8,494	(450)	-5%	14,562
2.6 - Social Services		5,635	9,272	9,139	531	3,563	5,331	(1,768)	-33%	9,139
2.7 - Fire Services & Disaster Management		9,917	12,081	12,081	839	5,624	7,047	(1,423)	-20%	12,081
2.8 - Environment & Licensing		1,422	1,474	3,569	312	1,362	2,067	(705)	-34%	3,569
2.9 - Community Halls and Amenities		24,593	29,849	30,058	1,952	14,067	17,534	(3,467)	-20%	30,058
2.10 - Local Economic Development		1,975	2,177	2,298	151	1,088	1,341	(253)	-19%	2,298
Vote 3 - Corporate Services		84,590	121,674	121,894	7,124	48,568	71,092	(22,524)	-32%	121,894
3.1 - Director: Corporate Services		2,277	2,613	2,613	180	1,261	1,524	(264)	-17%	2,613
3.2 - Human Resources		13,949	32,405	32,652	1,271	8,951	19,047	(10,096)	-53%	32,652
3.3 - Administration		12,482	17,594	17,577	915	7,171	10,253	(3,082)	-30%	17,577
3.4 - Information Technology		4,553	5,378	5,378	245	2,851	3,137	(286)	-9%	5,378
3.5 - Marketing & Communication		4,172	4,781	4,781	349	2,285	2,789	(504)	-18%	4,781
3.6 - Thusong Centre		523	541	541	50	357	316	41	13%	541
3.7 - Traffic and Protection Services		28,500	38,918	38,897	2,686	16,145	22,690	(6,545)	-29%	38,897
3.8 - Tourism		900	1,098	1,098	274	823	628	195	31%	1,098
3.9 - Council Cost		17,235	18,348	18,358	1,153	8,725	10,709	(1,984)	-19%	18,358
Vote 4 - Technical Services		487,280	610,926	610,730	27,939	238,495	356,192	(117,697)	-33%	610,730
4.1 - Director: Technical Services		2,317	2,311	193	1,316	1,348	(32)	-2%	2,311	
4.2 - Electro Technical Services		311,782	398,930	398,830	18,891	151,442	232,634	(81,193)	-35%	398,830
4.3 - Water Storage & Distribution		53,258	51,425	51,560	2,058	24,376	30,026	(5,650)	-19%	51,560
4.4 - Waste Water Management		41,937	37,970	37,594	2,406	18,671	21,930	(3,258)	-15%	37,594
4.5 - Waste Management		31,140	70,941	70,846	2,164	22,501	41,327	(18,826)	-46%	70,846
4.6 - Roads		27,328	28,202	28,356	861	9,950	16,541	(6,591)	-40%	28,356
4.7 - Storm Water Management		8,292	8,789	8,774	481	4,010	5,118	(1,108)	-22%	8,774
4.8 - Town Planning & Building Control		5,246	6,225	6,228	445	3,281	3,633	(352)	-10%	6,228
4.9 - Public Toilets		1,681	1,924	1,920	111	942	1,120	(178)	-16%	1,920
4.10 - Mechanical Workshop		4,299	4,209	4,311	330	2,005	2,515	(509)	-20%	4,311

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	1,154	9,691	9,403	287	3%	16,120
		5.1 - Municipal Manager	4,243	3,961	3,961	334	2,473	2,311	162	7%
		5.2 - Performance & Project Management	2,628	3,032	3,032	219	1,641	1,769	(128)	-7%
		5.3 - Property & Legal Services	1,558	2,939	2,924	130	1,337	1,706	(369)	-22%
		5.4 - Internal Audit	2,518	3,002	3,002	298	2,639	1,751	888	51%
		5.5 - IDP	2,341	3,133	3,201	172	1,601	1,867	(266)	-14%
Total Expenditure by Vote	2	698,032	912,737	914,679	46,092	364,167	533,468	(169,301)	(0)	914,679
Surplus/ (Deficit) for the year	2	130,894	(8,035)	3,370	6,894	139,675	1,020	138,655	0	3,370

## WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	43,635	305,804	333,785	(27,981)	-8%	572,203
Service charges - Electricity		311,865	399,102	399,102	26,165	187,669	232,810	(45,141)	-19%	399,102
Service charges - Water		45,356	53,000	53,000	4,392	26,577	30,917	(4,340)	-14%	53,000
Service charges - Waste Water Management		48,851	33,059	33,059	2,459	29,967	19,284	10,683	55%	33,059
Service charges - Waste management		31,185	31,315	31,315	2,843	20,112	18,267	1,845	10%	31,315
Sale of Goods and Rendering of Services		5,460	5,272	5,272	1,064	3,365	3,076	289	9%	5,272
Agency services		4,611	4,461	4,461	492	3,093	2,602	491	19%	4,461
Interest		-	10	10	-	-	6	(6)	-100%	10
Interest earned from Receivables		22,715	23,503	23,503	2,617	17,590	13,710	3,880	28%	23,503
Interest earned from Current and Non Current Assets		14,390	12,444	16,127	2,852	14,018	9,408	4,610	49%	16,127
Rent on Land		-	26	26	-	-	15	(15)	-100%	26
Rental from Fixed Assets		4,786	4,648	4,648	496	2,821	2,711	109	4%	4,648
Operational Revenue		8,063	1,679	1,679	257	591	979	(388)	-40%	1,679
<b>Non-Exchange Revenue</b>		265,750	289,262	292,480	9,351	198,037	170,459	27,578	16%	292,480
Property rates		98,157	105,353	105,353	5,417	74,916	61,456	13,460	22%	105,353
Surcharges and Taxes		9,980	7,290	8,129	162	2,050	4,672	(2,622)	-56%	8,129
Fines, penalties and forfeits		8,487	11,194	11,194	2,113	8,049	6,530	1,519	23%	11,194
Licence and permits		1,145	2,327	2,327	91	656	1,358	(702)	-52%	2,327
Transfer and subsidies - Operational		142,534	158,793	161,172	1,110	108,258	93,933	14,325	15%	161,172
Interest		2,822	3,566	3,566	373	2,388	2,080	308	15%	3,566
Operational Revenue		2,625	739	739	83	1,721	431	1,290	299%	739
<b>Total Revenue (excluding capital transfers and contributions)</b>		763,033	857,781	864,683	52,986	503,841	504,244	(403)	0%	864,683
<b>Expenditure By Type</b>										
Employee related costs		217,107	257,116	257,964	19,290	137,419	150,479	(13,061)	-9%	257,964
Remuneration of councillors		10,766	11,983	11,983	925	6,774	6,990	(216)	-3%	11,983
Bulk purchases - electricity		279,960	360,544	360,544	17,851	134,506	210,318	(75,811)	-36%	360,544
Inventory consumed		18,504	18,512	20,998	1,528	12,842	12,223	619	5%	20,998
Debt impairment		57,793	64,475	64,475	-	21,427	37,610	(16,184)	-43%	64,475
Depreciation and amortisation		33,070	54,369	54,369	-	3	31,715	(31,711)	-100%	54,369
Interest		9,895	9,535	9,535	-	-	5,562	(5,562)	-100%	9,535
Contracted services		50,689	64,652	62,243	3,450	28,208	36,252	(8,044)	-22%	62,243
Transfers and subsidies		2,208	8,918	9,263	351	1,519	5,391	(3,872)	-72%	9,263
Irrecoverable debts written off		9,576	-	-	4	66	-	66	-	-
Operational costs		20,154	56,396	57,067	3,564	27,788	33,289	(5,501)	-17%	57,067
Losses on Disposal of Assets		838	-	-	-	-	-	-	-	-
Other Losses		-	6,237	6,237	-	-	3,638	(3,638)	-100%	6,237
<b>Total Expenditure</b>		710,561	912,737	914,679	46,963	370,553	533,468	(162,915)	-31%	914,679
<b>Surplus/(Deficit)</b>		52,471	(54,955)	(49,995)	6,023	133,288	(29,223)	162,512	(0)	(49,995)
Transfers and subsidies - capital (monetary allocations)		65,766	46,921	53,366	-	0	30,243	(30,243)	(0)	53,366
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		118,237	(8,035)	3,370	6,023	133,289	1,020			3,370
<b>Surplus/(Deficit) after income tax</b>		118,237	(8,035)	3,370	6,023	133,289	1,020			3,370
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		118,237	(8,035)	3,370	6,023	133,289	1,020			3,370
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		118,237	(8,035)	3,370	6,023	133,289	1,020			3,370

## WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	–	857	857	–	–	500	(500)	-100%	857
Vote 2 - Community Services		53,369	31,613	40,692	422	12,926	35,374	(22,448)	-63%	40,692
<b>Total Capital Multi-year expenditure</b>	4,7	<b>53,369</b>	<b>32,470</b>	<b>41,549</b>	<b>422</b>	<b>12,926</b>	<b>35,874</b>	<b>(22,948)</b>	<b>-64%</b>	<b>41,549</b>
<u>Single Year expenditure appropriation</u>	2	179	180	161	25	127	94	33	36%	161
Vote 1 - Financial Services		7,397	1,758	4,022	132	2,083	2,224	(141)	-6%	4,022
Vote 2 - Community Services		691	850	1,216	–	189	672	(483)	-72%	1,216
Vote 3 - Corporate Services		25,554	34,007	33,673	646	12,499	17,278	(4,779)	-28%	33,673
<b>Total Capital single-year expenditure</b>	4	<b>33,821</b>	<b>36,795</b>	<b>39,072</b>	<b>804</b>	<b>14,898</b>	<b>20,268</b>	<b>(5,370)</b>	<b>-26%</b>	<b>39,072</b>
<b>Total Capital Expenditure</b>	3	<b>87,190</b>	<b>69,264</b>	<b>80,621</b>	<b>1,226</b>	<b>27,824</b>	<b>56,142</b>	<b>(28,317)</b>	<b>-50%</b>	<b>80,621</b>

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		2,609	2,180	3,535	25	1,655	2,039	(384)	-19%	3,535
Executive and council		409	–	67	–	58	39	19	50%	67
Finance and administration		2,200	2,180	3,468	25	1,596	2,000	(404)	-20%	3,468
Community and public safety		7,086	5,064	7,137	132	2,149	3,944	(1,795)	-46%	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	–	1,891	1,479	413	28%	2,958
Public safety		57	1,707	1,679	–	126	965	(839)	-87%	1,679
Housing		–	500	500	132	132	500	(368)	-74%	500
Economic and environmental services		45,050	26,023	26,023	422	10,807	24,837	(14,030)	-56%	26,023
Planning and development		–	400	400	–	39	150	(111)	-74%	400
Road transport		45,050	25,623	25,623	422	10,768	24,687	(13,919)	-56%	25,623
Trading services		32,444	39,997	48,483	646	15,333	27,600	(12,267)	-44%	48,483
Energy sources		4,827	6,491	7,248	–	2,285	2,453	(168)	-7%	7,248
Water management		14,903	19,358	17,678	646	5,187	10,178	(4,991)	-49%	17,678
Waste water management		12,517	100	4,508	–	600	2,313	(1,712)	-74%	4,508
Waste management		197	14,048	19,048	–	7,261	12,657	(5,396)	-43%	19,048
Total Capital Expenditure - Functional Classification	3	87,190	73,264	85,177	1,226	29,944	58,420	(28,475)	-49%	85,177
<b>Funded by:</b>										
National Government		41,976	25,175	28,346	646	9,531	14,793	(5,261)	-36%	28,346
Provincial Government		22,759	21,566	23,211	422	9,519	21,609	(12,090)	-56%	23,211
District Municipality		762	600	1,973	–	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	1,068	19,787	37,216	(17,430)	-47%	53,787
Borrowing	6	–	9,000	10,000	–	2,063	7,500	(5,437)	-72%	10,000
Internally generated funds		21,496	16,923	21,391	157	8,095	13,704	(5,609)	-41%	21,391
Total Capital Funding	7	87,190	73,264	85,177	1,226	29,944	58,420	(28,475)	-49%	85,177

## WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M07 January

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
<b>Capital expenditure - Municipal Vote</b>										
<u>Expenditure of multi-year capital appropriation</u>	1	-	857	857	-	-	500	(500)	-100%	857
Vote 2 - Community Services		-	857	857	-	-	500	(500)	-100%	857
2.7 - Fire Services & Disaster Management		-	857	857	-	-	500	(500)	-100%	857
Vote 4 - Technical Services		53,369	31,613	40,692	422	12,926	35,374	(22,448)	-63%	40,692
4.2 - Electro Technical Services		4,236	1,100	1,300	-	165	675	(510)	-76%	1,300
4.3 - Water Storage & Distribution		13,838	-	3,871	-	2,453	2,182	272	12%	3,871
4.4 - Waste Water Management		7,955	-	3,808	-	-	1,904	(1,904)	-100%	3,808
4.5 - Waste Management		-	6,000	7,200	-	-	6,100	(6,100)	-100%	7,200
4.6 - Roads		27,340	24,513	24,513	422	10,308	24,513	(14,206)	-58%	24,513
Total multi-year capital expenditure		53,369	32,470	41,549	422	12,926	35,874	(22,948)	-64%	41,549
<b>Capital expenditure - Municipal Vote</b>										
<u>Expenditure of single-year capital appropriation</u>	1	-	-	-	-	-	-	-	-	-
Vote 1 - Financial Services		179	180	161	25	127	94	33	36%	161
1.3 - Financial Administration		179	180	161	25	127	94	33	36%	161
Vote 2 - Community Services		7,397	1,758	4,022	132	2,083	2,224	(141)	-6%	4,022
2.1 - Director: Community Services		137	-	140	-	-	82	(82)	-100%	140
2.3 - Housing		-	500	500	132	132	500	(368)	-74%	500
2.4 - Libraries		124	-	-	-	-	-	-	-	-
2.8 - Environment & Licensing		-	-	24	-	21	14	7	48%	24
2.9 - Community Halls and Amenities		7,136	858	2,958	-	1,891	1,479	413	28%	2,958
2.10 - Local Economic Development		-	400	400	-	39	150	(111)	-74%	400
Vote 3 - Corporate Services		691	850	1,216	-	189	672	(483)	-72%	1,216
3.1 - Director: Corporate Services		194	-	118	-	63	69	(5)	-8%	118
3.2 - Human Resources		-	-	275	-	-	138	(138)	-100%	275
3.4 - Information Technology		441	-	-	-	-	-	-	-	-
3.7 - Traffic and Protection Services		57	850	823	-	126	466	(340)	-73%	823
Vote 4 - Technical Services		25,554	34,007	33,673	646	12,499	17,278	(4,779)	-28%	33,673
4.1 - Director: Technical Services		79	-	39	-	7	23	(16)	-68%	39
4.2 - Electro Technical Services		591	3,391	3,391	-	-	500	(500)	-100%	3,391
4.3 - Water Storage & Distribution		1,065	19,358	13,783	646	2,713	7,982	(5,269)	-66%	13,783
4.4 - Waste Water Management		3,278	100	700	-	600	408	192	47%	700
4.5 - Waste Management		197	8,048	11,848	-	7,261	6,557	704	11%	11,848
4.6 - Roads		17,710	1,110	1,110	-	461	174	287	165%	1,110
4.9 - Public Toilets		1,284	-	-	-	-	-	-	-	-
4.10 - Mechanical Workshop		1,350	2,000	2,801	-	1,457	1,634	(177)	-11%	2,801
Total single-year capital expenditure		33,821	36,795	39,072	804	14,898	20,268	(5,370)	(0)	39,072
Total Capital Expenditure		87,190	69,264	80,621	1,226	27,824	56,142	(28,317)	(0)	80,621

## WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	236,103	191,276
Trade and other receivables from exchange transactions		77,124	44,957	44,957	119,399	44,957
Receivables from non-exchange transactions		10,131	45,608	45,608	18,678	45,608
Inventory		11,534	4,484	1,983	14,064	1,983
VAT		20,971	996	996	54,165	996
Other current assets		1,709	453	453	7,400	453
<b>Total current assets</b>		<b>348,272</b>	<b>296,094</b>	<b>285,273</b>	<b>449,809</b>	<b>285,273</b>
Non current assets						
Investment property		42,093	41,358	41,358	42,089	41,358
Property, plant and equipment		1,031,712	1,141,746	1,153,383	1,035,966	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>1,076,395</b>	<b>1,185,439</b>	<b>1,197,352</b>	<b>1,080,644</b>	<b>1,197,352</b>
<b>TOTAL ASSETS</b>		<b>1,424,667</b>	<b>1,481,533</b>	<b>1,482,625</b>	<b>1,530,453</b>	<b>1,482,625</b>
<b>LIABILITIES</b>						
Current liabilities						
Financial liabilities		36	2,050	2,050	36	2,050
Consumer deposits		12,158	11,549	11,549	12,478	11,549
Trade and other payables from exchange transactions		103,355	93,087	92,437	25,927	92,437
Trade and other payables from non-exchange transactions		6,977	6,092	(3,572)	33,950	(3,572)
Provision		30,618	37,979	37,979	23,150	37,979
VAT		9,070	3,449	3,449	52,956	3,449
<b>Total current liabilities</b>		<b>162,213</b>	<b>154,205</b>	<b>143,892</b>	<b>148,497</b>	<b>143,892</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	63,476	100,085
<b>Total non current liabilities</b>		<b>116,632</b>	<b>304,136</b>	<b>304,136</b>	<b>122,804</b>	<b>304,136</b>
<b>TOTAL LIABILITIES</b>		<b>278,845</b>	<b>458,341</b>	<b>448,028</b>	<b>271,301</b>	<b>448,028</b>
<b>NET ASSETS</b>	2	<b>1,145,822</b>	<b>1,023,192</b>	<b>1,034,597</b>	<b>1,259,153</b>	<b>1,034,597</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,131,436	1,010,653	1,022,058	1,246,613	1,022,058
Reserves and funds		12,540	12,540	12,540	12,540	12,540
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,143,976</b>	<b>1,023,192</b>	<b>1,034,597</b>	<b>1,259,153</b>	<b>1,034,597</b>

## WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	7,167	66,834	53,182	13,652	26%	91,170
Service charges		766,796	552,108	552,108	32,799	232,696	264,536	(31,840)	-12%	552,108
Other revenue		16,318	19,515	19,515	1,864	12,837	9,533	3,304	35%	19,515
Transfers and Subsidies - Operational		99,341	156,768	156,768	405	134,411	90,531	43,879	48%	156,768
Transfers and Subsidies - Capital		100,181	55,289	55,289	250	1,454	31,655	(30,201)	-95%	55,289
Interest		7,939	16,020	19,704	-	-	19,590	(19,590)	-100%	19,704
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(456,662)	(831,570)	(834,593)	(37,647)	(402,771)	(573,683)	(170,912)	30%	(834,593)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	(341)	(1,467)	-	1,467	0%	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>536,667</b>	<b>59,301</b>	<b>59,960</b>	<b>4,497</b>	<b>43,993</b>	<b>(104,656)</b>	<b>(148,649)</b>	<b>142%</b>	<b>59,960</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)	(1,405)	(34,830)	53,528	88,358	165%	(95,065)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(51,537)</b>	<b>(84,254)</b>	<b>(95,065)</b>	<b>(1,405)</b>	<b>(34,830)</b>	<b>53,528</b>	<b>88,358</b>	<b>165%</b>	<b>(95,065)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		24,635	-	-	4	139	-	139	0%	-
Payments										
Repayment of borrowing		-	(2,740)	(2,740)	-	-	-	-	-	(2,740)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>24,635</b>	<b>(2,740)</b>	<b>(2,740)</b>	<b>4</b>	<b>139</b>	<b>-</b>	<b>(139)</b>	<b>0%</b>	<b>(2,740)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>509,765</b>	<b>(27,693)</b>	<b>(37,845)</b>	<b>3,096</b>	<b>9,302</b>	<b>(51,128)</b>			<b>(37,845)</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		236,103	176,162			188,957

## WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Exchange Revenue</u>			
	Service charges - Electricity	(45,141)	Currently within the low season for electricity usage and consumption. Budget to be aligned to seasonal fluctuations during adjustment budget process.	
	Service charges - Water	(4,340)	Lower water consumption than expected.	
	Service charges - Waste Water Management	10,683	Industrial effluent charges billed. Budget to be aligned to seasonal fluctuations during adjustment budget process.	
	Service charges - Waste management	1,845	Immaterial Variance	
	Sale of Goods and Rendering of Services	289	Immaterial Variance	
	Agency services	491	Immaterial Variance	
	Interest	(6)	Immaterial Variance	
	Interest earned from Receivables	3,880	Increase due to increase in outstanding accounts.	
	Interest earned from Current and Non Current Assets	4,610	Higher revenue realised due to higher interest rates	
	Dividends	-	Immaterial Variance	
	Rent on Land	(15)	Immaterial Variance	
	Rental from Fixed Assets	109	Immaterial Variance	
	Licence and permits	-	Immaterial Variance	
	Operational Revenue	(388)	Immaterial Variance	
	<u>Non-Exchange Revenue</u>			
	Property rates	13,460	Annual Property Rates Levied in June. Budget to be aligned to expected fluctuations based on historical trends.	
	Surcharges and Taxes	(2,622)	Dependant on grant expenditure.	
	Fines, penalties and forfeits	1,519	Immaterial Variance	
	Licence and permits	(702)	Immaterial Variance	
	Transfer and subsidies - Operational	14,325	YTD Budget for Equitable share to be aligned to payment schedule	
	Interest	308	Immaterial Variance	
	Fuel Levy	-	Immaterial Variance	
	Operational Revenue	1,290	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	(13,061)	Vacancies to be filled during the financial year	
	Remuneration of councillors	(216)	Immaterial Variance	
	Bulk purchases - electricity	(75,811)	Most recent Eskom account not received at the reporting date and thus still to be recognised against the available budget.	
	Inventory consumed	619	Currently within the low season for electricity usage and consumption. Budget to be aligned to seasonal fluctuations during adjustment budget	
	Debt impairment	(16,184)	Provision to be adjusted in line with financial statements.	
	Depreciation and amortisation	(31,711)	Depreciation run performed on an annual basis	
	Interest	(5,562)	No loans taken up and finance charges related to landfill sites and employee related benefits levied on annual basis.	
	Contracted services	(8,044)	Low spending on Hire Charges, Hygiene Services	
	Transfers and subsidies	(3,872)	Roll out of Top Structures to commence in due course.	
	Irrecoverable debts written off	66	Immaterial Variance	
	Operational costs	(5,501)	Operational costs less than expected. Anticipated to increase throughout the year.	
	Losses on Disposal of Assets	-	Immaterial Variance	
	Other Losses	(3,638)	Gains and losses on actuarial assessments recognised on an annual basis.	
3	<u>Capital Expenditure</u>			
	Total Capital Expenditure	(28,475)	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>			

## WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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%	7.4%	12.4%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.1%	10.2%	10.0%	2.1%	10.0%
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	214.7%	192.0%	198.3%	302.9%	198.3%
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		11.4%	10.6%	10.5%	27.4%	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))		100.0%	100.0%	100.0%	100.0%	100.0%
<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	10.3%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	8.7%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.5%	30.0%	29.8%	27.3%	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						

## WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

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	11,614	2,060	2,119	1,824	1,667	2,066	10,335	93,404	125,089	109,296	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,223	853	568	455	466	479	1,642	6,915	32,602	9,958	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5,709	908	696	627	7,015	448	3,545	24,809	43,757	36,444	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8,017	1,381	1,320	1,270	1,231	1,189	6,318	50,190	70,917	60,198	-	-
Receivables from Exchange Transactions - Waste Management	1600	9,435	1,838	1,797	1,599	1,536	1,612	7,528	54,302	79,649	66,578	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	123	36	13	13	13	13	77	1,498	1,786	1,614	-	-
Interest on Arrear Debtor Accounts	1810	1,529	174	226	260	554	370	2,835	88,564	94,511	92,581	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(7,116)	33	45	31	31	29	131	1,813	(5,002)	2,036	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>50,534</b>	<b>7,283</b>	<b>6,785</b>	<b>6,079</b>	<b>12,513</b>	<b>6,206</b>	<b>32,411</b>	<b>321,496</b>	<b>443,307</b>	<b>378,705</b>	<b>-</b>	<b>-</b>
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,135	509	354	191	294	110	602	6,189	9,384	7,386	-	-
Commercial	2300	16,317	639	606	524	3,647	585	2,462	20,679	45,459	27,896	-	-
Households	2400	32,540	5,956	5,624	5,183	7,903	5,327	28,253	285,995	376,781	332,661	-	-
Other	2500	541	179	201	181	668	184	1,095	8,634	11,684	10,762	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>50,534</b>	<b>7,283</b>	<b>6,785</b>	<b>6,079</b>	<b>12,513</b>	<b>6,206</b>	<b>32,411</b>	<b>321,496</b>	<b>443,307</b>	<b>378,705</b>	<b>-</b>	<b>-</b>

## WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	2,625	3,316	1,860	2,380	3,253	10,539	994	-	24,968	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2,625</b>	<b>3,316</b>	<b>1,860</b>	<b>2,380</b>	<b>3,253</b>	<b>10,539</b>	<b>994</b>	<b>-</b>	<b>24,968</b>	<b>-</b>

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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	
<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	
-		-								-	-	-	-	-	
-		-								-	-	-	-	-	
-		-								-	-	-	-	-	
Municipality sub-total										150,000	-	-	-	-	150,000
<b>Entities</b>															
-		-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	
Entities sub-total										-	-	-	-	-	
TOTAL INVESTMENTS AND INTEREST	2									150,000	-	-	-	-	150,000

## WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description R thousands	Ref	2022/23		Adjusted Budget	Monthly Actual	Budget Year 2023/24				
		Audited Outcome	Original Budget			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	-	3,957	2,006	1,951	97.3%	4,989
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,237	3,439	3,439	-	2,407	2,006	401	20.0%	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	-	7,579	9,275	(1,696)	-18.3%	15,900
Specify (Add grant description)		700	-	-	-	-	-	-		-
Specify (Add grant description)		10,517	9,773	9,773	-	7,052	5,701	1,351	23.7%	9,773
Specify (Add grant description)		131	132	132	-	132	77	55	71.4%	132
Specify (Add grant description)		2,018	245	245	-	245	143	102	71.4%	245
Specify (Add grant description)		200	-	-	-	-	-	-		-
Specify (Add grant description)		500	-	-	-	-	-	-		-
Specify (Add grant description)		-	150	150	-	150	88	63	71.4%	150
Specify (Add grant description)		-	5,600	5,600	-	-	3,267	(3,267)	-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	-	-	205	1,140	-	1,140		-
Foreign Government and International Organisations		1,350	-	-	205	408	-	408		-
Private Enterprises		1,700	-	-	-	732	-	732		-
<b>Total Operating Transfers and Grants</b>	5	20,946	21,039	21,039	205	12,826	11,356	1,470	12.9%	21,039
<b>Capital Transfers and Grants</b>										
National Government:		56,031	29,951	29,951	-	20,488	17,471	3,017	17.3%	29,951
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	3,900	3,900	-	900	2,275	(1,375)	-60.4%	3,900
Municipal Infrastructure Grant [Schedule 5B]		25,091	26,051	26,051	-	19,588	15,196	4,392	28.9%	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	450	8,425	14,184	(5,758)	-40.6%	24,738
Specify (Add grant description)		500	200	200	200	200	117	83	71.4%	200
Specify (Add grant description)		1,029	1,408	1,408	250	1,235	575	660	114.9%	1,408
Specify (Add grant description)		475	-	-	-	-	-	-		-
Specify (Add grant description)		400	-	-	-	-	-	-		-
Specify (Add grant description)		24,696	23,130	23,130	-	6,990	13,493	(6,502)	-48.2%	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	450	28,913	31,655	(2,742)	-8.7%	55,289
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	105,637	76,328	76,328	655	41,739	43,011	(1,272)	-3.0%	76,328

## WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	2,012	(3,492)	5,504	-157.6%	(5,986)	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,318	(3,439)	(3,439)	253	1,639	(2,006)	3,645	-181.7%	(3,439)	
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,550)	(1,550)	36	373	(904)	1,277	-141.3%	(1,550)	
Neighbourhood Development Partnership Grant		(549)	–	–	–	–	–	–	–	–	
Municipal Infrastructure Grant [Schedule 5B]		954	(997)	(997)	–	–	(582)	582	-100.0%	(997)	
Water Services Infrastructure Grant		(0)	–	–	–	–	–	–	–	–	
Provincial Government:		12,862	(15,900)	(16,850)	823	6,007	(9,750)	15,757	-161.6%	(16,850)	
Specify (Add grant description)		–	–	(700)	–	–	(350)	350	-100.0%	(700)	
Specify (Add grant description)		10,641	(9,773)	(9,773)	807	5,991	(5,701)	11,692	-205.1%	(9,773)	
Specify (Add grant description)		273	(132)	(132)	16	16	(77)	93	-120.9%	(132)	
Specify (Add grant description)		–	–	(250)	–	–	(125)	125	-100.0%	(250)	
Specify (Add grant description)		1,948	(245)	(245)	–	–	(143)	143	-100.0%	(245)	
Specify (Add grant description)		–	(150)	(150)	–	–	(88)	88	-100.0%	(150)	
Specify (Add grant description)		–	(5,600)	(5,600)	–	–	(3,267)	3,267	-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)	–	–	(1,615)	1,615	-100.0%	(2,804)	
Foreign Government and International Organisations		3,420	(1,028)	(1,312)	–	–	(744)	744	-100.0%	(1,312)	
Private Enterprises		500	–	(1,492)	–	–	(870)	870	-100.0%	(1,492)	
Total operating expenditure of Transfers and Grants:		21,054	(23,064)	(25,790)	1,112	8,019	(14,931)	22,951	-153.7%	(25,790)	
National Government:		49,017	(32,467)	(36,113)	97	1,049	(20,762)	21,812	-105.1%	(36,113)	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		778	(3,391)	(3,391)	–	–	(1,978)	1,978	-100.0%	(3,391)	
Municipal Infrastructure Grant [Schedule 5B]		23,069	(29,076)	(29,076)	97	1,049	(16,961)	18,010	-106.2%	(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:		25,707	(21,143)	(23,035)	63	974	(13,280)	14,253	-107.3%	(23,035)	
Specify (Add grant description)		394	(174)	(174)	–	–	(101)	101	-100.0%	(174)	
Specify (Add grant description)		1,029	(857)	(857)	–	–	(500)	500	-100.0%	(857)	
Specify (Add grant description)		–	–	(475)	–	–	(237)	237	-100.0%	(475)	
Specify (Add grant description)		83	–	(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)	63	974	(11,733)	12,706	-108.3%	(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	108	-108.6%	(199)	
Total capital expenditure of Transfers and Grants		75,601	(54,211)	(61,147)	160	2,023	(34,741)	36,764	-105.8%	(61,147)	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		96,655	(77,275)	(86,938)	1,273	10,042	(49,673)	59,715	-120.2%	(86,938)	

## WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

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>		-	-	-	-	-

References

1. Adding the Approved Rollover amount will activate the actuals columns. If the Roll Over amount field is blank, no transactions will be populated.

Note: The MSCOA does not enable the ringfencing of approved rollover funds, thus not enabling the extraction of information and consequently the related reporting.  
Assumption is made that expenditure in terms of approved rollovers is prioritized above expenditure in terms of current year allocations i.e. rollover funds is spent first.

## WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	731	5,309	5,411	(102)	-2%	9,277
Pension and UIF Contributions		1,384	1,524	1,524	111	778	889	(111)	-13%	1,524
Medical Aid Contributions		87	87	87	—	54	51	3	6%	87
Motor Vehicle Allowance		—	0	0	—	—	—	—	—	0
Cellphone Allowance		975	1,095	1,095	83	634	639	(5)	-1%	1,095
Other benefits and allowances		—	0	0	—	—	—	—	—	0
<b>Sub Total - Councillors</b>		10,766	11,983	11,983	925	6,774	6,990	(216)	-3%	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	320	2,239	2,713	(475)	-18%	4,652
Pension and UIF Contributions		345	378	378	30	205	220	(15)	-7%	378
Medical Aid Contributions		60	9	9	—	—	5	(5)	-100%	9
Performance Bonus		789	850	850	65	454	496	(42)	-9%	850
Motor Vehicle Allowance		991	1,008	1,008	71	516	588	(72)	-12%	1,008
Cellphone Allowance		365	369	369	23	162	215	(53)	-25%	369
Housing Allowances		281	320	320	(127)	33	187	(154)	-82%	320
Other benefits and allowances		53	60	60	4	30	35	(5)	-14%	60
<b>Sub Total - Senior Managers of Municipality</b>		7,009	7,645	7,645	387	3,638	4,459	(821)	-18%	7,645
% increase	4		9.1%	9.1%						9.1%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		128,082	144,937	145,796	11,577	81,430	85,048	(3,618)	-4%	145,796
Pension and UIF Contributions		21,491	23,543	23,549	1,901	13,493	13,737	(244)	-2%	23,549
Medical Aid Contributions		8,879	9,946	9,946	606	5,377	5,802	(425)	-7%	9,946
Overtime		24,002	27,018	27,001	2,016	14,124	15,750	(1,627)	-10%	27,001
Performance Bonus		9,750	11,347	11,347	890	6,227	6,619	(392)	-6%	11,347
Motor Vehicle Allowance		6,366	7,331	7,331	576	3,905	4,276	(372)	-9%	7,331
Cellphone Allowance		608	786	786	64	449	458	(9)	-2%	786
Housing Allowances		1,172	1,350	1,350	97	686	788	(102)	-13%	1,350
Other benefits and allowances		6,279	7,135	7,135	641	4,011	4,162	(151)	-4%	7,135
Payments in lieu of leave		1,893	3,501	3,501	(416)	(2,584)	2,042	(4,626)	-227%	3,501
Long service awards		963	1,095	1,095	76	533	639	(106)	-17%	1,095
Post-retirement benefit obligations	2	613	11,483	11,483	876	6,131	6,698	(568)	-8%	11,483
<b>Sub Total - Other Municipal Staff</b>		210,099	249,471	250,320	18,903	133,780	146,020	(12,240)	-8%	250,320
% increase	4		18.7%	19.1%						19.1%
<b>Total Parent Municipality</b>		227,874	269,099	269,947	20,215	144,193	157,469	(13,277)	-8%	269,947
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	269,947	20,215	144,193	157,469	(13,277)	-8%	269,947
% increase	4		18.1%	18.5%						18.5%
<b>TOTAL MANAGERS AND STAFF</b>		217,107	257,116	257,964	19,290	137,419	150,479	(13,061)	-9%	257,964

## WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description R thousands	Ref 1	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	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		5,764	12,415	19,324	13,082	5,505	4,671	7,167	4,648	4,648	4,648	4,648	4,648	91,170	101,135	108,088	
Service charges - electricity revenue		26,961	35,386	28,505	26,594	18,378	17,203	21,544	55,961	55,961	55,961	55,961	55,961	454,378	521,710	608,199	
Service charges - water revenue		2,651	3,121	2,884	3,595	2,306	2,281	4,134	4,339	4,339	4,339	4,339	4,339	42,665	45,080	47,495	
Service charges - Waste Water Management		1,850	2,237	9,163	8,954	1,932	1,459	2,741	185	185	185	185	185	29,262	30,752	32,653	
Service charges - Waste Management		1,916	2,493	2,280	2,193	2,271	1,607	3,163	1,976	1,976	1,976	1,976	1,976	25,803	26,739	28,343	
Rental of facilities and equipment		312	384	228	654	416	511	1,217	185	185	185	185	185	4,648	5,084	5,563	
Interest earned - external investments		225	303	206	477	226	243	396	2,074	2,074	2,074	2,074	2,074	12,444	13,066	13,719	
Interest earned - outstanding debtors		1,479	1,106	881	785	1,251	-	716	208	208	208	208	208	7,260	3,755	3,943	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		76	96	91	146	135	88	174	421	421	421	421	421	2,910	2,926	3,072	
Licences and permits		232	122	113	118	89	63	91	321	321	321	321	321	321	2,436	2,558	2,685
Agency services		253	487	382	590	452	257	487	289	289	289	289	289	4,353	4,570	4,799	
Transfers and Subsidies - Operational		56,554	2,655	15,013	255	4,335	55,193	405	4,471	4,471	4,471	4,471	4,471	156,768	164,082	184,039	
Other revenue		-	-	-	-	-	-	1,034	1,034	1,034	1,034	1,034	1,034	5,168	5,426	5,698	
<b>Cash Receipts by Source</b>		<b>98,275</b>	<b>60,805</b>	<b>79,070</b>	<b>57,443</b>	<b>37,295</b>	<b>83,575</b>	<b>42,236</b>	<b>76,113</b>	<b>76,113</b>	<b>76,113</b>	<b>76,113</b>	<b>76,113</b>	<b>839,265</b>	<b>926,883</b>	<b>1,048,296</b>	
<b>Other Cash Flows by Source</b>														-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(2,093)	-	2,928	-	370	-	250	10,767	10,767	10,767	10,767	10,767	55,289	29,447	30,536	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparlm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		26	(20)	96	56	(33)	10	4	(28)	(28)	(28)	(28)	(28)	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		(140,000)	-	-	-	10,000	(60,000)	-	38,000	38,000	38,000	38,000	38,000	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>(43,793)</b>	<b>60,785</b>	<b>82,094</b>	<b>57,499</b>	<b>47,633</b>	<b>23,585</b>	<b>42,489</b>	<b>124,852</b>	<b>124,852</b>	<b>124,852</b>	<b>124,852</b>	<b>124,852</b>	<b>894,554</b>	<b>956,330</b>	<b>1,078,832</b>	
<b>Cash Payments by Type</b>														-			
Employee related costs		18,392	18,512	18,969	19,516	29,720	19,521	19,889	22,473	22,473	22,473	22,473	22,473	256,886	271,250	293,003	
Remuneration of councillors		851	895	1,321	928	929	924	925	(1,355)	(1,355)	(1,355)	(1,355)	(1,355)	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		492	38,276	37,674	18,799	18,507	20,402	20,528	51,990	51,990	51,990	51,990	51,990	414,626	474,670	562,737	
Acquisitions - water & other inventory		2,142	1,118	3,659	1,968	6,540	2,216	1,449	439	439	439	439	439	21,289	21,594	22,667	
Contracted services		5,423	4,384	4,758	6,434	2,488	8,146	3,979	6,267	6,267	6,267	6,267	6,267	66,944	66,823	69,859	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		382	68	162	334	80	100	341	(293)	(293)	(293)	(293)	(293)	-	-	-	
Other expenditure		45,720	3,958	6,383	8,213	29,554	4,210	2,223	(5,083)	(5,083)	(5,083)	(5,083)	(5,083)	74,848	41,566	49,308	
<b>Cash Payments by Type</b>		<b>73,402</b>	<b>67,212</b>	<b>72,926</b>	<b>56,192</b>	<b>87,818</b>	<b>55,519</b>	<b>49,335</b>	<b>74,438</b>	<b>74,438</b>	<b>74,438</b>	<b>74,438</b>	<b>74,438</b>	<b>834,593</b>	<b>875,904</b>	<b>997,574</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		323	6,795	4,624	5,750	8,993	6,941	1,405	12,047	12,047	12,047	12,047	12,047	95,065	45,932	51,603	
Repayment of borrowing		-	-	-	-	-	-	-	548	548	548	548	548	2,740	2,740	2,740	
Other Cash Flows/Payments		(1,466)	(3,176)	(14,346)	(15,062)	(33,906)	(6,943)	(11,346)	17,249	17,249	17,249	17,249	17,249	-	1,131	2,189	
<b>Total Cash Payments by Type</b>		<b>72,259</b>	<b>70,831</b>	<b>63,204</b>	<b>46,881</b>	<b>62,905</b>	<b>55,518</b>	<b>39,393</b>	<b>104,282</b>	<b>104,282</b>	<b>104,282</b>	<b>104,282</b>	<b>104,282</b>	<b>932,399</b>	<b>925,707</b>	<b>1,054,105</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(116,051)</b>	<b>(10,046)</b>	<b>18,890</b>	<b>10,619</b>	<b>(15,272)</b>	<b>(31,932)</b>	<b>3,096</b>	<b>20,571</b>	<b>20,571</b>	<b>20,571</b>	<b>20,571</b>	<b>20,571</b>	<b>(37,845)</b>	<b>30,624</b>	<b>24,727</b>	
Cash/cash equivalents at the month/year beginning:		226,792	110,741	100,695	119,584	130,203	114,931	82,998	86,094	106,665	127,235	147,806	168,377	226,792	188,948	219,571	
Cash/cash equivalents at the month/year end:		110,741	100,695	119,584	130,203	114,931	82,998	86,094	106,665	127,235	147,806	168,377	188,948	188,948	219,571	244,298	

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January

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	1								
Revenue									
Exchange Revenue									

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January

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	-	-	-	-	-	-	-	-	-

## WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	1,226	29,944	58,420	28,475	48.7%	41%
February	7,201	3,979	4,136	–	29,944	62,556	32,611	52.1%	41%
March	7,658	4,286	7,359	–	29,944	69,915	39,970	57.2%	41%
April	4,467	3,056	3,213	–	29,944	73,128	43,183	59.1%	41%
May	8,435	3,472	3,409	–	29,944	76,537	46,593	60.9%	41%
June	(81,020)	7,144	8,640	–	29,944	85,177	55,233	64.8%	41%
Total Capital expenditure	(12,706)	73,264	85,177	29,944					

## WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

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>		(67,420)	32,085	33,515	646	7,207	19,229	(12,022)	-62.5%	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	—	—	500	(500)	-100.0%	3,391
MV Networks		591	3,391	3,391	—	—	500	(500)	-100.0%	3,391
Water Supply Infrastructure		14,875	19,258	17,354	646	5,144	10,047	(4,903)	-48.8%	17,354
Dams and Weirs		13,388	—	3,871	—	2,453	2,182	272	12.4%	3,871
Reservoirs		623	5,381	7,030	646	2,691	4,101	(1,410)	-34.4%	7,030
Bulk Mains		863	13,876	6,453	—	—	3,764	(3,764)	-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		(99,895)	9,000	11,377	—	2,063	8,203	(6,140)	-74.9%	11,377
Landfill Sites		—	3,000	4,177	—	2,063	2,103	(40)	-1.9%	4,177
Waste Drop-off Points		—	6,000	7,200	—	—	6,100	(6,100)	-100.0%	7,200
Waste Separation Facilities		(99,895)	—	—	—	—	—	—	—	—
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	132	132	879	(747)	-85.0%	1,150
Operational Buildings		—	850	650	—	—	379	(379)	-100.0%	650
Training Centres		—	850	650	—	—	379	(379)	-100.0%	650
Housing		—	500	500	132	132	500	(368)	-73.6%	500
Social Housing		—	500	500	132	132	500	(368)	-73.6%	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	25	221	163	58	35.8%	304
Computer Equipment		653	50	304	25	221	163	58	35.8%	304
<u>Furniture and Office Equipment</u>		320	130	583	—	252	319	(67)	-20.9%	583
Furniture and Office Equipment		320	130	583	—	252	319	(67)	-20.9%	583
<u>Machinery and Equipment</u>		306	2,857	4,233	—	2,164	2,206	(43)	-1.9%	4,233
Machinery and Equipment		306	2,857	4,233	—	2,164	2,206	(43)	-1.9%	4,233
<u>Transport Assets</u>		1,543	7,048	10,216	—	6,505	5,959	545	9.2%	10,216
Transport Assets		1,543	7,048	10,216	—	6,505	5,959	545	9.2%	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	(64,013)	45,620	52,377	804	16,481	29,893	13,412	44.9%	52,377

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January										
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 renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		5,216	200	800	-	600	408	192	47.0%	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	408	192	47.0%	700
<i>Reticulation</i>		3,203	100	700	-	600	408	192	47.0%	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	408	(192)	-47.0%	800

## WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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	24,104	922	10,038	14,061	(4,023)	-28.6%	24,104
Roads Infrastructure		11,903	12,404	12,568	75	4,173	7,331	(3,158)	-43.1%	12,568
Roads		11,204	11,561	11,438	75	3,564	6,672	(3,108)	-46.6%	11,438
Road Furniture		699	843	1,130	-	609	659	(50)	-7.6%	1,130
Storm water Infrastructure		1,554	1,766	1,755	-	218	1,023	(806)	-78.7%	1,755
Storm water Conveyance		1,554	1,766	1,755	-	218	1,023	(806)	-78.7%	1,755
Electrical Infrastructure		1,503	2,269	2,252	-	755	1,314	(559)	-42.5%	2,252
HV Substations		-	31	14	-	-	8	(8)	-100.0%	14
MV Substations		784	982	982	-	462	573	(111)	-19.4%	982
MV Switching Stations		-	0	0	-	-	0	(0)	-100.0%	0
MV Networks		644	691	691	-	287	403	(116)	-28.9%	691
LV Networks		75	565	565	-	7	330	(323)	-97.9%	565
Water Supply Infrastructure		3,021	2,324	2,199	246	1,316	1,283	33	2.6%	2,199
Dams and Weirs		1,031	1,035	1,035	1	476	604	(127)	-21.1%	1,035
Boreholes		1,357	380	380	-	274	222	52	23.5%	380
Pump Stations		54	56	56	-	-	33	(33)	-100.0%	56
Water Treatment Works		107	113	113	-	89	66	23	35.5%	113
Bulk Mains		296	505	380	234	293	222	71	32.1%	380
Distribution		106	111	111	-	110	65	45	69.9%	111
Distribution Points		70	124	124	10	74	72	2	2.6%	124
Sanitation Infrastructure		5,083	5,502	5,331	601	3,576	3,110	466	15.0%	5,331
Reticulation		1,579	2,450	2,700	25	1,647	1,575	73	4.6%	2,700
Waste Water Treatment Works		3,394	2,990	2,569	575	1,866	1,498	368	24.6%	2,569
Toilet Facilities		110	62	62	0	62	36	26	71.1%	62
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		515	733	647	22	267	378	(110)	-29.2%	647
Community Facilities		353	494	494	22	147	288	(141)	-49.0%	494
Halls		141	161	161	20	56	94	(38)	-40.3%	161
Crèches		46	144	144	0	0	84	(84)	-99.6%	144
Libraries		29	30	30	-	2	17	(16)	-90.0%	30
Cemeteries/Crematoria		35	39	39	2	28	22	5	23.2%	39
Public Ablution Facilities		-	44	44	-	-	26	(26)	-100.0%	44
Markets		100	77	77	-	61	45	16	35.9%	77
Sport and Recreation Facilities		162	240	153	-	121	90	31	34.7%	153
Indoor Facilities		101	148	75	-	75	44	31	71.1%	75
Outdoor Facilities		62	92	79	-	46	46	0	0.0%	79
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		524	1,103	1,048	16	272	612	(339)	-55.5%	1,048
Operational Buildings		310	880	848	8	145	495	(350)	-70.7%	848
Municipal Offices		310	880	848	8	145	495	(350)	-70.7%	848
Housing		215	224	200	9	127	117	11	9.1%	200
Social Housing		215	224	200	9	127	117	11	9.1%	200
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		160	184	184	0	59	107	(49)	-45.5%	184
Computer Equipment		160	184	184	0	59	107	(49)	-45.5%	184
<b>Furniture and Office Equipment</b>		10	58	58	-	-	34	(34)	-100.0%	58
Furniture and Office Equipment		10	58	58	-	-	34	(34)	-100.0%	58
<b>Machinery and Equipment</b>		103	300	300	5	36	175	(139)	-79.5%	300
Machinery and Equipment		103	300	300	5	36	175	(139)	-79.5%	300
<b>Transport Assets</b>		2,664	2,699	3,138	247	1,679	1,830	(151)	-8.2%	3,138
Transport Assets		2,664	2,699	3,138	247	1,679	1,830	(151)	-8.2%	3,138
<b>Land</b>		-	-	-	-	-	-	-	-	-

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	29,480	1,213	12,352	17,197	4,845	28.2%	29,480

## WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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	-	-	22,396	(22,396)	-100.0%	38,394
Roads Infrastructure		5,952	4,758	4,758	-	-	2,775	(2,775)	-100.0%	4,758
Roads		5,952	558	558	-	-	325	(325)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	1,225	(1,225)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	1,225	(1,225)	-100.0%	2,100
Storm water Infrastructure		2,422	2,091	2,091	-	-	1,220	(1,220)	-100.0%	2,091
Drainage Collection		2,422	507	507	-	-	296	(296)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	628	(628)	-100.0%	1,077
Attenuation		-	507	507	-	-	296	(296)	-100.0%	507
Electrical Infrastructure		3,484	3,912	3,912	-	-	2,282	(2,282)	-100.0%	3,912
HV Substations		-	474	474	-	-	277	(277)	-100.0%	474
HV Switching Station		-	474	474	-	-	277	(277)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	277	(277)	-100.0%	474
MV Substations		-	474	474	-	-	277	(277)	-100.0%	474
MV Switching Stations		-	474	474	-	-	277	(277)	-100.0%	474
MV Networks		3,165	591	591	-	-	345	(345)	-100.0%	591
LV Networks		319	474	474	-	-	277	(277)	-100.0%	474
Capital Spares		-	474	474	-	-	277	(277)	-100.0%	474
Water Supply Infrastructure		5,385	5,434	5,434	-	-	3,170	(3,170)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	237	(237)	-100.0%	407
Boreholes		72	407	407	-	-	237	(237)	-100.0%	407
Reservoirs		833	407	407	-	-	237	(237)	-100.0%	407
Pump Stations		104	407	407	-	-	237	(237)	-100.0%	407
Water Treatment Works		-	407	407	-	-	237	(237)	-100.0%	407
Bulk Mains		-	100	100	-	-	58	(58)	-100.0%	100
Distribution		4,377	1,100	1,100	-	-	642	(642)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	642	(642)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	642	(642)	-100.0%	1,100
Sanitation Infrastructure		5,002	5,559	5,559	-	-	3,243	(3,243)	-100.0%	5,559
Pump Station		231	100	100	-	-	58	(58)	-100.0%	100
Reticulation		136	1,200	1,200	-	-	700	(700)	-100.0%	1,200
Waste Water Treatment Works		3,939	1,200	1,200	-	-	700	(700)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	700	(700)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	1,084	(1,084)	-100.0%	1,859
Capital Spares		695	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		22	16,640	16,640	-	-	9,707	(9,707)	-100.0%	16,640
Landfill Sites		-	15,000	15,000	-	-	8,750	(8,750)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	191	(191)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	191	(191)	-100.0%	328
Waste Drop-off Points		22	328	328	-	-	191	(191)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	191	(191)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	191	(191)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		161	-	-	-	-	-	-	-	-
Data Centres		161	-	-	-	-	-	-	-	-
Community Assets		2,683	3,527	3,527	-	-	2,057	(2,057)	-100.0%	3,527
Community Facilities		1,017	2,079	2,079	-	-	1,213	(1,213)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	829	(829)	-100.0%	1,422
Centres		304	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	225	(225)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	7	(7)	-100.0%	13
Public Open Space		7	260	260	-	-	151	(151)	-100.0%	260
Public Ablution Facilities		407	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,666	1,448	1,448	-	-	845	(845)	-100.0%	1,448
Outdoor Facilities		1,666	1,448	1,448	-	-	845	(845)	-100.0%	1,448
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		749	742	742	-	-	433	(433)	-100.0%	742
Revenue Generating		468	371	371	-	-	216	(216)	-100.0%	371
Improved Property		468	185	185	-	-	108	(108)	-100.0%	185
Unimproved Property		-	185	185	-	-	108	(108)	-100.0%	185
Non-revenue Generating		281	371	371	-	-	216	(216)	-100.0%	371

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	-	-	108	(108)	-100.0%	185
Unimproved Property		-	185	185	-	-	108	(108)	-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	-	-	162	(162)	-100.0%	278
Licences and Rights		74	278	278	-	-	162	(162)	-100.0%	278
Water Rights		-	17	17	-	-	10	(10)	-100.0%	17
Computer Software and Applications		74	261	261	-	-	152	(152)	-100.0%	261
<u>Computer Equipment</u>		376	2,373	2,373	-	-	1,384	(1,384)	-100.0%	2,373
Computer Equipment		376	2,373	2,373	-	-	1,384	(1,384)	-100.0%	2,373
<u>Furniture and Office Equipment</u>		677	630	630	-	-	368	(368)	-100.0%	630
Furniture and Office Equipment		677	630	630	-	-	368	(368)	-100.0%	630
<u>Machinery and Equipment</u>		1,905	1,505	1,505	-	3	878	(874)	-99.6%	1,505
Machinery and Equipment		1,905	1,505	1,505	-	3	878	(874)	-99.6%	1,505
<u>Transport Assets</u>		1,993	6,921	6,921	-	-	4,037	(4,037)	-100.0%	6,921
Transport Assets		1,993	6,921	6,921	-	-	4,037	(4,037)	-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	-	3	31,715	31,711	100.0%	54,369

## WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

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	422	10,933	26,490	(15,557)	-58.7%	28,743
Roads Infrastructure		27,340	25,187	25,187	422	10,768	24,687	(13,919)	-56.4%	25,187
Road Structures		27,340	25,187	25,187	422	10,768	24,687	(13,919)	-56.4%	25,187
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4,236	1,100	1,300	-	165	675	(510)	-75.5%	1,300
HV Transmission Conductors		-	1,000	1,000	-	165	500	(335)	-67.0%	1,000
MV Substations		950	-	-	-	-	-	-	-	-
MV Networks		2,236	100	300	-	-	175	(175)	-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	-	1,930	1,629	302	18.5%	3,258
Community Facilities		-	300	300	-	39	150	(111)	-74.0%	300
Markets		-	300	300	-	39	150	(111)	-74.0%	300
Sport and Recreation Facilities		6,485	858	2,958	-	1,891	1,479	413	27.9%	2,958
Outdoor Facilities		6,485	858	2,958	-	1,891	1,479	413	27.9%	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	422	12,864	28,119	15,255	54.3%	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****3.2.1.4 Tenders toegeken**

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

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
08/2/21/21	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
08/21/28	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

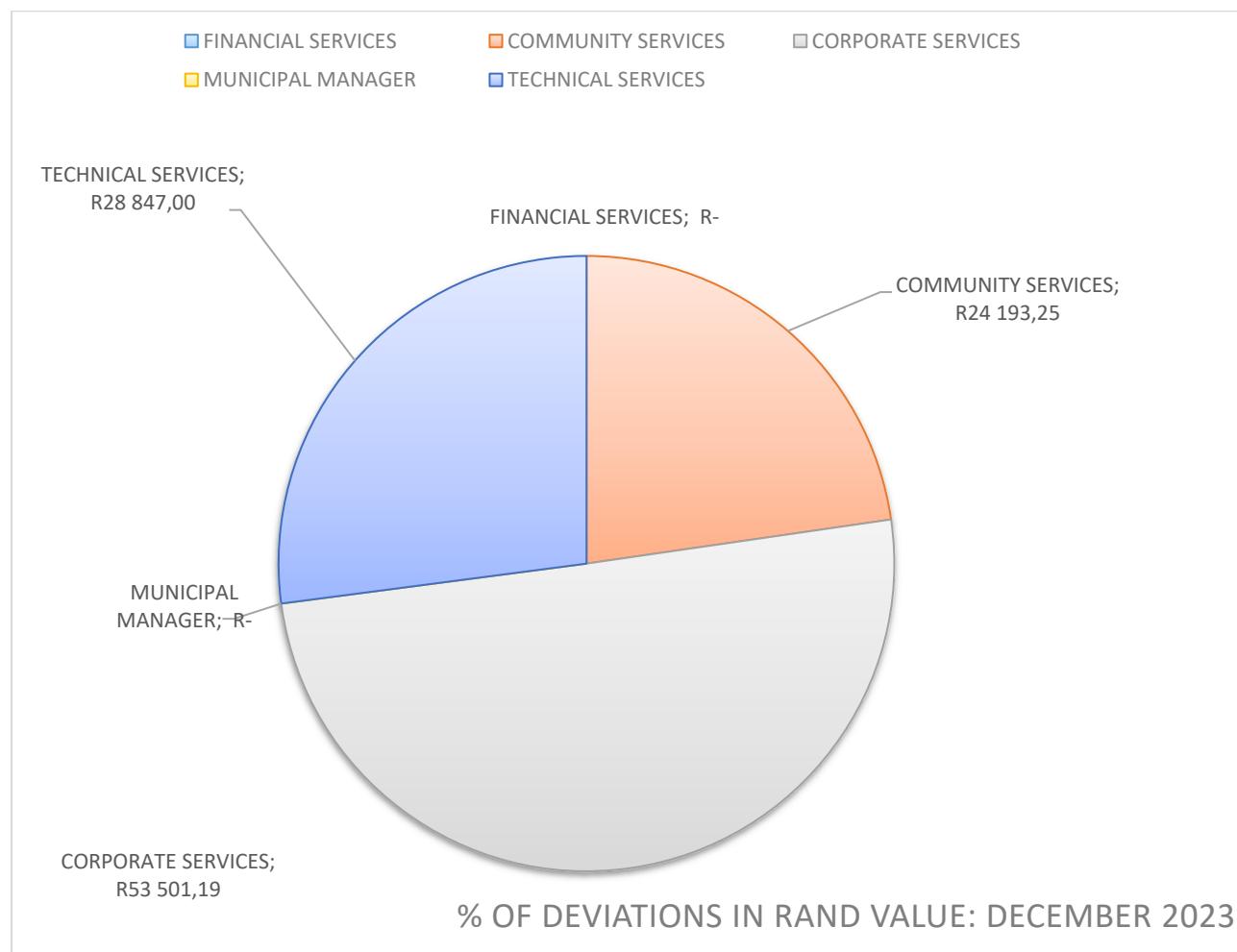
The following table contains the actuals against approved deviations by the Accounting Officer for the month of December 2023 which totals R 106 541:

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 Meganisasie	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	127,453	189,101	2,083,015	-	27,544,911	29,944,480
<b>Percentage</b>	<b>79.05%</b>	<b>15.55%</b>	<b>30.28%</b>		<b>35.81%</b>	<b>35.16%</b>

HJ Kritzinger  
CFO

Signature: 

Date  
06/02/2024

**Percentage spent on Preventative and corrective planned Maintenance**  
**Expenditure for the period ended: 31 December 2023**

.001001*		Total Budget		Total	
		Financial Services	Corporate Services	Community Services	Technical Services
	40,218	40,218	417,606	1,239,667	20,516,815
<b>Less Repairs &amp; Maintenance on Vehicles</b>					
<b>Budget to be used for Measurement (A)</b>		40,218	218,631	683,131	2,197,251
	-		198,975	556,536	18,319,564
<b>Total Actual</b>		21,668	259,355	573,625	7,787,494
<b>Less Repairs &amp; Maintenance on Vehicles</b>		21,668	175,527	397,234	1,084,940
<b>Actuals to be used for measurement (B)</b>		-	83,828	176,391	6,702,554
					6,962,774
					<b>36.50%</b>
					<b>31.69%</b>
					<b>42.13%</b>
					<b>Percentage</b>

HJ Kritzinger  
CFO

Date  
06/02/2024

Signature:

*[Signature]*

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

UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS	Balance 1 JULY 2023 (Unpaid)	Grants Received	Re-payment of Unspent Grant	Operating expenditure during the year Transferred to revenue	Capital expenditure during the year Transferred to revenue	Balance 30 JUNE 2024	Current Year Allocation	
							(DORA) Allocation Division of Revenue Amendment	Not Yet Received
<b>National Government Grants</b>	R	R	R	R	R	R	R	R
Finance Management Grant	150 510	1 550 000	-	(373 277)	-	1 327 233	1 327 233	1 550 000
Municipal Infrastructure Grant	1 741 284	19 588 000	(1 068 126)	-	(10 580 811)	9 680 347	9 680 347	26 051 000
Regional Bulk Infrastructure Grant (DWAF)	1 600 377	-	(1 051 722)	-	-	548 655	548 655	-
Integrated National Electricity Program	-	900 000	-	-	-	900 000	900 000	3 900 000
Equitable share	-	101 797 000	-	(101 797 000)	-	-	-	135 729 000
Department of Rural Development	471 155	-	-	-	-	471 155	471 155	-
Expanded Public Works Programme	(640 676)	2 407 000	-	(1 639 007)	-	127 317	127 317	3 439 000
Neighbourhood Development Plan	321	-	-	-	-	321	321	1 032 000
Water Service Infrastructure Grant	-	-	(2 558 224)	-	-	(2 558 224)	-	-
<b>Provincial Government Grants</b>	R	R	R	R	R	R	R	R
Library services	(123 938)	7 052 068	-	(5 990 874)	-	937 256	937 256	9 773 000
CDW	(10 019)	132 000	-	(16 083)	-	105 898	105 898	132 000
Main roads	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant	(1 046 497)	-	-	-	-	(1 046 497)	-	1 046 497
Economic Development and Tourism SMME booster	68	-	-	-	-	68	68	-
Public Transport	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	559 867	245 000	-	-	-	804 867	804 867	245 000
Human Settlement Development	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	985 000	-	-	-	985 000	985 000	985 000
Capacity Building (Internship)	250 000	-	-	-	-	250 000	250 000	-
Municipal Infrastructure	(206 126)	-	-	-	-	(206 126)	-	206 126
Financial Management Support	200 000	150 000	-	-	-	350 000	350 000	150 000
Maintenance and Construction of Transport Infrastructure	(6 883 633)	6 990 316	-	(10 492 369)	(10 385 686)	-	10 385 686	23 130 000
Local Government Support Grant	-	-	-	-	-	-	-	-
Regional Social Econimical Program	106 402	200 000	-	-	-	306 402	306 402	200 000
Local Government Employment Grant	-	-	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building	1 100 000	-	-	-	-	1 100 000	1 100 000	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiarie	-	-	-	-	-	-	-	5 600 000
Sport and Recreation	-	250 000	-	-	-	250 000	250 000	423 000
Municipal Energy Resilience Fund	-	-	-	-	-	-	-	-
Electronic Case Management Intervention	-	-	-	-	-	-	-	-
Loadshedding	-	-	-	-	-	-	-	-
Water Resilience	-	-	-	-	-	-	-	-
Municipal Service Delivery	-	-	-	-	-	-	-	-
<b>District Municipality</b>	R	R	R	R	R	R	R	R
Parks and recreation	300 001	-	-	-	-	300 001	300 001	-
Sanitation Infrastructure	(25 090)	-	-	-	-	(25 090)	-	25 090
Planning and Development	100 000	-	-	(460 692)	(360 692)	-	-	360 692
Infrastructure	1 999 999	-	-	-	-	1 999 999	1 999 999	-
Covid 19	1 969 326	-	-	-	-	1 969 326	1 969 326	-
Safety Project	(5 189)	-	-	-	-	(5 189)	-	5 189
OPEX Tourism	-	150 000	-	(125 867)	24 133	-	24 133	-
<b>Other</b>	R	R	R	R	R	R	R	R
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-
Nedbank	-	476 273	-	-	-	-	-	-
Perdekraal Wind Farm	-	255 300	1 531 739	-	(2 063 032)	(1 586 759)	1 757 549	1 586 759
<b>Public Contributions</b>	R	R	R	R	R	R	R	R
Essen Belgium	1 313 637	408 082	-	-	-	1 721 719	1 721 719	(408 082)
China - Water meters	-	-	-	(149 749)	(149 749)	-	149 749	-
<b>Total</b>	2 921 779	143 536 039	(3 146 333)	(109 816 241)	(23 902 011)	9 593 233	25 917 245	16 324 012
							211 307 000	68 502 534

**Insurance Report - January 2024****Aging of Insurance Claims**

Type of Claim	30 days or Less	More than 30 days	60 days or more	More than 120 Days	Total
Property Loss/damage	1	0	3	32	36
Motor Accident	4	0	4	8	16
Public Liability	2	1	5	18	26
Glass	0	0	0	1	1
Money loss	0	0	0	0	0
	7	1	12	59	79

**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 :** **January**

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	38	16	27	2	0
New Claims	1	4	2	0	0
Claims Closed	3	4	3	1	0
Closing Balance	36	16	26	1	0

## Cash Flow Forecast

### Current commitments against cash

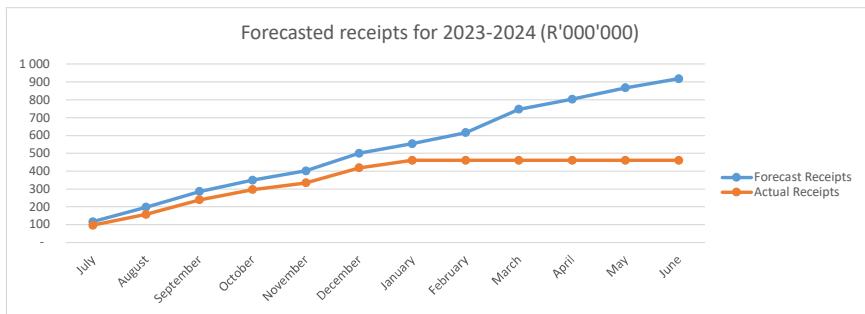
Cash Book Balance plus Investments	R 236 094 045
Total Commitments	(R155 836 125)
Unspent Grants	(R9 593 233)
Outstanding orders	(R50 675 277)
Eskom Account	(R30 327 576)
Consumer Deposits	(R12 488 987)
Provision for Rehabilitation	(R17 112 817)
Manual Creditors	328 966
Payables & Accruals	(R5 349 551)
Provision Current Employee Benefits	(R30 617 652)
	<hr/>
Uncommitted Cash Balance	<u>R 80 257 920</u>

The estimated cost coverage ratio is as follow

Current

Cash and Cash Equivalents	R 236 094 045
Less Unspent Grants	R 9 593 233
Estimated Average fixed cost per month	R 67 342 739
Ratio	3,36

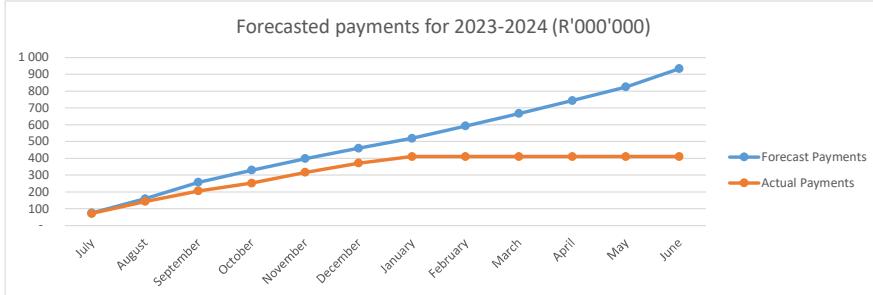
The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 3,36 months. The acceptable norm is 3 months



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
November	R52m	R38m
December	R99m	R84m
January	R54m	R42m



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
November	R68m	R63m
December	R62m	R56m
January	R59m	R39m



## QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of January 2024 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: