



Medium Term Revenue and Expenditure Framework

Adjustments Budget
2023/2024 to 2025/2026

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
AFS – Annual Financial Statements.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.
Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
CFO – Chief Financial Officer
DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised 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 the Municipality
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. 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 the Municipality such as salaries and wages.
Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
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 the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, expenditure 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.
<p>Vote – One of the main segments into which a budget is divided. In Witzenberg Municipality the following votes and responsible senior manager was approved:</p> <ul style="list-style-type: none"> • Budget & Treasury Office – Director: Financial services • Civil Services - Director: Technical services • Community & Social Services – Director: Community services • Corporate Services – Director: Corporate services • Electro Technical Services - Director: Technical services • Executive & Council – Municipal Manager • Housing– Director: Community services • Planning - Director: Technical services • Public Safety– Director: Community services • Sport & Recreation– Director: Community services

PART 1 – ADJUSTMENTS BUDGET

Section 1 – Mayor’s Report

Speaker
Aldermen
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Representatives of Provincial Government
Municipal Manager
Directors and officials
Introduction

It is my privilege to present to you the Annual Adjustments Budget for the 2023 / 2024 financial year.

This adjustment budget seeks to adjust, if deemed necessary, revenues and expenditure based upon the mid-year assessment report. The budget also incorporates amendments to grant allocations as envisaged in adjusted government gazettes. It is drafted in terms of the requirements of the MFMA and seeks to adhere to the stipulations of section 28 of the MFMA.

The reason for the tabling of this adjustment budget is fully disclosed in the executive summary of this report.

Tabling

Honourable Speaker, I recommend that the adjustments budget be approved.


COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Section 2 – Resolutions

ADJUSTMENTS MTREF 2023/2024

The resolutions tabled at Council for consideration with approval of the adjustments budget will be:

RECOMMENDATION:

- a) That the adjustment budget of Witzenberg Municipality for the financial year 2023/2024 as set out in the budget documents attached be approved:
 - i. Table B1 - Budget summary;
 - ii. Table B2 - Adjustments Budget Financial Performance (by standard classification);
 - iii. Table B3 - Budgeted Financial performance (Revenue and Expenditure) by Vote;
 - iv. Table B4 - Adjustments Budget Financial Performance (revenue by source); and
 - v. Table B5 - Budgeted Capital Expenditure by Vote, standard classification and funding.
- (b) That the monthly and quarterly financial targets of the service delivery and budget implementation plan be adjusted to correspond with the approved adjustments budget figures.

Section 3 – Executive Summary

3.1 Introduction

Adjustments to both the operating and capital budget are required to make provision for adjustments in expected expenditure and certain capital projects for the financial year.

Operational budget

In summary the operating budget has been adjusted as follow:

Operational Revenue Budget

Dept.	Ref	Description	Funding	Amount
Human Resources	1	Transfers Recognised Operational	FMSG	R 50 000
Housing	1	Transfers Recognised Operational	Housing	R 30 000 000
Housing	1	Transfers Recognised Operational	Housing	R – 5600 000
Housing	1	Transfers Recognised Operational	Title Deeds	R 386 956
Sport	1	Transfers Recognised Capital	Sport	R 217 391
Sport	2	Surcharges & Taxes	Sport	R 32 609
Housing	2	Surcharges & Taxes	Title Deeds	R 58 044
Sport	1	Transfers Recognised Operational	Sport	R 367 826
Sport	2	Surcharges & Taxes	Sport	R 55 174
Sewerage	3	Industrial Effluent	Own	R 15 000 000
Fin Admin	4	Interest on Call Investments	Own	R 5 000 000
Electricity	5	Transfers Recognised Capital	INEP	R -3 391 304
Electricity	5	Surcharges & Taxes	INEP	R -508 696
Sewerage	6	Transfers Recognised Capital	WSIG	R -2 256 058
Sewerage	6	Surcharges & Taxes	WSIG	R -338 409
Water	6	Transfers Recognised Capital	RBIG	R -914 541
Water	6	Surcharges & Taxes	RBIG	R -137 181
Library	1	Transfers Recognised Operational	Library	R 969 000
Environment	7	Transfers Recognised Operational	NEDBANK	R 414 150
Operational Budget Revenue Adjustments				R 39 404 961

Reasons for Adjustments to Operating Revenue Budget

1. Adjustments to Operational Grants as gazetted
2. Recognition of VAT income on grant allocations
3. Additional revenue will be realised in terms of Industrial Effluent
4. Additional revenue will be realised as a result of higher interest rates
5. Adjustment INEP Budget
6. Roll over not approved
7. Additional contribution received from Nedbank

Operational Expenditure Budget

Dept.	Ref	Description	Funding	Amount
Human Resources	1	Bursaries	FMSG	R 100 000
Housing	2	Top Structures	Housing	R 30 000 000
Housing	2	Top Structures	Housing	R- 5 600 000
Housing	3	Legal Advice and Litigation	Title Deeds	R 386 956
Sewer & Comm Halls	4	Contracted Services Hygiene Services	Own	R 220 000
Solid Waste	4	Contracted Services Illegal Dumping	Own	R 127 824
Amenities	4	Contracted Services Maintenance of Unspecified Assets	Own	R 21 513
Electrical Admin	4	Contracted Services_Electrical	Own	R 1 239 771
Cemetries	4	Contracted Services Burial Services	Own	R 20 000
Amenities	4	Contracted Services_ Outsourced Services: Clearing and Grass Cutting Ser	Own	R 90 000
Environment	4	Contracted Services_ Outsourced Services: Quality Control	Own	R 400 000
Water/Solid Waste/Electrical/Community	4	Materials & Supplies	Own	R 2 187 893
Community & Solid Waste	4	Operational Cost	Own	R 301 257
All	5	Security Services	Own	R 3 000 000
LED & Social	4	EPWP Project	Own	R 600 000
Financial Admin	6	Software Licences	Own	R 100 000
Financial Admin	6	External Computer Service: System Development		R 900 000
Housing	7	Top Structures	HOUSING	R – 1 065 000
Environment	8	Employee Related Cost	NEDBANK	R 414 150
Library	9	Employee Related Cost	Library	R 969 000
Operational Budget Expenditure Adjustment				R 34 413 364

Reasons for Adjustments to Operating Expenditure Budget:

1. Additional funding received from provincial government for bursaries to qualifying students.
2. The construction of Top Structures at Vredebes Housing Development.
3. Additional Funding received for the registration of Title Deeds
4. Additional Funding required to address operational requirements.
5. Additional funding required due to the increase of vandalism at key infrastructure service points.
6. Additional revenues earned in terms of investments to be used for the implementation of various web based modules as well as the purchase of a financial statement software package.
7. Correction of Error in Budget
8. Ajustment to Nedbank funding in line with agreement
9. Additional funding received for library services

Capital budget

In summary the Capital budget has been adjusted as follow:

Total Capital Adjustments by funding source:

Funding Source	Adjustment
CRR	R 15 304 719
Prov.Grant	R -7 957 649
MIG	R -1 426 783
INEP	R -3 391 304
Loan	R 517 500
WSIG	R -2 256 058
RBIG	R -914 541
	R – 211 889

Detailed Capital Adjustments

Dept.	Ref	Description	Funding	Amount
Housing	1	Fencing of Trichardtstr. Flats	CRR	R -367 802
LED	2	Upgrade of Busy Bee building Tulbagh	CRR	R 500 000
Social	3	Electronic Indigent System	CRR	R 340 000
Sport Grounds & Stadiums	4	Upgrade Sportsgrounds	ProvGrant	R 162 217
Sport Grounds & Stadiums	5	Upgrade Sportsgrounds	CRR	R 427 000
Sport Grounds & Stadiums	6	Ceres upgrade Of Leyell Str Sport Facilities	MIG	R -417 239
Parks	7	Parks Equipment	CRR	R 100 000
Marketing	8	Access Control Furniture & Equipment	CRR	R 100 000
Marketing	8	Camera Equipment	CRR	R 20 000
Electricity Administration	9	MV Network Equipment	CRR	R 600 000
Electricity Administration	9	MV Substation Equipment	CRR	R 1 500 000
Electricity Administration	9	Upgrade of LV Network Cables	CRR	R 500 000
Electricity Administration	9	Upgrade of MV Cables	CRR	R 1 000 000
Electricity Administration	9	Electrical Network Refurbishment	CRR	R 1 000 000
Electricity Administration	10	Upgrade of Streetlights	CRR	R 500 000
Electricity Administration	11	Electrical Network Housing Project	INEP	R -3 391 304
Electricity Administration	12	Vredebes 150 houses electrification	CRR	R 1 037 246
Electricity Administration	13	Upgrade Ceres Substation	Loan	R 4 918 314
Roads	14	Upgrade Van Breda Bridge	ProvGrant	R -8 207 649
Roads	14	Upgrade Van Breda bridge	CRR	R 202 169
Roads	15	Vredebes Access Collector	CRR	R 288 016
Roads	16	Tulbagh roads & storm water north of Steinthal Rd - professional fees	CRR	R 200 000
Roads	17	Network streets	CRR	R 5 000 000
Roads	6	Network streets_Wolseley	MIG	R 1 000
Roads	18	Tools & Equipment	CRR	R 100 000
Sewerage	19	Upgrade of Wastewater Treatment Works	WSIG	R -2 256 058
Sewerage	20	Generators	CRR	R 2 258 090
Solid Waste Disposal	21	Fencing Landfill site	Loan	R 517 500
Solid Waste Removal	22	Drop-offs Transfer stations Tulb/PAH/BV	Loan	R -4 918 314
Water Distribution	6	Tulbagh Reservoir	MIG	R -436
Water Distribution	6	Op-Die-Berg Reservoir	MIG	R 2 298 615
Water Distribution	6	Tierhokskloof bulk pipeline	MIG	R -4 940 724
Water Distribution	6	Vredebes bulk water pipeline	MIG	R 1 632 001
Water Distribution	23	Tulbagh Dam	RBIG	R -914 541
Total Capital Budget Adjustment				R – 211 889

Reasons for Capital Budget Adjustments can be summarised as follow:

1. Surplus funds moved to operational budget.
2. Additional funds required to address shortfall.
3. Additional funds required to address shortfall on tender.
4. Additional funding received from provincial government (Lights for Hamlet Multi-purpose courts)
5. Additional funds required to address shortfall on Tulbagh Project
6. Adjustments aligned in terms of MIG plan.
7. Urgent replacement of unrepairable equipment
8. Additional funds required.
9. Additional funds required to address Multi-year Master Plan Projects
10. Retrofit streetlights to LED Lights across the entire Witzenberg.
11. Adjustment INEP Budget
12. Electrification of Vredebes Houses
13. New Project to upgrade substation and address loadshedding issues. Balance of Loan funding of Drop offs moved here
14. Adjustment to allocation
15. Additional funds required.
16. Appointment of consultant for preparation of the design and tender documents
17. Multi-year Project. Funds required for the reseal of roads.
18. Multi-year Project. Funds required for Tools & Equipment
19. Roll over not approved.
20. Additional funds required for the purchase of generators at sewer pumpstations and offices.
21. Additional funds required to complete the project at Landfill site.
22. Balance of Loan funding drop offs moved to Upgrade of Ceres Substation
23. Roll over not approved.

3.2 Provision of basic services

The provision of basic services will be improved by the approval of the adjustment budget.

3.3 Effect of the adjustment budget

3.3.1 Service delivery and budget implementation plan

Except for the adjustment of the monthly revenue and expenditure targets, the impact to the SDBIP in terms of target adjustments is highlighted in SDBIP report.

3.3.2 Service delivery agreements

None

3.3.3 Medium term revenue and expenditure framework

The impact to the outer years is minimal.

3.3.4 Long term financial sustainability

The approval of the adjustment budget will have no effect on the long-term financial sustainability of the municipality.

3.4 Adjustment highlights

The adjustments budget seeks to comply with section 28 of the MFMA. Therefore, all adjustments are discussed according to the sub-sections of Section 28(2) of the MFMA.

3.4.1 Correction of expenditure.

No material correction

3.4.2 Appropriation of additional revenues

Provincial grant allocation adjustments have been provided for in the budget

3.4.3 Authorisation of unforeseen and unavoidable expenditure

No material items.

3.4.4 Utilisation of project savings between votes

No material items.

3.4.5 Correction of errors in annual budget

No material items.

3.4.6 Roll-over of unspent funds

No material items

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Adjustments to budget assumptions

Revenue

There are no changes to the budget assumptions for operating revenue. The billing for service charges remains in line with projected budget estimates.

Expenditure

None

Section 5 – Adjustments to budget funding

5.1 Summary of the impact of the adjustments budget

5.1.1 *Funding of operating and capital expenditure*

The Budget remains funded by realistic anticipated revenues and cash backed accumulated reserves

5.1.2 *Financial plans*

No amendments.

5.1.3 *Reserves*

The only reserve that is cash backed at this stage is the capital replacement reserve.

5.1.4 *Financial sustainability of the municipality*

The financial sustainability of the municipality remains positive as the municipality is enjoying a positive bank balance whilst the cost coverage ratio and liquidity ratios remains within acceptable norms

5.2 Expenditure funded in accordance with MFMA section 18

No additional new loans included in the budget.

5.3 Adjustments to collection levels estimated

None

5.4 Adjustments to the monetary investments

No major adjustments.

5.5 Adjustments to contributions and donations in cash or in-kind

None

5.6 Adjustments related to proceeds from the sale of assets

None

5.7 Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;

None

5.8 Adjustments related to the planned use of previous years' cash backed accumulated surplus

None

5.9 Adjustments related to new proposed loans to be raised in the budget year

None

Section 6 – Adjustments to expenditure on allocations and grant programmes

Disclosure on expenditure on allocations and grant programmes is included in supporting table SB7. Small adjustments were made to SB7 in order to align it to the DORA allocations

Section 7 – Adjustments to allocations or grants made by the municipality

None. The revenue foregone over the MTREF is included in Table B10.

Section 8 – Adjustments to councillors and board member's allowances and employee benefits

None.

Section 9 – Adjustments to service delivery and budget implementation plan**9.1 Quarterly service delivery targets and performance indicators in the SDBIP**

No adjustments were made to any non-financial indicators.

9.2 Key financial indicators

No adjustments were made to the key financial indicators.

9.3 Monthly targets for revenue, expenditure and cash flow

No major adjustments

Section 10 Municipal Manager's quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:

A handwritten signature in black ink, appearing to be 'D NASSON', is written over a horizontal line.

Date: 23 February 2024

WC022 Witzenberg - Table B1 Adjustments Budget Summary - 23/02/2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	105,353	105,353	–	–	–	–	–	–	105,353	111,714	118,456
Service charges	516,476	516,476	–	–	–	–	15,000	15,000	531,476	581,435	664,497
Investment revenue	12,444	16,127	–	–	–	–	5,000	5,000	21,127	13,066	13,719
Transfers recognised - operational	158,793	161,172	–	–	–	–	26,009	26,009	187,180	165,440	185,784
Other own revenue	64,715	65,555	–	–	–	–	(819)	(819)	64,736	63,971	67,361
Total Revenue (excluding capital transfers and contributions)	857,781	864,683	–	–	–	–	45,190	45,190	909,873	935,626	1,049,818
Employee costs	257,116	257,964	–	–	–	–	1,791	1,791	259,755	276,004	300,323
Remuneration of councillors	11,983	11,983	–	–	–	–	–	–	11,983	13,038	14,211
Depreciation & asset impairment	54,369	54,369	–	–	–	–	–	–	54,369	39,319	39,319
Interest	9,535	9,535	–	–	–	–	–	–	9,535	10,011	10,510
Inventory consumed and bulk purchases	379,057	71,781	–	–	–	–	28,891	28,891	100,673	74,046	77,437
Transfers and subsidies	8,918	9,298	–	–	–	–	23,385	23,385	32,683	7,223	7,577
Other expenditure	191,760	499,738	–	–	–	–	(19,896)	(19,896)	479,843	554,836	635,784
Total Expenditure	912,737	914,669	–	–	–	–	34,172	34,172	948,840	974,475	1,085,161
Surplus/(Deficit)	(54,955)	(49,985)	–	–	–	–	11,018	11,018	(38,967)	(38,849)	(35,343)
Transfers and subsidies - capital (monetary allocations)	46,921	53,366	–	–	–	–	(6,625)	(6,625)	46,741	24,922	25,536
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(8,035)	3,380	–	–	–	–	4,393	4,393	7,774	(13,927)	(9,807)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(8,035)	3,380	–	–	–	–	4,393	4,393	7,774	(13,927)	(9,807)
Capital expenditure & funds sources											
Capital expenditure	73,264	85,187	–	–	–	–	(212)	(212)	84,976	31,573	35,797
Transfers recognised - capital	47,342	53,787	–	–	–	–	(15,834)	(15,834)	37,953	23,541	24,592
Borrowing	9,000	10,000	–	–	–	–	518	518	10,518	–	–
Internally generated funds	16,923	21,347	–	–	–	–	15,105	15,105	36,452	16,400	20,280
Total sources of capital funds	73,264	85,133	–	–	–	–	(212)	(212)	84,922	39,941	44,872
Financial position											
Total current assets	296,094	285,000	–	–	–	–	75,544	75,544	360,544	397,530	437,596
Total non current assets	1,185,439	1,197,362	–	–	–	–	(90,360)	(90,360)	1,107,002	1,107,624	1,113,178
Total current liabilities	154,205	143,619	–	–	–	–	60,304	60,304	203,923	238,236	278,710
Total non current liabilities	304,136	304,136	–	–	–	–	(169,708)	(169,708)	134,427	151,650	166,602
Community wealth/Equity	1,023,192	1,034,607	–	–	–	–	94,589	94,589	1,129,196	1,115,268	1,105,461
Cash flows											
Net cash from (used) operating	(176,815)	(176,815)	–	–	–	–	248,639	248,639	71,824	83,984	87,971
Net cash from (used) investing	(68,014)	(79,997)	–	–	–	–	2,046	2,046	(77,951)	(39,941)	(44,872)
Net cash from (used) financing	(2,740)	(2,740)	–	–	–	–	–	–	(2,740)	(2,740)	(2,740)
Cash/cash equivalents at the year end	(20,279)	(32,262)	–	–	–	–	250,197	250,197	217,934	258,906	299,265
Cash backing/surplus reconciliation											
Cash and investments available	199,597	191,266	–	–	–	–	26,337	26,337	217,604	258,907	299,266
Application of cash and investments	98,443	87,956	–	–	–	–	(111,233)	(111,233)	(23,277)	101,256	134,856
Balance - surplus (shortfall)	101,154	103,310	–	–	–	–	137,570	137,570	240,880	157,650	164,410
Asset Management											
Asset register summary (WDV)	1,185,439	1,197,362	–	–	–	–	(90,360)	(90,360)	1,107,002	1,107,624	1,113,178
Depreciation	54,369	54,369	–	–	–	–	–	–	54,369	39,319	39,319
Renewal and Upgrading of Existing Assets	27,645	32,801	–	–	–	–	5,630	5,630	38,431	26,581	32,473
Repairs and Maintenance	29,343	29,749	–	–	–	–	115	115	29,863	30,835	32,404
Free services											
Cost of Free Basic Services provided	3,887	3,887	–	–	–	–	–	–	3,887	3,939	3,993
Revenue cost of free services provided	32,714	32,714	–	–	–	–	–	–	32,714	35,018	37,667
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

WC022 Witzenberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 23/02/2024

Standard Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		136,529	141,195	-	-	-	-	4,153	4,153	145,348	140,698	149,128	
Executive and council		31	287	-	-	-	-	-	-	287	31	31	
Finance and administration		136,498	140,907	-	-	-	-	4,153	4,153	145,061	140,667	149,097	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		180,091	180,290	-	-	-	-	26,207	26,207	206,497	187,785	209,115	
Community and social services		149,753	149,753	-	-	-	-	777	777	150,530	160,621	177,588	
Sport and recreation		6,956	6,956	-	-	-	-	585	585	7,541	7,499	8,090	
Public safety		17,193	17,392	-	-	-	-	-	-	17,392	16,654	17,486	
Housing		6,189	6,189	-	-	-	-	24,845	24,845	31,034	3,012	5,950	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		45,791	47,627	-	-	-	-	(234)	(234)	47,394	27,446	28,548	
Planning and development		3,097	3,442	-	-	-	-	-	-	3,442	3,267	3,749	
Road transport		42,683	42,683	-	-	-	-	(648)	(648)	42,035	24,168	24,788	
Environmental protection		10	1,502	-	-	-	-	414	414	1,917	11	11	
<i>Trading services</i>		542,009	548,654	-	-	-	-	8,438	8,438	557,093	604,480	688,416	
Energy sources		400,702	400,702	-	-	-	-	(3,391)	(3,391)	397,311	457,056	532,683	
Water management		63,463	67,334	-	-	-	-	(3,171)	(3,171)	64,163	66,986	70,535	
Waste water management		38,364	39,939	-	-	-	-	15,000	15,000	54,939	40,310	42,731	
Waste management		39,480	40,680	-	-	-	-	-	-	40,680	40,128	42,467	
Other		283	283	-	-	-	-	-	-	283	139	146	
Total Revenue - Functional	2	904,702	918,049	-	-	-	-	38,565	38,565	956,614	960,548	1,075,354	
Expenditure - Functional													
<i>Governance and administration</i>		161,851	161,698	-	-	-	-	4,030	4,030	165,728	170,212	179,152	
Executive and council		29,907	29,946	-	-	-	-	-	-	29,946	32,232	34,797	
Finance and administration		128,942	128,749	-	-	-	-	4,030	4,030	132,780	134,733	140,837	
Internal audit		3,002	3,002	-	-	-	-	-	-	3,002	3,247	3,518	
<i>Community and public safety</i>		135,513	135,542	-	-	-	-	24,744	24,744	160,285	138,082	148,113	
Community and social services		32,794	33,065	-	-	-	-	930	930	33,995	30,765	32,825	
Sport and recreation		40,127	39,928	-	-	-	-	41	41	39,969	42,149	45,240	
Public safety		50,926	50,905	-	-	-	-	-	-	50,905	54,756	58,958	
Housing		11,667	11,644	-	-	-	-	23,772	23,772	35,416	10,411	11,090	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		44,187	46,389	-	-	-	-	1,414	1,414	47,803	46,584	49,524	
Planning and development		14,566	14,414	-	-	-	-	600	600	15,014	15,396	16,649	
Road transport		28,202	28,351	-	-	-	-	-	-	28,351	29,671	31,252	
Environmental protection		1,419	3,623	-	-	-	-	814	814	4,437	1,516	1,623	
<i>Trading services</i>		570,032	569,887	-	-	-	-	3,984	3,984	573,871	618,546	707,270	
Energy sources		403,519	403,210	-	-	-	-	1,940	1,940	405,150	458,053	537,303	
Water management		51,024	51,912	-	-	-	-	1,200	1,200	53,112	53,758	56,673	
Waste water management		44,548	43,919	-	-	-	-	358	358	44,277	47,207	50,096	
Waste management		70,941	70,846	-	-	-	-	486	486	71,332	59,528	63,198	
Other		1,154	1,154	-	-	-	-	-	-	1,154	1,052	1,101	
Total Expenditure - Functional	3	912,737	914,669	-	-	-	-	34,172	34,172	948,840	974,475	1,085,161	
Surplus/ (Deficit) for the year		(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)	

WC022 Witzenberg - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 23/02/2024

Standard Classification Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Municipal governance and administration		136,529	141,195	-	-	-	-	4,153	4,153	145,348	140,698	149,128
Executive and council		31	287	-	-	-	-	-	-	287	31	31
Mayor and Council		31	31	-	-	-	-	-	-	31	31	31
Municipal Manager, Town Secretary and Chief Executive		-	256	-	-	-	-	-	-	256	-	-
Finance and administration		136,498	140,907	-	-	-	-	4,153	4,153	145,061	140,667	149,097
Administrative and Corporate Support		10	10	-	-	-	-	-	-	10	11	11
Finance		135,762	139,921	-	-	-	-	4,403	4,403	144,324	139,893	148,285
Human Resources		639	889	-	-	-	-	(250)	(250)	639	671	705
Marketing, Customer Relations, Publicity and Media Co-Supply Chain Management		5	5	-	-	-	-	-	-	5	5	6
		82	82	-	-	-	-	-	-	82	86	90
Community and public safety		180,091	180,290	-	-	-	-	26,207	26,207	206,497	187,785	209,115
Community and social services		149,753	149,753	-	-	-	-	777	777	150,530	160,621	177,588
Aged Care		139,300	139,300	-	-	-	-	(192)	(192)	139,108	149,956	166,451
Cemeteries, Funeral Parlours and Crematoriums		254	254	-	-	-	-	-	-	254	266	280
Community Halls and Facilities		400	400	-	-	-	-	-	-	400	578	603
Libraries and Archives		9,799	9,799	-	-	-	-	969	969	10,768	9,820	10,254
Sport and recreation		6,956	6,956	-	-	-	-	585	585	7,541	7,499	8,090
Recreational Facilities		6,900	6,900	-	-	-	-	-	-	6,900	7,441	8,029
Sports Grounds and Stadiums		55	55	-	-	-	-	585	585	640	58	61
Public safety		17,193	17,392	-	-	-	-	-	-	17,392	16,654	17,486
Civil Defence		-	199	-	-	-	-	-	-	199	-	-
Fire Fighting and Protection		864	864	-	-	-	-	-	-	864	8	8
Police Forces, Traffic and Street Parking Control		16,330	16,330	-	-	-	-	-	-	16,330	16,646	17,478
Housing		6,189	6,189	-	-	-	-	24,845	24,845	31,034	3,012	5,950
Housing		6,189	6,189	-	-	-	-	24,845	24,845	31,034	3,012	5,950
Economic and environmental services		45,791	47,627	-	-	-	-	(234)	(234)	47,394	27,446	28,548
Planning and development		3,097	3,442	-	-	-	-	-	-	3,442	3,267	3,749
Economic Development/Planning		283	310	-	-	-	-	-	-	310	365	365
Town Planning, Building Regulations and Enforcement, Project Management Unit		1,818	1,818	-	-	-	-	-	-	1,818	1,908	2,004
		997	1,314	-	-	-	-	-	-	1,314	993	1,380
Road transport		42,683	42,683	-	-	-	-	(648)	(648)	42,035	24,168	24,788
Roads		42,683	42,683	-	-	-	-	(648)	(648)	42,035	24,168	24,788
Environmental protection		10	1,502	-	-	-	-	414	414	1,917	11	11
Biodiversity and Landscape		10	1,502	-	-	-	-	414	414	1,917	11	11
Trading services		542,009	548,654	-	-	-	-	8,438	8,438	557,093	604,480	688,416
Energy sources		400,702	400,702	-	-	-	-	(3,391)	(3,391)	397,311	457,056	532,683
Electricity		400,702	400,702	-	-	-	-	(3,391)	(3,391)	397,311	457,056	532,683
Water management		63,463	67,334	-	-	-	-	(3,171)	(3,171)	64,163	66,986	70,535
Water Distribution		63,463	65,077	-	-	-	-	(915)	(915)	64,163	66,986	70,535
Water Storage		-	2,256	-	-	-	-	(2,256)	(2,256)	-	-	-
Waste water management		38,364	39,939	-	-	-	-	15,000	15,000	54,939	40,310	42,731
Sewerage		38,364	39,939	-	-	-	-	15,000	15,000	54,939	40,310	42,731
Waste management		39,480	40,680	-	-	-	-	-	-	40,680	40,128	42,467
Solid Waste Removal		39,480	40,680	-	-	-	-	-	-	40,680	40,128	42,467
Other		283	283	-	-	-	-	-	-	283	139	146
Licensing and Regulation		133	133	-	-	-	-	-	-	133	139	146
Tourism		150	150	-	-	-	-	-	-	150	-	-
Total Revenue - Functional	2	904,702	918,049	-	-	-	-	38,565	38,565	956,614	960,548	1,075,354

Standard Classification Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjts.	Total Adjts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Expenditure - Functional													
<i>Municipal governance and administration</i>		161,851	161,698	-	-	-	-	4,030	4,030	165,728	170,212	179,152	
Executive and council		29,907	29,946	-	-	-	-	-	-	29,946	32,232	34,797	
Mayor and Council		18,348	18,354	-	-	-	-	-	-	18,354	19,712	21,214	
Municipal Manager, Town Secretary and Chief Executive		11,559	11,593	-	-	-	-	-	-	11,593	12,520	13,583	
Finance and administration		128,942	128,749	-	-	-	-	4,030	4,030	132,780	134,733	140,837	
Administrative and Corporate Support		16,959	16,947	-	-	-	-	-	-	16,947	17,933	18,963	
Asset Management		51	51	-	-	-	-	-	-	51	55	58	
Finance		49,370	49,276	-	-	-	-	980	980	50,257	52,785	56,341	
Fleet Management		4,209	4,237	-	-	-	-	-	-	4,237	4,557	4,943	
Human Resources		32,405	32,652	-	-	-	-	50	50	32,702	31,800	30,935	
Information Technology		5,379	5,369	-	-	-	-	-	-	5,369	5,493	5,772	
Legal Services		2,820	2,905	-	-	-	-	-	-	2,905	3,013	3,223	
Marketing, Customer Relations, Publicity and Media Co-		4,780	4,768	-	-	-	-	-	-	4,768	5,176	5,615	
Property Services		1,768	1,768	-	-	-	-	-	-	1,768	1,866	1,974	
Supply Chain Management		9,249	9,249	-	-	-	-	3,000	3,000	12,249	9,995	10,819	
Valuation Service		1,951	1,526	-	-	-	-	-	-	1,526	2,060	2,174	
Internal audit		3,002	3,002	-	-	-	-	-	-	3,002	3,247	3,518	
Governance Function		3,002	3,002	-	-	-	-	-	-	3,002	3,247	3,518	
<i>Community and public safety</i>		135,513	135,542	-	-	-	-	24,744	24,744	160,285	138,082	148,113	
Community and social services		32,794	33,065	-	-	-	-	930	930	33,995	30,765	32,825	
Aged Care		9,181	9,138	-	-	-	-	(192)	(192)	8,946	6,209	6,726	
Cemeteries, Funeral Parlours and Crematoriums		4,569	4,359	-	-	-	-	80	80	4,439	4,946	5,362	
Child Care Facilities		87	95	-	-	-	-	-	-	95	8	8	
Community Halls and Facilities		7,288	7,808	-	-	-	-	73	73	7,881	7,819	8,407	
Disaster Management		72	72	-	-	-	-	-	-	72	76	79	
Education		5	1	-	-	-	-	-	-	1	5	5	
Libraries and Archives		11,592	11,592	-	-	-	-	969	969	12,561	11,703	12,237	
Sport and recreation		40,127	39,928	-	-	-	-	41	41	39,969	42,149	45,240	
Community Parks (including Nurseries)		12,920	13,091	-	-	-	-	17	17	13,108	13,845	14,936	
Recreational Facilities		18,164	18,064	-	-	-	-	-	-	18,064	19,399	20,752	
Sports Grounds and Stadiums		9,043	8,773	-	-	-	-	24	24	8,797	8,906	9,551	
Public safety		50,926	50,905	-	-	-	-	-	-	50,905	54,756	58,958	
Fire Fighting and Protection		12,008	12,008	-	-	-	-	-	-	12,008	12,955	14,001	
Police Forces, Traffic and Street Parking Control		38,918	38,897	-	-	-	-	-	-	38,897	41,801	44,957	
Housing		11,667	11,644	-	-	-	-	23,772	23,772	35,416	10,411	11,090	
Housing		11,614	11,591	-	-	-	-	23,772	23,772	35,363	10,356	11,032	
Informal Settlements		53	53	-	-	-	-	-	-	53	55	58	
<i>Economic and environmental services</i>		44,187	46,389	-	-	-	-	1,414	1,414	47,803	46,584	49,524	
Planning and development		14,566	14,414	-	-	-	-	600	600	15,014	15,396	16,649	
Corporate Wide Strategic Planning (IDPs, LEDs)		3,133	3,201	-	-	-	-	-	-	3,201	3,340	3,570	
Economic Development/Planning		2,177	2,203	-	-	-	-	600	600	2,803	2,341	2,522	
Town Planning, Building Regulations and Enforcement, and City Engineer		6,225	5,978	-	-	-	-	-	-	5,978	6,422	6,973	
Project Management Unit		3,032	3,032	-	-	-	-	-	-	3,032	3,294	3,584	
Road transport		28,202	28,351	-	-	-	-	-	-	28,351	29,671	31,252	
Roads		28,202	28,351	-	-	-	-	-	-	28,351	29,671	31,252	
Environmental protection		1,419	3,623	-	-	-	-	814	814	4,437	1,516	1,623	
Biodiversity and Landscape		1,229	3,433	-	-	-	-	814	814	4,247	1,324	1,430	
Pollution Control		190	190	-	-	-	-	-	-	190	192	193	
<i>Trading services</i>		570,032	569,887	-	-	-	-	3,984	3,984	573,871	618,546	707,270	
Energy sources		403,519	403,210	-	-	-	-	1,940	1,940	405,150	458,053	537,303	
Electricity		399,364	399,155	-	-	-	-	1,326	1,326	400,481	453,671	532,682	
Street Lighting and Signal Systems		4,155	4,055	-	-	-	-	613	613	4,669	4,382	4,622	
Water management		51,024	51,912	-	-	-	-	1,200	1,200	53,112	53,758	56,673	
Water Treatment		231	231	-	-	-	-	-	-	231	252	274	
Water Distribution		46,494	47,626	-	-	-	-	1,200	1,200	48,826	49,095	51,871	
Water Storage		4,300	4,054	-	-	-	-	-	-	4,054	4,412	4,527	
Waste water management		44,548	43,919	-	-	-	-	358	358	44,277	47,207	50,096	
Public Toilets		1,924	1,920	-	-	-	-	58	58	1,978	2,083	2,259	
Sewerage		33,820	33,224	-	-	-	-	300	300	33,524	35,704	37,736	
Storm Water Management		8,789	8,774	-	-	-	-	-	-	8,774	9,405	10,085	
Waste Water Treatment		14	1	-	-	-	-	-	-	1	15	16	
Waste management		70,941	70,846	-	-	-	-	486	486	71,332	59,528	63,198	
Solid Waste Disposal (Landfill Sites)		30,827	30,546	-	-	-	-	-	-	30,546	16,621	17,347	
Solid Waste Removal		40,065	40,251	-	-	-	-	486	486	40,737	42,854	45,794	
Street Cleaning		49	49	-	-	-	-	-	-	49	53	58	
<i>Other</i>		1,154	1,154	-	-	-	-	-	-	1,154	1,052	1,101	
Licensing and Regulation		56	56	-	-	-	-	-	-	56	58	61	
Tourism		1,098	1,098	-	-	-	-	-	-	1,098	993	1,040	
Total Expenditure - Functional	3	912,737	914,669	-	-	-	-	34,172	34,172	948,840	974,475	1,085,161	
Surplus/(Deficit) for the year		(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)	

WC022 Witzenberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 23/02/2024

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Financial Services		133,121	137,280	-	-	-	-	4,403	4,403	141,684	137,004	145,093
Vote 2 - Community Services		164,312	165,832	-	-	-	-	26,621	26,621	192,453	171,619	192,111
Vote 3 - Corporate Services		17,166	17,614	-	-	-	-	(250)	(250)	17,364	17,515	18,376
Vote 4 - Technical Services		588,653	595,555	-	-	-	-	7,790	7,790	603,345	632,941	717,893
Vote 5 - Municipal Manager		1,451	1,768	-	-	-	-	-	-	1,768	1,470	1,881
Total Revenue by Vote	2	904,702	918,049	-	-	-	-	38,565	38,565	956,614	960,548	1,075,354
Expenditure by Vote	1											
Vote 1 - Financial Services		62,909	62,406	-	-	-	-	3,980	3,980	66,386	67,382	72,104
Vote 2 - Community Services		101,160	103,440	-	-	-	-	26,151	26,151	129,591	101,190	108,447
Vote 3 - Corporate Services		121,674	121,872	-	-	-	-	57	57	121,929	126,975	132,894
Vote 4 - Technical Services		610,926	610,730	-	-	-	-	3,984	3,984	614,714	661,641	753,088
Vote 5 - Municipal Manager		16,067	16,220	-	-	-	-	-	-	16,220	17,286	18,629
Total Expenditure by Vote	2	912,737	914,669	-	-	-	-	34,172	34,172	948,840	974,475	1,085,161
Surplus/ (Deficit) for the year	2	(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)

WC022 Witzenberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 23/02/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Financial Services		133,121	137,280	-	-	-	-	4,403	4,403	141,684	137,004	145,093
1.2 - Income		105,563	105,563	-	-	-	-	-	-	105,563	111,935	118,689
1.3 - Financial Administration		27,206	31,365	-	-	-	-	4,403	4,403	35,768	24,699	26,016
1.4 - Credit Control		270	270	-	-	-	-	-	-	270	284	298
1.5 - Supply Chain & Expenditure		82	82	-	-	-	-	-	-	82	86	90
Vote 2 - Community Services		164,312	165,832	-	-	-	-	26,621	26,621	192,453	171,619	192,111
2.2 - Cemeteries		254	254	-	-	-	-	-	-	254	266	280
2.3 - Housing		6,269	6,269	-	-	-	-	24,845	24,845	31,114	3,078	5,997
2.4 - Libraries		10,025	10,025	-	-	-	-	969	969	10,994	10,057	10,503
2.5 - Resorts & Swimming Pools		6,900	6,900	-	-	-	-	-	-	6,900	7,441	8,029
2.6 - Social Services		139,300	139,300	-	-	-	-	(192)	(192)	139,108	149,956	166,451
2.7 - Fire Services & Disaster Management		864	864	-	-	-	-	-	-	864	8	8
2.8 - Environment & Licensing		143	1,635	-	-	-	-	414	414	2,049	150	158
2.9 - Community Halls and Amenities		275	275	-	-	-	-	585	585	860	296	320
2.10 - Local Economic Development		283	310	-	-	-	-	-	-	310	365	365
Vote 3 - Corporate Services		17,166	17,614	-	-	-	-	(250)	(250)	17,364	17,515	18,376
3.2 - Human Resources		639	889	-	-	-	-	(250)	(250)	639	671	705
3.3 - Administration		10	10	-	-	-	-	-	-	10	11	11
3.5 - Marketing & Communication		5	5	-	-	-	-	-	-	5	5	6
3.6 - Thusong Centre		-	-	-	-	-	-	-	-	-	150	145
3.7 - Traffic and Protection Services		16,330	16,529	-	-	-	-	-	-	16,529	16,646	17,478
3.8 - Tourism		150	150	-	-	-	-	-	-	150	-	-
3.9 - Council Cost		31	31	-	-	-	-	-	-	31	31	31
Vote 4 - Technical Services		588,653	595,555	-	-	-	-	7,790	7,790	603,345	632,941	717,893
4.1 - Director: Technical Services		-	256	-	-	-	-	-	-	256	-	-
4.2 - Electro Technical Services		402,787	402,787	-	-	-	-	(3,391)	(3,391)	399,396	459,376	535,296
4.3 - Water Storage & Distribution		63,463	67,334	-	-	-	-	(3,171)	(3,171)	64,163	66,986	70,535
4.4 - Waste Water Management		38,729	40,304	-	-	-	-	15,000	15,000	55,304	40,696	43,141
4.5 - Waste Management		39,410	40,610	-	-	-	-	-	-	40,610	40,055	42,390
4.6 - Roads		42,683	42,683	-	-	-	-	(648)	(648)	42,035	24,168	24,788
4.8 - Town Planning & Building Control		1,580	1,580	-	-	-	-	-	-	1,580	1,660	1,742
Vote 5 - Municipal Manager		1,451	1,768	-	-	-	-	-	-	1,768	1,470	1,881
5.2 - Performance & Project Management		997	1,314	-	-	-	-	-	-	1,314	993	1,380
5.3 - Property & Legal Services		454	454	-	-	-	-	-	-	454	477	501
Total Revenue by Vote	2	904,702	918,049	-	-	-	-	38,565	38,565	956,614	960,548	1,075,354
Expenditure by Vote	1											
Vote 1 - Financial Services		62,909	62,406	-	-	-	-	3,980	3,980	66,386	67,382	72,104
1.1 - Director: Finance		2,287	2,302	-	-	-	-	-	-	2,302	2,487	2,709
1.2 - Income		23,231	22,826	-	-	-	-	-	-	22,826	24,553	25,951

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
1.3 - Financial Administration		16,751	16,257	-	-	-	-	980	980	17,237	18,153	19,555
1.4 - Credit Control		11,364	11,744	-	-	-	-	-	-	11,744	12,166	13,038
1.5 - Supply Chain & Expenditure		9,276	9,276	-	-	-	-	3,000	3,000	12,276	10,024	10,851
Vote 2 - Community Services		101,160	103,440	-	-	-	-	26,151	26,151	129,591	101,190	108,447
2.1 - Director: Community Services		396	396	-	-	-	-	-	-	396	430	468
2.2 - Cemeteries		4,489	4,359	-	-	-	-	70	70	4,429	4,862	5,275
2.3 - Housing		11,667	11,644	-	-	-	-	23,772	23,772	35,416	10,411	11,090
2.4 - Libraries		15,093	15,138	-	-	-	-	969	969	16,107	15,408	16,166
2.5 - Resorts & Swimming Pools		14,662	14,517	-	-	-	-	-	-	14,517	15,693	16,823
2.6 - Social Services		9,272	9,139	-	-	-	-	(192)	(192)	8,947	6,222	6,739
2.7 - Fire Services & Disaster Management		12,081	12,081	-	-	-	-	-	-	12,081	13,031	14,081
2.8 - Environment & Licencing		1,474	3,599	-	-	-	-	814	814	4,413	1,575	1,684
2.9 - Community Halls and Amenities		29,849	30,270	-	-	-	-	118	118	30,388	31,217	33,598
2.10 - Local Economic Development		2,177	2,298	-	-	-	-	600	600	2,898	2,341	2,522
Vote 3 - Corporate Services		121,674	121,872	-	-	-	-	57	57	121,929	126,975	132,894
3.1 - Director: Corporate Services		2,613	2,613	-	-	-	-	-	-	2,613	2,839	3,091
3.2 - Human Resources		32,405	32,652	-	-	-	-	50	50	32,702	31,800	30,935
3.3 - Administration		17,594	17,581	-	-	-	-	-	-	17,581	18,573	19,630
3.4 - Information Technology		5,378	5,368	-	-	-	-	-	-	5,368	5,492	5,771
3.5 - Marketing & Communication		4,781	4,769	-	-	-	-	-	-	4,769	5,177	5,616
3.6 - Thusong Centre		541	541	-	-	-	-	7	7	548	588	640
3.7 - Traffic and Protection Services		38,918	38,897	-	-	-	-	-	-	38,897	41,801	44,957
3.8 - Tourism		1,098	1,098	-	-	-	-	-	-	1,098	993	1,040
3.9 - Council Cost		18,348	18,354	-	-	-	-	-	-	18,354	19,712	21,214
Vote 4 - Technical Services		610,926	610,730	-	-	-	-	3,984	3,984	614,714	661,641	753,088
4.1 - Director: Technical Services		2,311	2,330	-	-	-	-	-	-	2,330	2,505	2,721
4.2 - Electro Technical Services		398,930	398,621	-	-	-	-	1,940	1,940	400,561	452,799	531,075
4.3 - Water Storage & Distribution		51,425	52,313	-	-	-	-	1,200	1,200	53,513	54,217	57,217
4.4 - Waste Water Management		37,970	37,361	-	-	-	-	300	300	37,661	40,453	43,365
4.5 - Waste Management		70,941	70,846	-	-	-	-	486	486	71,332	59,528	63,198
4.6 - Roads		28,202	28,351	-	-	-	-	-	-	28,351	29,671	31,252
4.7 - Storm Water Management		8,789	8,774	-	-	-	-	-	-	8,774	9,405	10,085
4.8 - Town Planning & Building Control		6,225	5,978	-	-	-	-	-	-	5,978	6,422	6,973
4.9 - Public Toilets		1,924	1,920	-	-	-	-	58	58	1,978	2,083	2,259
4.10 - Mechanical Workshop		4,209	4,237	-	-	-	-	-	-	4,237	4,557	4,943
Vote 5 - Municipal Manager		16,067	16,220	-	-	-	-	-	-	16,220	17,286	18,629
5.1 - Municipal Manager		3,961	3,961	-	-	-	-	-	-	3,961	4,268	4,604
5.2 - Performance & Project Management		3,032	3,032	-	-	-	-	-	-	3,032	3,294	3,584
5.3 - Property & Legal Services		2,939	3,024	-	-	-	-	-	-	3,024	3,138	3,353
5.4 - Internal Audit		3,002	3,002	-	-	-	-	-	-	3,002	3,247	3,518
5.5 - IDP		3,133	3,201	-	-	-	-	-	-	3,201	3,340	3,570
Total Expenditure by Vote	2	912,737	914,669	-	-	-	-	34,172	34,172	948,840	974,475	1,085,161

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Surplus/ (Deficit) for the year	2	(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)

WC022 Witzenberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1											
Revenue												
Exchange Revenue												
Service charges - Electricity	2	399,102	399,102	-	-	-	-	-	-	399,102	458,243	534,211
Service charges - Water	2	53,000	53,000	-	-	-	-	-	-	53,000	56,000	59,000
Service charges - Waste Water Management	2	33,059	33,059	-	-	-	-	15,000	15,000	48,059	34,743	36,890
Service charges - Waste Management	2	31,315	31,315	-	-	-	-	-	-	31,315	32,449	34,396
Sale of Goods and Rendering of Services		5,272	5,272	-	-	-	-	-	-	5,272	5,536	5,813
Agency services		4,461	4,461	-	-	-	-	-	-	4,461	4,684	4,918
Interest		10	10	-	-	-	-	-	-	10	11	11
Interest earned from Receivables		23,503	23,503	-	-	-	-	-	-	23,503	24,678	25,912
Interest earned from Current and Non Current Assets		12,444	16,127	-	-	-	-	5,000	5,000	21,127	13,066	13,719
Rent on Land		26	26	-	-	-	-	-	-	26	27	29
Rental from Fixed Assets		4,648	4,648	-	-	-	-	-	-	4,648	5,084	5,563
Operational Revenue		1,679	1,679	-	-	-	-	-	-	1,679	1,761	1,847
Non-Exchange Revenue												
Property rates		105,353	105,353	-	-	-	-	-	-	105,353	111,714	118,456
Surcharges and Taxes		7,290	8,129	-	-	-	-	(819)	(819)	7,311	3,978	4,138
Fines, penalties and forfeits		11,194	11,194	-	-	-	-	-	-	11,194	11,254	11,816
Licences or permits		2,327	2,327	-	-	-	-	-	-	2,327	2,444	2,566
Transfer and subsidies - Operational		158,793	161,172	-	-	-	-	26,009	26,009	187,180	165,440	185,784
Interest		3,566	3,566	-	-	-	-	-	-	3,566	3,744	3,932
Operational Revenue		739	739	-	-	-	-	-	-	739	770	816
Total Revenue (excluding capital transfers and contributions)		857,781	864,683	-	-	-	-	45,190	45,190	909,873	935,626	1,049,818
Expenditure By Type												
Employee related costs		257,116	257,964	-	-	-	-	1,791	1,791	259,755	276,004	300,323
Remuneration of councillors		11,983	11,983	-	-	-	-	-	-	11,983	13,038	14,211
Bulk purchases - electricity		360,544	360,544	-	-	-	-	-	-	360,544	412,757	489,336
Inventory consumed		18,512	21,261	-	-	-	-	2,188	2,188	23,449	18,778	19,711
Debt impairment		64,475	64,475	-	-	-	-	-	-	64,475	67,570	70,745
Depreciation and amortisation		54,369	54,369	-	-	-	-	-	-	54,369	39,319	39,319
Interest		9,535	9,535	-	-	-	-	-	-	9,535	10,011	10,510
Contracted services		64,652	62,484	-	-	-	-	5,506	5,506	67,990	66,823	69,859
Transfers and subsidies		8,918	9,298	-	-	-	-	23,385	23,385	32,683	7,223	7,577
Operational costs		56,396	56,518	-	-	-	-	1,301	1,301	57,819	59,458	62,935
Other Losses		6,237	6,237	-	-	-	-	-	-	6,237	3,497	635
Total Expenditure		912,737	914,669	-	-	-	-	34,172	34,172	948,840	974,475	1,085,161
Surplus/(Deficit)		(54,955)	(49,985)	-	-	-	-	11,018	11,018	(38,967)	(38,849)	(35,343)
Transfers and subsidies - capital (monetary allocations)		46,921	53,366	-	-	-	-	(6,625)	(6,625)	46,741	24,922	25,536
Surplus/(Deficit) after capital transfers & contributions		(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)
Surplus/(Deficit) after income tax		(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)
Surplus/(Deficit) attributable to municipality		(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)
Surplus/ (Deficit) for the year		(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)

WC022 Witzenberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure, to be adjusted	2											
Vote 2 - Community Services		857	857	-	-	-	-	-	-	857	350	4,463
Vote 4 - Technical Services		31,613	40,692	-	-	-	-	(3,618)	(3,618)	37,075	6,150	12,435
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	32,470	41,549	-	-	-	-	(3,618)	(3,618)	37,931	6,500	16,898
Single-year expenditure, to be adjusted	2											
Vote 1 - Financial Services		180	171	-	-	-	-	-	-	171	30	-
Vote 2 - Community Services		3,758	6,022	-	-	-	-	404	404	6,426	6,547	4,080
Vote 3 - Corporate Services		850	1,216	-	-	-	-	460	460	1,676	70	5,150
Vote 4 - Technical Services		36,007	36,229	-	-	-	-	2,542	2,542	38,771	18,396	9,670
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	30	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		40,795	43,638	-	-	-	-	3,406	3,406	47,045	25,073	18,900
Total Capital Expenditure - Vote		73,264	85,187	-	-	-	-	(212)	(212)	84,976	31,573	35,797
Capital Expenditure - Functional												
Governance and administration		2,180	3,545	-	-	-	-	460	460	4,005	190	6,650
Executive and council		-	67	-	-	-	-	-	-	67	170	500
Finance and administration		2,180	3,478	-	-	-	-	460	460	3,938	20	6,150
Community and public safety		5,064	7,137	-	-	-	-	(96)	(96)	7,041	6,867	8,543
Community and social services		2,000	2,000	-	-	-	-	-	-	2,000	5,257	-
Sport and recreation		858	2,958	-	-	-	-	272	272	3,230	1,260	8,043
Public safety		1,707	1,679	-	-	-	-	-	-	1,679	350	500
Housing		500	500	-	-	-	-	(368)	(368)	132	-	-
Economic and environmental services		26,023	26,023	-	-	-	-	(1,916)	(1,916)	24,107	9,118	15,125
Planning and development		400	400	-	-	-	-	500	500	900	-	-
Road transport		25,623	25,623	-	-	-	-	(2,416)	(2,416)	23,207	9,118	15,125
Trading services		39,997	48,483	-	-	-	-	1,340	1,340	49,823	23,766	14,554
Energy sources		6,491	7,248	-	-	-	-	7,664	7,664	14,912	6,970	3,120
Water management		19,358	17,678	-	-	-	-	(1,925)	(1,925)	15,753	12,547	1,000
Waste water management		100	4,508	-	-	-	-	2	2	4,510	4,250	10,435
Waste management		14,048	19,048	-	-	-	-	(4,401)	(4,401)	14,647	-	-
Total Capital Expenditure - Functional	3	73,264	85,187	-	-	-	-	(212)	(212)	84,976	39,941	44,872
Funded by:												
National Government		25,175	28,346	-	-	-	-	(7,789)	(7,789)	20,557	23,541	24,292
Provincial Government		21,566	23,211	-	-	-	-	(8,045)	(8,045)	15,166	-	-
District Municipality		600	1,973	-	-	-	-	-	-	1,973	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	256	-	-	-	-	-	-	256	-	300
Transfers recognised - capital	4	47,342	53,787	-	-	-	-	(15,834)	(15,834)	37,953	23,541	24,592
Borrowing		9,000	10,000	-	-	-	-	518	518	10,518	-	-
Internally generated funds		16,923	21,347	-	-	-	-	15,105	15,105	36,452	16,400	20,280
Total Capital Funding		73,264	85,133	-	-	-	-	(212)	(212)	84,922	39,941	44,872

WC022 Witzenberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 23/02/2024

Vote Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation												
Vote 2 - Community Services		857	857	-	-	-	-	-	-	857	350	4,463
2.7 - Fire Services & Disaster Management		857	857	-	-	-	-	-	-	857	350	150
2.9 - Community Halls and Amenities		-	-	-	-	-	-	-	-	-	-	4,313
Vote 4 - Technical Services		31,613	40,692	-	-	-	-	(3,618)	(3,618)	37,075	6,150	12,435
4.2 - Electro Technical Services		1,100	1,300	-	-	-	-	10,018	10,018	11,318	5,950	2,000
4.3 - Water Storage & Distribution		-	3,871	-	-	-	-	(915)	(915)	2,957	200	-
4.4 - Waste Water Management		-	3,808	-	-	-	-	2	2	3,810	-	10,435
4.5 - Waste Management		6,000	7,200	-	-	-	-	(4,918)	(4,918)	2,282	-	-
4.6 - Roads		24,513	24,513	-	-	-	-	(7,805)	(7,805)	16,708	-	-
Capital multi-year expenditure sub-total		32,470	41,549	-	-	-	-	(3,618)	(3,618)	37,931	6,500	16,898
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Financial Services		180	171	-	-	-	-	-	-	171	30	-
1.1 - Director: Finance		-	-	-	-	-	-	-	-	-	30	-
1.3 - Financial Administration		180	171	-	-	-	-	-	-	171	-	-
Vote 2 - Community Services		3,758	6,022	-	-	-	-	404	404	6,426	6,547	4,080
2.1 - Director: Community Services		-	140	-	-	-	-	-	-	140	30	-
2.2 - Cemeteries		-	-	-	-	-	-	-	-	-	5,257	-
2.3 - Housing		500	500	-	-	-	-	(368)	(368)	132	-	-
2.4 - Libraries		2,000	2,000	-	-	-	-	-	-	2,000	-	30
2.5 - Resorts & Swimming Pools		-	-	-	-	-	-	-	-	-	450	-
2.7 - Fire Services & Disaster Management		-	-	-	-	-	-	-	-	-	-	350
2.8 - Environment & Licencing		-	24	-	-	-	-	-	-	24	-	-
2.9 - Community Halls and Amenities		858	2,958	-	-	-	-	272	272	3,230	810	3,700
2.10 - Local Economic Development		400	400	-	-	-	-	500	500	900	-	-
Vote 3 - Corporate Services		850	1,216	-	-	-	-	460	460	1,676	70	5,150
3.1 - Director: Corporate Services		-	118	-	-	-	-	-	-	118	50	500
3.2 - Human Resources		-	275	-	-	-	-	340	340	615	-	-
3.3 - Administration		-	-	-	-	-	-	-	-	-	-	500
3.4 - Information Technology		-	-	-	-	-	-	-	-	-	-	3,150
3.5 - Marketing & Communication		-	-	-	-	-	-	120	120	120	20	1,000
3.7 - Traffic and Protection Services		850	823	-	-	-	-	-	-	823	-	-
Vote 4 - Technical Services		36,007	36,229	-	-	-	-	2,542	2,542	38,771	18,396	9,670
4.1 - Director: Technical Services		-	39	-	-	-	-	-	-	39	30	-
4.2 - Electro Technical Services		5,391	5,948	-	-	-	-	(2,354)	(2,354)	3,594	1,020	1,120
4.3 - Water Storage & Distribution		19,358	13,783	-	-	-	-	(1,011)	(1,011)	12,773	12,347	1,000
4.4 - Waste Water Management		100	700	-	-	-	-	-	-	700	3,800	-
4.5 - Waste Management		8,048	11,848	-	-	-	-	518	518	12,366	-	-
4.6 - Roads		1,110	1,110	-	-	-	-	5,389	5,389	6,499	750	6,050
4.7 - Storm Water Management		-	-	-	-	-	-	-	-	-	450	-
4.10 - Mechanical Workshop		2,000	2,801	-	-	-	-	-	-	2,801	-	1,500
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	30	-
5.1 - Municipal Manager		-	-	-	-	-	-	-	-	-	30	-
Capital single-year expenditure sub-total			40,795	43,638	-	-	-	3,406	3,406	47,045	25,073	18,900
Total Capital Expenditure		73,264	85,187	-	-	-	(212)	(212)	84,976	31,573	35,797	

WC022 Witzenberg - Table B6 Adjustments Budget Financial Position - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		199,597	191,266	–	–	–	–	26,337	26,337	217,604	258,907	299,266
Trade and other receivables from exchange transaction	1	44,957	44,957	–	–	–	–	29,555	29,555	74,512	56,639	43,778
Receivables from non-exchange transactions	1	45,608	45,608	–	–	–	–	(6,389)	(6,389)	39,219	57,487	75,936
Inventory		4,484	1,720	–	–	–	–	7,014	7,014	8,735	8,493	8,240
VAT		996	996	–	–	–	–	17,770	17,770	18,766	14,295	8,666
Other current assets		453	453	–	–	–	–	1,256	1,256	1,709	1,709	1,709
Total current assets		296,094	285,000	–	–	–	–	75,544	75,544	360,544	397,530	437,596
Non current assets												
Investment property		41,358	41,358	–	–	–	–	(7)	(7)	41,352	40,610	39,868
Property, plant and equipment		1,141,746	1,153,393	–	–	–	–	(90,670)	(90,670)	1,062,723	1,064,015	1,070,439
Heritage assets		550	550	–	–	–	–	–	–	550	550	550
Intangible assets		1,785	2,061	–	–	–	–	316	316	2,377	2,449	2,321
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		1,185,439	1,197,362	–	–	–	–	(90,360)	(90,360)	1,107,002	1,107,624	1,113,178
TOTAL ASSETS		1,481,533	1,482,362	–	–	–	–	(14,816)	(14,816)	1,467,546	1,505,154	1,550,773
LIABILITIES												
Current liabilities												
Financial liabilities		2,050	2,050	–	–	–	–	(1,382)	(1,382)	669	3,394	9,665
Consumer deposits		11,549	11,549	–	–	–	–	610	610	12,158	12,158	12,158
Trade and other payables from exchange transactions		92,016	91,093	–	–	–	–	12,501	12,501	103,593	126,519	153,278
Trade and other payables from non-exchange transactions		7,163	(2,500)	–	–	–	–	5,333	5,333	2,833	2,022	1,139
Provisions		37,979	37,979	–	–	–	–	1,793	1,793	39,772	46,613	51,076
VAT		3,449	3,449	–	–	–	–	41,449	41,449	44,898	47,529	51,395
Total current liabilities		154,205	143,619	–	–	–	–	60,304	60,304	203,923	238,236	278,710
Non current liabilities												
Financial Liabilities	1	9,475	9,475	–	–	–	–	(10,628)	(10,628)	(1,154)	(6,086)	(14,539)
Provisions	1	294,661	294,661	–	–	–	–	(159,080)	(159,080)	135,581	157,736	181,141
Total non current liabilities		304,136	304,136	–	–	–	–	(169,708)	(169,708)	134,427	151,650	166,602
TOTAL LIABILITIES		458,341	447,755	–	–	–	–	(109,405)	(109,405)	338,350	389,886	445,312
NET ASSETS	2	1,023,192	1,034,607	–	–	–	–	94,589	94,589	1,129,196	1,115,268	1,105,461
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1,010,653	1,022,068	–	–	–	–	94,589	94,589	1,116,656	1,102,729	1,092,922
Funds and Reserves		12,540	12,540	–	–	–	–	–	–	12,540	12,540	12,540
TOTAL COMMUNITY WEALTH/EQUITY		1,023,192	1,034,607	–	–	–	–	94,589	94,589	1,129,196	1,115,268	1,105,461

WC022 Witzenberg - Table B7 Adjustments Budget Cash Flows - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		91,170	91,170	–	–	–	–	–	–	91,170	101,135	108,088
Service charges		453,490	453,490	–	–	–	–	98,633	98,633	552,123	622,388	710,564
Other revenue		16,342	16,342	–	–	–	–	15,978	15,978	32,320	34,738	37,850
Transfers and Subsidies - Operational	1	156,768	156,768	–	–	–	–	26,336	26,336	183,104	164,082	184,039
Transfers and Subsidies - Capital	1	55,289	55,289	–	–	–	–	(4,492)	(4,492)	50,797	29,447	30,536
Interest		33,583	33,583	–	–	–	–	14,624	14,624	48,207	41,500	43,574
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(983,456)	(983,456)	–	–	–	–	97,559	97,559	(885,897)	(909,306)	(1,026,681)
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(176,815)	(176,815)	–	–	–	–	248,639	248,639	71,824	83,984	87,971
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(68,014)	(79,997)	–	–	–	–	2,046	2,046	(77,951)	(39,941)	(44,872)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(68,014)	(79,997)	–	–	–	–	2,046	2,046	(77,951)	(39,941)	(44,872)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		(2,740)	(2,740)	–	–	–	–	–	–	(2,740)	(2,740)	(2,740)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,740)	(2,740)	–	–	–	–	–	–	(2,740)	(2,740)	(2,740)
NET INCREASE/ (DECREASE) IN CASH HELD												
		(247,570)	(259,553)	–	–	–	–	250,685	250,685	(8,867)	41,303	40,359
Cash/cash equivalents at the year begin:	2	227,290	227,290	–	–	–	–	(489)	(489)	226,802	217,604	258,907
Cash/cash equivalents at the year end:	2	(20,279)	(32,262)	–	–	–	–	250,197	250,197	217,934	258,906	299,265

WC022 Witzenberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	(20,279)	(32,262)	–	–	–	–	250,197	250,197	217,934	258,906	299,265
Other current investments > 90 days		219,876	223,529	–	–	–	–	(223,859)	(223,859)	(331)	0	0
Cash and investments available:		199,597	191,266	–	–	–	–	26,337	26,337	217,604	258,907	299,266
Applications of cash and investments												
Unspent conditional transfers		7,163	(2,500)	–	–	–	–	5,333	5,333	2,833	2,022	1,139
Statutory requirements		26,339	26,339	–	–	–	–	(93,637)	(93,637)	(67,299)	33,160	42,655
Other working capital requirements	2	14,423	13,599	–	–	–	–	(24,722)	(24,722)	(11,122)	6,922	27,447
Other provisions		37,979	37,979	–	–	–	–	1,793	1,793	39,772	46,613	51,076
Reserves to be backed by cash/investments		12,540	12,540	–	–	–	–	–	–	12,540	12,540	12,540
Total Application of cash and investments:		98,443	87,956	–	–	–	–	(111,233)	(111,233)	(23,277)	101,256	134,856
Surplus(shortfall)		101,154	103,310	–	–	–	–	137,570	137,570	240,880	157,650	164,410
Other working capital requirements												
Debtors		77,593	77,493							114,716	119,597	125,831
Creditors due		92,016	91,093							103,593	126,519	153,278
Total		(14,423)	(13,599)							11,122	(6,922)	(27,447)
Debtors collection assumptions:												
Balance outstanding - debtors		90,565	90,565							113,731	114,126	119,714
Estimate of debtors collection rate		85.68%	85.57%							100.87%	104.79%	105.11%
Long term investments committed												
Balance (Insert description: eg sinking fund)												
Reserves to be backed by cash/investments												
Capital replacement		12,540	12,540							12,540	12,540	12,540
		12,540	12,540							12,540	12,540	12,540

Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		7	8	9	10	11	12	13	14				
R thousands		A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE													
Total New Assets, to be adjusted	1	45,620	52,387	-	-	-	-	(5,842)	(5,842)	46,545	13,360	12,400	
Roads Infrastructure		436	436	-	-	-	-	288	288	724	200	50	
Electrical Infrastructure		3,391	3,391	-	-	-	-	(2,354)	(2,354)	1,037	870	870	
Water Supply Infrastructure		19,258	17,354	-	-	-	-	(1,925)	(1,925)	15,429	5,934	1,000	
Sanitation Infrastructure		-	957	-	-	-	-	-	-	957	-	-	
Solid Waste Infrastructure		9,000	11,377	-	-	-	-	(4,401)	(4,401)	6,976	-	-	
Infrastructure		32,085	33,515	-	-	-	-	(8,392)	(8,392)	25,123	7,003	1,920	
Community Facilities		2,100	2,100	-	-	-	-	-	-	2,100	5,257	500	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	430	
Community Assets		2,100	2,100	-	-	-	-	-	-	2,100	5,257	930	
Operational Buildings		850	650	-	-	-	-	-	-	650	-	-	
Housing		500	500	-	-	-	-	(368)	(368)	132	-	-	
Other Assets	6	1,350	1,150	-	-	-	-	(368)	(368)	782	-	-	
Licences and Rights		-	275	-	-	-	-	340	340	615	-	-	
Intangible Assets		-	275	-	-	-	-	340	340	615	-	-	
Computer Equipment		50	314	-	-	-	-	20	20	334	20	3,150	
Furniture and Office Equipment		130	583	-	-	-	-	100	100	683	170	1,500	
Machinery and Equipment		2,857	4,233	-	-	-	-	2,458	2,458	6,691	910	2,000	
Transport Assets		7,048	10,216	-	-	-	-	-	-	10,216	-	2,900	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets, to be adjusted	2	200	800	-	-	-	-	6,001	6,001	6,801	7,650	6,750	
Roads Infrastructure		-	-	-	-	-	-	5,001	5,001	5,001	-	6,000	
Electrical Infrastructure		-	-	-	-	-	-	1,000	1,000	1,000	1,500	-	
Water Supply Infrastructure		100	100	-	-	-	-	-	-	100	2,000	-	
Sanitation Infrastructure		100	700	-	-	-	-	-	-	700	3,500	-	
Infrastructure		200	800	-	-	-	-	6,001	6,001	6,801	7,000	6,000	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	650	250	
Community Assets		-	-	-	-	-	-	-	-	-	650	250	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	500	
Other Assets	6	-	-	-	-	-	-	-	-	-	-	500	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets, to be adjusted	2a	27,445	32,001	-	-	-	-	(371)	(371)	31,630	18,931	25,723	
Roads Infrastructure		25,187	25,187	-	-	-	-	(7,805)	(7,805)	17,381	8,868	9,075	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	450	-	
Electrical Infrastructure		1,100	1,300	-	-	-	-	9,018	9,018	10,318	4,450	2,000	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	4,363	-	
Sanitation Infrastructure		-	2,256	-	-	-	-	(2,256)	(2,256)	-	300	10,435	
Infrastructure		26,287	28,743	-	-	-	-	(1,043)	(1,043)	27,700	18,431	21,510	
Community Facilities		300	300	-	-	-	-	500	500	800	300	-	
Sport and Recreation Facilities		858	2,958	-	-	-	-	172	172	3,130	-	3,913	
Community Assets		1,158	3,258	-	-	-	-	672	672	3,930	300	3,913	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	300	
Other Assets	6	-	-	-	-	-	-	-	-	-	-	300	
Licences and Rights		-	-	-	-	-	-	-	-	-	200	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	200	-	
Total Capital Expenditure, to be adjusted	4	25,623	25,623	-	-	-	-	(2,516)	(2,516)	23,107	9,068	15,125	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	450	-	
Storm water Infrastructure		4,491	4,691	-	-	-	-	7,664	7,664	12,356	6,820	2,870	
Electrical Infrastructure		19,358	17,454	-	-	-	-	(1,925)	(1,925)	15,529	12,297	1,000	
Sanitation Infrastructure		100	3,913	-	-	-	-	(2,256)	(2,256)	1,656	3,800	10,435	
Solid Waste Infrastructure		9,000	11,377	-	-	-	-	(4,401)	(4,401)	6,976	-	-	
Infrastructure		58,572	63,058	-	-	-	-	(3,434)	(3,434)	59,624	32,434	29,429	
Community Facilities		2,400	2,400	-	-	-	-	500	500	2,900	5,557	500	
Sport and Recreation Facilities		858	2,958	-	-	-	-	172	172	3,130	650	4,593	
Community Assets		3,258	5,358	-	-	-	-	672	672	6,030	6,207	5,093	
Operational Buildings		850	650	-	-	-	-	-	-	650	-	800	
Housing		500	500	-	-	-	-	(368)	(368)	132	-	-	
Other Assets		1,350	1,150	-	-	-	-	(368)	(368)	782	-	800	
Licences and Rights		-	275	-	-	-	-	340	340	615	200	-	
Intangible Assets		-	275	-	-	-	-	340	340	615	200	-	
Computer Equipment		50	314	-	-	-	-	20	20	334	20	3,150	
Furniture and Office Equipment		130	583	-	-	-	-	100	100	683	170	1,500	
Machinery and Equipment		2,857	4,233	-	-	-	-	2,458	2,458	6,691	910	2,000	
Transport Assets		7,048	10,216	-	-	-	-	-	-	10,216	-	2,900	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	73,264	85,187	-	-	-	-	(212)	(212)	84,976	39,941	44,872	
ASSET REGISTER SUMMARY - PPE (WDV)													
Roads Infrastructure	5	340,448	340,448	-	-	-	-	15,796	15,796	356,244	360,604	370,971	
Storm water Infrastructure		94,320	94,320	-	-	-	-	(303)	(303)	94,017	92,376	90,285	
Electrical Infrastructure		(29,517)	(29,317)	-	-	-	-	(4,088)	(4,088)	(33,405)	(31,097)	(33,639)	
Water Supply Infrastructure		188,750	182,976	-	-	-	-	8,953	8,953	191,929	198,791	194,357	
Sanitation Infrastructure		117,093	120,906	-	-	-	-	(3,922)	(3,922)	116,984	114,975	119,851	
Solid Waste Infrastructure		95,674	98,051	-	-	-	-	(91,599)	(91,599)	6,453	4,713	2,973	
Information and Communication Infrastructure		10,153	10,153	-	-	-	-	(161)	(161)	9,991	9,991	9,991	
Infrastructure		816,920	817,535	-	-	-	-	(75,323)	(75,323)	742,212	750,353	754,789	
Community Facilities													
Sport and Recreation Facilities													
Community Assets		73,764	75,864	-	-	-	-	(958)	(958)	74,906	77,136	78,702	
Heritage Assets		550	550	-	-	-	-	-	-	550	550	550	
Investment properties		41,358	41,358	-	-	-	-	(7)	(7)	41,352	40,610	39,868	
Other Assets		150,010	154,237	-	-	-	-	(14,571)	(14,571)	139,667	132,746	127,125	
Intangible Assets		1,785	2,061	-	-	-	-	316	316	2,377	2,449	2,321	
Computer Equipment		(1,972)	(1,708)	-	-	-	-	1,481	1,481	(228)	(2,580)	(1,803)	
Furniture and Office Equipment		556	978	-	-	-	-	1,078	1,078	2,056	2,046	2,916	
Machinery and Equipment		16,922	17,774	-	-	-	-	(78)	(78)	17,695	17,901	19,396	
Transport Assets		13,771	16,939	-	-	-	-	(2,093)	(2,093)	14,846	14,846	17,746	
Land		71,774	71,774	-	-	-	-	(206)	(206)	71,568	71,568	71,568	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,185,439	1,197,362	-	-	-	-	(90,360)	(90,360)	1,107,002	1,107,624	1,113,178	

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjus. 12 F	Total Adjus. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		54,369	54,369	-	-	-	-	-	-	54,369	39,319	39,319
Repairs and Maintenance by asset class	3	29,343	29,749	-	-	-	-	115	115	29,863	30,835	32,404
Roads Infrastructure		12,404	12,568	-	-	-	-	-	-	12,568	12,961	13,533
Storm water Infrastructure		1,766	1,755	-	-	-	-	-	-	1,755	1,919	2,086
Electrical Infrastructure		2,269	2,252	-	-	-	-	-	-	2,252	2,377	2,489
Water Supply Infrastructure		2,324	2,392	-	-	-	-	-	-	2,392	2,435	2,550
Sanitation Infrastructure		5,502	5,331	-	-	-	-	58	58	5,389	5,766	6,037
Infrastructure		24,264	24,298	-	-	-	-	58	58	24,355	25,459	26,695
Community Facilities		494	494	-	-	-	-	7	7	501	437	461
Sport and Recreation Facilities		240	303	-	-	-	-	-	-	303	251	263
Community Assets		733	797	-	-	-	-	7	7	804	688	724
Operational Buildings		880	828	-	-	-	-	-	-	828	1,056	1,183
Housing		224	200	-	-	-	-	50	50	250	234	245
Other Assets		1,103	1,028	-	-	-	-	50	50	1,078	1,290	1,428
Computer Equipment		184	174	-	-	-	-	-	-	174	193	202
Furniture and Office Equipment		58	33	-	-	-	-	-	-	33	61	64
Machinery and Equipment		300	300	-	-	-	-	-	-	300	315	329
Transport Assets		2,699	3,118	-	-	-	-	-	-	3,118	2,829	2,962
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		83,711	84,117	-	-	-	-	115	115	84,232	70,153	71,723
Renewal and upgrading of Existing Assets as % of total capex		37.7%	38.5%							45.2%	66.6%	72.4%
Renewal and upgrading of Existing Assets as % of deprecn*		50.8%	60.3%							70.7%	67.6%	82.6%
R&M as a % of PPE		2.5%	2.5%							2.7%	2.8%	2.9%
Renewal and upgrading and R&M as a % of PPE		4.8%	5.2%							6.2%	5.2%	5.8%

WC022 Witzenberg - Table B10 Basic service delivery measurement - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<u>Household service targets</u>	1											
<u>Water:</u>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<u>Sanitation/Sewerage:</u>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<u>Energy:</u>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<u>Households receiving Free Basic Service</u>	15											
Water (6 kilolitres per household per month)	16	3,887,304	3,887,304	-	-	-	-	-	-	3,887,304	3,938,664	3,993,106
<u>Cost of Free Basic Services provided (R'000).</u>												
Water (6 kilolitres per indigent household per month)		3,887	3,887	-	-	-	-	-	-	3,887	3,939	3,993
Total cost of FBS provided		3,887	3,887	-	-	-	-	-	-	3,887	3,939	3,993
<u>Highest level of free service provided</u>												
<u>Revenue cost of free services provided (R'000).</u>	17											
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		8,564	8,564	-	-	-	-	-	-	8,564	9,038	9,541
Sanitation (in excess of free sanitation service to indigent households)		10,658	10,658	-	-	-	-	-	-	10,658	11,297	11,975
Electricity/other energy (in excess of 50 kwh per indigent household per month)		4,378	4,378	-	-	-	-	-	-	4,378	5,022	5,911
Refuse (in excess of one removal a week for indigent households)		9,114	9,114	-	-	-	-	-	-	9,114	9,661	10,241
Total revenue cost of subsidised services provided		32,714	32,714	-	-	-	-	-	-	32,714	35,018	37,667

WC022 Witzenberg - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjus. 11	Total Adjus. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS:												
Non-exchange revenue by source												
Property rates												
Total Property Rates		113,917	113,917	–	–	–	–	–	–	113,917	120,752	127,997
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		8,564	8,564	–	–	–	–	–	–	8,564	9,038	9,541
Net Property Rates		105,353	105,353	–	–	–	–	–	–	105,353	111,714	118,456
Exchange revenue - service charges												
Service charges - Electricity												
Total Service charges - Electricity		403,480	403,480	–	–	–	–	–	–	403,480	463,265	540,122
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		4,378	4,378	–	–	–	–	–	–	4,378	5,022	5,911
Net Service charges - Electricity		399,102	399,102	–	–	–	–	–	–	399,102	458,243	534,211
Service charges - Water												
Total Service charges - Water		56,887	56,887	–	–	–	–	–	–	56,887	59,939	62,993
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		3,887	3,887	–	–	–	–	–	–	3,887	3,939	3,993
Net Service charges - Water		53,000	53,000	–	–	–	–	–	–	53,000	56,000	59,000
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		43,717	43,717	–	–	–	–	15,000	15,000	58,717	46,040	48,865
less Revenue Foregone (in excess of free sanitation service to indigent households)		10,658	10,658	–	–	–	–	–	–	10,658	11,297	11,975
Net Service charges - Waste Water Management		33,059	33,059	–	–	–	–	15,000	15,000	48,059	34,743	36,890
Service charges - Waste Management												
Total refuse removal revenue		39,562	39,562	–	–	–	–	–	–	39,562	41,207	43,680
Total landfill revenue		867	867	–	–	–	–	–	–	867	903	957
less Revenue Foregone (in excess of one removal a week to indigent households)		9,114	9,114	–	–	–	–	–	–	9,114	9,661	10,241
Net Service charges - Waste Management		31,315	31,315	–	–	–	–	–	–	31,315	32,449	34,396
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		149,588	150,448	–	–	–	–	1,791	1,791	152,239	158,998	173,097
Pension and UIF Contributions		23,921	23,926	–	–	–	–	–	–	23,926	25,996	28,336
Medical Aid Contributions		9,955	9,955	–	–	–	–	–	–	9,955	10,831	11,806
Overtime		18,812	18,820	–	–	–	–	–	–	18,820	20,470	22,315
Performance Bonus		12,198	12,198	–	–	–	–	–	–	12,198	13,271	14,465
Motor Vehicle Allowance		8,339	8,339	–	–	–	–	–	–	8,339	9,073	9,889
Cellphone Allowance		1,154	1,154	–	–	–	–	–	–	1,154	1,256	1,369
Housing Allowances		1,670	1,670	–	–	–	–	–	–	1,670	1,817	1,981
Other benefits and allowances		14,072	14,047	–	–	–	–	–	–	14,047	15,310	16,688
Payments in lieu of leave		3,501	3,501	–	–	–	–	–	–	3,501	3,754	4,092
Long service awards		2,248	2,248	–	–	–	–	–	–	2,248	2,444	2,660
Post-retirement benefit obligations		10,330	10,330	–	–	–	–	–	–	10,330	11,338	12,049
Acting and post related allowance		1,329	1,329	–	–	–	–	–	–	1,329	1,446	1,576
sub-total		257,116	257,964	–	–	–	–	1,791	1,791	259,755	276,004	300,323
Total Employee related costs	1	257,116	257,964	–	–	–	–	1,791	1,791	259,755	276,004	300,323
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		54,091	54,091	–	–	–	–	–	–	54,091	39,191	39,191
Lease amortisation		278	278	–	–	–	–	–	–	278	128	128
Total Depreciation & asset impairment	1	54,369	54,369	–	–	–	–	–	–	54,369	39,319	39,319
Bulk purchases												
Electricity Bulk Purchases		360,544	360,544	–	–	–	–	–	–	360,544	412,757	489,336
Total bulk purchases	1	360,544	360,544	–	–	–	–	–	–	360,544	412,757	489,336
Transfers and grants												
Cash transfers and grants		8,918	9,298	–	–	–	–	23,385	23,385	32,683	7,223	7,577
Total transfers and grants		8,918	9,298	–	–	–	–	23,385	23,385	32,683	7,223	7,577
Contracted services												
Outsourced Services		31,454	32,501	–	–	–	–	4,091	4,091	36,592	32,718	34,128
Consultants and Professional Services		26,488	23,143	–	–	–	–	1,394	1,394	24,537	27,023	28,240
Contractors		6,709	6,839	–	–	–	–	22	22	6,861	7,081	7,492
Total contracted services		64,652	62,484	–	–	–	–	5,506	5,506	67,990	66,823	69,859
Operational Costs												
Collection costs		3,521	3,201	–	–	–	–	–	–	3,201	3,690	3,864
Contributions to 'other' provisions		1	1	–	–	–	–	–	–	1	1	1
Audit fees		4,068	4,068	–	–	–	–	–	–	4,068	4,263	4,464
Other Operational Costs												
Operating Leases		1,239	1,239	–	–	–	–	–	–	1,239	1,298	1,359
Operational Cost		47,567	48,009	–	–	–	–	1,301	1,301	49,310	50,205	53,247
Total Operational Costs	1	56,396	56,518	–	–	–	–	1,301	1,301	57,819	59,458	62,935
Repairs and Maintenance by Expenditure Item												
Employee related costs	14	988	988	–	–	–	–	–	–	988	1,107	1,239
Inventory Consumed (Project Maintenance)		3,651	5,441	–	–	–	–	108	108	5,548	3,826	4,006
Contracted Services		22,600	20,003	–	–	–	–	7	7	20,010	23,697	24,850
Other Expenditure		2,104	3,317	–	–	–	–	–	–	3,317	2,205	2,309
Total Repairs and Maintenance Expenditure	15	29,343	29,749	–	–	–	–	115	115	29,863	30,835	32,404
Inventory Consumed												
Inventory Consumed - Water		0	–	–	–	–	–	–	–	–	0	0
Inventory Consumed - Other		18,512	21,261	–	–	–	–	2,188	2,188	23,449	18,777	19,710
Total Inventory Consumed & Other Material		18,512	21,261	–	–	–	–	2,188	2,188	23,449	18,778	19,711

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		4	5	6	7	8	9	10	11	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		39,067	39,067	-	-	-	-	(6,855)	(6,855)	32,212	37,493	49,792
Water		156,625	156,625	-	-	-	-	5,860	5,860	162,484	181,627	201,795
Waste		95,098	95,098	-	-	-	-	4,927	4,927	100,025	112,683	124,073
Waste Water		87,161	87,161	-	-	-	-	15,432	15,432	102,593	111,800	121,577
Other trade receivables from exchange transactions		26,814	26,814	-	-	-	-	(6,980)	(6,980)	19,834	26,649	34,028
Gross: Trade and other receivables from exchange transaction		404,766	404,766	-	-	-	-	12,383	12,383	417,148	470,252	531,266
Less: Impairment for debt	1	(359,809)	(359,809)	-	-	-	-	17,172	17,172	(342,637)	(413,613)	(487,488)
Impairment for Electricity		20,217	20,217	-	-	-	-	(5,081)	(5,081)	15,136	17,879	20,760
Impairment for Water		(120,634)	(120,634)	-	-	-	-	(18,307)	(18,307)	(138,941)	(141,438)	(144,068)
Impairment for Waste		(71,513)	(71,513)	-	-	-	-	(15,159)	(15,159)	(86,672)	(88,323)	(89,808)
Impairment for Waste Water		(58,392)	(58,392)	-	-	-	-	(4,949)	(4,949)	(63,342)	(65,343)	(67,238)
Impairment for other trade receivables from exchange transaction		(129,487)	(129,487)	-	-	-	-	60,669	60,669	(68,818)	(136,388)	(207,133)
Total net Trade and other receivables from Exchange Transactions		44,957	44,957	-	-	-	-	29,555	29,555	74,512	56,639	43,778
Receivables from non-exchange transactions												
Property rates		53,568	53,568	-	-	-	-	7,568	7,568	61,135	71,714	82,082
Less: Impairment of Property rates		(31,033)	(31,033)	-	-	-	-	(5,733)	(5,733)	(36,766)	(36,766)	(36,766)
Net Property rates		22,535	22,535	-	-	-	-	1,835	1,835	24,369	34,948	45,316
Other receivables from non-exchange transactions		33,733	33,733	-	-	-	-	(12,031)	(12,031)	21,702	29,391	37,473
Impairment for other receivables from non-exchange transaction		(10,660)	(10,660)	-	-	-	-	3,808	3,808	(6,852)	(6,852)	(6,852)
Net other receivables from non-exchange transactions		23,073	23,073	-	-	-	-	(8,223)	(8,223)	14,850	22,539	30,621
Total net Receivables from non-exchange transactions	1	45,608	45,608	-	-	-	-	(6,389)	(6,389)	39,219	57,487	75,936
Inventory												
Water												
Opening Balance		172	172	-	-	-	-	177	177	349	-	-
Water Losses		(0)	-	-	-	-	-	-	-	-	(0)	(0)
Real losses		(0)	-	-	-	-	-	-	-	-	(0)	(0)
Unavoidable Annual Real Losses		(0)	-	-	-	-	-	-	-	-	(0)	(0)
Non-revenue Water		(0)	-	-	-	-	-	-	-	-	(0)	(0)
Closing Balance Water		172	172	-	-	-	-	177	177	349	(0)	(0)
Agricultural												
Opening Balance		2,007	2,007	-	-	-	-	(2,007)	(2,007)	-	-	-
Closing balance - Agricultural		2,007	2,007	-	-	-	-	(2,007)	(2,007)	-	-	-
Consumables												
Standard Rated												
Opening Balance		102	102	-	-	-	-	2,216	2,216	2,319	1,864	1,667
Acquisitions		1,853	1,853	-	-	-	-	-	-	1,853	1,937	2,028
Issues		(2,038)	(2,266)	-	-	-	-	(42)	(42)	(2,308)	(2,134)	(2,234)
Closing balance - Consumables Standard Rated	13	(82)	(310)	-	-	-	-	2,174	2,174	1,864	1,667	1,461
Zero Rated												
Opening Balance		151	151	-	-	-	-	34	34	185	153	108
Issues	13	(43)	(33)	-	-	-	-	-	-	(33)	(45)	(47)
Closing balance - Consumables Zero Rated		108	118	-	-	-	-	34	34	153	108	61
Finished Goods												
Materials and Supplies												
Opening Balance		4,711	4,711	-	-	-	-	2,547	2,547	7,258	5,294	5,294
Acquisitions		14,000	14,000	-	-	-	-	4,811	4,811	18,811	16,599	17,430
Issues		(16,432)	(18,978)	-	-	-	-	(2,146)	(2,146)	(21,124)	(16,599)	(17,430)
Closing balance - Materials and Supplies	13	2,279	(266)	-	-	-	-	5,212	5,212	4,946	5,294	5,294
Work-in-progress												
Housing Stock												
Land												
Opening Balance		-	-	-	-	-	-	1,423	1,423	1,423	1,423	1,423
Closing Balance - Land		-	-	-	-	-	-	1,423	1,423	1,423	1,423	1,423
Closing Balance - Inventory & Consumables		4,484	1,720	-	-	-	-	7,014	7,014	8,735	8,493	8,240
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1,600,969	1,612,617	-	-	-	-	(116,027)	(116,027)	1,496,590	1,536,331	1,581,203
Leases recognised as PPE		4,563	4,563	-	-	-	-	-	-	4,563	4,563	4,563
Less: Accumulated depreciation		(463,787)	(463,787)	-	-	-	-	25,357	25,357	(438,429)	(476,878)	(515,327)
Total Property, plant & equipment	1	1,141,746	1,153,393	-	-	-	-	(90,670)	(90,670)	1,062,723	1,064,015	1,070,439
LIABILITIES												
Current liabilities - Borrowing												
Current portion of long-term liabilities		2,050	2,050	-	-	-	-	(1,382)	(1,382)	669	3,394	9,665
Total Current liabilities - Borrowing		2,050	2,050	-	-	-	-	(1,382)	(1,382)	669	3,394	9,665
Trade and other payables												
Trade and other payables from exchange transactions		93,087	92,164	-	-	-	-	14,616	14,616	106,780	129,706	156,465
Other trade payables from exchange transactions		(1,072)	(1,072)	-	-	-	-	(2,115)	(2,115)	(3,187)	(3,187)	(3,187)
Trade payables from Non-exchange transactions: Unspent conditions		7,163	(2,500)	-	-	-	-	5,333	5,333	2,833	2,022	1,139
VAT		3,449	3,449	-	-	-	-	41,449	41,449	44,898	47,529	51,395
Total Trade and other payables	1	102,628	92,041	-	-	-	-	59,283	59,283	151,324	176,070	205,812
Non current liabilities - Financial liabilities												
Borrowing	3	6,984	6,984	-	-	-	-	(9,415)	(9,415)	(2,431)	(7,425)	(15,941)
Other financial liabilities		2,491	2,491	-	-	-	-	(1,213)	(1,213)	1,277	1,339	1,402
Total Non current liabilities - Financial liabilities		9,475	9,475	-	-	-	-	(10,628)	(10,628)	(1,154)	(6,086)	(14,539)
Provisions - non current												
Retirement benefits		100,085	100,085	-	-	-	-	(32,454)	(32,454)	67,631	80,247	93,635
List other major items												
Refuse landfill site rehabilitation		184,695	184,695	-	-	-	-	(126,862)	(126,862)	57,834	67,374	77,390
Other		9,880	9,880	-	-	-	-	236	236	10,116	10,116	10,116
Total Provisions - non current		294,661	294,661	-	-	-	-	(159,080)	(159,080)	135,581	157,736	181,141
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1,037,804	1,037,804	-	-	-	-	106,865	106,865	1,144,668	1,116,656	1,102,729
Restated balance		1,037,804	1,037,804	-	-	-	-	106,865	106,865	1,144,668	1,116,656	1,102,729
Surplus/(Deficit)		(8,035)	3,380	-	-	-	-	4,393	4,393	7,774	(13,927)	(9,807)

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Other adjustments		(19,116)	(19,116)	–	–	–	–	(16,670)	(16,670)	(35,786)	–	–
Accumulated Surplus/(Deficit)	1	1,010,653	1,022,068	–	–	–	–	94,589	94,589	1,116,656	1,102,729	1,092,922
<u>Reserves</u>												
Capital replacement		12,540	12,540	–	–	–	–	–	–	12,540	12,540	12,540
Total Reserves	2	12,540	12,540	–	–	–	–	–	–	12,540	12,540	12,540
TOTAL COMMUNITY WEALTH/EQUITY	2	1,023,192	1,034,607	–	–	–	–	94,589	94,589	1,129,196	1,115,268	1,105,461

WC022 Witzenberg - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 23/02/2024

Description	Unit of measurement	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Essential Services												
Sustainable provision & maintenance of basic												
% Expenditure on Operational Budget by												
Insert measure/s description		99%	99%						-	99%	99%	99%
% Expenditure on Capital Budget by Technical												
Insert measure/s description		98%	98%						-	98%	98%	98%
Percentage compliance with drinking water												
Insert measure/s description		100%	100%						-	100%	100%	100%
Number of outstanding valid applications for												
Insert measure/s description		0.00	0.00						-	-	-	-
Number of outstanding valid applications for												
Insert measure/s description		0.00	0.00						-	-	-	-
Number of outstanding valid applications for												
Insert measure/s description		0.00	0.00						-	-	-	-
Number of outstanding valid applications for												
Insert measure/s description		0.00	0.00						-	-	-	-
Decrease unaccounted water losses.												
Insert measure/s description		19%	19%						-	19%	19%	19%
Decrease unaccounted electricity losses.												
Insert measure/s description		10%	10%						-	10%	10%	10%
Percentage compliance with drinking water												
Insert measure/s description		1070%	1070%						-	1070%	1070%	1070%
Provide for the needs of informal settlements												
Number of subsidised serviced sites												
Insert measure/s description									-	-	-	-
Provide basic services - number of informal												
Insert measure/s description		3.00	3.00						-	3.00	3.00	3.00
Provide basic services - number of informal												
Insert measure/s description		3.00	3.00						-	3.00	3.00	3.00
Improve basic services - number of informal												
Insert measure/s description		3.00	3.00						-	3.00	3.00	3.00
Number of subsidised electricity connections												
Insert measure/s description		94.00	94.00						-	94.00	94.00	94.00
Governance												
Support Institutional Transformation &												
Percentage budget spent on implementation of												
Insert measure/s description		98%	98%						-	98%	98%	98%
Percentage of people from employment equity												
Insert measure/s description		75%	75%						-	75%	75%	75%
Ensure financial viability.												
Financial viability expressed as Debt-Coverage												
Insert measure/s description		39.70	39.70						-	39.70	40.00	40.00
Financial viability expressed as Cost-Coverage												
Insert measure/s description		2.40	2.40						-	2.40	2.40	2.40
Financial viability expressed outstanding												
Insert measure/s description		54%	54%						-	54%	54%	54%
Opinion of the Auditor-General on annual												
Insert measure/s description		Unqualified	Unqualified						-	Unqualified	Unqualified	Unqualified
Increased revenue collection												
Insert measure/s description		91%	91%						-	91%	91%	91%
Percentage of budget spent on repairs &												
Insert measure/s description		99%	99%						-	99%	99%	99%
Percentage spend of capital budget.												
Insert measure/s description		97%	97%						-	97%	97%	97%
To maintain and strengthen relations with												
Number of IDP community meetings held.		14.00	14.00							14.00	14.00	14.00
Number of meetings with inter-governmental		12.00	12.00							12.00	12.00	12.00
Insert measure/s description												
Communal Services												
Provide & maintain facilities that make citizens												
Customer satisfaction survey (Score 1-5) -												
Insert measure/s description		220%	220%						-	220%	220%	220%
% Expenditure on Operational Budget by												
Insert measure/s description		100%	100%						-	100%	100%	100%

Description	Unit of measurement	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
% Expenditure on Capital Budget by												
<i>Insert measure/s description</i>		96%	96%							96%	96%	96%
Socio-Economic Support Services												
Support the poor & vulnerable through												
Number of account holders subsidised												
<i>Insert measure/s description</i>		2,521.00	2,521.00							2,521.00	2,521.00	2,521.00
Number of jobs created through municipality's												
<i>Insert measure/s description</i>		398.00	398.00							398.00	398.00	398.00
Number of social development programmes												
<i>Insert measure/s description</i>		22.00	22.00							22.00	22.00	22.00
Number of housing opportunities provided per												
<i>Insert measure/s description</i>		200.00	200.00							200.00	200.00	200.00
Number of Rental Stock transferred												
<i>Insert measure/s description</i>		65.00	65.00							65.00	65.00	65.00
Create an enabling environment to attract										-	-	-
Revisit Municipal Land Audit and draw up an												
<i>Insert measure/s description</i>		Phase 2 implem	Phase 2 implement							Phase 2 implem	Phase 2 implem	Phase 2 implem
Compile & Implementation of LED Strategy												
<i>Insert measure/s description</i>		Approved Strat	Approved Strategy							Approved Strat	Approved Strat	Approved Strat
And so on for the rest of the Votes									-	-	-	-

WC022 Witzenberg - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 23/02/2024

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1.3%	1.3%	1.3%	1.3%	1.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				34.7%	31.8%	17.1%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				192.0%	198.4%	176.8%	166.9%	157.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				192.0%	198.4%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.6	1.6	1.4	1.3	1.2
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				5.8%	5.5%	5.3%	7.1%	8.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					-506.1%	-285.3%	69.4%	68.0%	68.8%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	21,782,563	22,149,703	18,410,140					
	Total Cost of Losses (Rand '000)	25,879,903	30,694,121	28,902,027					
	% Volume (units purchased and generated less units sold)/units purchased and generated	10.80%	10.74%	10.32%					
Water Distribution Losses (2)	Total Volume Losses (kℓ)	870,884.00	965,175	565,462					
	Total Cost of Losses (Rand '000)	355,946	405,374	236,647					
	% Volume (units purchased and generated less units sold)/units purchased and generated	12.12%	13.91%	8.66%					
Employee costs	Employee costs/(Total Revenue - capital revenue)				30.0%	29.8%	28.5%	29.5%	28.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.4%	3.4%	3.3%	3.3%	3.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				3.3%	3.6%	3.6%	3.1%	2.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				5.3%	5.3%	4.3%	6.1%	7.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

WC022 Witzenberg - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 23/02/2024

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Budget Year 2023/24	Budget Year 2023/24
						Outcome	Outcome	Outcome	Original Budget	Actual
<u>Demographics</u>										
Monthly household income (no. of households)	1, 12									
Poverty profiles (no. of households)										
Household/demographics (000)										
<u>Housing statistics</u>	3									
<u>Economic</u>	6									
<u>Collection rates</u>	7									

Detail on the provision of municipal services for A10

		-2020	-2021	-2022	-2023-O	-2023-A	-2023-F	-2020	-2021	-2022
Total municipal services	Ref.	2020/21	2021/22	2022/23	Budget Year 2023/24			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)								
		<u>Water:</u>								
		<u>Sanitation/sewerage:</u>								
		<u>Energy:</u>								
		<u>Refuse:</u>								
Municipal in-house services	Ref.	2020/21	2021/22	2022/23	Budget Year 2023/24			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)								
		<u>Water:</u>								
		<u>Sanitation/sewerage:</u>								
		<u>Energy:</u>								
		<u>Refuse:</u>								
-ME		-2020	-2021	-2022	-2023-O	-2023-A	-2023-F	-2020	-2021	-2022
Municipal entity services	Ref.	2020/21	2021/22	2022/23	Budget Year 2023/24			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)								
		<u>Water:</u>								
		<u>Sanitation/sewerage:</u>								
		<u>Energy:</u>								
		<u>Refuse:</u>								
Name of municipal entity										
Name of municipal entity										
Name of municipal entity										
Name of municipal entity										
-SP		-2020	-2021	-2022	-2023-O	-2023-A	-2023-F	-2020	-2021	-2022
Services provided by 'external mechanisms'	Ref.	2020/21	2021/22	2022/23	Budget Year 2023/24			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)								
		<u>Water:</u>								
		<u>Sanitation/sewerage:</u>								
		<u>Energy:</u>								
		<u>Refuse:</u>								
Names of service providers										
Names of service providers										
Names of service providers										
Names of service providers										

-FBS		-2023-O	-2023-PA	-2023-AF	-2023-MYC	-2023-UU	-2023-NPG	-2023-OA			-2024-A	-2025-A	
Detail of Free Basic Services (FBS) provided		Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Electricity	Ref.	<i>Location of households for each type of FBS</i>											
Water	Ref.	<i>Location of households for each type of FBS</i>											
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	3,887,304	3,887,304	-	-	-	-	-	-	3,887	3,938,664	3,993,106
Sanitation	Ref.	<i>Location of households for each type of FBS</i>											
Refuse Removal	Ref.	<i>Location of households for each type of FBS</i>											

WC022 Witzenberg - Supporting Table SB6 Adjustments Budget - funding measurement - 23/02/2024

Description	Ref	MFMA section	2020/21 Audited Outcome	2021/22 Audited Outcome	2022/23 Audited Outcome	Medium Term Revenue and Expenditure Framework				
R thousands						Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	–	–	–	(20,279)	(32,262)	217,934	258,906	299,265
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	101,154	103,310	240,880	157,650	164,410
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	(8,035)	3,380	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	65.9%	65.3%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				68.5%	68.5%	66.6%	69.8%	72.5%
Capital payments % of capital expenditure	8	18(1)c;19				92.8%	93.9%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				34.7%	31.8%	17.1%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							37.6%	27.6%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.5%	2.5%	2.7%	2.8%	2.9%
Asset renewal % of capital budget	14	20(1)(vi)				0.3%	0.9%	8.0%	19.2%	15.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target

	6%	6%	6%	6%	6%
Total service charge revenue	681,162	685,685	—	—	—
Total service charge revenue - previous year			—	—	—
Provincial government gazetted allocations	—	—	—	—	—
National government DoRA allocations	—	—	—	—	—
Cash receipts from ratepayers	561,001	561,001	675,613	758,261	856,502
Ratepayer & Other revenue	851,888	858,790	—	—	—
Change in debtors				(5,059)	(1,036)

WC022 Witzenberg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 23/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjus. 10 D	Total Adjus. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		140,718	140,718	–	–	(192)	(192)	140,526	151,374	168,007
Operational Revenue: General Revenue: Equitable Share		135,729	135,729	–	–	–	–	135,729	149,824	166,319
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,439	3,439	–	–	(192)	(192)	3,247	–	–
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	–	–	–	–	1,550	1,550	1,688
Provincial Government:		15,900	15,900	–	–	26,114	26,114	42,014	12,708	16,032
Capacity Building and Other		10,300	10,300	–	–	1,714	1,714	12,014	10,324	10,752
Infrastructure		5,600	5,600	–	–	24,400	24,400	30,000	2,384	5,280
District Municipality:		150	150	–	–	–	–	150	–	–
All Grants		150	150	–	–	–	–	150	–	–
Other grant providers:		–	–	–	–	414	414	414	–	–
Private Enterprises		–	–	–	–	414	414	414	–	–
Total Operating Transfers and Grants	6	156,768	156,768	–	–	26,336	26,336	183,104	164,082	184,039
Capital Transfers and Grants										
National Government:		29,951	29,951	–	–	(4,742)	(4,742)	25,209	28,072	29,136
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3,900	3,900	–	–	(3,000)	(3,000)	900	1,000	1,000
Municipal Infrastructure Grant [Schedule 5B]		26,051	26,051	–	–	(1,742)	(1,742)	24,309	27,072	28,136
Provincial Government:		24,738	24,738	–	–	250	250	24,988	1,375	1,400
Capacity Building and Other		985	985	–	–	–	–	985	–	–
Infrastructure		23,753	23,753	–	–	250	250	24,003	1,375	1,400
District Municipality:		600	600	–	–	–	–	600	–	–
All Grants		600	600	–	–	–	–	600	–	–
Total Capital Transfers and Grants	6	55,289	55,289	–	–	(4,492)	(4,492)	50,797	29,447	30,536
TOTAL RECEIPTS OF TRANSFERS & GRANTS		212,057	212,057	–	–	21,844	21,844	233,901	193,529	214,575

WC022 Witzenberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 23/02/2024

Description	Ref	Budget Year 2023/24							Budget Year	Budget Year
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		64,465	65,095	–	–	1,070	1,070	66,165	65,364	70,535
Operational Revenue:General Revenue:Equitable Share		59,476	60,106	–	–	1,262	1,262	61,367	63,814	68,847
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,439	3,439	–	–	(192)	(192)	3,247	–	–
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	–	–	–	–	1,550	1,550	1,688
Provincial Government:		18,276	19,135	–	–	24,721	24,721	43,856	16,707	17,621
Capacity Building and Other		11,611	12,470	–	–	1,386	1,386	13,856	11,683	12,341
Infrastructure		6,665	6,665	–	–	23,335	23,335	30,000	5,024	5,280
District Municipality:		150	150	–	–	–	–	150	–	–
All Grants		150	150	–	–	–	–	150	–	–
Other grant providers:		2,090	3,631	–	–	414	414	4,046	2,183	2,277
Foreign Government and International Organisations		2,090	2,116	–	–	–	–	2,116	2,183	2,277
Private Enterprises		–	1,515	–	–	414	414	1,929	–	–
Total Operating Transfers and Grants	6	84,981	88,011	–	–	26,205	26,205	114,217	84,254	90,433
Capital Transfers and Grants										
National Government:		25,175	28,346	–	–	(7,789)	(7,789)	20,557	23,541	24,292
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3,391	3,391	–	–	(3,391)	(3,391)	–	870	870
Municipal Infrastructure Grant [Schedule 5B]		21,784	21,784	–	–	(1,227)	(1,227)	20,557	22,671	23,423
Regional Bulk Infrastructure Grant (Schedule 5B)		–	915	–	–	(915)	(915)	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	2,256	–	–	(2,256)	(2,256)	–	–	–
Provincial Government:		21,566	23,211	–	–	(8,045)	(8,045)	15,166	–	–
Capacity Building and Other		857	1,545	–	–	–	–	1,545	–	–
Infrastructure		20,710	21,666	–	–	(8,045)	(8,045)	13,621	–	–
District Municipality:		600	1,973	–	–	–	–	1,973	–	–
All Grants		600	1,973	–	–	–	–	1,973	–	–
Other grant providers:		–	256	–	–	–	–	256	–	300
Foreign Government and International Organisations		–	256	–	–	–	–	256	–	300
Total Capital Transfers and Grants	6	47,342	53,787	–	–	(15,834)	(15,834)	37,953	23,541	24,592
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		132,323	141,798	–	–	10,371	10,371	152,169	107,795	115,025

WC022 Witzenberg - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 23/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
<u>Operating transfers and grants:</u>										
National Government										
Balance unspent at beginning of the year		1,481	1,481	–	–	(40,765)	(40,765)	(39,284)	(38,287)	(37,294)
Current year receipts		(4,989)	(4,989)	–	–	192	192	(4,797)	(1,550)	(1,688)
Conditions met - transferred to revenue		5,986	5,986	–	–	(192)	(192)	5,794	2,543	3,068
Closing Balance		2,478	2,478	–	–	(40,765)	(40,765)	(38,287)	(37,294)	(35,914)
Provincial Government:										
Balance unspent at beginning of the year		(5,957)	(5,957)	–	–	1,859	1,859	(4,098)	(3,398)	(3,398)
Current year receipts		(15,900)	(15,900)	–	–	(26,114)	(26,114)	(42,014)	(12,708)	(16,032)
Conditions met - transferred to revenue		15,900	16,850	–	–	25,864	25,864	42,714	12,708	16,032
Closing Balance		(5,957)	(5,007)	–	–	1,609	1,609	(3,398)	(3,398)	(3,398)
District Municipality:										
Balance unspent at beginning of the year		(2,159)	(2,159)	–	–	(361)	(361)	(2,520)	(2,520)	(2,520)
Current year receipts		(150)	(150)	–	–	–	–	(150)	–	–
Conditions met - transferred to revenue		150	150	–	–	–	–	150	–	–
Closing Balance		(2,159)	(2,159)	–	–	(361)	(361)	(2,520)	(2,520)	(2,520)
Other grant providers:										
Balance unspent at beginning of the year		(1,329)	(1,329)	–	–	(1,489)	(1,489)	(2,818)	(13)	352
Current year receipts		–	–	–	–	(414)	(414)	(414)	–	–
Conditions met - transferred to revenue		1,028	2,804	–	–	414	414	3,219	365	365
Closing Balance		(301)	1,476	–	–	(1,489)	(1,489)	(13)	352	717
Total operating transfers and grants revenue		23,064	25,790	–	–	26,086	26,086	51,877	15,616	19,465
Total operating transfers and grants - CTBM	2	(5,939)	(3,212)	–	–	(41,006)	(41,006)	(44,219)	(42,860)	(41,115)
<u>Capital transfers and grants:</u>										
National Government										
Balance unspent at beginning of the year		(8,560)	(8,560)	–	–	44,187	44,187	35,627	38,337	37,790
Current year receipts		(29,951)	(29,951)	–	–	4,742	4,742	(25,209)	(28,072)	(29,136)
Conditions met - transferred to revenue		32,467	36,113	–	–	(8,194)	(8,194)	27,919	27,525	28,274
Closing Balance		(6,044)	(2,398)	–	–	40,735	40,735	38,337	37,790	36,928
Provincial Government:										
Balance unspent at beginning of the year		8,730	8,730	–	–	(4,777)	(4,777)	3,953	2,673	2,673
Current year receipts		(24,738)	(24,738)	–	–	(250)	(250)	(24,988)	(1,375)	(1,400)
Conditions met - transferred to revenue		21,143	23,035	–	–	673	673	23,708	1,375	1,400
Closing Balance		5,136	7,027	–	–	(4,354)	(4,354)	2,673	2,673	2,673
District Municipality:										
Balance unspent at beginning of the year		(818)	(818)	–	–	(707)	(707)	(1,525)	(126)	(126)
Current year receipts		(600)	(600)	–	–	–	–	(600)	–	–
Conditions met - transferred to revenue		600	1,999	–	–	–	–	1,999	–	–
Closing Balance		(818)	581	–	–	(707)	(707)	(126)	(126)	(126)
Other grant providers:										
Balance unspent at beginning of the year		501	501	–	–	–	–	501	501	501
Closing Balance		501	501	–	–	–	–	501	501	501
Total capital transfers and grants revenue		54,211	61,147	–	–	(7,521)	(7,521)	53,626	28,900	29,674
Total capital transfers and grants - CTBM		(1,224)	5,712	–	–	35,673	35,673	41,386	40,839	39,976
TOTAL TRANSFERS AND GRANTS REVENUE		77,275	86,938	–	–	18,565	18,565	105,503	44,516	49,139
TOTAL TRANSFERS AND GRANTS - CTBM		(7,163)	2,500	–	–	(5,333)	(5,333)	(2,833)	(2,022)	(1,139)

WC022 Witzenberg - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash transfers to other municipalities												
Cash transfers to Entities/Other External Mechanisms												
Cash transfers to other Organs of State												
Cash transfers to other Organisations												
Operational	4	1,995	2,125	-	-	-	-	-	-	2,125	1,931	2,019
Total Cash Transfers To Organisations		1,995	2,125	-	-	-	-	-	-	2,125	1,931	2,019
Cash Transfers to Groups of Individuals												
Operational	4	6,923	7,173	-	-	-	-	23,385	23,385	30,558	5,292	5,558
Total Cash Transfers To Groups Of Individuals:		6,923	7,173	-	-	-	-	23,385	23,385	30,558	5,292	5,558
TOTAL CASH TRANSFERS AND GRANTS	5	8,918	9,298	-	-	-	-	23,385	23,385	32,683	7,223	7,577
Non-cash transfers to other municipalities												
Non-cash transfers to Entities/Other External Mechanisms												
Non-cash transfers to other Organs of State												
Non-cash transfers to other Organisations												
Non-cash transfers to Groups of Individuals												
TOTAL TRANSFERS AND GRANTS		8,918	9,298	-	-	-	-	23,385	23,385	32,683	7,223	7,577

WC022 Witzenberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 23/02/2024

Summary of remuneration	Ref	Budget Year 2023/24									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		9,277	9,277			-		-	-	9,277	0.0%
Pension and UIF Contributions		1,524	1,524			-		-	-	1,524	0.0%
Medical Aid Contributions		87	87			-		-	-	87	0.0%
Motor Vehicle Allowance		0	0			-		-	-	0	0.0%
Cellphone Allowance		1,095	1,095			-		-	-	1,095	0.0%
Other benefits and allowances		0	0			-		-	-	0	0.0%
Sub Total - Councillors		11,983	11,983			-		-	-	11,983	
% increase			0.0%								0.0%
Senior Managers of the Municipality											
Basic Salaries and Wages		4,652	4,652	-		-		-	-	4,652	0.0%
Pension and UIF Contributions		378	378	-		-		-	-	378	0.0%
Medical Aid Contributions		9	9	-		-		-	-	9	0.0%
Performance Bonus		850	850	-		-		-	-	850	0.0%
Motor Vehicle Allowance		1,008	1,008	-		-		-	-	1,008	0.0%
Cellphone Allowance		369	369	-		-		-	-	369	0.0%
Housing Allowances		320	320	-		-		-	-	320	0.0%
Other benefits and allowances		60	60	-		-		-	-	60	0.0%
Sub Total - Senior Managers of Municipality		7,645	7,645	-		-		-	-	7,645	
% increase			0.0%								0.0%
Other Municipal Staff											
Basic Salaries and Wages		144,937	145,796	-		-		1,791	1,791	147,588	1.8%
Pension and UIF Contributions		23,543	23,549	-		-		-	-	23,549	0.0%
Medical Aid Contributions		9,946	9,946	-		-		-	-	9,946	0.0%
Overtime		18,812	18,820	-		-		-	-	18,820	0.0%
Performance Bonus		11,347	11,347	-		-		-	-	11,347	0.0%
Motor Vehicle Allowance		7,331	7,331	-		-		-	-	7,331	0.0%
Cellphone Allowance		786	786	-		-		-	-	786	0.0%
Housing Allowances		1,350	1,350	-		-		-	-	1,350	0.0%
Other benefits and allowances		14,012	13,986	-		-		-	-	13,986	-0.2%
Payments in lieu of leave		3,501	3,501	-		-		-	-	3,501	0.0%
Long service awards		1,095	1,095	-		-		-	-	1,095	0.0%
Post-retirement benefit obligations		11,483	11,483	-		-		-	-	11,483	0.0%
Acting and post related allowance		1,329	1,329	-		-		-	-	1,329	0.0%
Sub Total - Other Municipal Staff		249,471	250,320	-		-		1,791	1,791	252,111	
% increase			0.3%								1.1%
Total Parent Municipality		269,099	269,947	-		-		1,791	1,791	271,739	1.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		269,099	269,947	-		-		1,791	1,791	271,739	
TOTAL MANAGERS AND STAFF		257,116	257,964	-		-		1,791	1,791	259,755	1.0%

WC022 Witzenberg - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 23/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Financial Services		52,959	1,648	8,378	7,808	7,210	7,241	8,902	11,807	11,806	11,807	11,807	312	141,684	137,004	145,093
Vote 2 - Community Services		58,016	1,646	1,458	2,227	1,735	47,112	2,490	16,029	16,029	16,029	16,029	13,650	192,453	171,619	192,111
Vote 3 - Corporate Services		415	1,803	1,063	1,522	2,220	1,933	2,888	1,418	1,505	1,418	1,418	(239)	17,364	17,515	18,376
Vote 4 - Technical Services		51,249	54,485	40,209	33,504	32,516	32,197	38,662	49,468	51,264	51,219	50,088	118,485	603,345	632,941	717,893
Vote 5 - Municipal Manager		53	54	55	55	44	42	45	121	200	121	121	859	1,768	1,470	1,881
Total Revenue by Vote		162,692	59,636	51,162	45,116	43,725	88,524	52,986	78,843	80,805	80,595	79,462	133,068	956,614	960,548	1,075,354
Expenditure by Vote																
Vote 1 - Financial Services		3,599	2,794	3,061	3,467	3,482	6,918	3,555	5,532	5,532	5,532	5,532	17,382	66,386	67,382	72,104
Vote 2 - Community Services		5,418	6,637	6,472	7,092	7,483	6,631	7,190	10,795	10,807	10,796	10,795	39,475	129,591	101,190	108,447
Vote 3 - Corporate Services		5,159	6,211	10,780	7,844	7,301	4,150	7,124	10,148	10,185	10,149	10,148	32,731	121,929	126,975	132,894
Vote 4 - Technical Services		10,514	44,806	46,015	31,199	28,933	49,088	27,939	47,255	48,668	54,100	47,264	178,932	614,714	661,641	753,088
Vote 5 - Municipal Manager		1,128	1,332	1,427	1,441	1,802	1,407	1,154	1,352	1,352	1,352	1,352	1,123	16,220	17,286	18,629
Total Expenditure by Vote		25,818	61,780	67,755	51,043	49,000	68,193	46,963	75,082	76,544	81,928	75,091	269,642	948,840	974,475	1,085,161
Surplus/ (Deficit)		136,873	(2,144)	(16,593)	(5,927)	(5,275)	20,331	6,023	3,761	4,261	(1,333)	4,371	(136,575)	7,774	(13,927)	(9,807)

WC022 Witzenberg - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 23/02/2024

Description - Standard classification	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		53,147	1,910	8,580	8,041	7,453	7,443	9,290	12,091	12,155	12,091	12,091	1,058	145,348	140,698	149,128
Executive and council		3	3	3	–	3	3	3	3	67	3	3	197	287	31	31
Finance and administration		53,144	1,908	8,577	8,041	7,450	7,440	9,287	12,088	12,088	12,088	12,088	861	145,061	140,667	149,097
Community and public safety		58,334	3,386	2,500	3,731	3,891	49,025	5,123	17,191	17,241	17,191	17,191	11,692	206,497	187,785	209,115
Community and social services		57,534	1,078	1,111	1,287	1,160	46,413	1,164	12,544	12,544	12,544	12,544	(9,393)	150,530	160,621	177,588
Sport and recreation		363	521	300	889	485	654	1,238	628	628	628	628	578	7,541	7,499	8,090
Public safety		412	1,762	1,062	1,528	2,218	1,930	2,693	1,433	1,482	1,433	1,433	6	17,392	16,654	17,486
Housing		26	26	26	27	27	28	28	2,586	2,586	2,586	2,586	20,500	31,034	3,012	5,950
Economic and environmental services		94	137	55	132	97	288	138	3,873	3,952	3,873	3,873	30,880	47,394	27,446	28,548
Planning and development		94	137	55	132	97	288	138	252	331	252	252	1,413	3,442	3,267	3,749
Road transport		–	–	1	–	–	–	–	3,461	3,461	3,461	3,461	28,189	42,035	24,168	24,788
Environmental protection		–	–	–	–	–	–	–	160	160	160	160	1,278	1,917	11	11
Trading services		50,738	53,903	39,777	32,944	32,016	31,500	38,351	45,615	47,347	47,367	46,235	91,301	557,093	604,480	688,416
Energy sources		38,690	30,334	28,321	21,445	21,154	19,968	26,164	32,631	33,497	34,397	33,267	77,443	397,311	457,056	532,683
Water management		5,256	4,630	4,731	4,757	4,281	4,897	5,499	5,308	5,480	5,294	5,292	8,737	64,163	66,986	70,535
Waste water management		3,226	15,459	3,149	3,041	3,094	3,096	3,084	4,447	4,841	4,447	4,447	2,608	54,939	40,310	42,731
Waste management		3,566	3,480	3,577	3,700	3,488	3,539	3,604	3,228	3,528	3,228	3,228	2,513	40,680	40,128	42,467
Other		78	4	3	2	6	2	1	11	49	11	11	104	283	139	146
Total Revenue - Functional		162,391	59,342	50,916	44,850	43,463	88,257	52,903	78,781	80,743	80,533	79,401	135,035	956,614	960,548	1,075,354
Expenditure - Functional																
Governance and administration		7,728	8,541	13,005	10,474	10,426	10,314	9,164	13,811	13,811	13,811	13,811	40,833	165,728	170,212	179,152
Executive and council		1,964	2,105	2,563	2,124	2,367	2,168	2,050	2,496	2,496	2,496	2,496	4,623	29,946	32,232	34,797
Finance and administration		5,543	6,106	10,115	8,046	7,322	7,725	6,815	11,065	11,065	11,065	11,065	36,848	132,780	134,733	140,837
Internal audit		222	330	327	304	737	422	298	250	250	250	250	(638)	3,002	3,247	3,518
Community and public safety		7,219	8,325	8,469	8,835	9,461	8,643	9,386	13,357	13,357	13,357	13,357	46,519	160,285	138,082	148,113
Community and social services		2,086	2,312	2,210	2,435	2,417	2,463	2,440	2,833	2,833	2,833	2,833	6,301	33,995	30,765	32,825
Sport and recreation		2,030	2,825	2,854	2,882	3,067	2,787	2,990	3,331	3,331	3,331	3,331	7,210	39,969	42,149	45,240
Public safety		2,752	2,780	3,031	3,109	3,557	3,014	3,526	4,242	4,242	4,242	4,242	12,168	50,905	54,756	58,958
Housing		350	408	375	409	421	379	430	2,951	2,951	2,951	2,951	20,839	35,416	10,411	11,090
Economic and environmental services		1,820	2,468	2,819	4,112	2,875	2,619	2,142	3,980	3,991	3,980	3,980	13,016	47,803	46,584	49,524
Planning and development		1,038	1,035	1,103	1,202	1,105	1,092	971	1,251	1,251	1,251	1,251	2,463	15,014	15,396	16,649
Road transport		691	1,230	1,602	2,600	1,583	1,383	861	2,363	2,363	2,363	2,363	8,951	28,351	29,671	31,252
Environmental protection		91	203	113	310	187	145	311	366	377	366	366	1,602	4,437	1,516	1,623
Trading services		8,776	42,446	43,460	27,347	26,239	46,617	25,994	43,851	45,264	50,697	43,860	169,319	573,871	618,546	707,270
Energy sources		2,170	35,822	35,622	20,032	18,958	22,414	19,497	29,841	31,102	36,688	29,851	123,152	405,150	458,053	537,303
Water management		2,900	2,325	2,595	2,670	1,570	10,259	2,058	4,375	4,527	4,375	4,375	11,083	53,112	53,758	56,673
Waste water management		1,853	2,106	2,189	2,190	2,420	6,454	2,275	3,690	3,690	3,690	3,690	10,031	44,277	47,207	50,096
Waste management		1,853	2,193	3,055	2,455	3,291	7,490	2,164	5,944	5,944	5,944	5,944	25,054	71,332	59,528	63,198
Other		274	–	1	274	–	–	276	84	121	84	84	(44)	1,154	1,052	1,101
Total Expenditure - Functional		25,818	61,780	67,755	51,043	49,000	68,193	46,963	75,082	76,544	81,928	75,091	269,642	948,840	974,475	1,085,161
Surplus/ (Deficit) 1.		136,573	(2,438)	(16,839)	(6,194)	(5,538)	20,064	5,940	3,699	4,200	(1,395)	4,309	(134,608)	7,774	(13,927)	(9,807)

WC022 Witzenberg - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 23/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		38,700	31,877	28,335	21,454	21,166	19,973	26,165	32,780	33,647	34,546	33,416	77,043	399,102	458,243	534,211
Service charges - Water		4,229	3,589	3,679	3,687	3,198	3,803	4,392	4,437	4,433	4,422	4,420	8,711	53,000	56,000	59,000
Service charges - Waste Water Management		2,657	14,881	2,497	2,508	2,486	2,479	2,459	4,005	4,005	4,005	4,005	2,072	48,059	34,743	36,890
Service charges - Waste Management		2,913	2,818	2,907	3,007	2,792	2,831	2,843	2,610	2,610	2,610	2,610	765	31,315	32,449	34,396
Sale of Goods and Rendering of Services		216	389	147	526	328	695	1,064	439	439	439	439	150	5,272	5,536	5,813
Agency services		253	487	537	577	481	267	492	372	372	372	372	(119)	4,461	4,684	4,918
Interest		–	–	–	–	–	–	–	1	1	1	1	7	10	11	11
Interest earned from Receivables		2,385	2,452	2,523	2,472	2,549	2,593	2,617	1,959	1,959	1,959	1,959	(1,922)	23,503	24,678	25,912
Interest earned from Current and Non Current Assets		2,255	2,251	1,990	1,878	1,764	1,029	2,852	1,761	1,761	1,761	1,761	67	21,127	13,066	13,719
Rent on Land		–	–	–	–	–	–	–	2	2	2	2	17	26	27	29
Rental from Fixed Assets		328	405	310	577	358	347	496	387	387	387	387	278	4,648	5,084	5,563
Operational Revenue		2	17	99	113	48	55	257	140	140	140	140	528	1,679	1,761	1,847
Non-Exchange Revenue																
Property rates		50,074	(889)	5,246	4,907	4,892	5,270	5,417	8,779	8,779	8,779	8,779	(4,680)	105,353	111,714	118,456
Surcharges and Taxes		262	(202)	612	397	386	433	162	579	670	579	579	2,854	7,311	3,978	4,138
Fines, penalties and forfeits		37	1,168	575	838	1,710	1,609	2,113	933	933	933	933	(586)	11,194	11,254	11,816
Licences or permits		232	122	(37)	119	66	63	91	194	194	194	194	896	2,327	2,444	2,566
Transfer and subsidies - Operational		57,536	(351)	1,309	1,376	860	46,416	1,110	15,535	15,725	15,535	15,535	16,592	187,180	165,440	185,784
Interest		313	326	189	413	378	396	373	297	297	297	297	(11)	3,566	3,744	3,932
Operational Revenue		301	294	247	267	262	267	83	62	62	62	62	(1,228)	739	770	816
Discontinued Operations		–	–	–	–	–	–	–	(3)	(3)	(3)	(3)	12	–	–	–
Total Revenue		162,692	59,636	51,162	45,116	43,725	88,524	52,986	75,268	76,411	77,019	75,887	101,446	909,873	935,626	1,049,818
Expenditure By Type																
Employee related costs		18,555	18,967	21,800	20,958	20,647	17,201	19,290	21,646	21,646	21,646	21,646	35,752	259,755	276,004	300,323
Remuneration of councillors		851	895	1,321	928	929	924	925	999	999	999	999	1,215	11,983	13,038	14,211
Bulk purchases - electricity		428	33,283	32,761	16,348	16,095	17,741	17,851	26,141	27,352	32,987	26,150	113,408	360,544	412,757	489,336
Inventory consumed		808	1,315	2,576	2,477	2,448	1,690	1,528	1,929	2,005	1,929	1,929	2,816	23,449	18,778	19,711
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	64,475	64,475	67,570	70,745
Depreciation and amortisation		–	–	1	–	–	2	–	4,531	4,531	4,531	4,531	36,242	54,369	39,319	39,319
Interest		–	–	–	–	–	–	–	798	798	798	798	6,344	9,535	10,011	10,510
Contracted services		503	3,836	4,339	6,348	4,535	5,197	3,450	5,620	5,757	5,620	5,620	17,165	67,990	66,823	69,859
Transfers and subsidies		382	68	174	363	82	99	351	2,708	2,746	2,708	2,708	20,293	32,683	7,223	7,577
Irrecoverable debts written off		2	7	2	35	12	4	4	–	–	–	–	(66)	–	–	–
Operational costs		4,290	3,408	4,780	3,586	4,252	3,908	3,564	4,815	4,815	4,815	4,815	10,771	57,819	59,458	62,935
Other Losses		–	–	–	–	–	21,427	–	5,893	5,893	5,893	5,893	(38,760)	6,237	3,497	635
Total Expenditure		25,818	61,780	67,755	51,043	49,000	68,193	46,963	75,079	76,541	81,925	75,089	269,654	948,840	974,475	1,085,161
Surplus/(Deficit)		136,873	(2,144)	(16,593)	(5,927)	(5,275)	20,331	6,023	189	(129)	(4,906)	799	(168,208)	(38,967)	(38,849)	(35,343)
Transfers and subsidies - capital (monetary allocations)		–	–	–	(0)	–	–	–	(3,572)	(4,391)	(3,572)	(3,572)	61,849	46,741	24,922	25,536
Surplus/(Deficit) after capital transfers & contributions		136,873	(2,144)	(16,593)	(5,928)	(5,275)	20,331	6,023	(3,383)	(4,520)	(8,478)	(2,773)	(106,359)	7,774	(13,927)	(9,807)
Surplus/(Deficit) after income tax		136,873	(2,144)	(16,593)	(5,928)	(5,275)	20,331	6,023	(3,383)	(4,520)	(8,478)	(2,773)	(106,359)	7,774	(13,927)	(9,807)
Surplus/(Deficit) attributable to municipality		136,873	(2,144)	(16,593)	(5,928)	(5,275)	20,331	6,023	(3,383)	(4,520)	(8,478)	(2,773)	(106,359)	7,774	(13,927)	(9,807)
Surplus/(Deficit) after capital transfers & contributions		136,873	(2,144)	(16,593)	(5,928)	(5,275)	20,331	6,023	(3,383)	(4,520)	(8,478)	(2,773)	(106,359)	7,774	(13,927)	(9,807)

WC022 Witzenberg - Supporting Table SB15 Adjustments Budget - monthly cash flow - 23/02/2024

Monthly cash flows	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		198	231	1,236	31	235	181	972	7,597	7,597	7,597	7,597	57,697	91,170	101,135	108,088
Service charges - electricity revenue		42,040	60,539	60,880	63,574	60,271	27,165	42,832	37,866	37,866	37,866	37,866	(54,372)	454,392	521,724	602,071
Service charges - water revenue		82	78	92	(61)	98	84	66	3,555	3,555	3,555	3,555	28,004	42,665	45,080	47,495
Service charges - sanitation revenue		90	90	113	77	132	82	40	2,439	2,439	2,439	2,439	18,883	29,262	30,752	32,653
Service charges - refuse		51	97	121	40	95	97	48	2,150	2,150	2,150	2,150	16,654	25,803	24,831	28,346
Rental of facilities and equipment		228	307	210	414	296	247	387	0	0	0	0	(2,086)	5	5	6
Interest earned - external investments		1,479	1,106	881	785	928	-	680	3,719	3,719	3,719	3,719	23,894	44,630	37,744	39,631
Interest earned - outstanding debtors		-	-	-	-	-	-	-	298	298	298	298	2,384	3,576	3,755	3,943
Fines, penalties and forfeits		0	-	-	0	13	-	0	365	365	365	365	2,907	4,380	4,469	4,693
Licences and permits		232	122	113	118	89	63	91	203	203	203	203	796	2,436	2,558	2,685
Agency services		253	487	382	599	457	257	487	363	363	363	363	(20)	4,353	4,570	4,799
Transfer receipts - operational		56,554	1,105	5,376	255	4,000	46,925	-	15,117	15,155	15,117	15,117	8,383	183,104	164,082	184,039
Other revenue		189	305	151	445	353	434	1,132	1,762	1,762	1,762	1,762	11,088	21,146	23,135	25,667
Cash Receipts by Source		101,396	64,467	69,555	66,277	66,969	75,536	46,734	75,435	75,473	75,435	75,435	114,211	906,924	963,842	1,084,116
Other Cash Flows by Source																
Transfers receipts - capital		900	-	14,116	0	-	13,448	200	4,183	4,183	4,183	4,183	5,401	50,797	29,447	30,536
Increase (decrease) in consumer deposits		25	48	40	0	110	52	141	-	-	-	-	(416)	-	-	-
Total Cash Receipts by Source		102,321	64,515	83,711	66,277	67,079	89,035	47,076	79,618	79,656	79,618	79,618	119,196	957,721	993,289	1,114,652
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	21,407	21,407	21,407	21,407	171,257	256,885	272,303	293,002
Remuneration of councillors		-	-	-	16	16	16	17	-	-	-	-	(65)	-	-	-
Bulk purchases - Electricity		490	77,435	37,670	18,795	18,507	20,402	20,528	34,552	34,552	34,552	34,552	82,591	414,626	474,670	562,737
Acquisitions - water & other inventory		861	180	1,301	1,198	1,272	670	469	154	154	154	154	(4,716)	1,853	1,937	2,028
Contracted services		5,454	4,458	4,842	6,746	3,003	8,268	4,003	4,657	4,657	4,657	4,657	481	55,883	58,677	61,611
Other expenditure		3,765	3,240	4,453	6,784	4,471	4,980	2,567	13,054	13,054	13,054	13,054	74,172	156,649	101,718	107,303
Cash Payments by Type		10,569	85,313	48,266	33,539	27,270	34,337	27,584	73,825	73,825	73,825	73,825	323,720	885,897	909,305	1,026,681
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	6,496	6,496	6,496	6,496	51,968	77,951	39,941	44,872
Repayment of borrowing		-	-	-	-	-	-	-	228	228	228	228	1,827	2,740	2,740	2,740
Total Cash Payments by Type		10,569	85,313	48,266	33,539	27,270	34,337	27,584	80,549	80,549	80,549	80,549	377,514	966,588	951,986	1,074,293
NET INCREASE/(DECREASE) IN CASH HELD		91,752	(20,799)	35,444	32,738	39,809	54,698	19,492	(931)	(893)	(931)	(931)	(258,318)	(8,867)	41,303	40,359
Cash/cash equivalents at the month/year beginning:		226,802	318,554	297,755	333,200	365,938	405,747	460,445	479,937	479,007	478,113	477,183	476,252	226,802	217,935	259,238
Cash/cash equivalents at the month/year end:		318,554	297,755	333,200	365,938	405,747	460,445	479,937	479,007	478,113	477,183	476,252	217,935	217,935	259,238	299,597

WC022 Witzenberg - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 23/02/2024

Description - Municipal Vote	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<u>Multi-year expenditure appropriation</u>	1															
Vote 2 - Community Services		-	-	-	-	-	-	-	71	71	71	71	571	857	350	4,463
Vote 4 - Technical Services		-	3,764	3,138	1,306	3,172	1,124	422	2,792	3,684	2,792	2,792	12,088	37,075	6,150	12,435
Capital Multi-year expenditure sub-total	3	-	3,764	3,138	1,306	3,172	1,124	422	2,863	3,756	2,863	2,863	12,659	37,931	6,500	16,898
<u>Single-year expenditure appropriation</u>																
Vote 1 - Financial Services		-	16	2	39	35	11	25	14	14	14	14	(13)	171	30	-
Vote 2 - Community Services		216	177	345	366	733	115	132	360	860	360	360	2,401	6,426	6,547	4,080
Vote 3 - Corporate Services		-	14	44	126	-	5	-	102	214	102	102	966	1,676	70	5,150
Vote 4 - Technical Services		-	1,768	531	3,177	3,598	4,899	646	2,932	3,735	2,932	2,932	11,621	38,771	18,396	9,670
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	30	-
Capital single-year expenditure sub-total	3	216	1,975	922	3,708	4,365	5,029	804	3,409	4,824	3,409	3,409	14,974	47,045	25,073	18,900
Total Capital Expenditure	2	216	5,739	4,059	5,014	7,537	6,153	1,226	6,273	8,580	6,273	6,273	27,633	84,976	31,573	35,797

WC022 Witzenberg - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 23/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		-	-	-	-	-	-	-	311	380	311	311	2,693	4,005	190	6,650
Executive and council		-	-	-	-	-	-	-	6	6	6	6	44	67	170	500
Finance and administration		-	-	-	-	-	-	-	305	374	305	305	2,648	3,938	20	6,150
<i>Community and public safety</i>		-	29	25	18	16	-	-	406	949	406	406	4,788	7,041	6,867	8,543
Community and social services		-	-	-	-	-	-	-	-	500	-	-	1,500	2,000	5,257	-
Sport and recreation		-	29	25	18	16	-	-	269	269	269	269	2,066	3,230	1,260	8,043
Public safety		-	-	-	-	-	-	-	126	169	126	126	1,134	1,679	350	500
Housing		-	-	-	-	-	-	-	11	11	11	11	88	132	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	1,944	1,944	1,944	1,944	16,329	24,107	9,118	15,125
Planning and development		-	-	-	-	-	-	-	67	67	67	67	633	900	-	-
Road transport		-	-	-	-	-	-	-	1,878	1,878	1,878	1,878	15,696	23,207	9,118	15,125
<i>Trading services</i>		-	-	-	-	-	-	-	3,612	5,307	3,612	3,612	33,681	49,823	23,766	14,554
Energy sources		-	-	-	-	-	-	-	946	1,835	946	946	10,238	14,912	6,970	3,120
Water management		-	-	-	-	-	-	-	1,304	1,404	1,304	1,304	10,435	15,753	12,547	1,000
Waste water management		-	-	-	-	-	-	-	262	604	262	262	3,121	4,510	4,250	10,435
Waste management		-	-	-	-	-	-	-	1,099	1,463	1,099	1,099	9,886	14,647	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		-	29	25	18	16	-	-	6,273	8,580	6,273	6,273	57,491	84,976	39,941	44,872

WC022 Witzenberg - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2024/25
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		32,085	33,515	–	–	–	–	(8,392)	(8,392)	25,123	7,003	1,920
Roads Infrastructure		436	436	–	–	–	–	288	288	724	200	50
Roads		436	436	–	–	–	–	288	288	724	–	–
Road Structures		–	–	–	–	–	–	–	–	–	200	50
Electrical Infrastructure		3,391	3,391	–	–	–	–	(2,354)	(2,354)	1,037	870	870
MV Networks		3,391	3,391	–	–	–	–	(2,354)	(2,354)	1,037	870	870
Water Supply Infrastructure		19,258	17,354	–	–	–	–	(1,925)	(1,925)	15,429	5,934	1,000
Dams and Weirs		–	3,871	–	–	–	–	(915)	(915)	2,957	–	–
Reservoirs		5,381	7,030	–	–	–	–	2,298	2,298	9,328	4,526	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	500	1,000
Bulk Mains		13,876	6,453	–	–	–	–	(3,309)	(3,309)	3,144	907	–
Sanitation Infrastructure		–	957	–	–	–	–	–	–	957	–	–
Toilet Facilities		–	957	–	–	–	–	–	–	957	–	–
Solid Waste Infrastructure		9,000	11,377	–	–	–	–	(4,401)	(4,401)	6,976	–	–
Landfill Sites		3,000	4,177	–	–	–	–	518	518	4,695	–	–
Waste Drop-off Points		6,000	7,200	–	–	–	–	(4,918)	(4,918)	2,282	–	–
Community Assets		2,100	2,100	–	–	–	–	–	–	2,100	5,257	930
Community Facilities		2,100	2,100	–	–	–	–	–	–	2,100	5,257	500
Libraries		2,000	2,000	–	–	–	–	–	–	2,000	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	4,957	–
Parks		–	–	–	–	–	–	–	–	–	300	500
Markets		100	100	–	–	–	–	–	–	100	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	430
Outdoor Facilities		–	–	–	–	–	–	–	–	–	–	430
Other assets		1,350	1,150	–	–	–	–	(368)	(368)	782	–	–
Operational Buildings		850	650	–	–	–	–	–	–	650	–	–
Training Centres		850	650	–	–	–	–	–	–	650	–	–
Housing		500	500	–	–	–	–	(368)	(368)	132	–	–
Social Housing		500	500	–	–	–	–	(368)	(368)	132	–	–
Intangible Assets		–	275	–	–	–	–	340	340	615	–	–
Licences and Rights		–	275	–	–	–	–	340	340	615	–	–
Computer Software and Applications		–	275	–	–	–	–	340	340	615	–	–
Computer Equipment		50	314	–	–	–	–	20	20	334	20	3,150
Computer Equipment		50	314	–	–	–	–	20	20	334	20	3,150
Furniture and Office Equipment		130	583	–	–	–	–	100	100	683	170	1,500
Furniture and Office Equipment		130	583	–	–	–	–	100	100	683	170	1,500
Machinery and Equipment		2,857	4,233	–	–	–	–	2,458	2,458	6,691	910	2,000
Machinery and Equipment		2,857	4,233	–	–	–	–	2,458	2,458	6,691	910	2,000
Transport Assets		7,048	10,216	–	–	–	–	–	–	10,216	–	2,900
Transport Assets		7,048	10,216	–	–	–	–	–	–	10,216	–	2,900
Total Capital Expenditure on new assets to be adjusted	1	45,620	52,387	–	–	–	–	(5,842)	(5,842)	46,545	13,360	12,400

WC022 Witzenberg - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2024/25	2025/26
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		200	800	-	-	-	-	6,001	6,001	6,801	7,000	6,000
Roads Infrastructure		-	-	-	-	-	-	5,001	5,001	5,001	-	6,000
Roads		-	-	-	-	-	-	5,001	5,001	5,001	-	6,000
Electrical Infrastructure		-	-	-	-	-	-	1,000	1,000	1,000	1,500	-
MV Networks		-	-	-	-	-	-	1,000	1,000	1,000	1,500	-
Water Supply Infrastructure		100	100	-	-	-	-	-	-	100	2,000	-
Distribution		100	100	-	-	-	-	-	-	100	2,000	-
Sanitation Infrastructure		100	700	-	-	-	-	-	-	700	3,500	-
Reticulation		100	700	-	-	-	-	-	-	700	2,250	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	1,250	-
Community Assets		-	-	-	-	-	-	-	-	-	650	250
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	650	250
Outdoor Facilities		-	-	-	-	-	-	-	-	-	650	250
Other assets		-	-	-	-	-	-	-	-	-	-	500
Operational Buildings		-	-	-	-	-	-	-	-	-	-	500
Municipal Offices		-	-	-	-	-	-	-	-	-	-	500
Total Capital Expenditure on renewal of existing assets to be adjusted	1	200	800	-	-	-	-	6,001	6,001	6,801	7,650	6,750

WC022 Witzenberg - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjsts.	Total Adjsts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>												
Infrastructure		24,264	24,298	-	-	-	-	58	58	24,355	25,459	26,695
Roads Infrastructure		12,404	12,568	-	-	-	-	-	-	12,568	12,961	13,533
Roads		11,561	11,438	-	-	-	-	-	-	11,438	12,078	12,608
Road Furniture		843	1,130	-	-	-	-	-	-	1,130	883	925
Storm water Infrastructure		1,766	1,755	-	-	-	-	-	-	1,755	1,919	2,086
Storm water Conveyance		1,766	1,755	-	-	-	-	-	-	1,755	1,919	2,086
Electrical Infrastructure		2,269	2,252	-	-	-	-	-	-	2,252	2,377	2,489
HV Substations		31	14	-	-	-	-	-	-	14	32	34
MV Substations		982	982	-	-	-	-	-	-	982	1,029	1,077
MV Switching Stations		0	0	-	-	-	-	-	-	0	0	0
MV Networks		691	691	-	-	-	-	-	-	691	724	758
LV Networks		565	565	-	-	-	-	-	-	565	592	620
Water Supply Infrastructure		2,324	2,392	-	-	-	-	-	-	2,392	2,435	2,550
Dams and Weirs		1,035	1,228	-	-	-	-	-	-	1,228	1,085	1,136
Boreholes		380	380	-	-	-	-	-	-	380	398	417
Pump Stations		56	56	-	-	-	-	-	-	56	59	62
Water Treatment Works		113	113	-	-	-	-	-	-	113	118	124
Bulk Mains		505	380	-	-	-	-	-	-	380	529	554
Distribution		111	111	-	-	-	-	-	-	111	117	122
Distribution Points		124	124	-	-	-	-	-	-	124	130	136
Sanitation Infrastructure		5,502	5,331	-	-	-	-	58	58	5,389	5,766	6,037
Retiulation		2,450	2,700	-	-	-	-	-	-	2,700	2,568	2,688
Waste Water Treatment Works		2,990	2,569	-	-	-	-	-	-	2,569	3,133	3,280
Toilet Facilities		62	62	-	-	-	-	58	58	120	65	68
Community Assets		733	797	-	-	-	-	7	7	804	688	724
Community Facilities		494	494	-	-	-	-	7	7	501	437	461
Halls		161	161	-	-	-	-	-	-	161	168	176
Crèches		144	144	-	-	-	-	-	-	144	67	70
Libraries		30	30	-	-	-	-	-	-	30	31	33
Cemeteries/Crematoria		39	39	-	-	-	-	7	7	46	40	42
Public Ablution Facilities		44	44	-	-	-	-	-	-	44	49	55
Markets		77	77	-	-	-	-	-	-	77	81	85
Sport and Recreation Facilities		240	303	-	-	-	-	-	-	303	251	263
Indoor Facilities		148	75	-	-	-	-	-	-	75	155	162
Outdoor Facilities		92	229	-	-	-	-	-	-	229	96	101
Other assets		1,103	1,028	-	-	-	-	50	50	1,078	1,290	1,428
Operational Buildings		880	828	-	-	-	-	-	-	828	1,056	1,183
Municipal Offices		880	828	-	-	-	-	-	-	828	1,056	1,183
Housing		224	200	-	-	-	-	50	50	250	234	245
Social Housing		224	200	-	-	-	-	50	50	250	234	245
Computer Equipment		184	174	-	-	-	-	-	-	174	193	202
Computer Equipment		184	174	-	-	-	-	-	-	174	193	202
Furniture and Office Equipment		58	33	-	-	-	-	-	-	33	61	64
Furniture and Office Equipment		58	33	-	-	-	-	-	-	33	61	64
Machinery and Equipment		300	300	-	-	-	-	-	-	300	315	329
Machinery and Equipment		300	300	-	-	-	-	-	-	300	315	329
Transport Assets		2,699	3,118	-	-	-	-	-	-	3,118	2,829	2,962
Transport Assets		2,699	3,118	-	-	-	-	-	-	3,118	2,829	2,962
Total Repairs and Maintenance Expenditure to be adjusted	1	29,343	29,749	-	-	-	-	115	115	29,863	30,835	32,404

WC022 Witzenberg - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjus. 12 F	Total Adjus. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A										
Depreciation by Asset Class/Sub-class												
Infrastructure		38,394	38,394	-	-	-	-	-	-	38,394	23,494	23,494
Roads Infrastructure		4,758	4,758	-	-	-	-	-	-	4,758	4,758	4,758
Roads		558	558	-	-	-	-	-	-	558	558	558
Road Structures		2,100	2,100	-	-	-	-	-	-	2,100	2,100	2,100
Road Furniture		2,100	2,100	-	-	-	-	-	-	2,100	2,100	2,100
Storm water Infrastructure		2,091	2,091	-	-	-	-	-	-	2,091	2,091	2,091
Drainage Collection		507	507	-	-	-	-	-	-	507	507	507
Storm water Conveyance		1,077	1,077	-	-	-	-	-	-	1,077	1,077	1,077
Attenuation		507	507	-	-	-	-	-	-	507	507	507
Electrical Infrastructure		3,912	3,912	-	-	-	-	-	-	3,912	3,912	3,912
HV Substations		474	474	-	-	-	-	-	-	474	474	474
HV Switching Station		474	474	-	-	-	-	-	-	474	474	474
HV Transmission Conductors		474	474	-	-	-	-	-	-	474	474	474
MV Substations		474	474	-	-	-	-	-	-	474	474	474
MV Switching Stations		474	474	-	-	-	-	-	-	474	474	474
MV Networks		591	591	-	-	-	-	-	-	591	591	591
LV Networks		474	474	-	-	-	-	-	-	474	474	474
Capital Spares		474	474	-	-	-	-	-	-	474	474	474
Water Supply Infrastructure		5,434	5,434	-	-	-	-	-	-	5,434	5,434	5,434
Dams and Weirs		407	407	-	-	-	-	-	-	407	407	407
Boreholes		407	407	-	-	-	-	-	-	407	407	407
Reservoirs		407	407	-	-	-	-	-	-	407	407	407
Pump Stations		407	407	-	-	-	-	-	-	407	407	407
Water Treatment Works		407	407	-	-	-	-	-	-	407	407	407
Bulk Mains		100	100	-	-	-	-	-	-	100	100	100
Distribution		1,100	1,100	-	-	-	-	-	-	1,100	1,100	1,100
Distribution Points		1,100	1,100	-	-	-	-	-	-	1,100	1,100	1,100
PRV Stations		1,100	1,100	-	-	-	-	-	-	1,100	1,100	1,100
Sanitation Infrastructure		5,559	5,559	-	-	-	-	-	-	5,559	5,559	5,559
Pump Station		100	100	-	-	-	-	-	-	100	100	100
Reticalulation		1,200	1,200	-	-	-	-	-	-	1,200	1,200	1,200
Waste Water Treatment Works		1,200	1,200	-	-	-	-	-	-	1,200	1,200	1,200
Outfall Sewers		1,200	1,200	-	-	-	-	-	-	1,200	1,200	1,200
Toilet Facilities		1,859	1,859	-	-	-	-	-	-	1,859	1,859	1,859
Solid Waste Infrastructure		16,640	16,640	-	-	-	-	-	-	16,640	1,740	1,740
Landfill Sites		15,000	15,000	-	-	-	-	-	-	15,000	100	100
Waste Transfer Stations		328	328	-	-	-	-	-	-	328	328	328
Waste Processing Facilities		328	328	-	-	-	-	-	-	328	328	328
Waste Drop-off Points		328	328	-	-	-	-	-	-	328	328	328
Waste Separation Facilities		328	328	-	-	-	-	-	-	328	328	328
Electricity Generation Facilities		328	328	-	-	-	-	-	-	328	328	328
Community Assets		3,527	3,527	-	-	-	-	-	-	3,527	3,527	3,527
Community Facilities		2,079	2,079	-	-	-	-	-	-	2,079	2,079	2,079
Halls		1,422	1,422	-	-	-	-	-	-	1,422	1,422	1,422
Libraries		385	385	-	-	-	-	-	-	385	385	385
Cemeteries/Crematoria		13	13	-	-	-	-	-	-	13	13	13
Public Open Space		260	260	-	-	-	-	-	-	260	260	260
Sport and Recreation Facilities		1,448	1,448	-	-	-	-	-	-	1,448	1,448	1,448
Outdoor Facilities		1,448	1,448	-	-	-	-	-	-	1,448	1,448	1,448
Investment properties		742	742	-	-	-	-	-	-	742	742	742
Revenue Generating		371	371	-	-	-	-	-	-	371	371	371
Improved Property		185	185	-	-	-	-	-	-	185	185	185
Unimproved Property		185	185	-	-	-	-	-	-	185	185	185
Non-revenue Generating		371	371	-	-	-	-	-	-	371	371	371
Improved Property		185	185	-	-	-	-	-	-	185	185	185
Unimproved Property		185	185	-	-	-	-	-	-	185	185	185
Intangible Assets		278	278	-	-	-	-	-	-	278	128	128
Licences and Rights		278	278	-	-	-	-	-	-	278	128	128
Water Rights		17	17	-	-	-	-	-	-	17	17	17
Computer Software and Applications		261	261	-	-	-	-	-	-	261	111	111
Computer Equipment		2,373	2,373	-	-	-	-	-	-	2,373	2,373	2,373
Computer Equipment		2,373	2,373	-	-	-	-	-	-	2,373	2,373	2,373
Furniture and Office Equipment		630	630	-	-	-	-	-	-	630	630	630
Furniture and Office Equipment		630	630	-	-	-	-	-	-	630	630	630
Machinery and Equipment		1,505	1,505	-	-	-	-	-	-	1,505	1,505	1,505
Machinery and Equipment		1,505	1,505	-	-	-	-	-	-	1,505	1,505	1,505
Transport Assets		6,921	6,921	-	-	-	-	-	-	6,921	6,921	6,921
Transport Assets		6,921	6,921	-	-	-	-	-	-	6,921	6,921	6,921
Total Depreciation to be adjusted	1	54,369	54,369	-	-	-	-	-	-	54,369	39,319	39,319

WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 23/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		26,287	28,743	-	-	-	-	(1,043)	(1,043)	27,700	18,431	21,510
Roads Infrastructure		25,187	25,187	-	-	-	-	(7,805)	(7,805)	17,381	8,868	9,075
Roads		-	-	-	-	-	-	200	200	200	8,368	9,075
Road Structures		25,187	25,187	-	-	-	-	(8,005)	(8,005)	17,181	500	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	450	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	450	-
Electrical Infrastructure		1,100	1,300	-	-	-	-	9,018	9,018	10,318	4,450	2,000
HV Substations		-	-	-	-	-	-	4,918	4,918	4,918	-	-
HV Transmission Conductors		1,000	1,000	-	-	-	-	-	-	1,000	-	-
MV Substations		-	-	-	-	-	-	1,500	1,500	1,500	1,500	-
MV Networks		100	300	-	-	-	-	1,600	1,600	1,900	1,600	1,500
LV Networks		-	-	-	-	-	-	1,000	1,000	1,000	1,350	500
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	4,363	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	450	-
Distribution		-	-	-	-	-	-	-	-	-	3,913	-
Sanitation Infrastructure		-	2,256	-	-	-	-	(2,256)	(2,256)	-	300	10,435
Reticulation		-	-	-	-	-	-	-	-	-	-	10,435
Waste Water Treatment Works		-	2,256	-	-	-	-	(2,256)	(2,256)	-	300	-
Community Assets		1,158	3,258	-	-	-	-	672	672	3,930	300	3,913
Community Facilities		300	300	-	-	-	-	500	500	800	300	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	300	-
Markets		300	300	-	-	-	-	500	500	800	-	-
Sport and Recreation Facilities		858	2,958	-	-	-	-	172	172	3,130	-	3,913
Outdoor Facilities		858	2,958	-	-	-	-	172	172	3,130	-	3,913
Other assets		-	-	-	-	-	-	-	-	-	-	300
Operational Buildings		-	-	-	-	-	-	-	-	-	-	300
Workshops		-	-	-	-	-	-	-	-	-	-	300
Intangible Assets		-	-	-	-	-	-	-	-	-	200	-
Licences and Rights		-	-	-	-	-	-	-	-	-	200	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	200	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	27,445	32,001	-	-	-	-	(371)	(371)	31,630	18,931	25,723

WC022 Witzenberg - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 23/02/2024

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2023/24		Budget Year +1 2024/25		Budget Year +2 2025/26	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
Housing	Capex Fencing Trichard Street Flats	CAP194		Yes			-33.37405 19.30836	500	132	-	-	-	-
Sports Grounds and Stadiums	Capex Upgrade Of Sport Facilities	CAP203		Yes			-33.37118 19.30735	423	1,012	-	-	-	-
Finance and Administration	Capex: Access Control - Furniture And Equipment	CAP065		Yes			-33.37126 19.30546	-	100	-	-	1,000	1,000
Marketing, Customer Relations, Publicity and Fleet Management	Capex Camera Equipment	CAP189		Yes			-33.37118 19.30735	-	20	20	20	-	-
Fleet Management	Capex Vehicle Replacement Programme	CAP032		Yes			-33.37118 19.30735	2,000	2,801	-	-	1,200	1,200
Traffic	Capex Test Centre	CAP111		Yes			-33.37118 19.30735	850	650	-	-	-	-
Finance and Administration	Capex Plant & Equipment	CAP005		Yes			-33.37118 19.30735	130	327	170	170	500	500
Information Technology	Cpex Computer Hardware	CAP116		Yes			-33.37118 19.30735	50	141	-	-	-	-
Electricity	Capex Vredebos Electrical Network	CAP013		Yes			-33.35314 19.35505	3,391	1,037	870	870	870	870
Electricity	Capex Mv Substation Equipment	CAP138		Yes			-33.37118 19.30735	-	1,500	1,500	1,500	-	-
Electricity	Capex Upgrade Of Lv Network Cables	CAP139		Yes			-33.37118 19.30735	-	500	1,000	1,000	-	-
Electricity	Mv Network Equipment	CAP137		Yes			-33.37118 19.30735	100	900	1,000	1,000	-	-
Electricity	Capex Upgrade Of Mv Cables	CAP140		Yes			-33.37118 19.30735	-	1,000	600	600	1,500	1,500
Municipal Manager, Town Secretary and Chief Executive Officer	Capex Tools & Equipment	CAP073		Yes			-33.37118 19.30735	-	100	50	50	-	-
Electricity	Capex Electrical Network Refurbishment	CAP186		Yes			-33.37118 19.30735	-	1,000	1,500	1,500	-	-
Street Lighting and Signal Systems	Capex Upgrade Of Streetlights	CAP142		Yes			-33.37118 19.30735	-	500	350	350	500	500
Roads	Capex Network Street	CAP077		Yes			-33.37118 19.30735	-	5,001	-	-	2,500	2,500
Roads	Capex Upgrade Van Breda Bridge (own Contribution)	CAP123		Yes			-33.37983 19.31496	24,513	16,508	-	-	-	-
Roads	Capex: Vredebos Acces Collector	CAP091		Yes			-33.35314 19.35505	436	724	-	-	-	-
Roads	Capex Road Maintenance & Upgrading	CAP190		Yes			-33.37118 19.30735	-	200	-	-	-	-
Sewerage	Sewer Network Replacement	CAP018		Yes			-33.37118 19.30735	100	700	2,000	2,000	-	-
Solid Waste Disposal (Landfill Sites)	Capex Fencing Landfill Site	CAP184		Yes			-33.27411 19.32686	3,000	4,695	-	-	-	-
Solid Waste Disposal (Landfill Sites)	Drop Off -transfer Stations	CAP155		Yes			-33.37118 19.30735	6,000	2,282	-	-	-	-
Community Parks (including Nurseries)	Plant & Equipment	CAP011		Yes			-33.37118 19.30735	-	324	50	50	600	600
Water Storage	Capex Tulbagh Reservoir	CAP180		Yes			-33.28597 19.15311	2,701	2,700	4,526	4,526	-	-
Sewerage	Caapex Refuse Removals Truck	CAP213		Yes			-33.37118 19.30735	5,048	7,415	-	-	-	-
Water Distribution	Capex Tierhokskloof Bulk Pipeline	CAP167		Yes			-33.41023 19.2218	13,876	1,512	-	-	-	-
Electricity	Capex Fencing Tulbagh	CAP215		Yes			-33.26962 19.15393	2,000	2,556	-	-	-	-
Finance and Administration	Capex Electronic Customer Care System	CAP206		Yes			-33.37118 19.30735	-	615	-	-	-	-
Finance and Administration	Capex Security Cameras	CAP196		Yes			-33.37118 19.30735	-	173	-	-	-	-
Recreational Facilities	Ceres Upgrade Of Leyell Str Sport Facilities	CAP145		Yes			-33.37118 19.30735	435	2,118	-	-	-	-
Finance and Administration	Furniture & Office Equipment	CAP202		Yes			-33.37118 19.30735	-	256	-	-	-	-
Civil Services	Capex Generators	CAP204		Yes			-33.37118 19.30735	-	2,854	-	-	-	-
Civil Services	Capex Toilets For Informal Settlements	CAP195		Yes			-33.37118 19.30735	-	957	-	-	-	-
Civil Services	Tulbagh Dam	CAP029		Yes			-33.2858 19.35505	-	2,957	-	-	-	-
Civil Services	Op-die-berg Reservoir	CAP101		Yes			-33.023803 19.312806	2,681	6,628	-	-	-	-
Local Economic Development	Upgrading Busy Bee Building-Tulbagh	CAP219		Yes			-33.2858 19.35505	300	800	-	-	-	-
Civil Services	Upgrading of Ceres Substation	CAP223		Yes			-33.380711 19.316039	-	4,918	-	-	-	-
Civil Services	Tulbagh Roads & Storm water_Professional Fees	CAP165		Yes			-33.380711 19.316039	-	1,632	-	-	-	-
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

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