



Monthly Budget Statement Report Section 71 for April 2024

**Financial data is in respect of the period
1 July 2023 to 30 April 2024**

Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

CFO – Chief Financial Officer / Director: Finance

DORA – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

Glossary (Continued)

MIG – Municipal Infrastructure Grant

MPRA – Municipal Property Rates Act (No 6 of 2004).

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

RBIG – Regional Bulk Infrastructure Grant

R&M – Repairs and maintenance on property, plant and equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

TMA – Total Municipal Account

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at department level.

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

(2) The statement must include—

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

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

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

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

2.3 Maandelikse begroting state

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

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

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

(2) Die staat moet die volgende insluit-

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

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

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

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

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

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

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

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

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

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

A MAYOR'S REPORT

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

The monthly billing was also done as scheduled and during this process 20 462 accounts amounting to R452.9 million was printed and distributed to consumers. The prepaid electricity sales amounted to R7.04 million in comparison to a cost of R5.2 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.069 million in comparison to the prior month figure of R2.033 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 87% in comparison to a rate of 90% for the same month in the previous year.

As an additional credit control mechanism the auxiliary of 30% was implemented from 20 December 2023. For April 2024 an amount of R599 412 was recovered on this basis.

The municipality issued orders to the value of R50.2 million of which R561 thousand was in terms of deviations.

The municipality currently has R85 million in its primary bank account and R150 million on investment. The bank balance at the end of the previous month was R120 million and R150 million on investment.

The calculated cost coverage ratio of the municipality as at the end of April 2024 is 2,88 months.

B RECOMMENDATION

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

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

A BURGEMEESTERS VERSLAG

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

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20 462 rekeninge ten bedrae van R52.9 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R7.04 miljoen en was R5.2 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2.069 miljoen in vergelyking met die vorige maand syfer van R2.033 miljoen.

Die opgehoopte debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 87% in vergelyking met 90% vir dieselfde maand in die vorige finansiële jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde krag aankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geïmplementeer. Vir die maand van April 2024 is 'n bedrag van R599 412 op hierdie wyse ingevorder.

Bestellings ter waarde van R50.2 miljoen uitgereik, waarvan R561 duisend ten opsigte van afwykings is.

Die munisipaliteit het R85 miljoen in die primêre bankrekening met R150 miljoen op belegging. Die bankbalans aan die einde van die vorige maand was R120 miljoen met R150 miljoen op belegging.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van April 2024 is 2,88 maande.

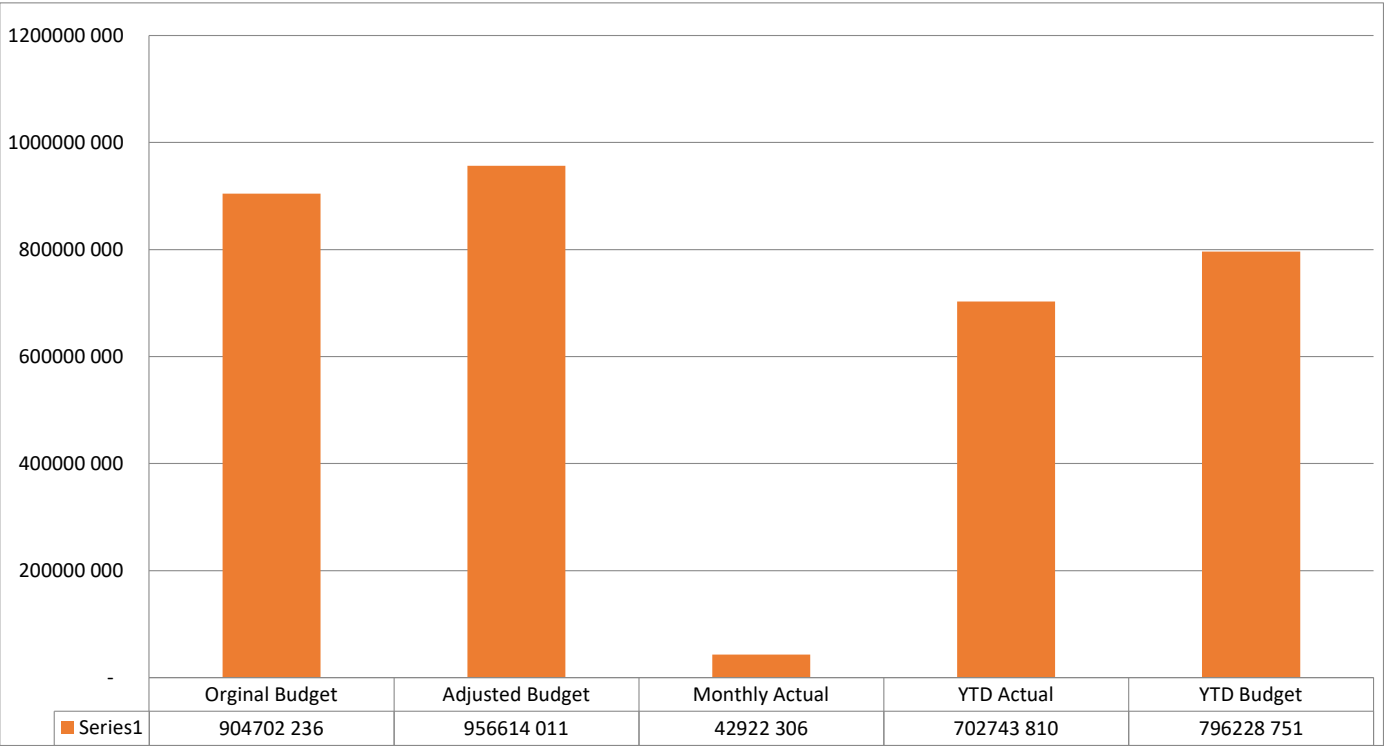
B AANBEVELING

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

C OPSOMMING

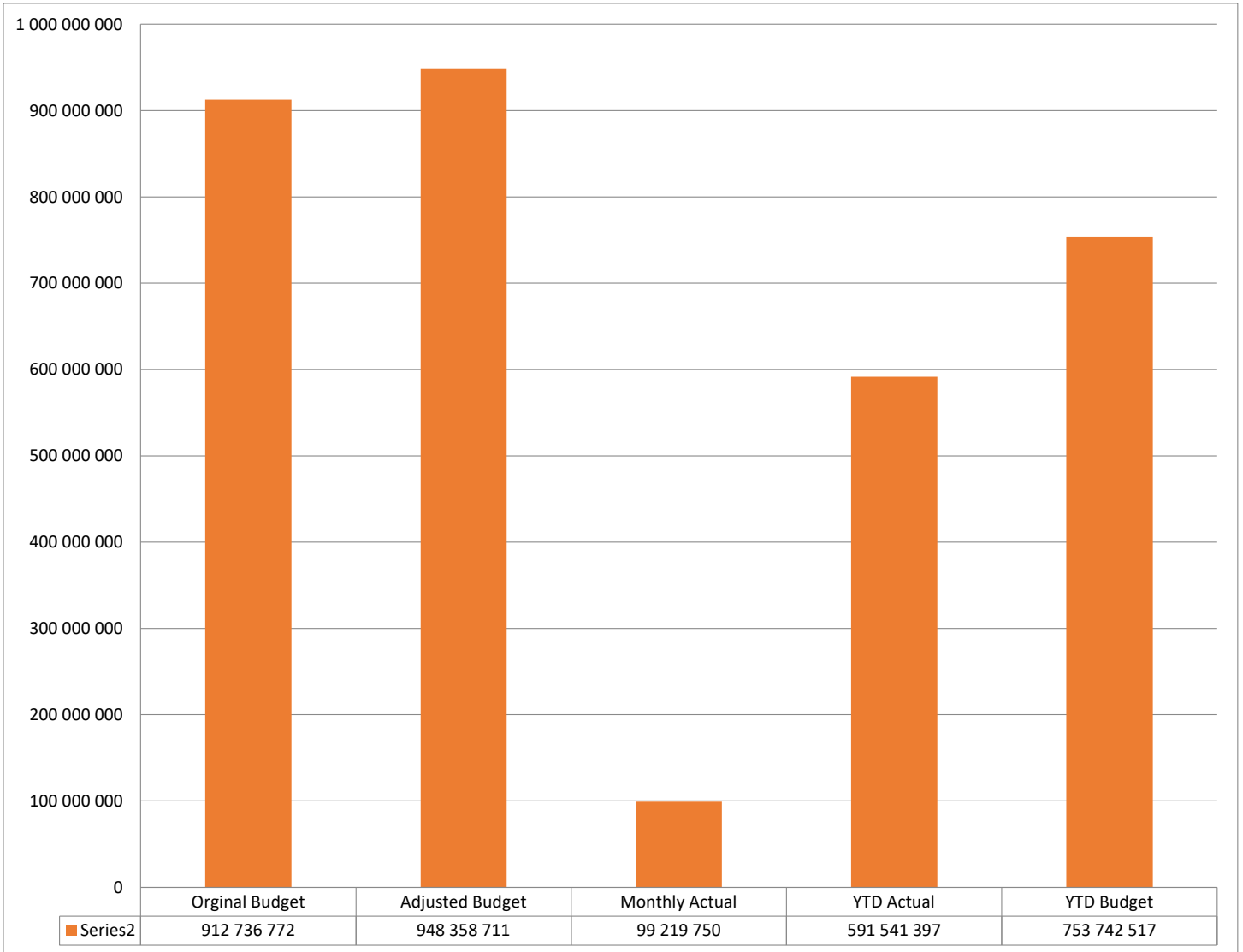
Die volgende tabelle voorsien 'n opsomming van die finansiële inligting:

TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2023 to 30 April 2024, 73.46% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2023 tot 30 April2024, is 73.46% van die begrote operasionele inkomste gehêf.

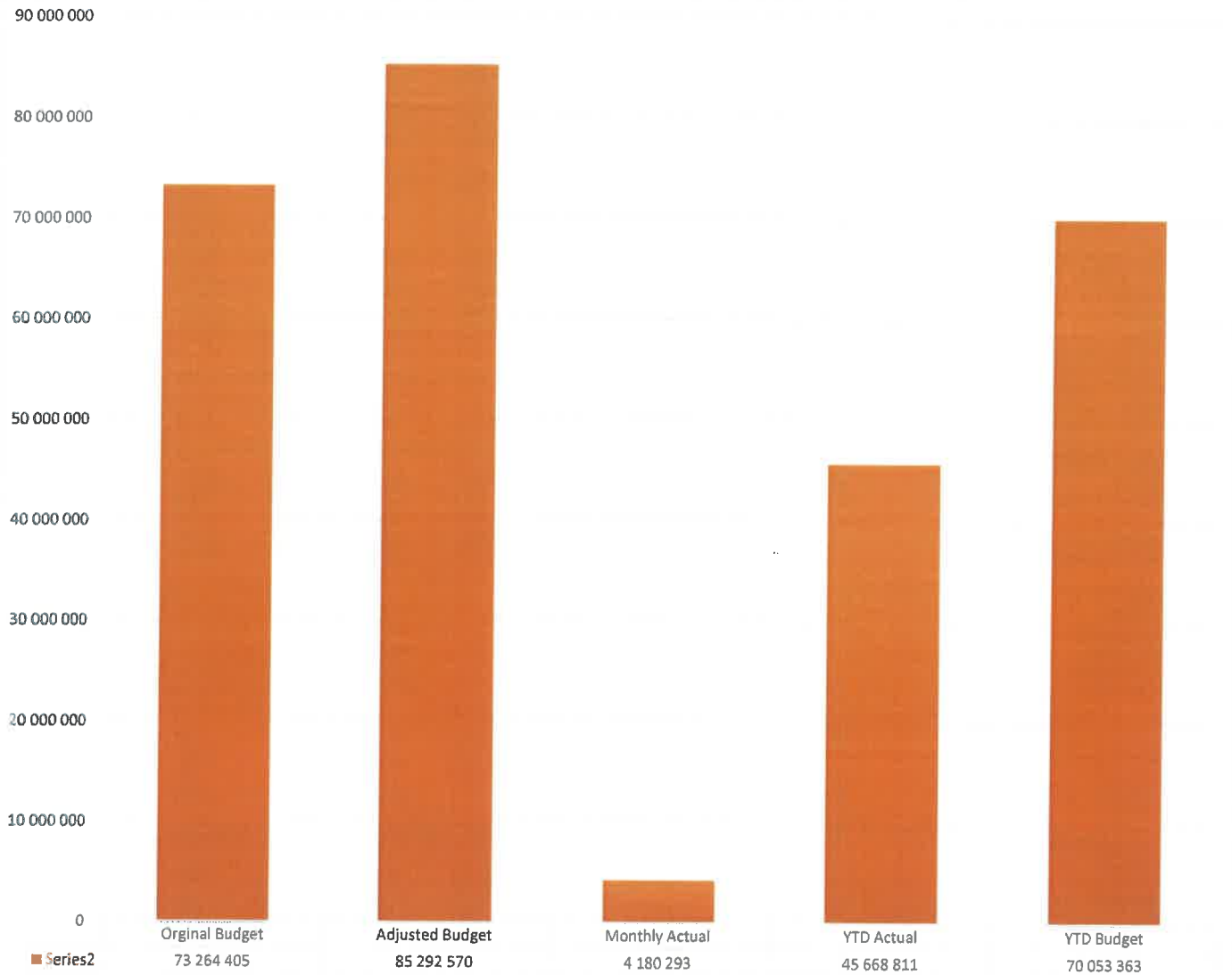
TOTAL OPERATIONAL EXPENDITURE R'000

For the period 1 July 2023 to 30 April 2024, 62.38% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 30 April 2024, is 62.38% van die begrote operasionele uitgawes aangegaan.

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

CAPITAL EXPENDITURE R'000

For the period 1 July 2023 to 31 April 2024, 53.54% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2023 tot 30 April 2024, is 53.54% van die begrote kapitale uitgawes aangegaan.

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

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

COUNCILLOR TREVOR ABRAHAMS
EXECUTIVE MAYOR

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M10 April

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	98,157	105,353	105,353	3,802	89,129	87,795	1,334	2%	105,353
Service charges	437,257	516,476	531,476	29,202	385,083	442,813	(57,730)	-13%	531,476
Investment revenue	14,390	12,444	21,127	1,815	19,244	17,606	1,638	9%	21,127
Transfers and subsidies - Operational	142,534	158,793	187,180	2,780	148,174	155,920	(7,746)	-5%	187,180
Other own revenue	70,693	64,715	64,736	5,323	61,113	53,916	7,197	13%	64,736
Total Revenue (excluding capital transfers and contributions)	763,033	857,781	909,873	42,922	702,744	758,051	(55,307)	-7%	909,873
Employee costs	217,107	257,116	261,109	20,954	201,290	217,590	(16,301)	-7%	261,109
Remuneration of Councillors	10,766	11,983	11,983	925	9,550	9,986	(436)	-4%	11,983
Depreciation and amortisation	33,070	54,369	54,369	-	3	45,307	(45,304)	-100%	54,369
Interest	9,895	9,535	9,535	-	-	7,946	(7,946)	-100%	9,535
Inventory consumed and bulk purchases	298,464	379,057	384,608	35,062	243,455	284,010	(40,555)	-14%	384,608
Transfers and subsidies	2,208	8,918	32,772	15,656	20,317	27,298	(6,981)	-26%	32,772
Other expenditure	139,050	191,760	193,983	26,622	116,927	161,605	(44,678)	-28%	193,983
Total Expenditure	710,561	912,737	948,359	99,220	591,541	753,743	(162,201)	-22%	948,359
Surplus/(Deficit)	52,471	(54,955)	(38,486)	(56,297)	111,202	4,308	106,894	2481%	(38,486)
Transfers and subsidies - capital (monetary allocations)	65,766	46,921	46,741	-	0	38,178	(38,178)	-100%	46,741
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	118,237	(8,035)	8,255	(56,297)	111,203	42,486	68,717	162%	8,255
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	118,237	(8,035)	8,255	(56,297)	111,203	42,486	68,717	162%	8,255
Capital expenditure & funds sources									
Capital expenditure	(12,706)	73,264	85,347	4,180	45,718	70,098	(24,380)	-35%	85,347
Capital transfers recognised	65,693	47,342	37,953	261	27,888	30,883	(2,995)	-10%	37,953
Borrowing	-	9,000	10,518	1,095	4,465	8,765	(4,300)	-49%	10,518
Internally generated funds	21,496	16,923	36,823	2,824	13,316	30,406	(17,090)	-56%	36,823
Total sources of capital funds	87,190	73,264	85,293	4,180	45,669	70,053	(24,385)	-35%	85,293
Financial position									
Total current assets	348,272	296,094	360,790		459,823				360,790
Total non current assets	1,076,395	1,185,439	1,107,373		1,092,073				1,107,373
Total current liabilities	162,213	154,205	204,059		189,707				204,059
Total non current liabilities	116,632	304,136	134,427		125,122				134,427
Community wealth/Equity	1,144,418	1,023,192	1,129,196		1,237,067				1,129,196
Cash flows									
Net cash from (used) operating	536,667	(176,815)	71,824	(9,823)	57,444	58,049	605	1%	875,766
Net cash from (used) investing	(51,537)	(68,014)	(76,095)	(5,976)	(48,555)	62,389	110,944	178%	76,095
Net cash from (used) financing	24,635	-	-	25	257	-	(257)		-
Cash/cash equivalents at the month/year end	652,507	(17,539)	222,530	-	235,948	347,240	111,292	32%	1,178,663
Debtors & creditors analysis									
Debtors Age Analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Total By Income Source	53,138	6,070	5,587	4,946	4,818	4,807	33,650	311,309	424,325
Creditors Age Analysis									
Total Creditors	4,472	8,218	1,114	300	1,937	1,029	9,252	-	26,321

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		132,757	136,529	145,348	5,820	118,080	121,103	(3,023)	-2%	145,348
Executive and council		33	31	287	3	22	218	(196)	-90%	287
Finance and administration		132,724	136,498	145,061	5,818	118,057	120,885	(2,827)	-2%	145,061
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		162,177	180,091	206,497	3,666	171,931	172,064	(133)	0%	206,497
Community and social services		135,409	149,753	150,530	1,267	147,449	125,441	22,008	18%	150,530
Sport and recreation		13,311	6,956	7,541	439	5,817	6,284	(468)	-7%	7,541
Public safety		13,168	17,193	17,392	1,933	18,392	14,477	3,915	27%	17,392
Housing		289	6,189	31,034	27	274	25,862	(25,588)	-99%	31,034
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		38,923	45,791	47,394	131	1,399	38,968	(37,569)	-96%	47,394
Planning and development		3,863	3,097	3,442	124	1,390	2,758	(1,369)	-50%	3,442
Road transport		34,568	42,683	42,035	7	9	34,613	(34,604)	-100%	42,035
Environmental protection		491	10	1,917	-	-	1,597	(1,597)	-100%	1,917
<i>Trading services</i>		494,830	542,009	557,093	33,305	411,234	463,870	(52,636)	-11%	557,093
Energy sources		314,721	400,702	397,311	41,970	295,999	330,948	(34,948)	-11%	397,311
Water management		75,496	63,463	64,163	5,673	52,100	53,472	(1,372)	-3%	64,163
Waste water management		63,893	38,364	54,939	(2,645)	42,365	45,651	(3,286)	-7%	54,939
Waste management		40,720	39,480	40,680	(11,693)	20,770	33,800	(13,030)	-39%	40,680
<i>Other</i>	4	111	283	283	-	100	223	(123)	-55%	283
Total Revenue - Functional	2	828,798	904,702	956,614	42,922	702,744	796,229	(93,484)	-12%	956,614
Expenditure - Functional										
<i>Governance and administration</i>		116,623	161,851	162,383	11,946	101,993	135,318	(33,326)	-25%	162,383
Executive and council		28,044	29,907	29,951	2,073	21,791	24,959	(3,168)	-13%	29,951
Finance and administration		86,060	128,942	129,430	9,619	76,721	107,857	(31,136)	-29%	129,430
Internal audit		2,518	3,002	3,002	254	3,480	2,502	978	39%	3,002
<i>Community and public safety</i>		104,035	135,513	160,611	24,487	105,799	133,763	(27,964)	-21%	160,611
Community and social services		27,275	32,794	34,488	2,367	23,502	28,660	(5,159)	-18%	34,488
Sport and recreation		33,574	40,127	39,716	2,899	28,431	33,097	(4,666)	-14%	39,716
Public safety		38,367	50,926	50,642	3,341	31,442	42,201	(10,760)	-25%	50,642
Housing		4,820	11,667	35,765	15,880	22,424	29,804	(7,380)	-25%	35,765
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		41,089	44,187	47,891	2,452	26,472	39,905	(13,434)	-34%	47,891
Planning and development		12,190	14,566	15,029	1,155	10,870	12,524	(1,654)	-13%	15,029
Road transport		27,483	28,202	28,134	1,107	13,612	23,445	(9,833)	-42%	28,134
Environmental protection		1,416	1,419	4,728	191	1,990	3,936	(1,946)	-49%	4,728
<i>Trading services</i>		447,908	570,032	576,320	60,058	356,176	443,807	(87,631)	-20%	576,320
Energy sources		316,120	403,519	405,387	35,322	251,842	301,415	(49,573)	-16%	405,387
Water management		53,258	51,024	54,110	1,698	30,119	45,041	(14,922)	-33%	54,110
Waste water management		47,299	44,548	44,719	20,496	43,879	37,265	6,614	18%	44,719
Waste management		31,231	70,941	72,104	2,542	30,336	60,087	(29,750)	-50%	72,104
<i>Other</i>		907	1,154	1,154	276	1,102	949	153	16%	1,154
Total Expenditure - Functional	3	710,561	912,737	948,359	99,220	591,541	753,743	(162,201)	-22%	948,359
Surplus/ (Deficit) for the year		118,237	(8,035)	8,255	(56,297)	111,203	42,486	68,717	162%	8,255

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		132,757	136,529	145,348	5,820	118,080	121,103	(3,023)	-2%	145,348
Executive and council		33	31	287	3	22	218	(196)	(0)	287
Mayor and Council		33	31	31	3	22	26	(4)	(0)	31
Municipal Manager, Town Secretary and Chief		-	-	256	-	-	192	(192)	(0)	256
Finance and administration		132,724	136,498	145,061	5,818	118,057	120,885	(2,827)	(0)	145,061
Administrative and Corporate Support		0	10	10	-	0	9	(8)	(0)	10
Finance		132,298	135,762	144,324	5,715	117,594	120,271	(2,677)	(0)	144,324
Human Resources		374	639	639	103	418	533	(115)	(0)	639
Marketing, Customer Relations, Publicity and Media		-	5	5	-	-	4	(4)	(0)	5
Supply Chain Management		52	82	82	0	46	68	(22)	(0)	82
Community and public safety		162,177	180,091	206,497	3,666	171,931	172,064	(133)	(0)	206,497
Community and social services		135,409	149,753	150,530	1,267	147,449	125,441	22,008	0	150,530
Aged Care		124,226	139,300	139,108	405	138,083	115,923	22,160	0	139,108
Cemeteries, Funeral Parlours and Crematoriums		178	254	254	9	120	211	(91)	(0)	254
Community Halls and Facilities		310	400	400	17	270	334	(63)	(0)	400
Libraries and Archives		10,695	9,799	10,768	836	8,976	8,973	2	0	10,768
Sport and recreation		13,311	6,956	7,541	439	5,817	6,284	(468)	(0)	7,541
Recreational Facilities		6,908	6,900	6,900	409	5,695	5,750	(55)	(0)	6,900
Sports Grounds and Stadiums		6,403	55	640	30	121	534	(412)	(0)	640
Public safety		13,168	17,193	17,392	1,933	18,392	14,477	3,915	0	17,392
Civil Defence		65	-	199	-	-	149	(149)	(0)	199
Fire Fighting and Protection		29	864	864	1	13	720	(706)	(0)	864
Police Forces, Traffic and Street Parking Control		13,074	16,330	16,330	1,932	18,379	13,608	4,771	0	16,330
Housing		289	6,189	31,034	27	274	25,862	(25,588)	(0)	31,034
Housing		289	6,189	31,034	27	274	25,862	(25,588)	(0)	31,034
Economic and environmental services		38,923	45,791	47,394	131	1,399	38,968	(37,569)	(0)	47,394
Planning and development		3,863	3,097	3,442	124	1,390	2,758	(1,369)	(0)	3,442
Economic Development/Planning		513	283	310	-	-	175	(175)	(0)	310
Town Planning, Building Regulations and		2,313	1,818	1,818	124	1,390	1,515	(125)	(0)	1,818
Project Management Unit		1,037	997	1,314	-	-	1,068	(1,068)	(0)	1,314
Road transport		34,568	42,683	42,035	7	9	34,613	(34,604)	(0)	42,035
Roads		34,568	42,683	42,035	7	9	34,613	(34,604)	(0)	42,035
Environmental protection		491	10	1,917	-	-	1,597	(1,597)	(0)	1,917
Biodiversity and Landscape		491	10	1,917	-	-	1,597	(1,597)	(0)	1,917
Trading services		494,830	542,009	557,093	33,305	411,234	463,870	(52,636)	(0)	557,093
Energy sources		314,721	400,702	397,311	41,970	295,999	330,948	(34,948)	(0)	397,311
Electricity		314,721	400,702	397,311	41,970	295,999	330,948	(34,948)	(0)	397,311
Water management		75,496	63,463	64,163	5,673	52,100	53,472	(1,372)	(0)	64,163
Water Distribution		74,872	63,463	64,163	5,673	52,100	53,472	(1,372)	(0)	64,163

Description	Ref	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands	1							%	
<i>Water Storage</i>		623	–	–	–	–	–	–	–
Waste water management		63,893	38,364	54,939	(2,645)	42,365	45,651	(3,286)	(0) 54,939
<i>Public Toilets</i>		812	–	–	–	–	–	–	–
Sewerage		55,127	38,364	54,939	(2,645)	42,365	45,651	(3,286)	(0) 54,939
<i>Waste Water Treatment</i>		7,955	–	–	–	–	–	–	–
Waste management		40,720	39,480	40,680	(11,693)	20,770	33,800	(13,030)	(0) 40,680
<i>Solid Waste Removal</i>		40,720	39,480	40,680	(11,693)	20,770	33,800	(13,030)	(0) 40,680
Other		111	283	283	–	100	223	(123)	(0) 283
Licensing and Regulation		111	133	133	–	100	111	(11)	(0) 133
Tourism		–	150	150	–	–	113	(113)	(0) 150
Total Revenue - Functional	2	828,798	904,702	956,614	42,922	702,744	796,229	(93,484)	(0) 956,614
Expenditure - Functional									
Municipal governance and administration		116,623	161,851	162,383	11,946	101,993	135,318	(33,326)	(0) 162,383
Executive and council		28,044	29,907	29,951	2,073	21,791	24,959	(3,168)	(0) 29,951
<i>Mayor and Council</i>		17,235	18,348	18,354	1,184	12,293	15,295	(3,002)	(0) 18,354
<i>Municipal Manager, Town Secretary and Chief</i>		10,809	11,559	11,598	890	9,499	9,665	(166)	(0) 11,598
Finance and administration		86,060	128,942	129,430	9,619	76,721	107,857	(31,136)	(0) 129,430
<i>Administrative and Corporate Support</i>		12,432	16,959	15,288	1,320	10,517	12,740	(2,223)	(0) 15,288
Asset Management		57	51	38	20	186	32	154	0 38
Finance		33,159	49,370	51,980	2,170	28,127	43,316	(15,190)	(0) 51,980
<i>Fleet Management</i>		4,299	4,209	4,182	300	2,891	3,485	(594)	(0) 4,182
<i>Human Resources</i>		13,932	32,405	32,651	4,277	18,245	27,209	(8,965)	(0) 32,651
<i>Information Technology</i>		4,553	5,379	5,368	170	3,397	4,473	(1,076)	(0) 5,368
<i>Legal Services</i>		1,533	2,820	2,905	182	1,947	2,421	(474)	(0) 2,905
<i>Marketing, Customer Relations, Publicity and Media</i>		4,172	4,780	4,738	353	3,292	3,948	(656)	(0) 4,738
<i>Property Services</i>		2,709	1,768	1,768	53	514	1,474	(960)	(0) 1,768
<i>Supply Chain Management</i>		7,721	9,249	9,004	730	6,944	7,504	(559)	(0) 9,004
<i>Valuation Service</i>		1,493	1,951	1,506	43	661	1,255	(594)	(0) 1,506
Internal audit		2,518	3,002	3,002	254	3,480	2,502	978	0 3,002
<i>Governance Function</i>		2,518	3,002	3,002	254	3,480	2,502	978	0 3,002
Community and public safety		104,035	135,513	160,611	24,487	105,799	133,763	(27,964)	(0) 160,611
Community and social services		27,275	32,794	34,488	2,367	23,502	28,660	(5,159)	(0) 34,488
<i>Aged Care</i>		5,630	9,181	8,978	528	5,216	7,482	(2,265)	(0) 8,978
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3,925	4,569	4,428	307	3,129	3,690	(562)	(0) 4,428
<i>Child Care Facilities</i>		5	87	95	–	–	79	(79)	(0) 95
<i>Community Halls and Facilities</i>		6,260	7,288	8,071	568	5,540	6,646	(1,106)	(0) 8,071
<i>Disaster Management</i>		49	72	72	(1)	4	60	(57)	(0) 72
<i>Education</i>		–	5	1	–	–	1	(1)	(0) 1
<i>Libraries and Archives</i>		11,405	11,592	12,842	965	9,613	10,702	(1,089)	(0) 12,842
Sport and recreation		33,574	40,127	39,716	2,899	28,431	33,097	(4,666)	(0) 39,716
<i>Community Parks (including Nurseries)</i>		10,624	12,920	12,918	935	8,564	10,765	(2,201)	(0) 12,918

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousands	1									
<i>Recreational Facilities</i>		15,616	18,164	17,937	1,395	13,795	14,947	(1,153)	(0)	17,937
<i>Sports Grounds and Stadiums</i>		7,333	9,043	8,861	569	6,072	7,384	(1,312)	(0)	8,861
Public safety		38,367	50,926	50,642	3,341	31,442	42,201	(10,760)	(0)	50,642
<i>Fire Fighting and Protection</i>		9,867	12,008	12,005	849	8,233	10,004	(1,772)	(0)	12,005
<i>Police Forces, Traffic and Street Parking Control</i>		28,500	38,918	38,636	2,492	23,209	32,197	(8,988)	(0)	38,636
Housing		4,820	11,667	35,765	15,880	22,424	29,804	(7,380)	(0)	35,765
<i>Housing</i>		4,766	11,614	35,722	15,880	22,410	29,768	(7,359)	(0)	35,722
<i>Informal Settlements</i>		54	53	43	1	15	36	(21)	(0)	43
Economic and environmental services		41,089	44,187	47,891	2,452	26,472	39,905	(13,434)	(0)	47,891
Planning and development		12,190	14,566	15,029	1,155	10,870	12,524	(1,654)	(0)	15,029
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		2,341	3,133	3,216	211	2,260	2,680	(420)	(0)	3,216
<i>Economic Development/Planning</i>		1,975	2,177	2,803	140	1,445	2,336	(891)	(0)	2,803
<i>Town Planning, Building Regulations and</i>		5,246	6,225	5,978	510	4,745	4,982	(237)	(0)	5,978
<i>Project Management Unit</i>		2,628	3,032	3,032	293	2,420	2,527	(107)	(0)	3,032
Road transport		27,483	28,202	28,134	1,107	13,612	23,445	(9,833)	(0)	28,134
<i>Roads</i>		27,483	28,202	28,134	1,107	13,612	23,445	(9,833)	(0)	28,134
Environmental protection		1,416	1,419	4,728	191	1,990	3,936	(1,946)	(0)	4,728
<i>Biodiversity and Landscape</i>		1,416	1,229	4,678	191	1,975	3,894	(1,920)	(0)	4,678
<i>Pollution Control</i>		-	190	50	-	15	42	(27)	(0)	50
Trading services		447,908	570,032	576,320	60,058	356,176	443,807	(87,631)	(0)	576,320
Energy sources		316,120	403,519	405,387	35,322	251,842	301,415	(49,573)	(0)	405,387
<i>Electricity</i>		312,681	399,364	400,915	35,246	249,411	297,688	(48,277)	(0)	400,915
<i>Street Lighting and Signal Systems</i>		3,438	4,155	4,472	76	2,430	3,726	(1,296)	(0)	4,472
Water management		53,258	51,024	54,110	1,698	30,119	45,041	(14,922)	(0)	54,110
<i>Water Treatment</i>		199	231	231	12	174	193	(19)	(0)	231
<i>Water Distribution</i>		50,318	46,494	49,824	1,655	27,995	41,470	(13,474)	(0)	49,824
<i>Water Storage</i>		2,741	4,300	4,054	30	1,950	3,379	(1,429)	(0)	4,054
Waste water management		47,299	44,548	44,719	20,496	43,879	37,265	6,614	0	44,719
<i>Public Toilets</i>		1,681	1,924	1,978	123	1,305	1,648	(343)	(0)	1,978
<i>Sewerage</i>		37,932	33,820	35,353	19,990	38,491	29,461	9,030	0	35,353
<i>Storm Water Management</i>		7,685	8,789	7,386	383	4,081	6,155	(2,075)	(0)	7,386
<i>Waste Water Treatment</i>		0	14	1	-	3	1	2	0	1
Waste management		31,231	70,941	72,104	2,542	30,336	60,087	(29,750)	(0)	72,104
<i>Solid Waste Disposal (Landfill Sites)</i>		(11,759)	30,827	30,252	387	2,268	25,210	(22,943)	(0)	30,252
<i>Solid Waste Removal</i>		42,945	40,065	41,803	2,153	28,041	34,836	(6,795)	(0)	41,803
<i>Street Cleaning</i>		45	49	49	2	28	41	(13)	(0)	49
Other		907	1,154	1,154	276	1,102	949	153	0	1,154
<i>Licensing and Regulation</i>		7	56	56	2	4	46	(42)	(0)	56
<i>Tourism</i>		900	1,098	1,098	274	1,098	902	195	0	1,098
Total Expenditure - Functional	3	710,561	912,737	948,359	99,220	591,541	753,743	(162,201)	(0)	948,359
Surplus/ (Deficit) for the year		118,237	(8,035)	8,255	(56,297)	111,203	42,486	68,717	0	8,255

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		131,023	133,121	141,684	5,902	115,846	118,070	(2,224)	-1.9%	141,684
Vote 2 - Community Services		150,347	164,312	192,453	1,329	153,473	160,294	(6,822)	-4.3%	192,453
Vote 3 - Corporate Services		13,547	17,166	17,364	2,037	18,819	14,441	4,378	30.3%	17,364
Vote 4 - Technical Services		532,342	588,653	603,345	33,594	413,974	501,976	(88,002)	-17.5%	603,345
Vote 5 - Municipal Manager		1,667	1,451	1,768	60	633	1,447	(814)	-56.3%	1,768
Total Revenue by Vote	2	828,926	904,702	956,614	42,922	702,744	796,229	(93,484)	-11.7%	956,614
Expenditure by Vote	1									
Vote 1 - Financial Services		43,645	62,909	62,885	2,964	36,038	52,402	(16,364)	-31.2%	62,885
Vote 2 - Community Services		79,604	101,160	130,673	22,370	86,513	108,810	(22,296)	-20.5%	130,673
Vote 3 - Corporate Services		84,590	121,674	119,928	10,322	74,465	99,924	(25,459)	-25.5%	119,928
Vote 4 - Technical Services		487,280	610,926	618,637	62,342	380,951	479,077	(98,127)	-20.5%	618,637
Vote 5 - Municipal Manager		13,289	16,067	16,235	1,221	13,574	13,529	45	0.3%	16,235
Total Expenditure by Vote	2	708,408	912,737	948,359	99,220	591,541	753,743	(162,201)	-21.5%	948,359
Surplus/ (Deficit) for the year	2	120,517	(8,035)	8,255	(56,297)	111,203	42,486	68,717	161.7%	8,255

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Financial Services		131,023	133,121	141,684	5,902	115,846	118,070	(2,224)	-2%	141,684
1.2 - Income		98,611	105,563	105,563	3,664	88,952	87,970	983	1%	105,563
1.3 - Financial Administration		32,362	27,206	35,768	2,238	26,849	29,807	(2,958)	-10%	35,768
1.4 - Credit Control		(2)	270	270	-	(1)	225	(226)	-100%	270
1.5 - Supply Chain & Expenditure		52	82	82	0	46	68	(22)	-33%	82
Vote 2 - Community Services		150,347	164,312	192,453	1,329	153,473	160,294	(6,822)	-4%	192,453
2.2 - Cemeteries		178	254	254	9	120	211	(91)	-43%	254
2.3 - Housing		482	6,269	31,114	(378)	50	25,929	(25,878)	-100%	31,114
2.4 - Libraries		10,788	10,025	10,994	838	9,072	9,161	(89)	-1%	10,994
2.5 - Resorts & Swimming Pools		6,542	6,900	6,900	409	5,695	5,750	(55)	-1%	6,900
2.6 - Social Services		124,226	139,300	139,108	405	138,083	115,923	22,160	19%	139,108
2.7 - Fire Services & Disaster Management		29	864	864	1	13	720	(706)	-98%	864
2.8 - Environment & Licensing		603	143	2,049	-	100	1,708	(1,608)	-94%	2,049
2.9 - Community Halls and Amenities		6,985	275	860	45	338	717	(378)	-53%	860
2.10 - Local Economic Development		513	283	310	-	-	175	(175)	-100%	310
Vote 3 - Corporate Services		13,547	17,166	17,364	2,037	18,819	14,441	4,378	30%	17,364
3.2 - Human Resources		374	639	639	103	418	533	(115)	-22%	639
3.3 - Administration		0	10	10	-	0	9	(8)	-96%	10
3.5 - Marketing & Communication		-	5	5	-	-	4	(4)	-100%	5
3.7 - Traffic and Protection Services		13,139	16,330	16,529	1,932	18,379	13,577	4,802	34%	16,529
3.8 - Tourism		-	150	150	-	-	113	(113)	-100%	150
3.9 - Council Cost		33	31	31	3	22	26	(4)	-14%	31
Vote 4 - Technical Services		532,342	588,653	603,345	33,594	413,974	501,976	(88,002)	-18%	603,345
4.1 - Director: Technical Services		-	-	256	-	-	192	(192)	-100%	256
4.2 - Electro Technical Services		315,576	402,787	399,396	42,137	297,467	332,685	(35,218)	-11%	399,396
4.3 - Water Storage & Distribution		75,496	63,463	64,163	5,673	52,100	53,472	(1,372)	-3%	64,163
4.4 - Waste Water Management		63,082	38,729	55,304	(2,645)	42,365	45,955	(3,590)	-8%	55,304
4.5 - Waste Management		40,720	39,410	40,610	(11,693)	20,727	33,742	(13,015)	-39%	40,610
4.6 - Roads		34,568	42,683	42,035	7	9	34,613	(34,604)	-100%	42,035
4.8 - Town Planning & Building Control		2,090	1,580	1,580	116	1,306	1,317	(11)	-1%	1,580
4.9 - Public Toilets		812	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager		1,667	1,451	1,768	60	633	1,447	(814)	-56%	1,768
5.2 - Performance & Project Management		1,037	997	1,314	-	-	1,068	(1,068)	-100%	1,314
5.3 - Property & Legal Services		630	454	454	60	633	378	254	67%	454
Total Revenue by Vote	2	828,926	904,702	956,614	42,922	702,744	796,229	(93,484)	-12%	956,614
Expenditure by Vote	1									
Vote 1 - Financial Services		43,645	62,909	62,885	2,964	36,038	52,402	(16,364)	-31%	62,885
1.1 - Director: Finance		2,157	2,287	2,302	180	1,854	1,918	(65)	-3%	2,302
1.2 - Income		11,507	23,231	22,706	506	8,606	18,922	(10,316)	-55%	22,706
1.3 - Financial Administration		13,177	16,751	16,573	609	9,829	13,810	(3,981)	-29%	16,573
1.4 - Credit Control		9,045	11,364	12,272	922	8,694	10,226	(1,532)	-15%	12,272
1.5 - Supply Chain & Expenditure		7,758	9,276	9,031	747	7,055	7,526	(471)	-6%	9,031
Vote 2 - Community Services		79,604	101,160	130,673	22,370	86,513	108,810	(22,296)	-20%	130,673
2.1 - Director: Community Services		341	396	396	43	466	330	136	41%	396
2.2 - Cemeteries		3,925	4,489	4,418	327	3,101	3,682	(581)	-16%	4,418
2.3 - Housing		4,801	11,667	35,765	15,880	22,424	29,804	(7,380)	-25%	35,765
2.4 - Libraries		13,988	15,093	16,103	1,181	11,540	13,420	(1,879)	-14%	16,103
2.5 - Resorts & Swimming Pools		13,007	14,662	14,676	1,178	11,868	12,230	(362)	-3%	14,676
2.6 - Social Services		5,635	9,272	8,918	511	5,120	7,431	(2,311)	-31%	8,918
2.7 - Fire Services & Disaster Management		9,917	12,081	12,078	848	8,236	10,065	(1,829)	-18%	12,078
2.8 - Environment & Licensing		1,422	1,474	4,704	173	1,970	3,916	(1,946)	-50%	4,704
2.9 - Community Halls and Amenities		24,593	29,849	30,657	2,072	20,247	25,467	(5,220)	-20%	30,657
2.10 - Local Economic Development		1,975	2,177	2,960	156	1,542	2,466	(924)	-37%	2,960
Vote 3 - Corporate Services		84,590	121,674	119,928	10,322	74,465	99,924	(25,459)	-25%	119,928
3.1 - Director: Corporate Services		2,277	2,613	2,613	192	1,820	2,178	(358)	-16%	2,613
3.2 - Human Resources		13,949	32,405	32,651	4,283	18,307	27,209	(8,902)	-33%	32,651
3.3 - Administration		12,482	17,594	15,922	1,321	10,538	13,265	(2,727)	-21%	15,922
3.4 - Information Technology		4,553	5,378	5,368	170	3,397	4,473	(1,076)	-24%	5,368
3.5 - Marketing & Communication		4,172	4,781	4,738	353	3,292	3,948	(656)	-17%	4,738
3.6 - Thusong Centre		523	541	548	53	511	457	54	12%	548
3.7 - Traffic and Protection Services		28,500	38,918	38,636	2,492	23,209	32,197	(8,988)	-28%	38,636
3.8 - Tourism		900	1,098	1,098	274	1,098	902	195	22%	1,098
3.9 - Council Cost		17,235	18,348	18,354	1,184	12,293	15,295	(3,002)	-20%	18,354
Vote 4 - Technical Services		487,280	610,926	618,637	62,342	380,951	479,077	(98,127)	-20%	618,637
4.1 - Director: Technical Services		2,317	2,311	2,335	198	1,923	1,946	(23)	-1%	2,335
4.2 - Electro Technical Services		311,782	398,930	401,199	34,929	247,736	298,348	(50,612)	-17%	401,199
4.3 - Water Storage & Distribution		53,258	51,425	54,110	1,698	30,119	45,041	(14,922)	-33%	54,110
4.4 - Waste Water Management		41,937	37,970	39,490	20,383	42,586	32,490	10,096	31%	39,490
4.5 - Waste Management		31,140	70,941	72,104	2,542	30,336	60,087	(29,750)	-50%	72,104
4.6 - Roads		27,328	28,202	28,134	1,107	13,612	23,445	(9,833)	-42%	28,134
4.7 - Storm Water Management		8,292	8,789	9,128	551	5,698	7,607	(1,909)	-25%	9,128
4.8 - Town Planning & Building Control		5,246	6,225	5,978	510	4,745	4,982	(237)	-5%	5,978
4.9 - Public Toilets		1,681	1,924	1,978	123	1,305	1,648	(343)	-21%	1,978
4.10 - Mechanical Workshop		4,299	4,209	4,182	300	2,891	3,485	(594)	-17%	4,182

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Vote Description R thousand	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
Vote 5 - Municipal Manager		13,289	16,067	16,235	1,221	13,574	13,529	45	0%	16,235
5.1 - Municipal Manager		4,243	3,961	3,961	281	3,467	3,301	166	5%	3,961
5.2 - Performance & Project Management		2,628	3,032	3,032	293	2,420	2,527	(107)	-4%	3,032
5.3 - Property & Legal Services		1,558	2,939	3,024	182	1,947	2,520	(573)	-23%	3,024
5.4 - Internal Audit		2,518	3,002	3,002	254	3,480	2,502	978	39%	3,002
5.5 - IDP		2,341	3,133	3,216	211	2,260	2,680	(420)	-16%	3,216
Total Expenditure by Vote	2	708,408	912,737	948,359	99,220	591,541	753,743	(162,201)	(0)	948,359
Surplus/ (Deficit) for the year	2	120,517	(8,035)	8,255	(56,297)	111,203	42,486	68,717	0	8,255

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		497,283	568,519	592,203	33,999	442,622	493,418	(50,796)	-10%	592,203
Service charges - Electricity		311,865	399,102	399,102	40,355	295,255	332,441	(37,185)	-11%	399,102
Service charges - Water		45,356	53,000	53,000	4,610	40,773	44,227	(3,455)	-8%	53,000
Service charges - Waste Water Management		48,851	33,059	48,059	(3,320)	35,612	40,049	(4,438)	-11%	48,059
Service charges - Waste management		31,185	31,315	31,315	(12,443)	13,443	26,096	(12,653)	-48%	31,315
Sale of Goods and Rendering of Services		5,460	5,272	5,272	433	4,443	4,394	49	1%	5,272
Agency services		4,611	4,461	4,461	227	4,016	3,718	298	8%	4,461
Interest		–	10	10	–	–	9	(9)	-100%	10
Interest earned from Receivables		22,715	23,503	23,503	2,400	25,246	19,586	5,660	29%	23,503
Interest earned from Current and Non Current Assets		14,390	12,444	21,127	1,815	19,244	17,606	1,638	9%	21,127
Rent on Land		–	26	26	–	–	22	(22)	-100%	26
Rental from Fixed Assets		4,786	4,648	4,648	(64)	3,829	3,873	(44)	-1%	4,648
Operational Revenue		8,063	1,679	1,679	(15)	761	1,399	(637)	-46%	1,679
Non-Exchange Revenue		265,750	289,262	317,670	8,924	260,122	264,632	(4,511)	-2%	317,670
Property rates		98,157	105,353	105,353	3,802	89,129	87,795	1,334	2%	105,353
Surcharges and Taxes		9,980	7,290	7,311	11	2,337	6,062	(3,725)	-61%	7,311
Fines, penalties and forfeits		8,487	11,194	11,194	1,638	13,656	9,328	4,328	46%	11,194
Licence and permits		1,145	2,327	2,327	71	902	1,939	(1,037)	-53%	2,327
Transfer and subsidies - Operational		142,534	158,793	187,180	2,780	148,174	155,920	(7,746)	-5%	187,180
Interest		2,822	3,566	3,566	359	3,454	2,972	482	16%	3,566
Operational Revenue		2,625	739	739	262	2,470	616	1,854	301%	739
Total Revenue (excluding capital transfers and contributions)		763,033	857,781	909,873	42,922	702,744	758,051	(55,307)	-7%	909,873
Expenditure By Type										
Employee related costs		217,107	257,116	261,109	20,954	201,290	217,590	(16,301)	-7%	261,109
Remuneration of councillors		10,766	11,983	11,983	925	9,550	9,986	(436)	-4%	11,983
Bulk purchases - electricity		279,960	360,544	360,143	33,474	224,646	263,728	(39,082)	-15%	360,143
Inventory consumed		18,504	18,512	24,465	1,588	18,809	20,282	(1,473)	-7%	24,465
Debt impairment		57,793	64,475	64,475	–	21,427	53,729	(32,302)	-60%	64,475
Depreciation and amortisation		33,070	54,369	54,369	–	3	45,307	(45,304)	-100%	54,369
Interest		9,895	9,535	9,535	–	–	7,946	(7,946)	-100%	9,535
Contracted services		50,689	64,652	66,914	3,387	38,547	55,715	(17,167)	-31%	66,914
Transfers and subsidies		2,208	8,918	32,772	15,656	20,317	27,298	(6,981)	-26%	32,772
Irrecoverable debts written off		9,576	–	–	18,681	18,813	–	18,813	–	–
Operational costs		20,154	56,396	56,357	4,555	38,140	46,964	(8,824)	-19%	56,357
Losses on Disposal of Assets		838	–	–	–	–	–	–	–	–
Other Losses		–	6,237	6,237	–	–	5,198	(5,198)	-100%	6,237
Total Expenditure		710,561	912,737	948,359	99,220	591,541	753,743	(162,201)	-22%	948,359
Surplus/(Deficit)		52,471	(54,955)	(38,486)	(56,297)	111,202	4,308	106,894	0	(38,486)
Transfers and subsidies - capital (monetary allocations)		65,766	46,921	46,741	–	0	38,178	(38,178)	(0)	46,741
Surplus/(Deficit) after capital transfers & contributions		118,237	(8,035)	8,255	(56,297)	111,203	42,486			8,255
Surplus/(Deficit) after income tax		118,237	(8,035)	8,255	(56,297)	111,203	42,486			8,255
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		118,237	(8,035)	8,255	(56,297)	111,203	42,486			8,255
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		118,237	(8,035)	8,255	(56,297)	111,203	42,486			8,255

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Financial Services		(99,895)	–	–	–	–	–	–		–
Vote 2 - Community Services		–	857	859	–	–	716	(716)	-100%	859
Vote 4 - Technical Services		53,369	31,613	39,313	3,031	20,661	32,463	(11,802)	-36%	39,313
Total Capital Multi-year expenditure	4,7	(46,526)	32,470	40,173	3,031	20,661	33,180	(12,518)	-38%	40,173
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		179	180	432	258	421	360	61	17%	432
Vote 2 - Community Services		7,397	3,758	4,335	68	2,651	3,529	(878)	-25%	4,335
Vote 3 - Corporate Services		691	850	1,716	254	455	1,393	(938)	-67%	1,716
Vote 4 - Technical Services		25,554	36,007	38,690	570	21,529	31,636	(10,108)	-32%	38,690
Total Capital single-year expenditure	4	33,821	40,795	45,174	1,149	25,057	36,919	(11,862)	-32%	45,174
Total Capital Expenditure	3	(12,706)	73,264	85,347	4,180	45,718	70,098	(24,380)	-35%	85,347

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		(97,286)	2,180	6,151	321	2,028	5,102	(3,075)	-60%	6,151
Executive and council		409	-	107	5	63	89	(26)	-29%	107
Finance and administration		(97,695)	2,180	6,043	316	1,964	5,013	(3,049)	-61%	6,043
Community and public safety		7,086	5,064	4,963	250	2,891	4,121	(1,230)	-30%	4,963
Community and social services		160	2,000	58	-	-	48	(48)	-100%	58
Sport and recreation		6,870	858	3,091	24	2,407	2,576	(169)	-7%	3,091
Public safety		57	1,707	1,682	226	352	1,387	(1,036)	-75%	1,682
Housing		-	500	132	-	132	110	22	20%	132
Economic and environmental services		45,050	26,023	29,301	1,475	15,408	23,947	(8,539)	-36%	29,301
Planning and development		-	400	900	8	53	667	(614)	-92%	900
Road transport		45,050	25,623	28,401	1,466	15,356	23,280	(7,924)	-34%	28,401
Trading services		32,444	39,997	44,932	2,135	25,391	36,928	(11,537)	-31%	44,932
Energy sources		4,827	6,491	14,912	1,202	4,574	12,130	(7,557)	-62%	14,912
Water management		14,903	19,358	11,097	319	8,764	9,264	(500)	-5%	11,097
Waste water management		12,517	100	4,510	-	600	3,645	(3,044)	-84%	4,510
Waste management		197	14,048	14,413	613	11,454	11,889	(435)	-4%	14,413
Total Capital Expenditure - Functional Classification	3	(12,706)	73,264	85,347	4,180	45,718	70,098	(24,380)	-35%	85,347
Funded by:										
National Government		41,976	25,175	20,557	58	15,204	17,131	(1,927)	-11%	20,557
Provincial Government		22,759	21,566	15,166	-	11,603	12,530	(927)	-7%	15,166
District Municipality		762	600	1,973	204	932	1,030	(98)	-10%	1,973
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		197	-	256	-	150	192	(43)	-22%	256
Transfers recognised - capital		65,693	47,342	37,953	261	27,888	30,883	(2,995)	-10%	37,953
Borrowing	6	-	9,000	10,518	1,095	4,465	8,765	(4,300)	-49%	10,518
Internally generated funds		21,496	16,923	36,823	2,824	13,316	30,406	(17,090)	-56%	36,823
Total Capital Funding	7	87,190	73,264	85,293	4,180	45,669	70,053	(24,385)	-35%	85,293

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Financial Services		(99,895)	-	-	-	-	-	-		-
1.3 - Financial Administration		(99,895)	-	-	-	-	-	-		-
Vote 2 - Community Services		-	857	859	-	-	716	(716)	-100%	859
2.7 - Fire Services & Disaster Management		-	857	859	-	-	716	(716)	-100%	859
Vote 4 - Technical Services		53,369	31,613	39,313	3,031	20,661	32,463	(11,802)	-36%	39,313
4.2 - Electro Technical Services		4,236	1,100	11,318	1,202	2,453	9,349	(6,895)	-74%	11,318
4.3 - Water Storage & Distribution		13,838	-	3,013	203	3,013	2,511	502	20%	3,013
4.4 - Waste Water Management		7,955	-	3,810	-	-	3,061	(3,061)	-100%	3,810
4.5 - Waste Management		-	6,000	2,282	179	320	1,801	(1,481)	-82%	2,282
4.6 - Roads		27,340	24,513	18,890	1,447	14,875	15,742	(866)	-6%	18,890
Total multi-year capital expenditure		(46,526)	32,470	40,173	3,031	20,661	33,180	(12,518)	-38%	40,173
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Financial Services		179	180	432	258	421	360	61	17%	432
1.3 - Financial Administration		179	180	432	258	421	360	61	17%	432
Vote 2 - Community Services		7,397	3,758	4,335	68	2,651	3,529	(878)	-25%	4,335
2.1 - Director: Community Services		137	-	131	35	39	109	(70)	-64%	131
2.3 - Housing		-	500	132	-	132	110	22	20%	132
2.4 - Libraries		124	2,000	58	-	-	48	(48)	-100%	58
2.8 - Environment & Licencing		-	-	24	-	21	20	1	3%	24
2.9 - Community Halls and Amenities		7,136	858	3,091	24	2,407	2,576	(169)	-7%	3,091
2.10 - Local Economic Development		-	400	900	8	53	667	(614)	-92%	900
Vote 3 - Corporate Services		691	850	1,716	254	455	1,393	(938)	-67%	1,716
3.1 - Director: Corporate Services		194	-	158	5	81	132	(51)	-39%	158
3.2 - Human Resources		-	-	615	-	-	490	(490)	-100%	615
3.4 - Information Technology		441	-	-	-	-	-	-		-
3.5 - Marketing & Communication		-	-	120	23	23	100	(77)	-77%	120
3.7 - Traffic and Protection Services		57	850	823	226	352	671	(320)	-48%	823
Vote 4 - Technical Services		25,554	36,007	38,690	570	21,529	31,636	(10,108)	-32%	38,690
4.1 - Director: Technical Services		79	-	39	-	7	33	(25)	-78%	39
4.2 - Electro Technical Services		591	5,391	3,594	-	2,120	2,782	(661)	-24%	3,594
4.3 - Water Storage & Distribution		1,065	19,358	8,060	116	5,730	6,733	(1,003)	-15%	8,060
4.4 - Waste Water Management		3,278	100	700	-	600	583	17	3%	700
4.5 - Waste Management		197	8,048	12,131	435	11,134	10,088	1,046	10%	12,131
4.6 - Roads		17,710	1,110	9,511	19	480	7,538	(7,058)	-94%	9,511
4.9 - Public Toilets		1,284	-	-	-	-	-	-		-
4.10 - Mechanical Workshop		1,350	2,000	4,655	-	1,457	3,879	(2,423)	-62%	4,655
Total single-year capital expenditure		33,821	40,795	45,174	1,149	25,057	36,919	(11,862)	(0)	45,174
Total Capital Expenditure		(12,706)	73,264	85,347	4,180	45,718	70,098	(24,380)	(0)	85,347

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		226,802	199,597	219,371	235,063	219,371
Trade and other receivables from exchange transactions		77,124	44,957	74,512	104,493	74,512
Receivables from non-exchange transactions		10,131	45,608	39,219	23,099	39,219
Inventory		11,534	4,484	7,213	19,654	7,213
VAT		20,971	996	18,766	73,279	18,766
Other current assets		1,709	453	1,709	4,235	1,709
Total current assets		348,272	296,094	360,790	459,823	360,790
Non current assets						
Investment property		42,093	41,358	41,352	42,089	41,352
Property, plant and equipment		1,031,712	1,141,746	1,063,094	1,047,395	1,063,094
Heritage assets		550	550	550	550	550
Intangible assets		2,039	1,785	2,377	2,039	2,377
Total non current assets		1,076,395	1,185,439	1,107,373	1,092,073	1,107,373
TOTAL ASSETS		1,424,667	1,481,533	1,468,163	1,551,896	1,468,163
LIABILITIES						
Current liabilities						
Financial liabilities		36	2,050	669	36	669
Consumer deposits		12,158	11,549	12,158	12,796	12,158
Trade and other payables from exchange transactions		103,355	93,087	106,916	24,644	106,916
Trade and other payables from non-exchange transactions		6,977	6,092	(354)	59,497	(354)
Provision		30,618	37,979	39,772	26,355	39,772
VAT		9,070	3,449	44,898	66,380	44,898
Total current liabilities		162,213	154,205	204,059	189,707	204,059
Non current liabilities						
Financial liabilities		492	9,475	(1,154)	490	(1,154)
Provision		58,839	194,575	67,950	58,838	67,950
Other non-current liabilities		57,301	100,085	67,631	65,794	67,631
Total non current liabilities		116,632	304,136	134,427	125,122	134,427
TOTAL LIABILITIES		278,845	458,341	338,486	314,829	338,486
NET ASSETS	2	1,145,822	1,023,192	1,129,677	1,237,067	1,129,677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,131,879	1,010,653	1,116,656	1,224,527	1,116,656
Reserves and funds		12,540	12,540	12,540	12,540	12,540
TOTAL COMMUNITY WEALTH/EQUITY	2	1,144,418	1,023,192	1,129,196	1,237,067	1,129,196

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		2,754	91,170	91,170	7,068	85,522	75,975	9,547	13%	91,170
Service charges		766,796	453,490	552,123	46,726	371,834	460,102	(88,268)	-19%	552,123
Other revenue		16,318	16,342	32,320	649	9,010	26,934	(17,923)	-67%	32,320
Transfers and Subsidies - Operational		99,341	156,768	183,104	15,092	192,690	151,283	41,407	27%	183,104
Transfers and Subsidies - Capital		100,181	55,289	50,797	-	4,745	41,831	(37,086)	-89%	50,797
Interest		7,939	33,583	48,207	685	10,419	40,172	(29,753)	-74%	48,207
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(456,662)	(983,456)	(885,897)	(64,387)	(596,450)	(738,247)	(141,797)	19%	(81,955)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	(15,656)	(20,326)	-	20,326	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		536,667	(176,815)	71,824	(9,823)	57,444	58,049	605	1%	875,766
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		(51,537)	(68,014)	(76,095)	(5,976)	(48,555)	62,389	110,944	178%	76,095
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51,537)	(68,014)	(76,095)	(5,976)	(48,555)	62,389	110,944	178%	76,095
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		24,635	-	-	25	257	-	257	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		24,635	-	-	25	257	-	(257)	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD		509,765	(244,829)	(4,271)	(15,774)	9,146	120,438			951,861
Cash/cash equivalents at beginning:		142,742	227,290	226,802		226,802	226,802			226,802
Cash/cash equivalents at month/year end:		652,507	(17,539)	222,530		235,948	347,240			1,178,663

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Electricity	(37,185)	Correction in terms of debt write off journal to be processed in May 2024.	
	Service charges - Water	(3,455)	Correction in terms of debt write off journal to be processed in May 2024.	
	Service charges - Waste Water Management	(4,438)	Correction in terms of debt write off journal to be processed in May 2024.	
	Service charges - Waste management	(12,653)	Correction in terms of debt write off journal to be processed in May 2024.	
	Sale of Goods and Rendering of Services	49	Immaterial Variance	
	Agency services	298	Immaterial Variance	
	Interest	(9)	Immaterial Variance	
	Interest earned from Receivables	5,660	Increase due to increase in outstanding accounts.	
	Interest earned from Current and Non Current A	1,638	Immaterial Variance	
	Dividends	-	Immaterial Variance	
	Rent on Land	(22)	Immaterial Variance	
	Rental from Fixed Assets	(44)	Immaterial Variance	
	Licence and permits	-	Immaterial Variance	
	Operational Revenue	(637)	Immaterial Variance	
	Non-Exchange Revenue			
	Property rates	1,334	Immaterial Variance	
	Surcharges and Taxes	(3,725)	Dependant on grant expenditure.	
	Fines, penalties and forfeits	4,328	Fines revenue more than anticipated.	
	Licence and permits	(1,037)	Immaterial Variance	
	Transfer and subsidies - Operational	(7,746)	Outstanding revenue recognition in terms of operational grants to be processed.	
	Interest	482	Immaterial Variance	
	Fuel Levy	-	Immaterial Variance	
	Operational Revenue	1,854	Immaterial Variance	
	Gains on disposal of Assets	-	Immaterial Variance	
	Other Gains	-	Immaterial Variance	
	Discontinued Operations	-	Immaterial Variance	
2	Expenditure By Type			
	Employee related costs	(16,301)	Vacancies to be filled during the financial year	
	Remuneration of councillors	(436)	Immaterial Variance	
	Bulk purchases - electricity	(39,082)	Most recent Eskom account not received at the reporting date and thus still to be recognised against the available budget.	
	Inventory consumed	(1,473)	Immaterial Variance	
	Debt impairment	(32,302)	Provision to be adjusted in line with financial statements.	
	Depreciation and amortisation	(45,304)	Depreciation run performed on an annual basis	
	Interest	(7,946)	No loans taken up and finance charges related to landfill sites and employee related benefits levied on annual basis.	
	Contracted services	(17,167)	Low spending on Hygiene Services and other contracted services.	
	Transfers and subsidies	(6,981)	Roll out of Top Structures in process.	
	Irrecoverable debts written off	18,813	Irrecoverable debts written off during April 2024 in terms of council resolution.	
	Operational costs	(8,824)	Operational costs less than expected. Anticipated to increase throughout the year.	
	Losses on Disposal of Assets	-	Immaterial Variance	
	Other Losses	(5,198)	Gains and losses on actuarial assessments recognised on an annual basis.	
3	Capital Expenditure			
	Total Capital Expenditure	(24,385)	Low spending observed. Expectation is that spending will increase up until year-end.	
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.4%	7.0%	6.7%	0.0%	2.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	12.3%	12.3%	9.8%	12.3%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.1%	10.2%	9.4%	2.0%	9.4%
Gearing	Long Term Borrowing/ Funds & Reserves		3.9%	75.6%	-9.2%	3.9%	-9.2%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	214.7%	192.0%	176.8%	242.4%	176.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Pavment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.4%	10.6%	12.5%	18.2%	12.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.3%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	8.7%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.5%	30.0%	28.7%	28.6%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.6%	7.4%	7.0%	0.0%	2.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2023/24											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9,741	2,014	1,829	1,453	1,385	1,496	7,927	87,561	113,407	99,823	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,136	655	566	388	281	260	1,825	7,337	41,448	10,092	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	5,498	713	638	598	648	475	9,056	24,763	42,388	35,539	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	6,546	1,236	1,192	1,155	1,116	1,091	6,122	50,157	68,614	59,640	–	–
Receivables from Exchange Transactions - Waste Management	1600	7,000	1,202	1,142	1,098	1,083	1,143	5,694	49,463	67,826	58,482	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	87	11	11	11	31	11	63	1,377	1,602	1,492	–	–
Interest on Arrear Debtor Accounts	1810	1,097	136	176	210	247	290	2,830	88,957	93,943	92,534	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(6,967)	103	33	33	28	41	132	1,694	(4,903)	1,928	–	–
Total By Income Source	2000	53,138	6,070	5,587	4,946	4,818	4,807	33,650	311,309	424,325	359,530	–	–
2022/23 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,311	345	320	295	182	120	826	6,428	9,829	7,852	–	–
Commercial	2300	25,436	564	529	426	413	501	5,150	22,354	55,373	28,844	–	–
Households	2400	25,893	4,962	4,531	4,046	4,042	3,983	26,112	273,183	346,752	311,366	–	–
Other	2500	497	198	207	179	181	202	1,562	9,344	12,371	11,468	–	–
Total By Customer Group	2600	53,138	6,070	5,587	4,946	4,818	4,807	33,650	311,309	424,325	359,530	–	–

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4,472	8,218	1,114	300	1,901	1,029	9,252	-	26,285	-
Auditor General	0800	-	-	-	-	36	-	-	-	36	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4,472	8,218	1,114	300	1,937	1,029	9,252	-	26,321	-

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA		4 Months	Call Investment	Yes	Yes	Yes	No	No	24/06/2024	45,000	-		-	45,000
Nedbank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	24/05/2024	30,000	-		-	30,000
Standard Bank		4 Months	Call Investment	Yes	Yes	Yes	No	No	24/06/2024	45,000	-		-	45,000
First Rand Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	24/05/2024	30,000	-		-	30,000
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										150,000	-		-	150,000
Entities														
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									150,000	-		-	150,000

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		3,830	4,989	4,797	-	4,797	2,706	2,091	77.3%	4,797
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,237	3,439	3,247	-	3,247	2,706	541	20.0%	3,247
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	1,550	-	1,550	-	1,550		1,550
Water Services Infrastructure Grant		43	-	-	-	-	-	-		-
Provincial Government:		14,066	15,900	42,014	15,091	26,361	35,012	(8,651)	-24.7%	42,014
Specify (Add grant description)		700	-	-	-	-	-	-		-
Specify (Add grant description)		10,517	9,773	11,187	(1)	10,742	9,322	1,420	15.2%	11,187
Specify (Add grant description)		131	132	132	-	132	110	22	20.0%	132
Specify (Add grant description)		2,018	245	245	-	245	204	41	20.0%	245
Specify (Add grant description)		200	-	-	-	-	-	-		-
Specify (Add grant description)		500	-	-	-	-	-	-		-
Specify (Add grant description)		-	150	450	-	150	375	(225)	-60.0%	450
Specify (Add grant description)		-	5,600	30,000	15,092	15,092	25,000	(9,908)	-39.6%	30,000
District Municipality:		-	150	150	-	150	113	38	33.3%	150
Specify (Add grant description)		-	150	150	-	150	113	38	33.3%	150
Other grant providers:		3,050	-	414	-	1,715	345	1,370	396.8%	414
Foreign Government and International Organisations		1,350	-	-	-	408	-	408		-
Private Enterprises		1,700	-	414	-	1,307	345	961	278.6%	414
Total Operating Transfers and Grants	5	20,946	21,039	47,375	15,091	33,023	38,175	(5,153)	-13.5%	47,375
Capital Transfers and Grants										
National Government:		56,031	29,951	25,209	-	25,209	21,008	4,202	20.0%	25,209
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	3,900	900	-	900	750	150	20.0%	900
Municipal Infrastructure Grant [Schedule 5B]		25,091	26,051	24,309	-	24,309	20,258	4,052	20.0%	24,309
Regional Bulk Infrastructure Grant (Schedule 5B)		19,239	-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		11,701	-	-	-	-	-	-		-
Provincial Government:		27,101	24,738	24,988	-	16,007	20,823	(4,817)	-23.1%	24,988
Specify (Add grant description)		500	200	200	-	200	167	33	20.0%	200
Specify (Add grant description)		1,029	1,408	1,658	-	1,235	1,382	(147)	-10.6%	1,658
Specify (Add grant description)		475	-	-	-	-	-	-		-
Specify (Add grant description)		400	-	-	-	-	-	-		-
Specify (Add grant description)		24,696	23,130	23,130	-	14,572	19,275	(4,703)	-24.4%	23,130
District Municipality:		1,560	600	600	-	-	-	-		600
Specify (Add grant description)		1,500	600	600	-	-	-	-		600
Specify (Add grant description)		60	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	84,692	55,289	50,797	-	41,216	41,831	(615)	-1.5%	50,797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	105,637	76,328	98,172	15,091	74,238	80,006	(5,768)	-7.2%	98,172

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,273	(5,986)	(5,794)	421	3,630	(4,828)	8,458	-175.2%	(5,794)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,318	(3,439)	(3,247)	405	2,350	(2,706)	5,056	-186.9%	(3,247)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,550)	(1,550)	17	1,280	(1,292)	2,571	-199.1%	(1,550)
Neighbourhood Development Partnership Grant		(549)	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		954	(997)	(997)	–	–	(831)	831	-100.0%	(997)
Water Services Infrastructure Grant		(0)	–	–	–	–	–	–	–	–
Provincial Government:		12,862	(15,900)	(42,714)	829	8,949	(35,537)	44,486	-125.2%	(42,714)
Specify (Add grant description)		–	–	(700)	–	–	(525)	525	-100.0%	(700)
Specify (Add grant description)		10,641	(9,773)	(11,187)	829	8,933	(9,322)	18,256	-195.8%	(11,187)
Specify (Add grant description)		273	(132)	(132)	–	16	(110)	126	-114.6%	(132)
Specify (Add grant description)		1,948	(245)	(245)	–	–	(204)	204	-100.0%	(245)
Specify (Add grant description)		–	(150)	(450)	–	–	(375)	375	-100.0%	(450)
Specify (Add grant description)		–	(5,600)	(30,000)	–	–	(25,000)	25,000	-100.0%	(30,000)
District Municipality:		–	(150)	(150)	–	–	(113)	113	-100.0%	(150)
Specify (Add grant description)		–	(150)	(150)	–	–	(113)	113	-100.0%	(150)
Other grant providers:		3,920	(1,028)	(3,219)	–	–	(2,661)	2,661	-100.0%	(3,219)
Foreign Government and International Organisations		3,420	(1,028)	(1,312)	–	–	(1,072)	1,072	-100.0%	(1,312)
Private Enterprises		500	–	(1,906)	–	–	(1,588)	1,588	-100.0%	(1,906)
Total operating expenditure of Transfers and Grants:		21,054	(23,064)	(51,877)	1,250	12,579	(43,138)	55,717	-129.2%	(51,877)
National Government:		49,017	(32,467)	(27,919)	9	1,229	(23,266)	24,495	-105.3%	(27,919)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		778	(3,391)	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		23,069	(29,076)	(27,919)	9	1,229	(23,266)	24,495	-105.3%	(27,919)
Regional Bulk Infrastructure Grant (Schedule 5B)		16,027	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		9,143	–	–	–	–	–	–	–	–
Provincial Government:		25,707	(21,143)	(23,708)	–	974	(19,599)	20,573	-105.0%	(23,708)
Specify (Add grant description)		394	(174)	(174)	–	–	(145)	145	-100.0%	(174)
Specify (Add grant description)		1,029	(857)	(1,530)	–	–	(1,275)	1,275	-100.0%	(1,530)
Specify (Add grant description)		–	–	(475)	–	–	(356)	356	-100.0%	(475)
Specify (Add grant description)		83	–	(317)	–	–	(238)	238	-100.0%	(317)
Specify (Add grant description)		–	–	(1,100)	–	–	(825)	825	-100.0%	(1,100)
Specify (Add grant description)		24,201	(20,113)	(20,113)	–	974	(16,761)	17,734	-105.8%	(20,113)
District Municipality:		877	(600)	(1,999)	–	–	(1,049)	1,049	-100.0%	(1,999)
Specify (Add grant description)		812	(600)	(600)	–	–	–	–	–	(600)
Specify (Add grant description)		–	–	(1,200)	–	–	(900)	900	-100.0%	(1,200)
Specify (Add grant description)		65	–	–	–	(9)	–	(9)	–	–
Specify (Add grant description)		–	–	(199)	–	9	(149)	158	-105.7%	(199)
Total capital expenditure of Transfers and Grants		75,601	(54,211)	(53,626)	9	2,203	(43,914)	46,117	-105.0%	(53,626)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		96,655	(77,275)	(105,503)	1,259	14,782	(87,053)	101,835	-117.0%	(105,503)

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

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

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8,319	9,277	9,277	731	7,502	7,730	(229)	-3%	9,277
Pension and UIF Contributions		1,384	1,524	1,524	111	1,112	1,270	(158)	-12%	1,524
Medical Aid Contributions		87	87	87	-	54	73	(19)	-26%	87
Motor Vehicle Allowance		-	0	0	-	-	-	-		0
Cellphone Allowance		975	1,095	1,095	83	882	913	(30)	-3%	1,095
Other benefits and allowances		-	0	0	-	-	-	-		0
Sub Total - Councillors		10,766	11,983	11,983	925	9,550	9,986	(436)	-4%	11,983
% increase	4		11.3%	11.3%						11.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,125	4,652	4,652	320	3,199	3,876	(677)	-17%	4,652
Pension and UIF Contributions		345	378	378	30	295	315	(19)	-6%	378
Medical Aid Contributions		60	9	9	-	-	7	(7)	-100%	9
Performance Bonus		789	850	850	65	648	709	(61)	-9%	850
Motor Vehicle Allowance		991	1,008	1,008	421	1,130	840	290	35%	1,008
Cellphone Allowance		365	369	369	24	233	307	(74)	-24%	369
Housing Allowances		281	320	320	-	33	267	(234)	-88%	320
Other benefits and allowances		53	60	60	4	43	50	(7)	-14%	60
Sub Total - Senior Managers of Municipality		7,009	7,645	7,645	865	5,582	6,371	(788)	-12%	7,645
% increase	4		9.1%	9.1%						9.1%
Other Municipal Staff										
Basic Salaries and Wages		128,082	144,937	148,896	11,759	117,540	124,080	(6,540)	-5%	148,896
Pension and UIF Contributions		21,491	23,543	23,594	1,931	19,321	19,661	(340)	-2%	23,594
Medical Aid Contributions		8,879	9,946	9,946	841	8,121	8,289	(168)	-2%	9,946
Overtime		24,002	27,018	27,001	1,856	19,776	22,501	(2,725)	-12%	27,001
Performance Bonus		9,750	11,347	11,347	896	8,942	9,456	(514)	-5%	11,347
Motor Vehicle Allowance		6,366	7,331	7,331	586	5,626	6,109	(483)	-8%	7,331
Cellphone Allowance		608	786	786	68	657	655	2	0%	786
Housing Allowances		1,172	1,350	1,350	98	980	1,125	(145)	-13%	1,350
Other benefits and allowances		6,279	7,135	7,135	542	5,696	5,945	(250)	-4%	7,135
Payments in lieu of leave		1,893	3,501	3,501	560	(471)	2,917	(3,388)	-116%	3,501
Long service awards		963	1,095	1,095	76	761	913	(152)	-17%	1,095
Post-retirement benefit obligations	2	613	11,483	11,483	876	8,758	9,569	(811)	-8%	11,483
Sub Total - Other Municipal Staff		210,099	249,471	253,464	20,089	195,707	211,220	(15,513)	-7%	253,464
% increase	4		18.7%	20.6%						20.6%
Total Parent Municipality		227,874	269,099	273,092	21,879	210,839	227,576	(16,737)	-7%	273,092
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		227,874	269,099	273,092	21,879	210,839	227,576	(16,737)	-7%	273,092
% increase	4		18.1%	19.8%						19.8%
TOTAL MANAGERS AND STAFF		217,107	257,116	261,109	20,954	201,290	217,590	(16,301)	-7%	261,109

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1															
Cash Receipts By Source																
Property rates		198	7,597	7,597	7,597	7,597	7,597	7,597	7,597	7,597	7,597	7,597	14,997	91,170	101,135	108,088
Service charges - electricity revenue		42,040	37,866	37,866	37,866	37,866	37,866	37,866	37,866	37,866	37,866	37,866	33,692	454,392	427,309	495,051
Service charges - water revenue		82	3,555	3,555	3,555	3,555	3,555	3,555	3,555	3,555	3,555	3,555	7,029	42,665	45,080	47,495
Service charges - Waste Water Management		90	2,439	2,439	2,439	2,439	2,439	2,439	2,439	2,439	2,439	2,439	4,787	29,262	16,143	15,883
Service charges - Waste Mangement		51	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	4,250	25,803	24,831	28,346
Rental of facilities and equipment		228	0	0	0	0	0	0	0	0	0	0	(227)	5	5	6
Interest earned - external investments		1,479	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	5,959	44,630	31,506	33,082
Interest earned - outstanding debtors		—	298	298	298	298	298	298	298	298	298	298	596	3,576	3,755	3,943
Fines, penalties and forfeits		0	365	365	365	365	365	365	365	365	365	365	730	4,380	4,469	4,693
Licences and permits		232	203	203	203	203	203	203	203	203	203	203	174	2,436	2,558	2,685
Agency services		253	363	363	363	363	363	363	363	363	363	363	472	4,353	4,570	4,799
Transfers and Subsidies - Operational		56,554	15,117	15,155	15,117	15,117	15,155	15,117	15,117	15,155	15,117	15,117	(24,732)	183,104	164,082	184,039
Other revenue		259	1,762	1,762	1,762	1,762	1,762	1,762	1,762	1,762	1,762	1,762	3,265	21,146	5,426	5,698
Cash Receipts by Source		101,467	75,435	75,473	75,435	75,435	75,473	75,435	75,435	75,473	75,435	75,435	50,991	906,924	830,870	933,808
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		900	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	8,066	50,797	29,447	30,536
Short term loans		—	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(457)	(2,740)	(2,740)	(2,740)
Increase (decrease) in consumer deposits		(46)	—	—	—	—	—	—	—	—	—	—	46	—	—	—
Total Cash Receipts by Source		102,321	79,390	79,428	79,390	79,390	79,428	79,390	79,390	79,428	79,390	79,390	58,647	954,981	857,577	961,604
Cash Payments by Type																
Employee related costs		8,289	34,461	34,461	34,461	34,461	34,461	34,461	34,461	34,461	34,461	34,461	60,633	413,534	374,020	400,305
Bulk purchases - Electricity		490	34,552	34,552	34,552	34,552	34,552	34,552	34,552	34,552	34,552	34,552	68,615	414,626	474,670	562,737
Acquisitions - water & other inventory		861	154	154	154	154	154	154	154	154	154	154	(552)	1,853	1,937	2,028
Contracted services		5,454	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	3,860	55,883	58,677	61,611
Transfers and subsidies - other		1,461	—	—	—	—	—	—	—	—	—	—	(1,461)	—	—	—
Cash Payments by Type		16,555	73,825	73,825	73,825	73,825	73,825	73,825	73,825	73,825	73,825	73,825	131,095	885,897	909,305	1,026,681
Other Cash Flows/Payments by Type																
Other Cash Flows/Payments		—	—	—	—	—	—	—	—	—	—	—	—	—	98,418	113,315
Total Cash Payments by Type		16,555	73,825	73,825	73,825	73,825	73,825	73,825	73,825	73,825	73,825	73,825	131,095	885,897	1,007,723	1,139,995
NET INCREASE/(DECREASE) IN CASH HELD		85,766	5,565	5,603	5,565	5,565	5,603	5,565	5,565	5,603	5,565	5,565	(72,448)	69,084	(150,146)	(178,392)
Cash/cash equivalents at the month/year beginning:		—	85,766	91,331	96,934	102,500	108,065	113,668	119,233	124,798	130,401	135,967	141,532	—	69,084	(81,062)
Cash/cash equivalents at the month/year end:		85,766	91,331	96,934	102,500	108,065	113,668	119,233	124,798	130,401	135,967	141,532	69,084	69,084	(81,062)	(259,453)

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

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

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	6,124	4,756	6,470	216	216	6,470	6,254	96.7%	0%
August	5,634	5,056	6,470	5,739	5,955	12,940	6,985	54.0%	8%
September	7,586	12,354	8,178	4,059	10,014	21,118	11,104	52.6%	14%
October	10,705	7,230	6,644	5,014	15,028	27,762	12,734	45.9%	21%
November	4,630	10,169	6,470	7,537	22,566	34,232	11,666	34.1%	31%
December	3,105	7,306	8,178	6,153	28,719	42,410	13,691	32.3%	39%
January	2,769	4,456	6,470	1,226	29,944	48,880	18,936	38.7%	41%
February	7,201	3,979	6,470	4,783	34,728	55,350	20,623	37.3%	47%
March	7,658	4,286	8,278	6,810	41,538	63,628	22,091	34.7%	57%
April	4,467	3,056	6,470	4,180	45,718	70,098	24,380	34.8%	62%
May	8,435	3,472	6,470	–	45,718	76,568	30,851	40.3%	62%
June	(81,020)	7,144	8,778	–	45,718	85,347	39,629	46.4%	62%
Total Capital expenditure	(12,706)	73,264	85,347	45,718					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		(67,420)	32,085	19,743	875	12,778	16,273	(3,495)	-21.5%	19,743
Roads Infrastructure		15,725	436	0	-	-	-	-	-	0
Roads		15,725	436	0	-	-	-	-	-	0
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		591	3,391	1,037	-	-	864	(864)	-100.0%	1,037
MV Networks		591	3,391	1,037	-	-	864	(864)	-100.0%	1,037
Water Supply Infrastructure		14,875	19,258	10,773	261	8,654	8,977	(324)	-3.6%	10,773
Dams and Weirs		13,388	-	3,013	203	3,013	2,511	502	20.0%	3,013
Reservoirs		623	5,381	5,478	58	4,991	4,565	426	9.3%	5,478
Bulk Mains		863	13,876	2,282	-	650	1,901	(1,252)	-65.8%	2,282
Sanitation Infrastructure		1,284	-	957	-	-	717	(717)	-100.0%	957
Toilet Facilities		1,284	-	957	-	-	717	(717)	-100.0%	957
Solid Waste Infrastructure		(99,895)	9,000	6,976	613	4,124	5,714	(1,589)	-27.8%	6,976
Landfill Sites		-	3,000	4,695	435	3,804	3,912	(108)	-2.8%	4,695
Waste Drop-off Points		-	6,000	2,282	179	320	1,801	(1,481)	-82.2%	2,282
Waste Separation Facilities		(99,895)	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		584	2,100	158	-	-	48	(48)	-100.0%	158
Community Facilities		-	2,100	158	-	-	48	(48)	-100.0%	158
Libraries		-	2,000	58	-	-	48	(48)	-100.0%	58
Markets		-	100	100	-	-	-	-	-	100
Sport and Recreation Facilities		584	-	-	-	-	-	-	-	-
Outdoor Facilities		584	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	1,350	782	201	333	652	(319)	-48.9%	782
Operational Buildings		-	850	650	201	201	542	(341)	-62.9%	650
Training Centres		-	850	650	201	201	542	(341)	-62.9%	650
Housing		-	500	132	-	132	110	22	20.0%	132
Social Housing		-	500	132	-	132	110	22	20.0%	132
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	615	-	-	490	(490)	-100.0%	615
Licences and Rights		-	-	615	-	-	490	(490)	-100.0%	615
Computer Software and Applications		-	-	615	-	-	490	(490)	-100.0%	615
Computer Equipment		653	50	595	283	535	482	54	11.2%	595
Computer Equipment		653	50	595	283	535	482	54	11.2%	595
Furniture and Office Equipment		320	130	714	63	336	574	(238)	-41.5%	714
Furniture and Office Equipment		320	130	714	63	336	574	(238)	-41.5%	714
Machinery and Equipment		306	2,857	6,737	60	2,224	5,366	(3,143)	-58.6%	6,737
Machinery and Equipment		306	2,857	6,737	60	2,224	5,366	(3,143)	-58.6%	6,737
Transport Assets		1,543	7,048	11,835	-	8,637	9,863	(1,226)	-12.4%	11,835
Transport Assets		1,543	7,048	11,835	-	8,637	9,863	(1,226)	-12.4%	11,835
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	(64,013)	45,620	41,179	1,481	24,842	33,746	8,904	26.4%	41,179

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		5,216	200	10,517	42	651	8,781	(8,130)	-92.6%	10,517
Roads Infrastructure		1,985	–	8,717	–	–	7,264	(7,264)	-100.0%	8,717
Roads		1,985	–	8,717	–	–	7,264	(7,264)	-100.0%	8,717
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	1,000	–	–	833	(833)	-100.0%	1,000
MV Networks		–	–	1,000	–	–	833	(833)	-100.0%	1,000
Water Supply Infrastructure		28	100	100	42	51	100	(49)	-49.3%	100
Distribution		28	100	100	42	51	100	(49)	-49.3%	100
Sanitation Infrastructure		3,203	100	700	–	600	583	17	2.9%	700
Reticulation		3,203	100	700	–	600	583	17	2.9%	700
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	5,216	200	10,517	42	651	8,781	8,130	92.6%	10,517

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		23,064	24,264	23,352	577	12,714	19,460	(6,746)	-34.7%	23,352
Roads Infrastructure		11,903	12,404	12,065	247	5,417	10,054	(4,637)	-46.1%	12,065
Roads		11,204	11,561	10,936	186	4,525	9,113	(4,588)	-50.3%	10,936
Road Furniture		699	843	1,130	61	892	941	(50)	-5.3%	1,130
Storm water Infrastructure		1,554	1,766	400	9	261	333	(73)	-21.8%	400
Storm water Conveyance		1,554	1,766	400	9	261	333	(73)	-21.8%	400
Electrical Infrastructure		1,503	2,269	2,298	160	1,203	1,915	(712)	-37.2%	2,298
HV Substations		-	31	14	-	-	12	(12)	-100.0%	14
MV Substations		784	982	981	-	462	818	(356)	-43.6%	981
MV Switching Stations		-	0	0	-	-	0	(0)	-100.0%	0
MV Networks		644	691	737	50	342	614	(272)	-44.3%	737
LV Networks		75	565	565	109	399	471	(71)	-15.2%	565
Water Supply Infrastructure		3,021	2,324	2,748	-	1,553	2,290	(737)	-32.2%	2,748
Dams and Weirs		1,031	1,035	1,383	-	543	1,153	(610)	-52.9%	1,383
Boreholes		1,357	380	380	-	347	317	31	9.8%	380
Pump Stations		54	56	56	-	56	47	9	18.7%	56
Water Treatment Works		107	113	314	-	107	261	(155)	-59.1%	314
Bulk Mains		296	505	380	-	316	317	(1)	-0.2%	380
Distribution		106	111	111	-	111	93	18	19.2%	111
Distribution Points		70	124	124	-	74	103	(29)	-28.2%	124
Sanitation Infrastructure		5,083	5,502	5,841	161	4,281	4,868	(586)	-12.0%	5,841
Reticulation		1,579	2,450	2,733	70	1,931	2,277	(347)	-15.2%	2,733
Waste Water Treatment Works		3,394	2,990	2,988	83	2,280	2,490	(210)	-8.4%	2,988
Toilet Facilities		110	62	120	8	70	100	(30)	-29.9%	120
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		515	733	1,065	8	297	887	(591)	-66.5%	1,065
Community Facilities		353	494	661	8	172	551	(379)	-68.8%	661
Halls		141	161	161	4	64	134	(70)	-52.5%	161
Crèches		46	144	114	-	1	95	(94)	-98.7%	114
Libraries		29	30	30	-	2	25	(23)	-93.0%	30
Cemeteries/Crematoria		35	39	236	3	37	196	(159)	-80.9%	236
Public Ablution Facilities		-	44	44	-	-	37	(37)	-100.0%	44
Markets		100	77	77	-	68	64	4	5.9%	77
Sport and Recreation Facilities		162	240	403	-	125	336	(211)	-62.9%	403
Indoor Facilities		101	148	75	-	75	62	12	19.8%	75
Outdoor Facilities		62	92	329	-	50	274	(224)	-81.7%	329
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		524	1,103	1,118	85	480	932	(452)	-48.5%	1,118
Operational Buildings		310	880	668	9	165	557	(392)	-70.4%	668
Municipal Offices		310	880	668	9	165	557	(392)	-70.4%	668
Housing		215	224	450	76	315	375	(60)	-15.9%	450
Social Housing		215	224	450	76	315	375	(60)	-15.9%	450
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		160	184	174	3	81	145	(64)	-44.4%	174
Computer Equipment		160	184	174	3	81	145	(64)	-44.4%	174
Furniture and Office Equipment		10	58	33	-	0	28	(28)	-99.5%	33
Furniture and Office Equipment		10	58	33	-	0	28	(28)	-99.5%	33
Machinery and Equipment		103	300	255	3	82	213	(131)	-61.4%	255
Machinery and Equipment		103	300	255	3	82	213	(131)	-61.4%	255
Transport Assets		2,664	2,699	3,868	207	2,445	3,224	(778)	-24.1%	3,868
Transport Assets		2,664	2,699	3,868	207	2,445	3,224	(778)	-24.1%	3,868
Land		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	27,039	29,343	29,866	882	16,099	24,888	8,789	35.3%	29,866

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		22,428	38,394	38,394	-	-	31,995	(31,995)	-100.0%	38,394
Roads Infrastructure		5,952	4,758	4,758	-	-	3,965	(3,965)	-100.0%	4,758
Roads		5,952	558	558	-	-	465	(465)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	1,750	(1,750)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	1,750	(1,750)	-100.0%	2,100
Storm water Infrastructure		2,422	2,091	2,091	-	-	1,743	(1,743)	-100.0%	2,091
Drainage Collection		2,422	507	507	-	-	422	(422)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	898	(898)	-100.0%	1,077
Attenuation		-	507	507	-	-	422	(422)	-100.0%	507
Electrical Infrastructure		3,484	3,912	3,912	-	-	3,260	(3,260)	-100.0%	3,912
HV Substations		-	474	474	-	-	395	(395)	-100.0%	474
HV Switching Station		-	474	474	-	-	395	(395)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	395	(395)	-100.0%	474
MV Substations		-	474	474	-	-	395	(395)	-100.0%	474
MV Switching Stations		-	474	474	-	-	395	(395)	-100.0%	474
MV Networks		3,165	591	591	-	-	493	(493)	-100.0%	591
LV Networks		319	474	474	-	-	395	(395)	-100.0%	474
Capital Spares		-	474	474	-	-	395	(395)	-100.0%	474
Water Supply Infrastructure		5,385	5,434	5,434	-	-	4,529	(4,529)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	339	(339)	-100.0%	407
Boreholes		72	407	407	-	-	339	(339)	-100.0%	407
Reservoirs		833	407	407	-	-	339	(339)	-100.0%	407
Pump Stations		104	407	407	-	-	339	(339)	-100.0%	407
Water Treatment Works		-	407	407	-	-	339	(339)	-100.0%	407
Bulk Mains		-	100	100	-	-	83	(83)	-100.0%	100
Distribution		4,377	1,100	1,100	-	-	917	(917)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	917	(917)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	917	(917)	-100.0%	1,100
Sanitation Infrastructure		5,002	5,559	5,559	-	-	4,632	(4,632)	-100.0%	5,559
Pump Station		231	100	100	-	-	83	(83)	-100.0%	100
Reticulation		136	1,200	1,200	-	-	1,000	(1,000)	-100.0%	1,200
Waste Water Treatment Works		3,939	1,200	1,200	-	-	1,000	(1,000)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	1,000	(1,000)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	1,549	(1,549)	-100.0%	1,859
Capital Spares		695	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		22	16,640	16,640	-	-	13,867	(13,867)	-100.0%	16,640
Landfill Sites		-	15,000	15,000	-	-	12,500	(12,500)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	273	(273)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	273	(273)	-100.0%	328
Waste Drop-off Points		22	328	328	-	-	273	(273)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	273	(273)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	273	(273)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		161	-	-	-	-	-	-	-	-
Data Centres		161	-	-	-	-	-	-	-	-
<u>Community Assets</u>		2,683	3,527	3,527	-	-	2,939	(2,939)	-100.0%	3,527
Community Facilities		1,017	2,079	2,079	-	-	1,732	(1,732)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	1,185	(1,185)	-100.0%	1,422
Centres		304	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	321	(321)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	10	(10)	-100.0%	13
Public Open Space		7	260	260	-	-	216	(216)	-100.0%	260
Public Ablution Facilities		407	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,666	1,448	1,448	-	-	1,206	(1,206)	-100.0%	1,448
Outdoor Facilities		1,666	1,448	1,448	-	-	1,206	(1,206)	-100.0%	1,448
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		749	742	742	-	-	618	(618)	-100.0%	742
Revenue Generating		468	371	371	-	-	309	(309)	-100.0%	371
Improved Property		468	185	185	-	-	155	(155)	-100.0%	185
Unimproved Property		-	185	185	-	-	155	(155)	-100.0%	185
Non-revenue Generating		281	371	371	-	-	309	(309)	-100.0%	371

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Improved Property		281	185	185	–	–	155	(155)	-100.0%	185
Unimproved Property		–	185	185	–	–	155	(155)	-100.0%	185
Other assets		2,187	–	–	–	–	–	–		–
Operational Buildings		2,187	–	–	–	–	–	–		–
Municipal Offices		2,138	–	–	–	–	–	–		–
Workshops		49	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		74	278	278	–	–	232	(232)	-100.0%	278
Licences and Rights		74	278	278	–	–	232	(232)	-100.0%	278
Water Rights		–	17	17	–	–	14	(14)	-100.0%	17
Computer Software and Applications		74	261	261	–	–	217	(217)	-100.0%	261
Computer Equipment		376	2,373	2,373	–	–	1,977	(1,977)	-100.0%	2,373
Computer Equipment		376	2,373	2,373	–	–	1,977	(1,977)	-100.0%	2,373
Furniture and Office Equipment		677	630	630	–	–	525	(525)	-100.0%	630
Furniture and Office Equipment		677	630	630	–	–	525	(525)	-100.0%	630
Machinery and Equipment		1,905	1,505	1,505	–	3	1,254	(1,251)	-99.7%	1,505
Machinery and Equipment		1,905	1,505	1,505	–	3	1,254	(1,251)	-99.7%	1,505
Transport Assets		1,993	6,921	6,921	–	–	5,767	(5,767)	-100.0%	6,921
Transport Assets		1,993	6,921	6,921	–	–	5,767	(5,767)	-100.0%	6,921
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Depreciation	1	33,070	54,369	54,369	–	3	45,307	45,304	100.0%	54,369

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		39,607	26,287	29,882	2,649	17,789	24,431	(6,641)	-27.2%	29,882
Roads Infrastructure		27,340	25,187	19,564	1,447	15,336	15,916	(580)	-3.6%	19,564
Roads		-	-	200	-	-	167	(167)	-100.0%	200
Road Structures		27,340	25,187	19,364	1,447	15,336	15,749	(413)	-2.6%	19,364
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4,236	1,100	10,318	1,202	2,453	8,515	(6,062)	-71.2%	10,318
HV Substations		-	-	4,918	660	660	4,099	(3,438)	-83.9%	4,918
HV Transmission Conductors		-	1,000	1,000	420	585	750	(165)	-22.0%	1,000
MV Substations		950	-	1,500	122	1,023	1,250	(227)	-18.2%	1,500
MV Networks		2,236	100	1,900	-	185	1,583	(1,398)	-88.3%	1,900
LV Networks		1,050	-	1,000	-	-	833	(833)	-100.0%	1,000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8,030	-	-	-	-	-	-	-	-
Waste Water Treatment Works		8,030	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		6,485	1,158	3,768	8	2,435	3,140	(705)	-22.4%	3,768
Community Facilities		-	300	800	8	53	667	(614)	-92.1%	800
Markets		-	300	800	8	53	667	(614)	-92.1%	800
Sport and Recreation Facilities		6,485	858	2,968	-	2,383	2,473	(91)	-3.7%	2,968
Outdoor Facilities		6,485	858	2,968	-	2,383	2,473	(91)	-3.7%	2,968
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	46,092	27,445	33,650	2,657	20,225	27,571	7,346	26.6%	33,650

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

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

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

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase nie.

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/21/61	Construction of roof stands for Informal traders at Wolseley Municipal Offices	15-May-2024
08/2/21/77	Supply, delivery and off-loading of UG Pvc pipes & fittings (store items)	09-May-2024

No competitive bids are currently in the advertisement stage. Geen mededingende tenders is tans in die adverteringsfase nie.

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/21/02	Construction of Tierhokskloof Bulk water pipeline	01-Feb-2024	25-Mar-2024 Referred back	N Jacobs
08/2/21/24	Appointment Of Contractors For Maintenance, Repair And Replacement Of General Electrical Infrastructure And Wiring Of Premises For Witzenberg Municipality	22-Feb-2024	20-Mar-2024	M Grove
08/2/21/25	Construction Of New 3 MI Tulbagh Reservoir, Tulbagh	09-Feb-2024	12-Mar-2024 03-Apr-2024 Referred back	N Jacobs
08/2/21/27	Supply, Upgrade and Replacement of Water Networks In The Witzenberg Area	23-Feb-2024	25-Apr-2024	N Jabobs
08/2/21/30	Supply And Delivery Of Herbicide To Witzenberg Municipality	15-Mar-2024	23-Apr-2024	H Truter
08/2/21/38	Streets And Stormwater Maintenance In Witzenberg Municipal Area	15-Mar-2024	Awaiting	E Lintnaar
08/2/21/39	Clearing of +-150 HA alien vegetation in the Witzenberg area	05-Apr-2024	29-Apr-2024	H Truter
08/2/21/41	Printing, supply and delivery of a Corporate Newsletter to Witzenberg Municipality	12-Apr-2024	16-Apr-2024	R Hendricks
08/2/21/54	Actuarial valuation of employee benefits in terms of GRAP 25	11-Apr-2024	16-Apr-2024	W Mars
08/2/21/55	Determination of the Rehabilitation costs for waste disposal sites in the Witzenberg municipal area	11-Apr-2024	16-Apr-2024	W Mars
08/2/21/57	Financial Statements Software package	11-Apr-2024	16-Apr-2024 Referred back	W Mars
08/2/21/68	Pruning of Trees in Witzenberg Municipality	29-Apr-2024	Awaiting	H Truter
08/2/21/71	Supply, delivery and offloading of cleaning chemicals	15-Apr-2024	29-Apr-2024 Referred back	M Frieslaar

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
--------	--------------------------	---------------------------------	--------------------------------	---------------------

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/21/13	Supply and delivery of two new petrol driven vibratory tamper trench rammers (Re-Advertisement)	14-Mar-2024	22-Apr-2024	E Lintnaar
08/2/21/28	Supply and delivery of testing equipment for water and wastewater treatment (Re-Advertisement)	15-Mar-2024	23-Apr-2024	N Jabobs
08/2/21/40	Supply And Delivery Of Wheelie Bins	04-Mar-2024	11-Apr-2024 Referred back	P Claasen
08/2/21/46	Upgrading of vehicle testing equipment (Re-advertisement)	15-Apr-2024	18-Apr-2024	MJ Green
08/2/21/59	Supply, delivery and off-loading of toilet paper and paper handtowels	19-Mar-2024	08-Apr-2024	MG Frieslaar
08/2/21/62	Supply, delivery and offloading of lubricants	27-Mar-2024	19-Apr-2024 Referred back	O Gatyene / M Frieslaar
08/2/21/63	Supply, delivery and offloading of PVC adaptors and CI short collars complete (store items)	22-Mar-2024	22-Apr-2024 Referred back	MG Frieslaar
08/2/21/66	Supply and delivery of two chlorine gas transport trailers	25-Mar-2024	Awaiting	N Jabobs

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitives bid are currently in the adjudication stage:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	14-Jul-2021	13-Sep-2021
08/2/19/39	Supply and delivery of electricity metering and related equipment (Line 11 & 13)	18-Aug-2022	16-Mar-2023 19-Oct-2023	15-May-2023 Referred back
08/2/20/10	Invitation for Long Term Borrowings	06-Oct-2022	08-Dec-2022	21-Dec-2022
08/2/21/32	Supply And Delivery Of Material For Building Project In Tulbagh	08-Feb-2024	20-Mar-2024 25-Apr-2024	-

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

Geen formele geskrewe prys kwotasie is tans in die Toekenningsfase nie.

3.2.1.4 Bids awarded

The following bids were awarded by the Bid Adjudication Committee during the month of April 2024:

3.2.1.4 Tenders toegeken

Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende April 2024:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/21/14	15-Apr-2024	Envirocon Training (Pty) Ltd	Appointment of service providers for various training programmes for a 3 year period: Supervisory/ Management Skills	Bidder scored highest total points	R400 000.00
		Tshireletso Multi skills and Training	Apply Advanced Driving Skills: Defensive Driving & Skidpan Car Control		R1 343 064.00
		Effective Human Intervention	Joint And Terminate A Range Of 11-33kv Cables In A Range Of Settings (MV XLPE And PILC Cable Joint And Termination Training)		R400 000.00
08/2/21/14	15-Apr-2024	Konica Minolta South Africa	Supply, delivery, installation and maintenance of Photocopy machines	Bidder scored highest total points	Based on rates with estimated value of R 1 200 000.00 (Incl. VAT)

No bids were awarded by the Accounting Officer during the month of April 2024.

Geen tenders was toegeken deur die Rekenpligtige Beampte gedurende April 2024 nie.

3.2.1.5 Paragraph 13 (1): Cancellation and re-invitation of tenders**3.2.1.5 Paragraaf 13 (1): Kansellasië en her-uitnodiging van tenders**

The following bids were cancelled during April

Die volgende tenders was gekanselleer gedurende

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/21/14	15-Apr-2024	Appointment of service providers for various training programmes for a 3 year period: Regulation 21 Of The Fire Arms Control Act	No bids received
		Examiner Of Drivers License Grade F, L, D, C, B & A	No bids received
		Plumbing Skills Programme	Cancelled

3.2.1.6 Paragraph 19 (1) I and 19 (2): Written price quotations**3.2.1.6 Paragraaf 19 (1) (c) en 19 (2): Geskrewe Prys Kwotasies**

The following written price quotations were approved during the month of April 2024:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende April 2024:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
182513	08/04/2024	Sondlo and Knopp Advertising	Advertisement of Various Posts	Lowest responsive quotation	R 10 372.99 (Incl. VAT)	Chief Financial Officer
182527	09/04/2024	Autacs Signs CC	Supply and Marking of Traffic Vehicles	Lowest responsive quotation	R 28 226.93 (Incl. VAT)	Chief Financial Officer
182540	10/04/2024	Waltons Office Furniture	Supply and Delivery of Office Chairs	Lowest responsive quotation	R 26 306.25 (Incl. VAT)	Chief Financial Officer
182615	15/04/2024	Sekunja Holdings	Repair faulty Air conditioner and fitment of new Air conditioner	Only responsive quotation	R 29 820.00 (Incl. VAT)	Chief Financial Officer
182653	17/04/2024	Eric Taxi Transport	Transport for employees from Ceres/Wolseley to Goodwood 18/04/2024 – 19/04/2024	Only responsive quotation	R 4 000.00 (Incl. VAT)	Chief Financial Officer
182717	22/04/2024	Global IT Parkers (Pty) Ltd	Supply and Delivery of SSL EV Certificate	Only responsive quotation	R 3 744.00 (Incl. VAT)	Acting Chief Financial Officer
182823	30/04/2024	Waltons Office Furniture	Supply and Delivery of Steel Seating	Lowest responsive quotation	R 26 392.50 (Incl. VAT)	Chief Financial Officer
182831	30/04/2024	Sondlo and Knopp Advertising	Advertisement of Various Bids	Lowest responsive quotation	R 14 192.33 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of April 2024:

3.2.1.7 Formele Geskrewe Prys Kwotasies

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van April 2024:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount (Incl. VAT)	Official acting i.t.o sub delegation
08/2/21/58	12-Apr-2024	E – Amava Hydraulics & Spring Works (PTY) Ltd	Inspection and load testing of lifting equipment including 6 monthly inspection	Only responsive bidder	R 190 897.50	Director: Technical Services
08/2/21/64	29-Apr-2024	Valiphi Cleaning Professionals (Pty) Ltd	Supply, delivery and offloading of Cement	Bidder scored highest points	R 86 400 .00	Director: Financial Services

3.2.1.8 Appeals

No appeals were lodged or dealt with by the Accounting Officer during the month of April 2024.

3.2.1.8 Appèlle

Geen appèlle is ontvang of was hanteer deur die Rekenpligtige beamppte gedurende April 2024 nie.

3.2.1.9 Deviations

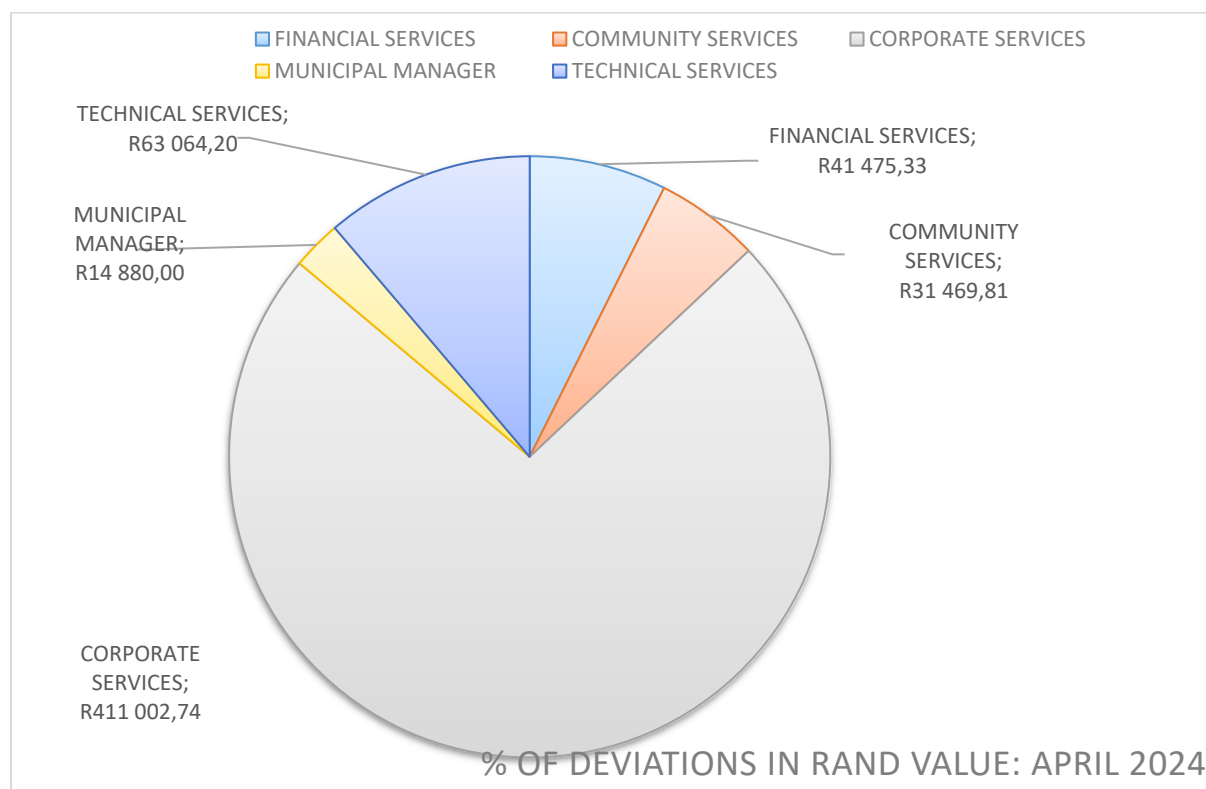
The following table contains the actuals against approved deviations by the Accounting Officer for the month of April 2024 which totals R 561 892:

3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beamppte vir die maand van April 2024 wat beloop op die totaal van R 561 892:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
05-Apr-24	Witzenberg Herald	Publish Notice: IDP and Budget 2024/25 review public participation	Single Supplier	182488	14 880,00
11-Apr-24	Greenline Aluminium (PTY) Ltd	Replacing of damaged door at Pinevalley Hall	Emergency	182570	26 263,47
12-Apr-24	Ceres Veterinary Hospital CC	Euthanising of injured baboons	Emergency	182607	5 206,34
17-Apr-24	Solvem Consulting (PTY) Ltd	Training on leave module	Impractical	182664	41 475,33
17-Apr-24	Witzenberg Herald	Publish Notice: Eskom maintenance - 23 Apr 2024	Single Supplier	182666	3 224,00
23-Apr-24	Telkom SA (SOC Ltd)	Telephone Services	Single Supplier	182729	400 000,00
25-Apr-24	Drager South Africa (PTY) Ltd	Service & calibration of Alco test devices	Single Supplier	182779	11 002,74
26-Apr-24	AL Abbott & Ass (PTY) Ltd	Monitoring of Drinking water Quality	Impractical	182784	59 840,20

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
February 2024	R 1 479 837	R 24 659 685	6.00%
March 2024	R 528 817	R 30 044 225	1.76%
April 2024	R 561 892	R 50 268 403	1.11%

DEVIATIONS PER DIRECTORATE:**Logistics**

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

Logistieke

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

MONTH	Feb 2024	Mar 2024	Apr 2024
Value of inventory at hand	R 17 277 739	R 19 805 918	R 18 900 652.01
Turnover rate of total value of inventory	1.46	1.30	1.38
Date of latest stores reconciliation	30 Apr 2024		
Date of last stock count	14 Mar 2024		
Date of next stock count	26 Jun 2024		

Percentage spent on Capital Expenditure for the period ended: 30 April 2024

	Financial Services	Corporate Services	Community Services	Municipal Manager	Technical Services	Total
Budget	432,238	1,716,421	5,329,371	-	77,868,540	85,346,570
Actual	421,102	455,386	2,651,449	-	42,190,006	45,717,942
Percentage	97.42%	26.53%	49.75%		54.18%	53.57%

HJ Kritzinger
CFO

Date
07/05/2024

Signature:



Percentage spent on Preventative and corrective planned Maintenance
Expenditure for the period ended: 30 April 2024

01*	Financial Services	Corporate Services	Community Services	Technical Services	Total
Total Budget	40,218	567,606	1,671,869	21,217,676	23,497,369
Less Repairs & Maintenance on Vehicles	40,218	368,631	978,131	2,481,459	3,868,439
Budget to be used for Measurement (A)	-	198,975	693,738	18,736,217	19,628,930
Total Actual	23,528	321,910	749,333	10,016,100	11,110,871
Less Repairs & Maintenance on Vehicles	23,528	227,417	552,335	1,641,917	2,445,196
Actuals to be used for measurement (B)	-	94,494	196,998	8,374,183	8,665,675
Percentage		47.49%	28.40%	44.70%	44.15%

HJ Kritzinger
CFO

Date
07/05/2024

Signature:



WITZENBERG MUNICIPALITY
APPENDIX D - Unaudited

UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS	Balance 1 JULY 2023 (Unpaid)	Grants Received	Re-payment of Unspent Grant	Operating expenditure during the year Transferred to revenue	Capital expenditure during the year Transferred to revenue	Balance 30 JUNE 2024
<u>National Government Grants</u>	R	R	R	R	R	R
Finance Management Grant	45	1 550 000	-	(1 279 763)	-	270 282
Municipal Infrastructure Grant	1 068 126	24 309 000	(1 068 126)	-	(16 432 805)	7 876 195
Regional Bulk Infrastructure Grant (DWAf)	1 051 722	-	(1 051 722)	-	-	-
Integrated National Electricity Program	(777 641)	900 000	-	-	-	122 359
Equitable share	-	135 729 000	-	(135 729 000)	-	-
Department of Rural Development	471 155	-	-	-	-	471 155
Expanded Public Works Programme	(80 676)	3 247 000	-	(2 350 142)	-	816 182
Neighbourhood Development Plan	548 976	-	-	-	-	548 976
Water Service Infrastructure Grant	2 558 224	-	(2 558 224)	-	-	-
Municipal Water Infrastructure	43 158	-	-	-	-	43 158
<u>Provincial Government Grants</u>						
Library services	(123 938)	10 742 000	-	(8 933 232)	-	1 684 830
CDW	(10 019)	132 000	-	(16 083)	-	105 898
Main roads	-	-	-	-	-	-
Municipal Infrastructure Support Grant	(1 046 497)	-	-	-	-	(1 046 497)
Economic Development and Tourism SMME booster	68	-	-	-	-	68
Public Transport	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	559 867	245 000	(559 867)	-	-	245 000
Human Settlement Development	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	985 000	-	-	-	985 000
Capacity Building (Internship)	250 000	-	(14 600)	-	-	235 400
Municipal Infrastructure	(206 126)	-	-	-	-	(206 126)
Financial Management Support	200 000	150 000	-	-	-	350 000
Maintenance and Construction of Transport Infrastructure	(6 883 633)	14 571 538	-	-	(12 576 946)	(4 889 041)
Local Government Support Grant	-	-	-	-	-	-
Regional Social Econimical Program	106 402	200 000	(106 402)	-	-	200 000
Local Government Employment Grant	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building	1 100 000	-	-	-	-	1 100 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiary)	-	15 091 924	-	-	-	15 091 924
Sport and Recreation	352	250 000	-	-	-	250 352
Municipal Energy Resilience Fund	-	-	-	-	-	-
Electronic Case Management Intervention	316 758	-	-	-	-	316 758
Loadshedding	475 000	-	-	-	-	475 000
Water Resilience	700 000	-	-	-	-	700 000
Municipal Service Delivery	-	-	-	-	-	-
<u>District Municipality</u>						
Parks and recreation	300 001	-	-	-	-	300 001
Sanitation Infrastructure	(25 090)	-	-	-	(460 692)	(485 782)
Planning and Development	100 000	-	-	-	-	100 000
Infrastructure	1 999 999	-	-	-	-	1 999 999
Covid 19	1 969 326	-	-	-	-	1 969 326
Safety Project	(5 189)	-	-	-	(150 876)	(156 065)
OPEX Tourism	-	150 000	-	-	-	150 000
<u>Other</u>						
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-
Nedbank	785 403	476 273	-	-	(9 041)	1 252 635
Perdekraal Wind Farm	414 101	830 300	-	-	(29 490)	1 214 911
<u>Public Contributions</u>						
Essen Belgium	1 116 990	408 082	-	-	(149 749)	1 375 323
China - Water meters	-	-	-	-	-	-
Total	6 976 864	209 967 117	(5 358 941)	(148 308 220)	(29 809 600)	33 467 220

Unspent 2022 (Payable)	Unpaid 2022 (Receivable)
R	R
270 282	
7 876 195	
-	
122 359	
-	
471 155	
816 182	
548 976	
-	
1 684 830	
105 898	
-	
68	1 046 497
-	
245 000	
-	
985 000	
235 400	
-	206 126
350 000	
-	4 889 047
-	
200 000	
-	
1 100 000	
15 091 924	
250 352	
-	
316 758	
475 000	
700 000	
-	
300 001	
-	485 782
100 000	
1 999 999	
1 969 326	
-	156 065
150 000	
-	
-	
1 252 635	
1 214 911	
1 375 323	
-	
40 207 573	6 783 511

Current Year Allocation	
(DORA) Allocation Division of Revenue Amendment	Not Yet Received
1 550 000	
26 051 000	1 742 000
3 900 000	3 000 000
135 729 000	
3 439 000	192 000
9 773 000	(969 000)
132 000	
245 000	
985 000	
150 000	
23 130 000	8 558 460
200 000	
5 600 000	(9 491 920)
423 000	173 000
	(150 000)
	(408 080)
211 307 000	2 646 450

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

Type of Claim	30 days or Less	More than 30 days	60 days or more	More than 120 Days	Total
Property Loss/damage	0	1	2	4	7
Motor Accident	1	3	5	12	21
Public Liability	2	1	2	11	16
Glass	0	0	0	0	0
Money loss	0	0	0	0	0
	3	5	9	27	44

High Value Third Party Claims

Claim Description	Value
Third Party fell on pavement after stepping into hole covered by grass	R 585,766
Third party stepped into hole of manhole cover on c/o Friesland & Delta Street,	R 628,370
Third Party Fell into an open manhole,corner Rooiels Avenue and Karee	R 2,551,000
Haywood R Elec Serv. (Five YO Boy burned at Pumpstation)	R 1,210,000
TP injury after fall on pavement	R 1,000,000

High Value Property Loss/Damage and Motor Accident Claims

Claim Description	Value
CT 14428 Trailer broke causing damage to enjin	R 40,000
Water pipe burst at municipal office ODB	R 75,770

Claims Movement for the Month : April

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	9	21	17	2	0
New Claims	0	3	1	0	0
Claims Closed	2	3	2	2	0
Closing Balance	7	21	16	0	0

Cash Flow Forecast

Current commitments against cash

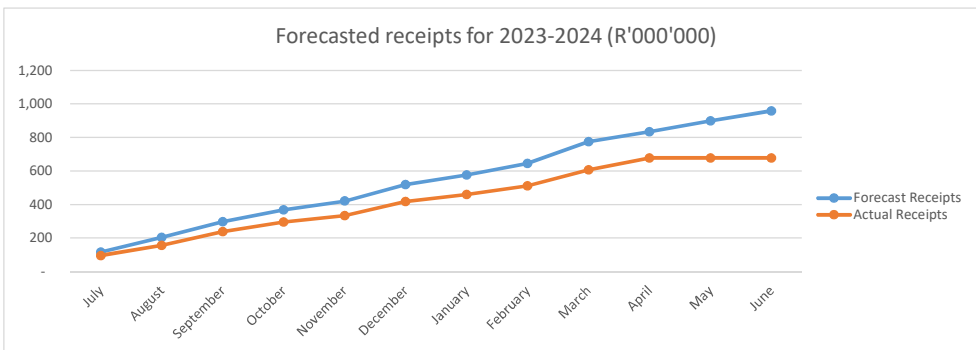
Cash Book Balance plus Investments	R 235,947,940
Total Commitments	(R226,250,198)
Unspent Grants	(R40,207,573)
Outstanding orders	(R50,483,063)
Eskom Account	(R34,368,503)
Consumer Deposits	(R12,897,898)
Provision for Rehabilitation	(R17,112,817)
Manual Creditors	328,966
Payables & Accruals	(R40,891,660)
Provision Current Employee Benefits	(R30,617,652)
Uncommitted Cash Balance	R 9,697,742

The estimated cost coverage ratio is as follow

Current

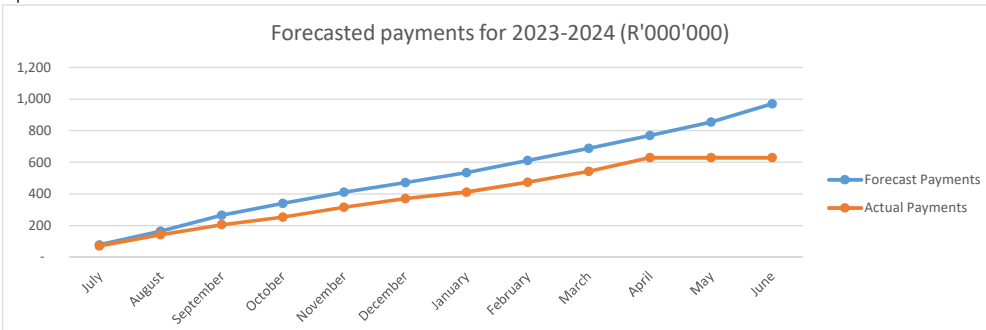
Cash and Cash Equivalents	R 235,947,940
Less Unspent Grants	R 40,207,573
Estimated Average fixed cost per month	R 67,915,940
Ratio	2.88

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,88 months. The acceptable norm is 3 months



It is estimated that cash receipts will amount to R896 m for the 2023-2024 Financial Year
The performance of actual receipts against projected receipts for the month can be summarised as follow

Month	Projected Receipts	Actual Receipts
February	R70m	R52m
March	R129m	R96m
April	R59m	R70m



It is estimated that cash payments will amount to R890 m for the 2023-2024 Financial Year
The performance of actual payments against projected payments for the month can be summarised as follow

Month	Projected Payments	Actual payments
February	R76m	R63m
March	R77m	R70m
April	R81m	R86m



QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of April 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:

Date: