


<p>Kennis word hiermee gegee ingevolge Artikel 29(2) van die Plaaslike Regering: Munisipale Strukture Wet, 1998 (Wet 117 van 1998) soos gewysig, dat 'n Spesiale Raadsvergadering van die Munisipaliteit Witzenberg gehou sal word op Maandag, 30 September 2024 om 10:00 in die Stadsaal, Voortrekkerstraat, Ceres.</p>	<p>Notice is hereby given in terms of Section 29(2) of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) as amended, that a Special Council meeting of the Witzenberg Municipality will be held in the Town Hall, Voortrekker Street, Ceres on Monday, 30 September 2024 at 10:00.</p>
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Raadslede en amptenare / Councillors and officials		
Councillor TE Abrahams (Executive Mayor)	Alderman K Adams	Councillor WJ Alexander
Councillor P Daniels	Councillor S de Bruin	Councillor GJ Franse
Councillor JP Fredericks	Councillor AL Gili	Councillor LA Hardnek
Councillor GG Laban	Councillor JS Mouton	Councillor MJ Ndaba
Councillor JF Nel (Executive Deputy Mayor)	Councillor N Nogcinisa	Councillor N Phatsoane
Councillor KA Robyn	Alderman HJ Smit	Alderman D Swart
Councillor IL Swartz	Alderman JJ Visagie	Councillor K Yisa
Councillor J Zalie		
Municipal Manager	Director: Finance	Director: Technical Services
Director: Corporate Services	Deputy Director: Finance	Chief Internal Audit Executive
Manager: Projects and Performance	Manager: Administration	IDP Manager
Senior Manager: Legal Services	Manager: Communication and Marketing	Chief Administrative Officer
Committee Clerk	Interpreter	



ALDERLADY EM SIDEGO
SPEAKER

19.09.2024

Agenda: Special Council meeting
Agenda: Spesiale Raadsvergadering
30 September 2024

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A G E N D A

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION

2.1 Consideration of application for leave of absence, if any Aansoeke om verlof tot afwesigheid, indien enige (3/1/2/1)

*An Application for leave of absence form is attached as **annexure 2.1.***

NOTED

2.2 Confidentiality and Conflict of Interest Declaration Vertroulikheid en Botsing van Belange Verklaring (3/2/1)

The Confidentiality and Conflict of Interest Declaration is attached as **annexure 2.2.**

3. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED MEDEDELINGS, AANKONDIGINGS OF SAKE GEOPPER

3.1 Gratitude, Congratulations and Commiseration Waardering, Gelukwensing en Meelewing (11/4/3)

Council's congratulations are conveyed to the following Councillors and spouses on their birthdays:

- | | |
|-------------------------|--------------|
| • Councillor K Yisa | 7 August |
| • Councillor J Mouton | 8 September |
| • Ms S Nel | 8 September |
| • Ms C Laban | 12 September |
| • Ms L Smit-Visagie | 24 September |
| • Alderman D Swart | 30 September |
| • Councillor T Abrahams | 6 October |
| • Councillor L Hardnek | 19 October |
| • Ms K Swart | 20 October |

NOTED.

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- 3.2 Matters raised by the Speaker / Sake deur die Speaker geopper
(09/1/1)**
- 3.3 Matters raised by the Executive Mayor
Sake deur die Uitvoerende Burgemeester geopper
(09/1/1)**
- 3.4 Matters raised by the Municipal Manager
Sake deur die Munisipale Bestuurder geopper**

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4. GERESERVEERDE BEVOEGDHEDE / RESERVED POWERS

4.1 Direktooraat Finansies / Directorate Finance

4.1.1 Section 71 Monthly Budget Statement Reports of the Directorate Finance: July and August 2024 (9/1/2/2)

The following Section 71 Monthly Budget Statement Reports of the Directorate Finance are attached:

- (a) July 2024 **Annexure 4.1.1(a)**
- (b) August 2024 **Annexure 4.1.1(b)**

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

- (i) *that notice be taken of the Section 71 Monthly Budget Statement Reports of the Directorate Finance for July and August 2024.*
- (ii) *that the Section 71 Monthly Budget Statement Reports of the Directorate Finance for July and August 2024 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.*

4.1.2 Quarterly Budget Statement [Section 52(d)] Report: 4th Quarter 2023/2024 (April until June 2024) (9/1/1 & 9/1/2/2)

The Quarterly Budget Statement [Section 52(d)] Report for the 4th Quarter of 2023/2024 is attached as **annexure 4.1.2**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

- (a) *that notice be taken of the Quarterly Budget Statement [Section 52(d)] Report for the 4th Quarter of 2023/2024.*
- (b) *that the report supra (a) be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee as well as the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.*

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4.1.3 PRAC Charter with effect from 1 July 2024
(5/14/4)

The Performance, Risk and Audit Committee Charter with effect from 1 July 2024 is attached as **annexure 4.1.3**.

The Performance, Risk and Audit Committee resolved on 19 July 2024:

- (a) that notice is taken of the Performance, Risk and Audit Committee Charter with effect from 1 July 2024.
- (b) that the Performance, Risk and Audit Committee recommends to Council:

that notice be taken of the Performance, Risk and Audit Committee Charter with effect from 1 July 2024 and, after consideration, same be approved.

RECOMMENDED

that the Performance, Risk and Audit Committee recommends to Council:

that notice be taken of the Performance, Risk and Audit Committee Charter with effect from 1 July 2024 and, after consideration, same be approved.

4.1.4 Internal Audit Charter with effect from 1 July 2024
(5/14/2)

The Internal Audit Charter with effect from 1 July 2024 is attached as **annexure 4.1.4**.

The Performance, Risk and Audit Committee resolved on 19 July 2024:

- (a) that notice is taken of the Internal Audit Charter with effect from 1 July 2024.
- (b) that the Performance, Risk and Audit Committee recommends to Council:

that notice be taken of the Internal Audit Charter with effect from 1 July 2024 and, after consideration, same be approved.

RECOMMENDED

that the Performance, Risk and Audit Committee recommends to Council:

that notice be taken of the Internal Audit Charter with effect from 1 July 2024 and, after consideration, same be approved.

**4.1.5 MPAC Annual Work Plan: 2024/2025
(2/1/2)**

The Municipal Public Accounts Committee Annual Work Plan for July 2024 until June 2025 is attached as **annexure 4.1.5**.

The Municipal Public Accounts Committee resolved on 12 September 2024:

- (a) that the MPAC Work Plan for 2024/2025, after consideration, be approved.
- (b) that the Municipal Public Accounts Committee recommends to Council:

that the MPAC Work Plan for 2024/2025 be approved by Council.

RECOMMENDED

that the Municipal Public Accounts Committee recommends to Council:

that the MPAC Work Plan for 2024/2025 be approved by Council.

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4.2 Direktooraat Tegniese Dienste / Directorate Technical Services

4.2.1 Electricity: Eselfontein Boerdery (Edms) Bpk: Take-over of the municipal medium voltage infrastructure (16/3/3/1/1)

The Committee for Technical Services resolved on 14 March 2023 that the matter in respect of the Electricity: Eselfontein Boerdery (Edms) Bpk: Take-over of the municipal medium voltage infrastructure be held in abeyance and referred to the Acting Senior Manager: Electro-Technical Services for further information.

The following documents are attached:

- (a) Memorandum from Senior Manager: Electro-Technical Services, dated 28 February 2024: **Annexure 4.2.1(a)**.
- (b) Letter from Eselfontein Boerdery, dated 16 September 2021: **Annexure 4.2.1(b)**.
- (c) Monthly report of May 2023 with Eselfontein SSEG application: **Annexure 4.2.1(c)**.

The Committee for Technical Services resolved on 9 April 2024 that the item relating to the Electricity: Eselfontein Boerdery (Edms) Bpk: Take-over of the municipal medium voltage infrastructure be held in abeyance to determine the financial impact from time of the installation of the Small Scale Embedded Generation (SSEG).

Comment from Senior Manager: Electro-Technical Services:

"Page 5 of annexure 8.2.2(a) shows the financial impact studied for Eselfontein in the graph format."

The Committee for Technical Services resolved on 6 August 2024 to recommend to the Executive Mayoral Committee and Council:

- (a) that the content of the memo and the request of the farm owner be noted.
- (b) that the advantages of this transaction for the municipality be noted.
- (c) that the request be supported and that the amount of R575 888-92 (VAT incl.) be paid by the applicant.
- (d) that the assets be transferred to Eselfontein Boerdery.
- (e) that a bulk metering unit be installed at the main intake point of Eselfontein at the cost of the customer.

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- (f) that all the low voltage metering units be removed.
- (g) that the asset is not needed for service delivery to other consumers and that Witzenberg Municipality will continue to provide electricity to the purchaser in bulk.
- (h) that Council's intent to alienate the assets be advertised.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

- (a) *that the content of the memo and the request of the farm owner be noted.*
- (b) *that the advantages of this transaction for the municipality be noted.*
- (c) *that the request be supported and that the amount of R575 888-92 (VAT incl.) be paid by the applicant.*
- (d) *that the assets be transferred to Eselfontein Boerdery.*
- (e) *that a bulk metering unit be installed at the main intake point of Eselfontein at the cost of the customer.*
- (f) *that all the low voltage metering units be removed.*
- (g) *that the asset is not needed for service delivery to other consumers and that Witzenberg Municipality will continue to provide electricity to the purchaser in bulk.*
- (h) *that Council's intent to alienate the assets be advertised.*

4.2.2 Lifting of restrictive condition: Erf 8127 (Portion of erf 1001), Ceres (old "jukskeibaan") (15/4/1/1/237)

Report from Municipal Manager, dated 19 September 2024:

"Purpose

To recommend to Council that a restrictive condition in Title Deed 03703/2008 be lifted.

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Background

Erf 8127 (Portion of erf 1001) was sold to Par Chance Development Company by Witzenberg Municipality as part of the golf estate development. In terms of the presentation made by the development company, Par Chance, they intended to build a hotel on the premises. Part of the agreement the golf estate and Par Chance is that they would make available an amount of R1,5 million for services that would enable Par Chance to start with the development. The development never took off because of various reasons, inter alia the decline of the economic conditions within South Africa. Par Chance has now agreed to sell the property to Nunes Property Development for purposes of constructing a boutique mall. Copies of architectural renderings of the proposed mall are attached as **annexure 4.2.2(a)**.

The Deed of Sale is subject to a suspensive condition that the rezoning of the aforesaid erf be approved to allow for the construction of the mall. There is a restrictive condition in the Title Deed which reads as follows:

- '2. Should any one of the properties hereby transferred not be developed or utilised for the purposes described in 1 above, such property or properties shall be transferred by the Transferee or its successors in title to the Municipality free of consideration at the Transferee or its successors in title's cost.'

A copy of an extract from the Title Deed with the restrictive conditions is attached as **annexure 4.2.2(b) (Confidential)**.

It was Council's intention that the erf be developed as a hotel site, hence the condition that if not so developed, then the property must fall back to the Council. The boutique mall is a deviation of the initial presentation to Council and it is now required that the restrictive clause be lifted and amended to bring it in line with the proposed new development.

Legal implications

There are no legal implications for Council.

Financial implications

None."

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that Clause 9.B be amended to allow for the development of a mall in terms of the Zoning Scheme of Council.

4.3 Direktooraat Gemeenskapsdienste / Directorate Community Services

4.3.1 Establishment of a municipal pound: Portion of erf 704, Tulbagh (Tulbagh showgrounds) (17/1/4/2 & 7/1/4/1)

Report from Municipal Manager, dated 18 September 2024:

"Purpose

To consider recommending to Council to enter into a lease agreement with the Tulbagh Skou for a certain portion of land and buildings at the Tulbagh Showgrounds for the purpose of establishing a municipal pound in terms of Council's By-law as published in the Western Cape Provincial Gazette 7404 of 19 June 2015.

Background

The Witzenberg Council approved a by-law relating to pounds which was published in the Western Cape Gazette as mentioned above. In terms of the by-law the municipality may establish a pound at any convenient place within its area of jurisdiction, provided that the municipality may enter into a service delivery agreement with an animal welfare organisation or institution or person mentioned in Section 76(b) of the Local Government: Municipal Systems Act 2000 (Act no. 32 of 2000) to provide for the establishment and operation of a pound to service its area of jurisdiction.

There has been a spate of incidents in recent times of stray animals encroaching on both private land and public roads. The municipality has a number of accidents registered where individuals have submitted civil claims as a result of damages to their vehicles because of collisions with stray animals. There has been an increased prevalence of such incidents, especially in the Tulbagh area which is creating tension amongst the landowners and agricultural farmers. Some of the farmers are also specialising in stock farming and they believe that the stray animals are a massive risk to their farming business. Various meetings were conducted with the small and commercial farmers to see a solution for the problem. Inadequate land and the number of animals seem to be the major problem in especially the Tulbagh area. The company Rhodes was approached to consider making land available for small farmers and they are still considering the municipal request. The services of both the state veterinarian and Stock Theft unit of SAPS were called in to assist the small farmers. Despite of the above the roaming around of animals, especially at night, is becoming a big problem and opens the municipality for civil liability in the event of further claims. After consultation with the Tulbagh Skou they have indicated that they are prepared to lease a portion of the Tulbagh showgrounds, as stated on the Google map, attached as **annexure 4.3.1**, for the amount of R5 500-00.

Financial implication

No budget was provided for in the 2024/2025 financial year. If Council approves of the lease it will be included in the adjustment budget of February 2025. Further provision will also have to be made for the cost of a person being in charge of the pound as well as the buying of animal feed in terms of the municipal by-law.

Legal implication

The municipal by-law relating to pounds will be applicable as well as the agricultural legislation and Animal Cruelty Act that may be applicable."

RECOMMENDED

For consideration.

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4.4 Direktooraat Korporatiewe Dienste / Directorate Corporate Services

4.4.1 Appointment of members: Disciplinary Board for Financial Misconduct (5/P)

A memorandum from the Chief Internal Audit Executive, dated 6 September 2024, is attached as **annexure 4.4.1**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

- (a) That the following five members be appointed for a period of three years to the Disciplinary Board for Financial Misconduct from the date the resolution is taken:*
 - (i) The Head of the Internal Audit unit within the municipality.*
 - (ii) One member of the Audit Committee of the municipality.*
 - (iii) A Senior Manager from the Legal Division in the municipality.*
 - (iv) A representative of the Provincial Treasury.*
 - (v) Any other person as may be determined by the municipal Council.*
- (b) That the Board does not consist of more than five members, as stated in the Regulations.*
- (c) That the Executive Mayoral Committee will have delegated powers to co-opt any person to the Board.*

4.4.2 International municipal relations: Combining work visit to Essen, Belgium (12 until 18 October 2024) with international conference (18 until 21 October 2024) (10/2/3)

Memorandum from Municipal Manager, dated 18 September 2024:

"Purpose

To consider substituting the Director: Technical Services with the Senior Manager: Solid Waste and Cleansing Services, Ms Patricia Claasen, and adding the Executive Mayor, Councillor Trevor Abrahams, as part of the official delegation to Essen, Belgium.

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Background

Council resolved on 26 July 2024 per item 8.3.1 to approve a working visit of delegates to Essen, Belgium. The following representatives were approved as part of the delegation:

- (a) A municipal representative of the Youth Sports Programme: Acting Manager: Socio-Economic Development (Mr Riaan Fick).
- (b) A municipal representative of the Waste Management Programme: Director: Technical Services (Mr J Barnard).
- (c) A political representative of the partnership between both municipalities: Alderman H Smit or alternatively, if necessary, Councillor P Daniels or Councillor J Nel.

The working visit was initially scheduled for 19 until 24 August 2024, but was postponed to 12 October until 18 October 2024. The Director: Technical Services, Mr J Barnard, has since then resigned as an employee of the Witzenberg Municipality and it is recommended that he be substituted with Ms Patricia Claasen, the Senior Manager of Solid Waste and Cleansing Services, which will be a focused area of the future working agreement between the two municipalities.

Essen Municipality has further extended an invitation to the Executive Mayor to be part of the Peace and International Cooperation conference that will take place during the weekend of 18 until 21 October 2024. A copy of the invitation is attached as **annexure 4.4.2**. The Executive Mayor has indicated that he will be available, subject to Council's approval and if Council so approves, that he also forms part of the working visit delegation. The two officials will return on 18 October 2024 and it will only be the Executive Mayor and Alderman Smit who will stay on for the international conference.

Essen Municipality will carry the cost of meals and accommodation. The only additional cost will be the additional flight ticket for the Executive Mayor."

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

- (a) *that the Senior Manager: Solid Waste and Cleansing Services, Ms Patricia Claasen, and the Executive Mayor, Councillor T Abrahams, be included as part of the official delegation to Essen, Belgium.*
- (b) *that resolution 8.3.1(b)(ii) of the Council meeting, held on 26 July 2024, be rescinded.*
- (c) *that the delegates be paid a subsistence allowance in terms of Council's Subsistence and Travel Policy.*

5. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA
DRINGENDE SAKE NA AFSENDING VAN DIE AGENDA

6. COUNCIL-in-COMMITTEE / RAAD-in-KOMITEE

These items are dealt with in the confidential agenda.

Verwysing / Reference: 3/1/2/1/

MUNISIPALITEIT WITZENBERG MUNICIPALITY

AANSOEK OM VERLOF TOT AFWESIGHEID / APPLICATION FOR LEAVE OF ABSENCE (Moet by kantoor van Munisipale Bestuurder ingedien word voor aanvang van vergadering / Must be handed in at office of Municipal Manager before commencement of meeting)

Naam van raadslid / Name of councillor: _____

Ek doen hiermee aansoek om verlof tot afwesigheid van / I hereby apply for leave of absence from:

VERGADERING / WERKSWINKEL / FORUM MEETING / WORKSHOP / FORUM	DATUM / DATE
Rede vir afwesigheid / Reason for absence:	

DATUM / DATE

HANDTEKENING / SIGNATURE

Ref: 3/2/1



CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION

Special Council meeting, held on Monday, 30 September 2024

I, the undersigned, hereby declare:

- That as a Councillor and a participant of this meeting, I shall maintain strict confidentiality in respect of any information of a confidential nature to which I may become privy at meetings of the Witzenberg Council and shall only disclose such information as may become necessary or required for the proper performance of my duties and functions.
- That as a Councillor and a participant of this meeting, I shall declare any conflict of interest that may arise at every meeting and remove myself from any proceedings, in relation to that matter, giving rise to that conflict.

COUNCILLORS

Surname	Initials	Signature
Abrahams	TE	
Adams	K	
Alexander	WJ	
Daniels	P	
De Bruin	S	
Franse	GJ	
Fredericks	JP	
Gili	AL	

Surname	Initials	Signature
Hardnek	LA	
Laban	GG	
Mouton	JS	
Ndaba	MJ	
Nel	JF	
Nogcinisa	N	
Phatsoane	N	
Robyn	KA	
Sidego	EM	
Smit	HJ	
Swart	D	
Swartz	IL	
Visagie	JJ	
Yisa	K	
Zalie	J	



Monthly Budget Statement Report Section 71 for July 2024

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

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 22 623 accounts amounting to R95.3 million was printed and distributed to consumers. The prepaid electricity sales amounted to R8.1 million in comparison to a cost of R6.9 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.196 million in comparison to the prior month figure of R2.081 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 33% in comparison to a rate of 37% 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 July 2024 an amount of R745 402 was recovered on this basis.

The municipality issued orders to the value of R51.2 million of which R463 thousand was in terms of deviations.

The municipality currently has R98 million in its primary bank account and R150 million in investments. The bank balance at the end of the previous month was R187 million and no investments.

The calculated cost coverage ratio of the municipality as at the end of July 2024 is 2,57 months.

B RECOMMENDATION

It is recommended that council take cognisance of the monthly financial report and supporting documents of July 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 22 623 rekeninge ten bedrae van R95.3 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R8.1 miljoen en was R6.9 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2.196 miljoen in vergelyking met die vorige maand syfer van R2.081 miljoen.

Die opgehoopte debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 33% in vergelyking met 37% 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 Julie 2024 is 'n bedrag van R745 402 op hierdie wyse ingevorder.

Bestellings ter waarde van R51.2 miljoen uitgereik, waarvan R463 duisend ten opsigte van afwykings is.

Die munisipaliteit het R98 miljoen in die primêre bankrekening met R150 miljoen in beleggings. Die bankbalans aan die einde van die vorige maand was R187 miljoen met geen beleggings.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Julie 2024 is 2,57 maande.

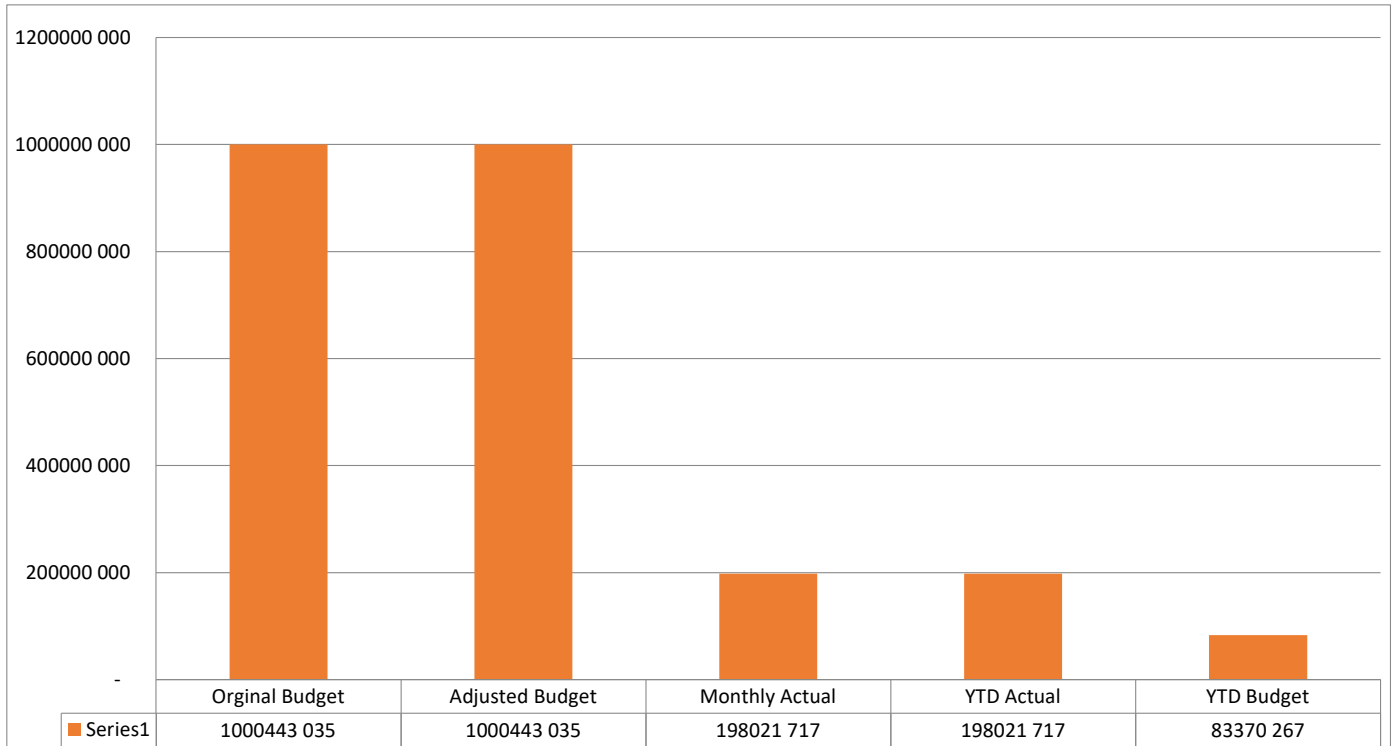
B AANBEVELING

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

C OPSOMMING

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

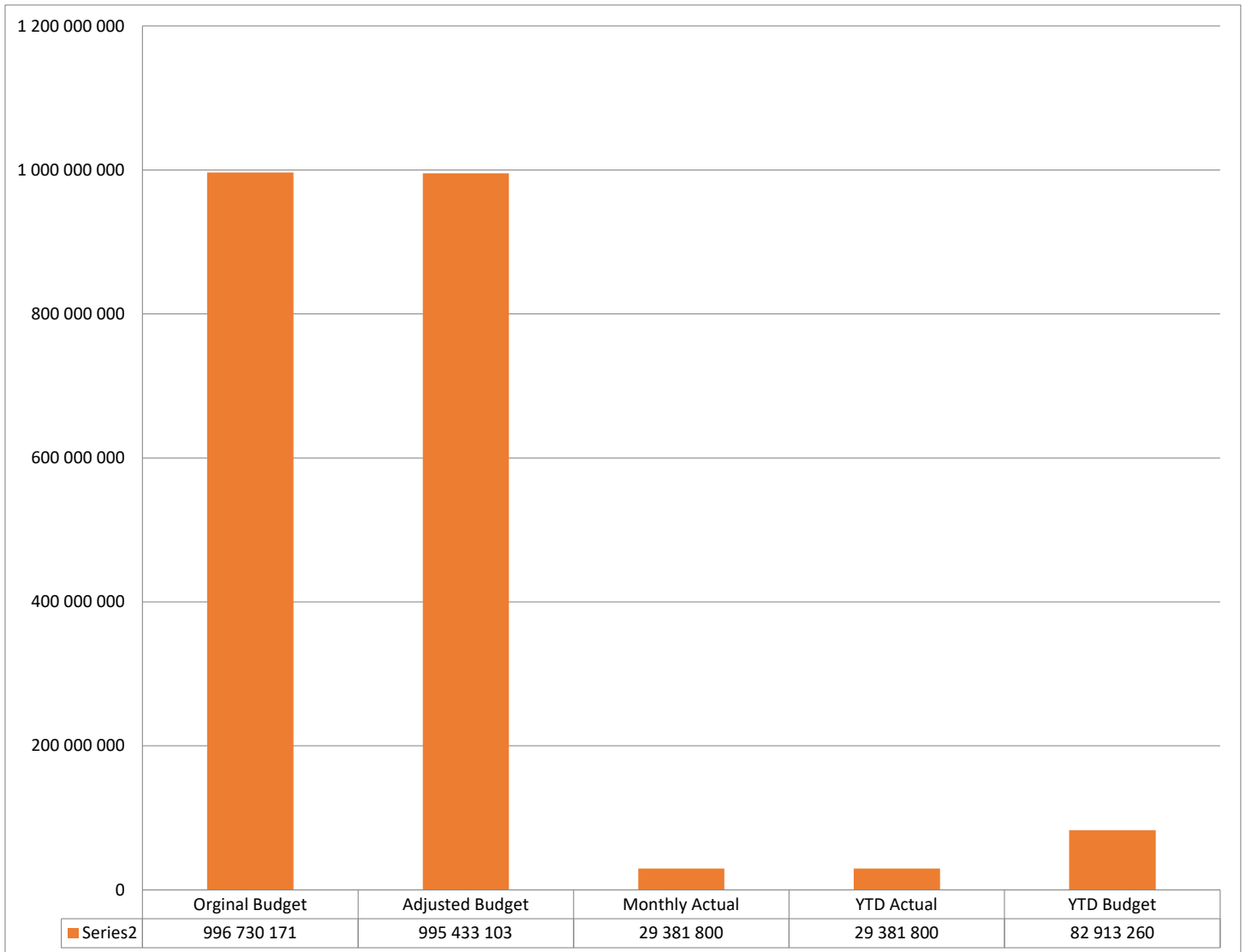
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2023 to 31 July 2024, 19.79% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2023 tot 31 Julie 2024, is 19.79% van die begrote operasionele inkomste gehêf.

TOTAL OPERATIONAL EXPENDITURE R'000



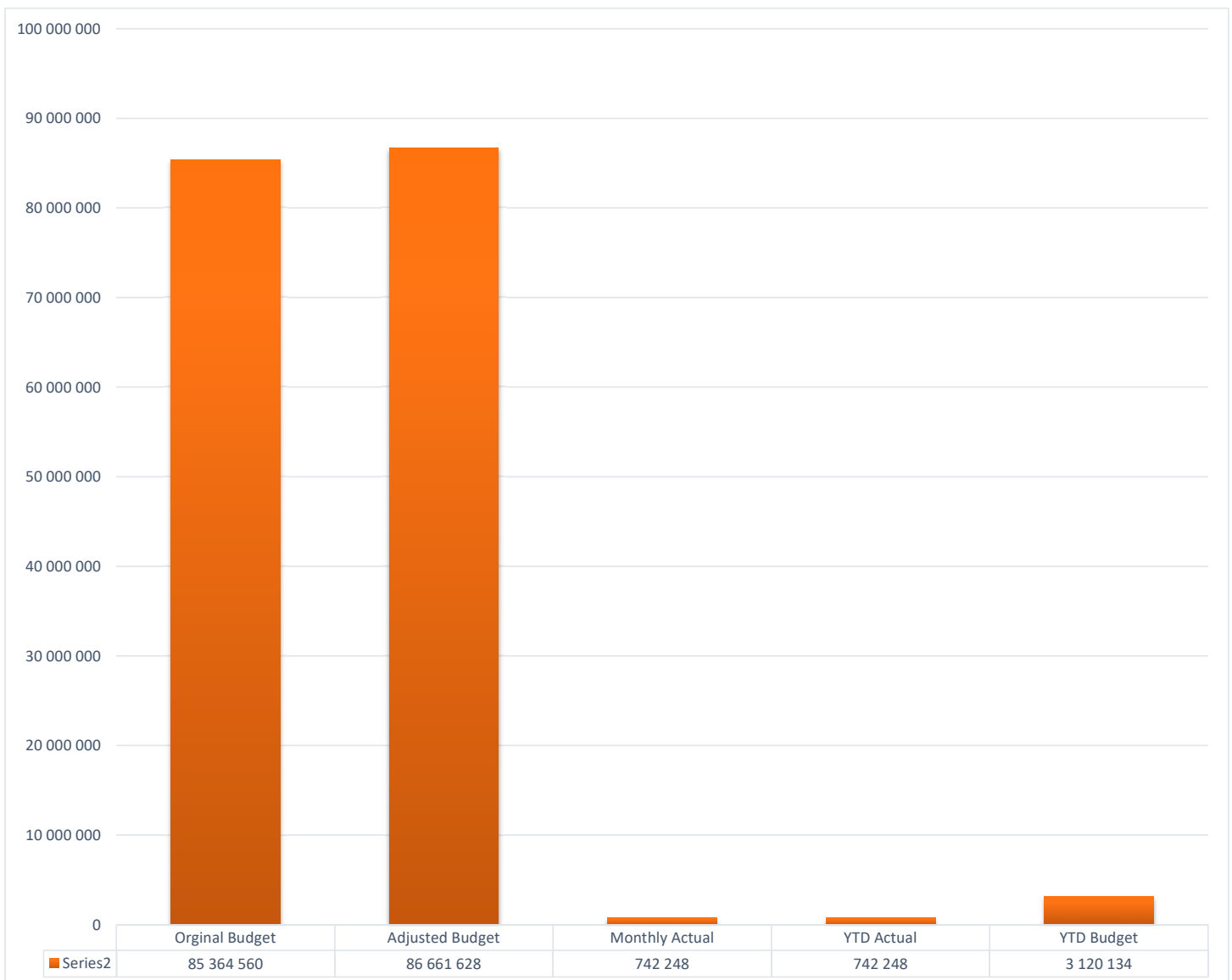
For the period 1 July 2023 to 31 July 2024, 2.95% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 31 Julie 2024, is 2.95% 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 July 2024, 0.86% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2023 tot 31 Julie 2024, is 0.86% 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 J NEL
ACTING EXECUTIVE MAYOR

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary -

Description	Budget Year 2024/25								
	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	101,317	113,495	113,495	50,857	50,857	9,458	41,399	438%	113,495
Service charges	500,720	565,288	565,288	80,357	80,357	47,107	33,249	71%	565,288
Investment revenue	22,019	22,444	22,444	1,339	1,339	1,870	(532)	-28%	22,444
Transfers and subsidies - Operational	184,079	196,213	196,213	62,098	62,098	16,351	45,747	280%	196,213
Other own revenue	80,188	67,446	67,446	3,372	3,372	5,621	(2,249)	-40%	67,446
Total Revenue (excluding capital transfers and contributions)	888,322	964,887	964,887	198,022	198,022	80,407	117,614	146%	964,887
Employee costs	244,282	277,558	277,463	20,168	20,168	23,122	(2,954)	-13%	277,463
Remuneration of Councillors	11,447	12,311	12,311	951	951	1,026	(75)	-7%	12,311
Depreciation and amortisation	31,732	54,219	54,219	-	-	4,518	(4,518)	-100%	54,219
Interest	0	10,233	10,233	-	-	853	(853)	-100%	10,233
Inventory consumed and bulk purchases	347,022	401,186	400,993	2,127	2,127	33,416	(31,289)	-94%	400,993
Transfers and subsidies	32,835	37,116	37,116	61	61	3,093	(3,032)	-98%	37,116
Other expenditure	279,107	204,107	203,099	6,075	6,075	16,885	(10,810)	-64%	203,099
Total Expenditure	946,425	996,730	995,433	29,382	29,382	82,913	(53,531)	-65%	995,433
Surplus/(Deficit)	(58,103)	(31,844)	(30,547)	168,640	168,640	(2,506)	171,146	-6829%	(30,547)
Transfers and subsidies - capital (monetary allocations)	36,563	35,557	35,557	-	-	2,963	(2,963)	-100%	35,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(21,540)	3,713	5,010	168,640	168,640	457	168,183	36801%	5,010
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(21,540)	3,713	5,010	168,640	168,640	457	168,183	36801%	5,010
Capital expenditure & funds sources									
Capital expenditure	83,067	85,365	86,662	742	742	3,120	(2,378)	-76%	86,662
Capital transfers recognised	37,844	39,880	39,880	-	-	1,539	(1,539)	-100%	39,880
Borrowing	-	25,000	25,000	-	-	-	-	-	25,000
Internally generated funds	45,182	20,485	21,782	742	742	1,582	(839)	-53%	21,782
Total sources of capital funds	83,026	85,365	86,662	742	742	3,120	(2,378)	-76%	86,662
Financial position									
Total current assets	313,379	362,903	361,829		464,447				361,829
Total non current assets	1,105,825	1,138,148	1,139,445		1,092,725				1,139,445
Total current liabilities	188,213	186,734	185,640		157,750				185,640
Total non current liabilities	126,666	181,358	181,358		127,455				181,358
Community wealth/Equity	1,104,355	1,132,959	1,134,276		1,271,968				1,134,276
Cash flows									
Net cash from (used) operating	580,519	74,112	74,112	55,918	55,425	(2,656)	(58,082)	2187%	935,249
Net cash from (used) investing	(77,880)	(85,365)	(86,662)	(1,940)	(1,940)	3,120	5,060	162%	86,662
Net cash from (used) financing	(257)	25,000	25,000	31	31	-	(31)	-	25,000
Cash/cash equivalents at the month/year end	778,583	231,342	230,045	-	240,761	218,058	(22,703)	-10%	1,234,156
Debtors & creditors 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
Debtors Age Analysis									
Total By Income Source	129,511	7,059	6,304	5,116	5,212	5,013	31,893	201,874	391,982
Creditors Age Analysis									
Total Creditors	6,992	-	-	-	-	-	-	-	6,992

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		148,122	153,789	153,789	53,101	53,101	12,816	40,286	314%	153,789
Executive and council		28	31	31	3	3	3	0	5%	31
Finance and administration		148,094	153,758	153,758	53,099	53,099	12,813	40,286	314%	153,758
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		217,825	218,327	218,327	62,535	62,535	18,194	44,341	244%	218,327
Community and social services		150,286	158,917	158,917	61,929	61,929	13,243	48,686	368%	158,917
Sport and recreation		9,701	7,820	7,820	254	254	652	(398)	-61%	7,820
Public safety		22,878	16,654	16,654	332	332	1,388	(1,056)	-76%	16,654
Housing		34,960	34,936	34,936	20	20	2,911	(2,892)	-99%	34,936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		19,578	4,338	4,338	83	83	362	(278)	-77%	4,338
Planning and development		2,780	3,016	3,016	83	83	251	(168)	-67%	3,016
Road transport		15,865	1,311	1,311	-	-	109	(109)	-100%	1,311
Environmental protection		932	11	11	-	-	1	(1)	-100%	11
Trading services		539,261	623,849	623,849	82,219	82,219	51,987	30,231	58%	623,849
Energy sources		367,609	430,868	430,868	35,960	35,960	35,906	54	0%	430,868
Water management		67,167	95,225	95,225	5,040	5,040	7,935	(2,895)	-36%	95,225
Waste water management		60,842	56,602	56,602	37,746	37,746	4,717	33,029	700%	56,602
Waste management		43,643	41,154	41,154	3,473	3,473	3,429	44	1%	41,154
Other	4	100	139	139	84	84	12	72	622%	139
Total Revenue - Functional	2	924,886	1,000,443	1,000,443	198,022	198,022	83,370	114,651	138%	1,000,443
Expenditure - Functional										
Governance and administration		133,448	161,917	161,875	10,425	10,425	13,490	(3,065)	-23%	161,875
Executive and council		29,070	32,064	32,064	2,240	2,240	2,672	(432)	-16%	32,064
Finance and administration		100,376	124,776	124,734	7,793	7,793	10,394	(2,602)	-25%	124,734
Internal audit		4,002	5,078	5,078	392	392	423	(31)	-7%	5,078
Community and public safety		143,688	176,506	176,203	7,806	7,806	14,644	(6,838)	-47%	176,203
Community and social services		31,471	36,104	35,772	2,284	2,284	2,981	(697)	-23%	35,772
Sport and recreation		37,936	42,561	42,561	1,959	1,959	3,547	(1,588)	-45%	42,561
Public safety		38,955	56,942	56,942	3,111	3,111	4,706	(1,595)	-34%	56,942
Housing		35,326	40,899	40,929	453	453	3,411	(2,958)	-87%	40,929
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39,239	51,243	51,269	2,168	2,168	4,272	(2,104)	-49%	51,269
Planning and development		13,438	16,351	16,351	1,075	1,075	1,363	(288)	-21%	16,351
Road transport		23,188	29,657	29,657	966	966	2,471	(1,506)	-61%	29,657
Environmental protection		2,613	5,235	5,261	128	128	438	(311)	-71%	5,261
Trading services		628,949	606,005	605,027	8,982	8,982	50,419	(41,436)	-82%	605,027
Energy sources		364,226	428,398	428,391	1,865	1,865	35,699	(33,834)	-95%	428,391
Water management		146,387	55,909	55,714	2,980	2,980	4,643	(1,663)	-36%	55,714
Waste water management		43,378	45,046	44,506	1,710	1,710	3,709	(1,998)	-54%	44,506
Waste management		74,959	76,652	76,415	2,427	2,427	6,368	(3,941)	-62%	76,415
Other		1,102	1,059	1,059	-	-	88	(88)	-100%	1,059
Total Expenditure - Functional	3	946,425	996,730	995,433	29,382	29,382	82,913	(53,531)	-65%	995,433
Surplus/ (Deficit) for the year		(21,540)	3,713	5,010	168,640	168,640	457	168,183	36801%	5,010

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

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Revenue - Functional	1							%	
Municipal governance and administration		148,122	153,789	153,789	53,101	53,101	12,816	40,286	314%
Executive and council		28	31	31	3	3	3	0	0
Mayor and Council		28	31	31	3	3	3	0	0
Finance and administration		148,094	153,758	153,758	53,099	53,099	12,813	40,286	0
Administrative and Corporate Support		0	11	11	-	-	1	(1)	(0)
Finance		147,619	152,985	152,985	53,096	53,096	12,749	40,347	0
Human Resources		418	671	671	-	-	56	(56)	(0)
Marketing, Customer Relations, Publicity and Media		-	5	5	-	-	0	(0)	(0)
Supply Chain Management		57	86	86	3	3	7	(4)	(0)
Community and public safety		217,825	218,327	218,327	62,535	62,535	18,194	44,341	0
Community and social services		150,286	158,917	158,917	61,929	61,929	13,243	48,686	0
Aged Care		139,162	147,397	147,397	61,063	61,063	12,283	48,780	0
Cemeteries, Funeral Parlours and Crematoriums		142	266	266	14	14	22	(8)	(0)
Community Halls and Facilities		314	543	543	17	17	45	(28)	(0)
Libraries and Archives		10,667	10,710	10,710	834	834	893	(58)	(0)
Sport and recreation		9,701	7,820	7,820	254	254	652	(398)	(0)
Recreational Facilities		6,539	7,682	7,682	244	244	640	(396)	(0)
Sports Grounds and Stadiums		3,162	139	139	10	10	12	(2)	(0)
Public safety		22,878	16,654	16,654	332	332	1,388	(1,056)	(0)
Civil Defence		151	-	-	-	-	-	-	-
Fire Fighting and Protection		996	8	8	0	0	1	(1)	(0)
Police Forces, Traffic and Street Parking Control		21,731	16,646	16,646	331	331	1,387	(1,056)	(0)
Housing		34,960	34,936	34,936	20	20	2,911	(2,892)	(0)
Housing		34,960	34,936	34,936	20	20	2,911	(2,892)	(0)
Economic and environmental services		19,578	4,338	4,338	83	83	362	(278)	(0)
Planning and development		2,780	3,016	3,016	83	83	251	(168)	(0)
Economic Development/Planning		-	105	105	-	-	9	(9)	(0)
Town Planning, Building Regulations and		1,783	1,911	1,911	83	83	159	(76)	(0)
Project Management Unit		997	1,000	1,000	-	-	83	(83)	(0)
Road transport		15,865	1,311	1,311	-	-	109	(109)	(0)
Roads		15,865	1,311	1,311	-	-	109	(109)	(0)
Environmental protection		932	11	11	-	-	1	(1)	(0)
Biodiversity and Landscape		932	11	11	-	-	1	(1)	(0)
Trading services		539,261	623,849	623,849	82,219	82,219	51,987	30,231	0
Energy sources		367,609	430,868	430,868	35,960	35,960	35,906	54	0
Electricity		367,609	430,868	430,868	35,960	35,960	35,906	54	0
Water management		67,167	95,225	95,225	5,040	5,040	7,935	(2,895)	(0)
Water Distribution		62,631	82,182	82,182	5,040	5,040	6,848	(1,808)	(0)
Water Storage		4,536	13,043	13,043	-	-	1,087	(1,087)	(0)
Waste water management		60,842	56,602	56,602	37,746	37,746	4,717	33,029	0
Sewerage		60,842	56,602	56,602	37,746	37,746	4,717	33,029	0
Waste management		43,643	41,154	41,154	3,473	3,473	3,429	44	0
Solid Waste Removal		43,643	41,154	41,154	3,473	3,473	3,429	44	0

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Other		100	139	139	84	84	12	72	0
Licensing and Regulation		100	139	139	84	84	12	72	0
Total Revenue - Functional	2	924,886	1,000,443	1,000,443	198,022	198,022	83,370	114,651	0
Expenditure - Functional									
Municipal governance and administration		133,448	161,917	161,875	10,425	10,425	13,490	(3,065)	(0)
Executive and council		29,070	32,064	32,064	2,240	2,240	2,672	(432)	(0)
Mayor and Council		18,067	19,101	19,101	1,253	1,253	1,592	(339)	(0)
Municipal Manager, Town Secretary and Chief		11,003	12,962	12,962	987	987	1,080	(93)	(0)
Finance and administration		100,376	124,776	124,734	7,793	7,793	10,394	(2,602)	(0)
Administrative and Corporate Support		13,654	15,255	15,255	545	545	1,271	(727)	(0)
Asset Management		223	271	273	24	24	23	1	0
Finance		35,932	46,823	46,792	3,838	3,838	3,899	(61)	(0)
Fleet Management		4,267	4,221	4,221	269	269	352	(83)	(0)
Human Resources		23,906	30,941	30,928	1,825	1,825	2,577	(752)	(0)
Information Technology		4,865	5,493	5,493	88	88	458	(370)	(0)
Legal Services		2,312	3,254	3,254	138	138	271	(133)	(0)
Marketing, Customer Relations, Publicity and Media		4,123	4,980	4,980	354	354	415	(61)	(0)
Property Services		1,848	1,506	1,506	39	39	126	(86)	(0)
Supply Chain Management		8,447	10,268	10,268	630	630	856	(226)	(0)
Valuation Service		798	1,763	1,763	43	43	147	(104)	(0)
Internal audit		4,002	5,078	5,078	392	392	423	(31)	(0)
Governance Function		4,002	5,078	5,078	392	392	423	(31)	(0)
Community and public safety		143,688	176,506	176,203	7,806	7,806	14,644	(6,838)	(0)
Community and social services		31,471	36,104	35,772	2,284	2,284	2,981	(697)	(0)
Aged Care		8,101	7,179	6,847	622	622	571	52	0
Cemeteries, Funeral Parlours and Crematoriums		3,780	4,783	4,783	309	309	399	(89)	(0)
Child Care Facilities		89	99	99	-	-	8	(8)	(0)
Community Halls and Facilities		7,660	9,675	9,675	464	464	806	(342)	(0)
Disaster Management		13	76	76	1	1	6	(6)	(0)
Education		-	2	2	-	-	0	(0)	(0)
Libraries and Archives		11,829	14,289	14,289	887	887	1,191	(303)	(0)
Sport and recreation		37,936	42,561	42,561	1,959	1,959	3,547	(1,588)	(0)
Community Parks (including Nurseries)		11,554	14,625	14,625	731	731	1,219	(487)	(0)
Recreational Facilities		17,553	18,350	18,350	830	830	1,529	(700)	(0)
Sports Grounds and Stadiums		8,830	9,585	9,585	398	398	799	(401)	(0)
Public safety		38,955	56,942	56,942	3,111	3,111	4,706	(1,595)	(0)
Fire Fighting and Protection		10,641	12,931	12,931	794	794	1,078	(283)	(0)
Police Forces, Traffic and Street Parking Control		28,314	44,011	44,011	2,316	2,316	3,628	(1,312)	(0)
Housing		35,326	40,899	40,929	453	453	3,411	(2,958)	(0)
Housing		35,308	40,844	40,874	448	448	3,406	(2,958)	(0)
Informal Settlements		18	55	55	5	5	5	0	0
Economic and environmental services		39,239	51,243	51,269	2,168	2,168	4,272	(2,104)	(0)
Planning and development		13,438	16,351	16,351	1,075	1,075	1,363	(288)	(0)
Corporate Wide Strategic Planning (IDPs, LEDs)		2,848	3,639	3,639	171	171	303	(133)	(0)

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
<i>Economic Development/Planning</i>		1,923	2,624	2,624	150	150	219	(69)	2,624
<i>Town Planning, Building Regulations and</i>		5,770	6,699	6,699	516	516	558	(42)	6,699
<i>Project Management Unit</i>		2,897	3,389	3,389	238	238	282	(44)	3,389
Road transport		23,188	29,657	29,657	966	966	2,471	(1,506)	29,657
<i>Roads</i>		23,188	29,657	29,657	966	966	2,471	(1,506)	29,657
Environmental protection		2,613	5,235	5,261	128	128	438	(311)	5,261
<i>Biodiversity and Landscape</i>		2,598	5,036	5,062	128	128	422	(294)	5,062
<i>Pollution Control</i>		15	199	199	–	–	17	(17)	199
Trading services		628,949	606,005	605,027	8,982	8,982	50,419	(41,436)	605,027
Energy sources		364,226	428,398	428,391	1,865	1,865	35,699	(33,834)	428,391
<i>Electricity</i>		359,654	423,090	423,090	1,801	1,801	35,257	(33,456)	423,090
<i>Street Lighting and Signal Systems</i>		4,572	5,308	5,301	64	64	442	(378)	5,301
Water management		146,387	55,909	55,714	2,980	2,980	4,643	(1,663)	55,714
<i>Water Treatment</i>		224	251	251	17	17	21	(4)	251
<i>Water Distribution</i>		143,310	51,504	51,309	1,245	1,245	4,276	(3,031)	51,309
<i>Water Storage</i>		2,853	4,155	4,155	1,718	1,718	346	1,371	4,155
Waste water management		43,378	45,046	44,506	1,710	1,710	3,709	(1,998)	44,506
<i>Public Toilets</i>		1,616	1,842	1,842	130	130	154	(23)	1,842
<i>Sewerage</i>		35,280	34,367	33,822	1,203	1,203	2,819	(1,616)	33,822
<i>Storm Water Management</i>		6,478	8,822	8,826	377	377	736	(358)	8,826
<i>Waste Water Treatment</i>		3	15	15	–	–	1	(1)	15
Waste management		74,959	76,652	76,415	2,427	2,427	6,368	(3,941)	76,415
<i>Solid Waste Disposal (Landfill Sites)</i>		3,473	32,050	31,977	82	82	2,665	(2,583)	31,977
<i>Solid Waste Removal</i>		71,457	44,521	44,357	2,345	2,345	3,696	(1,352)	44,357
<i>Street Cleaning</i>		28	82	82	0	0	7	(6)	82
Other		1,102	1,059	1,059	–	–	88	(88)	1,059
Licensing and Regulation		4	58	58	–	–	5	(5)	58
Tourism		1,098	1,000	1,000	–	–	83	(83)	1,000
Total Expenditure - Functional	3	946,425	996,730	995,433	29,382	29,382	82,913	(53,531)	995,433
Surplus/ (Deficit) for the year		(21,540)	3,713	5,010	168,640	168,640	457	168,183	5,010

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		145,062	149,934	149,934	52,874	52,874	12,495	40,379	323.2%	149,934
Vote 2 - Community Services		197,245	201,946	201,946	62,302	62,302	16,829	45,473	270.2%	201,946
Vote 3 - Corporate Services		22,328	17,495	17,495	334	334	1,458	(1,124)	-77.1%	17,495
Vote 4 - Technical Services		558,506	629,366	629,366	82,456	82,456	52,447	30,009	57.2%	629,366
Vote 5 - Municipal Manager		1,746	1,702	1,702	56	56	142	(86)	-60.5%	1,702
Total Revenue by Vote	2	924,886	1,000,443	1,000,443	198,022	198,022	83,370	114,651	137.5%	1,000,443
Expenditure by Vote	1									
Vote 1 - Financial Services		45,200	61,135	61,106	4,554	4,554	5,092	(538)	-10.6%	61,106
Vote 2 - Community Services		120,855	141,841	141,565	5,799	5,799	11,797	(5,999)	-50.8%	141,565
Vote 3 - Corporate Services		97,077	124,911	124,899	6,627	6,627	10,369	(3,742)	-36.1%	124,899
Vote 4 - Technical Services		666,263	649,300	648,321	11,107	11,107	54,027	(42,920)	-79.4%	648,321
Vote 5 - Municipal Manager		15,445	19,542	19,542	1,296	1,296	1,629	(333)	-20.4%	19,542
Total Expenditure by Vote	2	944,839	996,730	995,433	29,382	29,382	82,913	(53,531)	-64.6%	995,433
Surplus/ (Deficit) for the year	2	(19,954)	3,713	5,010	168,640	168,640	457	168,183	36800.9%	5,010

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

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Revenue by Vote	1									
Vote 1 - Financial Services		145,062	149,934	149,934	52,874	52,874	12,495	40,379	323%	149,934
1.2 - Income		101,042	114,101	114,101	50,897	50,897	9,508	41,388	435%	114,101
1.3 - Financial Administration		43,963	35,464	35,464	1,974	1,974	2,955	(981)	-33%	35,464
1.4 - Credit Control		(1)	284	284	-	-	24	(24)	-100%	284
1.5 - Supply Chain & Expenditure		57	86	86	3	3	7	(4)	-60%	86
Vote 2 - Community Services		197,245	201,946	201,946	62,302	62,302	16,829	45,473	270%	201,946
2.2 - Cemeteries		142	266	266	14	14	22	(8)	-35%	266
2.3 - Housing		35,186	35,029	35,029	35	35	2,919	(2,885)	-99%	35,029
2.4 - Libraries		10,765	10,947	10,947	834	834	912	(78)	-9%	10,947
2.5 - Resorts & Swimming Pools		6,539	7,682	7,682	244	244	640	(396)	-62%	7,682
2.6 - Social Services		139,162	147,397	147,397	61,063	61,063	12,283	48,780	397%	147,397
2.7 - Fire Services & Disaster Management		996	8	8	0	0	1	(1)	-82%	8
2.8 - Environment & Licensing		1,032	150	150	84	84	13	71	569%	150
2.9 - Community Halls and Amenities		3,422	362	362	27	27	30	(3)	-10%	362
2.10 - Local Economic Development		-	105	105	-	-	9	(9)	-100%	105
Vote 3 - Corporate Services		22,328	17,495	17,495	334	334	1,458	(1,124)	-77%	17,495
3.2 - Human Resources		418	671	671	-	-	56	(56)	-100%	671
3.3 - Administration		0	11	11	-	-	1	(1)	-100%	11
3.5 - Marketing & Communication		-	5	5	-	-	0	(0)	-100%	5
3.6 - Thusong Centre		-	130	130	-	-	11	(11)	-100%	130
3.7 - Traffic and Protection Services		21,882	16,646	16,646	331	331	1,387	(1,056)	-76%	16,646
3.9 - Council Cost		28	31	31	3	3	3	0	5%	31
Vote 4 - Technical Services		558,506	629,366	629,366	82,456	82,456	52,447	30,009	57%	629,366
4.2 - Electro Technical Services		369,350	433,104	433,104	36,122	36,122	36,092	30	0%	433,104
4.3 - Water Storage & Distribution		67,167	95,225	95,225	5,040	5,040	7,935	(2,895)	-36%	95,225
4.4 - Waste Water Management		60,842	56,985	56,985	37,746	37,746	4,749	32,997	695%	56,985
4.5 - Waste Management		43,599	41,081	41,081	3,473	3,473	3,423	50	1%	41,081
4.6 - Roads		15,865	1,311	1,311	-	-	109	(109)	-100%	1,311
4.8 - Town Planning & Building Control		1,682	1,660	1,660	75	75	138	(63)	-46%	1,660
Vote 5 - Municipal Manager		1,746	1,702	1,702	56	56	142	(86)	-60%	1,702
5.2 - Performance & Project Management		997	1,000	1,000	-	-	83	(83)	-100%	1,000
5.3 - Property & Legal Services		749	702	702	56	56	59	(2)	-4%	702
Total Revenue by Vote	2	924,886	1,000,443	1,000,443	198,022	198,022	83,370	114,651	138%	1,000,443
Expenditure by Vote	1									
Vote 1 - Financial Services		45,200	61,135	61,106	4,554	4,554	5,092	(538)	-11%	61,106
1.1 - Director: Finance		2,297	2,033	2,033	192	192	169	23	13%	2,033
1.2 - Income		11,021	18,980	18,980	402	402	1,582	(1,179)	-75%	18,980
1.3 - Financial Administration		12,443	17,127	17,098	2,705	2,705	1,425	1,280	90%	17,098
1.4 - Credit Control		10,848	12,593	12,593	608	608	1,049	(441)	-42%	12,593
1.5 - Supply Chain & Expenditure		8,591	10,401	10,401	647	647	867	(220)	-25%	10,401
Vote 2 - Community Services		120,855	141,841	141,565	5,799	5,799	11,797	(5,999)	-51%	141,565
2.1 - Director: Community Services		551	1,564	1,564	43	43	130	(88)	-67%	1,564
2.2 - Cemeteries		3,778	4,775	4,775	309	309	398	(89)	-22%	4,775
2.3 - Housing		35,733	40,899	40,929	453	453	3,411	(2,958)	-87%	40,929
2.4 - Libraries		14,601	17,487	17,487	981	981	1,457	(476)	-33%	17,487
2.5 - Resorts & Swimming Pools		14,754	15,153	15,153	736	736	1,263	(527)	-42%	15,153
2.6 - Social Services		8,046	6,999	6,667	622	622	556	67	12%	6,667
2.7 - Fire Services & Disaster Management		10,654	13,007	13,007	795	795	1,084	(289)	-27%	13,007
2.8 - Environment & Licensing		2,566	5,210	5,236	128	128	436	(309)	-71%	5,236
2.9 - Community Halls and Amenities		28,105	33,843	33,843	1,582	1,582	2,820	(1,238)	-44%	33,843
2.10 - Local Economic Development		2,067	2,906	2,906	150	150	242	(92)	-38%	2,906
Vote 3 - Corporate Services		97,077	124,911	124,899	6,627	6,627	10,369	(3,742)	-36%	124,899
3.1 - Director: Corporate Services		2,308	2,568	2,568	186	186	214	(28)	-13%	2,568
3.2 - Human Resources		23,987	30,941	30,928	1,833	1,833	2,577	(744)	-29%	30,928
3.3 - Administration		13,698	15,891	15,891	546	546	1,324	(779)	-59%	15,891
3.4 - Information Technology		4,865	5,473	5,473	88	88	456	(368)	-81%	5,473
3.5 - Marketing & Communication		4,123	5,000	5,000	354	354	417	(63)	-15%	5,000
3.6 - Thusong Centre		617	926	926	51	51	77	(26)	-34%	926
3.7 - Traffic and Protection Services		28,314	44,011	44,011	2,316	2,316	3,628	(1,312)	-36%	44,011
3.8 - Tourism		1,098	1,000	1,000	-	-	83	(83)	-100%	1,000
3.9 - Council Cost		18,067	19,101	19,101	1,253	1,253	1,592	(339)	-21%	19,101
Vote 4 - Technical Services		666,263	649,300	648,321	11,107	11,107	54,027	(42,920)	-79%	648,321
4.1 - Director: Technical Services		2,502	2,772	2,772	212	212	231	(19)	-8%	2,772
4.2 - Electro Technical Services		359,276	423,621	423,615	1,635	1,635	35,301	(33,667)	-95%	423,615
4.3 - Water Storage & Distribution		146,387	56,326	56,132	2,980	2,980	4,678	(1,698)	-36%	56,132
4.4 - Waste Water Management		39,889	38,686	38,142	1,433	1,433	3,178	(1,745)	-55%	38,142
4.5 - Waste Management		74,959	76,652	76,415	2,427	2,427	6,368	(3,941)	-62%	76,415
4.6 - Roads		23,188	29,657	29,657	966	966	2,471	(1,506)	-61%	29,657
4.7 - Storm Water Management		8,409	8,822	8,826	538	538	736	(198)	-27%	8,826
4.8 - Town Planning & Building Control		5,770	6,699	6,699	516	516	558	(42)	-8%	6,699
4.9 - Public Toilets		1,616	1,842	1,842	130	130	154	(23)	-15%	1,842
4.10 - Mechanical Workshop		4,267	4,221	4,221	269	269	352	(83)	-23%	4,221
Vote 5 - Municipal Manager		15,445	19,542	19,542	1,296	1,296	1,629	(333)	-20%	19,542
5.1 - Municipal Manager		3,386	4,058	4,058	357	357	338	19	6%	4,058
5.2 - Performance & Project Management		2,897	3,389	3,389	238	238	282	(44)	-16%	3,389
5.3 - Property & Legal Services		2,312	3,379	3,379	138	138	282	(144)	-51%	3,379
5.4 - Internal Audit		4,002	5,078	5,078	392	392	423	(31)	-7%	5,078
5.5 - IDP		2,848	3,639	3,639	171	171	303	(133)	-44%	3,639

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
Total Expenditure by Vote	2	944,839	996,730	995,433	29,382	29,382	82,913	(53,531)	(0)	995,433
								-		
Surplus/ (Deficit) for the year	2	(19,954)	3,713	5,010	168,640	168,640	457	168,183	0	5,010

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
Revenue									%	
Exchange Revenue		568,044	629,318	629,318	84,289	84,289	52,443	31,846	61%	629,318
Service charges - Electricity		365,120	431,223	431,223	35,862	35,862	35,935	(73)	0%	431,223
Service charges - Water		48,671	49,359	49,359	4,292	4,292	4,113	179	4%	49,359
Service charges - Waste Water Management		53,005	50,932	50,932	37,214	37,214	4,244	32,970	777%	50,932
Service charges - Waste management		33,924	33,774	33,774	2,988	2,988	2,814	174	6%	33,774
Sale of Goods and Rendering of Services		5,143	5,536	5,536	213	213	461	(249)	-54%	5,536
Agency services		4,739	4,684	4,684	276	276	390	(115)	-29%	4,684
Interest		-	11	11	-	-	1	(1)	-100%	11
Interest earned from Receivables		28,557	23,549	23,549	1,759	1,759	1,962	(203)	-10%	23,549
Interest earned from Current and Non Current Assets		22,019	22,444	22,444	1,339	1,339	1,870	(532)	-28%	22,444
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	27	27	-	-	2	(2)	-100%	27
Rental from Fixed Assets		5,038	6,015	6,015	268	268	501	(233)	-46%	6,015
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		1,828	1,764	1,764	78	78	147	(69)	-47%	1,764
Non-Exchange Revenue		320,279	335,568	335,568	113,733	113,733	27,964	85,769	307%	335,568
Property rates		101,317	113,495	113,495	50,857	50,857	9,458	41,399	438%	113,495
Surcharges and Taxes		8,969	5,501	5,501	-	-	458	(458)	-100%	5,501
Fines, penalties and forfeits		17,649	11,254	11,254	3	3	938	(934)	-100%	11,254
Licence and permits		1,183	2,444	2,444	136	136	204	(67)	-33%	2,444
Transfer and subsidies - Operational		184,079	196,213	196,213	62,098	62,098	16,351	45,747	280%	196,213
Interest		4,091	3,566	3,566	357	357	297	60	20%	3,566
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		2,991	3,095	3,095	281	281	258	23	9%	3,095
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		888,322	964,887	964,887	198,022	198,022	80,407	117,614	146%	964,887
Expenditure By Type										
Employee related costs		244,282	277,558	277,463	20,168	20,168	23,122	(2,954)	-13%	277,463
Remuneration of councillors		11,447	12,311	12,311	951	951	1,026	(75)	-7%	12,311
Bulk purchases - electricity		324,075	375,258	375,258	231	231	31,271	(31,041)	-99%	375,258
Inventory consumed		22,947	25,929	25,735	1,896	1,896	2,145	(248)	-12%	25,735
Debt impairment		21,427	62,758	62,758	-	-	5,230	(5,230)	-100%	62,758
Depreciation and amortisation		31,732	54,219	54,219	-	-	4,518	(4,518)	-100%	54,219
Interest		0	10,233	10,233	-	-	853	(853)	-100%	10,233
Contracted services		54,734	75,234	74,644	803	803	6,181	(5,378)	-87%	74,644
Transfers and subsidies		32,835	37,116	37,116	61	61	3,093	(3,032)	-98%	37,116
Irrecoverable debts written off		153,938	2,131	2,131	-	-	178	(178)	-100%	2,131
Operational costs		48,993	60,487	60,070	5,272	5,272	5,006	266	5%	60,070
Losses on Disposal of Assets		11	-	-	-	-	-	-	-	-
Other Losses		4	3,497	3,497	-	-	291	(291)	-100%	3,497
Total Expenditure		946,425	996,730	995,433	29,382	29,382	82,913	(53,531)	-65%	995,433
Surplus/(Deficit)		(58,103)	(31,844)	(30,547)	168,640	168,640	(2,506)	171,146	(0)	(30,547)
Transfers and subsidies - capital (monetary allocations)		36,563	35,557	35,557	-	-	2,963	(2,963)	(0)	35,557
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(21,540)	3,713	5,010	168,640	168,640	457			5,010
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(21,540)	3,713	5,010	168,640	168,640	457			5,010
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(21,540)	3,713	5,010	168,640	168,640	457			5,010
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(21,540)	3,713	5,010	168,640	168,640	457			5,010

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		–	100	100	–	–	–	–		100
Vote 2 - Community Services		881	350	350	–	–	29	(29)	-100%	350
Vote 4 - Technical Services		33,636	18,937	19,196	–	–	1,600	(1,600)	-100%	19,196
Vote 5 - Municipal Manager		–	66	66	–	–	–	–		66
Total Capital Multi-year expenditure	4,7	34,518	19,453	19,713	–	–	1,629	(1,629)	-100%	19,713
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		421	30	30	–	–	3	(3)	-100%	30
Vote 2 - Community Services		4,333	1,780	1,780	–	–	148	(148)	-100%	1,780
Vote 3 - Corporate Services		1,441	760	1,058	–	–	88	(88)	-100%	1,058
Vote 4 - Technical Services		42,354	63,311	64,050	742	742	1,250	(507)	-41%	64,050
Vote 5 - Municipal Manager		–	30	30	–	–	3	(3)	-100%	30
Total Capital single-year expenditure	4	48,550	65,911	66,949	742	742	1,491	(749)	-50%	66,949
Total Capital Expenditure	3	83,067	85,365	86,662	742	742	3,120	(2,378)	-76%	86,662
Capital Expenditure - Functional Classification										
Governance and administration		5,683	2,196	2,495	–	–	194	(194)	-100%	2,495
Executive and council		124	216	232	–	–	14	(14)	-100%	232
Finance and administration		5,558	1,980	2,263	–	–	180	(180)	-100%	2,263
Community and public safety		5,035	2,300	2,300	–	–	192	(192)	-100%	2,300
Community and social services		58	1,100	1,100	–	–	92	(92)	-100%	1,100
Sport and recreation		3,197	650	650	–	–	54	(54)	-100%	650
Public safety		1,648	550	550	–	–	46	(46)	-100%	550
Housing		132	–	–	–	–	–	–		–
Economic and environmental services		33,044	7,367	7,367	–	–	597	(597)	-100%	7,367
Planning and development		828	200	200	–	–	–	–		200
Road transport		32,216	7,167	7,167	–	–	597	(597)	-100%	7,167
Trading services		39,306	73,501	74,500	742	742	2,137	(1,395)	-65%	74,500
Energy sources		10,820	31,352	31,359	–	–	530	(530)	-100%	31,359
Water management		10,426	25,606	25,606	–	–	146	(146)	-100%	25,606
Waste water management		4,669	16,343	17,083	742	742	1,424	(681)	-48%	17,083
Waste management		13,391	200	453	–	–	38	(38)	-100%	453
Total Capital Expenditure - Functional Classification	3	83,067	85,365	86,662	742	742	3,120	(2,378)	-76%	86,662
Funded by:										
National Government		21,788	37,504	37,504	–	–	1,341	(1,341)	-100%	37,504
Provincial Government		14,186	1,941	1,941	–	–	162	(162)	-100%	1,941
District Municipality		1,644	435	435	–	–	36	(36)	-100%	435
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		225	–	–	–	–	–	–		–
Transfers recognised - capital		37,844	39,880	39,880	–	–	1,539	(1,539)	-100%	39,880
Borrowing	6	–	25,000	25,000	–	–	–	–		25,000
Internally generated funds		45,182	20,485	21,782	742	742	1,582	(839)	-53%	21,782
Total Capital Funding	7	83,026	85,365	86,662	742	742	3,120	(2,378)	-76%	86,662

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

Vote Description	Ref	Budget Year 2024/25							
		2023/24	Original	Adjusted	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance
R thousand		Audited Outcome	Budget	Budget					%
Full Year Forecast									
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - Financial Services	1	–	100	100	–	–	–	–	100
1.1 - Director: Finance		–	100	100	–	–	–	–	100
Vote 2 - Community Services		881	350	350	–	–	29	(29)	-100%
2.7 - Fire Services & Disaster Management		881	350	350	–	–	29	(29)	-100%
Vote 4 - Technical Services		33,636	18,937	19,196	–	–	1,600	(1,600)	-100%
4.2 - Electro Technical Services		7,554	5,593	5,600	–	–	467	(467)	-100%
4.3 - Water Storage & Distribution		2,857	200	200	–	–	17	(17)	-100%
4.4 - Waste Water Management		3,407	13,043	13,043	–	–	1,087	(1,087)	-100%
4.5 - Waste Management		1,685	100	353	–	–	29	(29)	-100%
4.6 - Roads		18,133	–	–	–	–	–	–	–
Vote 5 - Municipal Manager		–	66	66	–	–	–	–	66
5.2 - Performance & Project Management		–	66	66	–	–	–	–	66
Total multi-year capital expenditure		34,518	19,453	19,713	–	–	1,629	(1,629)	-100%
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - Financial Services	1	421	30	30	–	–	3	(3)	-100%
1.1 - Director: Finance		–	30	30	–	–	3	(3)	-100%
1.3 - Financial Administration		421	–	–	–	–	–	–	–
Vote 2 - Community Services		4,333	1,780	1,780	–	–	148	(148)	-100%
2.1 - Director: Community Services		94	30	30	–	–	3	(3)	-100%
2.2 - Cemeteries		–	100	100	–	–	8	(8)	-100%
2.3 - Housing		132	–	–	–	–	–	–	–
2.4 - Libraries		58	1,000	1,000	–	–	83	(83)	-100%
2.5 - Resorts & Swimming Pools		–	450	450	–	–	38	(38)	-100%
2.8 - Environment & Licensing		24	–	–	–	–	–	–	–
2.9 - Community Halls and Amenities		3,197	200	200	–	–	17	(17)	-100%
2.10 - Local Economic Development		828	–	–	–	–	–	–	–
Vote 3 - Corporate Services		1,441	760	1,058	–	–	88	(88)	-100%
3.1 - Director: Corporate Services		233	30	45	–	–	4	(4)	-100%
3.2 - Human Resources		331	80	363	–	–	30	(30)	-100%
3.4 - Information Technology		–	350	350	–	–	29	(29)	-100%
3.5 - Marketing & Communication		110	100	100	–	–	8	(8)	-100%
3.7 - Traffic and Protection Services		767	200	200	–	–	17	(17)	-100%
Vote 4 - Technical Services		42,354	63,311	64,050	742	742	1,250	(507)	-41%
4.1 - Director: Technical Services		21	30	30	–	–	3	(3)	-100%
4.2 - Electro Technical Services		3,266	25,759	25,759	–	–	63	(63)	-100%
4.3 - Water Storage & Distribution		7,544	25,406	25,406	–	–	129	(129)	-100%
4.4 - Waste Water Management		1,262	2,850	3,589	742	742	299	443	148%
4.5 - Waste Management		11,706	100	100	–	–	8	(8)	-100%
4.6 - Roads		14,083	7,167	7,167	–	–	597	(597)	-100%
4.7 - Storm Water Management		–	450	450	–	–	38	(38)	-100%
4.8 - Town Planning & Building Control		–	200	200	–	–	–	–	–
4.10 - Mechanical Workshop		4,472	1,350	1,350	–	–	112	(112)	-100%
Vote 5 - Municipal Manager		–	30	30	–	–	3	(3)	-100%
5.1 - Municipal Manager		–	30	30	–	–	3	(3)	-100%
Total single-year capital expenditure		48,550	65,911	66,949	742	742	1,491	(749)	(0)
Total Capital Expenditure		83,067	85,365	86,662	742	742	3,120	(2,378)	(0)

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		187,245	227,306	226,009	242,509	226,009
Trade and other receivables from exchange transactions		(20,032)	68,636	68,636	31,008	68,636
Receivables from non-exchange transactions		24,477	49,234	49,234	68,239	49,234
Current portion of non-current receivables		—	—	—	—	—
Inventory		17,679	9,181	9,405	23,292	9,405
VAT		102,771	6,836	6,836	97,351	6,836
Other current assets		1,239	1,709	1,709	2,049	1,709
Total current assets		313,379	362,903	361,829	464,447	361,829
Non current assets						
Investments		—	—	—	—	—
Investment property		41,678	40,610	40,610	41,678	40,610
Property, plant and equipment		1,061,237	1,094,459	1,095,473	1,048,138	1,095,473
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		550	550	550	550	550
Intangible assets		2,360	2,529	2,812	2,360	2,812
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
Total non current assets		1,105,825	1,138,148	1,139,445	1,092,725	1,139,445
TOTAL ASSETS		1,419,203	1,501,051	1,501,274	1,557,173	1,501,274
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		36	(3,330)	(3,330)	36	(3,330)
Consumer deposits		12,433	12,158	12,158	13,198	12,158
Trade and other payables from exchange transactions		82,851	110,941	109,847	(20,204)	109,847
Trade and other payables from non-exchange transactions		138	3,129	3,129	55,647	3,129
Provision		29,644	45,567	45,567	27,824	45,567
VAT		63,112	18,269	18,269	81,251	18,269
Other current liabilities		—	—	—	—	—
Total current liabilities		188,213	186,734	185,640	157,750	185,640
Non current liabilities						
Financial liabilities		490	25,645	25,645	490	25,645
Provision		58,838	77,712	77,712	58,838	77,712
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		67,338	78,001	78,001	68,127	78,001
Total non current liabilities		126,666	181,358	181,358	127,455	181,358
TOTAL LIABILITIES		314,879	368,091	366,998	285,205	366,998
NET ASSETS	2	1,104,324	1,132,959	1,134,276	1,271,968	1,134,276
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,147,612	1,120,420	1,121,737	1,295,329	1,121,737
Reserves and funds		(43,257)	12,540	12,540	(23,362)	12,540
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1,104,355	1,132,959	1,134,276	1,271,968	1,134,276

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		4,845	103,281	103,281	178	6,736	8,607	(1,871)	-22%	103,281
Service charges		938,669	602,900	602,900	51,388	40,837	50,242	(9,404)	-19%	602,900
Other revenue		13,818	17,029	17,029	710	648	1,419	(771)	-54%	17,029
Transfers and Subsidies - Operational		187,598	194,392	194,392	60,711	71,099	12,142	58,957	486%	194,392
Transfers and Subsidies - Capital		37,757	46,362	46,362	11,826	5,000	-	5,000	0%	46,362
Interest		9,769	49,570	49,570	998	998	3,219	(2,221)	-69%	49,570
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(611,936)	(939,422)	(939,422)	(69,802)	(69,802)	(78,285)	(8,483)	11%	(78,285)
Interest		-	-	-	(0)	(0)	-	0	0%	-
Transfers and Subsidies		-	-	-	(91)	(91)	-	91	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		580,519	74,112	74,112	55,918	55,425	(2,656)	(58,082)	2187%	935,249
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		(77,880)	(85,365)	(86,662)	(1,940)	(1,940)	3,120	5,060	162%	86,662
NET CASH FROM/(USED) INVESTING ACTIVITIES		(77,880)	(85,365)	(86,662)	(1,940)	(1,940)	3,120	5,060	162%	86,662
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	25,000	25,000	-	-	-	-		25,000
Increase (decrease) in consumer deposits		(257)	-	-	31	31	-	31	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(257)	25,000	25,000	31	31	-	(31)	0%	25,000
NET INCREASE/ (DECREASE) IN CASH HELD		502,382	13,748	12,451	54,008	53,516	464			1,046,911
Cash/cash equivalents at beginning:		276,202	217,594	217,594		187,245	217,594			187,245
Cash/cash equivalents at month/year end:		778,583	231,342	230,045		240,761	218,058			1,234,156

WC022 Witzenberg - Supporting Table SC1 Material variance explanations -

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Electricity	(73)	Immaterial Variance	
	Service charges - Water	179	Immaterial Variance	
	Service charges - Waste Water Management	32,970	Industrial Effluent recognised	
	Service charges - Waste management	174	Immaterial Variance	
	Sale of Goods and Rendering of Services	(249)	Immaterial Variance	
	Agency services	(115)	Immaterial Variance	
	Interest	(1)	Immaterial Variance	
	Interest earned from Receivables	(203)	Immaterial Variance	
	Interest earned from Current and Non Current A	(532)	Immaterial Variance	
	Dividends	-		
	Rent on Land	(2)	Immaterial Variance	
	Rental from Fixed Assets	(233)	Immaterial Variance	
	Licence and permits	-		
	Operational Revenue	(69)	Immaterial Variance	
	Non-Exchange Revenue			
	Property rates	41,399	Year to budget must be corrected to include annual billing in July	Year-To-Date budget to be corrected with Adjustments Budget
	Surcharges and Taxes	(458)	Immaterial Variance	
	Fines, penalties and forfeits	(934)	No Service provider in place	
	Licence and permits	(67)	Immaterial Variance	
	Transfer and subsidies - Operational	45,747	First tranche of Equitable Share received.	Year-To-Date budget to be corrected with Adjustments Budget
	Interest	60	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	23	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
2	Expenditure By Type			
	Employee related costs	(2,954)	Primarily due to the filling of vacancies	
	Remuneration of councillors	(75)	Immaterial Variance	
	Bulk purchases - electricity	(31,041)	Invoice received and paid in the following payment run.	
	Inventory consumed	(248)	Immaterial Variance	
	Debt impairment	(5,230)	Awaiting finalisation of Draft AFS to determine current year's movement	
	Depreciation and amortisation	(4,518)	Depreciation run performed annually	
	Interest	(853)	Immaterial Variance	
	Contracted services	(5,378)	Dependant on the Roll Out of Contracts for Electrical, Road, Water & Sewer Maintenance	
	Transfers and subsidies	(3,032)	A significant component related to the Housing Top Structures	
	Irrecoverable debts written off	(178)	Immaterial Variance	
	Operational costs	266	Immaterial Variance	
	Losses on Disposal of Assets	-	Immaterial Variance	
	Other Losses	(291)		
3	Capital Expenditure			
	Total Capital Expenditure	(2,378)	Expenditure largely dependant on Competitive Bidding Process	
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

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

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			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		0.0%	6.5%	6.5%	0.0%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	29.3%	28.8%	0.0%	28.8%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13.6%	16.4%	16.3%	3.8%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves		-1.1%	204.5%	204.5%	-2.1%	204.5%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	166.5%	194.3%	194.9%	294.4%	194.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		99.5%	121.7%	121.7%	153.7%	121.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.6%	12.4%	12.4%	51.2%	12.4%
Longstanding Debtors Recovered			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))						
<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					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.5%	28.8%	28.8%	10.2%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.6%	3.3%	3.2%	0.5%	3.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3.6%	6.7%	6.7%	0.0%	6.7%
<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 -

Description	NT Code	Budget Year 2024/25											
		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	9,158	1,744	1,828	1,628	1,838	1,696	8,088	52,053	78,034	65,304	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26,219	1,593	1,048	419	289	287	1,439	7,753	39,048	10,188	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	48,547	778	679	599	573	568	7,190	25,990	84,923	34,919	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	46,522	1,380	1,268	1,134	1,114	1,098	6,226	33,620	92,361	43,191	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,189	1,351	1,231	1,090	1,059	1,035	5,931	31,207	50,092	40,322	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	129	14	11	11	11	11	63	804	1,055	901	-	-
Interest on Arrear Debtor Accounts	1810	1,139	151	191	204	264	290	2,801	49,012	54,052	52,570	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(9,391)	48	48	32	64	28	154	1,435	(7,583)	1,713	-	-
Total By Income Source	2000	129,511	7,059	6,304	5,116	5,212	5,013	31,893	201,874	391,982	249,108	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	9,135	451	386	355	288	313	808	6,779	18,516	8,543	-	-
Commercial	2300	80,915	1,198	1,067	411	411	355	4,752	22,853	111,963	28,783	-	-
Households	2400	35,701	5,215	4,653	4,155	4,310	4,133	24,814	163,321	246,302	200,733	-	-
Other	2500	3,760	195	198	195	202	212	1,519	8,921	15,202	11,049	-	-
Total By Customer Group	2600	129,511	7,059	6,304	5,116	5,212	5,013	31,893	201,874	391,982	249,108	-	-

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

Description	NT Code	Budget Year 2024/25									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	6,992	-	-	-	-	-	-	-	6,992	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,992	-	-	-	-	-	-	-	6,992	-

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

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
		Yrs/Months												
R thousands														
Municipality														
ABSA Bank Ltd		7 Months	Call Investmen	Yes	Yes	Yes	No	No	17/02/2025	-	-		45,000	45,000
First National Bank		3 Months	Call Investmen	Yes	Yes	Yes	No	No	22/10/2024	-	-		25,000	25,000
Nedbank Ltd		4 Months	Call Investmen	Yes	Yes	Yes	No	No	22/11/2024	-	-		40,000	40,000
Standard Bank of SA Ltd		4 Months	Call Investmen	Yes	Yes	Yes	No	No	22/11/2024	-	-		40,000	40,000
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
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 -

Description	Ref	2023/24	Budget Year 2024/25							
		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:		4,797	3,159	3,159	-	-	-	-		3,159
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,247	1,559	1,559	-	-	-	-		1,559
Local Government Financial Management Grant [Schedule 5B]		1,550	1,600	1,600	-	-	-	-		1,600
Provincial Government:		44,829	45,527	45,527	3,562	3,562	-	3,562		45,527
OPEX PROV LIBRARY		10,742	10,683	10,683	3,562	3,562	-	3,562		10,683
OPEX PROV CDW		132	132	132	-	-	-	-		132
OPEX PROV THUSONG		-	150	150	-	-	-	-		150
OPEX PROV MUN ACC AND CAP BUILDING		245	249	249	-	-	-	-		249
Specify (Add grant description)		250	150	150	-	-	-	-		150
OPEX PROV HOUSING IHHS DG		-	25,000	25,000	-	-	-	-		25,000
Specify (Add grant description)		33,460	-	-	-	-	-	-		-
Specify (Add grant description)		-	1,375	1,375	-	-	-	-		1,375
Specify (Add grant description)		-	7,788	7,788	-	-	-	-		7,788
District Municipality:		150	-	-	-	-	-	-		-
Specify (Add grant description)		150	-	-	-	-	-	-		-
Other grant providers:		2,763	-	-	-	-	-	-		-
Foreign Government and International Organisations		680	-	-	-	-	-	-		-
Private Enterprises		2,083	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	52,539	48,686	48,686	3,562	3,562	-	3,562		48,686
Capital Transfers and Grants										
National Government:		25,209	40,630	40,630	11,826	11,826	-	11,826		40,630
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		900	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		24,309	25,630	25,630	6,826	6,826	-	6,826		25,630
Water Services Infrastructure Grant [Schedule 5B]		-	15,000	15,000	5,000	5,000	-	5,000		15,000
Provincial Government:		16,559	2,232	2,232	-	-	-	-		2,232
Specify (Add grant description)		200	-	-	-	-	-	-		-
CAPEX PROV FIRE		1,658	-	-	-	-	-	-		-
Specify (Add grant description)		-	1,532	1,532	-	-	-	-		1,532
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		-	700	700	-	-	-	-		700
CAPEX PROV MAIN ROADS		14,702	-	-	-	-	-	-		-
District Municipality:		672	-	-	-	-	-	-		-
CAPEX DISTRICT		600	-	-	-	-	-	-		-
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		72	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	42,440	42,862	42,862	11,826	11,826	-	11,826		42,862
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	94,979	91,548	91,548	15,388	15,388	-	15,388		91,548

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

Description	Ref	2023/24	Budget Year 2024/25							
		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:		5,911	(4,029)	(4,029)	559	559	(336)	894	-266.4%	(4,029)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,364	(1,559)	(1,559)	352	352	(130)	482	-371.2%	(1,559)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,470)	(1,470)	206	206	(122)	329	-268.4%	(1,470)
Municipal Infrastructure Grant [Schedule 5B]		997	(1,000)	(1,000)	–	–	(83)	83	-100.0%	(1,000)
Provincial Government:		46,634	(46,426)	(46,426)	829	829	(3,869)	4,697	-121.4%	(46,426)
OPEX PROV TITLE DEEDS RESTORATION		568	–	–	–	–	–	–	–	–
OPEX PROV LIBRARY		10,618	(10,683)	(10,683)	829	829	(890)	1,719	-193.1%	(10,683)
OPEX PROV CDW		71	(262)	(262)	–	–	(22)	22	-100.0%	(262)
OPEX PROV THUSONG		–	(130)	(130)	–	–	(11)	11	-100.0%	(130)
OPEX PROV MUN ACC AND CAP BUILDING		196	(858)	(858)	–	–	(71)	71	-100.0%	(858)
OPEX PROV WATER RESILIENCE		435	–	–	–	–	–	–	–	–
Specify (Add grant description)		295	(172)	(172)	–	–	(14)	14	-100.0%	(172)
OPEX PROV HOUSING IHHSDG		–	(1,532)	(1,532)	–	–	(128)	128	-100.0%	(1,532)
Specify (Add grant description)		34,451	(32,788)	(32,788)	–	–	(2,732)	2,732	-100.0%	(32,788)
Other grant providers:		1,200	(205)	(205)	–	–	(17)	17	-100.0%	(205)
Foreign Government and International Organisations		225	(205)	(205)	–	–	(17)	17	-100.0%	(205)
Private Enterprises		974	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		53,745	(50,660)	(50,660)	1,387	1,387	(4,222)	5,609	-132.9%	(50,660)
National Government:		23,346	(39,630)	(39,630)	–	–	(3,303)	3,303	-100.0%	(39,630)
Municipal Infrastructure Grant [Schedule 5B]		23,346	(24,630)	(24,630)	–	–	(2,053)	2,053	-100.0%	(24,630)
Water Services Infrastructure Grant [Schedule 5B]		–	(15,000)	(15,000)	–	–	(1,250)	1,250	-100.0%	(15,000)
Provincial Government:		14,940	(1,375)	(1,375)	–	–	(115)	115	-100.0%	(1,375)
Specify (Add grant description)		26	–	–	–	–	–	–	–	–
CAPEX PROV MUN INTERVENTION		–	(179)	(179)	–	–	(15)	15	-100.0%	(179)
CAPEX PROV FIRE		1,560	–	–	–	–	–	–	–	–
CAPEX PROV LOAD SHEDDING RELIEF		475	–	–	–	–	–	–	–	–
CAPEX PROV MAIN ROADS		12,879	(1,196)	(1,196)	–	–	(100)	100	-100.0%	(1,196)
District Municipality:		1,851	100	100	–	–	8	(8)	-100.0%	100
CAPEX DISTRICT		500	100	100	–	–	8	(8)	-100.0%	100
Specify (Add grant description)		1,200	–	–	–	–	–	–	–	–
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		142	–	–	–	–	–	–	–	–
CAPEX DISTRICT SECURITY CAMERAS		9	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		40,137	(40,905)	(40,905)	–	–	(3,409)	3,409	-100.0%	(40,905)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93,882	(91,565)	(91,565)	1,387	1,387	(7,630)	9,018	-118.2%	(91,565)

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

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

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

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		9,007	9,658	9,658	753	753	805	(52)	-6%	9,658
Pension and UIF Contributions		1,339	1,422	1,422	115	115	118	(3)	-3%	1,422
Medical Aid Contributions		54	86	86	-	-	7	(7)	-100%	86
Motor Vehicle Allowance		-	0	0	-	-	-	-		0
Cellphone Allowance		1,048	1,146	1,146	83	83	95	(13)	-13%	1,146
Other benefits and allowances		-	0	0	-	-	-	-		0
Sub Total - Councillors	4	11,447	12,311	12,311	951	951	1,026	(75)	-7%	12,311
% increase			7.5%	7.5%						7.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,082	4,395	4,395	334	334	366	(32)	-9%	4,395
Pension and UIF Contributions		358	404	404	31	31	34	(2)	-7%	404
Medical Aid Contributions		32	9	9	-	-	1	(1)	-100%	9
Performance Bonus		803	890	890	90	90	74	16	22%	890
Motor Vehicle Allowance		1,316	1,115	1,115	112	112	93	19	21%	1,115
Cellphone Allowance		365	332	332	31	31	28	3	12%	332
Housing Allowances		33	57	57	-	-	5	(5)	-100%	57
Other benefits and allowances		45	61	61	0	0	5	(5)	-98%	61
Sub Total - Senior Managers of Municipality	4	7,034	7,265	7,265	600	600	605	(6)	-1%	7,265
% increase			3.3%	3.3%						3.3%
Other Municipal Staff										
Basic Salaries and Wages		141,863	157,900	157,767	11,691	11,691	13,147	(1,456)	-11%	157,767
Pension and UIF Contributions		23,199	26,552	26,588	1,955	1,955	2,216	(261)	-12%	26,588
Medical Aid Contributions		9,802	11,093	11,093	846	846	924	(78)	-8%	11,093
Overtime		23,283	27,792	27,792	1,862	1,862	2,316	(454)	-20%	27,792
Performance Bonus		10,737	12,510	12,510	895	895	1,043	(148)	-14%	12,510
Motor Vehicle Allowance		6,758	7,751	7,751	587	587	646	(59)	-9%	7,751
Cellphone Allowance		689	1,018	1,018	62	62	85	(23)	-27%	1,018
Housing Allowances		1,166	1,427	1,427	98	98	119	(21)	-17%	1,427
Other benefits and allowances		6,819	7,829	7,829	576	576	652	(76)	-12%	7,829
Payments in lieu of leave		1,584	3,754	3,754	-	-	313	(313)	-100%	3,754
Long service awards		837	1,015	1,015	90	90	85	5	6%	1,015
Post-retirement benefit obligations	2	10,509	11,653	11,653	907	907	971	(65)	-7%	11,653
Sub Total - Other Municipal Staff	4	237,248	270,293	270,198	19,568	19,568	22,517	(2,948)	-13%	270,198
% increase			13.9%	13.9%						13.9%
Total Parent Municipality		255,729	289,869	289,774	21,119	21,119	24,148	(3,029)	-13%	289,774
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	4	-	-	-	-	-	-	-		-
% increase										
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase										
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		255,729	289,869	289,774	21,119	21,119	24,148	(3,029)	-13%	289,774
% increase	4		13.4%	13.3%						13.3%
TOTAL MANAGERS AND STAFF		244,282	277,558	277,463	20,168	20,168	23,122	(2,954)	-13%	277,463

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

Description	Ref	Budget Year 2024/25												2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		178	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	17,036	103,281	108,881	115,270
Service charges - electricity revenue		51,155	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	30,046	487,205	535,527	588,111
Service charges - water revenue		56	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	6,211	37,600	42,392	44,386
Service charges - Waste Water Management		81	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	8,628	52,256	51,942	56,286
Service charges - Waste Mangement		96	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	4,210	25,839	27,059	30,515
Rental of facilities and equipment		149	0	0	0	0	0	0	0	0	0	0	(148)	5	6	6
Interest earned - external investments		998	2,921	5,656	2,921	2,921	5,656	2,921	2,921	5,656	2,921	2,921	7,579	45,994	47,793	49,683
Interest earned - outstanding debtors		-	298	298	298	298	298	298	298	298	298	298	596	3,577	3,756	3,944
Fines, penalties and forfeits		1	372	372	372	372	372	372	372	372	372	372	744	4,469	4,693	4,928
Licences and permits		136	213	213	213	213	213	213	213	213	213	213	290	2,558	2,685	2,820
Agency services		272	381	381	381	381	381	381	381	381	381	381	489	4,570	4,799	5,039
Transfers and Subsidies - Operational		60,711	12,142	20,762	12,142	12,142	26,903	12,142	12,142	20,762	12,142	12,142	(19,741)	194,392	196,992	205,715
Other revenue		151	452	452	452	452	452	452	452	452	452	452	753	5,426	5,698	5,982
Cash Receipts by Source		113,985	75,629	86,984	75,629	75,629	93,125	75,629	75,629	86,984	75,629	75,629	56,693	967,172	1,032,223	1,112,684
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		11,826	-	10,541	-	-	10,541	-	-	10,541	-	-	2,915	46,362	39,556	30,727
Short term loans		-	-	6,250	-	-	4,244	-	-	6,250	-	-	4,244	20,988	(4,012)	(4,012)
Total Cash Receipts by Source		125,811	75,629	103,774	75,629	75,629	107,910	75,629	75,629	103,774	75,629	75,629	63,851	1,034,522	1,067,767	1,139,399
Cash Payments by Type																
Employee related costs		6,055	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	72,794	473,093	492,706	518,694
Bulk purchases - Electricity		87,816	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	(15,971)	431,067	485,812	547,510
Acquisitions - water & other inventory		1,254	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,746	24,000	25,200	26,460
Contracted services		4,267	939	939	939	939	939	939	939	939	939	939	(2,390)	11,263	11,358	11,500
Cash Payments by Type		99,393	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	57,178	939,422	1,015,076	1,104,164
Other Cash Flows/Payments by Type																
Total Cash Payments by Type		99,393	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	57,178	939,422	1,015,076	1,104,164
NET INCREASE/(DECREASE) IN CASH HELD		26,418	(2,656)	25,489	(2,656)	(2,656)	29,625	(2,656)	(2,656)	25,489	(2,656)	(2,656)	6,674	95,100	52,691	35,236
Cash/cash equivalents at the month/year beginning:		-	26,418	23,762	49,251	46,595	43,939	73,563	70,907	68,251	93,740	91,083	88,427	-	95,100	147,791
Cash/cash equivalents at the month/year end:		26,418	23,762	49,251	46,595	43,939	73,563	70,907	68,251	93,740	91,083	88,427	95,100	95,100	147,791	183,027

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

Description	Ref	2023/24	Budget Year 2024/25							
		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 -

Description	Ref	2023/24	Budget Year 2024/25							
		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 -

Month	2023/24	Budget Year 2024/25							
	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	216	3,004	3,120	742	742	3,120	2,378	76.2%	1%
August	5,739	3,004	3,120	—	742	6,240	5,498	88.1%	1%
September	4,059	15,284	15,400	—	742	21,640	20,898	96.6%	1%
October	5,014	3,004	3,120	—	742	24,760	24,018	97.0%	1%
November	7,537	3,004	3,120	—	742	27,881	27,138	97.3%	1%
December	6,153	15,384	15,450	—	742	43,331	42,588	98.3%	1%
January	1,226	3,004	3,120	—	742	46,451	45,709	98.4%	1%
February	4,783	3,004	3,120	—	742	49,571	48,829	98.5%	1%
March	6,810	15,284	15,400	—	742	64,971	64,229	98.9%	1%
April	4,180	3,004	3,120	—	742	68,091	67,349	98.9%	1%
May	14,828	3,004	3,120	—	742	71,211	70,469	99.0%	1%
June	22,521	15,384	15,450	—	742	86,662	85,919	99.1%	1%
Total Capital expenditure	83,067	85,365	86,662	742					

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

Description	Ref	2023/24	Budget Year 2024/25							
		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		17,955	22,898	23,151	-	-	157	(157)	-100.0%	23,151
Roads Infrastructure		-	1,532	1,532	-	-	128	(128)	-100.0%	1,532
Roads		-	1,332	1,332	-	-	111	(111)	-100.0%	1,332
Road Structures		-	200	200	-	-	17	(17)	-100.0%	200
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,037	-	-	-	-	-	-	-	-
MV Networks		1,037	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10,095	21,265	21,265	-	-	-	-	-	21,265
Dams and Weirs		2,857	-	-	-	-	-	-	-	-
Reservoirs		4,991	-	-	-	-	-	-	-	-
Bulk Mains		2,246	21,265	21,265	-	-	-	-	-	21,265
Sanitation Infrastructure		837	-	-	-	-	-	-	-	-
Toilet Facilities		837	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,986	100	353	-	-	29	(29)	-100.0%	353
Landfill Sites		4,301	-	-	-	-	-	-	-	-
Waste Drop-off Points		1,685	100	353	-	-	29	(29)	-100.0%	353
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		58	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Community Facilities		58	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Libraries		58	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		748	-	-	-	-	-	-	-	-
Operational Buildings		616	-	-	-	-	-	-	-	-
Training Centres		616	-	-	-	-	-	-	-	-
Housing		132	-	-	-	-	-	-	-	-
Social Housing		132	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		331	80	363	-	-	30	(30)	-100.0%	363
Licences and Rights		331	80	363	-	-	30	(30)	-100.0%	363
Computer Software and Applications		331	80	363	-	-	30	(30)	-100.0%	363
Computer Equipment		552	350	350	-	-	29	(29)	-100.0%	350
Computer Equipment		552	350	350	-	-	29	(29)	-100.0%	350
Furniture and Office Equipment		704	516	532	-	-	22	(22)	-100.0%	532
Furniture and Office Equipment		704	516	532	-	-	22	(22)	-100.0%	532
Machinery and Equipment		6,207	950	630	-	-	52	(52)	-100.0%	630
Machinery and Equipment		6,207	950	630	-	-	52	(52)	-100.0%	630
Transport Assets		11,652	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Transport Assets		11,652	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	38,207	26,794	27,025	-	-	458	458	100.0%	27,025

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref	2023/24	Budget Year 2024/25							
		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		15,836	8,500	9,239	742	742	770	(28)	-3.6%	9,239
Roads Infrastructure		13,473	5,000	5,000	-	-	417	(417)	-100.0%	5,000
Roads		13,473	5,000	5,000	-	-	417	(417)	-100.0%	5,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,000	500	500	-	-	42	(42)	-100.0%	500
MV Networks		1,000	500	500	-	-	42	(42)	-100.0%	500
Water Supply Infrastructure		100	750	750	-	-	63	(63)	-100.0%	750
Distribution		100	750	750	-	-	63	(63)	-100.0%	750
Sanitation Infrastructure		1,262	2,250	2,989	742	742	249	493	198.0%	2,989
Reticulation		1,262	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Waste Water Treatment Works		-	1,250	1,989	742	742	166	576	347.8%	1,989
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	450	450	-	-	38	(38)	-100.0%	450
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	450	450	-	-	38	(38)	-100.0%	450
Outdoor Facilities		-	450	450	-	-	38	(38)	-100.0%	450
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	15,836	8,950	9,689	742	742	807	65	8.1%	9,689

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

Description	Ref	2023/24	Budget Year 2024/25							
		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		18,677	25,463	24,714	915	915	2,060	(1,144)	-55.6%	24,714
Roads Infrastructure		7,873	13,159	13,159	248	248	1,097	(849)	-77.4%	13,159
Roads		6,719	11,976	11,976	241	241	998	(757)	-75.8%	11,976
Road Furniture		1,154	1,183	1,183	6	6	99	(93)	-93.8%	1,183
Storm water Infrastructure		322	1,535	1,535	-	-	128	(128)	-100.0%	1,535
Storm water Conveyance		322	1,535	1,535	-	-	128	(128)	-100.0%	1,535
Electrical Infrastructure		1,516	2,358	2,348	289	289	196	93	47.8%	2,348
HV Substations		-	15	15	-	-	1	(1)	-100.0%	15
MV Substations		722	1,028	1,028	-	-	86	(86)	-100.0%	1,028
MV Switching Stations		-	0	-	-	-	-	-	-	-
MV Networks		395	723	723	66	66	60	5	9.0%	723
LV Networks		399	592	582	223	223	49	175	360.5%	582
Water Supply Infrastructure		2,648	2,860	2,560	77	77	213	(136)	-63.9%	2,560
Dams and Weirs		1,308	1,286	1,286	64	64	107	(43)	-40.2%	1,286
Boreholes		380	398	398	-	-	33	(33)	-100.0%	398
Pump Stations		56	59	59	-	-	5	(5)	-100.0%	59
Water Treatment Works		307	118	118	-	-	10	(10)	-100.0%	118
Bulk Mains		363	520	370	13	13	31	(18)	-58.2%	370
Distribution		111	350	200	-	-	17	(17)	-100.0%	200
Distribution Points		124	130	130	-	-	11	(11)	-100.0%	130
Sanitation Infrastructure		6,317	5,551	5,112	302	302	426	(125)	-29.2%	5,112
Reticulation		2,853	2,960	2,960	48	48	247	(199)	-80.6%	2,960
Waste Water Treatment Works		3,368	2,464	2,025	244	244	169	75	44.5%	2,025
Toilet Facilities		97	127	127	10	10	11	(1)	-7.6%	127
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		600	1,103	1,103	-	-	92	(92)	-100.0%	1,103
Community Facilities		449	680	680	-	-	57	(57)	-100.0%	680
Halls		137	200	200	-	-	17	(17)	-100.0%	200
Crèches		106	151	151	-	-	13	(13)	-100.0%	151
Libraries		25	31	31	-	-	3	(3)	-100.0%	31
Cemeteries/Crematoria		106	185	185	-	-	15	(15)	-100.0%	185
Public Ablution Facilities		-	32	32	-	-	3	(3)	-100.0%	32
Markets		74	81	81	-	-	7	(7)	-100.0%	81
Sport and Recreation Facilities		151	423	423	-	-	35	(35)	-100.0%	423
Indoor Facilities		75	155	155	-	-	13	(13)	-100.0%	155
Outdoor Facilities		77	268	268	-	-	22	(22)	-100.0%	268
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		702	821	821	32	32	68	(36)	-52.8%	821
Operational Buildings		329	559	559	10	10	47	(37)	-79.0%	559
Municipal Offices		329	559	559	10	10	47	(37)	-79.0%	559
Housing		373	262	262	23	23	22	1	3.3%	262
Social Housing		373	262	262	23	23	22	1	3.3%	262
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		122	182	182	-	-	15	(15)	-100.0%	182
Computer Equipment		122	182	182	-	-	15	(15)	-100.0%	182
Furniture and Office Equipment		1	61	61	-	-	5	(5)	-100.0%	61
Furniture and Office Equipment		1	61	61	-	-	5	(5)	-100.0%	61
Machinery and Equipment		159	314	314	-	-	26	(26)	-100.0%	314
Machinery and Equipment		159	314	314	-	-	26	(26)	-100.0%	314
Transport Assets		2,912	3,439	3,439	94	94	287	(192)	-67.1%	3,439
Transport Assets		2,912	3,439	3,439	94	94	287	(192)	-67.1%	3,439
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	23,172	31,384	30,635	1,042	1,042	2,553	1,511	59.2%	30,635

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		22,319	38,394	38,394	-	-	3,199	(3,199)	-100.0%	38,394
Roads Infrastructure		6,170	4,758	4,758	-	-	396	(396)	-100.0%	4,758
Roads		6,170	558	558	-	-	46	(46)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	175	(175)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	175	(175)	-100.0%	2,100
Storm water Infrastructure		2,429	2,091	2,091	-	-	174	(174)	-100.0%	2,091
Drainage Collection		2,429	507	507	-	-	42	(42)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	90	(90)	-100.0%	1,077
Attenuation		-	507	507	-	-	42	(42)	-100.0%	507
Electrical Infrastructure		3,667	3,912	3,912	-	-	326	(326)	-100.0%	3,912
HV Substations		-	474	474	-	-	40	(40)	-100.0%	474
HV Switching Station		-	474	474	-	-	40	(40)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	40	(40)	-100.0%	474
MV Substations		-	474	474	-	-	40	(40)	-100.0%	474
MV Switching Stations		-	474	474	-	-	40	(40)	-100.0%	474
MV Networks		3,347	591	591	-	-	49	(49)	-100.0%	591
LV Networks		320	474	474	-	-	40	(40)	-100.0%	474
Capital Spares		-	474	474	-	-	40	(40)	-100.0%	474
Water Supply Infrastructure		5,524	5,434	5,434	-	-	453	(453)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	34	(34)	-100.0%	407
Boreholes		68	407	407	-	-	34	(34)	-100.0%	407
Reservoirs		828	407	407	-	-	34	(34)	-100.0%	407
Pump Stations		104	407	407	-	-	34	(34)	-100.0%	407
Water Treatment Works		-	407	407	-	-	34	(34)	-100.0%	407
Bulk Mains		-	100	100	-	-	8	(8)	-100.0%	100
Distribution		4,524	1,100	1,100	-	-	92	(92)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	92	(92)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	92	(92)	-100.0%	1,100
Sanitation Infrastructure		4,375	5,559	5,559	-	-	463	(463)	-100.0%	5,559
Pump Station		137	100	100	-	-	8	(8)	-100.0%	100
Reticulation		137	1,200	1,200	-	-	100	(100)	-100.0%	1,200
Waste Water Treatment Works		4,101	1,200	1,200	-	-	100	(100)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	100	(100)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	155	(155)	-100.0%	1,859
Solid Waste Infrastructure		1	16,640	16,640	-	-	1,387	(1,387)	-100.0%	16,640
Landfill Sites		-	15,000	15,000	-	-	1,250	(1,250)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	27	(27)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	27	(27)	-100.0%	328
Waste Drop-off Points		1	328	328	-	-	27	(27)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	27	(27)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	27	(27)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		153	-	-	-	-	-	-	-	-
Data Centres		153	-	-	-	-	-	-	-	-
Community Assets		2,851	3,527	3,527	-	-	294	(294)	-100.0%	3,527
Community Facilities		1,014	2,079	2,079	-	-	173	(173)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	118	(118)	-100.0%	1,422
Centres		299	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	32	(32)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	1	(1)	-100.0%	13
Public Open Space		7	260	260	-	-	22	(22)	-100.0%	260
Public Ablution Facilities		408	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,837	1,448	1,448	-	-	121	(121)	-100.0%	1,448
Outdoor Facilities		1,837	1,448	1,448	-	-	121	(121)	-100.0%	1,448
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		411	742	742	-	-	62	(62)	-100.0%	742
Revenue Generating		-	371	371	-	-	31	(31)	-100.0%	371
Improved Property		-	185	185	-	-	15	(15)	-100.0%	185
Unimproved Property		-	185	185	-	-	15	(15)	-100.0%	185
Non-revenue Generating		411	371	371	-	-	31	(31)	-100.0%	371
Improved Property		411	185	185	-	-	15	(15)	-100.0%	185
Unimproved Property		-	185	185	-	-	15	(15)	-100.0%	185
Other assets		1,717	-	-	-	-	-	-	-	-
Operational Buildings		1,717	-	-	-	-	-	-	-	-
Municipal Offices		1,668	-	-	-	-	-	-	-	-
Workshops		49	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<u>Intangible Assets</u>		10	128	128	-	-	11	(11)	-100.0%	128
Licences and Rights		10	128	128	-	-	11	(11)	-100.0%	128
Water Rights		-	17	17	-	-	1	(1)	-100.0%	17
Computer Software and Applications		10	111	111	-	-	9	(9)	-100.0%	111
<u>Computer Equipment</u>		668	2,373	2,373	-	-	198	(198)	-100.0%	2,373
Computer Equipment		668	2,373	2,373	-	-	198	(198)	-100.0%	2,373
<u>Furniture and Office Equipment</u>		614	630	630	-	-	53	(53)	-100.0%	630
Furniture and Office Equipment		614	630	630	-	-	53	(53)	-100.0%	630
<u>Machinery and Equipment</u>		1,518	1,505	1,505	-	-	125	(125)	-100.0%	1,505
Machinery and Equipment		1,518	1,505	1,505	-	-	125	(125)	-100.0%	1,505
<u>Transport Assets</u>		1,624	6,921	6,921	-	-	577	(577)	-100.0%	6,921
Transport Assets		1,624	6,921	6,921	-	-	577	(577)	-100.0%	6,921
<u>Land</u>		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Total Depreciation	1	31,732	54,219	54,219	-	-	4,518	4,518	100.0%	54,219

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

Description	Ref	2023/24	Budget Year 2024/25							
		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		25,187	48,721	48,727	-	-	1,762	(1,762)	-100.0%	48,727
Roads Infrastructure		18,633	585	585	-	-	49	(49)	-100.0%	585
Roads		-	100	100	-	-	8	(8)	-100.0%	100
Road Structures		18,633	485	485	-	-	40	(40)	-100.0%	485
Storm water Infrastructure		-	450	450	-	-	38	(38)	-100.0%	450
Storm water Conveyance		-	450	450	-	-	38	(38)	-100.0%	450
Electrical Infrastructure		6,554	30,702	30,709	-	-	476	(476)	-100.0%	30,709
HV Substations		1,373	25,000	25,000	-	-	-	-	-	25,000
HV Transmission Conductors		800	-	-	-	-	-	-	-	-
MV Substations		1,500	500	500	-	-	42	(42)	-100.0%	500
MV Networks		1,820	1,609	1,609	-	-	134	(134)	-100.0%	1,609
LV Networks		1,061	3,593	3,600	-	-	300	(300)	-100.0%	3,600
Water Supply Infrastructure		-	3,340	3,340	-	-	63	(63)	-100.0%	3,340
Water Treatment Works		-	500	500	-	-	42	(42)	-100.0%	500
Distribution		-	2,840	2,840	-	-	21	(21)	-100.0%	2,840
Sanitation Infrastructure		-	13,643	13,643	-	-	1,137	(1,137)	-100.0%	13,643
Waste Water Treatment Works		-	13,643	13,643	-	-	1,137	(1,137)	-100.0%	13,643
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3,838	100	100	-	-	8	(8)	-100.0%	100
Community Facilities		828	100	100	-	-	8	(8)	-100.0%	100
Cemeteries/Crematoria		-	100	100	-	-	8	(8)	-100.0%	100
Markets		828	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3,010	-	-	-	-	-	-	-	-
Outdoor Facilities		3,010	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	600	920	-	-	68	(68)	-100.0%	920
Operational Buildings		-	600	920	-	-	68	(68)	-100.0%	920
Municipal Offices		-	300	620	-	-	43	(43)	-100.0%	620
Workshops		-	300	300	-	-	25	(25)	-100.0%	300
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	200	200	-	-	17	(17)	-100.0%	200
Licences and Rights		-	200	200	-	-	17	(17)	-100.0%	200
Computer Software and Applications		-	200	200	-	-	17	(17)	-100.0%	200
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	29,025	49,621	49,947	-	-	1,855	1,855	100.0%	49,947

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
08/2/22/04	Engine Repairs To Three (3) Municipal Vehicles Including The Recovery/ Tow In Of Vehicle From Ceres To The Bidder's Workshop	06-Aug-2024
08/2/22/06	Painting Of External Surfaces At Kliprug Community Hall Prince Alfred Hamlet	16-Aug-2024
08/2/21/92	Renewal Of Various Fortinet Licenses	02-Aug-2024

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/21/89	Supply And Delivery Of Crushed Stone Aggregate And Sand	05-Sep-2024
08/2/21/90	Supply And Delivery Of Copy Paper	05-Sep-2024
08/2/21/91	Review Of Witzenberg Municipal Spatial Development Framework	05-Sep-2024

3.2.1.2 Evaluation stage:

3.2.1.2 Evaluering stadium:

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/21/18	Transport of Waste (screening) from Sewer pump stations and treatment works to the Prince Alfred's Hamlet and Tulbagh dumping sites for a period of 12 months	28-Jun-2024	Awaiting	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 BEC: 02 May 2024 15 May 2024 23 May 2024 30 May 2024 Referred Back	M Grove
08/2/21/27	Supply, Upgrade and Replacement of Water Networks In The Witzenberg Area	23-Feb-2024	25-Apr-2024 BEC 06 June 2024 18 June 2024 20 June 2024 Referred Back	N Jabobs
08/2/21/38	Streets And Stormwater Maintenance In Witzenberg Municipal Area	15-Mar-2024	07 May 2024	E Lintnaar
08/2/21/73	Supply And Servicing Of Portable Chemical Toilets And Emptying Of Septic Tanks In The Witzenberg Area	25-Jun-2024	Awaiting	N Jacobs
08/2/21/75	Provision of Security Services	15-Jul-2024	29-Jul-2024	M Green

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
08/2/21/69	Repairs To Two Tractor Loader Backhoes (TLBS or Digger Loaders)	12-Jun-2024	24-Jun-2024 02-Jul-2024	O Gatyene
08/2/21/72	Supply And Delivery Of Rotating Security Seals For Electricity Utility Meters	16-Jul-2024	Awaiting	M Frieslaar
08/2/21/76	Installation of vibracrete panels, posts and gates at Nduli sportsfield ceres	05-Jun-2024	Awaiting	H Truter
08/2/21/80	Appointment of a service provider for training of Operating Regulations High Voltage Systems (ORHVS)	28-Jun-2024	18-Jul-2024 Referred back	I Barnard
08/2/22/03	Supply And Delivery Of A Reconditioned Gearbox Including Repair And Supply Of Various Related Items As Listed.	25-Jul-2024	01-Aug-2024	O Gatyene
08/2/22/01	Supply, Delivery And Offloading Of Water Purification Lime (Store Items)	30-Jul-2024	01-Aug-2024	M Frieslaar

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitive bids 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
08/2/21/25	Construction Of New 3 MI Tulbagh Reservoir, Tulbagh	09-Feb-2024	26-Jun-2024	28-Jun-2024
08/2/21/60	Supply And Fitment Of New Tyres, Tubes And Provision Of Tyre Repair And Other Related Services, Including The Supply And Fitment Of Steering And Suspension Components	12-Jun-2024	20-Jun-2024 27-Jun-2024	28-Jun-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 July 2024:

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

3.2.1.4 Tenders toegeken

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

The following bids were awarded by the Accounting Officer during the month of July 2024.

Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende Julie 2024

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/21/60	12-Jul-2024	08/2/21/60	Supply And Fitment Of New Tyres, Tubes And Provision Of Tyre Repair And Other Related Services, Including The Supply And Fitment Of Steering And Suspension Components	Only responsive bidder	R 4 500 000.00

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 July 2024:

Die volgende tenders was gekanselleer gedurende Julie 2024:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/21/61	08-Jul-2024	Construction of roof stands for Informal traders at Wolseley Municipal Offices	No acceptable bids received
08/2/21/77	18-Jul-2024	Supply, delivery and off-loading of UG Pvc pipes & fittings (store items)	No acceptable bids received
08/2/21/86	17-Jul-2024	Supply and installation of aluminium shop front double door and staircase railing	No acceptable bids received

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 July 2024:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Julie 2024:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
183661	28/06/2024	Ceres Spar	Supply and Delivery of Refreshments at the Opening Ceremony of Lyell street Sports Stadium	Only responsive quotation	R 7 030.30 (Incl. VAT)	Chief Financial Officer
183761	10/07/2024	Sun Blinds Ceres	Supply and Installation of Blinds	Only responsive quotation	R 2 960.00 (Incl. VAT)	Chief Financial Officer
183768	11/07/2024	Roy Steele & Associates CC	Recruitment Services for Manager: LED (Ref: MUN 10)	Only responsive quotation	R 28 750.00 (Incl. VAT)	Chief Financial Officer
183833	18/07/2024	Roy Steele & Associates CC	Recruitment Services for Manager: Electro Technical Services (Ref: EL 52)	Only responsive quotation	R 28 750.00 (Incl. VAT)	Acting Chief Financial Officer
183946	24/07/2024	Officetech	Supply and Delivery of Office Stationery	Lowest responsive quotation	R 9 690.43 (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 July 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
08/2/21/81	03-Jul-2024	AWV Project Management	Supply, Delivery And Offloading Of De Hoop Red (Batavia) Clay Brick Pavers Or Similar Approved And Grey Cobble Stone Pavers	Bidder scored highest Total points	R 246 491.00	Director: Technical Services
08/2/21/87	31-Jul-2024	AWV Project Management	Supply, delivery and offloading of materials for Fencing at Landfill site	Only responsive Bidder	R 231 265.00	Director: Technical Services

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 Julie 2024:

3.2.1.8 Appeals

The following were lodged or dealt with by the Accounting Officer during the month of July 2024:

3.2.1.8 Appelle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beamppte gedurende Julie 2024:

Bid ref number	Date	Name of supplier that bid was awarded to	Brief description of services	Reason why award made	Amount (Incl. VAT)	Appellant	Reason for Appeal
08/2/20/93	09 May 2024	Aquatic Cape Laboratories (PTY) Ltd	Monitoring Of Drinking Water Quality In The Witzenberg Area	Bidder scored the highest total points	R 2 500 000.00	AL Abbott and Associates	Various

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of July 2024 which totals R 463 809:

3.2.1.9 Afwykings

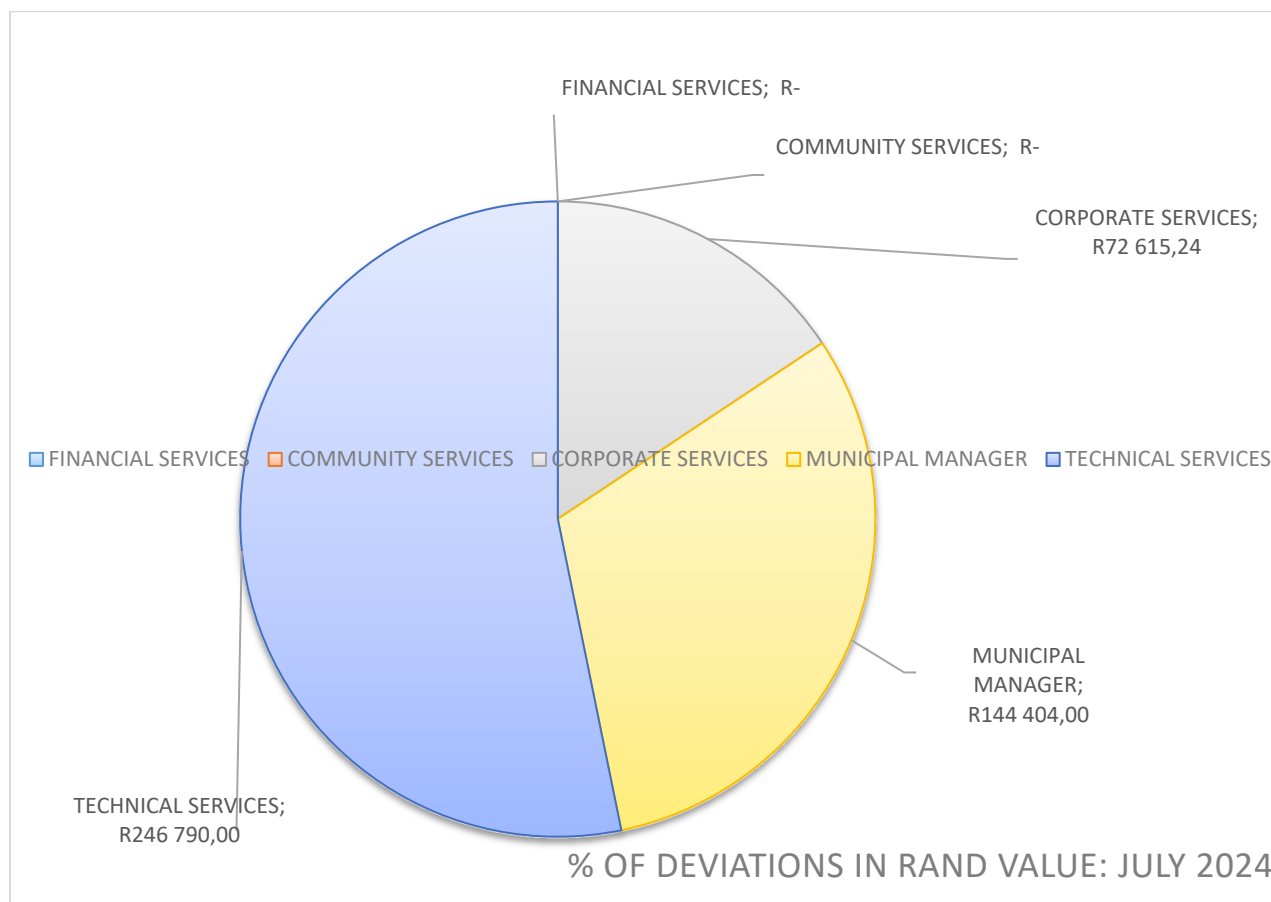
Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beamppte vir die maand van Julie 2024 wat beloop op die totaal van R 463 809:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
03-Jul-24	Multichoice	Dstv Subscriptions	Single supplier	183686	12 420,00
08-Jul-24	Adenco Construction (PTY) Ltd	Hiring of Nifty Cherry picker	Emergency	183727	68 310,00
16-Jul-24	Total Computer Services (PTY) Ltd	Software license - 6 months TCMS	Single supplier	183811	57 963,24
19-Jul-24	Witzenberg Herald	Publish Notice: Impoundment of Animals	Single supplier	183845	3 720,00
19-Jul-24	JC Services CC	Hiring of diggerloader for digging of graves	Impractical	183849	3 420,00
19-Jul-24	JC Services CC	Hiring of Excavator for cleaning of channels	Emergency	183899	178 480,00

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
24-Jul-24	Witzenberg Herald	Publish Notice: Rescheduling of Council meeting	Single supplier	183951	2 232,00
25-Jul-24	Ignite Advisory Services (PTY) Ltd	User fees for Web-based Compliance management system	Impractical	183954	51 750,00
31-Jul-24	IDI Technology Solutions (PTY) Ltd	Risk & Audit software user license fees	Impractical	184045	85 514,00
31-Jul-24	JC Services CC	Hiring of 10ton Tipper truck	Emergency	184065	117 600,85

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
May 2024	R 770 654	R 37 218 381	2.07%
June 2024	R 102 021	R 42 130 688	0.24%
July 2024	R 463 809	R 51 207 703	0.90%

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	May 2024	Jun 2024	Jul 2024
Value of inventory at hand	R 22 692 297	R 24 274 424	R 24 057 941
Turnover rate of total value of inventory	1.24	1.04	1.04
Date of latest stores reconciliation	31 Jul 2024		
Date of last stock count	27 Jun 2024		
Date of next stock count	12 Sep 2024		

DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

[illegible]

Revenue in respect of Capital grants only recognised when Capitalisation of related Capital Grant Expenditure is processed. VAT portion recognised on a monthly basis.

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

Type of Claim	30 days or Less	More than 30 days	60 days or more	More than 120 Days	Total
Property Loss/damage	1	0	0	5	6
Motor Accident	0	0	3	16	19
Public Liability	0	3	3	14	20
Glass	0	0	1	0	1
Money loss	0	0	0	0	0
	1	3	7	35	46

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

Claims Movement for the Month : July

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	7	21	19	1	0
New Claims	0	0	1	0	0
Claims Closed	1	2	0	0	0
Closing Balance	6	19	20	1	0

Cash Flow Forecast

Current commitments against cash

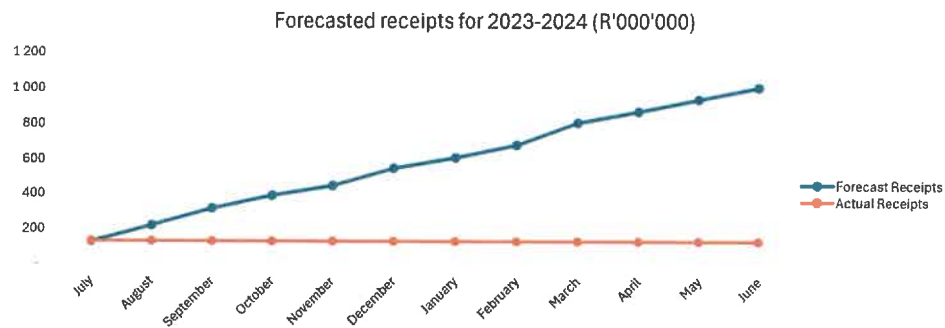
Cash Book Balance plus Investments	R 251 870 932
Total Commitments	(R79 502 649)
Unspent Grants	(R13 147 005)
Outstanding orders	
Eskom Account	(R43 777 206)
Consumer Deposits	(R8 526 216)
Provision for Rehabilitation	(R17 112 817)
Manual Creditors	
Payables & Accruals	33 678 246
Provision Current Employee Benefits	(R30 617 652)
Uncommitted Cash Balance	R 172 368 283

The estimated cost coverage ratio is as follow

Current

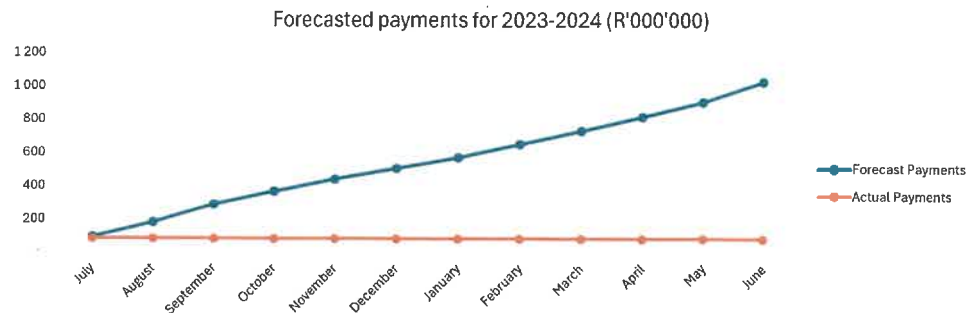
Cash and Cash Equivalents	R 251 870 932
Less Unspent Grants	R 13 147 005
Estimated Average fixed cost per month	R 71 860 945
Ratio	3,32

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 3,32 months. The acceptable norm is 3 months



It is estimated that cash receipts will amount to R1000 m for the 2024-2025 Financial Year
The performance of actual receipts against projected receipts for the month can be summarised as follow

Month	Projected Receipts	Actual Receipts
July	R123m	R125m
August	R92m	R0m
September	R97m	R0m



It is estimated that cash payments will amount to R1024 m for the 2024-2025 Financial Year
The performance of actual payments against projected payments for the month can be summarised as follow

Month	Projected Payments	Actual payments
July	R82m	R72m
August	R90m	R0m
September	R106m	R0m

Percentage spent on Capital Expenditure for the period ended: 31 July 2024

	Financial Services	Corporate Services	Community Services	Municipal Manager	Technical Services	Total
Budget	130,000	680,000	1,710,000	96,435.00	82,787,284	85,403,719
Actual	-	-	-	-	742,248	742,248
Percentage	0.00%	0.00%	0.00%	0.00%	0.90%	0.87%
Orders	-	12,292	1,447	9,030	18,749,747	18,772,517
	0.00%	1.81%	0.08%	9.36%	23.54%	22.85%

HJ Kritzinger
CFO

Date
15/08/2024

Signature:



Percentage spent on Preventative and corrective planned Maintenance
Expenditure for the period ended: 31 July 2024

	Financial Services	Corporate Services	Community Services	Technical Services	Total
Total Budget	42,190	442,279	1,476,507	21,826,096	23,787,072
Less Repairs & Maintenance on Vehicles	42,190	233,952	721,932	2,441,314	3,439,388
Budget to be used for Measurement (A)	-	208,327	754,575	19,384,782	20,347,684
Total Actual	230	10,381	4,976	485,168	500,755
Less Repairs & Maintenance on Vehicles	230	600	4,976	88,457	94,263
Actuals to be used for measurement (B)	-	9,781	-	396,711	406,492
Percentage		4.70%	0.00%	2.05%	2.00%

HJ Kritzing
CFO

Date
15/08/2024

Signature:



OVERTIME & STANDBY REPORT JULY 2024

OVERTIME	YTD 2024/25	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2023/24
Administration	765	5.6%	13,721	13,721	9,184	4,537	14,971
Cemetries	14,712	7.6%	193,482	193,482	176,549	16,933	131,178
Community Halls And Facilities	24,306	6.4%	381,439	381,439	291,677	89,762	316,360
Council Cost	0		0	0	0	0	0
Electricity*	176,057	5.8%	3,019,523	3,019,523	2,112,680	906,843	2,467,348
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	0	0.0%	24,922	24,922	0	24,922	21,582
Housing: Administration	0	0.0%	2,982	2,982	0	2,982	1,606
Human Resources	0		0	0	0	0	0
IDP	0	0.0%	6,883	6,883	0	6,883	8,242
Information Tecnology	0		0	0	0	0	0
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services*	0	0.0%	3,658	3,658	0	3,658	4,328
Marketing & Communications	42,418	8.6%	493,272	493,272	509,013	-15,741	455,715
Mechanical Workshop	23,870	6.7%	354,719	354,719	286,437	68,282	309,852
Parks	13,353	5.4%	249,266	249,266	160,240	89,026	173,450
Performance Management	0		0	0	0	0	0
Pine Forest*	46,841	6.0%	777,271	777,271	562,092	215,179	572,230
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	14,837	11.3%	131,494	131,494	178,044	-46,550	119,480
Recreational Land	19,734	6.5%	304,156	304,156	236,812	67,344	222,884
Roads	38,566	10.6%	364,774	364,774	462,788	-98,014	318,028
Sewerage	182,685	5.3%	3,427,782	3,427,782	2,192,216	1,235,566	2,904,691
Social & Welfare Services	985	54.7%	1,801	1,801	11,826	-10,025	2,970
Solid Waste*	180,435	7.0%	2,574,555	2,574,555	2,165,224	409,331	2,075,397
Stormwater Management	22,150	7.5%	293,855	293,855	265,795	28,060	235,748
Supply Chain Management	9,771	7.9%	123,986	123,986	117,258	6,728	68,007
Swimming Pools	0	0.0%	101,018	101,018	0	101,018	112,668
Thusong Centre	0		0	0	0	0	0
Town Secretary	0	0.0%	319	319	0	319	968
Traffic	377,952	7.6%	4,994,053	4,994,053	4,535,424	458,629	3,956,019
Treasury*	15,224	6.4%	237,102	237,102	182,685	54,417	160,749
Vehicle Licensing & Testing	31,560	8.4%	375,598	375,598	378,724	-3,126	236,903
Water Distribution	146,643	5.4%	2,702,500	2,702,500	1,759,718	942,782	2,064,327
TOTAL OVERTIME	1,382,866	6.5%	21,154,131	21,154,131	16,594,388	4,559,743	16,955,701

STANDBY	YTD 2024/25	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2023/24
Administration	2,393	16.5%	14,508	14,508	28,719	-14,211	29,808
Cemetries	7,244	6.7%	108,673	108,673	86,923	21,750	114,775
Community Halls And Facilities	8,858	5.7%	156,001	156,001	106,295	49,706	176,995
Council Cost	0		0	0	0	0	0
Electricity*	60,189	10.2%	589,587	589,587	722,267	-132,680	693,290
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	79,596	7.3%	1,092,585	1,092,585	955,152	137,433	916,162
Housing: Administration	0	0.0%	26,237	26,237	0	26,237	15,181
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	4,894	7.3%	66,629	66,629	58,729	7,900	74,161
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services	594	14.4%	4,136	4,136	7,125	-2,989	0
Marketing & Communications	0		0	0	0	0	0
Mechanical Workshop	11,225	7.0%	160,916	160,916	134,695	26,221	209,641
Parks	14,052	5.9%	236,975	236,975	168,622	68,353	221,828
Performance Management	0		0	0	0	0	0
Pine Forest*	11,888	8.7%	137,366	137,366	142,656	-5,290	159,731
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	0		0	0	0	0	0
Recreational Land	16,107	7.3%	221,215	221,215	193,280	27,935	181,345
Roads	26,385	6.9%	381,069	381,069	316,620	64,449	553,151
Sewerage	45,087	6.5%	694,523	694,523	541,044	153,479	822,088
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	10,914	7.6%	144,348	144,348	130,970	13,378	161,739
Stormwater Management	16,408	6.6%	249,921	249,921	196,897	53,024	342,768
Supply Chain Management	4,200	6.6%	63,339	63,339	50,404	12,935	84,235
Swimming Pools	0	0.0%	10,750	10,750	0	10,750	11,175
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	107,317	6.7%	1,607,692	1,607,692	1,287,806	319,886	1,328,440
Treasury*	3,555	5.0%	70,539	70,539	42,655	27,884	98,738
Vehicle Licensing & Testing	10,793	6.1%	177,155	177,155	129,519	47,636	160,492
Water Distribution	37,412	6.6%	570,884	570,884	448,946	121,938	690,384
TOTAL STANDBY	479,110	7.1%	6,785,048	6,785,048	5,749,323	1,035,725	7,046,126



QUALITY CERTIFICATE

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

Rig asseblief alle korrespondensie aan die Munisipale Bestuurder/ Kindly address all correspondence to the Municipal Manager/ Yonke imbalelwano mayithunyelwe kuMlawuli kaMasipala

*Witzenberg, the Eden of Africa, aspires that all residents shall live together in harmony and prosperity.
Witzenberg, die Eden van Afrika, streef daarna dat alle inwoners in harmonie en voorspoed saamleef.
Witzenberg, iEden yase Africa igquashalazele ekubent bonke abahlali bakhawulelezise ukuhlalisana ngolomwalo.*



Monthly Budget Statement Report Section 71 for August 2024

**Financial data is in respect of the period
1 July 2024 to 31 August 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 21 064 accounts amounting to R53.7 million was printed and distributed to consumers. The prepaid electricity sales amounted to R8.1 million in comparison to a cost of R7.3 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.299 million in comparison to the prior month figure of R2.196 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 52% in comparison to a rate of 59% 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 August 2024 an amount of R504 633 was recovered on this basis.

The municipality issued orders to the value of R82.1 million of which R284 thousand was in terms of deviations.

The municipality currently has R83 million in its primary bank account and R150 million in investments. The bank balance at the end of the previous month was R98 million with R150 million in investments.

The calculated cost coverage ratio of the municipality as at the end of August 2024 is 2,94 months.

B RECOMMENDATION

It is recommended that council take cognisance of the monthly financial report and supporting documents of August 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 21 064 rekeninge ten bedrae van R53.7 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R8.1 miljoen en was R7.3 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2.299 miljoen in vergelyking met die vorige maand syfer van R2.196miljoen.

Die opgehoopte debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 52% in vergelyking met 59% 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 Augustus 2024 is 'n bedrag van R504 633

Bestellings ter waarde van R28.1 miljoen uitgereik, waarvan R284 duisend ten opsigte van afwykings is.

Die munisipaliteit het R83 miljoen in die primêre bankrekening met R150 miljoen in beleggings. Die bankbalans aan die einde van die vorige maand was R98 miljoen met R150 miljoen in beleggings.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Augustus 2024 is 2,94 maande.

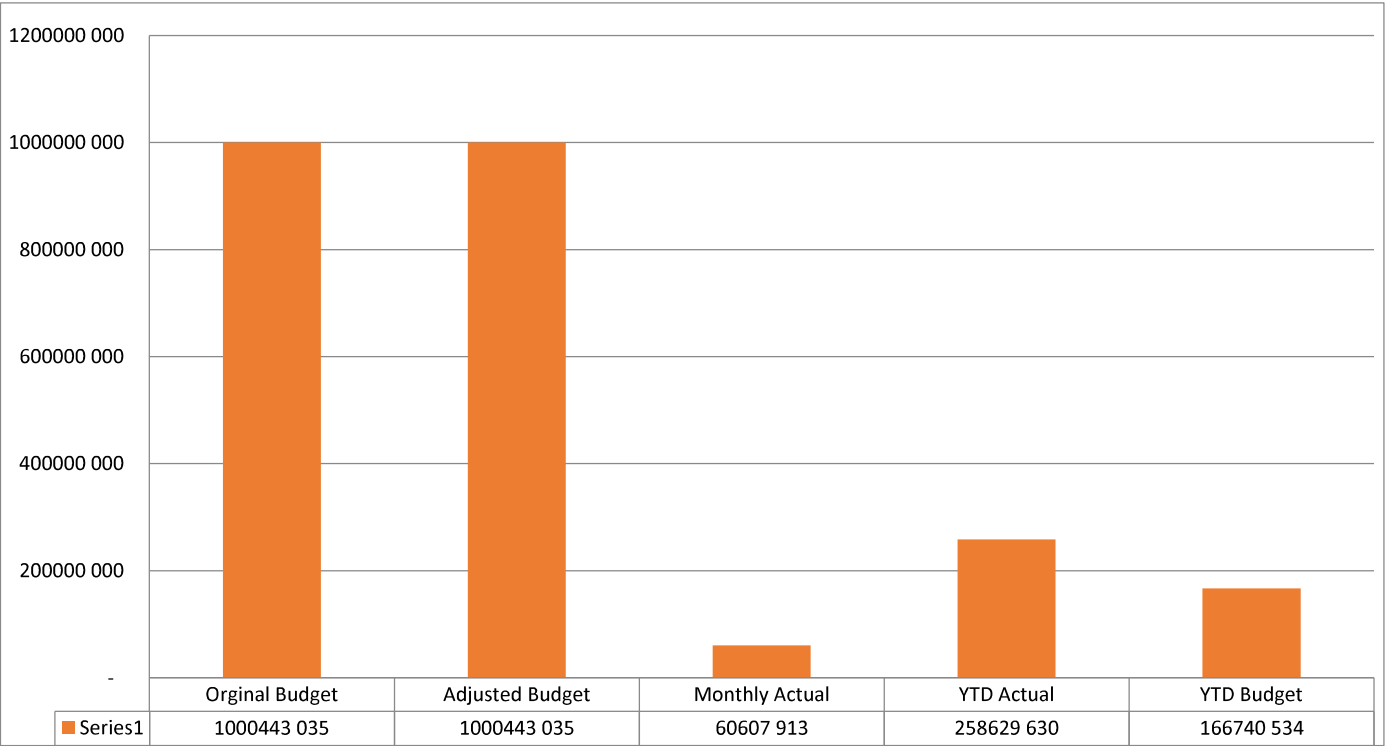
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

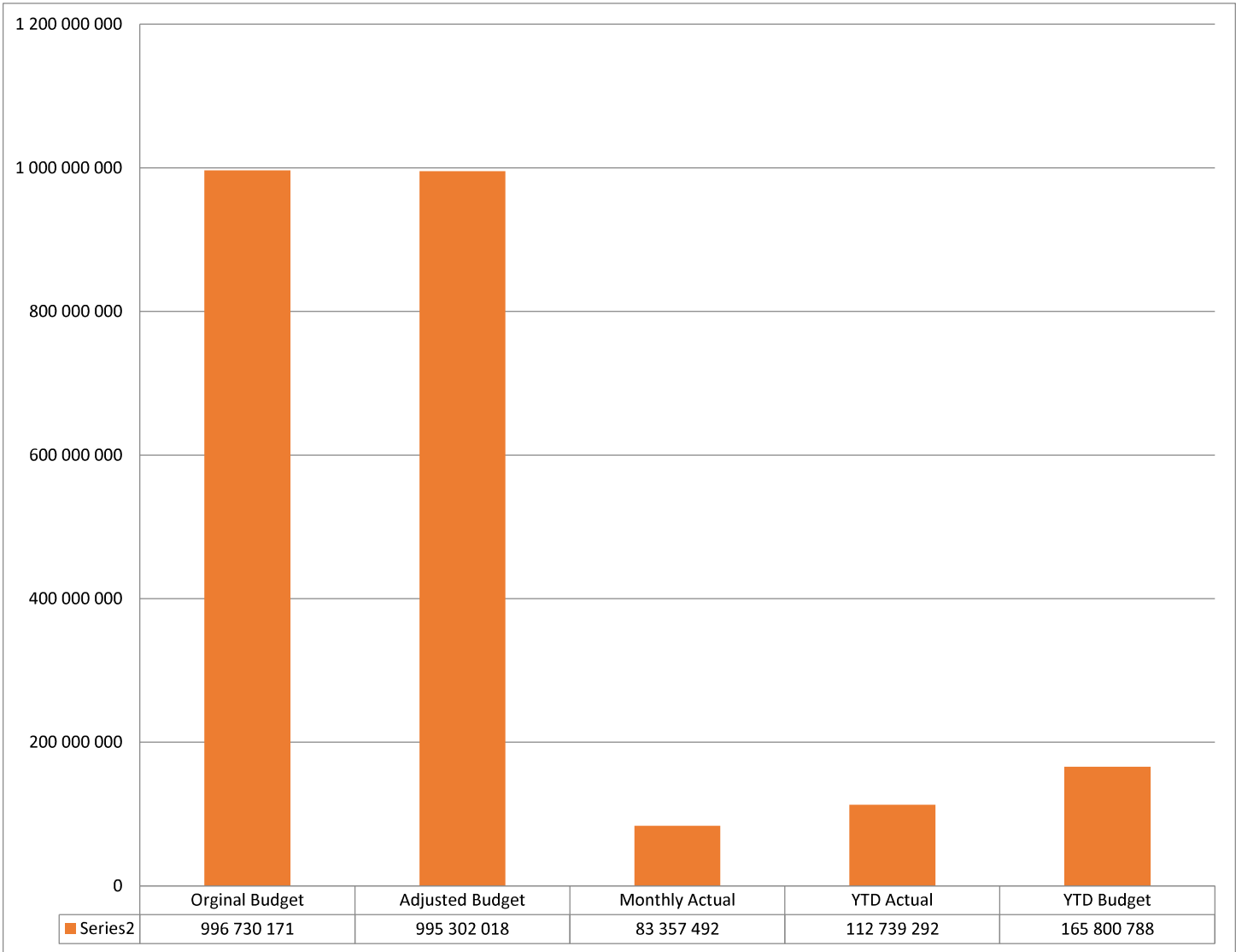
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2023 to 31 Aug 2024, 25.85% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2023 tot 31 Aug 2024, is 25.85% van die begrote operasionele inkomste gehêf.

TOTAL OPERATIONAL EXPENDITURE R'000



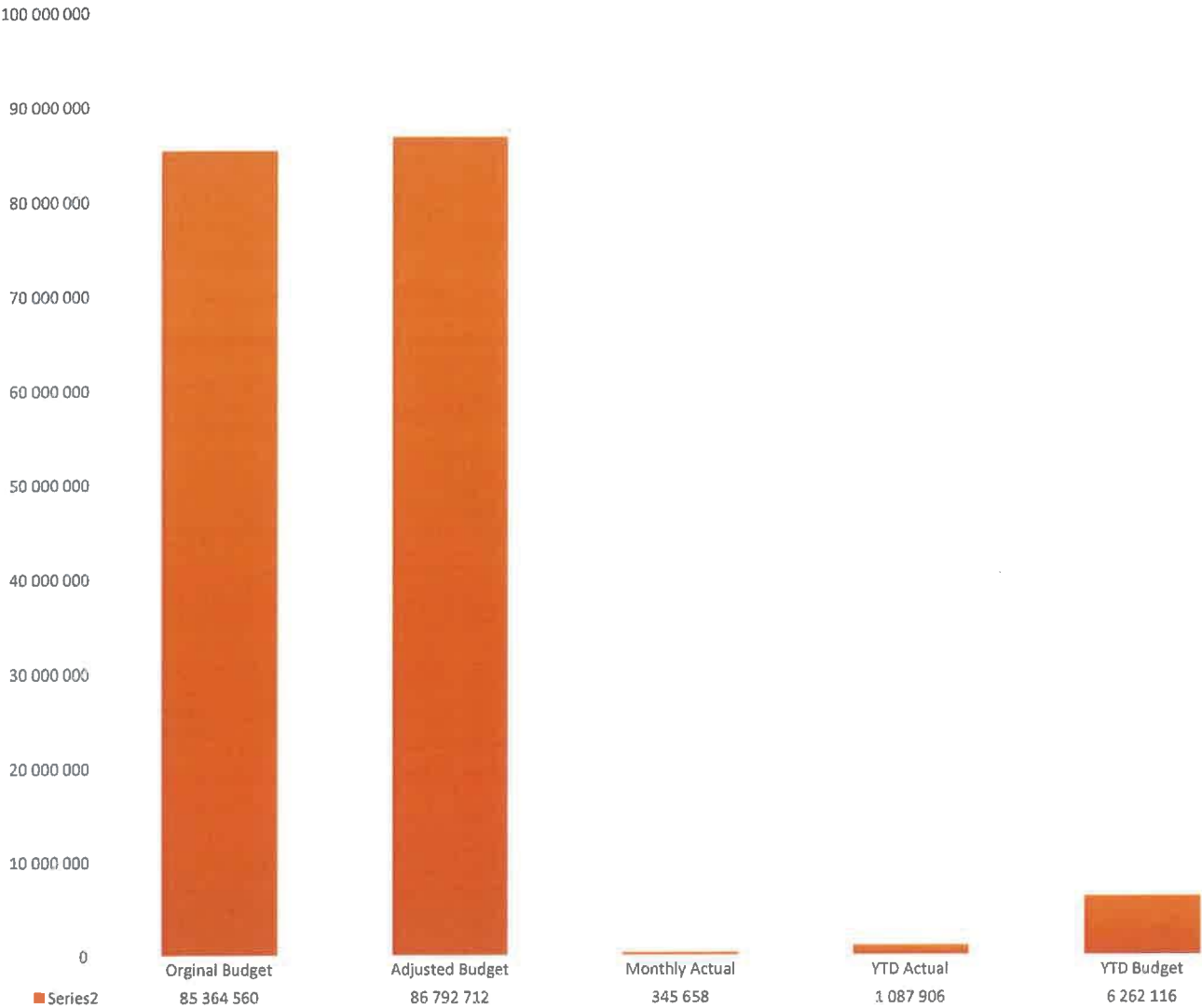
For the period 1 July 2023 to 31 Aug 2024, 11.33% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 31 Aug 2024, is 11.33% 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 Aug 2024, 1.25% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 31 Aug 2024, is 1.25% van die begrote kapitale uitgawes aangegaan.

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


COUNCILLOR J NEL
ACTING EXECUTIVE MAYOR

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M02 August

Description	Budget Year 2024/25								
	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	101,317	113,495	113,495	1,532	52,389	18,916	33,473	177%	113,495
Service charges	528,792	565,288	565,288	49,015	129,372	94,215	35,157	37%	565,288
Investment revenue	22,019	22,444	22,444	2,464	3,803	3,741	62	2%	22,444
Transfers and subsidies - Operational	179,020	196,213	196,213	1,285	63,383	32,702	30,681	94%	196,213
Other own revenue	93,594	67,446	67,446	6,311	9,683	11,241	(1,558)	-14%	67,446
Total Revenue (excluding capital transfers and contributions)	924,741	964,887	964,887	60,608	258,630	160,814	97,815	61%	964,887
Employee costs	241,440	277,558	277,467	21,628	41,796	46,244	(4,448)	-10%	277,467
Remuneration of Councillors	11,447	12,311	12,311	951	1,902	2,052	(150)	-7%	12,311
Depreciation and amortisation	34,241	54,219	54,219	-	-	9,036	(9,036)	-100%	54,219
Interest	6,094	10,233	10,233	-	-	1,706	(1,706)	-100%	10,233
Inventory consumed and bulk purchases	347,330	401,186	400,929	49,080	51,207	66,818	(15,610)	-23%	400,929
Transfers and subsidies	36,338	37,116	37,116	5,328	5,389	6,186	(797)	-13%	37,116
Other expenditure	189,643	204,107	203,028	6,370	12,445	33,759	(21,314)	-63%	203,028
Total Expenditure	866,533	996,730	995,302	83,357	112,739	165,801	(53,061)	-32%	995,302
Surplus/(Deficit)	58,208	(31,844)	(30,416)	(22,750)	145,890	(4,986)	150,877	-3026%	(30,416)
Transfers and subsidies - capital (monetary allocations)	36,536	35,557	35,557	-	-	5,926	(5,926)	-100%	35,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	94,744	3,713	5,141	(22,750)	145,890	940	144,951	15424%	5,141
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	94,744	3,713	5,141	(22,750)	145,890	940	144,951	15424%	5,141
Capital expenditure & funds sources									
Capital expenditure	85,725	85,365	86,793	346	1,088	6,262	(5,174)	-83%	86,793
Capital transfers recognised	37,926	39,880	39,880	-	-	3,077	(3,077)	-100%	39,880
Borrowing	1,460	25,000	25,000	5	5	-	5	-	25,000
Internally generated funds	43,815	20,485	21,913	341	1,083	3,185	(2,102)	-66%	21,913
Total sources of capital funds	83,202	85,365	86,793	346	1,088	6,262	(5,174)	-83%	86,793
Financial position									
Total current assets	386,101	362,903	361,762		457,463				361,762
Total non current assets	1,100,577	1,138,148	1,139,576		1,093,071				1,139,576
Total current liabilities	137,064	186,734	185,574		174,830				185,574
Total non current liabilities	129,006	181,358	181,358		128,243				181,358
Community wealth/Equity	1,222,909	1,132,959	1,132,959		1,247,461				1,132,959
Cash flows									
Net cash from (used) operating	580,519	74,112	74,112	(9,127)	46,298	(5,313)	(51,611)	971%	935,249
Net cash from (used) investing	(77,852)	(85,365)	(86,793)	(348)	(2,288)	6,262	8,550	137%	86,793
Net cash from (used) financing	(2,951)	25,000	25,000	40	71	-	(71)	-	25,000
Cash/cash equivalents at the month/year end	775,917	231,342	229,914	-	231,317	218,544	(12,773)	-6%	1,234,277
Debtors & creditors 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
Debtors Age Analysis									
Total By Income Source	113,083	6,866	6,374	6,131	5,077	5,200	32,245	208,400	383,376
Creditors Age Analysis									
Total Creditors	9,768	5,000	-	-	-	-	-	-	14,768

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		150,655	153,789	153,789	4,908	58,009	25,632	32,378	126%	153,789
Executive and council		28	31	31	3	5	5	0	5%	31
Finance and administration		150,628	153,758	153,758	4,905	58,004	25,626	32,377	126%	153,758
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		221,762	218,327	218,327	3,316	65,851	36,388	29,463	81%	218,327
Community and social services		149,009	158,917	158,917	1,144	63,074	26,486	36,588	138%	158,917
Sport and recreation		9,728	7,820	7,820	509	762	1,303	(541)	-42%	7,820
Public safety		24,388	16,654	16,654	1,636	1,968	2,776	(808)	-29%	16,654
Housing		38,637	34,936	34,936	27	47	5,823	(5,776)	-99%	34,936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21,432	4,338	4,338	75	158	723	(565)	-78%	4,338
Planning and development		4,663	3,016	3,016	71	154	503	(349)	-69%	3,016
Road transport		15,837	1,311	1,311	4	4	219	(214)	-98%	1,311
Environmental protection		932	11	11	-	-	2	(2)	-100%	11
Trading services		567,329	623,849	623,849	52,305	134,523	103,975	30,548	29%	623,849
Energy sources		373,511	430,868	430,868	39,951	75,911	71,811	4,100	6%	430,868
Water management		66,833	95,225	95,225	4,997	10,037	15,871	(5,834)	-37%	95,225
Waste water management		83,087	56,602	56,602	3,859	41,604	9,434	32,170	341%	56,602
Waste management		43,898	41,154	41,154	3,498	6,971	6,859	112	2%	41,154
Other	4	100	139	139	4	88	23	65	279%	139
Total Revenue - Functional	2	961,278	1,000,443	1,000,443	60,608	258,630	166,741	91,889	55%	1,000,443
Expenditure - Functional										
Governance and administration		116,133	161,917	161,820	10,506	20,931	26,970	(6,039)	-22%	161,820
Executive and council		29,071	32,064	32,016	2,296	4,536	5,336	(800)	-15%	32,016
Finance and administration		83,060	124,776	124,726	7,942	15,734	20,788	(5,053)	-24%	124,726
Internal audit		4,002	5,078	5,078	268	660	846	(186)	-22%	5,078
Community and public safety		151,016	176,506	176,143	13,986	21,792	29,274	(7,482)	-26%	176,143
Community and social services		31,449	36,104	35,771	2,478	4,762	5,958	(1,196)	-20%	35,771
Sport and recreation		38,015	42,561	42,561	2,617	4,576	7,093	(2,517)	-35%	42,561
Public safety		42,724	56,942	56,882	3,447	6,557	9,401	(2,844)	-30%	56,882
Housing		38,829	40,899	40,929	5,444	5,897	6,822	(925)	-14%	40,929
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39,351	51,243	51,255	2,344	4,512	8,543	(4,030)	-47%	51,255
Planning and development		13,433	16,351	16,376	1,111	2,186	2,729	(544)	-20%	16,376
Road transport		23,305	29,657	29,617	1,081	2,047	4,936	(2,889)	-59%	29,617
Environmental protection		2,613	5,235	5,261	152	280	877	(597)	-68%	5,261
Trading services		558,931	606,005	605,046	56,271	65,254	100,841	(35,587)	-35%	605,046
Energy sources		368,738	428,398	428,391	49,756	51,622	71,399	(19,777)	-28%	428,391
Water management		68,556	55,909	55,714	1,751	4,731	9,286	(4,555)	-49%	55,714
Waste water management		59,365	45,046	44,495	2,355	4,065	7,416	(3,351)	-45%	44,495
Waste management		62,272	76,652	76,446	2,409	4,836	12,741	(7,905)	-62%	76,446
Other		1,102	1,059	1,039	250	250	173	77	44%	1,039
Total Expenditure - Functional	3	866,533	996,730	995,302	83,357	112,739	165,801	(53,061)	-32%	995,302
Surplus/ (Deficit) for the year		94,744	3,713	5,141	(22,750)	145,890	940	144,951	15424%	5,141

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Revenue - Functional	1							%	
Municipal governance and administration		150,655	153,789	153,789	4,908	58,009	25,632	32,378	126%
Executive and council		28	31	31	3	5	5	0	0
Mayor and Council		28	31	31	3	5	5	0	0
Finance and administration		150,628	153,758	153,758	4,905	58,004	25,626	32,377	0
Administrative and Corporate Support		0	11	11	-	-	2	(2)	(0)
Finance		150,152	152,985	152,985	4,802	57,898	25,498	32,401	0
Human Resources		418	671	671	98	98	112	(14)	(0)
Marketing, Customer Relations, Publicity and Media		-	5	5	-	-	1	(1)	(0)
Supply Chain Management		57	86	86	5	8	14	(7)	(0)
Community and public safety		221,762	218,327	218,327	3,316	65,851	36,388	29,463	0
Community and social services		149,009	158,917	158,917	1,144	63,074	26,486	36,588	0
Aged Care		139,162	147,397	147,397	281	61,344	24,566	36,778	0
Cemeteries, Funeral Parlours and Crematoriums		142	266	266	10	24	44	(20)	(0)
Community Halls and Facilities		314	543	543	16	33	91	(57)	(0)
Libraries and Archives		9,390	10,710	10,710	838	1,672	1,785	(113)	(0)
Sport and recreation		9,728	7,820	7,820	509	762	1,303	(541)	(0)
Recreational Facilities		6,539	7,682	7,682	490	734	1,280	(546)	(0)
Sports Grounds and Stadiums		3,189	139	139	19	28	23	5	0
Public safety		24,388	16,654	16,654	1,636	1,968	2,776	(808)	(0)
Civil Defence		151	-	-	-	-	-	-	-
Fire Fighting and Protection		2,215	8	8	1	1	1	0	0
Police Forces, Traffic and Street Parking Control		22,023	16,646	16,646	1,635	1,966	2,774	(808)	(0)
Housing		38,637	34,936	34,936	27	47	5,823	(5,776)	(0)
Housing		38,637	34,936	34,936	27	47	5,823	(5,776)	(0)
Economic and environmental services		21,432	4,338	4,338	75	158	723	(565)	(0)
Planning and development		4,663	3,016	3,016	71	154	503	(349)	(0)
Economic Development/Planning		1,883	105	105	-	-	18	(18)	(0)
Town Planning, Building Regulations and		1,783	1,911	1,911	71	154	319	(165)	(0)
Project Management Unit		997	1,000	1,000	-	-	167	(167)	(0)
Road transport		15,837	1,311	1,311	4	4	219	(214)	(0)
Roads		15,837	1,311	1,311	4	4	219	(214)	(0)
Environmental protection		932	11	11	-	-	2	(2)	(0)
Biodiversity and Landscape		932	11	11	-	-	2	(2)	(0)
Trading services		567,329	623,849	623,849	52,305	134,523	103,975	30,548	0
Energy sources		373,511	430,868	430,868	39,951	75,911	71,811	4,100	0
Electricity		373,511	430,868	430,868	39,951	75,911	71,811	4,100	0
Water management		66,833	95,225	95,225	4,997	10,037	15,871	(5,834)	(0)
Water Distribution		62,297	82,182	82,182	4,997	10,037	13,697	(3,660)	(0)
Water Storage		4,536	13,043	13,043	-	-	2,174	(2,174)	(0)
Waste water management		83,087	56,602	56,602	3,859	41,604	9,434	32,170	0
Sewerage		83,087	56,602	56,602	3,859	41,604	9,434	32,170	0
Waste management		43,898	41,154	41,154	3,498	6,971	6,859	112	0
Solid Waste Removal		43,898	41,154	41,154	3,498	6,971	6,859	112	0

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Other		100	139	139	4	88	23	65	139
Licensing and Regulation		100	139	139	4	88	23	65	139
Total Revenue - Functional	2	961,278	1,000,443	1,000,443	60,608	258,630	166,741	91,889	1,000,443
Expenditure - Functional									
Municipal governance and administration		116,133	161,917	161,820	10,506	20,931	26,970	(6,039)	161,820
Executive and council		29,071	32,064	32,016	2,296	4,536	5,336	(800)	32,016
Mayor and Council		18,064	19,101	19,053	1,272	2,525	3,176	(651)	19,053
Municipal Manager, Town Secretary and Chief		11,007	12,962	12,962	1,024	2,011	2,160	(149)	12,962
Finance and administration		83,060	124,776	124,726	7,942	15,734	20,788	(5,053)	124,726
Administrative and Corporate Support		13,420	15,255	15,256	1,051	1,596	2,543	(947)	15,256
Asset Management		223	271	273	20	44	45	(1)	273
Finance		21,892	46,823	46,788	2,173	6,011	7,798	(1,787)	46,788
Fleet Management		4,351	4,221	4,221	301	570	704	(133)	4,221
Human Resources		21,175	30,941	30,928	2,867	4,692	5,155	(463)	30,928
Information Technology		4,553	5,493	5,493	172	260	916	(656)	5,493
Legal Services		2,311	3,254	3,254	201	339	542	(203)	3,254
Marketing, Customer Relations, Publicity and Media		4,125	4,980	4,975	344	697	829	(132)	4,975
Property Services		1,766	1,506	1,506	40	79	251	(172)	1,506
Supply Chain Management		8,444	10,268	10,268	730	1,360	1,711	(351)	10,268
Valuation Service		798	1,763	1,763	43	86	294	(208)	1,763
Internal audit		4,002	5,078	5,078	268	660	846	(186)	5,078
Governance Function		4,002	5,078	5,078	268	660	846	(186)	5,078
Community and public safety		151,016	176,506	176,143	13,986	21,792	29,274	(7,482)	176,143
Community and social services		31,449	36,104	35,771	2,478	4,762	5,958	(1,196)	35,771
Aged Care		8,100	7,179	6,847	561	1,183	1,137	46	6,847
Cemeteries, Funeral Parlours and Crematoriums		3,773	4,783	4,783	339	648	797	(149)	4,783
Child Care Facilities		89	99	99	-	-	17	(17)	99
Community Halls and Facilities		7,650	9,675	9,675	613	1,077	1,612	(535)	9,675
Disaster Management		13	76	76	2	2	13	(10)	76
Education		-	2	2	-	-	0	(0)	2
Libraries and Archives		11,823	14,289	14,289	963	1,851	2,382	(531)	14,289
Sport and recreation		38,015	42,561	42,561	2,617	4,576	7,093	(2,517)	42,561
Community Parks (including Nurseries)		11,558	14,625	14,625	876	1,607	2,438	(831)	14,625
Recreational Facilities		17,568	18,350	18,350	1,248	2,077	3,058	(981)	18,350
Sports Grounds and Stadiums		8,888	9,585	9,585	494	892	1,598	(706)	9,585
Public safety		42,724	56,942	56,882	3,447	6,557	9,401	(2,844)	56,882
Fire Fighting and Protection		10,643	12,931	12,931	795	1,590	2,155	(565)	12,931
Police Forces, Traffic and Street Parking Control		32,081	44,011	43,951	2,651	4,967	7,246	(2,279)	43,951
Housing		38,829	40,899	40,929	5,444	5,897	6,822	(925)	40,929
Housing		38,811	40,844	40,874	5,440	5,888	6,812	(924)	40,874
Informal Settlements		18	55	55	4	9	9	(1)	55
Economic and environmental services		39,351	51,243	51,255	2,344	4,512	8,543	(4,030)	51,255
Planning and development		13,433	16,351	16,376	1,111	2,186	2,729	(544)	16,376
Corporate Wide Strategic Planning (IDPs, LEDs)		2,847	3,639	3,639	195	366	607	(241)	3,639

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
<i>Economic Development/Planning</i>		1,922	2,624	2,655	136	286	443	(157)	2,655
<i>Town Planning, Building Regulations and</i>		5,768	6,699	6,693	541	1,057	1,115	(58)	6,693
<i>Project Management Unit</i>		2,896	3,389	3,389	239	477	565	(88)	3,389
Road transport		23,305	29,657	29,617	1,081	2,047	4,936	(2,889)	29,617
<i>Roads</i>		23,305	29,657	29,617	1,081	2,047	4,936	(2,889)	29,617
Environmental protection		2,613	5,235	5,261	152	280	877	(597)	5,261
<i>Biodiversity and Landscape</i>		2,598	5,036	5,062	152	280	844	(564)	5,062
<i>Pollution Control</i>		15	199	199	–	–	33	(33)	199
Trading services		558,931	606,005	605,046	56,271	65,254	100,841	(35,587)	605,046
Energy sources		368,738	428,398	428,391	49,756	51,622	71,399	(19,777)	428,391
<i>Electricity</i>		364,073	423,090	423,090	49,692	51,493	70,515	(19,022)	423,090
<i>Street Lighting and Signal Systems</i>		4,665	5,308	5,301	64	128	884	(755)	5,301
Water management		68,556	55,909	55,714	1,751	4,731	9,286	(4,555)	55,714
<i>Water Treatment</i>		224	251	251	16	33	42	(9)	251
<i>Water Distribution</i>		65,432	51,504	51,309	1,679	2,925	8,551	(5,627)	51,309
<i>Water Storage</i>		2,901	4,155	4,155	56	1,774	692	1,081	4,155
Waste water management		59,365	45,046	44,495	2,355	4,065	7,416	(3,351)	44,495
<i>Public Toilets</i>		1,621	1,842	1,842	148	278	307	(29)	1,842
<i>Sewerage</i>		51,283	34,367	33,811	1,804	3,007	5,635	(2,629)	33,811
<i>Storm Water Management</i>		6,457	8,822	8,826	403	780	1,471	(691)	8,826
<i>Waste Water Treatment</i>		3	15	15	1	1	2	(2)	15
Waste management		62,272	76,652	76,446	2,409	4,836	12,741	(7,905)	76,446
<i>Solid Waste Disposal (Landfill Sites)</i>		7,872	32,050	31,977	177	258	5,329	(5,071)	31,977
<i>Solid Waste Removal</i>		54,372	44,521	44,388	2,231	4,575	7,398	(2,823)	44,388
<i>Street Cleaning</i>		28	82	82	2	2	14	(11)	82
Other		1,102	1,059	1,039	250	250	173	77	1,039
Licensing and Regulation		4	58	38	–	–	6	(6)	38
Tourism		1,098	1,000	1,000	250	250	167	83	1,000
Total Expenditure - Functional	3	866,533	996,730	995,302	83,357	112,739	165,801	(53,061)	995,302
Surplus/ (Deficit) for the year		94,744	3,713	5,141	(22,750)	145,890	940	144,951	5,141

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		147,595	149,934	149,934	4,569	57,443	24,989	32,454	129.9%	149,934
Vote 2 - Community Services		202,772	201,946	201,946	1,700	64,002	33,658	30,344	90.2%	201,946
Vote 3 - Corporate Services		22,619	17,495	17,495	1,736	2,070	2,916	(846)	-29.0%	17,495
Vote 4 - Technical Services		586,545	629,366	629,366	52,544	135,000	104,894	30,105	28.7%	629,366
Vote 5 - Municipal Manager		1,746	1,702	1,702	60	116	284	(168)	-59.1%	1,702
Total Revenue by Vote	2	961,278	1,000,443	1,000,443	60,608	258,630	166,741	91,889	55.1%	1,000,443
Expenditure by Vote	1									
Vote 1 - Financial Services		31,157	61,135	61,102	2,970	7,524	10,184	(2,659)	-26.1%	61,102
Vote 2 - Community Services		124,415	141,841	141,576	11,655	17,454	23,592	(6,138)	-26.0%	141,576
Vote 3 - Corporate Services		97,570	124,911	124,787	8,856	15,482	20,719	(5,237)	-25.3%	124,787
Vote 4 - Technical Services		596,308	649,300	648,295	58,591	69,698	108,049	(38,351)	-35.5%	648,295
Vote 5 - Municipal Manager		15,442	19,542	19,542	1,285	2,581	3,257	(676)	-20.8%	19,542
Total Expenditure by Vote	2	864,892	996,730	995,302	83,357	112,739	165,801	(53,061)	-32.0%	995,302
Surplus/ (Deficit) for the year	2	96,386	3,713	5,141	(22,750)	145,890	940	144,951	15424.4%	5,141

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Revenue by Vote	1									
Vote 1 - Financial Services		147,595	149,934	149,934	4,569	57,443	24,989	32,454	130%	149,934
1.2 - Income		101,042	114,101	114,101	1,482	52,379	19,017	33,362	175%	114,101
1.3 - Financial Administration		46,497	35,464	35,464	3,083	5,057	5,911	(854)	-14%	35,464
1.4 - Credit Control		(1)	284	284	(0)	(0)	47	(48)	-101%	284
1.5 - Supply Chain & Expenditure		57	86	86	5	8	14	(7)	-46%	86
Vote 2 - Community Services		202,772	201,946	201,946	1,700	64,002	33,658	30,344	90%	201,946
2.2 - Cemeteries		142	266	266	10	24	44	(20)	-45%	266
2.3 - Housing		38,863	35,029	35,029	42	77	5,838	(5,762)	-99%	35,029
2.4 - Libraries		9,487	10,947	10,947	838	1,672	1,825	(152)	-8%	10,947
2.5 - Resorts & Swimming Pools		6,539	7,682	7,682	490	734	1,280	(546)	-43%	7,682
2.6 - Social Services		139,162	147,397	147,397	281	61,344	24,566	36,778	150%	147,397
2.7 - Fire Services & Disaster Management		2,215	8	8	1	1	1	0	17%	8
2.8 - Environment & Licensing		1,032	150	150	4	88	25	63	252%	150
2.9 - Community Halls and Amenities		3,449	362	362	34	61	60	1	1%	362
2.10 - Local Economic Development		1,883	105	105	-	-	18	(18)	-100%	105
Vote 3 - Corporate Services		22,619	17,495	17,495	1,736	2,070	2,916	(846)	-29%	17,495
3.2 - Human Resources		418	671	671	98	98	112	(14)	-13%	671
3.3 - Administration		0	11	11	-	-	2	(2)	-100%	11
3.5 - Marketing & Communication		-	5	5	-	-	1	(1)	-100%	5
3.6 - Thusong Centre		-	130	130	-	-	22	(22)	-100%	130
3.7 - Traffic and Protection Services		22,174	16,646	16,646	1,635	1,966	2,774	(808)	-29%	16,646
3.9 - Council Cost		28	31	31	3	5	5	0	5%	31
Vote 4 - Technical Services		586,545	629,366	629,366	52,544	135,000	104,894	30,105	29%	629,366
4.2 - Electro Technical Services		375,252	433,104	433,104	40,123	76,245	72,184	4,061	6%	433,104
4.3 - Water Storage & Distribution		66,833	95,225	95,225	4,997	10,037	15,871	(5,834)	-37%	95,225
4.4 - Waste Water Management		83,087	56,985	56,985	3,859	41,604	9,497	32,107	338%	56,985
4.5 - Waste Management		43,854	41,081	41,081	3,498	6,971	6,847	124	2%	41,081
4.6 - Roads		15,837	1,311	1,311	4	4	219	(214)	-98%	1,311
4.8 - Town Planning & Building Control		1,682	1,660	1,660	62	137	277	(139)	-50%	1,660
Vote 5 - Municipal Manager		1,746	1,702	1,702	60	116	284	(168)	-59%	1,702
5.2 - Performance & Project Management		997	1,000	1,000	-	-	167	(167)	-100%	1,000
5.3 - Property & Legal Services		749	702	702	60	116	117	(1)	-1%	702
Total Revenue by Vote	2	961,278	1,000,443	1,000,443	60,608	258,630	166,741	91,889	55%	1,000,443
Expenditure by Vote	1									
Vote 1 - Financial Services		31,157	61,135	61,102	2,970	7,524	10,184	(2,659)	-26%	61,102
1.1 - Director: Finance		2,296	2,033	2,033	190	382	339	43	13%	2,033
1.2 - Income		(3,796)	18,980	18,980	428	830	3,163	(2,333)	-74%	18,980
1.3 - Financial Administration		13,227	17,127	17,094	628	3,333	2,849	484	17%	17,094
1.4 - Credit Control		10,841	12,593	12,593	977	1,585	2,099	(514)	-24%	12,593
1.5 - Supply Chain & Expenditure		8,589	10,401	10,401	747	1,393	1,734	(340)	-20%	10,401
Vote 2 - Community Services		124,415	141,841	141,576	11,655	17,454	23,592	(6,138)	-26%	141,576
2.1 - Director: Community Services		551	1,564	1,564	43	86	261	(174)	-67%	1,564
2.2 - Cemeteries		3,771	4,775	4,775	346	656	796	(140)	-18%	4,775
2.3 - Housing		39,236	40,899	40,929	5,444	5,897	6,822	(925)	-14%	40,929
2.4 - Libraries		14,594	17,487	17,487	1,070	2,051	2,914	(863)	-30%	17,487
2.5 - Resorts & Swimming Pools		14,771	15,153	15,153	1,141	1,877	2,525	(649)	-26%	15,153
2.6 - Social Services		8,045	6,999	6,666	561	1,183	1,107	76	7%	6,666
2.7 - Fire Services & Disaster Management		10,656	13,007	13,007	797	1,592	2,168	(575)	-27%	13,007
2.8 - Environment & Licensing		2,566	5,210	5,216	144	272	869	(598)	-69%	5,216
2.9 - Community Halls and Amenities		28,158	33,843	33,843	1,972	3,554	5,640	(2,086)	-37%	33,843
2.10 - Local Economic Development		2,066	2,906	2,937	136	286	490	(204)	-42%	2,937
Vote 3 - Corporate Services		97,570	124,911	124,787	8,856	15,482	20,719	(5,237)	-25%	124,787
3.1 - Director: Corporate Services		2,314	2,568	2,568	187	373	428	(55)	-13%	2,568
3.2 - Human Resources		21,256	30,941	30,928	2,875	4,708	5,155	(447)	-9%	30,928
3.3 - Administration		13,465	15,891	15,892	1,052	1,598	2,649	(1,050)	-40%	15,892
3.4 - Information Technology		4,553	5,473	5,473	172	260	912	(653)	-72%	5,473
3.5 - Marketing & Communication		4,125	5,000	4,995	344	697	833	(135)	-16%	4,995
3.6 - Thusong Centre		616	926	926	53	104	154	(50)	-32%	926
3.7 - Traffic and Protection Services		32,081	44,011	43,951	2,651	4,967	7,246	(2,279)	-31%	43,951
3.8 - Tourism		1,098	1,000	1,000	250	250	167	83	50%	1,000
3.9 - Council Cost		18,064	19,101	19,053	1,272	2,525	3,176	(651)	-20%	19,053
Vote 4 - Technical Services		596,308	649,300	648,295	58,591	69,698	108,049	(38,351)	-35%	648,295
4.1 - Director: Technical Services		2,502	2,772	2,772	225	438	462	(24)	-5%	2,772
4.2 - Electro Technical Services		363,641	423,621	423,615	48,992	50,626	70,602	(19,976)	-28%	423,615
4.3 - Water Storage & Distribution		68,556	56,326	56,132	1,751	4,731	9,355	(4,624)	-49%	56,132
4.4 - Waste Water Management		55,903	38,686	38,130	2,566	4,000	6,355	(2,356)	-37%	38,130
4.5 - Waste Management		62,272	76,652	76,446	2,409	4,836	12,741	(7,905)	-62%	76,446
4.6 - Roads		23,305	29,657	29,617	1,081	2,047	4,936	(2,889)	-59%	29,617
4.7 - Storm Water Management		8,388	8,822	8,826	577	1,115	1,471	(356)	-24%	8,826
4.8 - Town Planning & Building Control		5,768	6,699	6,693	541	1,057	1,115	(58)	-5%	6,693
4.9 - Public Toilets		1,621	1,842	1,842	148	278	307	(29)	-9%	1,842
4.10 - Mechanical Workshop		4,351	4,221	4,221	301	570	704	(133)	-19%	4,221
Vote 5 - Municipal Manager		15,442	19,542	19,542	1,285	2,581	3,257	(676)	-21%	19,542
5.1 - Municipal Manager		3,385	4,058	4,058	381	738	676	62	9%	4,058
5.2 - Performance & Project Management		2,896	3,389	3,389	239	477	565	(88)	-15%	3,389
5.3 - Property & Legal Services		2,311	3,379	3,379	201	339	563	(224)	-40%	3,379
5.4 - Internal Audit		4,002	5,078	5,078	268	660	846	(186)	-22%	5,078
5.5 - IDP		2,847	3,639	3,639	195	366	607	(241)	-40%	3,639

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
Total Expenditure by Vote	2	864,892	996,730	995,302	83,357	112,739	165,801	(53,061)	(0)	995,302
								-		
Surplus/ (Deficit) for the year	2	96,386	3,713	5,141	(22,750)	145,890	940	144,951	0	5,141

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
Revenue									%	
Exchange Revenue		606,675	629,318	629,318	55,969	140,258	104,886	35,371	34%	629,318
Service charges - Electricity		371,022	431,223	431,223	39,865	75,727	71,871	3,856	5%	431,223
Service charges - Water		48,337	49,359	49,359	3,612	7,904	8,226	(322)	-4%	49,359
Service charges - Waste Water Management		75,250	50,932	50,932	2,531	39,745	8,489	31,257	368%	50,932
Service charges - Waste management		34,183	33,774	33,774	3,007	5,995	5,629	366	7%	33,774
Sale of Goods and Rendering of Services		14,484	5,536	5,536	340	552	923	(370)	-40%	5,536
Agency services		4,739	4,684	4,684	492	768	781	(13)	-2%	4,684
Interest		-	11	11	-	-	2	(2)	-100%	11
Interest earned from Receivables		28,557	23,549	23,549	3,224	4,983	3,925	1,058	27%	23,549
Interest earned from Current and Non Current Assets		22,019	22,444	22,444	2,464	3,803	3,741	62	2%	22,444
Rent on Land		-	27	27	-	-	5	(5)	-100%	27
Rental from Fixed Assets		5,038	6,015	6,015	364	633	1,003	(370)	-37%	6,015
Operational Revenue		3,046	1,764	1,764	69	147	294	(147)	-50%	1,764
Non-Exchange Revenue		318,067	335,568	335,568	4,639	118,372	55,928	62,444	112%	335,568
Property rates		101,317	113,495	113,495	1,532	52,389	18,916	33,473	177%	113,495
Surcharges and Taxes		9,122	5,501	5,501	23	23	917	(894)	-98%	5,501
Fines, penalties and forfeits		20,634	11,254	11,254	983	987	1,876	(889)	-47%	11,254
Licence and permits		1,183	2,444	2,444	162	299	407	(109)	-27%	2,444
Transfer and subsidies - Operational		179,020	196,213	196,213	1,285	63,383	32,702	30,681	94%	196,213
Interest		4,091	3,566	3,566	389	746	594	151	25%	3,566
Operational Revenue		2,991	3,095	3,095	265	546	516	30	6%	3,095
Gains on disposal of Assets		(291)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		924,741	964,887	964,887	60,608	258,630	160,814	97,815	61%	964,887
Expenditure By Type										
Employee related costs		241,440	277,558	277,467	21,628	41,796	46,244	(4,448)	-10%	277,467
Remuneration of councillors		11,447	12,311	12,311	951	1,902	2,052	(150)	-7%	12,311
Bulk purchases - electricity		324,086	375,258	375,258	47,701	47,932	62,543	(14,611)	-23%	375,258
Inventory consumed		23,245	25,929	25,671	1,379	3,275	4,275	(999)	-23%	25,671
Debt impairment		(75,887)	62,758	62,758	-	-	10,460	(10,460)	-100%	62,758
Depreciation and amortisation		34,241	54,219	54,219	-	-	9,036	(9,036)	-100%	54,219
Interest		6,094	10,233	10,233	-	-	1,706	(1,706)	-100%	10,233
Contracted services		55,684	75,234	74,687	3,913	4,716	12,369	(7,653)	-62%	74,687
Transfers and subsidies		36,338	37,116	37,116	5,328	5,389	6,186	(797)	-13%	37,116
Irrecoverable debts written off		159,168	2,131	2,131	13	13	355	(342)	-96%	2,131
Operational costs		49,986	60,487	59,956	2,444	7,716	9,993	(2,277)	-23%	59,956
Losses on Disposal of Assets		688	-	-	-	-	-	-	-	-
Other Losses		4	3,497	3,497	-	-	583	(583)	-100%	3,497
Total Expenditure		866,533	996,730	995,302	83,357	112,739	165,801	(53,061)	-32%	995,302
Surplus/(Deficit)		58,208	(31,844)	(30,416)	(22,750)	145,890	(4,986)	150,877	(0)	(30,416)
Transfers and subsidies - capital (monetary allocations)		36,536	35,557	35,557	-	-	5,926	(5,926)	(0)	35,557
Surplus/(Deficit) after capital transfers & contributions		94,744	3,713	5,141	(22,750)	145,890	940			5,141
Surplus/(Deficit) after income tax		94,744	3,713	5,141	(22,750)	145,890	940			5,141
Surplus/(Deficit) attributable to municipality		94,744	3,713	5,141	(22,750)	145,890	940			5,141
Surplus/ (Deficit) for the year		94,744	3,713	5,141	(22,750)	145,890	940			5,141

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		2,482	100	100	–	–	–	–		100
Vote 2 - Community Services		881	350	350	4	4	58	(55)	-94%	350
Vote 4 - Technical Services		32,776	18,937	19,196	252	252	3,199	(2,948)	-92%	19,196
Vote 5 - Municipal Manager		–	66	66	–	–	–	–		66
Total Capital Multi-year expenditure	4,7	36,138	19,453	19,713	255	255	3,258	(3,002)	-92%	19,713
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		530	30	30	(0)	(0)	5	(5)	-102%	30
Vote 2 - Community Services		5,550	1,780	1,780	5	5	297	(292)	-98%	1,780
Vote 3 - Corporate Services		1,712	760	1,138	39	39	190	(151)	-80%	1,138
Vote 4 - Technical Services		41,795	63,311	64,102	47	790	2,508	(1,719)	-69%	64,102
Vote 5 - Municipal Manager		–	30	30	–	–	5	(5)	-100%	30
Total Capital single-year expenditure	4	49,587	65,911	67,080	90	833	3,004	(2,172)	-72%	67,080
Total Capital Expenditure	3	85,725	85,365	86,793	346	1,088	6,262	(5,174)	-83%	86,793
Capital Expenditure - Functional Classification										
Governance and administration		8,148	2,196	2,575	77	77	401	(324)	-81%	2,575
Executive and council		124	216	252	17	17	31	(14)	-46%	252
Finance and administration		8,024	1,980	2,323	61	61	371	(310)	-84%	2,323
Community and public safety		6,252	2,300	2,300	4	4	383	(380)	-99%	2,300
Community and social services		58	1,100	1,100	–	–	183	(183)	-100%	1,100
Sport and recreation		3,224	650	650	–	–	108	(108)	-100%	650
Public safety		2,838	550	550	4	4	92	(88)	-96%	550
Housing		132	–	–	–	–	–	–		–
Economic and environmental services		32,934	7,367	7,407	–	–	1,201	(1,201)	-100%	7,407
Planning and development		828	200	200	–	–	–	–		200
Road transport		32,107	7,167	7,207	–	–	1,201	(1,201)	-100%	7,207
Trading services		38,390	73,501	74,511	265	1,007	4,276	(3,269)	-76%	74,511
Energy sources		9,959	31,352	31,359	5	5	1,060	(1,055)	-100%	31,359
Water management		10,426	25,606	25,606	–	–	292	(292)	-100%	25,606
Waste water management		4,669	16,343	17,094	8	750	2,849	(2,099)	-74%	17,094
Waste management		13,337	200	453	252	252	75	176	233%	453
Total Capital Expenditure - Functional Classification	3	85,725	85,365	86,793	346	1,088	6,262	(5,174)	-83%	86,793
Funded by:										
National Government		21,847	37,504	37,504	–	–	2,681	(2,681)	-100%	37,504
Provincial Government		14,214	1,941	1,941	–	–	323	(323)	-100%	1,941
District Municipality		1,644	435	435	–	–	72	(72)	-100%	435
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		222	–	–	–	–	–	–		–
Transfers recognised - capital		37,926	39,880	39,880	–	–	3,077	(3,077)	-100%	39,880
Borrowing	6	1,460	25,000	25,000	5	5	–	5		25,000
Internally generated funds		43,815	20,485	21,913	341	1,083	3,185	(2,102)	-66%	21,913
Total Capital Funding	7	83,202	85,365	86,793	346	1,088	6,262	(5,174)	-83%	86,793

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		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		2,482	100	100	-	-	-	-		100
1.1 - Director: Finance		-	100	100	-	-	-	-		100
1.3 - Financial Administration		2,482	-	-	-	-	-	-		-
Vote 2 - Community Services		881	350	350	4	4	58	(55)	-94%	350
2.7 - Fire Services & Disaster Management		881	350	350	4	4	58	(55)	-94%	350
Vote 4 - Technical Services		32,776	18,937	19,196	252	252	3,199	(2,948)	-92%	19,196
4.2 - Electro Technical Services		6,693	5,593	5,600	-	-	933	(933)	-100%	5,600
4.3 - Water Storage & Distribution		2,857	200	200	-	-	33	(33)	-100%	200
4.4 - Waste Water Management		3,407	13,043	13,043	-	-	2,174	(2,174)	-100%	13,043
4.5 - Waste Management		1,685	100	353	252	252	59	193	328%	353
4.6 - Roads		18,133	-	-	-	-	-	-		-
Vote 5 - Municipal Manager		-	66	66	-	-	-	-		66
5.2 - Performance & Project Management		-	66	66	-	-	-	-		66
Total multi-year capital expenditure		36,138	19,453	19,713	255	255	3,258	(3,002)	-92%	19,713
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Financial Services		530	30	30	(0)	(0)	5	(5)	-102%	30
1.1 - Director: Finance		-	30	30	(0)	(0)	5	(5)	-102%	30
1.3 - Financial Administration		530	-	-	-	-	-	-		-
Vote 2 - Community Services		5,550	1,780	1,780	5	5	297	(292)	-98%	1,780
2.1 - Director: Community Services		94	30	30	5	5	5	(0)	-8%	30
2.2 - Cemeteries		-	100	100	-	-	17	(17)	-100%	100
2.3 - Housing		132	-	-	-	-	-	-		-
2.4 - Libraries		58	1,000	1,000	-	-	167	(167)	-100%	1,000
2.5 - Resorts & Swimming Pools		-	450	450	-	-	75	(75)	-100%	450
2.7 - Fire Services & Disaster Management		1,190	-	-	-	-	-	-		-
2.8 - Environment & Licencing		24	-	-	-	-	-	-		-
2.9 - Community Halls and Amenities		3,224	200	200	-	-	33	(33)	-100%	200
2.10 - Local Economic Development		828	-	-	-	-	-	-		-
Vote 3 - Corporate Services		1,712	760	1,138	39	39	190	(151)	-80%	1,138
3.1 - Director: Corporate Services		233	30	65	12	12	11	1	13%	65
3.2 - Human Resources		331	80	363	-	-	61	(61)	-100%	363
3.4 - Information Technology		270	350	410	26	26	68	(42)	-62%	410
3.5 - Marketing & Communication		110	100	100	-	-	17	(17)	-100%	100
3.7 - Traffic and Protection Services		767	200	200	-	-	33	(33)	-100%	200
Vote 4 - Technical Services		41,795	63,311	64,102	47	790	2,508	(1,719)	-69%	64,102
4.1 - Director: Technical Services		21	30	30	-	-	5	(5)	-100%	30
4.2 - Electro Technical Services		3,266	25,759	25,759	5	5	126	(122)	-96%	25,759
4.3 - Water Storage & Distribution		7,544	25,406	25,406	-	-	259	(259)	-100%	25,406
4.4 - Waste Water Management		1,262	2,850	3,600	8	750	600	150	25%	3,600
4.5 - Waste Management		11,652	100	100	-	-	17	(17)	-100%	100
4.6 - Roads		13,973	7,167	7,207	-	-	1,201	(1,201)	-100%	7,207
4.7 - Storm Water Management		-	450	450	-	-	75	(75)	-100%	450
4.8 - Town Planning & Building Control		-	200	200	-	-	-	-		200
4.10 - Mechanical Workshop		4,076	1,350	1,350	34	34	225	(191)	-85%	1,350
Vote 5 - Municipal Manager		-	30	30	-	-	5	(5)	-100%	30
5.1 - Municipal Manager		-	30	30	-	-	5	(5)	-100%	30
Total single-year capital expenditure		49,587	65,911	67,080	90	833	3,004	(2,172)	(0)	67,080
Total Capital Expenditure		85,725	85,365	86,793	346	1,088	6,262	(5,174)	(0)	86,793

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		187,245	227,306	225,878	231,317	225,878
Trade and other receivables from exchange transactions		111,342	68,636	68,636	37,287	68,636
Receivables from non-exchange transactions		36,119	49,234	49,234	57,434	49,234
Current portion of non-current receivables		-	-	-	-	-
Inventory		22,066	9,181	9,469	22,826	9,469
VAT		28,090	6,836	6,836	105,379	6,836
Other current assets		1,239	1,709	1,709	3,221	1,709
Total current assets		386,101	362,903	361,762	457,463	361,762
Non current assets						
Investments		-	-	-	-	-
Investment property		41,680	40,610	40,610	41,678	40,610
Property, plant and equipment		1,056,605	1,094,459	1,095,604	1,048,483	1,095,604
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		550	550	550	550	550
Intangible assets		1,741	2,529	2,812	2,360	2,812
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		1,100,577	1,138,148	1,139,576	1,093,071	1,139,576
TOTAL ASSETS		1,486,678	1,501,051	1,501,338	1,550,534	1,501,338
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		59	(3,330)	(3,330)	36	(3,330)
Consumer deposits		9,742	12,158	12,158	13,432	12,158
Trade and other payables from exchange transactions		85,555	110,941	109,780	(20,751)	109,780
Trade and other payables from non-exchange transactions		(5,360)	3,129	3,129	62,293	3,129
Provision		31,782	45,567	45,567	29,827	45,567
VAT		15,287	18,269	18,269	89,993	18,269
Other current liabilities		-	-	-	-	-
Total current liabilities		137,064	186,734	185,574	174,830	185,574
Non current liabilities						
Financial liabilities		1,220	25,645	25,645	490	25,645
Provision		67,264	77,712	77,712	58,838	77,712
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		60,522	78,001	78,001	68,916	78,001
Total non current liabilities		129,006	181,358	181,358	128,243	181,358
TOTAL LIABILITIES		266,070	368,091	366,931	303,073	366,931
NET ASSETS	2	1,220,608	1,132,959	1,134,407	1,247,461	1,134,407
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,211,743	1,120,420	1,120,420	1,270,822	1,120,420
Reserves and funds		11,166	12,540	12,540	(23,362)	12,540
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,222,909	1,132,959	1,132,959	1,247,461	1,132,959

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		4,845	103,281	103,281	13,751	20,487	17,213	3,273	19%	103,281
Service charges		938,669	602,900	602,900	45,785	86,623	100,483	(13,861)	-14%	602,900
Other revenue		13,818	17,029	17,029	1,007	1,655	2,838	(1,183)	-42%	17,029
Transfers and Subsidies - Operational		187,598	194,392	194,392	6,955	78,054	24,284	53,770	221%	194,392
Transfers and Subsidies - Capital		37,757	46,362	46,362	1,000	6,000	-	6,000	0%	46,362
Interest		9,769	49,570	49,570	1,293	2,291	6,438	(4,147)	-64%	49,570
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(611,936)	(939,422)	(939,422)	(78,579)	(148,382)	(156,570)	(8,189)	5%	(78,285)
Interest		-	-	-	-	(0)	-	0	0%	-
Transfers and Subsidies		-	-	-	(340)	(431)	-	431	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		580,519	74,112	74,112	(9,127)	46,298	(5,313)	(51,611)	971%	935,249
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		(77,852)	(85,365)	(86,793)	(348)	(2,288)	6,262	8,550	137%	86,793
NET CASH FROM/(USED) INVESTING ACTIVITIES		(77,852)	(85,365)	(86,793)	(348)	(2,288)	6,262	8,550	137%	86,793
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	25,000	25,000	-	-	-	-	-	25,000
Increase (decrease) in consumer deposits		(2,951)	-	-	40	71	-	71	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,951)	25,000	25,000	40	71	-	(71)	0%	25,000
NET INCREASE/ (DECREASE) IN CASH HELD		499,715	13,748	12,320	(9,435)	44,082	949			1,047,042
Cash/cash equivalents at beginning:		276,202	217,594	217,594		187,235	217,594			187,235
Cash/cash equivalents at month/year end:		775,917	231,342	229,914		231,317	218,544			1,234,277

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Electricity	3,856	Peak of the High Demand Season for Electricity Usage is July-August.	
	Service charges - Water	(322)	Immaterial Variance	
	Service charges - Waste Water Management	31,257	Industrial Effluent recognised	
	Service charges - Waste management	366	Immaterial Variance	
	Sale of Goods and Rendering of Services	(370)	Immaterial Variance	
	Agency services	(13)	Immaterial Variance	
	Interest	(2)	Immaterial Variance	
	Interest earned from Receivables	1,058	Immaterial Variance	
	Interest earned from Current and Non Current Assets	62	Immaterial Variance	
	Dividends	-		
	Rent on Land	(5)	Immaterial Variance	
	Rental from Fixed Assets	(370)	Immaterial Variance	
	Licence and permits	-		
	Operational Revenue	(147)	Immaterial Variance	
	Non-Exchange Revenue			
	Property rates	33,473	Year-to-date budget must be corrected to include annual billing in	Year-To-Date budget to be corrected with Adjustments Budget
	Surcharges and Taxes	(894)	Immaterial Variance	
	Fines, penalties and forfeits	(889)	No Service provider in place	
	Licence and permits	(109)	Immaterial Variance	
	Transfer and subsidies - Operational	30,681	First tranche of Equitable Share received during July.	Year-To-Date budget to be corrected with Adjustments Budget
	Interest	151	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	30	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
2	Expenditure By Type			
	Employee related costs	(4,448)	Primarily due to the filling of vacancies	
	Remuneration of councillors	(150)	Immaterial Variance	
	Bulk purchases - electricity	(14,611)	Invoice received and paid in the following payment run.	
	Inventory consumed	(999)	Immaterial Variance	
	Debt impairment	(10,460)	Awaiting finalisation of AFS to determine current year's movement	
	Depreciation and amortisation	(9,036)	Depreciation run performed annually	
	Interest	(1,706)	Finance charges related to Landfil Sites recognised on an annual basis.	
	Contracted services	(7,653)	Dependant on the Roll Out of Contracts for Electrical, Road, Water & Sewer Maintenance	
	Transfers and subsidies	(797)	Immaterial Variance	
	Irrecoverable debts written off	(342)	Immaterial Variance	
	Operational costs	(2,277)	Low expenditure experienced for operational cost items.	
	Losses on Disposal of Assets	-	Immaterial Variance	
	Other Losses	(583)		
3	Capital Expenditure			
	Total Capital Expenditure	(5,174)	Expenditure largely dependant on Competitive Bidding Process	
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			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		0.7%	6.5%	6.5%	0.0%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.7%	29.3%	28.8%	0.4%	28.8%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		11.9%	16.4%	16.3%	3.9%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves		10.9%	204.5%	204.5%	-2.1%	204.5%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	281.7%	194.3%	194.9%	261.7%	194.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		136.6%	121.7%	121.7%	132.3%	121.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		16.1%	12.4%	12.4%	37.9%	12.4%
Longstanding Debtors Recovered			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	11.0%	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	10.3%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		26.1%	28.8%	28.8%	16.2%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	3.3%	3.2%	0.9%	3.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		4.4%	6.7%	6.7%	0.0%	6.7%
<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 - M02 August

Description	NT Code	Budget Year 2024/25											
		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	9,224	1,754	1,640	1,762	1,600	1,816	8,192	53,468	79,455	66,838	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28,945	1,186	1,145	990	405	275	1,423	8,209	42,577	11,303	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	37,064	891	720	645	583	567	7,219	26,218	73,907	35,231	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	43,724	1,391	1,308	1,235	1,109	1,097	6,264	34,514	90,643	44,219	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,464	1,387	1,274	1,179	1,068	1,040	5,941	32,095	51,448	41,323	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	127	14	14	11	11	11	64	814	1,066	911	-	-
Interest on Arrear Debtor Accounts	1810	1,496	180	223	262	269	333	2,989	51,628	57,380	55,481	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(14,960)	63	50	47	32	60	153	1,455	(13,100)	1,747	-	-
Total By Income Source	2000	113,083	6,866	6,374	6,131	5,077	5,200	32,245	208,400	383,376	257,053	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	9,763	588	426	386	355	287	994	6,941	19,741	8,964	-	-
Commercial	2300	70,736	1,084	1,143	1,062	417	415	4,721	23,580	103,158	30,195	-	-
Households	2400	29,836	4,998	4,609	4,483	4,107	4,293	24,993	168,694	246,014	206,571	-	-
Other	2500	2,748	195	197	200	197	205	1,536	9,184	14,463	11,323	-	-
Total By Customer Group	2600	113,083	6,866	6,374	6,131	5,077	5,200	32,245	208,400	383,376	257,053	-	-

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2024/25									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	9,768	5,000	–	–	–	–	–	–	14,768	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	9,768	5,000	–	–	–	–	–	–	14,768	–

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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 Bank Ltd		7 Months	Call Investment	Yes	Yes	Yes	No	No	17/02/2025	45,000	-		-	45,000
First National Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	22/10/2024	25,000	-		-	25,000
Nedbank Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	40,000	-		-	40,000
Standard Bank of SA Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	40,000	-		-	40,000
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
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 - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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:		4,797	3,159	3,159	1,990	1,990	–	1,990		3,159
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,247	1,559	1,559	390	390	–	390		1,559
Local Government Financial Management Grant [Schedule 5B]		1,550	1,600	1,600	1,600	1,600	–	1,600		1,600
Provincial Government:		34,087	45,527	45,527	4,488	8,050	–	8,050		45,527
OPEX PROV LIBRARY		–	10,683	10,683	–	3,562	–	3,562		10,683
OPEX PROV CDW		132	132	132	–	–	–	–		132
OPEX PROV THUSONG		–	150	150	–	–	–	–		150
OPEX PROV MUN ACC AND CAP BUILDING		245	249	249	–	–	–	–		249
OPEX PROV FIN MAN SUPPORT		–	–	–	150	150	–	150		–
Specify (Add grant description)		250	150	150	–	–	–	–		150
OPEX PROV HOUSING IHSDG		–	25,000	25,000	–	–	–	–		25,000
Specify (Add grant description)		33,460	–	–	4,338	4,338	–	4,338		–
Specify (Add grant description)		–	1,375	1,375	–	–	–	–		1,375
Specify (Add grant description)		–	7,788	7,788	–	–	–	–		7,788
District Municipality:		150	–	–	–	–	–	–		–
Specify (Add grant description)		150	–	–	–	–	–	–		–
Other grant providers:		2,763	–	–	476	476	–	476		–
Foreign Government and International Organisations		680	–	–	–	–	–	–		–
Private Enterprises		2,083	–	–	476	476	–	476		–
Total Operating Transfers and Grants	5	41,797	48,686	48,686	6,954	10,516	–	10,516		48,686
Capital Transfers and Grants										
National Government:		25,209	40,630	40,630	–	11,826	–	11,826		40,630
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		900	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		24,309	25,630	25,630	–	6,826	–	6,826		25,630
Water Services Infrastructure Grant [Schedule 5B]		–	15,000	15,000	–	5,000	–	5,000		15,000
Provincial Government:		16,559	2,232	2,232	–	–	–	–		2,232
Specify (Add grant description)		200	–	–	–	–	–	–		–
CAPEX PROV FIRE		1,658	–	–	–	–	–	–		–
Specify (Add grant description)		–	1,532	1,532	–	–	–	–		1,532
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		–	700	700	–	–	–	–		700
CAPEX PROV MAIN ROADS		14,702	–	–	–	–	–	–		–
District Municipality:		672	–	–	–	–	–	–		–
CAPEX DISTRICT		600	–	–	–	–	–	–		–
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		72	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	42,440	42,862	42,862	–	11,826	–	11,826		42,862
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	84,237	91,548	91,548	6,954	22,342	–	22,342		91,548

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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:		5,911	(4,029)	(4,029)	473	1,031	(671)	1,703	-253.6%	(4,029)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,364	(1,559)	(1,559)	281	633	(260)	893	-343.6%	(1,559)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,470)	(1,470)	192	398	(245)	643	-262.6%	(1,470)
Municipal Infrastructure Grant [Schedule 5B]		997	(1,000)	(1,000)	-	-	(167)	167	-100.0%	(1,000)
Provincial Government:		39,584	(46,426)	(46,426)	835	1,663	(7,738)	9,401	-121.5%	(46,426)
OPEX PROV TITLE DEEDS RESTORATION		568	-	-	-	-	-	-	-	-
OPEX PROV LIBRARY		-	(10,683)	(10,683)	835	1,663	(1,781)	3,444	-193.4%	(10,683)
OPEX PROV CDW		71	(262)	(262)	-	-	(44)	44	-100.0%	(262)
OPEX PROV THUSONG		-	(130)	(130)	-	-	(22)	22	-100.0%	(130)
OPEX PROV MUN ACC AND CAP BUILDING		196	(858)	(858)	-	-	(143)	143	-100.0%	(858)
OPEX PROV WATER RESILIENCE		500	-	-	-	-	-	-	-	-
Specify (Add grant description)		295	(172)	(172)	-	-	(29)	29	-100.0%	(172)
OPEX PROV HOUSING IHSDG		-	(1,532)	(1,532)	-	-	(255)	255	-100.0%	(1,532)
Specify (Add grant description)		37,954	(32,788)	(32,788)	-	-	(5,465)	5,465	-100.0%	(32,788)
Other grant providers:		2,767	(205)	(205)	-	-	(34)	34	-100.0%	(205)
Foreign Government and International Organisations		1,793	(205)	(205)	-	-	(34)	34	-100.0%	(205)
Private Enterprises		974	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		48,262	(50,660)	(50,660)	1,307	2,695	(8,443)	11,138	-131.9%	(50,660)
National Government:		23,296	(39,630)	(39,630)	-	-	(6,605)	6,605	-100.0%	(39,630)
Municipal Infrastructure Grant [Schedule 5B]		23,296	(24,630)	(24,630)	-	-	(4,105)	4,105	-100.0%	(24,630)
Water Services Infrastructure Grant [Schedule 5B]		-	(15,000)	(15,000)	-	-	(2,500)	2,500	-100.0%	(15,000)
Provincial Government:		15,229	(1,375)	(1,375)	-	-	(229)	229	-100.0%	(1,375)
Specify (Add grant description)		200	-	-	-	-	-	-	-	-
CAPEX PROV MUN INTERVENTION		-	(179)	(179)	-	-	(30)	30	-100.0%	(179)
CAPEX PROV FIRE		1,675	-	-	-	-	-	-	-	-
CAPEX PROV LOAD SHEDDING RELIEF		475	-	-	-	-	-	-	-	-
CAPEX PROV MAIN ROADS		12,879	(1,196)	(1,196)	-	-	(199)	199	-100.0%	(1,196)
District Municipality:		1,851	100	100	-	-	17	(17)	-100.0%	100
CAPEX DISTRICT		500	100	100	-	-	17	(17)	-100.0%	100
Specify (Add grant description)		1,200	-	-	-	-	-	-	-	-
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		142	-	-	-	-	-	-	-	-
CAPEX DISTRICT SECURITY CAMERAS		9	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		40,376	(40,905)	(40,905)	-	-	(6,818)	6,818	-100.0%	(40,905)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,638	(91,565)	(91,565)	1,307	2,695	(15,261)	17,955	-117.7%	(91,565)

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		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		9,007	9,658	9,658	753	1,506	1,610	(104)	-6%	9,658
Pension and UIF Contributions		1,339	1,422	1,422	115	231	237	(6)	-3%	1,422
Medical Aid Contributions		54	86	86	-	-	14	(14)	-100%	86
Motor Vehicle Allowance		-	0	0	-	-	-	-		0
Cellphone Allowance		1,048	1,146	1,146	83	166	191	(25)	-13%	1,146
Other benefits and allowances		-	0	0	-	-	-	-		0
Sub Total - Councillors		11,447	12,311	12,311	951	1,902	2,052	(150)	-7%	12,311
% increase	4		7.5%	7.5%						7.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,082	4,395	4,395	334	669	733	(64)	-9%	4,395
Pension and UIF Contributions		358	404	404	31	63	67	(5)	-7%	404
Medical Aid Contributions		32	9	9	-	-	2	(2)	-100%	9
Performance Bonus		803	890	890	90	181	148	33	22%	890
Motor Vehicle Allowance		1,316	1,115	1,115	112	225	186	39	21%	1,115
Cellphone Allowance		365	332	332	31	62	55	6	12%	332
Housing Allowances		33	57	57	-	-	10	(10)	-100%	57
Other benefits and allowances		45	61	61	0	0	10	(10)	-98%	61
Sub Total - Senior Managers of Municipality		7,034	7,265	7,265	600	1,199	1,211	(12)	-1%	7,265
% increase	4		3.3%	3.3%						3.3%
Other Municipal Staff										
Basic Salaries and Wages		141,863	157,900	157,767	11,876	23,567	26,295	(2,727)	-10%	157,767
Pension and UIF Contributions		23,199	26,552	26,588	1,967	3,921	4,431	(510)	-12%	26,588
Medical Aid Contributions		9,802	11,093	11,093	849	1,695	1,849	(154)	-8%	11,093
Overtime		23,267	27,792	27,796	1,967	3,829	4,633	(804)	-17%	27,796
Performance Bonus		10,640	12,510	12,510	898	1,793	2,085	(292)	-14%	12,510
Motor Vehicle Allowance		6,758	7,751	7,751	602	1,189	1,292	(103)	-8%	7,751
Cellphone Allowance		690	1,018	1,018	63	125	170	(44)	-26%	1,018
Housing Allowances		1,166	1,427	1,427	98	196	238	(42)	-17%	1,427
Other benefits and allowances		6,819	7,829	7,829	653	1,229	1,305	(76)	-6%	7,829
Payments in lieu of leave		1,584	3,754	3,754	1,060	1,060	626	435	69%	3,754
Long service awards		913	1,015	1,015	90	180	169	11	6%	1,015
Post-retirement benefit obligations		7,706	11,653	11,653	907	1,813	1,942	(129)	-7%	11,653
Sub Total - Other Municipal Staff		234,406	270,293	270,202	21,029	40,597	45,034	(4,437)	-10%	270,202
% increase	4		15.3%	15.3%						15.3%
Total Parent Municipality		252,887	289,869	289,778	22,579	43,698	48,296	(4,598)	-10%	289,778
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	4	-	-	-	-	-	-	-		-
% increase										
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase										
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		252,887	289,869	289,778	22,579	43,698	48,296	(4,598)	-10%	289,778
% increase	4		14.6%	14.6%						14.6%
TOTAL MANAGERS AND STAFF		241,440	277,558	277,467	21,628	41,796	46,244	(4,448)	-10%	277,467

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		6,736	13,751	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	5,333	103,281	108,881	115,270
Service charges - electricity revenue		33,478	35,134	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	53,189	487,205	535,527	588,111
Service charges - water revenue		3,044	3,009	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,348	37,600	42,392	44,386
Service charges - Waste Water Management		1,951	4,835	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	6,278	52,256	51,942	56,286
Service charges - Waste Mangement		2,175	2,402	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	1,882	25,839	27,059	30,515
Rental of facilities and equipment		146	239	0	0	0	0	0	0	0	0	0	(384)	5	6	6
Interest earned - external investments		998	1,293	5,656	2,921	2,921	5,656	2,921	2,921	5,656	2,921	2,921	9,207	45,994	47,793	49,683
Interest earned - outstanding debtors		-	-	298	298	298	298	298	298	298	298	298	894	3,577	3,756	3,944
Fines, penalties and forfeits		93	117	372	372	372	372	372	372	372	372	372	908	4,469	4,693	4,928
Licences and permits		136	162	213	213	213	213	213	213	213	213	213	341	2,558	2,685	2,820
Agency services		272	490	381	381	381	381	381	381	381	381	381	380	4,570	4,799	5,039
Transfers and Subsidies - Operational		71,099	6,955	20,762	12,142	12,142	26,903	12,142	12,142	20,762	12,142	12,142	(24,943)	194,392	196,992	205,715
Other revenue		190	405	452	452	452	452	452	452	452	452	452	761	5,426	5,698	5,982
Cash Receipts by Source		120,319	68,792	86,984	75,629	75,629	93,125	75,629	75,629	86,984	75,629	75,629	57,196	967,172	1,032,223	1,112,684
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		5,000	1,000	10,541	-	-	10,541	-	-	10,541	-	-	8,741	46,362	39,556	30,727
Short term loans		-	-	6,250	-	-	4,244	-	-	6,250	-	-	4,244	20,988	(4,012)	(4,012)
Increase (decrease) in consumer deposits		31	40	-	-	-	-	-	-	-	-	-	(71)	-	-	-
Total Cash Receipts by Source		125,350	69,832	103,774	75,629	75,629	107,910	75,629	75,629	103,774	75,629	75,629	70,109	1,034,522	1,067,767	1,139,399
Cash Payments by Type																
Employee related costs		18,868	19,295	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	80,110	473,093	492,706	518,694
Remuneration of councillors		951	951	-	-	-	-	-	-	-	-	-	(1,902)	-	-	-
Interest		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Bulk purchases - Electricity		44,039	54,856	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	8,872	431,067	485,812	547,510
Acquisitions - water & other inventory		3,341	776	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,883	24,000	25,200	26,460
Contracted services		4,220	9,240	939	939	939	939	939	939	939	939	939	(10,644)	11,263	11,358	11,500
Transfers and subsidies - other		91	340	-	-	-	-	-	-	-	-	-	(431)	-	-	-
Other expenditure		10,266	6,701	-	-	-	-	-	-	-	-	-	(16,967)	-	-	-
Cash Payments by Type		81,776	92,158	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	60,921	939,422	1,015,076	1,104,164
Other Cash Flows/Payments by Type																
Capital assets		1,940	348	-	-	-	-	-	-	-	-	-	(2,288)	-	-	-
Other Cash Flows/Payments		(11,882)	(13,239)	-	-	-	-	-	-	-	-	-	25,121	-	-	-
Total Cash Payments by Type		71,834	79,267	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	78,285	83,755	939,422	1,015,076	1,104,164
NET INCREASE/(DECREASE) IN CASH HELD		53,516	(9,435)	25,489	(2,656)	(2,656)	29,625	(2,656)	(2,656)	25,489	(2,656)	(2,656)	(13,646)	95,100	52,691	35,236
Cash/cash equivalents at the month/year beginning:		187,235	240,751	231,317	256,806	254,150	251,493	281,118	278,462	275,805	301,294	298,638	295,982	187,235	282,336	335,026
Cash/cash equivalents at the month/year end:		240,751	231,317	256,806	254,150	251,493	281,118	278,462	275,805	301,294	298,638	295,982	282,336	282,336	335,026	370,262

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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 - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2023/24	Budget Year 2024/25							
	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	216	3,004	3,131	742	742	3,131	2,389	76.3%	1%
August	5,739	3,004	3,131	346	1,088	6,262	5,174	82.6%	1%
September	4,059	15,284	15,411	—	1,088	21,673	20,585	95.0%	1%
October	5,014	3,004	3,131	—	1,088	24,804	23,716	95.6%	1%
November	7,537	3,004	3,131	—	1,088	27,935	26,847	96.1%	1%
December	6,153	15,384	15,461	—	1,088	43,396	42,308	97.5%	1%
January	1,226	3,004	3,131	—	1,088	46,527	45,439	97.7%	1%
February	4,783	3,004	3,131	—	1,088	49,658	48,570	97.8%	1%
March	6,810	15,284	15,411	—	1,088	65,069	63,981	98.3%	1%
April	4,180	3,004	3,131	—	1,088	68,200	67,113	98.4%	1%
May	14,828	3,004	3,131	—	1,088	71,331	70,244	98.5%	1%
June	25,179	15,384	15,461	—	1,088	86,793	85,705	98.7%	1%
Total Capital expenditure	85,725	85,365	86,793	1,088					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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		20,437	22,898	23,151	252	252	314	(62)	-19.9%	23,151
Roads Infrastructure		-	1,532	1,532	-	-	255	(255)	-100.0%	1,532
Roads		-	1,332	1,332	-	-	222	(222)	-100.0%	1,332
Road Structures		-	200	200	-	-	33	(33)	-100.0%	200
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,037	-	-	-	-	-	-	-	-
MV Networks		1,037	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10,095	21,265	21,265	-	-	-	-	-	21,265
Dams and Weirs		2,857	-	-	-	-	-	-	-	-
Reservoirs		4,991	-	-	-	-	-	-	-	-
Bulk Mains		2,246	21,265	21,265	-	-	-	-	-	21,265
Sanitation Infrastructure		837	-	-	-	-	-	-	-	-
Toilet Facilities		837	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		8,467	100	353	252	252	59	193	327.9%	353
Landfill Sites		4,301	-	-	-	-	-	-	-	-
Waste Drop-off Points		1,685	100	353	252	252	59	193	327.9%	353
Waste Separation Facilities		2,482	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		58	1,000	1,000	-	-	167	(167)	-100.0%	1,000
Community Facilities		58	1,000	1,000	-	-	167	(167)	-100.0%	1,000
Libraries		58	1,000	1,000	-	-	167	(167)	-100.0%	1,000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		748	-	-	-	-	-	-	-	-
Operational Buildings		616	-	-	-	-	-	-	-	-
Training Centres		616	-	-	-	-	-	-	-	-
Housing		132	-	-	-	-	-	-	-	-
Social Housing		132	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		331	80	363	-	-	61	(61)	-100.0%	363
Licences and Rights		331	80	363	-	-	61	(61)	-100.0%	363
Computer Software and Applications		331	80	363	-	-	61	(61)	-100.0%	363
Computer Equipment		932	350	410	26	26	68	(42)	-61.5%	410
Computer Equipment		932	350	410	26	26	68	(42)	-61.5%	410
Furniture and Office Equipment		701	516	552	17	17	48	(31)	-64.7%	552
Furniture and Office Equipment		701	516	552	17	17	48	(31)	-64.7%	552
Machinery and Equipment		6,097	950	670	-	-	112	(112)	-100.0%	670
Machinery and Equipment		6,097	950	670	-	-	112	(112)	-100.0%	670
Transport Assets		12,395	1,000	1,000	34	34	167	(132)	-79.4%	1,000
Transport Assets		12,395	1,000	1,000	34	34	167	(132)	-79.4%	1,000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	41,698	26,794	27,145	329	329	936	606	64.8%	27,145

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August										
Description	Ref	2023/24	Budget Year 2024/25							
		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		15,836	8,500	9,250	8	750	1,542	(791)	-51.3%	9,250
Roads Infrastructure		13,473	5,000	5,000	-	-	833	(833)	-100.0%	5,000
Roads		13,473	5,000	5,000	-	-	833	(833)	-100.0%	5,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,000	500	500	-	-	83	(83)	-100.0%	500
MV Networks		1,000	500	500	-	-	83	(83)	-100.0%	500
Water Supply Infrastructure		100	750	750	-	-	125	(125)	-100.0%	750
Distribution		100	750	750	-	-	125	(125)	-100.0%	750
Sanitation Infrastructure		1,262	2,250	3,000	8	750	500	250	50.1%	3,000
Reticulation		1,262	1,000	1,000	-	-	167	(167)	-100.0%	1,000
Waste Water Treatment Works		-	1,250	2,000	8	750	333	417	125.1%	2,000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	450	450	-	-	75	(75)	-100.0%	450
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	450	450	-	-	75	(75)	-100.0%	450
Outdoor Facilities		-	450	450	-	-	75	(75)	-100.0%	450
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	15,836	8,950	9,700	8	750	1,617	866	53.6%	9,700

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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		18,827	25,463	24,591	887	1,803	4,098	(2,296)	-56.0%	24,591
Roads Infrastructure		7,971	13,159	13,119	170	417	2,187	(1,769)	-80.9%	13,119
Roads		6,817	11,976	11,936	170	411	1,989	(1,578)	-79.3%	11,936
Road Furniture		1,154	1,183	1,183	-	6	197	(191)	-96.9%	1,183
Storm water Infrastructure		322	1,535	1,535	-	-	256	(256)	-100.0%	1,535
Storm water Conveyance		322	1,535	1,535	-	-	256	(256)	-100.0%	1,535
Electrical Infrastructure		1,564	2,358	2,276	284	573	379	193	51.0%	2,276
HV Substations		-	15	-	-	-	-	-	-	-
MV Substations		770	1,028	995	2	2	166	(164)	-98.8%	995
MV Switching Stations		-	0	-	-	-	-	-	-	-
MV Networks		395	723	711	44	110	119	(9)	-7.3%	711
LV Networks		399	592	570	237	461	95	366	385.3%	570
Water Supply Infrastructure		2,648	2,860	2,560	79	156	427	(271)	-63.5%	2,560
Dams and Weirs		1,308	1,286	1,286	-	64	214	(150)	-70.1%	1,286
Boreholes		380	398	398	-	-	66	(66)	-100.0%	398
Pump Stations		56	59	59	-	-	10	(10)	-100.0%	59
Water Treatment Works		307	118	118	24	24	20	4	19.4%	118
Bulk Mains		363	520	370	42	54	62	(7)	-11.6%	370
Distribution		111	350	200	14	14	33	(20)	-58.6%	200
Distribution Points		124	130	130	-	-	22	(22)	-100.0%	130
Sanitation Infrastructure		6,322	5,551	5,101	355	657	850	(194)	-22.8%	5,101
Reticulation		2,857	2,960	2,960	137	185	493	(309)	-62.5%	2,960
Waste Water Treatment Works		3,368	2,464	2,014	194	438	336	102	30.5%	2,014
Toilet Facilities		97	127	127	24	34	21	13	60.1%	127
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		600	1,103	1,103	61	61	184	(123)	-67.1%	1,103
Community Facilities		449	680	680	47	47	113	(66)	-58.3%	680
Halls		137	200	200	18	18	33	(15)	-45.6%	200
Crèches		106	151	151	2	2	25	(23)	-93.3%	151
Libraries		25	31	31	-	-	5	(5)	-100.0%	31
Cemeteries/Crematoria		106	185	185	26	26	31	(5)	-15.9%	185
Public Ablution Facilities		-	32	32	-	-	5	(5)	-100.0%	32
Markets		74	81	81	1	1	13	(12)	-89.1%	81
Sport and Recreation Facilities		151	423	423	13	13	70	(57)	-81.2%	423
Indoor Facilities		75	155	155	13	13	26	(13)	-51.2%	155
Outdoor Facilities		77	268	268	1	1	45	(44)	-98.5%	268
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		708	821	821	58	90	137	(46)	-34.0%	821
Operational Buildings		335	559	559	38	48	93	(45)	-48.5%	559
Municipal Offices		335	559	559	38	48	93	(45)	-48.5%	559
Housing		373	262	262	20	42	44	(1)	-2.8%	262
Social Housing		373	262	262	20	42	44	(1)	-2.8%	262
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		122	182	182	12	12	30	(18)	-60.5%	182
Computer Equipment		122	182	182	12	12	30	(18)	-60.5%	182
Furniture and Office Equipment		1	61	61	-	-	10	(10)	-100.0%	61
Furniture and Office Equipment		1	61	61	-	-	10	(10)	-100.0%	61
Machinery and Equipment		163	314	314	0	0	52	(52)	-99.5%	314
Machinery and Equipment		163	314	314	0	0	52	(52)	-99.5%	314
Transport Assets		2,912	3,439	3,439	392	487	573	(87)	-15.1%	3,439
Transport Assets		2,912	3,439	3,439	392	487	573	(87)	-15.1%	3,439
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	23,334	31,384	30,512	1,411	2,453	5,085	2,633	51.8%	30,512

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		23,499	38,394	38,394	-	-	6,399	(6,399)	-100.0%	38,394
Roads Infrastructure		6,188	4,758	4,758	-	-	793	(793)	-100.0%	4,758
Roads		6,188	558	558	-	-	93	(93)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	350	(350)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	350	(350)	-100.0%	2,100
Storm water Infrastructure		2,432	2,091	2,091	-	-	349	(349)	-100.0%	2,091
Drainage Collection		2,432	507	507	-	-	84	(84)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	180	(180)	-100.0%	1,077
Attenuation		-	507	507	-	-	84	(84)	-100.0%	507
Electrical Infrastructure		3,813	3,912	3,912	-	-	652	(652)	-100.0%	3,912
HV Substations		-	474	474	-	-	79	(79)	-100.0%	474
HV Switching Station		-	474	474	-	-	79	(79)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	79	(79)	-100.0%	474
MV Substations		-	474	474	-	-	79	(79)	-100.0%	474
MV Switching Stations		-	474	474	-	-	79	(79)	-100.0%	474
MV Networks		3,357	591	591	-	-	99	(99)	-100.0%	591
LV Networks		457	474	474	-	-	79	(79)	-100.0%	474
Capital Spares		-	474	474	-	-	79	(79)	-100.0%	474
Water Supply Infrastructure		6,066	5,434	5,434	-	-	906	(906)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	68	(68)	-100.0%	407
Boreholes		68	407	407	-	-	68	(68)	-100.0%	407
Reservoirs		873	407	407	-	-	68	(68)	-100.0%	407
Pump Stations		439	407	407	-	-	68	(68)	-100.0%	407
Water Treatment Works		-	407	407	-	-	68	(68)	-100.0%	407
Bulk Mains		-	100	100	-	-	17	(17)	-100.0%	100
Distribution		4,686	1,100	1,100	-	-	183	(183)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	183	(183)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	183	(183)	-100.0%	1,100
Sanitation Infrastructure		4,512	5,559	5,559	-	-	926	(926)	-100.0%	5,559
Pump Station		137	100	100	-	-	17	(17)	-100.0%	100
Reticulation		137	1,200	1,200	-	-	200	(200)	-100.0%	1,200
Waste Water Treatment Works		4,130	1,200	1,200	-	-	200	(200)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	200	(200)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	310	(310)	-100.0%	1,859
Capital Spares		108	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		334	16,640	16,640	-	-	2,773	(2,773)	-100.0%	16,640
Landfill Sites		302	15,000	15,000	-	-	2,500	(2,500)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	55	(55)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	55	(55)	-100.0%	328
Waste Drop-off Points		31	328	328	-	-	55	(55)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	55	(55)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	55	(55)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		153	-	-	-	-	-	-	-	-
Data Centres		153	-	-	-	-	-	-	-	-
Community Assets		2,940	3,527	3,527	-	-	588	(588)	-100.0%	3,527
Community Facilities		1,014	2,079	2,079	-	-	346	(346)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	237	(237)	-100.0%	1,422
Centres		299	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	64	(64)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	2	(2)	-100.0%	13
Public Open Space		7	260	260	-	-	43	(43)	-100.0%	260
Public Ablution Facilities		408	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,926	1,448	1,448	-	-	241	(241)	-100.0%	1,448
Outdoor Facilities		1,926	1,448	1,448	-	-	241	(241)	-100.0%	1,448
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		409	742	742	-	-	124	(124)	-100.0%	742
Revenue Generating		-	371	371	-	-	62	(62)	-100.0%	371
Improved Property		-	185	185	-	-	31	(31)	-100.0%	185
Unimproved Property		-	185	185	-	-	31	(31)	-100.0%	185
Non-revenue Generating		409	371	371	-	-	62	(62)	-100.0%	371
Improved Property		409	185	185	-	-	31	(31)	-100.0%	185
Unimproved Property		-	185	185	-	-	31	(31)	-100.0%	185
Other assets		1,653	-	-	-	-	-	-	-	-
Operational Buildings		1,653	-	-	-	-	-	-	-	-
Municipal Offices		1,604	-	-	-	-	-	-	-	-
Workshops		49	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Intangible Assets		12	128	128	-	-	21	(21)	-100.0%	128
Licences and Rights		12	128	128	-	-	21	(21)	-100.0%	128
Water Rights		-	17	17	-	-	3	(3)	-100.0%	17
Computer Software and Applications		12	111	111	-	-	18	(18)	-100.0%	111
Computer Equipment		669	2,373	2,373	-	-	395	(395)	-100.0%	2,373
Computer Equipment		669	2,373	2,373	-	-	395	(395)	-100.0%	2,373
Furniture and Office Equipment		834	630	630	-	-	105	(105)	-100.0%	630
Furniture and Office Equipment		834	630	630	-	-	105	(105)	-100.0%	630
Machinery and Equipment		2,221	1,505	1,505	-	-	251	(251)	-100.0%	1,505
Machinery and Equipment		2,221	1,505	1,505	-	-	251	(251)	-100.0%	1,505
Transport Assets		2,005	6,921	6,921	-	-	1,153	(1,153)	-100.0%	6,921
Transport Assets		2,005	6,921	6,921	-	-	1,153	(1,153)	-100.0%	6,921
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Depreciation	1	34,241	54,219	54,219	-	-	9,036	9,036	100.0%	54,219

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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		24,326	48,721	48,727	5	5	3,523	(3,518)	-99.9%	48,727
Roads Infrastructure		18,633	585	585	-	-	97	(97)	-100.0%	585
Roads		-	100	100	-	-	17	(17)	-100.0%	100
Road Structures		18,633	485	485	-	-	81	(81)	-100.0%	485
Storm water Infrastructure		-	450	450	-	-	75	(75)	-100.0%	450
Storm water Conveyance		-	450	450	-	-	75	(75)	-100.0%	450
Electrical Infrastructure		5,693	30,702	30,709	5	5	951	(947)	-99.5%	30,709
HV Substations		1,373	25,000	25,000	5	5	-	5		25,000
MV Substations		1,500	500	500	-	-	83	(83)	-100.0%	500
MV Networks		1,820	1,609	1,609	-	-	268	(268)	-100.0%	1,609
LV Networks		1,000	3,593	3,600	-	-	600	(600)	-100.0%	3,600
Water Supply Infrastructure		-	3,340	3,340	-	-	125	(125)	-100.0%	3,340
Water Treatment Works		-	500	500	-	-	83	(83)	-100.0%	500
Distribution		-	2,840	2,840	-	-	42	(42)	-100.0%	2,840
Sanitation Infrastructure		-	13,643	13,643	-	-	2,274	(2,274)	-100.0%	13,643
Waste Water Treatment Works		-	13,643	13,643	-	-	2,274	(2,274)	-100.0%	13,643
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		3,865	100	100	-	-	17	(17)	-100.0%	100
Community Facilities		828	100	100	-	-	17	(17)	-100.0%	100
Cemeteries/Crematoria		-	100	100	-	-	17	(17)	-100.0%	100
Markets		828	-	-	-	-	-	-		-
Sport and Recreation Facilities		3,037	-	-	-	-	-	-		-
Outdoor Facilities		3,037	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		-	600	920	4	4	137	(133)	-97.4%	920
Operational Buildings		-	600	920	4	4	137	(133)	-97.4%	920
Municipal Offices		-	300	620	4	4	87	(83)	-95.9%	620
Workshops		-	300	300	-	-	50	(50)	-100.0%	300
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	200	200	-	-	33	(33)	-100.0%	200
Licences and Rights		-	200	200	-	-	33	(33)	-100.0%	200
Computer Software and Applications		-	200	200	-	-	33	(33)	-100.0%	200
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	28,191	49,621	49,947	8	8	3,710	3,702	99.8%	49,947

3.2 SUPPLY CHAIN MANAGEMENT

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

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

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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/22/10	Supply and delivery of drain rods, tools and accessories	16-Sep-2024
08/2/22/11	Clearing of overgrown erven in the Witzenberg Municipal area	25-Sep-2024
08/2/22/12	Supply And Delivery Of Testing Equipment For Water And Wastewater Treatment	02-Sep-2024
08/2/22/19	Pruning Of Trees In The Witzenberg Municipal Area	13-Sep-2024
08/2/22/21	Supply and delivery of computer hardware	17-Sep-2024
08/2/22/28	Supply and delivery of a Concrete mixer	16-Sep-2024
08/2/22/32	Supply And Fit Fiberglass Personnel Basket Including Mounting Attachment To Fit Palfinger Pk15500 Crane	13-Sep-2024
08/2/22/33	Supply And Installation Of Two (2) Motorised Roller Shutter Doors At Witzenberg Municipality Mechanical Workshop	13-Sep-2024

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/21/16	Supply And Delivery Of Electrical Equipment	03-Oct-2024
08/2/21/51	Clearing Of Alien Vegetation In Witzenberg Municipal Area	25-Sep-2024
08/2/21/75	Provision Of Security Services, Tactical And Crowd Control Management At Municipal Buildings And Sites In The Witzenberg Municipal Area (Re-Advertisement)	17-Sep-2024
08/2/21/89	Supply And Delivery Of Crushed Stone Aggregate And Sand	05-Sep-2024
08/2/21/90	Supply And Delivery Of Copy Paper	05-Sep-2024
08/2/21/91	Review Of Witzenberg Municipal Spatial Development Framework	05-Sep-2024
08/2/22/17	Invitation For Long Term Borrowings	25-Sep-2024

3.2.1.2 Evaluation stage:

3.2.1.2 Evaluering stadium:

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/21/18	Transport of Waste (screening) from Sewer pump stations and treatment works to the Prince Alfred's Hamlet and Tulbagh dumping sites for a period of 12 months	28-Jun-2024	06-Aug-2024 BEC: 21-Aug-2024	N Jacobs

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
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 BEC: 02 May 2024 30 May 2024 Referred Back Rev Technical Report: 22-Aug-2024 BEC: 05-09-2024	M Grove
08/2/21/27	Supply, Upgrade and Replacement of Water Networks In The Witzenberg Area	23-Feb-2024	25-Apr-2024 BEC 6&20 Jun 2024 Referred Back BEC 07-Aug 2024 Referred back BEC 05-Sep-2024	N Jabobs
08/2/21/73	Supply And Servicing Of Portable Chemical Toilets And Emptying Of Septic Tanks In The Witzenberg Area	25-Jun-2024	06-Aug-2024 BEC: 21-Aug-2024	N Jacobs

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
08/2/21/69	Repairs To Two Tractor Loader Backhoes (TLBS Or Digger Loaders)	12-Jun-2024	24-Jun-2024 02-Jul-2024	O Gatyene
08/2/21/72	Supply And Delivery Of Rotating Security Seals For Electricity Utility Meters	16-Jul-2024	23-Aug-2024	M Frieslaar
08/2/21/86	Supply And Installation Of Aluminium Shop Front Double Door And Staircase Railing (Re-Advertisement)	29-Aug-2024	Awaiting	C Wessels
08/2/22/04	Engine Repairs To Three (3) Municipal Vehicles Including The Recovery/ Tow In Of Vehicle From Ceres To The Bidder's Workshop	05-Aug-2024	Awaiting	O Gatyene
08/2/22/05	Appointment Of A Service Provider For Training Of Business Mentorship Programme & Capacity Building	26-Aug-2024	26-Aug-2024	R Fick
08/2/22/06	Painting Of External Surfaces At Kliprug Community Hall Prince Alfred Hamlet	16-Aug-2024	19-Aug-2024	H Truter
08/2/22/07	Supply And Delivery Of Line Marking Paint For Turf Sport Fields	16-Aug-2024	19-Aug-2024	H Truter
08/2/22/08	Supply, Delivery And Offloading Of Circuit Breakers (Store Items)	29-Aug-2024	Awaiting	M Frieslaar
08/2/22/13	Supply And Delivery Of Household Cleaning Materials And Equipment	08-Aug-2024	22-Aug-2024	H Truter
08/2/22/14	Supply And Delivery Of Floorcare Materials,	08-Aug-2024	21-Aug-2024	H Truter
08/2/22/20	Supply And Delivery Of 4 Drawer Filing Cabinets	16-Aug-2024	Awaiting	H Taljaard
08/2/22/22	Periodic Maintenance And General Repairs To All Allison Automatic Transmissions As Fitted To Trucks	30-Aug-2024	Awaiting	O Gatyene

3.2.1.3 Adjudication stage

The following competitives bid are currently in the adjudication stage:

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
08/2/21/38	Streets And Stormwater Maintenance In Witzenberg Municipal Area	15-Mar-2024	20-Jun-2024 31-Jul-2024 07-Aug-2024	05-Aug-2024 16-Aug-2024 30-Aug-2024

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

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

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 August 2024:

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

3.2.1.4 Tenders toegeken

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

The following bids were awarded by the Accounting Officer during the month of August 2024.

Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende Augustus 2024

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

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

The following bids were cancelled during August 2024:

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

Die volgende tenders was gekanselleer gedurende Augustus 2024:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/21/25	14-Aug-2024	Construction Of New 3 MI Tulbagh Reservoir, Tulbagh	Funds are no longer available to cover the total envisaged expenditure
08/2/21/75	13-Aug-2024	Provision of Security Services	No acceptable bids received
08/2/21/76	08-Jul-2024	Installation of vibracrete panels, posts and gates at Nduli sportsfield	No acceptable bids received

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

The following written price quotations were approved during

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

Die volgende geskrewe prys kwotasies was goedgekeur

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
184144	02/08/2024	Manpower Labour & Law Services	Supply of Office Stationary – Legislation prints	Only responsive quotation	R 18 319.50 (Incl. VAT)	Chief Financial Officer
184149	05/08/2024	Vilko	Supply and Delivery of fan heaters	Lowest responsive quotation	R 4 260.75 (Incl. VAT)	Chief Financial Officer
184150	05/08/2024	GS Catering	Catering services: Ward 8 Womensday event	Lowest responsive quotation	R 6 000.00 (Incl. VAT)	Chief Financial Officer
184198	07/08/2024	V & S Verkoeling	Servicing & repair of Airconditioners	Lowest responsive quotation	R 3 309.90 (Incl. VAT)	Chief Financial Officer
184290	15/08/2024	ESL Audiovisual	Live sound at memorial service	Only responsive quotation	R 4 700.00 (Incl. VAT)	Chief Financial Officer
184293	15/08/2024	Alvans Projects & Services	Chipper operator training	Lowest responsive quotation	R 9 200.00 (Incl. VAT)	Chief Financial Officer
184295	16/08/2024	Managed Integrity Evaluation	Verification checks on new appointees	Lowest responsive quotation	R 22 923.16 (Incl. VAT)	Chief Financial Officer
184296	16/08/2024	Sondlo & Knopp Advertising	Publish Notice: Director: Community services	Only responsive quotation	R 13 210.91 (Incl. VAT)	Chief Financial Officer
184307	16/08/2024	Blueberry Travel (PTY) Ltd	Travel arrangements 19-21 Aug 2024	Only responsive quotation	R 2 497.50 (Incl. VAT)	Chief Financial Officer

184308	16/08/2024	Blueberry Travel (PTY) Ltd	Travel arrangements 19-20 Aug 2024	Only responsive quotation	R 1 277.50 (Incl. VAT)	Chief Financial Officer
184416	22/08/2024	ESL Audiovisual	Live sound at Womansday event	Lowest responsive quotation	R 4 700.00 (Incl. VAT)	Chief Financial Officer
184424	23/08/2024	Sgidi's Tours	Transport to Eastern Cape for memorial service	Only responsive quotation	R 29 880.00 (Incl. VAT)	Chief Financial Officer
184428	23/08/2024	Sondlo & Knopp Advertising	Publish Notice: PRAC members	Lowest responsive quotation	R 7 284.85 (Incl. VAT)	Chief Financial Officer
184499	29/08/2024	Sondlo & Knopp Advertising	Publish Notice: Bid 08/2/21/16 & 08/2/21/75 Re-advert	Lowest responsive quotation	R 16 395.44 (Incl. VAT)	Chief Financial Officer
184500	29/08/2024	Sekunje Holdings (PTY) Ltd	Door to door distribution of external newsletters	Only responsive quotation	R 20 000.00 (Incl. VAT)	Chief Financial Officer
184536	30/08/2024	Waltons Stationers	Supply and assembling of office furniture	Only responsive quotation	R 8 510.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of August 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 Augustus 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
08/2/21/80	13-Aug-2024	Effective Human Interventions	Appointment of a service provider for training of Operating Regulations High Voltage Systems (ORHVS)	Only responsive bidder	R136 820.10	Director: Corporate Services
08/2/21/92	22-Aug-2024	First Technology	Renewal Of Various Fortinet Licenses	Bidder scored highest total points	R128 313.55	Acting Director: Corporate Services
08/2/22/01	16-Aug-2024	Memotek Trading CC	Supply, Delivery And Offloading Of Water Purification Lime (Store Items)	Bidder scored highest total points	R 123 868.80	Director: Financial & Technical Services
08/2/22/03	16-Aug-2024	Worldwide Spares (Pty)Ltd	Supply And Delivery Of A Reconditioned Gearbox Including Repair And Supply Of Various Related Items As Listed.	Bidder scored highest total points	R74 452.78	Director: Technical Services

3.2.1.8 Appeals

The following were lodged or dealt with by the Accounting Officer during the month of August 2024:

Bid ref number	Date	Name of supplier that bid was awarded to	Brief description of services	Reason why award made	Amount (Incl. VAT)	Appellant	Reason for Appeal
08/2/20/93	09 May 2024	Aquatico Cape Laboratories (PTY) Ltd	Monitoring Of Drinking Water Quality In The Witzenberg Area	Bidder scored the highest total points	R 2 500 000.00	AL Abbott and Associates	Various

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of August 2024 which totals R 284 099:

3.2.1.9 Afwykings

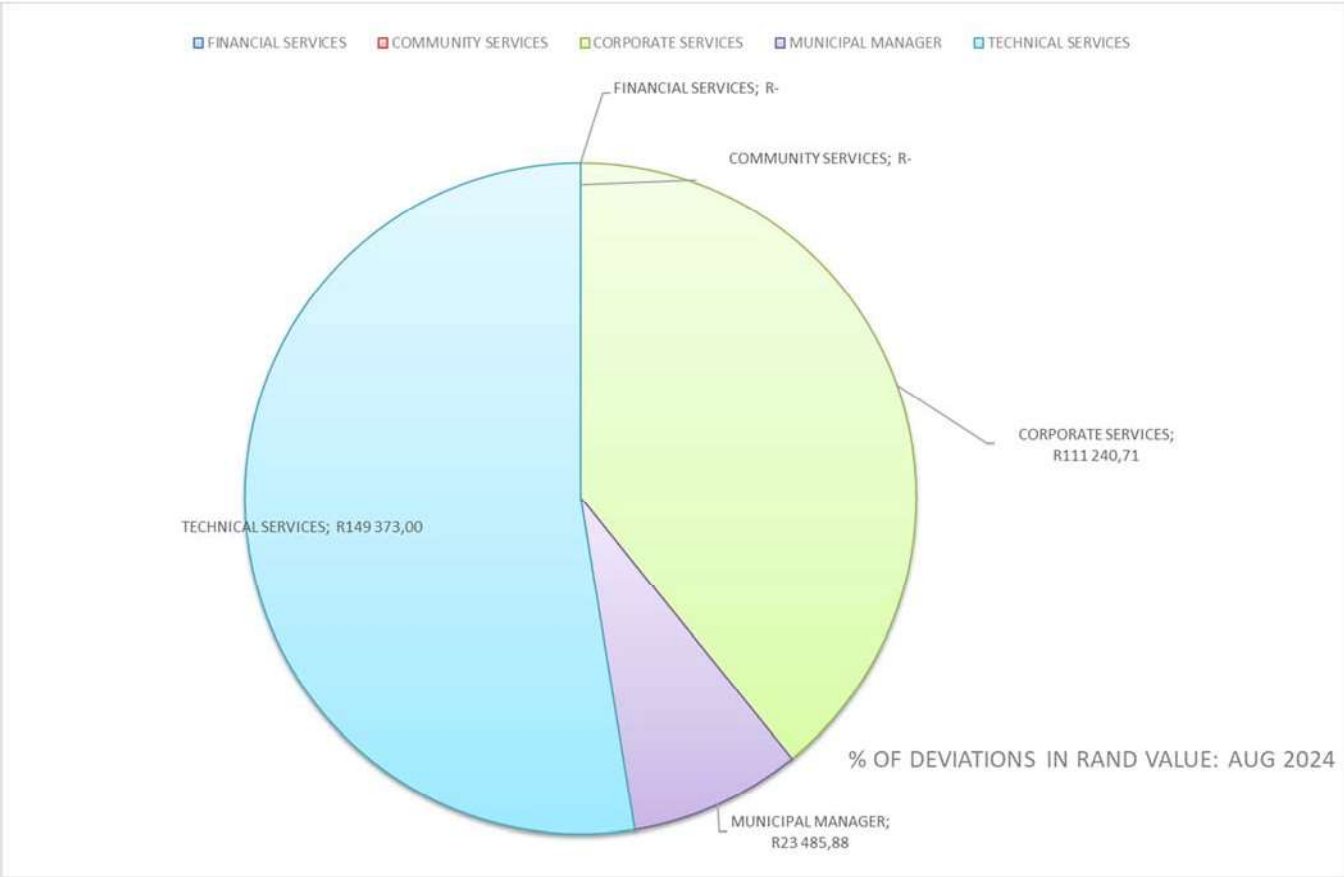
Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Augustus 2024 wat beloop op die totaal van R 284 099:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
01-Aug-24	Engineering Council of South Africa (ECSA)	Registration fees: K Dingilizwe	Single supplier	184068	5 253,00
01-Aug-24	Witzenberg Herald	Publish notice: IDP & Budget 2025/26 notice	Single supplier	184111	2 480,00
05-Aug-24	BDK Technologies (PTY) Ltd	ICT desktop & Network Support	Impractical	184151	106 528,71
05-Aug-24	Witzenberg Herald	Publish notice: Alienation of erven in Schoonvlei Industrial area	Single supplier	184154	4 464,00
07-Aug-24	Frans Davin	Legal Services: Erf 6346 Ceres	Impractical	184199	1 551,88
12-Aug-24	Adenco Construction (PTY) Ltd	Hiring of Nifty Cherry picker	Emergency	184238	68 310,00
28-Aug-24	Donovan Le Bretton's Sweiswerke	Emergency repair works to Groenplaatjie reservoir after break in	Emergency	184474	7 500,00
29-Aug-24	Witzenberg Herald	Publish notice: Service delivery imbizo	Single supplier	184512	14 990,00
30-Aug-24	Adenco Construction (PTY) Ltd	Hiring of Nifty Cherry picker	Emergency	184534	68 310,00

30-Aug-24	Witzenberg Herald	Publish notice: New Municipal contact numbers	Single supplier	184540	4 712,00
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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
June 2024	R 102 021	R 42 130 688	0.24%
July 2024	R 463 809	R 51 207 703	0.90%
Aug 2024	R 284 099	R 28 128 455	1.01%

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	Jun 2024	Jul 2024	Aug 2024
Value of inventory at hand	R 24 274 424	R 24 057 941	R 21 830 309
Turnover rate of total value of inventory	1.04	1.04	1.13
Date of latest stores reconciliation	31 Aug 2024		
Date of last stock count	27 Jun 2024		
Date of next stock count	12 Sep 2024		

Cash Flow Forecast

Current commitments against cash

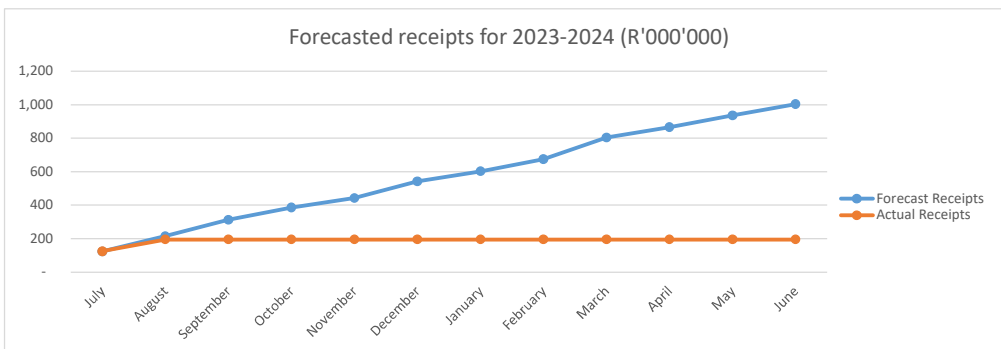
Cash Book Balance plus Investments	R 231,316,861
Total Commitments	(R154,695,910)
Unspent Grants	(R20,022,267)
Eskom Account	(R48,097,485)
Consumer Deposits	(R8,939,837)
Provision for Rehabilitation	(R19,142,364)
Working Capital Requirement	(R17,558,940)
Payables & Accruals	(R9,893,066)
Provision Current Employee Benefits	(R31,041,951)
Uncommitted Cash Balance	R 76,620,951

The estimated cost coverage ratio is as follow

Current

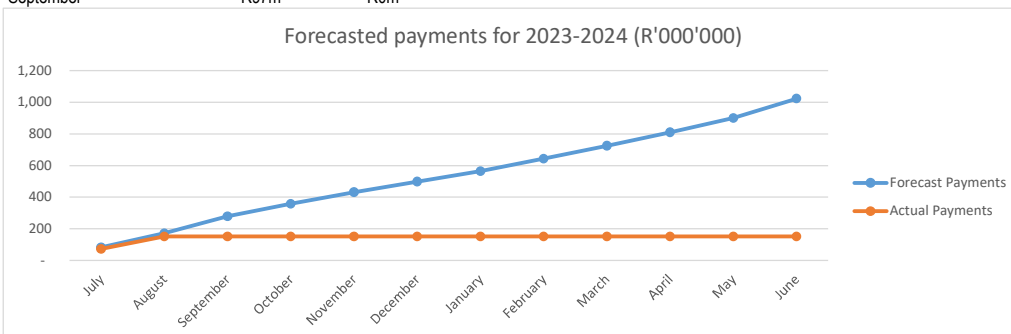
Cash and Cash Equivalents	R 231,316,861
Less Unspent Grants	R 20,022,267
Estimated Average fixed cost per month	R 71,834,388
Ratio	2.94

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,94 months. The acceptable norm is 3 months



It is estimated that cash receipts will amount to R1000 m for the 2024-2025 Financial Year
The performance of actual receipts against projected receipts for the month can be summarised as follow

Month	Projected Receipts	Actual Receipts
July	R123m	R125m
August	R92m	R70m
September	R97m	R0m



It is estimated that cash payments will amount to R1024 m for the 2024-2025 Financial Year
The performance of actual payments against projected payments for the month can be summarised as follow

Month	Projected Payments	Actual payments
July	R82m	R72m
August	R90m	R79m
September	R106m	R0m

Insurance Report - August 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	2	0	5	7
Motor Accident	0	1	2	18	21
Public Liability	0	1	6	19	26
Glass	0	0	1	1	2
Money loss	0	0	0	0	0
	0	4	9	43	56

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
Storm damage to Storm Water Channel	R 3,195,000

Claims Movement for the Month : August

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	6	20	25	2	0
New Claims	1	1	1	0	0
Claims Closed	0	0	0	0	0
Closing Balance	7	21	26	2	0

WITZENBERG MUNICIPALITY
APPENDIX D - Unaudited

UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS	Balance 1 JULY 2024 (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 2025
	R	R	R	R	R	R
<u>National Government Grants</u>						
Finance Management Grant	-	1 600 000	-	(398 202)	-	1 201 798
Municipal Infrastructure Grant	-	6 826 000	-	-	-	6 826 000
Regional Bulk Infrastructure Grant (DWAF)	-	-	-	-	-	-
Integrated National Electricity Program	-	-	-	-	-	-
Equitable share	-	60 711 000	-	(60 711 000)	-	-
Department of Rural Development	-	-	-	-	-	-
Expanded Public Works Programme	-	390 000	-	(632 978)	-	(242 978)
Neighbourhood Development Plan	-	-	-	-	-	-
Water Service Infrastructure Grant	-	5 000 000	-	-	-	5 000 000
Municipal Water Infrastructure	-	-	-	-	-	-
Energy Efficiency and Demand-Side Management Grant	-	1 000 000	-	-	-	1 000 000
<u>Provincial Government Grants</u>						
Library services	-	3 562 000	-	(1 063 406)	-	1 898 594
ODW	-	-	-	-	-	-
Main roads	-	-	-	-	-	-
Municipal Infrastructure Support Grant	-	-	-	-	-	-
Economic Development and Tourism SMME booster	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	-	-	-	-	-	-
Human Settlement Development	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-
Capacity Building (Internship)	-	-	-	-	-	-
Municipal Infrastructure	-	-	-	-	-	-
Financial Management Support	-	150 000	-	-	-	150 000
Maintenance and Construction of Transport Infrastructure	-	-	-	-	-	-
Local Government Support Grant	-	-	-	-	-	-
Regional Social Economical Program	-	-	-	-	-	-
Local Government Employment Grant	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	-	4 337 602	-	-	-	4 337 602
Sport and Recreation	-	-	-	-	-	-
Municipal Energy Resilience Fund	-	-	-	-	-	-
Electronic Case Management Intervention	-	-	-	-	-	-
Loadshedding	-	-	-	-	-	-
Water Resilience	-	-	-	-	-	-
Municipal Service Delivery	-	-	-	-	-	-
Acceleration of Housing Delivery	-	-	-	-	-	-
Tourism service centres grant: Sustainability Operational Support Grant	-	-	-	-	-	-
<u>District Municipality</u>						
Parks and recreation	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Covid 19	-	-	-	-	-	-
Safety Project	-	-	-	-	-	-
OPEX Tourism	-	-	-	-	-	-
<u>Other</u>						
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-
Nedbank	-	476 273	-	-	-	476 273
Perdekraal Wind Farm	-	-	-	-	-	-
<u>Public Contributions</u>						
Essen Belgium	-	-	-	-	-	-
China - Water meters	-	-	-	-	-	-
Total	-	84 052 875	-	(63 406 566)	-	20 647 289

Unspent 2024 (Payable)	Unpaid 2024 (Receivable)
R	R
1 201 798	-
6 826 000	-
"	-
"	-
"	-
"	242 978
5 000 000	-
"	-
1 898 594	-
"	-
"	-
"	-
"	-
"	-
150 000	-
"	-
"	-
4 337 602	-
"	-
"	-
"	-
"	-
"	-
"	-
"	-
"	-
"	-
"	-
476 273	-
"	-
"	-
"	-
"	-
19 990 267	242 978

[illegible]

Revenue in respect of Capital grants only recognised when Capitalisation of related Capital Grant Expenditure is processed. VAT portion recognised on a monthly basis.

20 647 289

Percentage spent on Capital Expenditure for the period ended: 31 August 2024

	Financial Services	Corporate Services	Community Services	Municipal Manager	Technical Services	Total
Budget	130,000	775,105	1,710,000	96,435.00	83,098,072	85,809,612
Actual	- 102	82,272	4,586	-	1,222,742	1,309,499
Percentage	-0.08%	10.61%	0.27%	0.00%	1.47%	1.53%
Orders	1,447	7,400	500,000	9,030	18,939,420	19,457,297
	1.03%	11.57%	29.51%	9.36%	24.26%	24.20%

HJ Kritzinger
CFO

Date
10/09/2024

Signature: _____

Percentage spent on Preventative and corrective planned Maintenance
Expenditure for the period ended: 31 August 2024

	Financial Services	Corporate Services	Community Services	Technical Services	Total
Total Budget	42,190	442,279	1,476,507	21,786,096	23,747,072
Less Repairs & Maintenance on Vehicles	42,190	233,952	721,932	2,441,314	3,439,388
Budget to be used for Measurement (A)	-	208,327	754,575	19,344,782	20,307,684
Total Actual	1,627	129,554	76,681	1,167,098	1,374,960
Less Repairs & Maintenance on Vehicles	1,627	84,904	31,856	398,351	516,738
Actuals to be used for measurement (B)	-	44,650	44,825	768,747	858,222
Percentage		21.43%	5.94%	3.97%	4.23%

HJ Kritzinger
CFO

Date
10/09/2024

Signature: _____

OVERTIME & STANDBY REPORT AUGUST 2024

OVERTIME	YTD 2024/25	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2023/24
Administration	765	5.6%	13,721	13,721	4,592	9,129	14,971
Cemetries	46,627	24.1%	193,482	193,482	279,761	-86,279	131,178
Community Halls And Facilities	51,134	13.4%	381,439	381,439	306,804	74,635	316,360
Council Cost	0		0	0	0	0	0
Electricity*	390,733	12.9%	3,019,523	3,019,523	2,344,398	675,125	2,467,348
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	0	0.0%	24,922	24,922	0	24,922	21,582
Housing: Administration	0	0.0%	2,982	2,982	0	2,982	1,606
Human Resources	0		0	0	0	0	0
IDP	0	0.0%	6,883	6,883	0	6,883	8,242
Information Tecnology	0		0	0	0	0	0
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services*	0	0.0%	3,658	3,658	0	3,658	4,328
Marketing & Communications	77,287	15.7%	493,272	493,272	463,720	29,552	455,715
Mechanical Workshop	56,567	15.9%	354,719	354,719	339,400	15,319	309,852
Parks	37,677	15.1%	249,266	249,266	226,059	23,207	173,450
Performance Management	0		0	0	0	0	0
Pine Forest*	95,867	12.3%	777,271	777,271	575,201	202,071	572,230
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	28,356	21.6%	131,494	131,494	170,137	-38,643	119,480
Recreational Land	46,233	15.2%	304,156	304,156	277,395	26,761	222,884
Roads	101,300	27.8%	364,774	364,774	607,799	-243,025	318,028
Sewerage	406,399	11.9%	3,427,782	3,427,782	2,438,397	989,385	2,904,691
Social & Welfare Services	985	17.0%	5,801	1,801	5,913	-112	2,970
Solid Waste*	334,684	13.0%	2,574,555	2,574,555	2,008,102	566,453	2,075,397
Stormwater Management	56,462	19.2%	293,855	293,855	338,775	-44,920	235,748
Supply Chain Management	17,828	14.4%	123,986	123,986	106,965	17,021	68,007
Swimming Pools	1,284	1.3%	101,018	101,018	7,702	93,316	112,668
Thusong Centre	0		0	0	0	0	0
Town Secretary	0	0.0%	319	319	0	319	968
Traffic	692,414	13.9%	4,994,053	4,994,053	4,154,482	839,571	3,956,019
Treasury*	30,479	12.9%	237,102	237,102	182,876	54,226	160,749
Vehicle Licensing & Testing	56,671	15.1%	375,598	375,598	340,023	35,575	236,903
Water Distribution	313,076	11.6%	2,702,500	2,702,500	1,878,459	824,041	2,064,327
TOTAL OVERTIME	2,842,827	13.4%	21,158,131	21,154,131	17,056,961	4,101,170	16,955,701

STANDBY	YTD 2024/25	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2023/24
Administration	3,801	26.2%	14,508	14,508	22,806	-8,298	29,808
Cemetries	19,576	18.0%	108,673	108,673	117,458	-8,785	114,775
Community Halls And Facilities	21,132	13.5%	156,001	156,001	126,791	29,210	176,995
Council Cost	0		0	0	0	0	0
Electricity*	104,017	17.6%	589,587	589,587	624,101	-34,514	693,290
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	158,232	14.5%	1,092,585	1,092,585	949,390	143,195	916,162
Housing: Administration	0	0.0%	26,237	26,237	0	26,237	15,181
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	8,803	13.2%	66,629	66,629	52,816	13,813	74,161
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services	891	21.5%	4,136	4,136	5,344	-1,208	0
Marketing & Communications	0		0	0	0	0	0
Mechanical Workshop	25,053	15.6%	160,916	160,916	150,320	10,596	209,641
Parks	32,680	13.8%	236,975	236,975	196,083	40,892	221,828
Performance Management	0		0	0	0	0	0
Pine Forest*	27,125	19.7%	137,366	137,366	162,751	-25,385	159,731
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	0		0	0	0	0	0
Recreational Land	35,543	16.1%	221,215	221,215	213,257	7,958	181,345
Roads	63,445	16.6%	381,069	381,069	380,667	402	553,151
Sewerage	98,032	14.1%	694,523	694,523	588,193	106,330	822,088
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	15,794	10.9%	144,348	144,348	94,763	49,585	161,739
Stormwater Management	37,150	14.9%	249,921	249,921	222,900	27,021	342,768
Supply Chain Management	8,665	13.7%	63,339	63,339	51,992	11,347	84,235
Swimming Pools	830	7.7%	10,750	10,750	4,981	5,769	11,175
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	211,741	13.2%	1,607,692	1,607,692	1,270,447	337,245	1,328,440
Treasury*	10,780	15.3%	70,539	70,539	64,681	5,858	98,738
Vehicle Licensing & Testing	21,204	12.0%	177,155	177,155	127,224	49,931	160,492
Water Distribution	81,243	14.2%	570,884	570,884	487,456	83,428	690,384
TOTAL STANDBY	985,737	14.5%	6,785,048	6,785,048	5,914,422	870,626	7,046,126



QUALITY CERTIFICATE

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



2023/2024
Quarterly Budget Statement Report
Section 52(d) – 4th Quarter
1 April 2024 to 30 June 2024

Financial data is in respect of the period
1 July 2023 to 30 June 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

In terms of Section 52 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

52. General Responsibilities. — The mayor of a municipality—

- (a) must provide general political guidance over the fiscal and financial affairs of the municipality;
- (b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- (d) **must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and**
- (e) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

In terms of section 11 (4) (a), the Accounting Officer must within 30 days after the end of each quarter table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1) (b) to (j) during that quarter. Section 11(1) read as follow:

"11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only—

- (a) to defray expenditure appropriated in terms of an approved budget;*
- (b) to defray expenditure authorised in terms of section 26(4);*
- (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);*
- (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;*
- (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including—*
 - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or*
 - (ii) any insurance or other payments received by the municipality for that person or organ of state;*
- (f) to refund money incorrectly paid into a bank account;*
- (g) to refund guarantees, sureties and security deposits;*
- (h) for cash management and investment purposes in accordance with section 13;*
- (i) to defray increased expenditure in terms of section 31; or*
- (j) for such other purposes as may be prescribed."*

In terms of Section 66 of the MFMA the Accounting Officer must prepare a report on all expenditure incurred with relation to staff benefits.

Section 66 reads as follow:

"66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*
- (c) travel, motor car, accommodation, subsistence and other allowances;*
- (d) housing benefits and allowances;*
- (e) overtime payments;*
- (f) loans and advances; and*
- (g) any other type of benefit or allowance related to staff."*

The following regulations of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations are relevant:

Quarterly reports on implementation of budget

31. (1) The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be-
 - {a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and
 - (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
 - (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly reports on implementation of budget

32. When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including -
 - (a) summaries of quarterly report in alternate languages predominant in the community; and
 - {b) information relevant to each ward in the municipality.

PART 1 - IN-YEAR REPORT

Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Representatives of Provincial Government
Municipal Manager
Directors and officials
Distinguished guests
Members of the media

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 30 June 2024. I do submit this report to comply with the relevant legislation.

The year-to-date recovery rate for the year, excluding traffic fines, is 89.7%. The annual target for debt collection is 94%. The collection of outstanding government debt remains a challenge as well as the municipality's inability to cut electricity in Eskom areas.

Key capital projects for the year under review includes the upgrade of the Van Breda Bridge, the construction of the Tulbagh Reservoir, the upgrade of the Wolseley Wastewater Treatment works, the Tierhokskloof Bulk pipeline in Wolseley, the construction of fencing at the Hamlet Landfill Site and the construction of a steel reservoir at Op-Die-Berg. Critical vehicle replacements were done in the departments of Waste Management & Law Enforcement.

Eskom's inability to increase the electricity supply to the municipality remains a key challenge as it is hampering local economic development and the resulting job opportunities which could be realised from such developments. This has a negative impact on the growth and expansion of the local economy.



COUNCILLOR J NEL
(ACTING) EXECUTIVE MAYOR

Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the quarterly budget assessment has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.



MR D NASSON
MUNICIPAL MANAGER
WITZENBERG MUNICIPALITY

Date:

30/07/2024

FINANCIAL REPORT

For the period 1 July 2023 to 30 June 2024, 90% of the budgeted operational revenue was raised.

The collection rate of debtors is a challenge as only 89.7% of the debits raised were collected for the period under review, while the target is 94%.

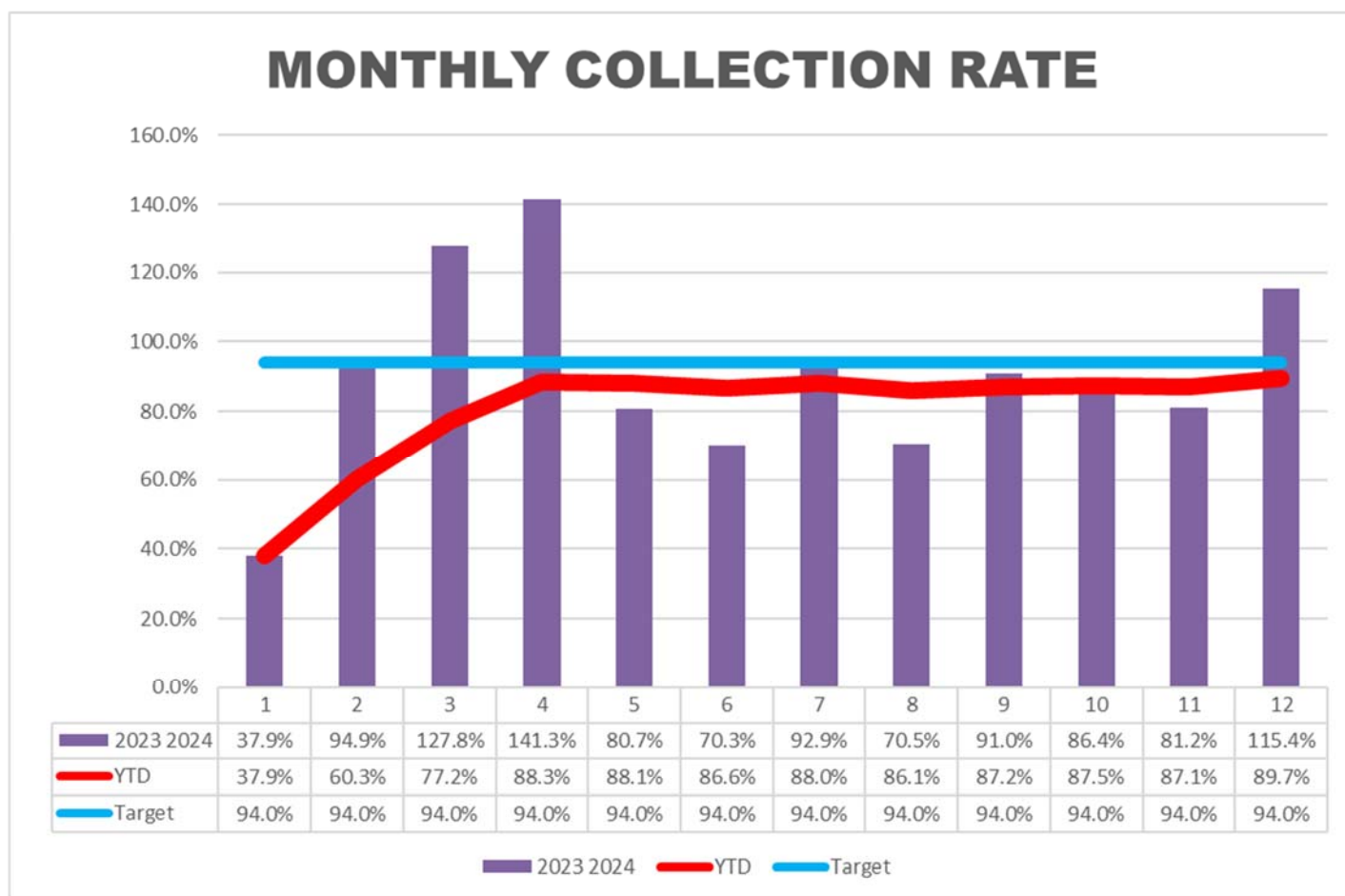
93% of the budgeted operational expenditure was incurred during the reporting period. The Eskom account for the last month of the reporting period is not included in the actual expenditure as the account was only received after the reporting period end. The bulk purchases of electricity are expected to increase over the remaining months.

The exact provision for impairment of debtors will only be determined after the financial year end, the final amount is expected to be more than the in-year calculations.

91 % of the budgeted capital expenditure that was incurred during the reporting period

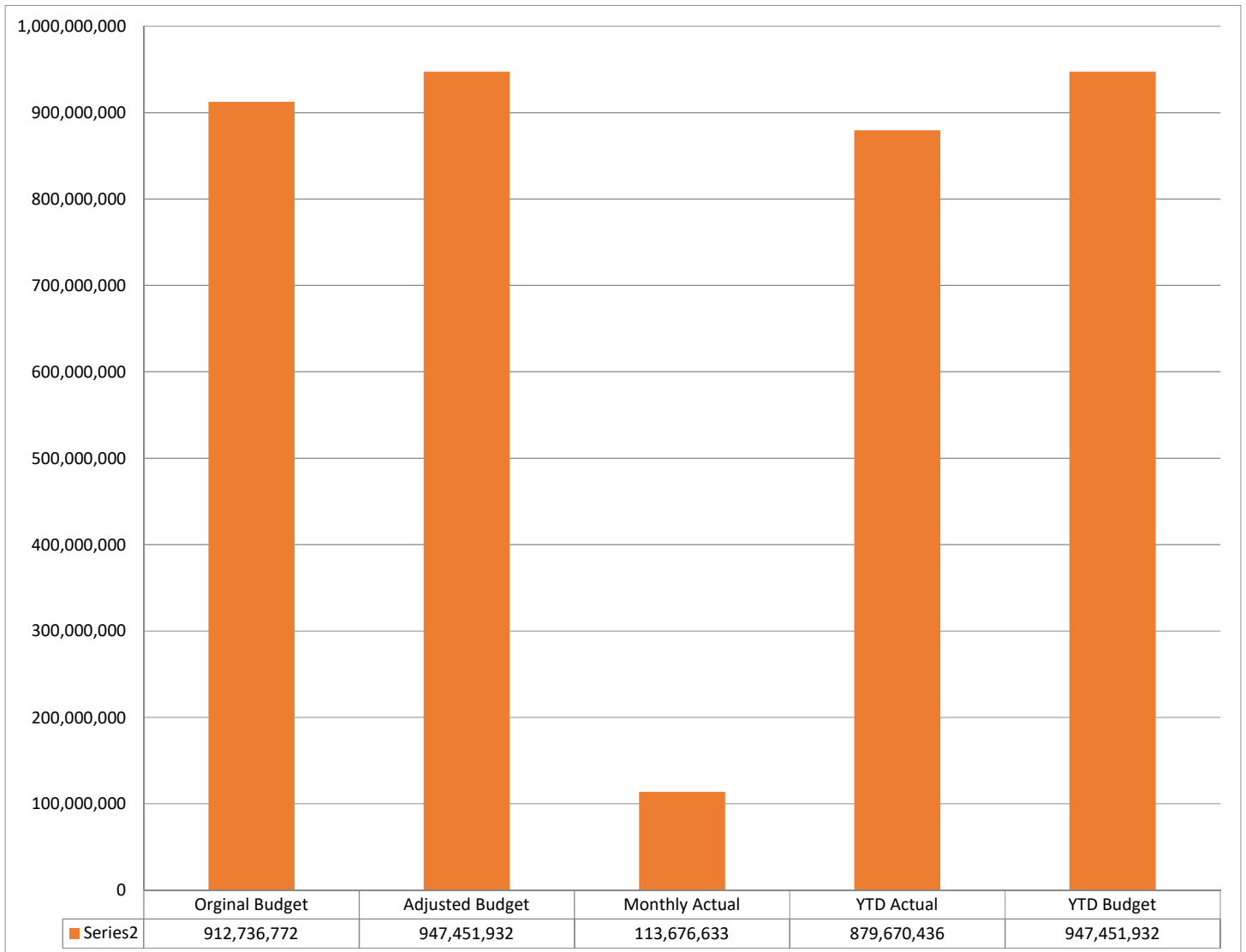
It must be noted that the above figures are subject to change due to the finalisation of year-end processes.

Kindly refer to the following graphs and tables for further detail:



WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

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	5,242	99,881	105,353	(5,472)	-5%	105,353
Service charges	437,257	516,476	531,476	(43,301)	478,196	531,476	(53,280)	-10%	531,476
Investment revenue	14,390	12,444	21,127	1,340	22,489	21,127	1,362	6%	21,127
Transfers and subsidies - Operational	142,534	158,793	187,066	2,445	151,936	187,066	(35,129)	-19%	187,066
Other own revenue	70,693	64,715	64,599	4,295	70,568	64,599	5,969	9%	64,599
Total Revenue (excluding capital transfers and contributions)	763,033	857,781	909,621	(29,978)	823,071	909,621	(86,550)	-10%	909,621
Employee costs	217,107	257,116	260,830	19,089	240,671	260,830	(20,160)	-8%	260,830
Remuneration of Councillors	10,766	11,983	11,983	973	11,448	11,983	(536)	-4%	11,983
Depreciation and amortisation	33,070	54,369	54,369	31,728	31,732	54,369	(22,637)	-42%	54,369
Interest	9,895	9,535	9,535	0	0	9,535	(9,535)	-100%	9,535
Inventory consumed and bulk purchases	298,464	379,057	385,051	33,375	309,028	385,051	(76,023)	-20%	385,051
Transfers and subsidies	2,208	8,918	32,965	12,369	32,835	32,965	(130)	-0%	32,965
Other expenditure	139,050	191,760	192,719	16,142	253,957	192,719	61,237	32%	192,719
Total Expenditure	710,561	912,737	947,452	113,677	879,670	947,452	(67,781)	-7%	947,452
Surplus/(Deficit)	52,471	(54,955)	(37,831)	(143,655)	(56,599)	(37,831)	(18,769)	50%	(37,831)
Transfers and subsidies - capital (monetary allocations)	65,766	46,921	45,944	33,386	33,386	45,944	(12,558)	-27%	45,944
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	(31,326)	-386%	8,114
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	(31,326)	-386%	8,114
Capital expenditure & funds sources									
Capital expenditure	(12,706)	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311
Capital transfers recognised	65,693	47,342	37,009	7,622	38,297	37,009	1,288	3%	37,009
Borrowing	-	9,000	10,518	(4,814)	-	10,518	(10,518)	-100%	10,518
Internally generated funds	21,496	16,923	37,784	14,002	39,059	37,784	1,275	3%	37,784
Total sources of capital funds	87,190	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311
Financial position									
Total current assets	348,831	296,094	360,600		318,081				360,600
Total non current assets	1,075,836	1,185,439	1,107,337		1,091,983				1,107,337
Total current liabilities	162,213	154,205	203,975		180,746				203,975
Total non current liabilities	116,632	304,136	134,427		126,666				134,427
Community wealth/Equity	1,144,418	1,023,192	1,129,536		1,102,651				1,129,536
Cash flows									
Net cash from (used) operating	536,667	(176,815)	71,824	(14,520)	42,154	71,824	29,670	41%	875,766
Net cash from (used) investing	(51,537)	(68,014)	(76,087)	(18,547)	(82,053)	76,087	158,140	208%	76,087
Net cash from (used) financing	24,635	-	-	56	341	-	(341)		-
Cash/cash equivalents at the month/year end	652,507	(17,539)	222,539	-	187,245	374,713	187,468	50%	1,178,655
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	44,943	6,679	5,250	5,286	5,036	4,616	31,187	197,204	300,200
Creditors Age Analysis									
Total Creditors	9,495	46	-	-	-	-	-	-	9,542

TOTAL OPERATIONAL EXPENDITURE R'000

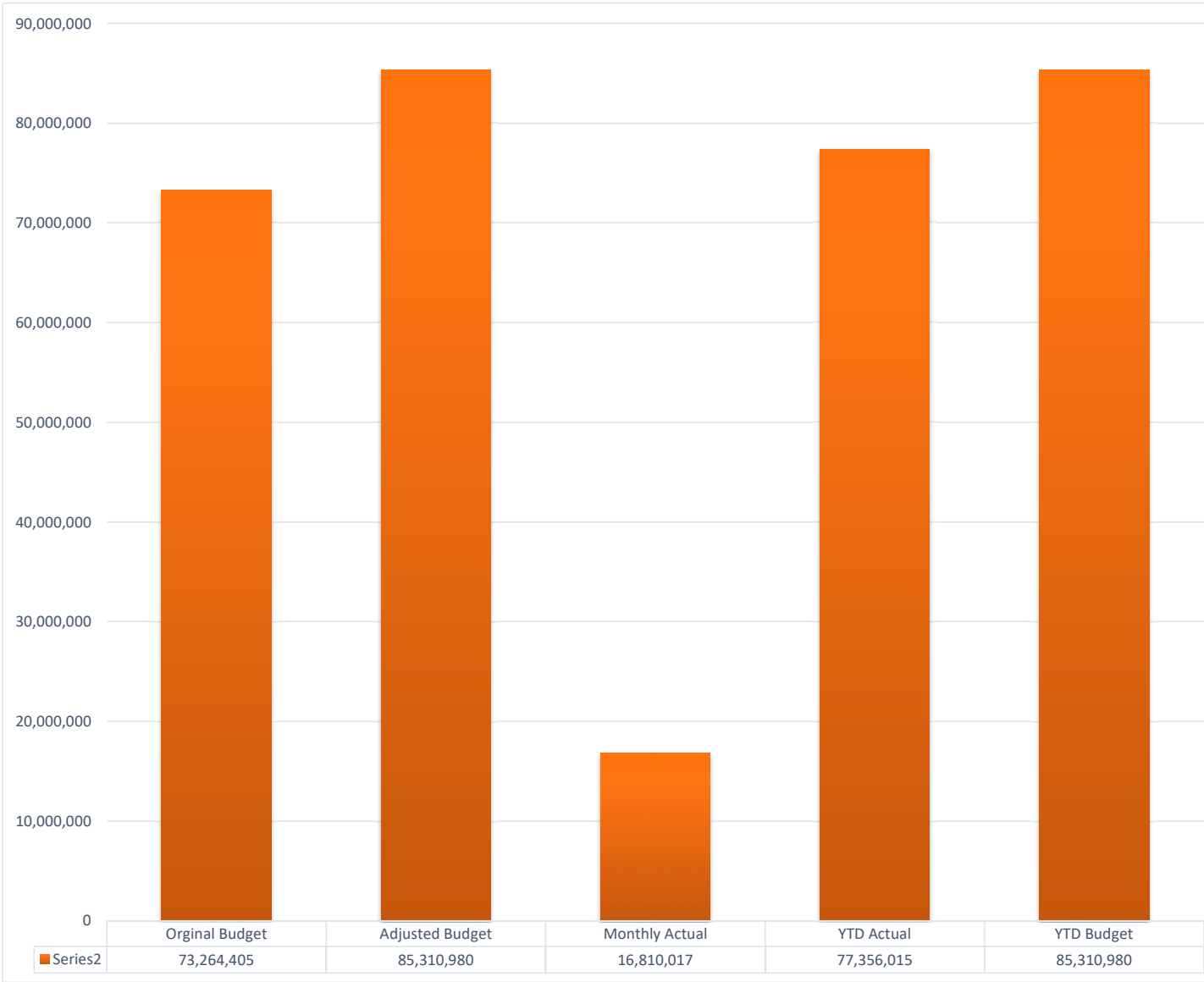
For the period 1 July 2023 to 30 June 2024, 92.58% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 30 Junie 2024, is 92.58% 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 30 June 2024, 90.68% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2023 tot 30 Junie 2024, is 90.68% van die begrote kapitale uitgawes aangegaan.

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

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

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	9,276	774	9,007	9,276	(269)	-3%	9,276
Pension and UIF Contributions		1,384	1,524	1,524	115	1,339	1,524	(186)	-12%	1,524
Medical Aid Contributions		87	87	87	-	54	87	(33)	-38%	87
Motor Vehicle Allowance		-	0	0	-	-	0	(0)	-100%	0
Cellphone Allowance		975	1,095	1,095	83	1,048	1,095	(47)	-4%	1,095
Housing Allowances		-	-	0	-	-	0	(0)	-100%	0
Other benefits and allowances		-	0	0	-	-	0	(0)	-100%	0
Sub Total - Councillors		10,766	11,983	11,983	973	11,448	11,983	(536)	-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	338	3,858	4,652	(794)	-17%	4,652
Pension and UIF Contributions		345	378	378	31	357	378	(21)	-6%	378
Medical Aid Contributions		60	9	9	-	-	9	(9)	-100%	9
Performance Bonus		789	850	850	90	803	850	(47)	-6%	850
Motor Vehicle Allowance		991	1,008	1,008	112	1,360	1,008	353	35%	1,008
Cellphone Allowance		365	369	369	25	282	369	(86)	-23%	369
Housing Allowances		281	320	320	-	33	320	(287)	-90%	320
Other benefits and allowances		53	60	60	0	45	60	(15)	-25%	60
Sub Total - Senior Managers of Municipality		7,009	7,645	7,645	597	6,739	7,645	(906)	-12%	7,645
% increase	4		9.1%	9.1%						9.1%
Other Municipal Staff										
Basic Salaries and Wages		128,082	144,937	148,610	11,885	141,191	148,610	(7,419)	-5%	148,610
Pension and UIF Contributions		21,491	23,543	23,595	1,938	23,189	23,595	(406)	-2%	23,595
Medical Aid Contributions		8,879	9,946	9,946	833	9,834	9,946	(112)	-1%	9,946
Overtime		24,002	27,018	27,003	1,635	23,283	27,003	(3,719)	-14%	27,003
Performance Bonus		9,750	11,347	11,347	901	10,737	11,347	(610)	-5%	11,347
Motor Vehicle Allowance		6,366	7,331	7,352	561	6,758	7,352	(594)	-8%	7,352
Cellphone Allowance		608	786	769	69	795	769	26	3%	769
Housing Allowances		1,172	1,350	1,350	98	1,166	1,350	(184)	-14%	1,350
Other benefits and allowances		6,279	7,135	7,135	556	6,819	7,135	(315)	-4%	7,135
Payments in lieu of leave		1,893	3,501	3,501	(936)	(1,187)	3,501	(4,688)	-134%	3,501
Long service awards		963	1,095	1,095	76	837	1,095	(259)	-24%	1,095
Post-retirement benefit obligations	2	613	11,483	11,483	876	10,509	11,483	(973)	-8%	11,483
Sub Total - Other Municipal Staff		210,099	249,471	253,186	18,492	233,932	253,186	(19,254)	-8%	253,186
% increase	4		18.7%	20.5%						20.5%
Total Parent Municipality		227,874	269,099	272,813	20,062	252,118	272,813	(20,695)	-8%	272,813
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	4	-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		227,874	269,099	272,813	20,062	252,118	272,813	(20,695)	-8%	272,813
% increase	4		18.1%	19.7%						19.7%
TOTAL MANAGERS AND STAFF		217,107	257,116	260,830	19,089	240,671	260,830	(20,160)	-8%	260,830

WC022 - 2023/2024 SECTION 52(d) REPORT - Q4

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

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	6,604	216	216	6,604	6,389	96.7%	0%
August	5,634	5,056	6,604	5,739	5,955	13,209	7,253	54.9%	8%
September	7,586	12,354	7,901	4,059	10,014	21,109	11,095	52.6%	14%
October	10,705	7,230	6,778	5,014	15,028	27,887	12,859	46.1%	21%
November	4,630	10,169	6,604	7,537	22,566	34,492	11,926	34.6%	31%
December	3,105	7,306	7,901	6,153	28,719	42,392	13,673	32.3%	39%
January	2,769	4,456	6,604	1,226	29,944	48,997	19,052	38.9%	41%
February	7,201	3,979	6,604	4,783	34,728	55,601	20,873	37.5%	47%
March	7,658	4,286	8,001	6,810	41,538	63,602	22,064	34.7%	57%
April	4,467	3,056	6,604	4,180	45,718	70,206	24,488	34.9%	62%
May	8,435	3,472	6,604	14,828	60,546	76,810	16,264	21.2%	83%
June	(81,020)	7,144	8,501	16,810	77,356	85,311	7,955	9.3%	106%
Total Capital expenditure	(12,706)	73,264	85,311	77,356					

WC022 - 2023/2024 SECTION 52(d) REPORT - Q4

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter

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 SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

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	4,797	-		4,797
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,237	3,439	3,247	-	3,247	3,247	-		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	9,181	44,829	42,014	2,815	6.7%	42,014
Specify (Add grant description)		700	-	-	-	-	-	-		-
Specify (Add grant description)		10,517	9,773	11,187	-	10,742	11,187	(445)	-4.0%	11,187
Specify (Add grant description)		131	132	132	-	132	132	-		132
Specify (Add grant description)		2,018	245	245	-	245	245	-		245
Specify (Add grant description)		200	-	-	-	-	-	-		-
Specify (Add grant description)		500	-	-	-	-	-	-		-
Specify (Add grant description)		-	150	450	100	250	450	(200)	-44.4%	450
Specify (Add grant description)		-	5,600	30,000	9,081	33,460	30,000	3,460	11.5%	30,000
District Municipality:		-	150	150	-	150	150	-		150
Specify (Add grant description)		-	150	150	-	150	150	-		150
Other grant providers:		3,050	-	414	572	2,763	414	2,349	567.1%	414
Foreign Government and International Organisations		1,350	-	-	272	680	-	680		-
Private Enterprises		1,700	-	414	300	2,083	414	1,669	402.9%	414
Total Operating Transfers and Grants	5	20,946	21,039	47,375	9,752	52,539	47,375	5,164	10.9%	47,375
Capital Transfers and Grants										
National Government:		56,031	29,951	25,209	-	25,209	25,209	-		25,209
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	3,900	900	-	900	900	-		900
Municipal Infrastructure Grant [Schedule 5B]		25,091	26,051	24,309	-	24,309	24,309	-		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	-	16,559	24,988	(8,429)	-33.7%	24,988
Specify (Add grant description)		500	200	200	-	200	200	-		200
Specify (Add grant description)		1,029	1,408	1,658	-	1,658	1,658	(0)	0.0%	1,658
Specify (Add grant description)		475	-	-	-	-	-	-		-
Specify (Add grant description)		400	-	-	-	-	-	-		-
Specify (Add grant description)		24,696	23,130	23,130	-	14,702	23,130	(8,428)	-36.4%	23,130
District Municipality:		1,560	600	600	600	672	600	72	12.0%	600
Specify (Add grant description)		1,500	600	600	600	600	600	-		600
Specify (Add grant description)		60	-	-	-	72	-	72		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	84,692	55,289	50,797	600	42,440	50,797	(8,357)	-16.5%	50,797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	105,637	76,328	98,172	10,352	94,979	98,172	(3,193)	-3.3%	98,172

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WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

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	1,403	(46,403)	-	-
Nedbank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	24/05/2024	-	-	-	-	-
Standard Bank		4 Months	Call Investment	Yes	Yes	Yes	No	No	24/06/2024	45,000	1,391	(46,391)	-	-
First Rand Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	24/05/2024	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Municipality sub-total										90,000	2,795	-	-	-
Entities														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									90,000	2,795	-	-	-

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

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	9,495	46	-	-	-	-	-	-	9,542	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	9,495	46	-	-	-	-	-	-	9,542	-

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WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

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	8,767	1,916	1,658	1,867	1,716	1,369	7,734	51,225	76,252	63,911	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25,137	1,182	476	302	291	295	1,469	7,382	36,535	9,740	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5,998	728	630	595	576	527	7,156	25,756	41,966	34,610	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	6,855	1,323	1,159	1,136	1,114	1,091	6,123	32,789	51,590	42,253	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,078	1,327	1,117	1,080	1,051	1,016	5,806	30,466	48,939	39,418	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	131	12	11	11	11	11	63	795	1,045	891	-	-
Interest on Arrear Debtor Accounts	1810	1,132	142	162	222	248	278	2,680	47,358	52,222	50,786	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(10,156)	48	37	75	28	28	157	1,433	(8,350)	1,721	-	-
Total By Income Source	2000	44,943	6,679	5,250	5,286	5,036	4,616	31,187	197,204	300,200	243,329	-	-
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,126	382	357	290	310	242	788	6,600	10,096	8,230	-	-
Commercial	2300	19,414	1,112	426	417	358	366	4,832	22,265	49,189	28,237	-	-
Households	2400	24,028	4,988	4,273	4,378	4,158	3,826	24,080	159,640	229,371	196,083	-	-
Other	2500	375	196	193	200	210	182	1,488	8,699	11,544	10,780	-	-
Total By Customer Group	2600	44,943	6,679	5,250	5,286	5,036	4,616	31,187	197,204	300,200	243,329	-	-

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

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	5,662	96,296	91,170	5,126	6%	91,170
Service charges		766,796	453,490	552,123	49,985	340,523	552,123	(211,600)	-38%	552,123
Other revenue		16,318	16,342	32,320	972	10,760	32,320	(21,560)	-67%	32,320
Transfers and Subsidies - Operational		99,341	156,768	183,104	9,756	211,610	183,104	28,505	16%	183,104
Transfers and Subsidies - Capital		100,181	55,289	50,797	100	5,070	50,797	(45,727)	-90%	50,797
Interest		7,939	33,583	48,207	3,585	16,191	48,207	(32,016)	-66%	48,207
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(456,662)	(983,456)	(885,897)	(66,913)	(600,154)	(885,897)	(285,742)	32%	(81,955)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	(17,666)	(38,141)	-	38,141	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		536,667	(176,815)	71,824	(14,520)	42,154	71,824	29,670	41%	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)	(76,087)	(18,547)	(82,053)	76,087	158,140	208%	76,087
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51,537)	(68,014)	(76,087)	(18,547)	(82,053)	76,087	158,140	208%	76,087
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		24,635	-	-	56	341	-	341	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		24,635	-	-	56	341	-	(341)	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD		509,765	(244,829)	(4,263)	(33,011)	(39,557)	147,911			951,853
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)	222,539		187,245	374,713			1,178,655

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

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	219,380	187,245	219,380
Trade and other receivables from exchange transactions		77,124	44,957	74,512	(17,407)	74,512
Receivables from non-exchange transactions		10,131	45,608	39,219	24,477	39,219
Inventory		12,093	4,484	7,014	25,488	7,014
VAT		20,971	996	18,766	96,569	18,766
Other current assets		1,709	453	1,709	1,709	1,709
Total current assets		348,831	296,094	360,600	318,081	360,600
Non current assets						
Investment property		42,093	41,358	41,352	41,678	41,352
Property, plant and equipment		1,031,153	1,141,746	1,063,334	1,047,395	1,063,334
Heritage assets		550	550	550	550	550
Intangible assets		2,039	1,785	2,101	2,360	2,101
Total non current assets		1,075,836	1,185,439	1,107,337	1,091,983	1,107,337
TOTAL ASSETS		1,424,667	1,481,533	1,467,938	1,410,064	1,467,938
LIABILITIES						
Current liabilities						
Financial liabilities		36	2,050	669	36	669
Consumer deposits		12,158	11,549	12,158	13,124	12,158
Trade and other payables from exchange transactions		103,355	93,087	105,784	35,918	105,784
Trade and other payables from non-exchange transactions		6,977	6,092	694	41,645	694
Provision		30,618	37,979	39,772	26,883	39,772
VAT		9,070	3,449	44,898	63,140	44,898
Total current liabilities		162,213	154,205	203,975	180,746	203,975
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	67,338	67,631
Total non current liabilities		116,632	304,136	134,427	126,666	134,427
TOTAL LIABILITIES		278,845	458,341	338,402	307,412	338,402
NET ASSETS	2	1,145,822	1,023,192	1,129,536	1,102,651	1,129,536
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,131,879	1,010,653	1,116,996	1,126,013	1,116,996
Reserves and funds		12,540	12,540	12,540	(23,362)	12,540
TOTAL COMMUNITY WEALTH/EQUITY	2	1,144,418	1,023,192	1,129,536	1,102,651	1,129,536

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

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	959	927	929	959	(30)	-3%	959
Vote 4 - Technical Services		53,369	31,613	38,904	6,777	33,434	38,904	(5,469)	-14%	38,904
Total Capital Multi-year expenditure	4,7	(46,526)	32,470	39,863	7,704	34,363	39,863	(5,499)	-14%	39,863
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		179	180	438	-	421	438	(17)	-4%	438
Vote 2 - Community Services		7,397	3,758	4,435	1,561	4,333	4,435	(102)	-2%	4,435
Vote 3 - Corporate Services		691	850	1,552	997	1,470	1,552	(82)	-5%	1,552
Vote 4 - Technical Services		25,554	36,007	39,023	6,547	36,768	39,023	(2,255)	-6%	39,023
Total Capital single-year expenditure	4	33,821	40,795	45,448	9,106	42,993	45,448	(2,455)	-5%	45,448
Total Capital Expenditure	3	(12,706)	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311

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										
<i>Governance and administration</i>		(97,286)	2,180	5,820	1,561	5,709	5,820	(111)	-2%	5,820
Executive and council		409	-	132	62	125	132	(7)	-5%	132
Finance and administration		(97,695)	2,180	5,688	1,499	5,584	5,688	(104)	-2%	5,688
<i>Community and public safety</i>		7,086	5,064	5,156	2,113	5,086	5,156	(70)	-1%	5,156
Community and social services		160	2,000	58	-	58	58	-		58
Sport and recreation		6,870	858	3,184	767	3,197	3,184	13	0%	3,184
Public safety		57	1,707	1,782	1,346	1,699	1,782	(83)	-5%	1,782
Housing		-	500	132	-	132	132	(0)	0%	132
<i>Economic and environmental services</i>		45,050	26,023	29,664	4,418	27,490	29,664	(2,173)	-7%	29,664
Planning and development		-	400	942	768	828	942	(114)	-12%	942
Road transport		45,050	25,623	28,722	3,650	26,662	28,722	(2,060)	-7%	28,722
<i>Trading services</i>		32,444	39,997	44,672	8,718	39,071	44,672	(5,601)	-13%	44,672
Energy sources		4,827	6,491	14,912	3,427	10,599	14,912	(4,313)	-29%	14,912
Water management		14,903	19,358	10,599	560	10,574	10,599	(25)	0%	10,599
Waste water management		12,517	100	4,863	3,087	4,669	4,863	(194)	-4%	4,863
Waste management		197	14,048	14,297	1,643	13,229	14,297	(1,068)	-7%	14,297
Total Capital Expenditure - Functional Classification	3	(12,706)	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311
Funded by:										
National Government		41,976	25,175	20,357	4,544	21,446	20,357	1,089	5%	20,357
Provincial Government		22,759	21,566	14,369	2,251	14,772	14,369	403	3%	14,369
District Municipality		762	600	1,973	783	1,812	1,973	(161)	-8%	1,973
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		197	-	310	44	267	310	(43)	-14%	310
Transfers recognised - capital		65,693	47,342	37,009	7,622	38,297	37,009	1,288	3%	37,009
Borrowing	6	-	9,000	10,518	(4,814)	-	10,518	(10,518)	-100%	10,518
Internally generated funds		21,496	16,923	37,784	14,002	39,059	37,784	1,275	3%	37,784
Total Capital Funding	7	87,190	73,264	85,311	16,810	77,356	85,311	(7,955)	-9%	85,311

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

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	(38,964)	544,203	592,203	(47,999)	-8%	592,203
Service charges - Electricity		311,865	399,102	399,102	33,452	363,858	399,102	(35,244)	-9%	399,102
Service charges - Water		45,356	53,000	53,000	(82,249)	48,671	53,000	(4,329)	-8%	53,000
Service charges - Waste Water Management		48,851	33,059	48,059	2,598	47,227	48,059	(832)	-2%	48,059
Service charges - Waste management		31,185	31,315	31,315	2,898	18,440	31,315	(12,875)	-41%	31,315
Sale of Goods and Rendering of Services		5,460	5,272	5,272	426	5,143	5,272	(129)	-2%	5,272
Agency services		4,611	4,461	4,461	383	4,736	4,461	275	6%	4,461
Interest		-	10	10	-	-	10	(10)	-100%	10
Interest earned from Receivables		22,715	23,503	23,503	1,688	28,557	23,503	5,054	22%	23,503
Interest earned from Current and Non Current Assets		14,390	12,444	21,127	1,340	22,489	21,127	1,362	6%	21,127
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	26	26	-	-	26	(26)	-100%	26
Rental from Fixed Assets		4,786	4,648	4,648	451	4,233	4,648	(415)	-9%	4,648
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8,063	1,679	1,679	49	849	1,679	(830)	-49%	1,679
Non-Exchange Revenue		265,750	289,262	317,419	8,986	278,868	317,419	(38,551)	-12%	317,419
Property rates		98,157	105,353	105,353	5,242	99,881	105,353	(5,472)	-5%	105,353
Surcharges and Taxes		9,980	7,290	7,174	448	2,785	7,174	(4,389)	-61%	7,174
Fines, penalties and forfeits		8,487	11,194	11,194	149	16,001	11,194	4,807	43%	11,194
Licence and permits		1,145	2,327	2,327	116	1,183	2,327	(1,144)	-49%	2,327
Transfer and subsidies - Operational		142,534	158,793	187,066	2,445	151,936	187,066	(35,129)	-19%	187,066
Interest		2,822	3,566	3,566	321	4,091	3,566	525	15%	3,566
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		2,625	739	739	265	2,991	739	2,252	305%	739
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		763,033	857,781	909,621	(29,978)	823,071	909,621	(86,550)	-10%	909,621
Expenditure By Type										
Employee related costs		217,107	257,116	260,830	19,089	240,671	260,830	(20,160)	-8%	260,830
Remuneration of councillors		10,766	11,983	11,983	973	11,448	11,983	(536)	-4%	11,983
Bulk purchases - electricity		279,960	360,544	360,143	30,855	285,982	360,143	(74,161)	-21%	360,143
Inventory consumed		18,504	18,512	24,908	2,519	23,046	24,908	(1,862)	-7%	24,908
Debt impairment		57,793	64,475	64,475	-	21,427	64,475	(43,048)	-67%	64,475
Depreciation and amortisation		33,070	54,369	54,369	31,728	31,732	54,369	(22,637)	-42%	54,369
Interest		9,895	9,535	9,535	0	0	9,535	(9,535)	-100%	9,535
Contracted services		50,689	64,652	66,457	12,657	58,884	66,457	(7,574)	-11%	66,457
Transfers and subsidies		2,208	8,918	32,965	12,369	32,835	32,965	(130)	0%	32,965
Irrecoverable debts written off		9,576	-	-	1	129,010	-	129,010	-	-
Operational costs		20,154	56,396	55,550	3,481	44,633	55,550	(10,917)	-20%	55,550
Losses on Disposal of Assets		838	-	-	-	-	-	-	-	-
Other Losses		-	6,237	6,237	4	4	6,237	(6,234)	-100%	6,237
Total Expenditure		710,561	912,737	947,452	113,677	879,670	947,452	(67,781)	-7%	947,452
Surplus/(Deficit)		52,471	(54,955)	(37,831)	(143,655)	(56,599)	(37,831)	(18,769)	0	(37,831)
Transfers and subsidies - capital (monetary allocations)		65,766	46,921	45,944	33,386	33,386	45,944	(12,558)	(0)	45,944
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	-	-	8,114
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	-	-	8,114
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	-	-	8,114
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	-	-	8,114

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

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	16,126	139,722	141,684	(1,962)	-1.4%	141,684
Vote 2 - Community Services		150,347	164,312	192,453	2,502	157,373	192,453	(35,080)	-18.2%	192,453
Vote 3 - Corporate Services		13,547	17,166	17,364	1,077	22,600	17,364	5,236	30.2%	17,364
Vote 4 - Technical Services		532,342	588,653	602,613	(17,352)	535,017	602,613	(67,596)	-11.2%	602,613
Vote 5 - Municipal Manager		1,667	1,451	1,451	1,055	1,746	1,451	295	20.3%	1,451
Total Revenue by Vote	2	828,926	904,702	955,565	3,408	856,458	955,565	(99,108)	-10.4%	955,565
Expenditure by Vote	1									
Vote 1 - Financial Services		43,645	62,909	62,479	3,388	42,172	62,479	(20,307)	-32.5%	62,479
Vote 2 - Community Services		79,649	101,160	130,463	25,857	119,516	130,463	(10,947)	-8.4%	130,463
Vote 3 - Corporate Services		86,374	121,674	119,743	10,706	92,414	119,743	(27,329)	-22.8%	119,743
Vote 4 - Technical Services		487,604	610,926	618,521	72,299	609,226	618,521	(9,295)	-1.5%	618,521
Vote 5 - Municipal Manager		13,289	16,067	16,246	1,427	16,343	16,246	97	0.6%	16,246
Total Expenditure by Vote	2	710,561	912,737	947,452	113,677	879,670	947,452	(67,781)	-7.2%	947,452
Surplus/ (Deficit) for the year	2	118,364	(8,035)	8,114	(110,269)	(23,213)	8,114	(31,326)	-386.1%	8,114

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

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	16,606	142,252	145,348	(3,096)	-2%	145,348
Executive and council		33	31	287	3	28	287	(260)	-90%	287
Finance and administration		132,724	136,498	145,061	16,604	142,224	145,061	(2,836)	-2%	145,061
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		162,177	180,091	206,497	3,286	179,688	206,497	(26,808)	-13%	206,497
Community and social services		135,409	149,753	150,530	1,397	150,199	150,530	(331)	0%	150,530
Sport and recreation		13,311	6,956	7,541	1,069	7,276	7,541	(265)	-4%	7,541
Public safety		13,168	17,193	17,392	801	21,900	17,392	4,508	26%	17,392
Housing		289	6,189	31,034	19	313	31,034	(30,721)	-99%	31,034
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		38,923	45,791	47,077	16,797	18,310	47,077	(28,767)	-61%	47,077
Planning and development		3,863	3,097	3,125	1,282	2,780	3,125	(345)	-11%	3,125
Road transport		34,568	42,683	42,035	15,514	15,530	42,035	(26,505)	-63%	42,035
Environmental protection		491	10	1,917	-	-	1,917	(1,917)	-100%	1,917
<i>Trading services</i>		494,830	542,009	556,361	(33,282)	516,107	556,361	(40,254)	-7%	556,361
Energy sources		314,721	400,702	397,311	35,125	366,348	397,311	(30,963)	-8%	397,311
Water management		75,496	63,463	64,031	(76,335)	66,599	64,031	2,568	4%	64,031
Waste water management		63,893	38,364	54,339	3,116	55,002	54,339	662	1%	54,339
Waste management		40,720	39,480	40,680	4,813	28,159	40,680	(12,521)	-31%	40,680
<i>Other</i>	4	111	283	283	-	100	283	(183)	-65%	283
Total Revenue - Functional	2	828,798	904,702	955,565	3,408	856,458	955,565	(99,108)	-10%	955,565
Expenditure - Functional										
<i>Governance and administration</i>		116,623	161,851	162,330	13,757	124,937	162,330	(37,394)	-23%	162,330
Executive and council		28,044	29,907	30,124	3,309	27,248	30,124	(2,876)	-10%	30,124
Finance and administration		86,060	128,942	129,204	10,179	93,686	129,204	(35,517)	-27%	129,204
Internal audit		2,518	3,002	3,002	268	4,002	3,002	1,000	33%	3,002
<i>Community and public safety</i>		104,035	135,513	160,353	27,850	142,715	160,353	(17,639)	-11%	160,353
Community and social services		27,275	32,794	34,677	4,459	30,572	34,677	(4,105)	-12%	34,677
Sport and recreation		33,574	40,127	39,665	6,756	37,931	39,665	(1,734)	-4%	39,665
Public safety		38,367	50,926	50,144	4,240	38,889	50,144	(11,255)	-22%	50,144
Housing		4,820	11,667	35,867	12,395	35,323	35,867	(544)	-2%	35,867
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		41,089	44,187	47,492	11,669	43,264	47,492	(4,228)	-9%	47,492
Planning and development		12,190	14,566	15,005	1,440	13,449	15,005	(1,556)	-10%	15,005
Road transport		27,483	28,202	27,957	9,854	27,203	27,957	(754)	-3%	27,957
Environmental protection		1,416	1,419	4,530	375	2,613	4,530	(1,917)	-42%	4,530
<i>Trading services</i>		447,908	570,032	576,136	60,401	567,653	576,136	(8,483)	-1%	576,136
Energy sources		316,120	403,519	405,579	38,554	323,960	405,579	(81,619)	-20%	405,579
Water management		53,258	51,024	54,485	9,728	128,053	54,485	73,567	135%	54,485
Waste water management		47,299	44,548	44,426	8,994	56,214	44,426	11,788	27%	44,426
Waste management		31,231	70,941	71,646	3,125	59,426	71,646	(12,220)	-17%	71,646
<i>Other</i>		907	1,154	1,141	-	1,102	1,141	(38)	-3%	1,141
Total Expenditure - Functional	3	710,561	912,737	947,452	113,677	879,670	947,452	(67,781)	-7%	947,452
Surplus/ (Deficit) for the year		118,237	(8,035)	8,114	(110,269)	(23,213)	8,114	(31,326)	-386%	8,114

MUNICIPALITY WITZENBERG											
Report: Withdrawals from Municipal Bank Accounts											
Quarter ending June 2024											
Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003											
MFMA Section	Item Description	Income	Income	Income	Expenditure	Expenditure	Expenditure	Income	Expenditure	Total YTD	Total YTD
		transactions	transactions	transactions	transactions	transactions	transactions	YTD	YTD	Income	Expenditure
		April 2024	May 2024	June 2024	April 2024	May 2024	June 2024	Quarter 4	Quarter 4		
								R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)							-	-	-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)							-	-	-	-
11(1) (d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)							-	-	-	-
11(1) (e) (i)	Money collected on behalf of organ of state:							-	-	-	-
	- VAT	-	-	-	5,885,668	6,528,115	11,247,341	-	23,661,124	-	63,917,251
	- Agency fees, for example motor registration, drivers licence, etc.	-	-	-	-	-	-	-	-	-	-
11(1) (e) (ii)	Insurance received by the Municipality on behalf of organ of state							-	-	-	-
11(1) (f)	Refund of money incorrectly paid into bank account							-	-	-	-
11(1) (g)	Refund of guarantees, sureties & security deposits	-178,658	-320,464	-155,118	78,297	98,376	42,777	-654,240	219,450	-2,002,874	1,033,143
		-178,658	-320,464	-155,118	5,963,965	6,626,491	11,290,118	-654,240	23,880,574	-2,002,874	64,950,394
11(1) (h)											
		Transactions	Trasactions	Trasactions				YTD			
		April 2024	May 2024	June 2024				Transactions			
	Cash management and investment purposes:							Quarter 4			
	- Realised	-	-60,000,000	-90,000,000				-			
	- Made	-	-	-				-350,000,000			
	- Nett movement	-	-60,000,000	-90,000,000				350,000,000			
								-			

WITZENBERG MUNICIPALITY					
Report: Expenditure on Staff & Councillor Benefits - YTD Act Jun					
(Report in terms of Section 66 of the MFMA)					
MFMA Section	Item Description	Original Budget 2023/2024	Amended Budget 2023/2024	Year to Date Total	% Spent to date
Staff Benefits					
66(a)	Salaries and Wages	149,588,456	153,261,306	145,057,868	94.65%
66(b)	Contributions to pension funds and medical aid	33,875,578	33,927,269	33,379,455	98.39%
66(c)	Travel, accomodation and subsistence	8,338,754	8,359,754	8,118,933	97.12%
66(d)	Housing benefits and allowances	1,670,276	1,670,276	1,199,205	71.80%
66(e)	Overtime	27,017,739	27,002,863	23,277,392	86.20%
66(f)	Loans and advances	0	0	0	0.00%
66(g)	Other type of benefit or allowances related to staff	36,625,312	36,608,920	29,647,016	80.98%
	Sub - Total (Staff Benefits)	R 257,116,115	R 260,830,388	R 240,679,867	92.27%
Councillor Benefits					
MAY	Mayor	816,509	816,509	1,088,552	133.32%
DM	Deputy Mayor	730,797	730,797	705,241	96.50%
SP	Speaker	713,000	713,000	338,936	47.54%
MCM	Mayoral Committee members	2,612,034	2,612,034	2,361,511	90.41%
S79	Section 79 committee chairperson	0	96	74,455	77557%
CLLR	Other Councillors	5,499,486	5,499,390	5,486,615	99.77%
MED	Medical aid contributions	87,031	87,031	53,675	61.67%
PEN	Pension fund contributions	1,524,239	1,524,239	1,338,563	87.82%
WARD	Ward Committee Allowance	1,109,560	1,109,560	1,373,000	123.74%
	Sub - Total (Councillors' Benefits)	13,092,656	R 13,092,656	R 12,820,549	97.92%
Total Councillor and Staff Benefits		R 270,208,771	R 273,923,044	R 253,500,416	92.54%

Total Cost Savings Disclosure for the Quarter ended: June 2024

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	20 096 279	2 883 651	1 129 306	2 068 792	11 451 910	17 533 659	16 150 172	-1 383 486
Vehicles used for political office -bearers	23 351	681	8 269	6 831	6 663	22 444	10 306	-12 137
Travel and subsistence	1 167 150	224 380	322 589	310 284	-123 564	733 689	953 694	220 005
Domestic Accomodation	272 699	18 184	71 131	19 089	58 553	166 957	120 174	-46 783
Sponsorships, events and catering	820 857	75 791	72 903	31 394	407 333	587 420	108 468	-478 952
Communication	3 590 371	508 903	1 003 050	628 989	716 532	2 857 474	3 267 988	410 514
Other Related Expenditure Items	2 380 021	341 020	398 028	421 028	611 511	1 771 586	2 021 639	861 564
TOTAL	28 350 728	4 052 610	3 005 274	3 486 407	13 128 938	23 673 229	22 632 443	-429 276

*** Savings were calculated based upon a comparision between previous year and current year year-to-date expenditure items

Summary of Budget Virements for the Quarter ended : June 2024

Municipal Vote	Q1	Q2	Q3	Q4	Total	Net Movement
Financial Services	- 1 015 250	592 864	- 3 265 227	- 464 800	- 4 152 413	From()
Community Services	3 027 138	- 902 626	1 200 760	- 2 653 776	671 496	To
Corporate Services	62 350	46 000	- 1 836 251	347 928	- 1 379 973	From()
Technical Services	- 2 064 638	200 762	3 800 718	2 744 648	4 681 490	To
Municipal Manager	- 9 600	63 000	100 000	26 000	179 400	To
	-	-	-	-	-	-



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SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

REPORT ON STRATEGIC / TOP LAYER RESULTS

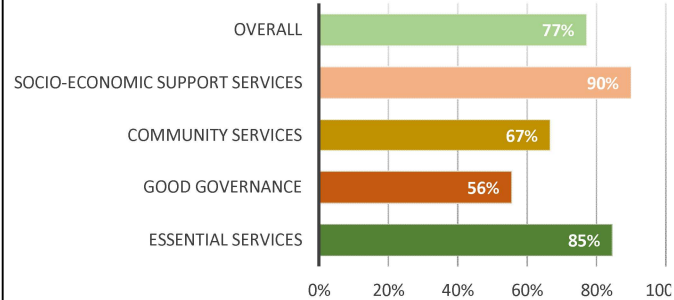
2023/24

4th QUARTER REPORT

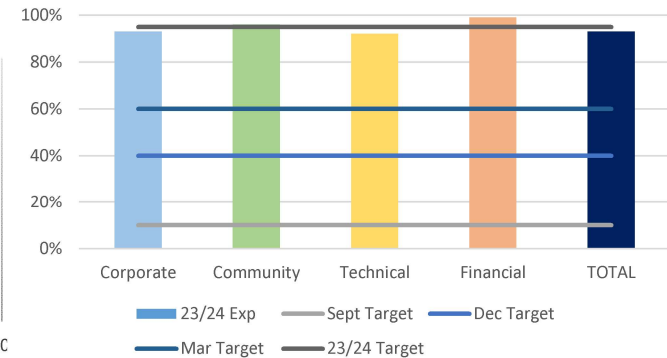
The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.

OVERVIEW OF RESULTS

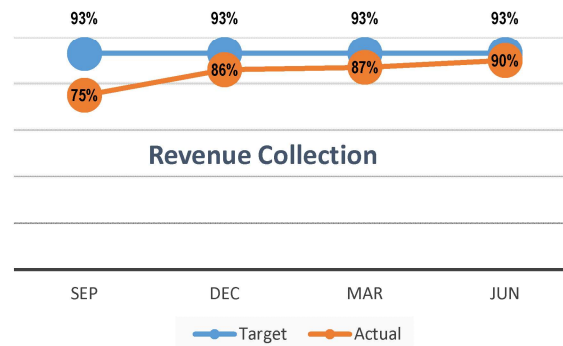
Key Performance Areas: % of Targets Achieved



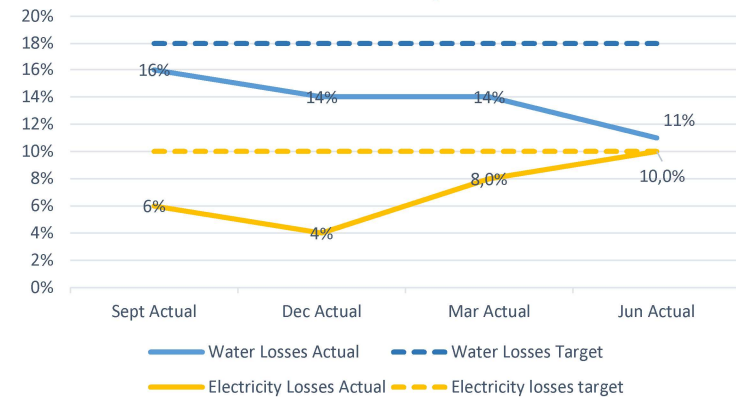
Percentage expenditure on Capital Budget



Revenue Collection



Water & Electricity Losses



WC022 - 2023/2024 SECTION 52(d) REPORT - Q4

KEY PERFORMANCE AREA:		Essential Services			
STRATEGIC OBJECTIVE:		Sustainable provision & maintenance of basic infrastructure			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
TecDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department	98%	96%	An amount of R 500 706 was unspent from the total budget of R 12 869 361. The unspent amount can mainly be attributed to the delay in the appointment of a service provider for road maintenance and subsequent non-performance issues with certain service providers.	The non-performance issues has been resolved. The road maintenance contract is a 3-year contract and similar delays in 2024/25 is not expected.
TecDir3	% Expenditure on Capital Budget by Technical Directorate	95%	93%	An amount of R 6,3m was unspent from the total budget of R 82,3m. The under expenditure can mainly be attributed to a delay with regards to the design and subsequent procurement process for the Upgrade of the Ceres Electrical Substation. The total expected project cost amounts to R 25m to be completed by June 2025 with R 4,9m budgeted in 2023/24 and the rest in 2024/25. The design had to be adjusted after initial costing estimates resulting in an unspent amount of R 3,5m. The rest of the unspent budget for technical services is distributed over several projects with reasons for underspending including savings on completed projects and non-performance of service providers.	The procurement process for the Ceres Substation is underway and is still planned to be completed by June 2025. Unspent 2023/24 will be transferred to 2024/25. Non-performance of certain service providers are being addressed.
WS1.11(Cir88)	Number of new sewer connections meeting minimum standards	210	216		
WS2.11(Cir88)	Number of new water connections meeting minimum standards	170	183		
TecWat21	Percentage compliance with drinking water quality standards.	98%	100%		
EE1.11(Cir88)	Number of dwellings provided with connections to mains electricity supply by the municipality	230	541	Reason for over-achievement - implementation of Revenue Enhancement Strategy has resulted in a significant increase in applications mainly because of stricter control over illegal connections.	
FinInc28	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end.	11873	11941		
TecWat20	Percentage unaccounted water losses	18%	11%		
TecEI37	Percentage unaccounted electricity losses.	10%	10%		
TecRo7	Kilometres of roads upgraded & rehabilitated	1km	5,7km	Reason for over-achievement: Funding shifted from Bulk Water Projects to Road Upgrade projects. Two bulk water projects was planned to be implemented in the latter part of 2024/25 but due to significant increase in tender prices from budgeted funding, the projects had to be withdrawn and prioritised for implementation in respectively 2024/25 and 2025/26. These were approve MIG funded projects and new projects had to be registered because of the increase in costs. The budget for these two bulk water projects was shifted to upgrade of roads project also funded by MIG and therefor more distance of roads could be upgraded.	

KEY PERFORMANCE AREA:		Essential Services			
STRATEGIC OBJECTIVE:		Provide for the needs of informal settlements through improved services			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
TecDir2	Number of subsidised serviced sites developed.	No target	N/A	The construction of subsidised serviced sites was not planned- and budgeted for in 2023/24. The indicator is however included as a 5-year IDP indicator.	
TecWat22	Percentage of households in demarcated informal areas with access to a water point (tap)	95%	100%		
TecSan13	Percentage of households in demarcated informal areas with access to a communal toilet facility.	95%	100%		
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	95%	100%		

KEY PERFORMANCE AREA:		Governance			
STRATEGIC OBJECTIVE:		Support Institutional Transformation & Development			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	97%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	4		
KEY PERFORMANCE AREA:		Governance			
STRATEGIC OBJECTIVE:		Ensure Financial Viability			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	450	NA	The municipality do not have any loans currently and therefor a ratio can not be determined. The indicator is however included as determined by National Legislation.	
FinFAdm9	Financial viability expressed as Cost-Coverage ratio	2,8	2,8		
FinFAdm11	Financial viability expressed outstanding service debtors	60%	90%	Lower collection rate observed	Stringent implementation of credit control and debt collection policy, including the implementation of auxiliry payments for defaulters.
FinInc15	Percentage revenue collection	93%	90%	Debt Collection remains a challenge. The non payment of service in for eg eskom areas are attributing to the low collectin rate.	Stringent implementation of credit control and debt collection policy, including the implementation of auxiliry payments for defaulters.
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	96%	An amount of R 513 265 was unspent from the total budget of R 13 416 031. Refer to indicator TecDir1 for detailed explanation.	Refer to TecDir1 for detail.
MM2	Percentage spend of capital budget for the whole of the municipality.	95%	93%	An amount of R 6,6m was unspent from the total budget of R 89,7m. Refer to indicator TecDir3 for detailed explanation.	Refer to TecDir3 for detail.

KEY PERFORMANCE AREA:		Governance			
STRATEGIC OBJECTIVE:		To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
MMIDP9	Number of IDP community engagements held.	14	14		
ComSoc49	Number of meetings with inter-governmental partners.	12	14		

KEY PERFORMANCE AREA:		Communal Services			
STRATEGIC OBJECTIVE:		Provide & maintain facilities that make citizens feel at home.			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
ComAm34	Analysis report on customer satisfaction questionnaires on community facilities.	1 Report	1		
ComDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Community Department.	98%	97%	An amount of R 8 435 was unspent from the total budget of R 334 542 which are mainly savings distributed over several departments and sections.	Non required.
ComDir2	Percentage expenditure on Capital Budget by Community Directorate	95%	96%		

KEY PERFORMANCE AREA:		Socio-Economic Support Services			
STRATEGIC OBJECTIVE:		Support the poor & vulnerable through programmes & policy			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	4500	3185		
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	5%	3%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	403		
ComSoc 42	Number of engagements with target groups with the implementation of social development programmes.	20	32		
ComHS14	Number of housing opportunities provided per year.	140	150		
ComHS15	Number of Rental Stock transferred	10	0	Delay in requesting and receiving RCC from Finance Deptement. Stuggle to find the original title deeds from previous service providers and deeds office.	Requested current service provider to expedite the process of transfers

KEY PERFORMANCE AREA:		Socio-Economic Support Services			
STRATEGIC OBJECTIVE:		Create an enabling environment to attract investment & support local economy.			
Ref	Key Performance Indicator	Annual Target	4th Quarter Result	Reason if target not achieved	Corrective Measures
ComLed19	Bi-annual report on investment incentives implemented.	2 Reports	2		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	4		
ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	4 Reports	4		
LED3.11	Average time taken to finalise business license applications	5 days	2		



Performance,
Risk and Audit Committee Charter
2024-2025

Revision History

No	Reviewed by	Council approval
1	2017-2018: Performance Risk and Audit Committee	Approved by Council 26 July 2017, resolution 8.16
2	2018-2019: Performance Risk and Audit Committee	Approved by Council 31 October 2018, resolution 8.17
3	2019-2020: Performance Risk and Audit Committee	Approved by Council 30 October 2019, resolution 8.1.17
4	2020-2021: Performance Risk and Audit Committee	Approved by Council 25 November 2020, resolution 8.1.3
5	2022-2023: Performance Risk and Audit Committee	Approved by Council 25 January 2023, resolution 4.8
6	2023-2024: Performance Risk and Audit Committee	Approved by Council 24 January 2024, resolution 8.1.2

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1. Introduction

- (1) The Performance, Risk and Audit Committee (PRAC) plays an important role in providing oversight of Witzenberg Municipality's governance, risk management and internal control processes. This oversight mechanism also serves to provide confidence in the integrity of these processes. The PRAC performs its role by providing independent oversight to Council and therefore the PRAC operates as a committee of the Council.
- (2) A Charter is the written terms of reference approved by the Council which outlines the mandate of the PRAC. The Charter becomes the policy of the PRAC which then informs the contracts of the PRAC members.
- (3) Section 10 of the Local Government Transition Act (Act 209 of 1993) as incorporated into the Municipal Structures Act (Act 177 of 1998) and sections 165 and 166 of the Municipal Finance Management Act (Act 56 of 2003), state that each municipality must establish an Internal Audit Unit and an Audit Committee.
- (4) The local Government Municipal and Performance Management Regulation, 2001, requires the Municipality to establish a Performance Audit Committee. The municipality may utilize its Audit Committee as the Performance Audit Committee. Members of the Performance Audit Committee must be appointed annually.
- (5) The National Treasury Risk Management Framework guideline indicates that a municipality should establish a Risk Management Committee and that where there is no separate Risk Management Committee, the risk management responsibilities of the Audit Committee should be identical to those of a Risk Management Committee.
- (6) Witzenberg Municipality has a combined Performance, Risk and Audit Committee.
- (7) The King IV Report on Corporate Governance including a supplement for municipalities, set principles and guidelines on (1) Leadership, ethics and corporate citizenship (2) Performance and reporting (3) Governing structures and delegation, (4) Governance functional areas; and (5) Stakeholder relationships.

2. Purpose of the Performance, Risk and Audit Committee Charter

- (1) The charter sets out the objective, roles and responsibilities, composition, structure and membership requirements, relations with other stakeholder, authority for the Audit Committee to conduct enquiries and access the municipality's records and personnel, outlines procedures for meetings, addresses the confidentiality and independence of PRAC members, and provides for ethical conduct and reporting.
- (2) The charter should be reviewed annually and updated to ensure relevance and consistency with the MFMA, Municipal Systems Act (No 32 of 2000), the Local Government: Municipal Structures Act, 2021 and other related regulations, guides and leading practice.
- (3) The Charter should be used as a basis for:
 - (a) Preparing the PRAC annual work plan;

- (b) Setting the agenda for meetings;
- (c) Obtaining the relevant skills and expertise when appointing PRAC members;
- (d) Setting up remuneration of PRAC members;
- (e) Making recommendations to the Municipal Manager(MM) and municipal council;
- (f) Assessing the PRAC performance by its members, municipal council, management, Auditor-General South Africa (AGSA) and internal auditors; and
- (g) Contributions and participation at meetings.

3. Legal Mandate of PRAC

- (1) The PRAC is an independent advisory body per Section 166(1) of the Municipal Finance Management Act no. 56 of 2003 (MFMA). The PRAC performs the responsibilities assigned to it in terms of Section 166 of the MFMA, the Local Government Municipal Systems Amendment Act, 2011, Act No. 3 of the Local Government: Municipal Structures Amendment Act, 2021 and the corporate governance responsibilities delegated to it under its charter by the Council.
- (2) The PRAC also fulfils the functions of a Performance Management Audit Committee constituted in terms of regulation 14(2) of the Local Government: Municipal Planning and Performance Management Regulations, 2001.
- (3) To fulfil its role, PRAC will have the following objectives in terms of section 166(2)(a) (i to ix) of the Municipal Finance Management Act of 2003:
- (4) Advise the Municipal Council, the political office-bearers, the accounting officer and the management staff of the municipality, on matters relating to:
 - (i) Internal financial control and internal audits;
 - (ii) Risk management;
 - (iii) Accounting policies;
 - (iv) The adequacy, reliability and accuracy of financial reporting and information;
 - (v) Performance management;
 - (vi) Effective governance;
 - (vii) Compliance with the MFMA, Division of Revenue Act (DoRA) and any other applicable legislation;
 - (viii) Performance evaluation; and
 - (ix) Any other issues referred to it by the municipality.
- (5) In terms of the Local Government Municipal Planning and Performance Management Regulations, 2001 a Performance Audit Committee must be appointed to fulfil the following objectives:
 - (a) To advise Council on the functionality of the performance management system;
 - (b) To advise Council whether the Performance Management System complies with the Act;

- (c) To advise Council on the extent to which the municipality's performance measures are reliable in measuring performance;
- (d) In terms of the National Treasury Framework, the objective of the Risk Management Committee is to assist the Accounting Officer in addressing its oversight requirements of risk management and evaluating and monitoring the institution's performance with regards to risk management.

4. Authority and Powers of PRAC

- (1) The PRAC shall have the authority to perform functions and to obtain any information and advice from within or outside the municipality, in order to perform its functions as legislated. Appropriate resources must be made available to the PRAC to perform its functions as agreed in this Charter.
- (2) The PRAC is also empowered to, but not limited to the following:
 - (a) Communicate with Council, Municipal Manager, internal and external auditors of the municipality;
 - (b) Have access to municipal records containing information that is needed to perform its duties or exercise its powers;
 - (c) Obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary. Any such appointment should be made subject to the approval of the Municipal Manager and Supply Chain Management (SCM) tender process;
 - (d) Request any relevant person to attend any of its meetings, and if necessary to provide information requested by the PRAC;
 - (e) Resolve any disagreements between management and the External Auditors;
 - (f) Pre-approve all auditing and non-audit services; and
 - (g) Conduct investigations into the financial affairs of the municipality.

5. Composition of PRAC

- (1) Section 166(4)(a) of the MFMA states that "an Audit Committee must consist of at least three persons, of whom the majority may not be in the employ of the municipality".
- (2) The Witzenberg Municipality's PRAC will comprise of four independent members with appropriate experience and skills, which are not in the employ of the municipality, to enable the committee to discharge the responsibilities set out in Section 166(2) of the MFMA and Regulation 14(4) of the Local Government: Municipal Planning and Performance Management Regulations, 2001.

6. Selection and Appointment of Members

- (1) In terms of Section 166(5) of the MFMA and Regulation 14(2)(a) to (d) of the Local Government: Municipal Planning and Performance Management Regulations, 2001, the members of the PRAC must be appointed by Council.
- (2) A PRAC member should be a resident within a 200 km radius of Witzenberg Municipality's Head Office in Ceres.
- (3) The appointed PRAC members should collectively possess the following skills:
 - (a) Private and public sector experience;
 - (b) An understanding of the service delivery priorities;
 - (c) Good governance and/or financial management experience;
 - (d) An understanding of the role of Council and councillors;
 - (e) An understanding of the operation of the municipality'
 - (f) A familiarity with risk management practises;
 - (g) An understanding of internal controls;
 - (h) An understanding of major accounting practises and public sector reporting requirements;
 - (i) An understanding of public sector reforms;
 - (j) Familiarity with legislation applicable to municipalities
 - (k) An understanding of the roles and responsibilities of internal and external auditors
 - (l) Understanding of the treatment of allegations and investigation; and
 - (m) An understanding of the performance management systems.
- (4) PRAC members must ensure that they serve on no more than a total of three Local Government Audit Committees concurrently (in compliance with National Treasury's MFMA Circular 65), and failure to comply will result in dismissal from the PRAC.
- (5) The Chief Internal Audit Executive facilitates the selection process of the PRAC members and the PRAC Chairperson.
- (6) MFMA Circular 65 provides guidance relating to the qualities and factors which should be considered amongst others when appointing an Audit Committee Chairperson:
 - (a) Has good standing and ability to lead discussions
 - (b) Creates vision and provides direction at meetings
 - (c) Builds municipal capabilities by guiding management based on expert knowledge and skills
 - (d) Promotes and achieve quality outcomes at meetings
 - (e) Has the ability to speedily and effectively advise Council on any impending non-compliance with the legislative framework
 - (f) Has the ability to encourage other members to participate in Audit Committee meetings and
 - (g) Conducts meetings in a manner that demonstrates a desire to establish effective communication with all stakeholders.

- (7) In the event that a PRAC Chairperson has not yet been appointed by Council, the PRAC members may appoint an interim Chairperson until the appointment is finalised.
- (8) No councillor may be a member of PRAC.
- (9) One of the members who are not in the employ of the municipality must be appointed by Council as the chairperson of PRAC.
- (10) The appointed members should enter into a final written contract with the municipality according to the approved terms of reference.

7. Membership and independence

- (1) The PRAC must be independent and safeguarded from undue influence in exercising its responsibilities in an objective manner. To enhance the PRAC functioning, the following is required:
 - (a) The PRAC is directly accountable to Council in discharging its responsibilities
 - (b) The Chairperson of the PRAC and members should be independent of the municipality.
 - (c) The Chairperson of the PRAC and members should not be biased but exhibit an independence of mental attitude during deliberations;
 - (d) All PRAC members should declare private and business interest in every meeting.
 - (e) All members should not carry out any business with the municipality.

8. Induction of Members

- (1) A formal process of induction will be facilitated by the Chief Internal Audit Executive in consultation with the Accounting Officer. During induction of members, the roles and responsibilities of the PRAC must be clarified.
- (2) The induction process should entail sufficient briefings and information on their roles, responsibilities, accountability and management expectations.

9. Term of office

- (1) The chairperson and members of the PRAC are appointed for a period of three years subject to annual reappointment during the three-year term.
- (2) Council may consider extending the term of a member who is a permanent resident of the Witzenberg area should local residents not be represented on the committee.
- (3) A member of the PRAC shall not serve for longer than two consecutive terms of three years each.
- (4) After serving two consecutive terms of three years, a cooling-off period of two years is instituted, before appointing the same member to the PRAC committee.

Recruitment of members should be staggered to prevent a loss of knowledge and skills in the PRAC. The recruitment process of new members should be concluded at least three months in advance of the expiry of existing members term.

10. Termination of membership

- (1) PRAC members can be dismissed by the Municipal Council under certain circumstances. The Municipal Manager or Council should consult the Charter when dismissing member of the PRAC. Reasons for dismissal amongst other would be normally detailed in the letter of appointment and contract agreement, such as:
 - (a) where an ongoing conflict of interest exists;
 - (b) where a member has not performed to expectations,
 - (c) a member has been declared bankrupt,
 - (d) a member was found guilty of fraud or corruption; and
 - (e) any offence of which dishonesty is an element.
- (2) The official dismissal processes as they relate to the municipality should be adhered to by the Municipal Manager and Municipal Council when an PRAC member is being dismissed.
- (3) The dismissal of a member should be performed by the Municipal Council and the outcome of the dismissal process should be in writing. The date of dismissal should be minuted by the secretariat of the PRAC.
- (4) A Member who is absent from three or more consecutive PRAC meetings may be removed from office.
- (5) The committee members shall have the opportunity to have an exit meeting with the council to discuss the reason for leaving and to provide feedback on their experience on the PRAC committee as well as any other issues.
- (6) The official dismissal processes as they relate to the municipality shall be adhered to by the Accounting Officer and the Municipal Council when a PRAC member is being dismissed.
- (7) The dismissal of a member will be performed by the Municipal Council and the outcome of the dismissal process will be in writing.
- (8) The Executive Mayor must concur with any premature termination of services of a member of PRAC.

11. Vacancy

In the event of a vacancy occurring amongst the members of PRAC, the municipality may fill that vacancy for the unexpired portion of the vacating member's term of appointment.

12. Role and Responsibilities of PRAC

- (1) PRAC will assist Council by providing inputs to ensure effective systems that complement service delivery, safeguarding of municipal assets, the maintenance of financial records, risk management, corporate governance and an effective internal control system.
- (2) PRAC shall consider any matters relating to the financial affairs, performance information, the internal Audit functions and external audit of the municipality, which is desirable. PRAC shall also investigate any other matters referred to it by Council or the Municipal Manager, provided that such request is legitimate and within the scope of PRAC's duties.

- (3) To reach the objectives, PRAC will have the following functions as prescribed in section 166 (2) (a)–(e) of the Municipal Finance Management Act, 2003, Local Government Municipal and Performance Management Regulations, 2001 and the National Treasury Risk Management Framework.

(a) INTERNAL AUDIT

- (i) The PRAC must in relation to internal audit review and advise management and Council:
 - (1) That the Internal Audit Charter, independence and activities of the internal audit unit are clearly understood and respond to the objectives of the municipality and the legal framework;
 - (2) That the functional and administrative reporting lines of the internal audit unit are consistent with the principles of independence and accountability;
 - (3) That the annual audit plan makes provision for critical risk areas in the municipality;
 - (4) That the resources allocated will give effect to the work outputs of the internal audit unit; and
 - (5) That there is support for the internal audit unit and external auditors from senior management.
- (ii) The PRAC must:
 - (1) Liaise with management that internal audit findings are submitted to the PRAC quarterly;
 - (2) Confirm actions taken by management in relation to audit findings;
 - (3) Consider and review reports relating to difficulties encountered during the course of the audit engagement, including any scope limitation or access to information reported to the accounting officer that remain unresolved;
 - (4) Evaluate the performance of the internal audit unit in terms of the agreed goals and objectives as captured in the audit plan; and
 - (5) Conduct a high-level review of internal audit on an annual basis, to ascertain whether the internal audit unit complies with the International Standards for the Professional Practice of Internal Auditing;
 - (6) Review and recommend the acceptance of the annual external audit fees to Council.

(b) EXTERNAL AUDIT

PRAC must in relation to external audit:

- (1) Take cognizance of the scope of work undertaken by the external auditor and the extent of coordination with the internal audit unit;
- (2) Review and recommend the acceptance of the annual external audit plans, audit fees and other compensation;
- (3) Review reports and monitor management's implementation of audit recommendations and municipal council resolutions in the new financial year;

- (4) Review the report on the financial statements and matters raised therein for reasonability and accuracy;
- (5) Review any interim reports issued to take cognizance of the issues raised in determining the follow-up work of internal audit;
- (6) Conduct a review of the extent to which previously reported findings by the external auditor have been addressed by the municipal council;
- (7) Provide advice to the accounting officer on actions taken relating to significant matters raised in external audit reports;
- (8) Liaise with the external auditors on any matter that the PRAC considers appropriate to raise with the external auditor;
- (9) Ensure that the external auditors have reasonable access to the management and chairperson of the PRAC;
- (10) Address any potential restrictions or limitations with the accounting officer and council; and
- (11) Address outstanding matters raised by the external auditors and any findings are dealt with conclusively in an expeditious manner.

(c) FINANCIAL MATTERS AND STATEMENTS

To advise the Council on all matters related to compliance and effective governance;

- (1) To review the annual financial statements and to provide Council with an authoritative and credible view of the financial position of the municipality, its efficiency and its overall level of compliance with the MFMA, the annual DoRA and other applicable legislation;
- (2) Respond to the Council on any issues raised by the Auditor-General in the audit report;
- (3) Carry out such investigations into the financial affairs of the municipality as Council may request;
- (4) To perform such other functions as may be prescribed to it by Council;
- (5) To review the quarterly reports submitted to it by the internal audit unit;
- (6) To evaluate audit reports on financial, administrative and technical systems;
- (7) To evaluate compliance with existing policies and relevant legislation;
- (8) To evaluate audited financial statements and reports about the procurement of items and services;
- (9) The compilation of reports to Council, at least twice during a financial year;
- (10) To review significant transactions that do not normally form part of the Council's business;
- (11) To review the disaster recovery plans;
- (12) To review the annual report of the municipality;
- (13) Review and advise the Council on changes in the accounting policies;
- (14) Making recommendations to the Council and also carrying out its responsibility to implement the recommendations that are within the scope of PRAC;

- (15) Investigate any matter it deems necessary for the performance of its duties and the exercise of its powers;
- (16) Review the plans of the Internal Audit function and in so doing; ensure that the plan addresses the high-risk areas and that adequate resources are available;
- (17) Review audit results and action plans implemented by management;
- (18) Provide support to the Internal Audit function;
- (19) Meet with Internal Audit and Auditor-General at least once a year without management being present;
- (20) Ensure that no restrictions or limitations are placed on the internal audit unit;
- (21) Evaluate the activities of the Internal Audit unit in terms of their role as prescribed by the legislation; and
- (22) Review the proposed budget for the following year.

(d) PERFORMANCE MANAGEMENT

- (i) PRAC may in terms 14(3)(c) for the local Government: Municipal planning and performance management regulations, 2001, determine its procedures after consultation with the executive mayor or the executive committee on matters that relate to Performance Management.
- (ii) In terms of the Local Government: Municipal Planning and Performance Management Regulations, 2001, a performance audit committee must -
 - (1) review the quarterly Performance Management reports submitted by Internal Audit,
 - (2) review the municipality's performance management system and make recommendations in this regard to the council of the municipality; and
 - (3) at least twice during a financial year submit an audit report to the municipal council concerned.
- (iii) In reviewing the municipality's performance management system, PRAC must focus on the economy, efficiency, effectiveness and impact in so far as the key performance indicators and performance targets set by the municipality are concerned.
- (iv) PRAC may-
 - (1) communicate directly with the council, municipal manager or the internal and external auditors of the municipality concerned;
 - (2) access any municipal records containing information that is needed to perform its duties or exercise its powers;
 - (3) request any relevant person to attend any of its meetings, and, if necessary to provide the information requested by the committee; and
 - (4) investigate any matter it deems necessary for the performance of its duties and the exercise of its powers.

(e) RISK MANAGEMENT

In discharging its oversight responsibilities relating to risk management, PRAC should:

- (1) Gain a thorough understanding of the risk management policy, risk management strategy, risk management implementation plan, and fraud risk management policy of the institution to enable them to add value to the risk management process when making recommendations to improve the process;
- (2) Review the risk appetite and risk tolerance, and recommends this for approval by the Accounting Officer;
- (3) Review the completeness of the risk assessment process implemented by management to ensure that all possible categories of risks, both internal and external to the institution, have been identified during the risk assessment process. This includes an awareness of emerging risks of the institution.
- (4) Review the risk profile and management action plans to address the risks;
- (5) Review the adequacy of adopted risk responses;
- (6) Monitor the progress made with the management action plan;
- (7) Review the progress made with regard to the implementation of the risk management strategy of the institution;
- (8) Facilitate and monitor the coordination of all assurance activities implemented by the institution;
- (9) Review and recommend any risk disclosures in the annual financial statements;
- (10) Provide regular feedback to the Accounting Officer on the effectiveness of the risk management process implemented by the institution;
- (11) Review the process implemented by Management in respect of fraud prevention and ensure that all fraud-related incidents have been followed up appropriately;
- (12) Review that the internal audit plans are aligned to the risk profile of the institution;
- (13) Review the effectiveness of the internal audit assurance activities and recommend appropriate action to address any shortcomings.

(f) DISCIPLINARY BOARD FOR FINANCIAL MISCONDUCT

- (1) In terms of the *Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, of 30 May 2014*, each municipality is required to establish a disciplinary board for financial misconduct. In terms of the MFMA financial misconduct means any act referred to in Section 171 or 172 of the Municipal Finance Management Act. The purpose of the board is to investigate allegations of financial misconduct referred to the disciplinary board by Council and to monitor the institution of disciplinary proceedings against an alleged transgressor. The disciplinary board is an independent advisory body that assists the Council and provides recommendations on further steps to be taken regarding disciplinary proceedings. The board must consist of a maximum of five members appointed.

- (2) In terms of the regulation Council has approved the appointment of the following five members on a part-time basis:
- (a) The head of the internal audit unit within the municipality;
 - (b) One member of the audit committee of the municipality;
 - (c) A senior manager from the legal division in the municipality;
 - (d) A representative of the National Treasury or the Provincial Treasury;
 - (e) Any other person as may be determined by the municipal council; and
 - (f) The Chairperson of PRAC or a nominee will attend the Disciplinary Board meetings as and when required.

(g) INTERNAL CONTROL ENVIRONMENT

The PRAC members need to have a good understanding of the internal control environment, in fulfilling this responsibility the committee should:

- (1) ensure that management follows a sound process to draw conclusions on the adequacy and effectiveness of the system of internal control;
- (2) establish whether management has relevant policies and procedures in place and that these are adequate, effective and regularly updated;
- (3) determine whether appropriate processes are followed and complied with on a regular basis;
- (4) consider measures applied on any required changes to the design or implementation of internal controls;
- (5) assess steps taken by management to encourage ethical and lawful behaviour; financial discipline and accountability for use of public resources;
- (6) review internal and external auditor's written reports concerning compliance, any significant findings and recommendations, and follow-up on the implementation of recommendations;
- (7) monitor developments and changes in the law relating to the responsibility and accountability of management and review the extent to which management is meeting its obligations; and
- (8) consult/ request legal counsel regarding compliance where necessary.

(h) INFORMATION TECHNOLOGY (IT) GOVERNANCE

- (1) The PRAC needs to provide advice on ICT governance, controls, access and safeguarding of information in the municipality.
- (2) Specific expertise may be required from within or outside the municipality from time to time, to assist the Internal Audit unit and PRAC to formulate recommendations on systems and controls.
- (3) The PRAC may have to provide advice on the appropriateness of disaster recovery and continuity plans supporting IT risks, regular testing and evaluation of plans, systems and processes.

13. Combined Assurance

The PRAC shall ensure that a combined assurance model is developed and applied to provide a coordinated approach to all assurance activities, and in particular the PRAC must:

- (1) Ensure that the combined assurance received is appropriate to address all the significant risks facing the municipality;
- (2) Evaluate the effective of the organisations assurance functions and services, with particular focus on combined assurance arrangements, including external assurance service providers, internal audit and the finance functions and
- (3) Monitor the relationship between external assurance partners and the municipality.

14. Access to information

It is stated in section 166(3) of the Municipal Finance Management Act that, in performing its functions, the Audit Committee (In terms of this charter PRAC): -

- (1) has access to the financial records and other relevant information of the municipality.
- (2) must liaise with-
 - (i) the internal audit unit of the municipality, and
 - (ii) the person designated by the Auditor-General to audit the financial statements of the municipality.

15. Reporting Responsibilities

- (1) The PRAC minutes of meetings shall be tabled at Council under the minutes of committee meetings for notice to be taken by Council.
- (2) PRAC recommendations to Council shall be tabled under the reserved powers of Council for consideration.
- (3) PRAC shall prepare a report annually which will be incorporated into the municipality's annual report covering:
 - (a) Describing the functions performed by the PRAC and meetings attended;
 - (b) Council resolutions and the implementation status of recommendations made; and
 - (c) Other relevant comments that may enhance governance and accountability
- (4) The chairperson of the PRAC must submit a copy of its report at least annually, or at other intervals, to the Municipal Public Accounts Committee (MPAC), for consideration during the MPAC engagements on the oversight report.
- (5) The chairperson of the PRAC or a nominated PRAC member must always be available whenever MPAC needs clarity on the reports of PRAC.
- (6) PRAC reports to the Executive Mayor and Council.

16. Communication

- (1) There should be a direct line of communication between PRAC and the Internal Audit Unit, the Auditor-General South Africa and Council.
- (2) The Internal Audit unit must submit quarterly reports to PRAC of their audits and investigations. These reports must be part of the agenda of PRAC.

17. Administrative Procedures

- (1) The office of the Municipal Manager is responsible for all administrative matters of PRAC.
- (2) The office of the Municipal Manager will provide reports to PRAC and will see to it that reports from PRAC serve before Council.
- (3) The Chairperson of PRAC or his/her representative may attend the meetings of the Finance Committee, Procurement Committee, Executive Committee and Council when reports of PRAC serve before such Committees.
- (4) PRAC may initiate reports to serve before Council.
- (5) All meetings of PRAC will be recorded and the minutes will be circulated to all members, the Municipal Manager and members of the Executive Committee.

18. Meetings

- (1) In terms of section 166(4)(b) of the Municipal Finance Management Act, an Audit Committee (PRAC) must meet as often as required to perform its function, but at least four times a year.
- (2) PRAC must meet at least four times a year.
- (3) A quorum of a majority of members will be needed to constitute a meeting.
- (4) If the Chairperson is unavailable for the meeting, the meeting will be re-scheduled
- (5) Notice in writing shall be given to all members of PRAC and other interested parties of each meeting to be held at least seven days before the date on which such meeting is to be held.

19. Attendance

- (1) Reasonable notice of meetings and the business to be conducted shall be given to the PRAC Members and invitees, to make proposals as necessary.
- (2) If the appointed Chairperson is absent from a meeting, the members present must elect a member present to act as Chairperson (Regulation 14(2)(3) of the Local Government: Municipal Planning and Performance Management Regulations, 2001.)
 - (a) The PRAC should consider standing invitations to attend the PRAC meetings to:
 - (b) Municipal Manager

- (c) Political representatives determined by the Audit Committee Chairperson
- (d) Chief Internal Audit Executive
- (e) Chief Risk Officer
- (f) Chief Financial Officer
- (g) External Auditor (Auditor- General)
- (h) Provincial Treasury
- (i) National Treasury

Any other person on invitation by the chairperson of the PRAC

20. Agenda of meetings

- (1) At least seven days before each meeting an agenda of items to be discussed at the meeting shall be prepared and distributed to all members of PRAC.
- (2) The Chairperson shall participate in setting and agreeing on the agenda of PRAC.
- (3) Any person who is going to attend a meeting may, not less than two days before the meeting, request the secretary of PRAC to add such items, as he/she deems necessary to the agenda.

21. Minutes of meetings

PRAC shall keep minutes of its meetings, which conform to the requirements of committees of a municipal council, but the minutes must be made available to all attendees within 14 days.

22. Remuneration

- (1) The members of PRAC will be remunerated for time spent on the preparation for and attendance of meetings.
- (2) The Chairperson will inform the secretary of the number of hours that were required to prepare for a meeting. Preparation time for meetings is limited to four (4) hours.
- (3) Members of PRAC will be remunerated as per the agreement between Council and PRAC.
- (4) Remuneration of PRAC members will be determined by the Council every year according to National Treasury guidelines.
- (5) Should the accounting officer deem it necessary, he or she can in consultation with the municipal council, determine other remuneration.
- (6) Section 14(2)(i) of the Municipal Planning and Performance Management Regulations states that Councillors and employees may not receive any remuneration for any activities of the Audit Committee.
- (7) Employees of National, Provincial Government or Agencies and entities of Government serving on the audit committee are not entitled to additional remuneration, except for out-of-pocket expenses which may be reimbursed.

23. Confidentiality

A member of PRAC shall maintain strict confidentiality in respect of any information of a confidential nature to which he/she may become privy at meetings of PRAC, and shall only disclose such information as may become necessary or required for the proper performance of his/her duties and functions.

24. Conflict of interest

- (1) PRAC Members shall declare any conflict of interest that may arise at every meeting and remove themselves from any proceedings, concerning that matter, giving rise to that conflict.
- (2) Declaration of interest forms will be signed at every meeting including non-members or invitees.

25. Performance, Risk and Audit Committee Evaluation

- (1) The PRAC should assess its performance and achievements against its charter on an annual basis. The assessment would cover the performance of the individual member as part of the overall PRAC regarding the particular skills the member has brought to the PRAC as a whole.
- (2) The findings of the self-assessment should be presented by the chairperson to the accounting officer and municipal council.
- (3) If an individual PRAC member is not performing, then the member will be allowed to address such with the municipal council.
- (4) If it is considered necessary to terminate the services of a PRAC member before the end of the term of appointment, municipal termination procedures will be followed.

26. Conclusion

Council trusts that PRAC will assist in this regard by helping the Council to maintain effective internal control, risk management, accurate financial reporting, performance management and corporate governance principles.

27. Review and approval

This Charter will be reviewed on an annual basis and submitted to the PRAC for acceptance and the Council for approval. This approved charter will remain effective until a new or updated charter is approved by Council.

28. Acknowledgment on behalf of the PRAC

.....
PRAC CHAIRPERSON: MR J GEORGE



INTERNAL AUDIT CHARTER

July 2024

Revision history

Version no.	Revised by	Adopted by Council, Approved by PRAC
1	Internal Audit Performance, Risk and Audit Committee	Approved by Council on 9 December 2015, resolution 8.1.14
2	Internal Audit Performance, Risk and Audit Committee	Approved by Council on 27 September 2017, resolution 8.1.4
3	Internal Audit Performance, Risk and Audit Committee	Approved by Council on 31 October 2018, resolution 8.1.16
4	Internal Audit Performance, Risk and Audit Committee	Approved by Council on 31 October 2019, resolution 8.1.17
5	Internal Audit Performance, Risk and Audit Committee	Approved by Council 25 November 2020 resolution 5/14/4
6	Internal Audit Charter 2022 Performance, Risk and Audit Committee	Approved by Council 25 January 2023 item 4.7 I
7	Internal Audit Charter 2023 Performance, Risk and Audit Committee	Approved by PRAC 28 July 2023

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1. Introduction

Council and the Performance, Risk and Audit Committee (PRAC) is responsible for overseeing the establishment of effective systems of internal control in order to provide reasonable assurance that Witzenberg Municipality's financial and non-financial objectives are achieved.

The Internal Audit Charter is a formal document that defines the Internal Audit Activity's (IAA) purpose, authority, and responsibility.

The Charter establishes the IAA's position within the Witzenberg Municipality, including the nature of the chief internal audit executive's functional reporting relationship with the PRAC; authorizes access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

2. Purpose and mission

The purpose of this charter is to set out the nature, role, responsibility, status and authority of the Internal Audit Unit and to outline the scope of their work.

The purpose of Witzenberg Municipality's Internal Audit Unit is to provide independent, objective assurance and consulting services designed to add value and improve Witzenberg Municipality's operations.

The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. The Internal Audit Unit helps Witzenberg Municipality accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

3. Legislative mandate

(1) *Section 62 (2) (C)(i) and (ii) of the Municipal Finance Management Act of 2003 (MFMA)* states that the accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure—

(c) that the municipality has and maintains effective, efficient and transparent systems—

(i) of financial and risk management and internal control; and

(ii) of Internal Audit operating in accordance with any prescribed norms and standards;

The IAA is established in terms of *section 165 of the MFMA* which provides for the establishment of the Internal Audit Activity.

Section 165(1) of the MFMA states that:

(1) Each municipality and each municipal entity must have an Internal Audit Unit, subject to subsection (3)

(2) The Internal Audit Unit of a municipality or municipal entity must-

(a) Prepare a risk-based audit plan and an Internal Audit program for each financial year.

(b) Advise the accounting officer and report to the audit committee on the implication of the internal audit plan and matters relating to-

- (i) internal control; (ii) Internal Audit;
 - (iii) accounting procedures and practices;
 - (iv) risk and risk management;
 - (v) performance management;
 - (vi) loss control;
 - (vii) compliance with this Act, the Division of Revenue Act and any other applicable legislation; and
 - (c) perform such other duties as may be assigned to it by the accounting officer'
- (3) The Internal Audit function referred to in subsection(2) may be outsourced if the municipality or the municipal Entity requires assistance to develop its internal capacity and the council of the municipality or the board of directors of the municipal entity has determined that it is feasible or cost-effective.
- (4) Schedule 2 of the Municipal Systems Act defines the Code of Conduct for Municipal Staff Members that is also subject to the members of the Internal Audit Unit.

4. Standards for the professional practice of internal auditing

The Internal Audit Unit will further conduct itself by adherence to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The Chief Internal Audit Executive will report periodically to senior management and the Performance, Risk and Audit Committee regarding the Internal Audit Unit's conformance to the Code of Ethics and the Standards.

5. Authority

To establish, maintain, and assure that Witzenberg Municipality's Internal Audit Unit has sufficient authority to fulfil its duties.

The Chief Internal Audit Executive and IAA are authorized amongst others, to:

- Have unrestricted access to the Municipal Manager and the Chairperson of the PRAC
- Have unrestricted access to all functions, records, property and personnel;
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply the techniques required to accomplish audit objectives;
- Obtain the necessary assistance of personnel in units of the municipality where they perform audits, as well as others specialized services from within or outside the municipality;
- Have authority to discuss initiatives, policies and procedures regarding risk assessment, internal controls, compliance, business continuity management, financial reporting and governance processes with management and other corporate participants; and
- Communicate directly with the members of Senior Management Team and PRAC

The Chief Internal Audit Executive and staff of the IAA are not authorized to:

- Perform any operational duties for the municipality or its affiliates;
- Initiate or approve accounting transactions external to the IAA; and
- Direct activities of any of the municipality's employees not employed by the IAA. Except to the extent that such employees have appropriately assigned to auditing teams or to otherwise assist the internal auditors, as the above would infringe on independence and impair objectivity.

6. Independence and objectivity

To provide for the independence of the IAA, the Chief Internal Audit Executive and other internal audit personnel report functionally to the PRAC and administratively to the Municipal Manager and will remain independent of all line and functional management.

The PRAC should concur on the appointment and/ or removal of the Chief Internal Audit Executive.

The IAA will include as part of its report to the PRAC, a regular report on the level of independence of the IAA's personnel involved.

Details of any impairment in fact or appearance to independence must be disclosed in writing to the PRAC and if necessary to Council.

Safeguards must be put in place to limit impairments to independence where Chief Internal Audit Executive is expected to have roles and/responsibilities that fall outside of internal auditing.

Staff of the IAA should disclose potential conflict of interest and sign annual declarations indicating that no potential threats exist or acknowledging any known potential threats. The IAA's staff should further declare any threat to individual objectivity, may it be in appearance or in fact, at engagement level. These declarations should be communicated to clients.

The Chief Internal Audit Executive will ensure that the Internal Audit Unit remains free from all conditions that threaten the ability of Internal Auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the Chief Internal Audit Executive determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal Auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Where the Chief Internal Audit Executive has or is expected to have roles and/or responsibilities that fall outside of Internal Auditing, safeguards will be established to limit impairments to independence or objectivity.

Internal Auditors will:

- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their interests or by others in forming judgments.

The Chief Internal Audit Executive will confirm to the Performance, Risk and Audit Committee, at least annually, the organizational independence of the Internal Audit Unit.

The Chief Internal Audit Executive will disclose to the Performance, Risk and Audit Committee any interference and related implications in determining the scope of Internal Auditing, performing work, and/or communicating results.

7. Scope of internal audit activities

Assurance engagements

The scope of Internal Audit activities encompasses but is not limited to, objective examinations of evidence for providing independent assessments to the Performance, Risk and Audit Committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for Witzenberg Municipality. Internal Audit assessments include evaluating whether:

- Risks relating to the achievement of the Witzenberg Municipality's strategic objectives are appropriately identified and managed.
- The actions of Witzenberg Municipality's officers, directors, employees, and contractors comply with Witzenberg Municipality's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Witzenberg Municipality.
- Information and the means used to identify, measure, analyze, classify, and report such information is reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

The Chief Internal Audit Executive also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed.

8. Consulting activities

The internal audit activity may conduct consulting services, which focus on assisting management in problem-solving activities, achieving the municipality's objectives, and add value to line Management and Senior Management.

Internal audit will obtain an understanding of the nature of the engagement to clearly articulate the terms of reference. Agreed-upon procedures will be documented in the engagement letter and agreed upon with the client. The types of consulting work will include the following:

- Formal consulting engagements – those that are planned and subject to a written agreement;
- Informal consulting engagements – routine activities such as participation on standing committees, limited-life audit projects, ad-hoc meetings and routine information exchange;
- Special consulting engagements – participation on dedicated teams such as system conversion team; and
- Emergency consulting engagements – participation on a team established for recovery or maintenance of operations after a disaster or other extraordinary event, or a team assembled to supply temporary help to meet a special request or unusual deadline.

Objectives, scope and limitations of the consulting assignment will be confirmed in writing in an engagement letter. The responsibilities of both management and Internal Audit will be defined and documented in the engagement letter that will be signed by both parties.

Report to management may either be oral by conducting a meeting session with line management or written updates can be provided to management. As agreed upon in the engagement letter, internal audit should report the results of the consulting activity.

The Chief Internal Audit Executive may request PRAC approval for consulting activities that significantly affect the approved internal audit's annual operational plan.

The Internal Audit Unit may perform advisory and related client service activities, the nature and scope of which will be agreed upon with the client, provided the Internal Audit Unit does not assume management responsibility.

9. Responsibility

The Chief Internal Audit Executive has the responsibility to:

- Submit, at least annually, to senior management and the Performance, Risk and Audit Committee a risk-based Internal Audit plan for review and approval.

- Communicate to senior management and the Performance, Risk and Audit Committee on the impact of resource limitations on the Internal Audit plan.
- Review and adjust the Internal Audit plan, as necessary, in response to changes in Witzenberg Municipality's business, risks, operations, programs, systems, and controls.
- Communicate to senior management and the Performance, Risk and Audit Committee any significant interim changes to the Internal Audit plan.
- Ensure each engagement of the Internal Audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to senior management and the Performance, Risk and Audit Committee on any corrective actions not effectively implemented.
- Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.
- Ensure the Internal Audit Unit collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Internal Audit charter.
- Ensure trends and emerging issues that could impact Witzenberg Municipality are considered and communicated to senior management and the Performance, Risk and Audit Committee as appropriate.
- Ensure emerging trends and successful practices in Internal Auditing are considered.
- Establish and ensure adherence to policies and procedures designed to guide the Internal Audit Unit.
- Ensure adherence to Witzenberg Municipality's relevant policies and procedures unless such policies and procedures conflict with the Internal Audit Charter. Any such conflicts will be resolved or otherwise communicated to senior management and the Performance, Risk and Audit Committee.
- Ensure conformance of the Internal Audit Unit with the Standards with the following qualifications:
 - If law or regulation from conformance with certain parts of the Standards prohibits the Internal Audit Unit, the Chief Internal Audit Executive will ensure appropriate disclosures and will ensure conformance with all other parts of the Standards.
 - If the Standards are used in conjunction with requirements issued by other authoritative bodies, the Chief Internal Audit Executive will ensure that the Internal Audit Unit conforms with the Standards, even if the Internal Audit Unit also conforms with the more restrictive requirements of other authoritative bodies.

10. Internal audit activity responsibility

The Chief Internal Audit Executive and the IAA staff have amongst other, the following responsibilities:

- The role of the IAA is to assist the municipality to reach its objectives by providing an independent and objective evaluation and improve the effectiveness of Witzenberg Municipality's risk management, control and governance processes.
- Develop a three-year strategic and agile annual audit plan using appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the PRAC for review and approval;
- Establish policies and procedures to guide the IAA and direct its administrative functions;
- Maintain a professional audit staff with sufficient knowledge, skills, experience , and professional certifications to meet of this Charter;
- The Chief Internal Audit Executive and the IAA staff should be members of the Institute of Internal Auditors South Africa (IIASA);
- Carry out all audit work in an effective, professional and timely manner;
- Implement the annual audit plan, as approved including, as appropriate any special tasks or projects requested by management and the PRAC;
- Establish a quality assurance and improvement program by which the Chief Internal Audit Executive assures the operation of internal auditing activities;
- Perform consulting services, beyond internal audit's assurance services, to assist management in meeting its consulting engagements include routine activities such as participating on standing committees, limited life projects, ad hoc meetings and routine information exchange;
- Assist in special assignments concerning significant fraud within the municipality requested by the MM and advise management and the PRAC of the outcome;
- Liaise with the Auditor – General, Provincial and National Treasury and/or outside consultants for the purpose of providing optimal audit coverage at a reasonable overall cost; and minimizing duplication of effort;
- Stay informed on improvements and current developments in internal audit standards, procedures and techniques;
- Issue at least quarterly reports to the PRAC and management, summarizing the results of audit activities, which also include reporting amongst other things on:
 - The status of execution of the risk-based Internal Audit Plan;
 - Significant audit findings and management action plans;
 - Follow-up audits and management implementation of previously reporting Internal Audit and Auditor-General recommendations;
 - Any scope of work restriction placed on the IAA;
 - The adequacy of the IAA budget and resource requirements, as well as the impact of resource limitations.

11. Limitation of Scope

Any attempted scope limitation by management must be reported, preferably in writing to the Municipal Manager and to the PRAC. The question of whether an action from management in fact constitutes a scope limitation is at the judgement of the Chief Internal Audit Executive.

12. Quality assurance and improvement program

The QAIP must include both internal and external assessments.

Internal assessment must include

- Ongoing monitoring of the performance of the internal audit activity
- Periodic self- assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.

External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The Chief Internal Audit Executive must discuss the following with the PRAC:

- The form and frequency of the external assessment; and
- The qualifications and independence of the external assessor or assessment team including potential conflict of interest.

The results of the QAIP must be communicated to senior management and the PRAC. Disclosure should include:

- The scope and frequency of both the internal and external assessments;
- The qualifications and independence of the assessors or assessment team, including potential conflicts of interest;
- Conclusions of assessors; and
- Corrective action plans.

13. Fraud limitation

The identification and prevention of fraud is a management responsibility. The IAA will report to management any red flags that might have come to their attention during the normal process of its activities.

The IAA will also take into consideration the Fraud Prevention Policy when reporting on any potential areas of fraud.

The IAA is well positioned to assist management to identify fraud risk facing the Council and could assist management in designing appropriate controls that could minimize the effects of such risks.

Internal auditors must sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the municipality, but are not expected to have the expertise of perspn whose primary responsibility is detecting and investigating fraud.

The IAA must be alert to the probability of fraud risks and should seek to identify serious defects in internal control, which might permit the occurrence of such an event. When the IAA discovers evidence of, or suspect fraud or theft they should report firm evidence or reasonable suspicions to the appropriate level of management.

14. Reporting

The IAA should carry out the work as agreed, report the outcome and findings immediately to management and make recommendations on the actions to be taken.

A written report of the above findings and recommendations should be prepared and issued to management by the IAA at the conclusion of each audit and distributed as considered appropriate.

The IAA will also submit a quarterly report to the PRAC on the:

- Status of the internal audit activities;
- Significant findings and management remedial action plans;
- Follow-up on previously reported internal audit findings;
- Any instances of fraud or non-compliance with legislation identified during the performance of the internal audit activities;
- Performance of the IAA against the operation internal audit plan to allow effective monitoring and possible intervention;
- The IAA shall have the right to report to any critical or significant issue directly to the MM or the Chairperson of the PRAC before consulting with management.

Report to the MPAC on the internal audit findings and management remedial actions plans in terms of section 79A of the Municipal Structures ACT no.117 of 1998 as amended.

15. Relationship with external assurance providers

The IAA co-ordinates its work with that of the other assurance providers. The external auditors must be consulted in determining the activities of internal and external audit in order to minimize duplication of audit effort. This may include:

- Periodic meetings to discuss the planned activities;
- The exchange of audit work papers including systems documentation;
- The exchange of management letters;
- The forming of joint teams where appropriate;
- Internal Audit carrying out certain audit work on behalf of other assurance providers; and
- Any other relevant aspects of the relationship between the Municipality and the external assurance providers.

16. Management responsibility

The PRAC is responsible for approval of the scope of the IAA's work, and for recommending the action to be taken on the outcome or findings from their work.

Management is responsible for:

- Ensuring that a risk assessment is conducted regularly to identify emerging risks of the Council.
- Proposing the areas for special assignments by the IAA;
- Ensuring the IAA has the support of executive management;
- Direct access and freedom to report to the Municipal Manager and the PRAC;
- Free access to the books of account, records, cash, stores, property and other sources of relevant information;
- Maintaining internal controls, including proper accounting records and other management information suitable for running the Municipality;
- Reviewing the reports of the IAA and timely implementation of recommendation as considered appropriate in the light of Council's resources; and
- Provide a formal written response to all reports submitted by the IAA.

The Municipal Manager must ensure that the budget of the IAA is adequate to cover the following items:

- Personnel related expenditure
- Implementation of the risk based internal audit plan
- Capital expenditure and audit software
- Training and development
- Professional membership fees; and
- Quality assurance programs.

17. Annual review

The internal audit charter must be submitted to the Performance, Risk and Audit Committee for review and approval on an annual basis and as necessary. The charter must be approved by the Performance, Risk and Audit Committee and accepted by the accounting officer.

This approved charter will remain effective until a new or updated charter is approved by PRAC.



MPAC-Annual Work Plan 2024-2025

Date	Activity	Required presence (apart from MPAC)	Relevant Legislation	Meeting Date
Monthly or quarterly	Monthly meetings as required: <ul style="list-style-type: none"> • Investigations • Progress Review • Investigations and follow up on addressing UIFW and Consequence Management • Progress Reports • Any unforeseen and unavoidable expenditure incurred as referred to by Council to MPAC 	As per meeting focus	MPAC Guidelines	Quarterly (as required)
	Quarterly performance reports		MFMA (s52)	

			Municipal Systems Act (s41[1] (e))	
	Consider monthly budget report (July- June)		MFMA (s71 [1])	
	Mid-Year Budget and performance assessment		MFMA (s72)	
	Internal Audit Reports		Municipal Structures Amendment Act 3 of 2021, Section 79A)	
	Review/Confirm implementation of Municipal Audit Action Plan	Internal Audit	MFMA (s166)	
August/Sept	Confirm Annual Financial Statements was submitted at the end of August to AG	CFO (Finance Department)	Municipal Systems Act(s126) & MFMA (s46)	First Quarter
October/November	Prepare oversight programme on Annual Report			Second Quarter
November/December	Review of IDP (scorecards, KPIs, objectives, budget etc.)		Municipal Systems Act (s34)- Annual review and amendment of integrated development plan.	Second Quarter
November/December/January	Verify tabling of AR to Council by Mayor/Executive Mayor		MFMA (s 121 & 127)	Third Quarter
	Obtain feedback on the implementation of municipal audit action plan	Internal Audit		
	Review 1 st draft of the oversight report on the AR		MFMA (130 (2))	
January/February	Consider public inputs on the AR		MFMA (129-130) Municipal Systems Act (s 21A)	Third Quarter
	Compilation of the Oversight Report- Final		Municipal Systems Act & MFMA	Third Quarter
	Tabling and adoption of Oversight Report	Internal audit & Directors		Third Quarter

	Present oversight report on the AR to council	Council	MFMA (130(1) & (2))	Third Quarter
February	Auditor General Briefing	AG		Third Quarter
March	Verify Adoption of oversight report with comments on AR		MFMA Sect 129 (1)	
	Verify publication of the oversight report by the MM		MFMA (129 (3))	
April/May	Verify Council adoption of IDP & Budget		MFMA (s24)	Fourth Quarter /First Quarter
	Verify submission of the approved IDP and Budget to the MEC for LG			
	Verify public notification that the IDP and budget are adopted and are available for public consideration		Municipal Systems Act (s21)	
May/June	Verify that IDP/Budget/AR and other required docs published on the municipal website.		Municipal Systems Act (s21 A) and MFMA (s75)	
June	Verify that SDBIP has been submitted to Mayor within 14 days of budget & IDP adoption		MFMA (s53)	
	Verify that the draft performance agreements have been submitted to the Mayor within 14 days of budget & IDP adoption		MMA (s53)	

M E M O R A N D U M

To: Committee for Technical Services

From: Senior Manager: Electro-Technical Services

Date: 28 February 2024

Ref: 16/3/03/1/1

ESELFONTEIN BOERDERY (EDMS) BPK: TAKE OVER OF THE MUNICIPAL MEDIUM VOLTAGE INFRASTRUCTURE

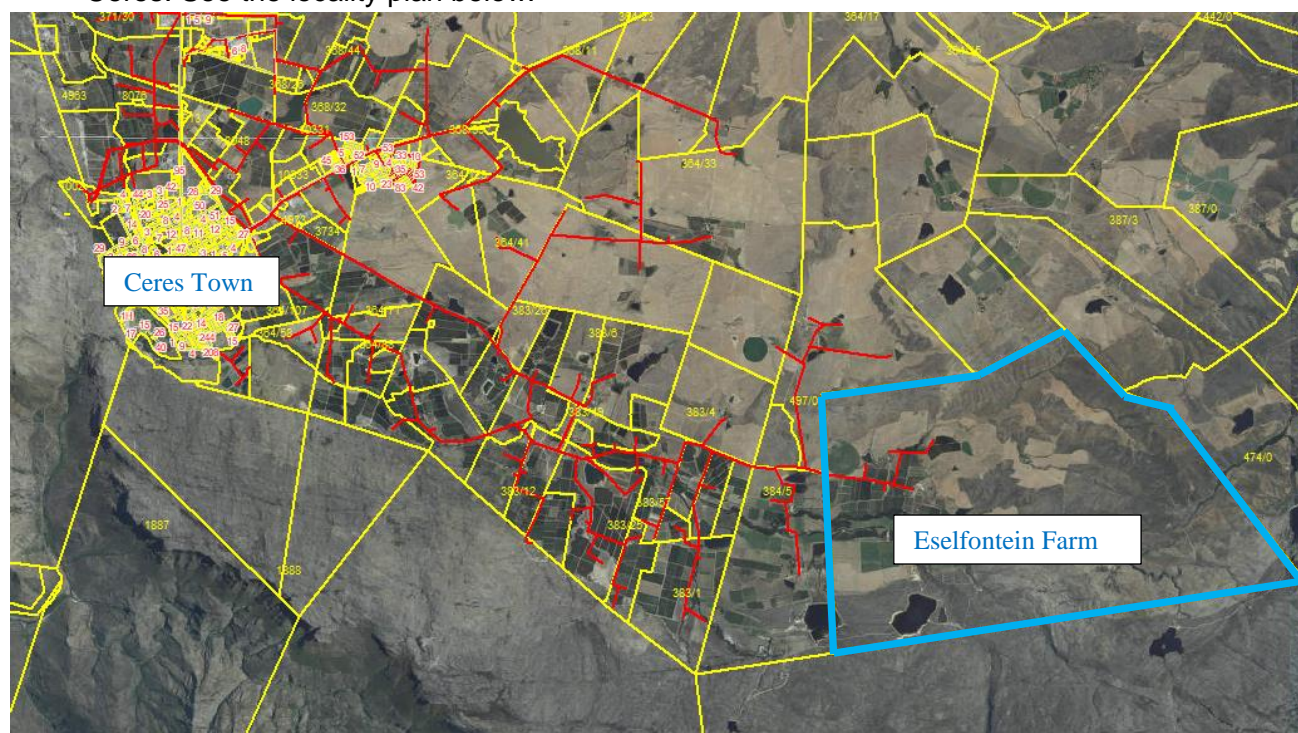
1. Purpose

The purpose of this report is to inform Council regarding the request from Eselfontein Boerdery (Edms) Bpk to take over the Medium Voltage Electrical Infrastructure.

2. Background

In order to be most effective, it is required to change the current “individual metering system” to a “Bulk metering System”. The electrical network beyond the Medium Voltage metering point will then have to be taken over, operated and maintained by the customer.

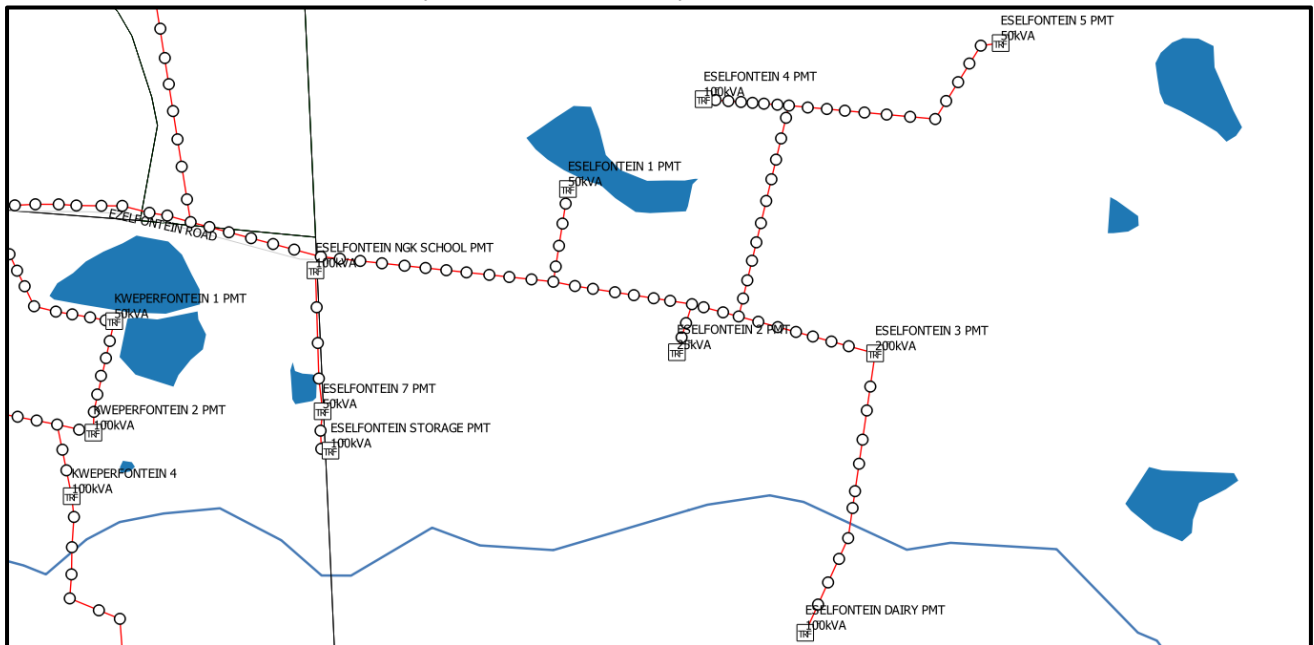
The farm is situated at the furthest point of the Municipal 11kV network on the eastern side of Ceres. See the locality plan below:

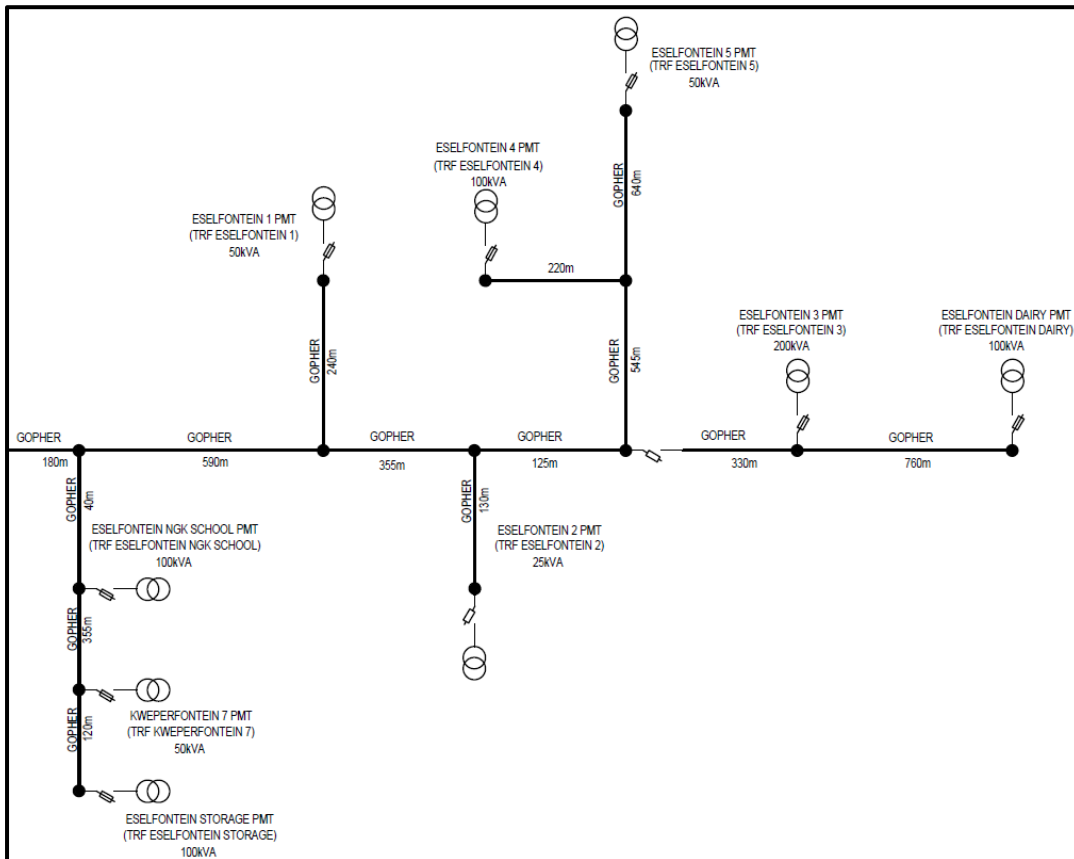


The electrical infrastructure that is affected consist of:

- 73 x 11m Wooden distribution poles with A frames and related insulators;
- 4500m x 11kV Overhead power line;
- 6 Transformers:
 - 1 x 25kVA
 - 2 x 50kVA
 - 2 x 100kVA
 - 1 x 200kVA
- Load break switches and drop-out fuses.

The details are shown on the Layout & schematic layout below:





3. Financial Implications

The financial implications for council is as follows:

- The assets will be sold to the customer as is;
- No further repairs and maintenance on this network will be required;
- No replacement of assets when it reaches its end of life;
- The assets can be removed from the Municipal Insurance register to reduce the premiums;
- Reduced rural networks has the following benefits:
 - Reduces risks of failures;
 - Reduces capital need for network upgrades;
 - Reduced operational costs due to repairs on an aged network;
 - Reduced call outs for faults on this aged network.

A costing was done on the value of the assets that the customer wants to take over. The latest labour tender was used for updated prices and a 4% escalation was added per year from the date of appointment until 2023.

It should further be noted that the infrastructure is old and dilapidated and needs maintenance. Linear depreciation was applied to the rates based on the dates of installation or the dates that we could determine from the assets. The greater part of this network was installed in 1979. These distribution assets have a documented life expectancy of 50 years. This means that most of these assets will reach their end of life in the next 8 years and will have to be replaced.

The proposed cost for his network is as follows:

Description	Cost
Overhead Line Netork Cost based on 2018 contract	279 979,02
Contractor's P&G	127 699,87
Sub-Total 1	407 678,89
Miscellaneous	20 383,94
Escallation at 4% per Annum 2019	17 122,51
Escallation at 4% per Annum 2020	17 807,41
Escallation at 4% per Annum 2021	18 519,71
Escallation at 4% per Annum 2022	19 260,50
Escallation at 4% per Annum 2023	20 030,92
Escallation at 4% per Annum 2024	20 832,16
Sub-Total 2	541 636,05
15% VAT	81 245,41
Total	622 881,45

It should furthermore be noted that based on the Municipal procedures, the customer most probably paid for this asset when it was installed.

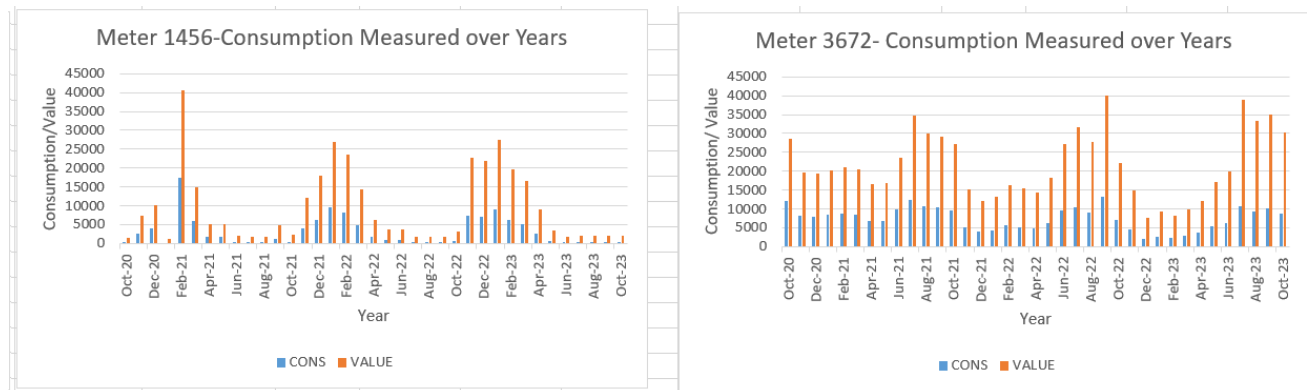
4. Legislative background

Section 14 of the MFMA determines that:

- (1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.
- (2) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public—
 - (a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and
 - (b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.
- (3) A decision by a municipal council that a specific capital asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.
- (4) A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets below a value determined by the council.
- (5) Any transfer of ownership of a capital asset in terms of subsection (2) or (4) must be fair, equitable, transparent, competitive and consistent with the supply chain management policy which the municipality must have and maintain in terms of section 111.

5. A comparison in consumption since SSEG installation

Eselfontein Boerdery has 4 accounts with Council, with over seven (7) meters installed. Comparison was done for all meters to check both consumption and Rand value. Two (2) meters have been graphically shown as examples below on their Consumption trend over the years. It is to be noted that in most cases there has been a minute change in consumption. Where there is a significant drop in consumption, the Council tariff rates hike seem to neutralise the revenue recovered.



6. Recommendation:

- 1) That Council note the content of this memo and the request of the Farm Owners;
- 2) That Council note the advantages of this transaction for the Municipality;
- 3) That the request be supported at that the amount of R622 881,45 (Vat incl.) to be paid by the applicant.
- 4) That the assets be transferred to Eselfontein Farm;
- 5) That a Bulk metering unit be installed at the main intake point of Eselfontein at the cost of the customer;
- 6) That all the Low Voltage metering units be removed.
- 7) That the asset is not needed for service delivery to other consumers and that Witzenberg Municipality will continue to provide electricity to the purchaser in bulk.
- 8) That council's intent to alienate to assets be advertised.

K. Dingilizwe

K DINGILIZWE
SENIOR MANAGER ELECTRO-TECHNICAL SERVICES



**ESELFONTEIN
BOERDERY**
SINCE 1894

18 September 2021

Die Raad : Witzenberg Munisipaliteit

INSAKE : MOTIVERING VIR KRAGNETWERK OORNAME – ESELFONTEIN BOERDERY

Ons het die Munisipaliteit genader vir 'n kwotasie om die Munisipale netwerk op ons gronde potensieel oor te neem.

Ons beweegredes hiervoor is dat :

- a) Eskom se eskalاسie van tariewe die volhoubaarheid van ons besigheid bedreig en
- b) die huidige situاسie van beurtkrag lei tot onvolhoubare kostes en gevolge en
- c) munisipale vs Eskom tarief strukture benadeel ons besigheid se koste struktuur vs 'n boerdery wat Eskom krag ontvang.
- d) ons toenemend onder druk kom om CO2 vrystellings te verlaag ten einde uitvoere en plaaslike markte te behou vir verkope van ons produkte, gegewe Eskom se afhanklikheid van steenkool.

Ons oorname van die netwerk sal ons in staat stel om op eie besluit en koste die netwerk te verbeter soos wat tegnologiese verbeterings dit toelaat. Dit verminder dienooreenkomstig die 'las' van instandhouding van die netwerk vir die Munisipaliteit.

Dit vereenvoudig die meting van krag verbruik deur die konsolidering van ons huidige sewe leespunte na een inkomende punt om daardeur ons vastekoste i.t.v. basiese heffings af te bestuur.

Alhoewel ons met die netwerk oorname nog nie 'n daadwerklike plan het i.t.v. tarief verhogings, CO2 vrystellings en beurtkrag nie, koppel ons 'n hoë premie daaraan om wel in die toekoms op opsies te reungeer uit eie keuse sonder die beperking van tydsverloop met toestemming verkryging nie. Daarom poog ons om nou reeds toestemming vir oorname te kry.

Die teenwerk van die koste knyp tang sonder die verlies aan werksgeleenthede is deel van ons dryfveer met hierdie projek. Die behoud van werksgeleenthede stimuleer op sy beurt die Witzenberg area se ekonomie deur verbruikers besteding.

Ons hoop en vertrou dat u ons versoek goedgeunstiglik sal oorweeg.

G. MALHERBE

Direkteur : Esselfontein Boerdery (Edms) Bpk



MEMORANDUM

To: Committee for Technical Services
From: Acting Senior Manager: Electro-Technical Services
Date: 2023/06/13
Ref: 9/1/2

ELECTRICAL DEPARTMENT MONTHLY REPORT May 2023

Purpose

To report to the Technical Committee, the activities of the electrical department.

Report

1. Albert Single ABC Conductor installation

Material & Labour costs. These costs can escalate as per the CPA (SEIFSA Indices).

Beskrywing	Hoef.	Eenheid	Eenheid Prys	Totaal
50 x 5C Bondel	150	Mt	R 139.60	R 20 940.00
Pigtail Boule M16	5	Ea	R 63.32	R 316.60
Suspension Strap	3	Ea	R 67.90	R 203.70
MATERIAAL				R 21 460.30
ARBEID	1	Dae	R 8 500.00	R 8 500.00
REISKOSTE	1	Dae	R 8 000.00	R 8 000.00
Sub Totaal				R 37 960.30
BTW 15%				R 5 694.05
TOTAAL				R 43 654.35

Beskrywing van diens aanhefva:	
Albertsingel Straat	
Uit haal van 3 ou pale oor sit van kabel en ligte	

2. ESELFONTEIN BOERDERY (EDMS) BPK: TAKE OVER OF THE MUNICIPAL MEDIUM VOLTAGE INFRASTRUCTURE

This seeks to address the question raised by the Technical Committee on if the Solar PV Plant installed at the abovementioned property was registered and captured by Council. Below is a snapshot of the application form received and processed in 2020.



APPLICATION FOR THE CONNECTION OF SOLAR PV EMBEDDED GENERATION
(THIS FORM SHALL NOT BE APPLICABLE FOR APPLICATIONS OVER 1MVA)

This application form is for the connection inverter-based solar photovoltaic (PV) generation to the electrical grid of Witzenberg Municipality. It applies to any consumer connected to the Municipal electricity distribution network. **Applications for systems up to and including 1MVA may use this form.** Systems up to 350kVA fall within the NRS097-2-3 simplified connection criteria and thus are unlikely to require grid impact studies for their approval to be considered. Systems between 350kVA and 1MVA exceed the parameters of the NRS097-2-3, and thus may require grid impact studies before their approval is considered. The municipality will advise if such studies are required after this application form is submitted. For systems over 1MVA, please engage with the Municipality of Witzenberg Electrotechnical Department separately before filling in this form.

It is recommended that this form is filled in by a PV installer familiar with the technical details of the intended generation technology. ECSA-registered professional engineer or technologist sign-off of the Commissioning Report is mandatory, but such sign-off is not required at the Application stage.

If the applicant does not yet have an electricity connection, an application for a new connection will need to be submitted together with this application form.

PLEASE NOTE: FAILURE TO PROVIDE ALL RELEVANT INFORMATION AS REQUIRED BELOW MAY LEAD TO DELAYS IN THE APPLICATION PROCESS

Project name:	Eselfontein Solar PV Plant	Nominal AC capacity (kVA):	55.2 kVA
System type (tick):	Rooftop <input checked="" type="checkbox"/>	Ground mounted <input type="checkbox"/>	Building integrated <input type="checkbox"/>

SECTION A: Applicant, Property and Installer information

Property Erf number:																									
Physical address: Eselfontein Farm Eselfontein Road Ceres, 6835																									
Township / Suburb / Farm:	Post code:																								
Farm	6835																								
Site GPS coordinates:	<table border="1"><tr><td>Latitude (dd mm ss)</td><td>S</td><td>3</td><td>3</td><td>"</td><td>4</td><td>0</td><td>'</td><td>0</td><td>8</td><td>4</td><td>"</td></tr><tr><td>Longitude (dd mm ss)</td><td>E</td><td>1</td><td>9</td><td>"</td><td>4</td><td>3</td><td>'</td><td>4</td><td>8</td><td>1</td><td>"</td></tr></table>	Latitude (dd mm ss)	S	3	3	"	4	0	'	0	8	4	"	Longitude (dd mm ss)	E	1	9	"	4	3	'	4	8	1	"
Latitude (dd mm ss)	S	3	3	"	4	0	'	0	8	4	"														
Longitude (dd mm ss)	E	1	9	"	4	3	'	4	8	1	"														

Account Holder Details*

Name:	Eselfontein Holdings (Pty) Ltd
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AMEU SALGA Standard Document –
Small-Scale Embedded Generation Application Form





APPLICATION FOR CONNECTION OF SOLAR PV EMBEDDED GENERATION Page 4

Clearance by other Municipal departments

SECTION	COMMENTS	NAME	SIGNATURE	DATE
Planning and Building Development Management				

Notes:

- Electricity Services Dept will require prior approval from this department if necessary. Applications to connect to the municipal electrical grid will not be considered until relevant approval has been obtained.
- Photovoltaic (PV) SSEG applications will require approval from Planning and Building Development Management if:
 - Roof top installations: PV panel(s) in its installed position projects more than 1.5m, measured perpendicularly, above the roof and/or projects more than 600mm above the highest point of the roof;
 - Installations on the ground: PV panel(s) in its installed position projects more than 2.1 metres above the natural/finished ground level.

SECTION D: Declaration

I request the Municipality of Witzenberg to proceed with a preliminary review of this embedded generation interconnection application and I agree to pay the cost associated with completing this review and obtaining written consent of the Municipality, though such costs are unlikely except if grid studies are required. Should such grid studies be required, a quotation for such work will be provided beforehand, giving me the opportunity to cancel or modify the application should I wish to do so.

I further consent to the Municipality providing this information to the National Electricity Regulator of SA (NERSA) and other Distributors as required.

I declare that this installation has been designed such that it complies with the requirements laid out in the latest version of the Municipality's *Requirements for Embedded Generation* document. I agree not to interconnect and operate this proposed SSEG system without written approval from the Municipality to do this.

Account Holder/Property Owner Signoff:

<u>Gideon Francois Mulherbe 03-12-2020</u>		
Name	Date	Signature

Installer Signoff:

Organisation name:		
Person:		
<u>Michael Leighton</u>	<u>18/11/2020</u>	<u></u>
Name	Date	Signature



3. Loss measured in rand value due to cable theft/vandalism

Cost given is only of the service connections supplied by an Airdac on conductor cost.

Conductor cost	Airdac (meters) in 2022/2023	Cost/meter	Total cost
	22590	R61.02	R1 378 441,8
Substation Cost (Vredebes substation)	R 2 412 727.87		

4. STREETLIGHTS REPAIRED WITHIN 72 HOURS

86.4% repaired within 72 hours. Cherry pickers are constantly sent for repairs, making it challenging to address queries raised (Target is 80%)

5. OUTAGES REPORTED (CALL OUTS)

435

	Total number of forced interruptions			Forced interruptions restored within 24 hours			Performance			All work done after hours		
Month	Client Services	Street lighting	Distribution	Client Services	Street lighting	Distribution	Client Services	Street lighting	Distribution	Client Services	Street lights	Distribution
July	14113	151	107561	14113	149	107561	100%	99%	100%			
August	8640	335	1143	8640	334	1143	100%	100%	100%			
September	16727	324	13317	16727	299	13317	100%	92%	100%			
October	7895	419	8093	7895	401	8093	100%	96%	100%			
November	2665	385	9818	2665	350	9818	100%	91%	100%			
December	9647	181	27911	9647	152	27911	100%	84%	100%			
January	4503	301	3147	4503	248	3147	100%	82%	100%			
February	7203	289	86	7203	288	86	100%	100%	100%			
March	7171	580	312	7480	559	392	104%	96%	126%	29,45	3,51	35,00
April	14748	291	312	14758	167	392	100%	57%	126%	17,79	5,00	46,15
May	10228	443	10274	10228	378	10274	100%	85%	100%	23,53	3,41	55,74
June	0	0	0	0	0	0	100%	#DIV/0!	#DIV/0!			

6. NUMBER OF CONNECTIONS

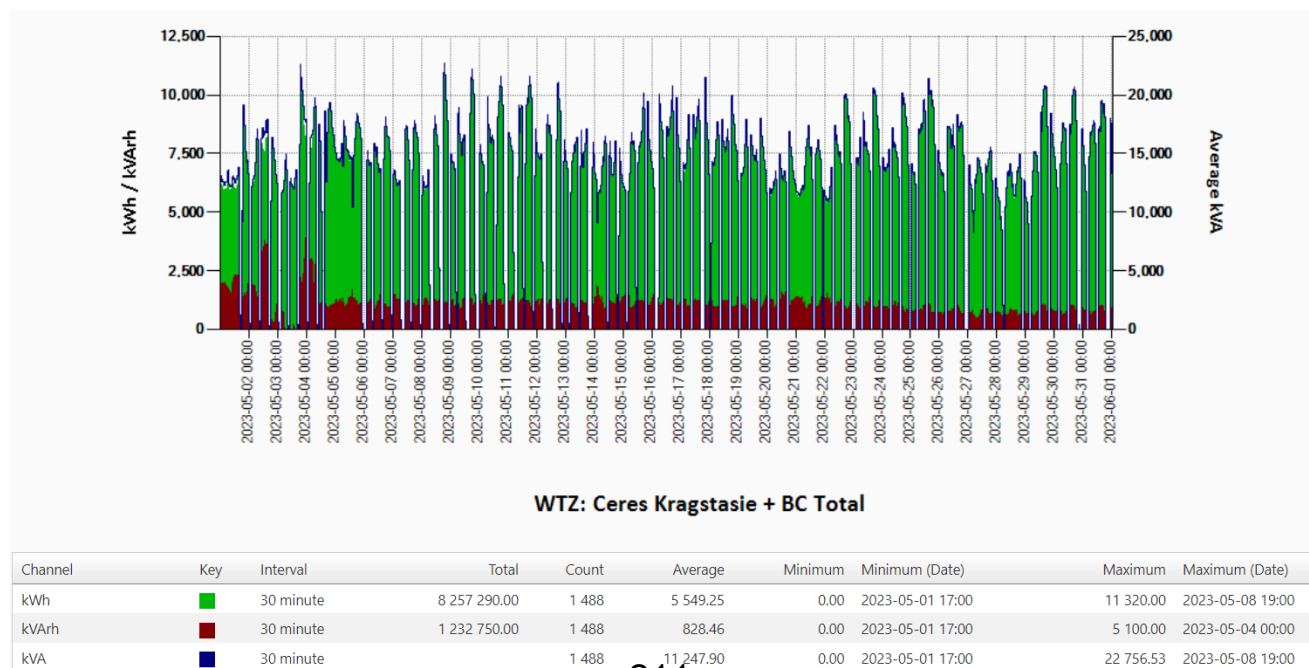
TYPE	FOR MONTH	YTD
Subsidised	NONE	0
Non-Subsidised	0	15

7. ONGOING PROJECTS / JOBS / PROCESSES

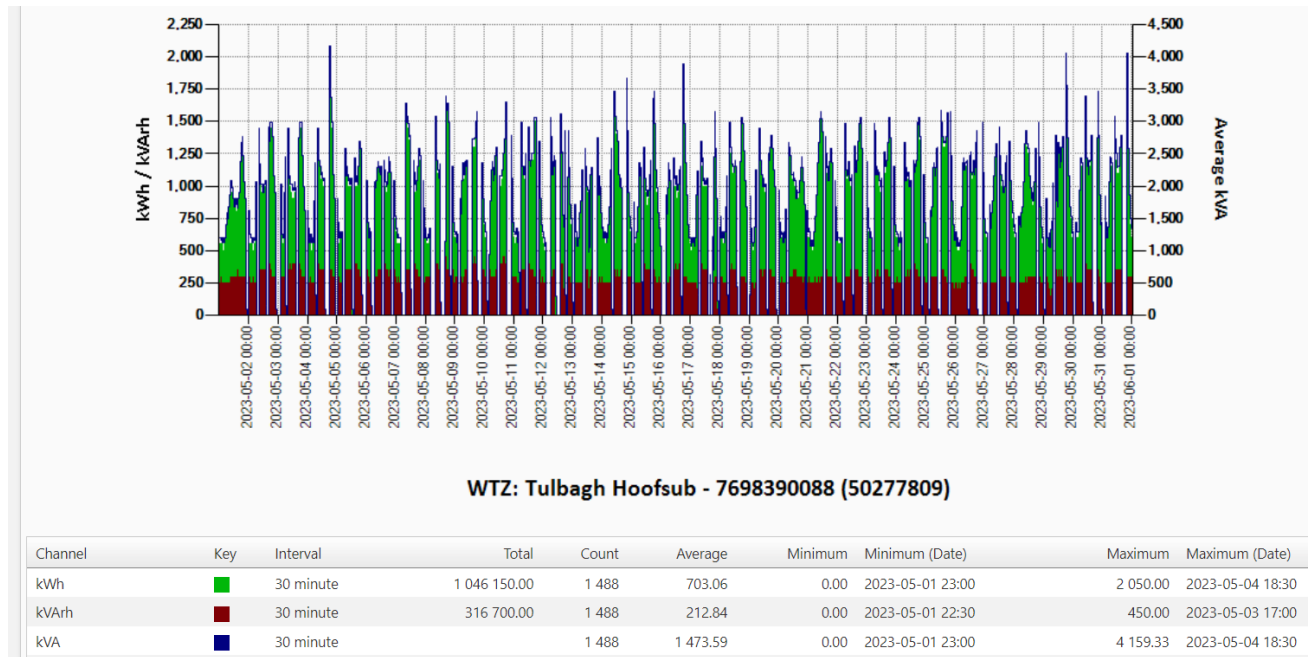
Maintenance performed	Status
Upgrade Eluxolweni ave Transformer (315 KVA)	Done
Repair crispy farming MV Cable	Done
Repair / Replace stolen cable Ceres /Bella Vista area	Done
Auditing of various Billing meters	Done
Installing Floodlights Mostershoek area	Done
Replace Transformer and Pole Dankbaar Farm + Pulling of Overhead line	Done
Painting of Streetlight poles Main road Ceres	Ongoing
Skoonvlei Hub replace stolen cables	Done
Repair MV Line Buchu land Farm	Done
Checking of Oil levels of Minisubs Ceres +Bella Vista Area	Done
Repair Billing meter Telkom Tower Bella Vista	Done
Repair ABC Overhead line Eluxolweni ave Nduli	Done
Repair MV Cable Station Road SS	Done
Replace various vandalized /stolen airdack connections	Done
Replace pillar box in Forth Avenue	Done
Repair kiosk Palm road	Done
Replace 200m LV Cable - Sewer pump station - Pine Valley	Done
Replace / repair various streetlights	Done
Repair MV Cable Station Road SS	Done
Replace various vandalized /stolen airdack connections	Done

8. MAXIMUM DEMAND REGISTERED

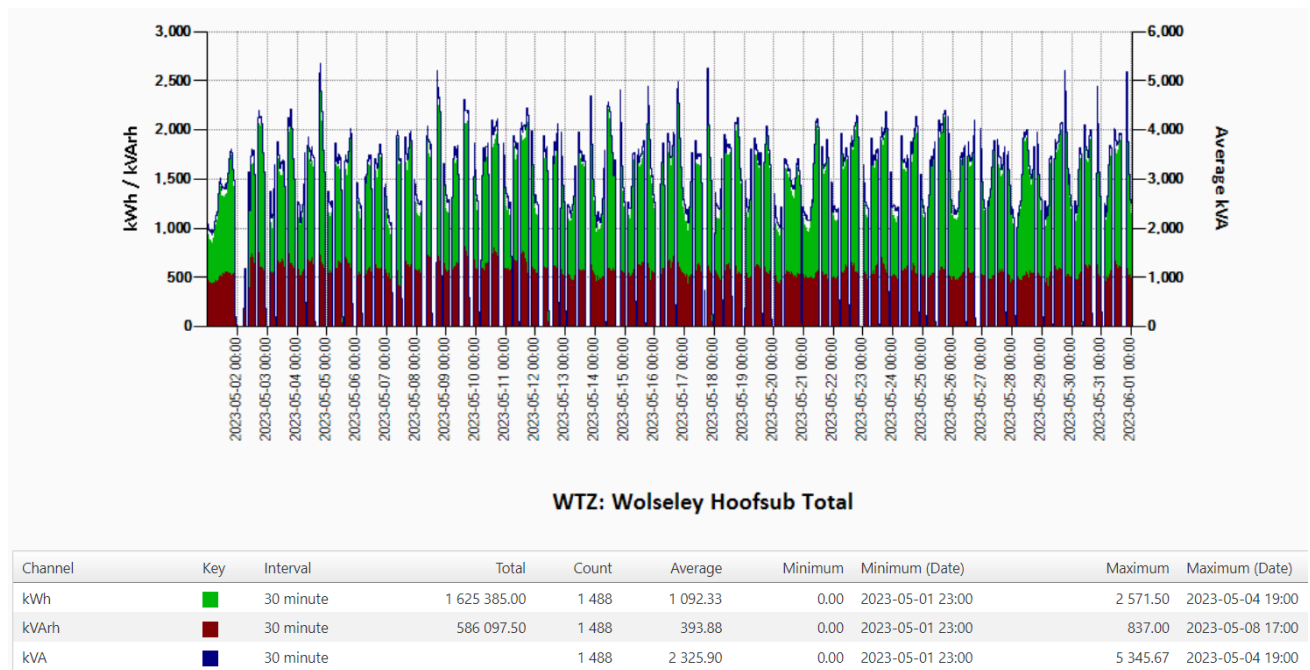
CERES – NMD = 36,5 MVA – MD achieved = **22.76 MVA**



TULBAGH – NMD = 4,5 MVA – MD achieved = **4.16 MVA**



WOLSELEY – NMD = 5,2 MVA – MD achieved = **5.35 MVA**



Recommendations

That Council notes the report of the acting Senior Manager Electrotechnical Services for May 2023

Kind Regards

K. Daggliwus

K Dingilizwe
Acting Senior Manager Electro-Technical Services



PROPOSED CERES RETAIL



PROPOSED CERES RETAIL



PROPOSED CERES RETAIL



PROPOSED CERES RETAIL

LOCATION OF PROPOSED ANIMAL POUND AT TULBAGH SHOWGROUNDS.



WITZENBERG**MUNISIPALITEIT****UMASIPALA****MUNICIPALITY****- MEMORANDUM -**

AAN / TO : Municipal Manager

VAN / FROM : Chief Internal Audit Executive

DATUM / DATE : 06 September 2024

VERW. / REF : 5/P – FINANCIAL MISCONDUCT BOARD

Dear Mr Nasson,

Purpose

The purpose of this memorandum is to request the Municipal Manager to table the recommendation regarding the appointment of the members of the Financial Misconduct Board at the next council meeting.

Background information

National Treasury has promulgated Government Notice R430, dated 30 May 2014, in terms of which each municipality is required to establish a disciplinary board for financial misconduct. In terms of the definition section of the notice financial misconduct means any act referred to in Section 171 or 172 of the Municipal Finance Management Act. The purpose of the board is to investigate allegations of financial misconduct and to monitor the institution of disciplinary proceedings against an alleged transgressor. The disciplinary board is an independent advisory body that assists the Council and provide recommendations on further steps to be taken regarding disciplinary proceedings.

The board must consist of a maximum of five members appointed on a part-time basis by Council. In terms of the regulation the disciplinary board may consist of:

- (a) The head of the internal audit unit within the municipality.
- (b) One member of the audit committee of the municipality.
- (c) A senior manager from the legal division in the municipality.
- (d) A representative of the National Treasury or the Provincial Treasury.
- (e) Any other person as may be determined by the municipal council.

An accounting officer of a municipality, a political office bearer or a person who is an office bearer in a political party are disqualified from being members of the board.

On **27 August 2014** the following as resolution was taken by Council to establish the Financial Misconduct Board:

**8.1.6 Establishment of Disciplinary Board for Financial Misconduct
(5/P)**



The Executive Mayoral Committee resolved on 30 June 2014 to recommend to Council:

- (a) That a Board be established in terms of Government Gazette 37699 of 30 May 2014 to address financial anomalies in the municipality.*
- (b) That the Board does not consist of more than five members, as stated in the Regulations.*
- (c) That the Executive Mayoral Committee will have delegated powers to co-opt any person to the Board.*

On **28 March 2018** the following resolution was taken by Council to renew the appointment of the five members of the Financial Misconduct Board:

8.1.2 Disciplinary Board for Financial Misconduct (5/P)

The following items refer:

- (a) Item 8.1.6 of the council meeting, held on 27 August 2014.*
- (b) Item 7.1.2 of the Executive Mayoral Committee meeting, held on 26 March 2018.*

Council resolved on 27 August 2014:

- (a) That a Board be established in terms of Government Gazette 37699 of 30 May 2014 to address any financial misconduct, as described in the Municipal Finance Management Act, in the municipality.*
- (b) That any investigation regarding financial irregularities applicable to councillors be conducted in terms of the Code of Conduct for Councillors as regulated by the Municipal Systems Act.*
- (c) That the Board does not consist of more than five members, as stated in the Regulations.*
- (d) That the Executive Mayoral Committee will have delegated powers to co-opt any person to the Board.*

*A memorandum from the Head: Internal Audit, dated 5 September 2017, is attached as **annexure 8.1.2**.*

The Executive Mayoral Committee resolved on 26 March 2018:

That the Executive Mayoral Committee recommends to Council:

that the current five members be appointed for a further period of three years.

UNANIMOUSLY RESOLVED

that the current five members be appointed for a further period of three years.

Following the establishment of the Financial Misconduct Board in 2014, and the renewal of the Financial Misconduct Board in 2018, the previous appointment has lapsed and therefore the members must be reappointed.

Recommendation

- a) That the following five members be appointed for a period of three years to the Financial Misconduct Board from the date the resolution is taken:
 - (a) The head of internal audit unit within the municipality.
 - (b) One member of the audit committee of the municipality.
 - (c) A senior Manager from the legal division in the municipality.
 - (d) A representative of the Provincial Treasury.
 - (e) Any other person as may be determined by the municipal council.
- b) That the Board does not consist of more than five members, as stated in the Regulations.
- c) That the Executive Mayoral Committee will have delegated powers to co-opt any person to the Board.

Invitation



Eighty years ago, after years of war and occupation, Essen was liberated by allied forces.

From **18 - 20 October 2024**, we will pay our respects to this historical milestone with a commemorative event.

Therefore, the municipality of Essen would like to invite all its partner-municipalities to attend this occasion and join us, hereby enabling us to use this opportunity to organise a conference about **peace and international cooperation**.

Together, we will endorse an international message of peace and endeavour to take the necessary steps towards a more peaceful future.

A full programme, based on the rich community life of Essen, the commemoration, and time to discuss potential partner-projects, will be devised and provided as soon as possible.

We hope you can join us during this time of reflection and fraternisation and are looking forward to welcoming you with open arms to Essen municipality.
Please confirm your attendance via **internationalaal@essen.be**.

Sincerely yours,

Gaston Van Tichelt
Mayor

Ivan Kockx
General Manager

