



Monthly Budget Statement Report Section 71 for November 2024

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

A MAYOR'S REPORT

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

The monthly billing was also done as scheduled and during this process 20 591 accounts amounting to R35.1 million was printed and distributed to consumers. The prepaid electricity sales amounted to R7.3 million in comparison to sales of R9.9 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.402 million in comparison to the prior month figure of R2.369 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 77% in comparison to a rate of 88% 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 November 2024 an amount of R335 977 was recovered on this basis.

The municipality issued orders to the value of R20.6 million of which R141 thousand was in terms of deviations.

The municipality currently has R147 million in its primary bank account and R45 million in investments. The bank balance at the end of the previous month was R93 million with R120 million in investments.

The calculated cost coverage ratio of the municipality as at the end of November 2024 is 2,3 months.

B RECOMMENDATION

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

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

A BURGEMEESTERS VERSLAG

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

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20 591 rekeninge ten bedrae van R35.1 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R7.3 miljoen en was R9.9 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2.402 miljoen in vergelyking met die vorige maand syfer van R2.369 miljoen.

Die opgehoopde debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 77% in vergelyking met 88% 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 November 2024 is 'n bedrag van R335 977 op hierdie wyse ingevorder.

Bestellings ter waarde van R20.6 miljoen uitgereik, waarvan R141 duisend ten opsigte van afwykings is.

Die munisipaliteit het R147 miljoen in die primêre bankrekening met R45 miljoen in beleggings. Die bankbalans aan die einde van die vorige maand was R93 miljoen met R120 miljoen in beleggings.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van November 2024 is 2,3 maande.

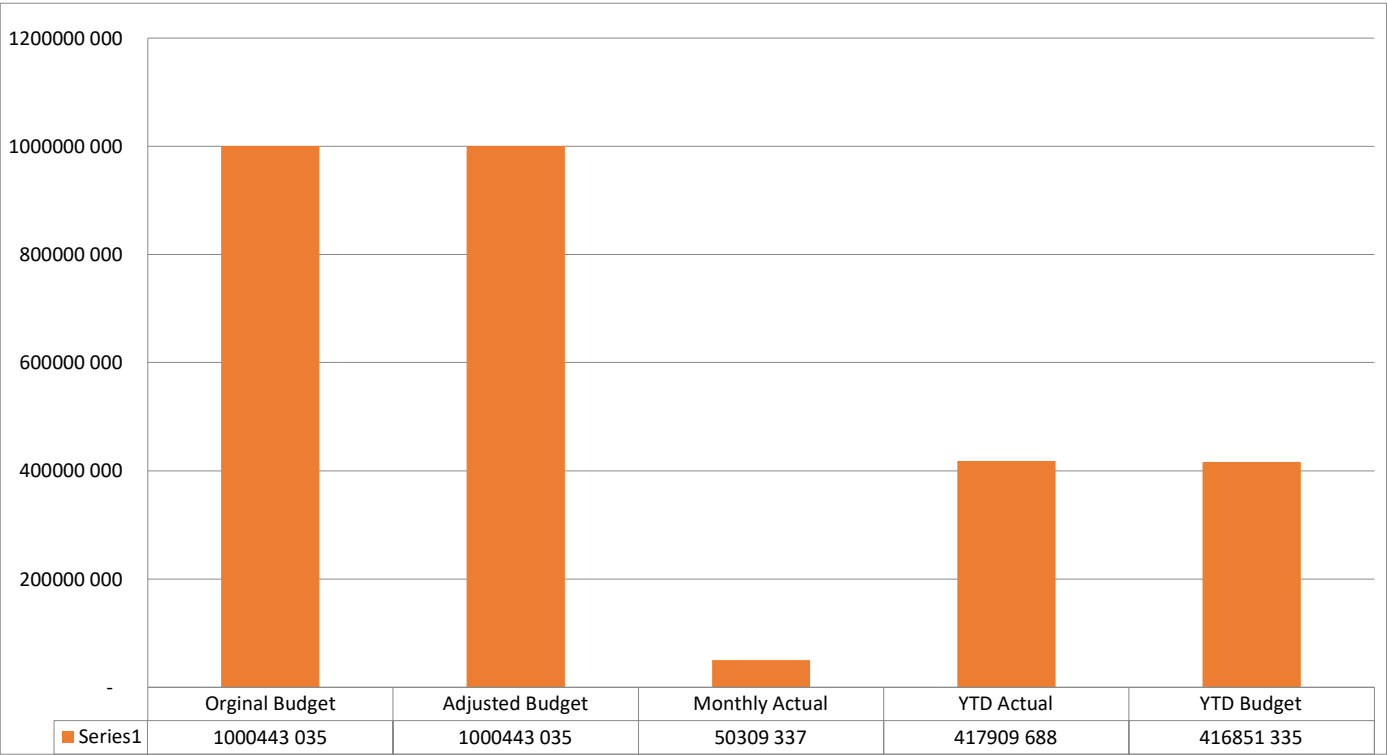
B AANBEVELING

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

C OPSOMMING

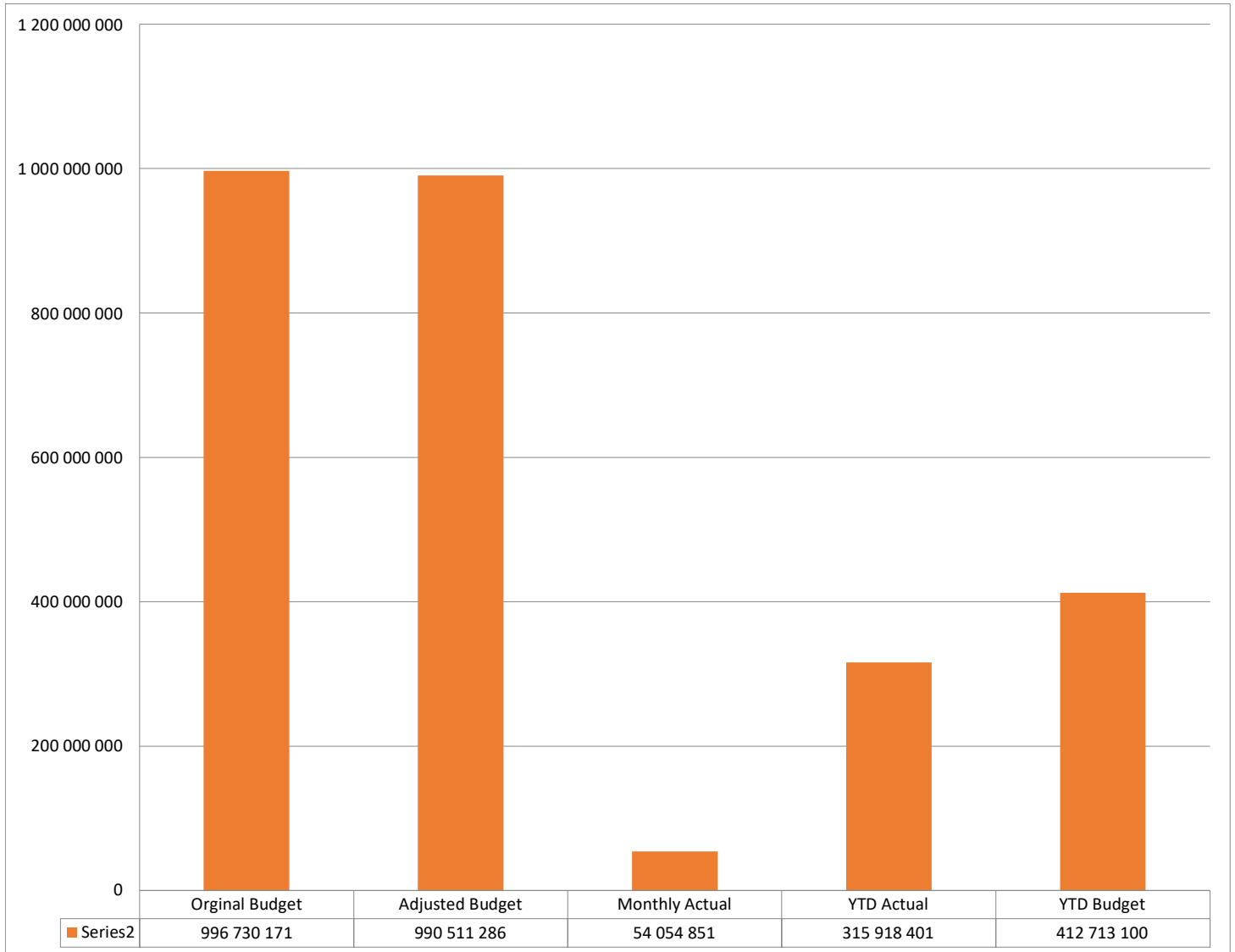
Die volgende tabelle voorsien 'n opsomming van die finansiële inligting:

TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2024 to 30 November 2024, 41.77% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2024 tot 30 November 2024, is 41.77% van die begrote operasionele inkomste gehêf.

TOTAL OPERATIONAL EXPENDITURE R'000

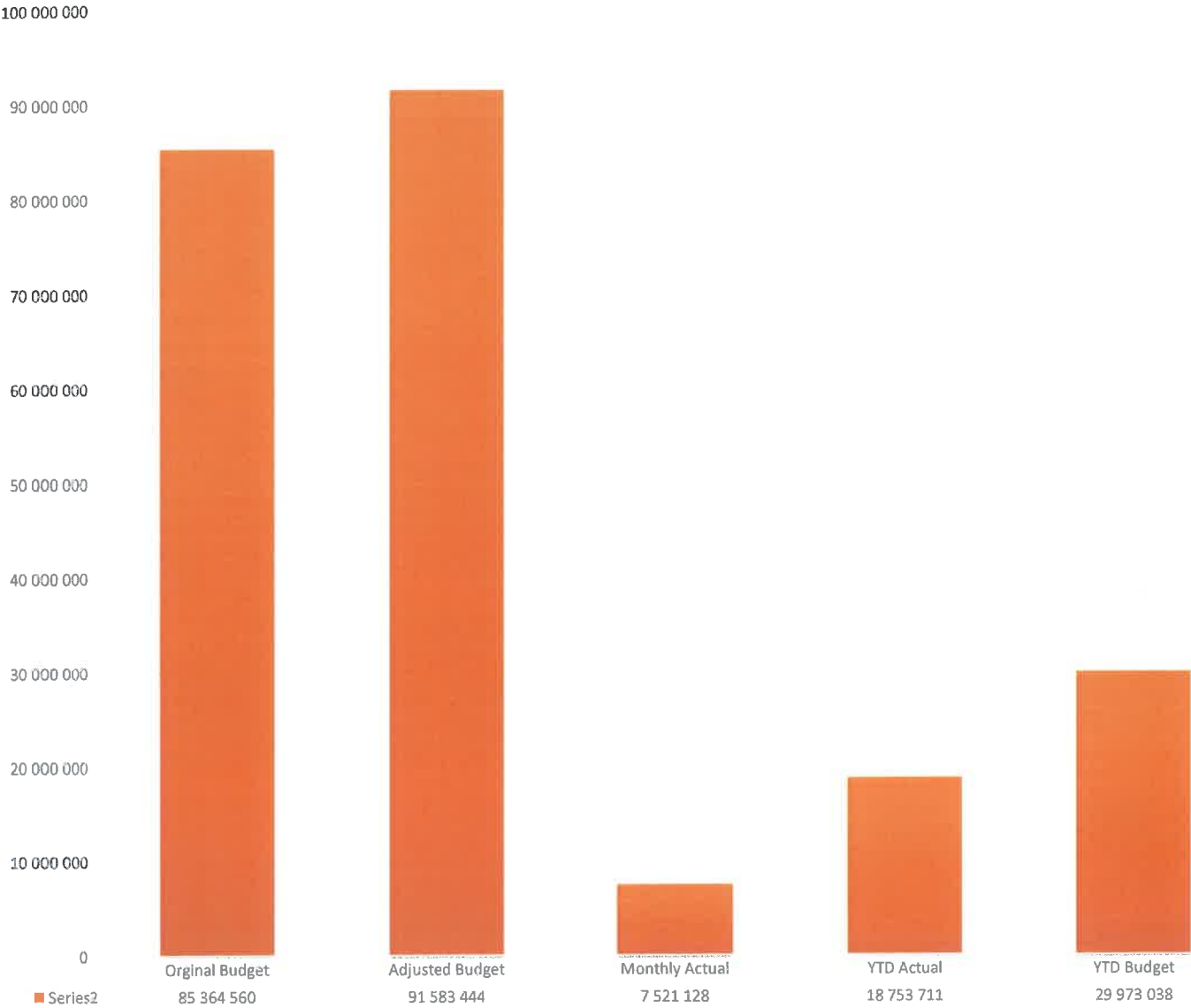
For the period 1 July 2024 to 30 November 2024, 31.89% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2024 tot 30 November 2024, is 31.89% 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 2024 to 30 November, 20.48% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2024 tot 30 November 2024, is 20.48% van die begrote kapitale uitgawes aangegaan.

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


COUNCILLOR TE ABRAHAMS
EXECUTIVE MAYOR

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M05 November

Description	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
Financial Performance									
Property rates	101,317	113,495	113,495	5,522	67,272	47,290	19,982	42%	113,495
Service charges	528,792	565,288	565,288	31,789	240,009	235,537	4,472	2%	565,288
Investment revenue	22,019	22,444	22,444	1,341	8,755	9,352	(597)	-6%	22,444
Transfers and subsidies - Operational	179,020	196,213	196,213	6,174	70,318	81,755	(11,437)	-14%	196,213
Other own revenue	93,594	67,446	67,446	5,483	31,556	28,103	3,453	12%	67,446
Total Revenue (excluding capital transfers and contributions)	924,741	964,887	964,887	50,309	417,910	402,036	15,874	4%	964,887
Employee costs	241,440	277,558	277,811	21,947	111,512	115,755	(4,243)	-4%	277,811
Remuneration of Councillors	11,447	12,311	12,311	1,401	5,185	5,130	55	1%	12,311
Depreciation and amortisation	34,241	54,219	54,219	-	21	22,591	(22,570)	-100%	54,219
Interest	6,094	10,233	10,233	-	-	4,264	(4,264)	-100%	10,233
Inventory consumed and bulk purchases	347,330	401,186	400,340	22,561	142,476	166,808	(24,332)	-15%	400,340
Transfers and subsidies	36,338	37,116	37,126	86	5,732	15,469	(9,737)	-63%	37,126
Other expenditure	189,643	204,107	198,472	8,060	50,993	82,697	(31,704)	-38%	198,472
Total Expenditure	866,533	996,730	990,511	54,055	315,918	412,713	(96,795)	-23%	990,511
Surplus/(Deficit)	58,208	(31,844)	(25,625)	(3,746)	101,991	(10,677)	112,668	-1055%	(25,625)
Transfers and subsidies - capital (monetary allocations)	36,536	35,557	35,557	-	-	14,815	(14,815)	-100%	35,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	94,744	3,713	9,932	(3,746)	101,991	4,138	97,853	2365%	9,932
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	94,744	3,713	9,932	(3,746)	101,991	4,138	97,853	2365%	9,932
Capital expenditure & funds sources									
Capital expenditure	85,725	85,365	91,583	7,521	18,754	29,973	(11,219)	-37%	91,583
Capital transfers recognised	37,926	39,880	39,880	2,201	7,204	13,047	(5,843)	-45%	39,880
Borrowing	1,460	25,000	25,000	25	555	6,250	(5,695)	-91%	25,000
Internally generated funds	43,815	20,485	26,703	5,295	10,995	10,676	319	3%	26,703
Total sources of capital funds	83,202	85,365	91,583	7,521	18,754	29,973	(11,219)	-37%	91,583
Financial position									
Total current assets	386,101	362,903	357,332		407,093				357,332
Total non current assets	1,100,577	1,138,148	1,144,367		1,109,779				1,144,367
Total current liabilities	137,064	186,734	181,134		180,944				181,134
Total non current liabilities	129,006	181,358	181,368		130,609				181,368
Community wealth/Equity	1,221,285	1,132,959	1,132,959		1,209,065				1,132,959
Cash flows									
Net cash from (used) operating	36,411	74,112	74,112	(16,270)	21,496	8,614	(12,883)	-150%	935,249
Net cash from (used) investing	(76,243)	(85,365)	(91,583)	(8,562)	(21,436)	29,973	51,409	172%	91,583
Net cash from (used) financing	275	25,000	25,000	15	194	6,250	6,056	97%	25,000
Cash/cash equivalents at the month/year end	187,245	231,342	225,123	-	187,490	262,431	74,941	29%	1,239,068
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	41,724	7,500	13,656	44,444	5,299	5,465	28,769	229,120	375,977
Creditors Age Analysis									
Total Creditors	10,967	1,371	27,123	4,705	2,850	79	-	-	47,093

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	7,865	81,103	64,079	17,024	27%	153,789
Executive and council		28	31	31	3	14	13	1	5%	31
Finance and administration		150,628	153,758	153,758	7,862	81,090	64,066	17,024	27%	153,758
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		221,762	218,327	218,327	8,397	82,616	90,970	(8,354)	-9%	218,327
Community and social services		149,009	158,917	158,917	1,878	66,221	66,215	6	0%	158,917
Sport and recreation		9,728	7,820	7,820	542	2,649	3,259	(610)	-19%	7,820
Public safety		24,388	16,654	16,654	970	8,647	6,939	1,708	25%	16,654
Housing		38,637	34,936	34,936	5,007	5,099	14,557	(9,458)	-65%	34,936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21,432	4,338	4,338	258	996	1,808	(812)	-45%	4,338
Planning and development		4,663	3,016	3,016	258	969	1,257	(288)	-23%	3,016
Road transport		15,837	1,311	1,311	-	27	546	(519)	-95%	1,311
Environmental protection		932	11	11	-	-	5	(5)	-100%	11
Trading services		567,329	623,849	623,849	33,785	253,094	259,937	(6,843)	-3%	623,849
Energy sources		373,511	430,868	430,868	22,396	156,916	179,528	(22,612)	-13%	430,868
Water management		66,833	95,225	95,225	4,452	26,203	39,677	(13,474)	-34%	95,225
Waste water management		83,087	56,602	56,602	3,449	52,670	23,584	29,086	123%	56,602
Waste management		43,898	41,154	41,154	3,489	17,305	17,147	158	1%	41,154
Other	4	100	139	139	4	100	58	42	73%	139
Total Revenue - Functional	2	961,278	1,000,443	1,000,443	50,309	417,910	416,851	1,058	0%	1,000,443
Expenditure - Functional										
Governance and administration		116,133	161,917	162,514	11,935	59,670	67,714	(8,044)	-12%	162,514
Executive and council		29,071	32,064	32,401	2,663	11,930	13,500	(1,570)	-12%	32,401
Finance and administration		83,060	124,776	125,036	9,002	46,235	52,098	(5,863)	-11%	125,036
Internal audit		4,002	5,078	5,078	271	1,505	2,116	(611)	-29%	5,078
Community and public safety		151,016	176,506	175,189	9,521	50,305	72,996	(22,691)	-31%	175,189
Community and social services		31,449	36,104	35,716	2,533	12,505	14,882	(2,376)	-16%	35,716
Sport and recreation		38,015	42,561	42,494	3,067	13,220	17,706	(4,486)	-25%	42,494
Public safety		42,724	56,942	56,051	3,445	17,287	23,354	(6,067)	-26%	56,051
Housing		38,829	40,899	40,929	477	7,293	17,054	(9,761)	-57%	40,929
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39,351	51,243	47,296	2,821	12,418	19,707	(7,289)	-37%	47,296
Planning and development		13,433	16,351	16,447	1,339	5,994	6,853	(859)	-13%	16,447
Road transport		23,305	29,657	25,587	1,283	5,586	10,661	(5,076)	-48%	25,587
Environmental protection		2,613	5,235	5,261	199	839	2,192	(1,354)	-62%	5,261
Trading services		558,931	606,005	604,473	29,778	193,275	251,864	(58,588)	-23%	604,473
Energy sources		368,738	428,398	428,391	22,640	149,860	178,496	(28,636)	-16%	428,391
Water management		68,556	55,909	55,460	2,282	14,999	23,108	(8,109)	-35%	55,460
Waste water management		59,365	45,046	44,333	1,759	10,562	18,472	(7,910)	-43%	44,333
Waste management		62,272	76,652	76,289	3,097	17,854	31,787	(13,933)	-44%	76,289
Other		1,102	1,059	1,039	-	250	433	(183)	-42%	1,039
Total Expenditure - Functional	3	866,533	996,730	990,511	54,055	315,918	412,713	(96,795)	-23%	990,511
Surplus/ (Deficit) for the year		94,744	3,713	9,932	(3,746)	101,991	4,138	97,853	2365%	9,932

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	7,865	81,103	64,079	17,024	27%
Executive and council		28	31	31	3	14	13	1	0
Mayor and Council		28	31	31	3	14	13	1	0
Finance and administration		150,628	153,758	153,758	7,862	81,090	64,066	17,024	0
Administrative and Corporate Support		0	11	11	-	0	5	(5)	(0)
Finance		150,152	152,985	152,985	7,849	80,948	63,744	17,204	0
Human Resources		418	671	671	-	98	280	(182)	(0)
Marketing, Customer Relations, Publicity and Media		-	5	5	-	-	2	(2)	(0)
Supply Chain Management		57	86	86	13	44	36	9	0
Community and public safety		221,762	218,327	218,327	8,397	82,616	90,970	(8,354)	(0)
Community and social services		149,009	158,917	158,917	1,878	66,221	66,215	6	0
Aged Care		139,162	147,397	147,397	141	61,845	61,415	430	0
Cemeteries, Funeral Parlours and Crematoriums		142	266	266	32	96	111	(15)	(0)
Community Halls and Facilities		314	543	543	32	113	226	(113)	(0)
Libraries and Archives		9,390	10,710	10,710	1,674	4,166	4,463	(296)	(0)
Sport and recreation		9,728	7,820	7,820	542	2,649	3,259	(610)	(0)
Recreational Facilities		6,539	7,682	7,682	539	2,594	3,201	(607)	(0)
Sports Grounds and Stadiums		3,189	139	139	3	55	58	(3)	(0)
Public safety		24,388	16,654	16,654	970	8,647	6,939	1,708	0
Civil Defence		151	-	-	-	-	-	-	-
Fire Fighting and Protection		2,215	8	8	4	9	3	6	0
Police Forces, Traffic and Street Parking Control		22,023	16,646	16,646	966	8,638	6,936	1,702	0
Housing		38,637	34,936	34,936	5,007	5,099	14,557	(9,458)	(0)
Housing		38,637	34,936	34,936	5,007	5,099	14,557	(9,458)	(0)
Economic and environmental services		21,432	4,338	4,338	258	996	1,808	(812)	(0)
Planning and development		4,663	3,016	3,016	258	969	1,257	(288)	(0)
Economic Development/Planning		1,883	105	105	-	-	44	(44)	(0)
Town Planning, Building Regulations and		1,783	1,911	1,911	258	969	796	172	0
Project Management Unit		997	1,000	1,000	-	-	417	(417)	(0)
Road transport		15,837	1,311	1,311	-	27	546	(519)	(0)
Roads		15,837	1,311	1,311	-	27	546	(519)	(0)
Environmental protection		932	11	11	-	-	5	(5)	(0)
Biodiversity and Landscape		932	11	11	-	-	5	(5)	(0)
Trading services		567,329	623,849	623,849	33,785	253,094	259,937	(6,843)	(0)
Energy sources		373,511	430,868	430,868	22,396	156,916	179,528	(22,612)	(0)
Electricity		373,511	430,868	430,868	22,396	156,916	179,528	(22,612)	(0)
Water management		66,833	95,225	95,225	4,452	26,203	39,677	(13,474)	(0)
Water Distribution		62,297	82,182	82,182	4,452	26,203	34,242	(8,039)	(0)
Water Storage		4,536	13,043	13,043	-	-	5,435	(5,435)	(0)
Waste water management		83,087	56,602	56,602	3,449	52,670	23,584	29,086	0
Sewerage		83,087	56,602	56,602	3,449	52,670	23,584	29,086	0
Waste management		43,898	41,154	41,154	3,489	17,305	17,147	158	0
Solid Waste Removal		43,898	41,154	41,154	3,489	17,305	17,147	158	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	100	58	42	139
Licensing and Regulation		100	139	139	4	100	58	42	139
Total Revenue - Functional	2	961,278	1,000,443	1,000,443	50,309	417,910	416,851	1,058	1,000,443
Expenditure - Functional									
Municipal governance and administration		116,133	161,917	162,514	11,935	59,670	67,714	(8,044)	162,514
Executive and council		29,071	32,064	32,401	2,663	11,930	13,500	(1,570)	32,401
Mayor and Council		18,064	19,101	19,038	1,691	6,729	7,933	(1,203)	19,038
Municipal Manager, Town Secretary and Chief		11,007	12,962	13,362	972	5,201	5,568	(367)	13,362
Finance and administration		83,060	124,776	125,036	9,002	46,235	52,098	(5,863)	125,036
Administrative and Corporate Support		13,420	15,255	15,256	1,089	4,902	6,357	(1,454)	15,256
Asset Management		223	271	273	33	139	114	26	273
Finance		21,892	46,823	46,888	3,664	17,046	19,537	(2,490)	46,888
Fleet Management		4,351	4,221	4,221	348	1,631	1,759	(128)	4,221
Human Resources		21,175	30,941	31,258	2,047	13,398	13,024	374	31,258
Information Technology		4,553	5,493	5,483	387	2,244	2,285	(41)	5,483
Legal Services		2,311	3,254	3,254	153	776	1,356	(580)	3,254
Marketing, Customer Relations, Publicity and Media		4,125	4,980	4,965	369	1,913	2,069	(156)	4,965
Property Services		1,766	1,506	1,506	54	225	628	(402)	1,506
Supply Chain Management		8,444	10,268	10,268	804	3,740	4,278	(538)	10,268
Valuation Service		798	1,763	1,663	55	219	693	(474)	1,663
Internal audit		4,002	5,078	5,078	271	1,505	2,116	(611)	5,078
Governance Function		4,002	5,078	5,078	271	1,505	2,116	(611)	5,078
Community and public safety		151,016	176,506	175,189	9,521	50,305	72,996	(22,691)	175,189
Community and social services		31,449	36,104	35,716	2,533	12,505	14,882	(2,376)	35,716
Aged Care		8,100	7,179	6,794	436	2,616	2,831	(215)	6,794
Cemeteries, Funeral Parlours and Crematoriums		3,773	4,783	4,781	391	1,794	1,992	(198)	4,781
Child Care Facilities		89	99	99	-	15	41	(26)	99
Community Halls and Facilities		7,650	9,675	9,675	745	3,214	4,031	(817)	9,675
Disaster Management		13	76	76	-	2	32	(29)	76
Education		-	2	2	-	-	1	(1)	2
Libraries and Archives		11,823	14,289	14,289	959	4,864	5,954	(1,090)	14,289
Sport and recreation		38,015	42,561	42,494	3,067	13,220	17,706	(4,486)	42,494
Community Parks (including Nurseries)		11,558	14,625	14,625	1,026	4,486	6,094	(1,608)	14,625
Recreational Facilities		17,568	18,350	18,285	1,538	6,291	7,619	(1,327)	18,285
Sports Grounds and Stadiums		8,888	9,585	9,584	503	2,442	3,993	(1,551)	9,584
Public safety		42,724	56,942	56,051	3,445	17,287	23,354	(6,067)	56,051
Fire Fighting and Protection		10,643	12,931	12,941	834	4,292	5,392	(1,100)	12,941
Police Forces, Traffic and Street Parking Control		32,081	44,011	43,110	2,611	12,996	17,962	(4,967)	43,110
Housing		38,829	40,899	40,929	477	7,293	17,054	(9,761)	40,929
Housing		38,811	40,844	40,874	474	7,278	17,031	(9,752)	40,874
Informal Settlements		18	55	55	3	14	23	(9)	55
Economic and environmental services		39,351	51,243	47,296	2,821	12,418	19,707	(7,289)	47,296
Planning and development		13,433	16,351	16,447	1,339	5,994	6,853	(859)	16,447
Corporate Wide Strategic Planning (IDPs, LEDs)		2,847	3,639	3,649	232	1,128	1,520	(393)	3,649

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	2,717	195	818	1,132	(314)	2,717
<i>Town Planning, Building Regulations and</i>		5,768	6,699	6,693	661	2,798	2,789	9	6,693
<i>Project Management Unit</i>		2,896	3,389	3,389	251	1,250	1,412	(162)	3,389
Road transport		23,305	29,657	25,587	1,283	5,586	10,661	(5,076)	25,587
<i>Roads</i>		23,305	29,657	25,587	1,283	5,586	10,661	(5,076)	25,587
Environmental protection		2,613	5,235	5,261	199	839	2,192	(1,354)	5,261
<i>Biodiversity and Landscape</i>		2,598	5,036	5,062	199	839	2,109	(1,271)	5,062
<i>Pollution Control</i>		15	199	199	–	–	83	(83)	199
Trading services		558,931	606,005	604,473	29,778	193,275	251,864	(58,588)	604,473
Energy sources		368,738	428,398	428,391	22,640	149,860	178,496	(28,636)	428,391
<i>Electricity</i>		364,073	423,090	423,290	22,458	149,378	176,371	(26,992)	423,290
<i>Street Lighting and Signal Systems</i>		4,665	5,308	5,101	182	482	2,126	(1,644)	5,101
Water management		68,556	55,909	55,460	2,282	14,999	23,108	(8,109)	55,460
<i>Water Treatment</i>		224	251	251	15	84	104	(21)	251
<i>Water Distribution</i>		65,432	51,504	50,724	1,882	12,667	21,135	(8,467)	50,724
<i>Water Storage</i>		2,901	4,155	4,485	386	2,248	1,869	379	4,485
Waste water management		59,365	45,046	44,333	1,759	10,562	18,472	(7,910)	44,333
<i>Public Toilets</i>		1,621	1,842	1,842	151	716	768	(52)	1,842
<i>Sewerage</i>		51,283	34,367	33,649	1,215	7,844	14,021	(6,176)	33,649
<i>Storm Water Management</i>		6,457	8,822	8,826	392	2,001	3,678	(1,676)	8,826
<i>Waste Water Treatment</i>		3	15	15	0	1	6	(6)	15
Waste management		62,272	76,652	76,289	3,097	17,854	31,787	(13,933)	76,289
<i>Solid Waste Disposal (Landfill Sites)</i>		7,872	32,050	31,776	505	1,603	13,240	(11,637)	31,776
<i>Solid Waste Removal</i>		54,372	44,521	44,432	2,586	16,236	18,513	(2,277)	44,432
<i>Street Cleaning</i>		28	82	82	6	16	34	(18)	82
Other		1,102	1,059	1,039	–	250	433	(183)	1,039
<i>Licensing and Regulation</i>		4	58	38	–	–	16	(16)	38
<i>Tourism</i>		1,098	1,000	1,000	–	250	417	(167)	1,000
Total Expenditure - Functional	3	866,533	996,730	990,511	54,055	315,918	412,713	(96,795)	990,511
Surplus/ (Deficit) for the year		94,744	3,713	9,932	(3,746)	101,991	4,138	97,853	9,932

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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	7,614	79,796	62,473	17,323	27.7%	149,934
Vote 2 - Community Services		202,772	201,946	201,946	7,451	74,153	84,144	(9,991)	-11.9%	201,946
Vote 3 - Corporate Services		22,619	17,495	17,495	969	8,749	7,290	1,460	20.0%	17,495
Vote 4 - Technical Services		586,545	629,366	629,366	34,219	254,917	262,236	(7,319)	-2.8%	629,366
Vote 5 - Municipal Manager		1,746	1,702	1,702	57	295	709	(415)	-58.5%	1,702
Total Revenue by Vote	2	961,278	1,000,443	1,000,443	50,309	417,910	416,851	1,058	0.3%	1,000,443
Expenditure by Vote	1									
Vote 1 - Financial Services		31,157	61,135	61,102	4,537	21,044	25,459	(4,415)	-17.3%	61,102
Vote 2 - Community Services		124,415	141,841	141,527	7,349	39,147	58,970	(19,822)	-33.6%	141,527
Vote 3 - Corporate Services		97,570	124,911	124,241	8,451	43,727	51,767	(8,040)	-15.5%	124,241
Vote 4 - Technical Services		596,308	649,300	643,691	32,377	205,291	268,205	(62,914)	-23.5%	643,691
Vote 5 - Municipal Manager		15,442	19,542	19,950	1,341	6,709	8,313	(1,603)	-19.3%	19,950
Total Expenditure by Vote	2	864,892	996,730	990,511	54,055	315,918	412,713	(96,795)	-23.5%	990,511
Surplus/ (Deficit) for the year	2	96,386	3,713	9,932	(3,746)	101,991	4,138	97,853	2364.6%	9,932

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

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 %
R thousand									Full Year Forecast
Revenue by Vote	1								
Vote 1 - Financial Services		147,595	149,934	149,934	7,614	79,796	62,473	17,323	28%
1.2 - Income		101,042	114,101	114,101	5,538	67,166	47,542	19,623	41%
1.3 - Financial Administration		46,497	35,464	35,464	2,065	12,588	14,777	(2,188)	-15%
1.4 - Credit Control		(1)	284	284	(2)	(2)	118	(121)	-102%
1.5 - Supply Chain & Expenditure		57	86	86	13	44	36	9	24%
Vote 2 - Community Services		202,772	201,946	201,946	7,451	74,153	84,144	(9,991)	-12%
2.2 - Cemeteries		142	266	266	32	96	111	(15)	-13%
2.3 - Housing		38,863	35,029	35,029	5,022	5,175	14,595	(9,421)	-65%
2.4 - Libraries		9,487	10,947	10,947	1,684	4,176	4,561	(385)	-8%
2.5 - Resorts & Swimming Pools		6,539	7,682	7,682	539	2,594	3,201	(607)	-19%
2.6 - Social Services		139,162	147,397	147,397	141	61,845	61,415	430	1%
2.7 - Fire Services & Disaster Management		2,215	8	8	4	9	3	6	186%
2.8 - Environment & Licensing		1,032	150	150	4	100	63	38	60%
2.9 - Community Halls and Amenities		3,449	362	362	25	157	151	7	5%
2.10 - Local Economic Development		1,883	105	105	-	-	44	(44)	-100%
Vote 3 - Corporate Services		22,619	17,495	17,495	969	8,749	7,290	1,460	20%
3.2 - Human Resources		418	671	671	-	98	280	(182)	-65%
3.3 - Administration		0	11	11	-	0	5	(5)	-99%
3.5 - Marketing & Communication		-	5	5	-	-	2	(2)	-100%
3.6 - Tusong Centre		-	130	130	-	-	54	(54)	-100%
3.7 - Traffic and Protection Services		22,174	16,646	16,646	966	8,638	6,936	1,702	25%
3.9 - Council Cost		28	31	31	3	14	13	1	5%
Vote 4 - Technical Services		586,545	629,366	629,366	34,219	254,917	262,236	(7,319)	-3%
4.2 - Electro Technical Services		375,252	433,104	433,104	22,580	157,784	180,460	(22,676)	-13%
4.3 - Water Storage & Distribution		66,833	95,225	95,225	4,452	26,203	39,677	(13,474)	-34%
4.4 - Waste Water Management		83,087	56,985	56,985	3,449	52,670	23,744	28,926	122%
4.5 - Waste Management		43,854	41,081	41,081	3,489	17,306	17,117	189	1%
4.6 - Roads		15,837	1,311	1,311	-	27	546	(519)	-95%
4.8 - Town Planning & Building Control		1,682	1,660	1,660	250	927	691	235	34%
Vote 5 - Municipal Manager		1,746	1,702	1,702	57	295	709	(415)	-58%
5.2 - Performance & Project Management		997	1,000	1,000	-	-	417	(417)	-100%
5.3 - Property & Legal Services		749	702	702	57	295	293	2	1%
Total Revenue by Vote	2	961,278	1,000,443	1,000,443	50,309	417,910	416,851	1,058	0%
Expenditure by Vote	1								
Vote 1 - Financial Services		31,157	61,135	61,102	4,537	21,044	25,459	(4,415)	-17%
1.1 - Director: Finance		2,296	2,033	2,033	196	964	847	117	14%
1.2 - Income		(3,796)	18,980	18,940	540	2,485	7,892	(5,407)	-69%
1.3 - Financial Administration		13,227	17,127	17,134	1,863	9,192	7,139	2,053	29%
1.4 - Credit Control		10,841	12,593	12,593	1,102	4,542	5,247	(705)	-13%
1.5 - Supply Chain & Expenditure		8,589	10,401	10,401	835	3,861	4,334	(473)	-11%
Vote 2 - Community Services		124,415	141,841	141,527	7,349	39,147	58,970	(19,822)	-34%
2.1 - Director: Community Services		551	1,564	1,566	46	228	652	(425)	-65%
2.2 - Cemeteries		3,771	4,775	4,773	391	1,800	1,989	(188)	-9%
2.3 - Housing		39,236	40,899	40,929	477	7,293	17,054	(9,761)	-57%
2.4 - Libraries		14,594	17,487	17,487	1,219	5,615	7,286	(1,671)	-23%
2.5 - Resorts & Swimming Pools		14,771	15,153	15,087	1,278	5,540	6,286	(747)	-12%
2.6 - Social Services		8,045	6,999	6,622	436	2,632	2,759	(127)	-5%
2.7 - Fire Services & Disaster Management		10,656	13,007	13,017	834	4,294	5,424	(1,130)	-21%
2.8 - Environment & Licensing		2,566	5,210	5,216	199	831	2,173	(1,343)	-62%
2.9 - Community Halls and Amenities		28,158	33,843	33,841	2,274	10,098	14,101	(4,003)	-28%
2.10 - Local Economic Development		2,066	2,906	2,989	195	816	1,245	(429)	-34%
Vote 3 - Corporate Services		97,570	124,911	124,241	8,451	43,727	51,767	(8,040)	-16%
3.1 - Director: Corporate Services		2,314	2,568	2,568	195	977	1,070	(93)	-9%
3.2 - Human Resources		21,256	30,941	31,258	2,054	13,437	13,024	412	3%
3.3 - Administration		13,465	15,891	15,892	1,091	4,910	6,622	(1,711)	-26%
3.4 - Information Technology		4,553	5,473	5,463	387	2,244	2,276	(32)	-1%
3.5 - Marketing & Communication		4,125	5,000	4,985	369	1,913	2,077	(164)	-8%
3.6 - Tusong Centre		616	926	926	54	271	386	(115)	-30%
3.7 - Traffic and Protection Services		32,081	44,011	43,110	2,611	12,996	17,962	(4,967)	-28%
3.8 - Tourism		1,098	1,000	1,000	-	250	417	(167)	-40%
3.9 - Council Cost		18,064	19,101	19,038	1,691	6,729	7,933	(1,203)	-15%
Vote 4 - Technical Services		596,308	649,300	643,691	32,377	205,291	268,205	(62,914)	-23%
4.1 - Director: Technical Services		2,502	2,772	2,772	104	1,000	1,155	(155)	-13%
4.2 - Electro Technical Services		363,641	423,621	423,615	22,096	147,477	176,506	(29,029)	-16%
4.3 - Water Storage & Distribution		68,556	56,326	55,877	2,282	14,999	23,282	(8,283)	-36%
4.4 - Waste Water Management		55,903	38,686	37,969	1,759	10,225	15,820	(5,595)	-35%
4.5 - Waste Management		62,272	76,652	76,289	3,097	17,854	31,787	(13,933)	-44%
4.6 - Roads		23,305	29,657	25,587	1,283	5,586	10,661	(5,076)	-48%
4.7 - Storm Water Management		8,388	8,822	8,826	596	3,005	3,678	(673)	-18%
4.8 - Town Planning & Building Control		5,768	6,699	6,693	661	2,798	2,789	9	0%
4.9 - Public Toilets		1,621	1,842	1,842	151	716	768	(52)	-7%
4.10 - Mechanical Workshop		4,351	4,221	4,221	348	1,631	1,759	(128)	-7%
Vote 5 - Municipal Manager		15,442	19,542	19,950	1,341	6,709	8,313	(1,603)	-19%
5.1 - Municipal Manager		3,385	4,058	4,456	435	2,047	1,857	191	10%
5.2 - Performance & Project Management		2,896	3,389	3,389	251	1,250	1,412	(162)	-11%
5.3 - Property & Legal Services		2,311	3,379	3,379	153	780	1,408	(628)	-45%
5.4 - Internal Audit		4,002	5,078	5,078	271	1,505	2,116	(611)	-29%
5.5 - IDP		2,847	3,639	3,649	232	1,128	1,520	(393)	-26%
Total Expenditure by Vote	2	864,892	996,730	990,511	54,055	315,918	412,713	(96,795)	(0)

Vote Description R thousand	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
								-		
Surplus/ (Deficit) for the year	2	96,386	3,713	9,932	(3,746)	101,991	4,138	97,853	0	9,932

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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	36,823	269,189	262,216	6,972	3%	629,318
Service charges - Electricity		371,022	431,223	431,223	22,493	156,651	179,676	(23,025)	-13%	431,223
Service charges - Water		48,337	49,359	49,359	3,777	21,208	20,566	642	3%	49,359
Service charges - Waste Water Management		75,250	50,932	50,932	2,623	47,423	21,222	26,201	123%	50,932
Service charges - Waste management		34,183	33,774	33,774	2,896	14,726	14,072	654	5%	33,774
Sale of Goods and Rendering of Services		14,484	5,536	5,536	700	2,965	2,307	658	29%	5,536
Agency services		4,739	4,684	4,684	344	1,992	1,952	40	2%	4,684
Interest		—	11	11	—	—	5	(5)	-100%	11
Interest earned from Receivables		28,557	23,549	23,549	2,218	12,978	9,812	3,166	32%	23,549
Interest earned from Current and Non Current Assets		22,019	22,444	22,444	1,341	8,755	9,352	(597)	-6%	22,444
Rent on Land		—	27	27	—	—	11	(11)	-100%	27
Rental from Fixed Assets		5,038	6,015	6,015	379	2,099	2,506	(407)	-16%	6,015
Operational Revenue		3,046	1,764	1,764	51	391	735	(344)	-47%	1,764
Non-Exchange Revenue		318,067	335,568	335,568	13,486	148,721	139,820	8,901	6%	335,568
Property rates		101,317	113,495	113,495	5,522	67,272	47,290	19,982	42%	113,495
Surcharges and Taxes		9,122	5,501	5,501	932	1,453	2,292	(839)	-37%	5,501
Fines, penalties and forfeits		20,634	11,254	11,254	534	6,271	4,689	1,582	34%	11,254
Licence and permits		1,183	2,444	2,444	74	439	1,018	(579)	-57%	2,444
Transfer and subsidies - Operational		179,020	196,213	196,213	6,174	70,318	81,755	(11,437)	-14%	196,213
Interest		4,091	3,566	3,566	399	2,025	1,486	539	36%	3,566
Operational Revenue		2,991	3,095	3,095	(149)	943	1,290	(347)	-27%	3,095
Gains on disposal of Assets		(291)	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		924,741	964,887	964,887	50,309	417,910	402,036	15,874	4%	964,887
Expenditure By Type										
Employee related costs		241,440	277,558	277,811	21,947	111,512	115,755	(4,243)	-4%	277,811
Remuneration of councillors		11,447	12,311	12,311	1,401	5,185	5,130	55	1%	12,311
Bulk purchases - electricity		324,086	375,258	375,258	20,635	133,798	156,357	(22,560)	-14%	375,258
Inventory consumed		23,245	25,929	25,082	1,926	8,678	10,451	(1,772)	-17%	25,082
Debt impairment		(75,887)	62,758	62,758	—	14,553	26,149	(11,596)	-44%	62,758
Depreciation and amortisation		34,241	54,219	54,219	—	21	22,591	(22,570)	-100%	54,219
Interest		6,094	10,233	10,233	—	—	4,264	(4,264)	-100%	10,233
Contracted services		55,684	75,234	70,006	3,156	13,877	29,169	(15,292)	-52%	70,006
Transfers and subsidies		36,338	37,116	37,126	86	5,732	15,469	(9,737)	-63%	37,126
Irrecoverable debts written off		159,168	2,131	2,131	12	31	888	(857)	-97%	2,131
Operational costs		49,986	60,487	60,081	4,892	22,532	25,034	(2,502)	-10%	60,081
Losses on Disposal of Assets		688	—	—	—	—	—	—	—	—
Other Losses		4	3,497	3,497	—	—	1,457	(1,457)	-100%	3,497
Total Expenditure		866,533	996,730	990,511	54,055	315,918	412,713	(96,795)	-23%	990,511
Surplus/(Deficit)		58,208	(31,844)	(25,625)	(3,746)	101,991	(10,677)	112,668	(0)	(25,625)
Transfers and subsidies - capital (monetary allocations)		36,536	35,557	35,557	—	—	14,815	(14,815)	(0)	35,557
Surplus/(Deficit) after capital transfers & contributions		94,744	3,713	9,932	(3,746)	101,991	4,138			9,932
Surplus/(Deficit) after income tax		94,744	3,713	9,932	(3,746)	101,991	4,138			9,932
Surplus/(Deficit) attributable to municipality		94,744	3,713	9,932	(3,746)	101,991	4,138			9,932
Surplus/ (Deficit) for the year		94,744	3,713	9,932	(3,746)	101,991	4,138			9,932

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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	200	–	–	83	(83)	-100%	200
Vote 2 - Community Services		881	350	350	1	18	146	(128)	-88%	350
Vote 4 - Technical Services		32,776	18,937	19,358	1,247	3,912	8,066	(4,154)	-51%	19,358
Vote 5 - Municipal Manager		–	66	66	9	9	17	(8)	-46%	66
Total Capital Multi-year expenditure	4,7	36,138	19,453	19,975	1,257	3,939	8,312	(4,372)	-53%	19,975
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		530	30	30	–	1	13	(11)	-89%	30
Vote 2 - Community Services		5,550	1,780	1,781	48	77	742	(665)	-90%	1,781
Vote 3 - Corporate Services		1,712	760	1,151	36	162	480	(317)	-66%	1,151
Vote 4 - Technical Services		41,795	63,311	68,617	6,181	14,574	20,415	(5,841)	-29%	68,617
Vote 5 - Municipal Manager		–	30	30	–	–	13	(13)	-100%	30
Total Capital single-year expenditure	4	49,587	65,911	71,609	6,264	14,814	21,661	(6,847)	-32%	71,609
Total Capital Expenditure	3	85,725	85,365	91,583	7,521	18,754	29,973	(11,219)	-37%	91,583
Capital Expenditure - Functional Classification										
Governance and administration		8,148	2,196	2,688	57	228	1,109	(880)	-79%	2,688
Executive and council		124	216	265	9	80	99	(19)	-20%	265
Finance and administration		8,024	1,980	2,423	48	149	1,010	(861)	-85%	2,423
Community and public safety		6,252	2,300	2,301	49	89	959	(870)	-91%	2,301
Community and social services		58	1,100	1,100	–	–	458	(458)	-100%	1,100
Sport and recreation		3,224	650	651	48	71	271	(200)	-74%	651
Public safety		2,838	550	550	1	18	229	(211)	-92%	550
Housing		132	–	–	–	–	–	–	–	–
Economic and environmental services		32,934	7,367	11,437	5,034	8,559	4,732	3,827	81%	11,437
Planning and development		828	200	200	–	–	50	(50)	-100%	200
Road transport		32,107	7,167	11,237	5,034	8,559	4,682	3,877	83%	11,237
Trading services		38,390	73,501	75,158	2,381	9,877	23,173	(13,297)	-57%	75,158
Energy sources		9,959	31,352	31,359	187	1,653	8,899	(7,247)	-81%	31,359
Water management		10,426	25,606	25,860	1,108	4,654	6,800	(2,146)	-32%	25,860
Waste water management		4,669	16,343	17,256	1,086	3,294	7,190	(3,896)	-54%	17,256
Waste management		13,337	200	683	–	277	285	(7)	-3%	683
Total Capital Expenditure - Functional Classification	3	85,725	85,365	91,583	7,521	18,754	29,973	(11,219)	-37%	91,583
Funded by:										
National Government		21,847	37,504	37,504	2,201	7,204	12,057	(4,853)	-40%	37,504
Provincial Government		14,214	1,941	1,941	–	–	809	(809)	-100%	1,941
District Municipality		1,644	435	435	–	–	181	(181)	-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	2,201	7,204	13,047	(5,843)	-45%	39,880
Borrowing	6	1,460	25,000	25,000	25	555	6,250	(5,695)	-91%	25,000
Internally generated funds		43,815	20,485	26,703	5,295	10,995	10,676	319	3%	26,703
Total Capital Funding	7	83,202	85,365	91,583	7,521	18,754	29,973	(11,219)	-37%	91,583

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M05 November

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 %
R thousand									Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 1 - Financial Services		2,482	100	200	-	-	83	(83)	-100%
1.1 - Director: Finance		-	100	200	-	-	83	(83)	-100%
1.3 - Financial Administration		2,482	-	-	-	-	-	-	-
Vote 2 - Community Services		881	350	350	1	18	146	(128)	-88%
2.7 - Fire Services & Disaster Management		881	350	350	1	18	146	(128)	-88%
Vote 4 - Technical Services		32,776	18,937	19,358	1,247	3,912	8,066	(4,154)	-51%
4.2 - Electro Technical Services		6,693	5,593	5,600	160	1,092	2,333	(1,241)	-53%
4.3 - Water Storage & Distribution		2,857	200	200	-	-	83	(83)	-100%
4.4 - Waste Water Management		3,407	13,043	13,205	1,086	2,543	5,502	(2,959)	-54%
4.5 - Waste Management		1,685	100	353	-	277	147	130	88%
4.6 - Roads		18,133	-	-	-	-	-	-	-
Vote 5 - Municipal Manager		-	66	66	9	9	17	(8)	-46%
5.2 - Performance & Project Management		-	66	66	9	9	17	(8)	-46%
Total multi-year capital expenditure		36,138	19,453	19,975	1,257	3,939	8,312	(4,372)	-53%
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Financial Services		530	30	30	-	1	13	(11)	-89%
1.1 - Director: Finance		-	30	30	-	1	13	(11)	-89%
1.3 - Financial Administration		530	-	-	-	-	-	-	-
Vote 2 - Community Services		5,550	1,780	1,781	48	77	742	(665)	-90%
2.1 - Director: Community Services		94	30	30	-	6	13	(6)	-52%
2.2 - Cemeteries		-	100	100	-	-	42	(42)	-100%
2.3 - Housing		132	-	-	-	-	-	-	-
2.4 - Libraries		58	1,000	1,000	-	-	417	(417)	-100%
2.5 - Resorts & Swimming Pools		-	450	450	-	-	188	(188)	-100%
2.7 - Fire Services & Disaster Management		1,190	-	-	-	-	-	-	-
2.8 - Environment & Licensing		24	-	-	-	-	-	-	-
2.9 - Community Halls and Amenities		3,224	200	201	48	71	84	(13)	-15%
2.10 - Local Economic Development		828	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,712	760	1,151	36	162	480	(317)	-66%
3.1 - Director: Corporate Services		233	30	78	-	63	33	31	95%
3.2 - Human Resources		331	80	363	-	-	151	(151)	-100%
3.4 - Information Technology		270	350	410	14	77	171	(94)	-55%
3.5 - Marketing & Communication		110	100	100	22	22	42	(19)	-47%
3.7 - Traffic and Protection Services		767	200	200	-	-	83	(83)	-100%
Vote 4 - Technical Services		41,795	63,311	68,617	6,181	14,574	20,415	(5,841)	-29%
4.1 - Director: Technical Services		21	30	30	-	-	13	(13)	-100%
4.2 - Electro Technical Services		3,266	25,759	25,759	27	561	6,566	(6,006)	-91%
4.3 - Water Storage & Distribution		7,544	25,406	25,660	1,108	4,654	6,716	(2,063)	-31%
4.4 - Waste Water Management		1,262	2,850	3,600	-	750	1,500	(750)	-50%
4.5 - Waste Management		11,652	100	330	-	-	138	(138)	-100%
4.6 - Roads		13,973	7,167	11,237	5,034	8,559	4,682	3,877	83%
4.7 - Storm Water Management		-	450	450	-	-	188	(188)	-100%
4.8 - Town Planning & Building Control		-	200	200	-	-	50	(50)	-100%
4.10 - Mechanical Workshop		4,076	1,350	1,350	13	50	562	(513)	-91%
Vote 5 - Municipal Manager		-	30	30	-	-	13	(13)	-100%
5.1 - Municipal Manager		-	30	30	-	-	13	(13)	-100%
Total single-year capital expenditure		49,587	65,911	71,609	6,264	14,814	21,661	(6,847)	(0)
Total Capital Expenditure		85,725	85,365	91,583	7,521	18,754	29,973	(11,219)	(0)

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	221,087	189,614	221,087
Trade and other receivables from exchange transactions		111,342	68,636	68,636	29,651	68,636
Receivables from non-exchange transactions		36,119	49,234	49,234	40,825	49,234
Current portion of non-current receivables		—	—	—	—	—
Inventory		22,066	9,181	9,830	21,022	9,830
VAT		28,090	6,836	6,836	124,272	6,836
Other current assets		1,239	1,709	1,709	1,709	1,709
Total current assets		386,101	362,903	357,332	407,093	357,332
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	1,100,395	1,065,191	1,100,395
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	1,144,367	1,109,779	1,144,367
TOTAL ASSETS		1,486,678	1,501,051	1,501,699	1,516,872	1,501,699
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		59	(3,330)	(3,330)	36	(3,330)
Consumer deposits		9,742	12,158	12,158	13,833	12,158
Trade and other payables from exchange transactions		85,555	110,941	105,340	(31,897)	105,340
Trade and other payables from non-exchange transactions		(5,360)	3,129	3,129	69,285	3,129
Provision		31,782	45,567	45,567	23,008	45,567
VAT		15,287	18,269	18,269	106,679	18,269
Other current liabilities		—	—	—	—	—
Total current liabilities		137,064	186,734	181,134	180,944	181,134
Non current liabilities						
Financial liabilities		1,220	25,645	25,655	490	25,655
Provision		67,264	77,712	77,712	58,836	77,712
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		60,522	78,001	78,001	71,282	78,001
Total non current liabilities		129,006	181,358	181,368	130,609	181,368
TOTAL LIABILITIES		266,070	368,091	362,501	311,553	362,501
NET ASSETS	2	1,220,608	1,132,959	1,139,198	1,205,319	1,139,198
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,210,119	1,120,420	1,120,420	1,232,426	1,120,420
Reserves and funds		11,166	12,540	12,540	(23,362)	12,540
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1,221,285	1,132,959	1,132,959	1,209,065	1,132,959

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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										
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		102,509	103,281	103,281	5,745	60,120	43,034	17,087	40%	103,281
Service charges		494,505	602,900	602,900	28,354	196,013	251,208	(55,196)	-22%	602,900
Other revenue		-	17,029	17,029	764	4,461	7,095	(2,634)	-37%	17,029
Transfers and Subsidies - Operational		134,848	194,392	194,392	7,401	90,661	69,331	21,330	31%	194,392
Transfers and Subsidies - Capital		36,488	46,362	46,362	3,700	9,700	10,541	(841)	-8%	46,362
Interest		48,344	49,570	49,570	3,017	7,230	18,831	(11,601)	-62%	49,570
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(780,152)	(939,422)	(939,422)	(65,173)	(345,924)	(391,426)	(45,501)	12%	(78,285)
Interest		(132)	-	-	-	(0)	-	0	0%	-
Transfers and Subsidies		-	-	-	(78)	(764)	-	764	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		36,411	74,112	74,112	(16,270)	21,496	8,614	(12,883)	-150%	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		(76,243)	(85,365)	(91,583)	(8,562)	(21,436)	29,973	51,409	172%	91,583
NET CASH FROM/(USED) INVESTING ACTIVITIES		(76,243)	(85,365)	(91,583)	(8,562)	(21,436)	29,973	51,409	172%	91,583
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	25,000	25,000	-	-	6,250	(6,250)	-100%	25,000
Increase (decrease) in consumer deposits		275	-	-	15	194	-	194	0%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		275	25,000	25,000	15	194	6,250	6,056	97%	25,000
NET INCREASE/ (DECREASE) IN CASH HELD		(39,557)	13,748	7,529	(24,816)	255	44,837			1,051,833
Cash/cash equivalents at beginning:		226,802	217,594	217,594		187,235	217,594			187,235
Cash/cash equivalents at month/year end:		187,245	231,342	225,123		187,490	262,431			1,239,068

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Exchange Revenue</u>			
	Service charges - Electricity	(23,025)	Peak of the High Demand Season for Electricity Usage is July-August.	
	Service charges - Water	642	Currently within Low Season for Electricity Usage.	
	Service charges - Waste Water Management	26,201	Immaterial Variance	
	Service charges - Waste management	654	Industrial Effluent recognised	
	Sale of Goods and Rendering of Services	658	Immaterial Variance	
	Agency services	40	Immaterial Variance	
	Interest	(5)	Immaterial Variance	
	Interest earned from Receivables	3,166	Year-to-date budget must be corrected to reflect expected impact of interest on property rates billed in July. Investments made and matured during July to November 2024.	
	Interest earned from Current and Non Current A	(597)	Immaterial Variance	
	Dividends	-		
	Rent on Land	(11)	Immaterial Variance	
	Rental from Fixed Assets	(407)	Immaterial Variance	
	Licence and permits	-		
	Operational Revenue	(344)	Immaterial Variance	
	<u>Non-Exchange Revenue</u>			
	Property rates	19,982	Year-to-date budget must be corrected to include annual billing in July	
	Surcharges and Taxes	(839)	Immaterial Variance	
	Fines, penalties and forfeits	1,582	No Service provider in place.	
	Licence and permits	(579)	Immaterial Variance	
	Transfer and subsidies - Operational	(11,437)	Operational receipts in respect of Human Settlements (Housing) (R32.7M) and Infrastructure (R1.3m) outstanding.	
	Interest	539	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	(347)	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
2	<u>Expenditure By Type</u>			
	Employee related costs	(4,243)	Primarily due to the filling of vacancies	
	Remuneration of councillors	55	Immaterial Variance	
	Bulk purchases - electricity	(22,560)	Currently within Low Season for Electricity Usage.	
	Inventory consumed	(1,772)	Less inventory procured and consumed than expected.	
	Debt impairment	(11,596)	Adjustment to Debt Impairment Provision for November processed after month	
	Depreciation and amortisation	(22,570)	Depreciation run performed annually at year end - budget to be corrected during Adjustment Budget.	
	Interest	(4,264)	Finance charges related to Landfill Sites recognised on an annual basis.	
	Contracted services	(15,292)	Dependant on the Roll Out of Contracts for Electrical, Road, Water & Sewer Maintenance	
	Transfers and subsidies	(9,737)	Housing Top Structure budget and actuals to be corrected during adjustment budget - reallocate to Contracted Services.	
	Irrecoverable debts written off	(857)	Transfer payments expected to increase when new educational year commences - financial aid to be provided to performing learners/students.	
	Operational costs	(2,502)	Immaterial Variance	
	Losses on Disposal of Assets	-	Low expenditure experienced for operational cost items.	
	Other Losses	(1,457)	Immaterial Variance	
3	<u>Capital Expenditure</u>			
	Total Capital Expenditure	(11,219)	Changes in design of scope of work in respect of major capital projects which deferred planned capital expenditure to date.	
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

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%	27.3%	3.0%	27.3%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.0%	16.4%	15.9%	3.3%	15.9%
Gearing	Long Term Borrowing/ Funds & Reserves		10.9%	204.5%	204.6%	-2.1%	204.6%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	281.7%	194.3%	197.3%	225.0%	197.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		136.6%	121.7%	122.1%	104.8%	122.1%
<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		16.1%	12.4%	12.4%	17.3%	12.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	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%	26.7%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	3.3%	2.7%	1.3%	2.7%
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		2.5 Months			2.3 Months	

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	9,457	2,263	1,848	1,950	1,576	1,518	9,152	56,889	84,653	71,085	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18,108	1,177	1,128	412	413	719	1,821	8,897	32,675	12,262	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	7,043	843	7,495	624	561	547	2,557	31,011	50,682	35,300	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	7,038	1,469	1,389	38,163	1,195	1,155	6,332	37,082	93,823	83,927	–	–
Receivables from Exchange Transactions - Waste Management	1600	7,692	1,525	1,410	1,303	1,195	1,127	5,941	34,612	54,805	44,178	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	149	15	14	13	13	13	65	845	1,127	949	–	–
Interest on Arrear Debtor Accounts	1810	1,208	159	326	1,935	304	353	2,705	58,281	65,270	63,577	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(8,971)	50	46	45	41	32	196	1,503	(7,058)	1,817	–	–
Total By Income Source	2000	41,724	7,500	13,656	44,444	5,299	5,465	28,769	229,120	375,977	313,097	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,719	424	637	256	266	295	820	7,335	11,752	8,972	–	–
Commercial	2300	13,471	1,047	4,063	39,001	416	728	2,436	27,446	88,607	70,027	–	–
Households	2400	26,106	5,821	8,052	4,989	4,420	4,244	24,308	184,011	261,950	221,971	–	–
Other	2500	428	209	905	198	196	198	1,206	10,328	13,668	12,127	–	–
Total By Customer Group	2600	41,724	7,500	13,656	44,444	5,299	5,465	28,769	229,120	375,977	313,097	–	–

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	90 Days	6191 - 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	9,934	1,371	27,123	4,705	2,850	79	-	-	46,061	-
Auditor General	0800	1,033	-	-	-	-	-	-	-	1,033	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10,967	1,371	27,123	4,705	2,850	79	-	-	47,093	-

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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	46,179	-		-	46,179
First National Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	22/10/2024	(0)	-		-	(0)
Nedbank Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	41,006	219	(41,225)	-	-
Standard Bank of SA Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	41,016	221	(41,237)	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Municipality sub-total										128,201	440		-	46,179
Entities														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									128,201	440		-	46,179

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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	702	2,692	390	2,302	590.7%	3,159
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,247	1,559	1,559	702	1,092	390	702	180.2%	1,559
Local Government Financial Management Grant [Schedule 5B]		1,550	1,600	1,600	–	1,600	–	1,600		1,600
Provincial Government:		34,087	45,527	45,527	249	12,204	8,230	3,974	48.3%	45,527
OPEX PROV LIBRARY		–	10,683	10,683	–	7,123	–	7,123		10,683
OPEX PROV CDW		132	132	132	–	132	33	99	300.0%	132
OPEX PROV THUSONG		–	150	150	–	–	–	–		150
OPEX PROV MUN ACC AND CAP BUILDING		245	249	249	249	249	–	249		249
OPEX PROV FIN MAN SUPPORT		–	–	–	–	150	–	150		–
Specify (Add grant description)		250	150	150	–	–	–	–		150
OPEX PROV HOUSING IHHS DG		–	25,000	25,000	–	–	6,250	(6,250)	-100.0%	25,000
Specify (Add grant description)		33,460	–	–	–	4,550	–	4,550		–
Specify (Add grant description)		–	1,375	1,375	–	–	–	–		1,375
Specify (Add grant description)		–	7,788	7,788	–	–	1,947	(1,947)	-100.0%	7,788
District Municipality:		150	–	–	–	–	–	–		–
Specify (Add grant description)		150	–	–	–	–	–	–		–
Other grant providers:		2,763	–	–	700	2,476	–	2,476		–
Foreign Government and International Organisations		680	–	–	–	–	–	–		–
Private Enterprises		2,083	–	–	700	2,476	–	2,476		–
Total Operating Transfers and Grants	5	41,797	48,686	48,686	1,651	17,372	8,620	8,753	101.5%	48,686
Capital Transfers and Grants										
National Government:		25,209	40,630	40,630	8,750	20,576	10,158	10,419	102.6%	40,630
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		900	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		24,309	25,630	25,630	5,750	12,576	6,408	6,169	96.3%	25,630
Water Services Infrastructure Grant [Schedule 5B]		–	15,000	15,000	3,000	8,000	3,750	4,250	113.3%	15,000
Provincial Government:		16,559	2,232	2,232	700	700	383	317	82.8%	2,232
Specify (Add grant description)		200	–	–	–	–	–	–		–
CAPEX PROV FIRE		1,658	–	–	–	–	–	–		–
Specify (Add grant description)		–	1,532	1,532	–	–	383	(383)	-100.0%	1,532
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		–	700	700	700	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	9,450	21,276	10,541	10,736	101.9%	42,862
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	84,237	91,548	91,548	11,101	38,648	19,160	19,488	101.7%	91,548

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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)	167	2,010	(1,679)	3,689	-219.8%	(4,029)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,364	(1,559)	(1,559)	141	1,130	(650)	1,780	-274.0%	(1,559)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,470)	(1,470)	26	880	(612)	1,492	-243.7%	(1,470)
Municipal Infrastructure Grant [Schedule 5B]		997	(1,000)	(1,000)	–	–	(417)	417	-100.0%	(1,000)
Provincial Government:		39,584	(46,426)	(46,426)	6,658	9,275	(19,344)	28,619	-147.9%	(46,426)
OPEX PROV TITLE DEEDS RESTORATION		568	–	–	–	–	–	–	–	–
OPEX PROV LIBRARY		–	(10,683)	(10,683)	1,669	4,282	(4,451)	8,733	-196.2%	(10,683)
OPEX PROV CDW		71	(262)	(262)	–	4	(109)	113	-103.8%	(262)
OPEX PROV THUSONG		–	(130)	(130)	–	–	(54)	54	-100.0%	(130)
OPEX PROV MUN ACC AND CAP BUILDING		196	(858)	(858)	–	–	(357)	357	-100.0%	(858)
OPEX PROV WATER RESILIENCE		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		295	(172)	(172)	–	–	(72)	72	-100.0%	(172)
OPEX PROV HOUSING IHSDG		–	(1,532)	(1,532)	–	–	(638)	638	-100.0%	(1,532)
Specify (Add grant description)		37,954	(32,788)	(32,788)	4,988	4,988	(13,662)	18,650	-136.5%	(32,788)
Other grant providers:		2,767	(205)	(205)	–	–	(85)	85	-100.0%	(205)
Foreign Government and International Organisations		1,793	(205)	(205)	–	–	(85)	85	-100.0%	(205)
Private Enterprises		974	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		48,262	(50,660)	(50,660)	6,824	11,285	(21,108)	32,393	-153.5%	(50,660)
National Government:		23,296	(39,630)	(39,630)	139	582	(16,513)	17,094	-103.5%	(39,630)
Municipal Infrastructure Grant [Schedule 5B]		23,296	(24,630)	(24,630)	–	443	(10,263)	10,706	-104.3%	(24,630)
Water Services Infrastructure Grant [Schedule 5B]		–	(15,000)	(15,000)	139	139	(6,250)	6,389	-102.2%	(15,000)
Provincial Government:		15,229	(1,375)	(1,375)	143	143	(573)	716	-124.9%	(1,375)
Specify (Add grant description)		200	–	–	–	–	–	–	–	–
CAPEX PROV MUN INTERVENTION		–	(179)	(179)	–	–	(75)	75	-100.0%	(179)
CAPEX PROV FIRE		1,675	–	–	–	–	–	–	–	–
CAPEX PROV LOAD SHEDDING RELIEF		475	–	–	–	–	–	–	–	–
CAPEX PROV MAIN ROADS		12,879	(1,196)	(1,196)	143	143	(498)	641	-128.6%	(1,196)
District Municipality:		1,851	100	100	–	–	42	(42)	-100.0%	100
CAPEX DISTRICT		500	100	100	–	–	42	(42)	-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)	281	725	(17,044)	17,768	-104.3%	(40,905)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,638	(91,565)	(91,565)	7,106	12,009	(38,152)	50,161	-131.5%	(91,565)

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

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 - M05 November

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	1,209	4,210	4,024	186	5%	9,658
Pension and UIF Contributions		1,339	1,422	1,422	109	561	592	(31)	-5%	1,422
Medical Aid Contributions		54	86	86	—	—	36	(36)	-100%	86
Motor Vehicle Allowance		—	0	0	—	—	—	—		0
Cellphone Allowance		1,048	1,146	1,146	83	413	477	(64)	-13%	1,146
Other benefits and allowances		—	0	0	—	—	—	—		0
Sub Total - Councillors		11,447	12,311	12,311	1,401	5,185	5,130	55	1%	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	267	1,605	1,831	(227)	-12%	4,395
Pension and UIF Contributions		358	404	404	31	157	168	(12)	-7%	404
Medical Aid Contributions		32	9	9	—	—	4	(4)	-100%	9
Performance Bonus		803	890	890	90	452	371	81	22%	890
Motor Vehicle Allowance		1,316	1,115	1,115	67	516	465	52	11%	1,115
Cellphone Allowance		365	332	332	23	147	138	8	6%	332
Housing Allowances		33	57	57	—	—	24	(24)	-100%	57
Other benefits and allowances		45	61	61	0	0	26	(25)	-98%	61
Sub Total - Senior Managers of Municipality		7,034	7,265	7,265	479	2,877	3,027	(150)	-5%	7,265
% increase	4		3.3%	3.3%						3.3%
Other Municipal Staff										
Basic Salaries and Wages		141,863	157,900	158,097	13,081	63,711	65,874	(2,163)	-3%	158,097
Pension and UIF Contributions		23,199	26,552	26,602	2,101	10,217	11,084	(867)	-8%	26,602
Medical Aid Contributions		9,802	11,093	11,093	853	4,254	4,622	(368)	-8%	11,093
Overtime		23,267	27,792	27,796	1,981	9,846	11,582	(1,736)	-15%	27,796
Performance Bonus		10,640	12,510	12,510	974	4,791	5,213	(422)	-8%	12,510
Motor Vehicle Allowance		6,758	7,751	7,751	664	3,185	3,230	(45)	-1%	7,751
Cellphone Allowance		690	1,018	1,018	67	319	424	(106)	-25%	1,018
Housing Allowances		1,166	1,427	1,427	99	505	594	(90)	-15%	1,427
Other benefits and allowances		6,819	7,829	7,829	653	3,140	3,262	(122)	-4%	7,829
Payments in lieu of leave		1,584	3,754	3,754	—	3,686	1,564	2,121	136%	3,754
Long service awards		913	1,015	1,015	90	449	423	26	6%	1,015
Post-retirement benefit obligations		7,706	11,653	11,653	907	4,533	4,855	(323)	-7%	11,653
Sub Total - Other Municipal Staff		234,406	270,293	270,546	21,468	108,634	112,728	(4,093)	-4%	270,546
% increase	4		15.3%	15.4%						15.4%
Total Parent Municipality		252,887	289,869	290,122	23,348	116,696	120,884	(4,188)	-3%	290,122
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	290,122	23,348	116,696	120,884	(4,188)	-3%	290,122
% increase	4		14.6%	14.7%						14.7%
TOTAL MANAGERS AND STAFF		241,440	277,558	277,811	21,947	111,512	115,755	(4,243)	-4%	277,811

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	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	8,139	25,750	5,745	8,607	8,607	8,607	8,607	8,607	8,607	(8,480)	103,281	108,881	115,270
Service charges - electricity revenue		33,478	35,134	34,797	29,483	21,039	40,600	40,600	40,600	40,600	40,600	40,600	89,671	487,205	535,527	588,111
Service charges - water revenue		3,044	3,009	4,585	3,001	2,681	3,133	3,133	3,133	3,133	3,133	3,133	2,481	37,600	42,392	44,386
Service charges - Waste Water Management		1,951	4,835	1,652	2,145	1,847	4,355	4,355	4,355	4,355	4,355	4,355	13,699	52,256	51,942	56,286
Service charges - Waste Mangement		2,175	2,402	2,030	2,639	2,103	2,153	2,153	2,153	2,153	2,153	2,153	1,570	25,839	27,059	30,515
Rental of facilities and equipment		146	239	274	567	254	0	0	0	0	0	0	(1,477)	5	6	6
Interest earned - external investments		998	1,293	758	1,164	3,012	5,656	2,921	2,921	5,656	2,921	2,921	15,771	45,994	47,793	49,683
Interest earned - outstanding debtors		-	-	-	-	5	298	298	298	298	298	298	1,784	3,577	3,756	3,944
Fines, penalties and forfeits		93	117	67	123	87	372	372	372	372	372	372	1,749	4,469	4,693	4,928
Licences and permits		136	162	53	98	84	213	213	213	213	213	213	746	2,558	2,685	2,820
Agency services		272	490	280	581	339	381	381	381	381	381	381	323	4,570	4,799	5,039
Transfers and Subsidies - Operational		71,099	6,955	132	5,073	7,401	26,903	12,142	12,142	20,762	12,142	12,142	7,497	194,392	196,992	205,715
Other revenue		190	405	222	483	684	452	452	452	452	452	452	729	5,426	5,698	5,982
Cash Receipts by Source		120,319	68,792	52,987	71,107	45,281	93,125	75,629	75,629	86,984	75,629	75,629	126,063	967,172	1,032,223	1,112,684
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		5,000	1,000	-	-	3,700	10,541	-	-	10,541	-	-	15,581	46,362	39,556	30,727
Short term loans		-	-	-	-	-	4,244	-	-	6,250	-	-	10,494	20,988	(4,012)	(4,012)
Increase (decrease) in consumer deposits		31	40	55	53	15	-	-	-	-	-	-	(194)	-	-	-
Total Cash Receipts by Source		125,350	69,832	53,042	71,159	48,996	107,910	75,629	75,629	103,774	75,629	75,629	151,944	1,034,522	1,067,767	1,139,399
Cash Payments by Type																
Employee related costs		18,868	19,295	22,545	20,494	31,950	39,424	39,424	39,424	39,424	39,424	39,424	123,395	473,093	492,706	518,694
Remuneration of councillors		951	951	951	931	1,401	-	-	-	-	-	-	(5,185)	-	-	-
Bulk purchases - Electricity		44,039	54,856	48,261	26,754	23,730	35,922	35,922	35,922	35,922	35,922	35,922	17,893	431,067	485,812	547,510
Acquisitions - water & other inventory		3,341	776	1,694	1,558	1,822	2,000	2,000	2,000	2,000	2,000	2,000	2,809	24,000	25,200	26,460
Contracted services		4,220	9,240	3,223	3,079	3,652	939	939	939	939	939	939	(17,783)	11,263	11,358	11,500
Transfers and subsidies - other		91	340	144	111	78	-	-	-	-	-	-	(764)	-	-	-
Other expenditure		10,266	6,701	4,805	6,317	6,210	-	-	-	-	-	-	(34,299)	-	-	-
Cash Payments by Type		81,776	92,158	81,622	59,245	68,843	78,285	78,285	78,285	78,285	78,285	78,285	86,067	939,422	1,015,076	1,104,164
Other Cash Flows/Payments by Type																
Capital assets		1,940	348	5,715	4,872	8,562	-	-	-	-	-	-	(21,436)	-	-	-
Other Cash Flows/Payments		(11,882)	(13,239)	(9,334)	1,092	(3,592)	-	-	-	-	-	-	36,955	-	-	-
Total Cash Payments by Type		71,834	79,267	78,003	65,209	73,813	78,285	78,285	78,285	78,285	78,285	78,285	101,586	939,422	1,015,076	1,104,164
NET INCREASE/(DECREASE) IN CASH HELD		53,516	(9,435)	(24,961)	5,950	(24,816)	29,625	(2,656)	(2,656)	25,489	(2,656)	(2,656)	50,357	95,100	52,691	35,236
Cash/cash equivalents at the month/year beginning:		187,235	240,752	231,317	206,356	212,307	187,490	217,115	214,458	211,802	237,291	234,635	231,979	187,235	282,336	335,026
Cash/cash equivalents at the month/year end:		240,752	231,317	206,356	212,307	187,490	217,115	214,458	211,802	237,291	234,635	231,979	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 - M05 November

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 - M05 November

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 - M05 November

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	3,539	742	742	3,539	2,796	79.0%	1%
August	5,739	3,004	3,539	346	1,088	7,077	5,989	84.6%	1%
September	4,059	15,284	15,819	5,004	6,092	22,896	16,804	73.4%	7%
October	5,014	3,004	3,539	5,140	11,233	26,434	15,202	57.5%	13%
November	7,537	3,004	3,539	7,521	18,754	29,973	11,219	37.4%	22%
December	6,153	15,384	15,819	–	18,754	45,792	27,038	59.0%	22%
January	1,226	3,004	3,539	–	18,754	49,330	30,577	62.0%	22%
February	4,783	3,004	3,539	–	18,754	52,869	34,115	64.5%	22%
March	6,810	15,284	15,819	–	18,754	68,687	49,934	72.7%	22%
April	4,180	3,004	3,539	–	18,754	72,226	53,472	74.0%	22%
May	14,828	3,004	3,539	–	18,754	75,765	57,011	75.2%	22%
June	25,179	15,384	15,819	–	18,754	91,583	72,830	79.5%	22%
Total Capital expenditure	85,725	85,365	91,583	18,754					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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	23,513	1,269	5,092	6,253	(1,161)	-18.6%	23,513
Roads Infrastructure		–	1,532	1,532	–	–	638	(638)	-100.0%	1,532
Roads		–	1,332	1,332	–	–	555	(555)	-100.0%	1,332
Road Structures		–	200	200	–	–	83	(83)	-100.0%	200
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1,037	–	–	–	–	–	–	–	–
MV Networks		1,037	–	–	–	–	–	–	–	–
Water Supply Infrastructure		10,095	21,265	21,265	1,108	4,654	5,316	(663)	-12.5%	21,265
Dams and Weirs		2,857	–	–	–	–	–	–	–	–
Reservoirs		4,991	–	–	–	–	–	–	–	–
Bulk Mains		2,246	21,265	21,265	1,108	4,654	5,316	(663)	-12.5%	21,265
Sanitation Infrastructure		837	–	162	162	162	67	94	140.0%	162
Toilet Facilities		837	–	162	162	162	67	94	140.0%	162
Solid Waste Infrastructure		8,467	100	554	–	277	231	46	20.1%	554
Landfill Sites		4,301	–	201	–	–	84	(84)	-100.0%	201
Waste Drop-off Points		1,685	100	353	–	277	147	130	88.5%	353
Waste Separation Facilities		2,482	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		58	1,000	1,000	–	–	417	(417)	-100.0%	1,000
Community Facilities		58	1,000	1,000	–	–	417	(417)	-100.0%	1,000
Libraries		58	1,000	1,000	–	–	417	(417)	-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	–	–	151	(151)	-100.0%	363
Licences and Rights		331	80	363	–	–	151	(151)	-100.0%	363
Computer Software and Applications		331	80	363	–	–	151	(151)	-100.0%	363
Computer Equipment		932	350	410	14	77	171	(94)	-55.2%	410
Computer Equipment		932	350	410	14	77	171	(94)	-55.2%	410
Furniture and Office Equipment		701	516	565	31	102	191	(89)	-46.5%	565
Furniture and Office Equipment		701	516	565	31	102	191	(89)	-46.5%	565
Machinery and Equipment		6,097	950	985	70	126	410	(285)	-69.3%	985
Machinery and Equipment		6,097	950	985	70	126	410	(285)	-69.3%	985
Transport Assets		12,395	1,000	1,000	13	47	417	(370)	-88.7%	1,000
Transport Assets		12,395	1,000	1,000	13	47	417	(370)	-88.7%	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	27,836	1,396	5,444	8,010	2,566	32.0%	27,836

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November										
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	13,250	5,014	9,264	5,521	3,743	67.8%	13,250
Roads Infrastructure		13,473	5,000	9,000	5,014	8,513	3,750	4,763	127.0%	9,000
Roads		13,473	5,000	9,000	5,014	8,513	3,750	4,763	127.0%	9,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,000	500	500	-	-	208	(208)	-100.0%	500
MV Networks		1,000	500	500	-	-	208	(208)	-100.0%	500
Water Supply Infrastructure		100	750	750	-	-	313	(313)	-100.0%	750
Distribution		100	750	750	-	-	313	(313)	-100.0%	750
Sanitation Infrastructure		1,262	2,250	3,000	-	750	1,250	(500)	-40.0%	3,000
Reticulation		1,262	1,000	1,000	-	-	417	(417)	-100.0%	1,000
Waste Water Treatment Works		-	1,250	2,000	-	750	834	(83)	-10.0%	2,000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	450	450	-	-	188	(188)	-100.0%	450
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	450	450	-	-	188	(188)	-100.0%	450
Outdoor Facilities		-	450	450	-	-	188	(188)	-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	13,700	5,014	9,264	5,709	(3,555)	-62.3%	13,700

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

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	20,130	643	3,518	8,387	(4,869)	-58.1%	20,130
Roads Infrastructure		7,971	13,159	9,089	475	1,337	3,787	(2,450)	-64.7%	9,089
Roads		6,817	11,976	7,906	470	1,232	3,294	(2,062)	-62.6%	7,906
Road Furniture		1,154	1,183	1,183	5	105	493	(388)	-78.6%	1,183
Storm water Infrastructure		322	1,535	1,535	-	1	639	(638)	-99.8%	1,535
Storm water Conveyance		322	1,535	1,535	-	1	639	(638)	-99.8%	1,535
Electrical Infrastructure		1,564	2,358	2,276	4	765	948	(184)	-19.4%	2,276
HV Substations		-	15	-	-	-	-	-	-	-
MV Substations		770	1,028	995	2	82	415	(333)	-80.3%	995
MV Switching Stations		-	0	-	-	-	-	-	-	-
MV Networks		395	723	711	1	148	296	(148)	-49.9%	711
LV Networks		399	592	570	0	534	237	297	125.1%	570
Water Supply Infrastructure		2,648	2,860	2,290	49	309	954	(646)	-67.7%	2,290
Dams and Weirs		1,308	1,286	1,286	-	75	536	(461)	-86.0%	1,286
Boreholes		380	398	398	-	-	166	(166)	-100.0%	398
Pump Stations		56	59	59	-	-	25	(25)	-100.0%	59
Water Treatment Works		307	118	118	14	62	49	12	25.0%	118
Bulk Mains		363	520	100	0	56	42	15	35.2%	100
Distribution		111	350	200	35	116	83	32	38.8%	200
Distribution Points		124	130	130	-	-	54	(54)	-100.0%	130
Sanitation Infrastructure		6,322	5,551	4,939	115	1,106	2,058	(952)	-46.3%	4,939
Reticulation		2,857	2,960	2,798	56	509	1,166	(657)	-56.3%	2,798
Waste Water Treatment Works		3,368	2,464	2,014	56	551	839	(288)	-34.3%	2,014
Toilet Facilities		97	127	127	3	46	53	(7)	-14.0%	127
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		600	1,103	1,083	132	284	451	(167)	-37.1%	1,083
Community Facilities		449	680	660	92	205	275	(70)	-25.6%	660
Halls		137	200	180	49	74	75	(1)	-1.9%	180
Crèches		106	151	151	-	28	63	(34)	-54.8%	151
Libraries		25	31	31	-	3	13	(10)	-78.0%	31
Cemeteries/Crematoria		106	185	185	32	81	77	4	4.7%	185
Public Ablution Facilities		-	32	32	-	-	13	(13)	-100.0%	32
Markets		74	81	81	11	19	34	(15)	-43.3%	81
Sport and Recreation Facilities		151	423	423	40	79	176	(97)	-55.0%	423
Indoor Facilities		75	155	155	40	77	65	12	19.3%	155
Outdoor Facilities		77	268	268	-	2	112	(109)	-98.0%	268
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		708	821	876	52	236	365	(129)	-35.4%	876
Operational Buildings		335	559	614	24	123	256	(133)	-52.0%	614
Municipal Offices		335	559	614	24	123	256	(133)	-52.0%	614
Housing		373	262	262	28	113	109	4	3.8%	262
Social Housing		373	262	262	28	113	109	4	3.8%	262
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		122	182	172	25	66	72	(6)	-8.6%	172
Computer Equipment		122	182	172	25	66	72	(6)	-8.6%	172
Furniture and Office Equipment		1	61	61	-	2	25	(24)	-94.1%	61
Furniture and Office Equipment		1	61	61	-	2	25	(24)	-94.1%	61
Machinery and Equipment		163	314	314	2	6	131	(125)	-95.3%	314
Machinery and Equipment		163	314	314	2	6	131	(125)	-95.3%	314
Transport Assets		2,912	3,439	3,865	187	1,150	1,610	(461)	-28.6%	3,865
Transport Assets		2,912	3,439	3,865	187	1,150	1,610	(461)	-28.6%	3,865
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	23,334	31,384	26,501	1,041	5,261	11,042	5,781	52.4%	26,501

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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>Depreciation by Asset Class/Sub-class</u>										
Infrastructure		23,499	38,394	38,394	-	-	15,997	(15,997)	-100.0%	38,394
Roads Infrastructure		6,188	4,758	4,758	-	-	1,982	(1,982)	-100.0%	4,758
Roads		6,188	558	558	-	-	232	(232)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	875	(875)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	875	(875)	-100.0%	2,100
Storm water Infrastructure		2,432	2,091	2,091	-	-	871	(871)	-100.0%	2,091
Drainage Collection		2,432	507	507	-	-	211	(211)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	449	(449)	-100.0%	1,077
Attenuation		-	507	507	-	-	211	(211)	-100.0%	507
Electrical Infrastructure		3,813	3,912	3,912	-	-	1,630	(1,630)	-100.0%	3,912
HV Substations		-	474	474	-	-	198	(198)	-100.0%	474
HV Switching Station		-	474	474	-	-	198	(198)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	198	(198)	-100.0%	474
MV Substations		-	474	474	-	-	198	(198)	-100.0%	474
MV Switching Stations		-	474	474	-	-	198	(198)	-100.0%	474
MV Networks		3,357	591	591	-	-	246	(246)	-100.0%	591
LV Networks		457	474	474	-	-	198	(198)	-100.0%	474
Capital Spares		-	474	474	-	-	198	(198)	-100.0%	474
Water Supply Infrastructure		6,066	5,434	5,434	-	-	2,264	(2,264)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	170	(170)	-100.0%	407
Boreholes		68	407	407	-	-	170	(170)	-100.0%	407
Reservoirs		873	407	407	-	-	170	(170)	-100.0%	407
Pump Stations		439	407	407	-	-	170	(170)	-100.0%	407
Water Treatment Works		-	407	407	-	-	170	(170)	-100.0%	407
Bulk Mains		-	100	100	-	-	42	(42)	-100.0%	100
Distribution		4,686	1,100	1,100	-	-	458	(458)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	458	(458)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	458	(458)	-100.0%	1,100
Sanitation Infrastructure		4,512	5,559	5,559	-	-	2,316	(2,316)	-100.0%	5,559
Pump Station		137	100	100	-	-	42	(42)	-100.0%	100
Reticulation		137	1,200	1,200	-	-	500	(500)	-100.0%	1,200
Waste Water Treatment Works		4,130	1,200	1,200	-	-	500	(500)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	500	(500)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	774	(774)	-100.0%	1,859
Capital Spares		108	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		334	16,640	16,640	-	-	6,933	(6,933)	-100.0%	16,640
Landfill Sites		302	15,000	15,000	-	-	6,250	(6,250)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	137	(137)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	137	(137)	-100.0%	328
Waste Drop-off Points		31	328	328	-	-	137	(137)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	137	(137)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	137	(137)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		153	-	-	-	-	-	-	-	-
Data Centres		153	-	-	-	-	-	-	-	-
Community Assets		2,940	3,527	3,527	-	-	1,469	(1,469)	-100.0%	3,527
Community Facilities		1,014	2,079	2,079	-	-	866	(866)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	592	(592)	-100.0%	1,422
Centres		299	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	160	(160)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	5	(5)	-100.0%	13
Public Open Space		7	260	260	-	-	108	(108)	-100.0%	260
Public Ablution Facilities		408	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,926	1,448	1,448	-	-	603	(603)	-100.0%	1,448
Outdoor Facilities		1,926	1,448	1,448	-	-	603	(603)	-100.0%	1,448
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		409	742	742	-	-	309	(309)	-100.0%	742
Revenue Generating		-	371	371	-	-	155	(155)	-100.0%	371
Improved Property		-	185	185	-	-	77	(77)	-100.0%	185
Unimproved Property		-	185	185	-	-	77	(77)	-100.0%	185
Non-revenue Generating		409	371	371	-	-	155	(155)	-100.0%	371
Improved Property		409	185	185	-	-	77	(77)	-100.0%	185
Unimproved Property		-	185	185	-	-	77	(77)	-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	53	(32)	-60.9%	128
Licences and Rights		12	128	128	-	21	53	(32)	-60.9%	128
Water Rights		-	17	17	-	-	7	(7)	-100.0%	17
Computer Software and Applications		12	111	111	-	21	46	(25)	-55.0%	111
Computer Equipment		669	2,373	2,373	-	-	989	(989)	-100.0%	2,373
Computer Equipment		669	2,373	2,373	-	-	989	(989)	-100.0%	2,373
Furniture and Office Equipment		834	630	630	-	-	263	(263)	-100.0%	630
Furniture and Office Equipment		834	630	630	-	-	263	(263)	-100.0%	630
Machinery and Equipment		2,221	1,505	1,505	-	-	627	(627)	-100.0%	1,505
Machinery and Equipment		2,221	1,505	1,505	-	-	627	(627)	-100.0%	1,505
Transport Assets		2,005	6,921	6,921	-	-	2,884	(2,884)	-100.0%	6,921
Transport Assets		2,005	6,921	6,921	-	-	2,884	(2,884)	-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	-	21	22,591	22,570	99.9%	54,219

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

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	1,110	4,028	15,705	(11,677)	-74.4%	48,727
Roads Infrastructure		18,633	585	585	-	-	244	(244)	-100.0%	585
Roads		-	100	100	-	-	42	(42)	-100.0%	100
Road Structures		18,633	485	485	-	-	202	(202)	-100.0%	485
Storm water Infrastructure		-	450	450	-	-	188	(188)	-100.0%	450
Storm water Conveyance		-	450	450	-	-	188	(188)	-100.0%	450
Electrical Infrastructure		5,693	30,702	30,709	185	1,647	8,629	(6,982)	-80.9%	30,709
HV Substations		1,373	25,000	25,000	25	555	6,250	(5,695)	-91.1%	25,000
MV Substations		1,500	500	920	-	679	383	296	77.1%	920
MV Networks		1,820	1,609	1,309	-	-	545	(545)	-100.0%	1,309
LV Networks		1,000	3,593	3,480	160	413	1,450	(1,037)	-71.5%	3,480
Water Supply Infrastructure		-	3,340	3,340	-	-	960	(960)	-100.0%	3,340
Water Treatment Works		-	500	500	-	-	208	(208)	-100.0%	500
Distribution		-	2,840	2,840	-	-	752	(752)	-100.0%	2,840
Sanitation Infrastructure		-	13,643	13,643	925	2,381	5,685	(3,303)	-58.1%	13,643
Waste Water Treatment Works		-	13,643	13,643	925	2,381	5,685	(3,303)	-58.1%	13,643
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3,865	100	100	-	-	42	(42)	-100.0%	100
Community Facilities		828	100	100	-	-	42	(42)	-100.0%	100
Cemeteries/Crematoria		-	100	100	-	-	42	(42)	-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	1,020	1	18	425	(407)	-95.8%	1,020
Operational Buildings		-	600	1,020	1	18	425	(407)	-95.8%	1,020
Municipal Offices		-	300	720	1	18	300	(282)	-94.0%	720
Workshops		-	300	300	-	-	125	(125)	-100.0%	300
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	200	200	-	-	83	(83)	-100.0%	200
Licences and Rights		-	200	200	-	-	83	(83)	-100.0%	200
Computer Software and Applications		-	200	200	-	-	83	(83)	-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	50,047	1,111	4,046	16,255	12,209	75.1%	50,047

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:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/22/46	Supply, delivery and offloading of wooden transmission poles	05-Dec-2024

The following competitive bids 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.

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/21/09	Provision of services as an Implementing agent for specified human settlement projects in the Witzenberg Municipal area	03-Dec-2024
08/2/21/82	Electrical and mechanical maintenance of water and sewer pump stations, treatment works and related infrastructure in Witzenberg area	24-Jan-2025
08/2/22/29	Upgrade of Ceres 11KV switching substation	04-Dec-2024
08/2/22/40	Maintenance & Upgrading of Municipal Geographic Information System	24-Jan-2025
08/2/22/42	Energy efficient interventions in Witzenberg Municipal area	10-Dec-2024
08/2/22/43	Implementation of Protection study and the supply of associated equipment for the electricity network in Witzenberg Municipal area for a multi-year period	11-Dec-2024

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/21/16	Supply and delivery of Electrical Equipment	03-Oct-2024	21-Nov-2024	M Grove
08/2/21/51	Clearing of Alien Vegetation in Witzenberg Municipal area	25-Sep-2024	27-Sep-2024	H Truter
08/2/21/89	Supply and delivery of Crushed Stone aggregate and sand	05-Sep-2024	04-Oct-2024 BEC: 14-Nov-2024	E Lintnaar
08/2/22/17	Invitation For Long Term Borrowings	09-Oct-2024	04-Nov-2024	WP Mars
08/2/22/27	Hiring of double Axle combination vacuum and jetting truck and 12000 litre super sucker vacuum truck	15-Nov-2024	Awaiting	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
08/2/22/11	Clearing of overgrown erven in the Witzenberg Municipal area	25-Sep-2024	27-Sep-2024	H Truter
08/2/22/15	Supply and delivery of protective clothing	15-Oct-2024	12-Nov-2024	N Jacobs
08/2/22/16	Supply, delivery and off-loading of calcium hypochlorite and water purification Lime	15-Nov-2024	Awaiting	M Frieslaar
08/2/22/26	Appointment of a service provider to provide Veterinarian services (re-advertisement)	22-Nov-2024	22-Nov-2024	H Truter
08/2/22/45	Supply and delivery of one steel container	22-Nov-2024	22-Nov-2024	H Truter
08/2/22/47	Supply and delivery of new aluminium windows for Witzenville community hall, Tulbagh	21-Nov-2024	22-Nov-2024	H Truter
08/2/22/53	Painting of Bella Vista community and ablution facility at Bella Vista ablution facility	29-Nov-2024	Awaiting	H Truter
08/2/22/56	Supply and delivery of Trend Micro Vision One	22-Nov-2024	Awaiting	R Rhode

3.2.1.3 Adjudication stage

The following competitives bid are currently in the adjudication stage:

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/19/39	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
08/2/21/27	Supply, upgrade and replacement of Water networks in the Witzenberg area	23-Feb-2024	25-Apr-2024 BEC: 06 Jun 2024 18 Jun 2024 Referred Back BEC: 05-09-2024 21-11-2024	-
08/2/21/90	Supply and delivery of Copy Paper	05-Sep-2024	14-Nov-2024	-
08/2/21/91	Review of Witzenberg Municipal spatial development framework	05-Sep-2024	17-Oct-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 November 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 November 2024:

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

Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende November 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 November 2024:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/21/38	13-Nov-2024	Streets And Stormwater Maintenance In Witzenberg Municipal Area	No responsive bid received
08/2/22/05	06-Nov-2024	Appointment Of A Service Provider For Training Of Business Mentorship Programme & Capacity Building	No acceptable bid received
08/2/22/24	14-Nov-2024	Sale of erf 3280 Tulbagh for purpose of a place of worship	No bid received
08/2/22/47	06-Nov-2024	Appointment Of A Service Provider For Training Of Business Mentorship Programme & Capacity Building	No acceptable bid received

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

Die volgende tenders was gekanselleer gedurende November 2024:

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

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende November 2024:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
185714	22/11/2024	Roy Steele & Associates CC	Professional Services: Rendering Recruitment Services – Manager Administration	Only responsive quotation	R 25 000.00 (Incl. VAT)	Chief Financial Officer
185767	28/11/2024	Sondlo and Knopp Advertising	Publish Notice: Advertisement of Various Vacancies	Only responsive quotation	R 13 986.91 (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 November 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 November 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
08/2/21/86	15-Nov-2024	Pancare Properties (PTY) Ltd	Supply and installation of aluminium shop front double door and staircase railing (re-advertisement)	Bidder scored highest total points	R 97 029.90 (non-VAT)	Director: Corporate Services
08/2/22/10	04-Nov-2024	Take Note Trading 245 CC	Supply and delivery of drain rods, tools and accessories	Only responsive bidder	R 221 467.00	Acting Director: Technical Services

08/2/22/30	15-Nov-2024	DAV General Dealer (PTY) Ltd	Lease of the café building at the Pine Forest holiday resort	Only responsive bidder	R 16 000.00	Acting Director: Community Services
08/2/22/35	15-Nov-2024	Chipper Doctor (PTY) Ltd	Service and repair to Woodchipper	Only responsive bidder	R 225 925.41 (non-VAT)	Acting Director: Technical Services
08/2/22/38	15-Nov-2024	Winelands Retail and Trade (PTY) Ltd	Manufacturing and delivery of open Roro bin	Only responsive bidder	R 132 000.00	Acting Director: Technical Services
08/2/22/50	11-Nov-2024	Roy Steel & Ass. CC	Professional services for recruitment and selection of Senior managers / Directors	Only responsive bidder	R 105 119.70	Director: Corporate Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

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

Bid ref number	Date of appeal	Name of supplier that bid was awarded to	Brief description of services	Status	Amount (Incl. VAT)	Appellant	Reason for Appeal
NONE							

3.2.1.9 Deviations

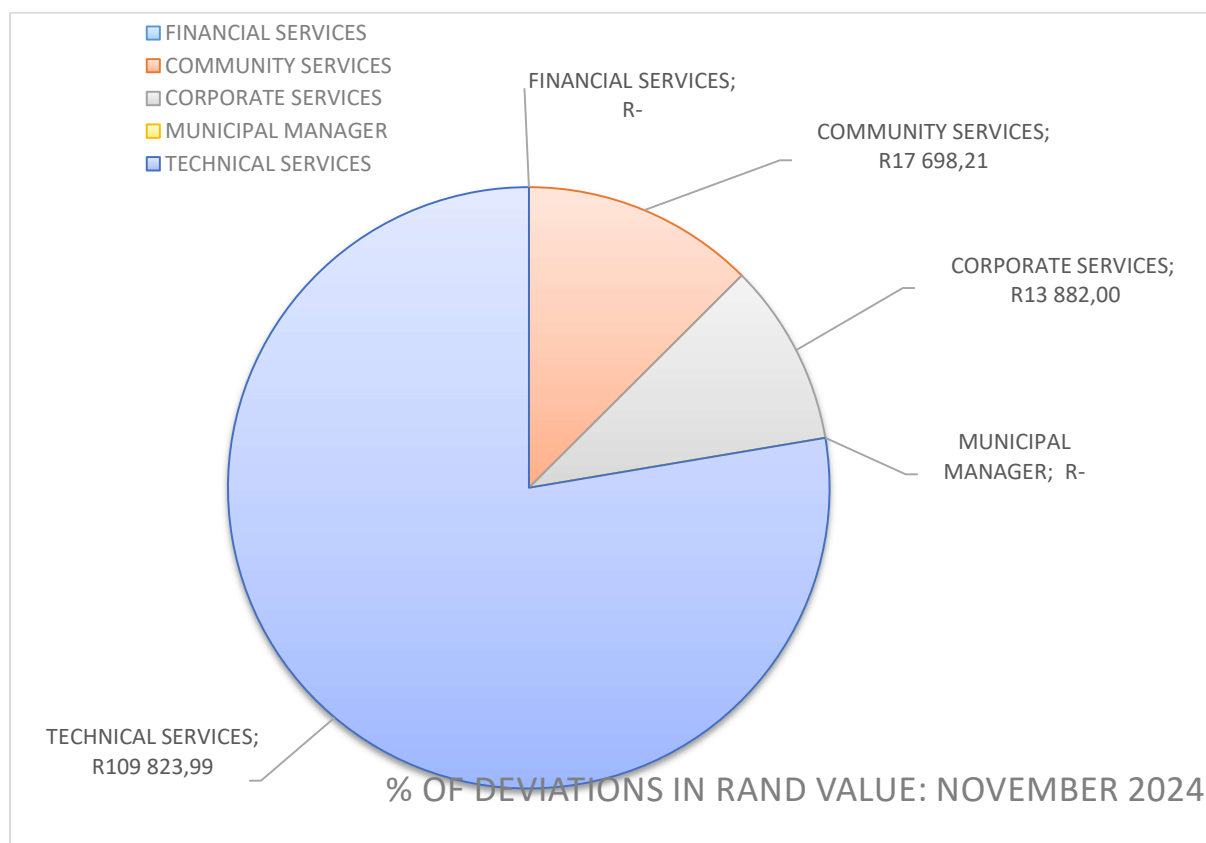
The following table contains the actuals against approved deviations by the Accounting Officer for the month of November 2024 which totals R 141 404:

3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van November 2024 wat beloop op die totaal van R 141 404:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
08-Oct-24	Ceres Nico Begrafnis dienste	Pauper burial services	Impractical	185010	2 500,00
08-Nov-24	Ceres Veterinary Hospital	Impoundment, Transport & Emergency Euthanasia of Horse	Emergency	185499	6 766,21
07-Nov-24	De Kock & Cronje (PTY) Ltd	Emergency repair work at Bon Chretien substation	Emergency	185468	97 126,70
15-Nov-24	Ray's Towing (PTY) Ltd	Recovery of vehicle from Accident scene - CT 17017	Emergency	185625	12 697,29
20-Nov-24	Witzenberg Herald	Publish notice: LED Strategy workshops	Single supplier	185667	8 432,00
26-Nov-24	Witzenberg Herald	Publish notice: Media release on Spaza Shops	Single supplier	185718	13 882,00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
Sep 2024	R 478 216	R 36 818 638	1.29%
Oct 2024	R 1 466 460	R 33 535 806	4.37%
Nov 2024	R 141 404	R 20 689 551	0.68%

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	Sep 2024	Oct 2024	Nov 2024
Value of inventory at hand	R 22 788 360	R 20 847 225	R 20 480 929
Turnover rate of total value of inventory	1.05	1.16	0.99
Date of latest stores reconciliation	30 Nov 2024		
Date of last stock count	28 Nov 2024		
Date of next stock count	14 Mar 2025		

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

	Financial Services	Corporate Services	Community Services	Municipal Manager	Technical Services	Total
Budget	30,000	1,351,205	2,131,112	96,435	88,432,704	92,041,456
Actual	1,345	162,161	118,374	9,030	18,485,956	18,776,866
Percentage	4.48%	12.00%	5.55%	9.36%	20.90%	20.40%
Orders	-	611,901	527,601	47,415	27,233,079	28,419,995
	4.48%	57.29%	30.31%	58.53%	51.70%	51.28%

HJ Kritzinger
CFO

Date
11/12/2024

Signature:



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

	Financial Services	Corporate Services	Community Services	Technical Services	Total
Total Budget	42,190	442,279	1,531,507	17,580,015	19,595,991
Less Repairs & Maintenance on Vehicles	42,190	233,952	721,932	2,880,948	3,879,022
for Measurement (A)	-	208,327	809,575	14,699,067	15,716,969
Total Actual	3,683	186,115	365,022	3,105,218	3,660,038
Less Repairs & Maintenance on Vehicles	3,683	115,183	161,239	886,943	1,167,047
for measurement (B)	-	70,932	203,783	2,218,276	2,492,991
Percentage		34.05%	25.17%	15.09%	15.86%

HJ Kritzinger
CFO

Date
11/12/2024

Signature:



Cash Flow Forecast

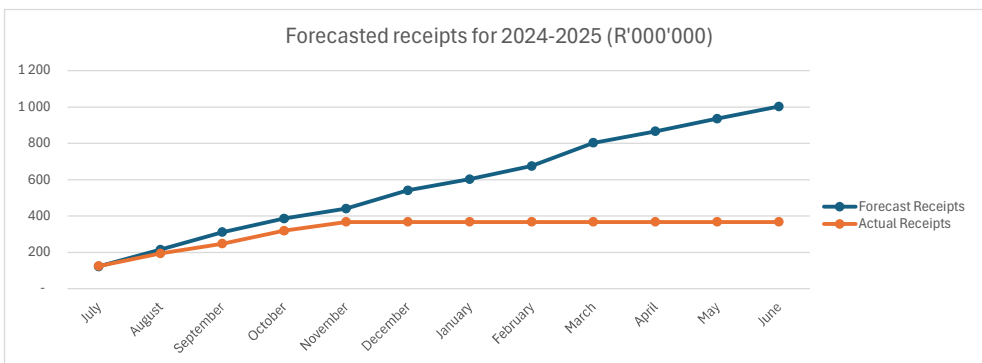
Current commitments against cash

Cash Book Balance plus Investments	R 189 028 811
Total Commitments	(R149 255 430)
Unspent Grants	(R24 674 142)
Eskom Account	(R23 104 855)
Consumer Deposits	(R10 506 007)
Provision for Rehabilitation	(R19 142 364)
Working Capital Requirement	(R17 558 940)
Payables & Accruals	(R23 227 171)
Provision Current Employee Benefits	(R31 041 951)
Uncommitted Cash Balance	R 39 773 382

The estimated cost coverage ratio is as follow

	Current
Cash and Cash Equivalents	R 189 028 811
Less Unspent Grants	R 24 674 142
Estimated Average fixed cost per month	R 71 374 194
Ratio	2,30

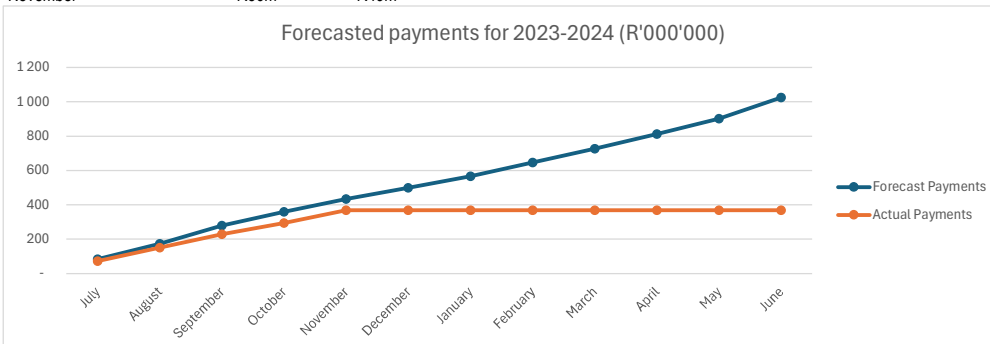
The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,3 months. The acceptable norm is 3 months



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
September	R97m	R53m
October	R74m	R71m
November	R56m	R49m



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
September	R106m	R78m
October	R81m	R65m
November	R74m	R74m

WITZENBERG MUNICIPALITY
APPENDIX D - Unaudited

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

UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS	Balance 1 JULY 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	-	(880 063)	-	719 937
Municipal infrastructure Grant	59 596	12 576 000	-	-	(5 105 864)	7 529 732
Regional Bulk Infrastructure Grant (DWAf)	548 655	-	-	-	-	548 655
Integrated National Electricity Program	122 359	-	-	-	-	122 359
Equitable share	-	60 711 000	-	(60 711 000)	-	-
Department of Rural Development	471 155	-	-	-	-	471 155
Expanded Public Works Programme	(198 128)	1 092 000	-	(1 130 280)	-	(236 408)
Neighbourhood Development Plan	-	-	-	-	-	-
Water Service Infrastructure Grant	-	8 000 000	-	-	(2 520 203)	5 479 797
Municipal Water Infrastructure	-	-	-	-	-	-
Energy Efficiency and Demand-Side Management Grant	-	1 000 000	-	-	-	1 000 000
<u>Provincial Government Grants</u>						
Library services	-	7 123 000	-	(4 282 173)	-	2 840 827
CDW	50 948	132 000	-	(4 141)	-	178 807
Main roads	-	-	-	-	-	-
Municipal Infrastructure Support Grant	(1 046 497)	-	-	-	-	(1 046 497)
Economic Development and Tourism SMME booster	68	-	-	-	-	68
Public Transport	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	49 391	249 000	-	-	-	298 391
Human Settlement Development	-	-	-	-	-	-
Fire Service Capacity Building Grant	10 013	-	-	-	-	10 013
Capacity Building (Internship)	-	-	-	-	-	-
Municipal Infrastructure	(206 126)	-	-	-	-	(206 126)
Financial Management Support	-	150 000	-	-	-	150 000
Maintenance and Construction of Transport Infrastructure	(5 061 033)	-	-	-	(142 592)	(5 203 625)
Local Government Support Grant	-	-	-	-	-	-
Regional Social Economical Program	-	-	-	-	-	-
Local Government Employment Grant	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	(4 493 639)	4 549 991	-	(4 988 243)	-	(4 931 891)
Sport and Recreation	-	-	-	-	-	-
Municipal Energy Resilience Grant	-	700 000	-	-	-	700 000
Electronic Case Management Intervention	-	-	-	-	-	-
Loadshedding	-	-	-	-	-	-
Water Resilience	-	-	-	-	-	-
Municipal Service Delivery	-	-	-	-	-	-
Acceleration of Housing Delivery	-	-	-	-	-	-
Thusong service centres grant: Sustainability Operational Support Grant	-	-	-	-	-	-
<u>District Municipality</u>	-	-	-	-	-	-
Parks and recreation	800 001	-	-	-	-	800 001
Sanitation Infrastructure	-	-	-	-	-	-
Planning and Development	100 000	-	-	-	-	100 000
Infrastructure	300 207	-	-	-	-	300 207
Covid 19	1 944 236	-	-	-	-	1 944 236
Safety Project	(84 065)	-	-	-	-	(84 065)
OPEX Tourism	-	-	-	-	-	-
<u>Other</u>	-	-	-	-	-	-
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-
Nedbank	-	476 273	-	-	-	476 273
Perdekraal Wind Farm	-	2 000 000	-	-	-	2 000 000
<u>Public Contributions</u>	-	-	-	-	-	-
Essen Belgium	3 684	-	-	-	-	3 684
China - Water meters	-	-	-	-	-	-
Total	(6 629 175)	100 359 264	-	(71 995 900)	(7 768 659)	13 965 530

Unspent 2024 (Payable)	Unpaid 2024 (Receivable)
R	R
719 937	
7 529 732	
548 655	
122 359	
-	
471 155	
-	236 40
-	
5 479 797	
2 840 827	
178 807	
-	1 046 49
68	
-	
298 391	
-	
10 013	
-	206 12
150 000	
-	5 203 62
-	
-	
-	4 931 89
700 000	
-	
-	
-	
800 001	
-	
100 000	
300 207	
1 944 236	
-	84 06
-	
-	
476 273	
2 000 000	
3 684	
-	
24 674 142	11 708 61

Current Year Allocation	
(DORA) Allocation Division of Revenue Amendment	Not Yet Received
1 600 000	-
25 630 000	13 054 000
	-
145 706 000	84 995 000
1 559 000	467 000
	-
15 000 000	7 000 000
3 500 000	2 500 000
10 683 000	3 560 000
132 000	-
	-
	-
249 000	-
25 000 000	25 000 000
	-
150 000	-
1 375 000	1 375 000
	-
	-
1 532 000	(3 017 991)
700 000	-
	-
	-
	-
7 788 000	7 788 000
150 000	150 000
	-
	-
	-
	-
	-
300 000	(1 700 000)
	-
	-
	-
241 054 000	141 171 009

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

Type of Claim	30 days or Less	More than 30 days	60 days or more	More than 120 Days	Total
Property Loss/damage	0	1	1	3	5
Motor Accident	2	0	0	7	9
Public Liability	2	3	2	15	22
Glass	0	0	0	0	0
Money loss	0	0	0	0	0
	4	4	3	25	36

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

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 : November

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	6	12	24	2	0
New Claims	0	0	0	0	0
Claims Closed	1	3	2	2	0
Closing Balance	5	9	22	0	0



QUALITY CERTIFICATE

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