



Monthly Budget Statement Report Section 71 for December 2024

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

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

(2) *The statement must include—*

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

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

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

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

2.3 Maandelikse begroting state

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

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

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

(2) *Die staat moet die volgende insluit-*

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

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

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

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

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

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

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

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

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

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

A MAYOR'S REPORT

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

The monthly billing was also done as scheduled and during this process 20 570 accounts amounting to R38.2 million was printed and distributed to consumers. The prepaid electricity sales amounted to R7.4 million in comparison to sales of R7.1 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.400 million in comparison to the prior month figure of R2.402 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 76% in comparison to a rate of 86% 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 December 2024 an amount of R396 421 was recovered on this basis.

The municipality issued orders to the value of R18.8 million of which R343 thousand was in terms of deviations.

The municipality currently has R113 million in its primary bank account and R117 million in investments. The bank balance at the end of the previous month was R147 million with R45 million in investments.

The calculated cost coverage ratio of the municipality as at the end of December 2024 is 2,79 months.

B RECOMMENDATION

It is recommended that council take cognisance of the monthly financial report and supporting documents of December 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 20 570 rekeninge ten bedrae van R38.2 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R7.4 miljoen en was R7.1 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2.400 miljoen in vergelyking met die vorige maand syfer van R2.402 miljoen.

Die opgehoopde debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 76% in vergelyking met 86% 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 Desember 2024 is 'n bedrag van R396 421 op hierdie wyse ingevorder.

Bestellings ter waarde van R18.8 miljoen uitgereik, waarvan R343 duisend ten opsigte van afwykings is.

Die munisipaliteit het R113 miljoen in die primêre bankrekening met R117 miljoen in beleggings. Die bankbalans aan die einde van die vorige maand was R147 miljoen met R45 miljoen in beleggings.

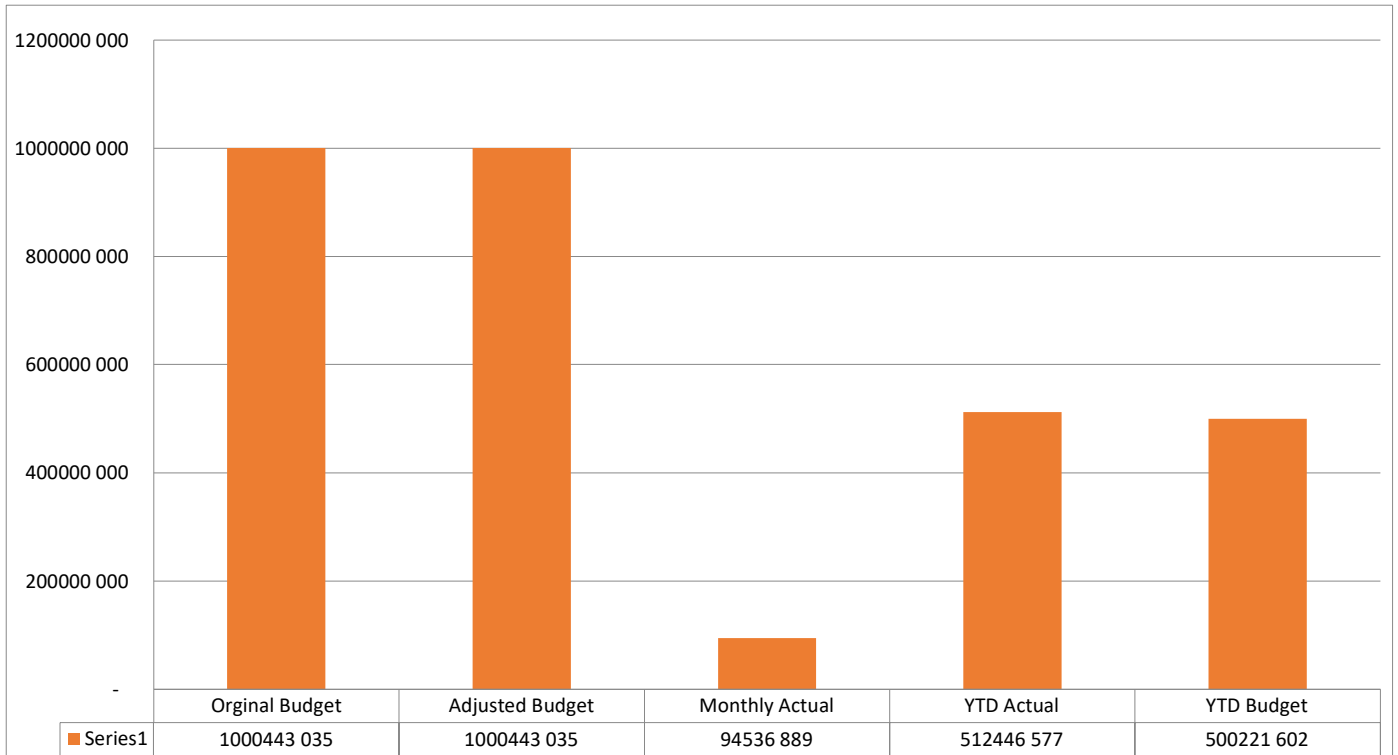
Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Desember 2024 is 2,79 maande.

B AANBEVELING

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

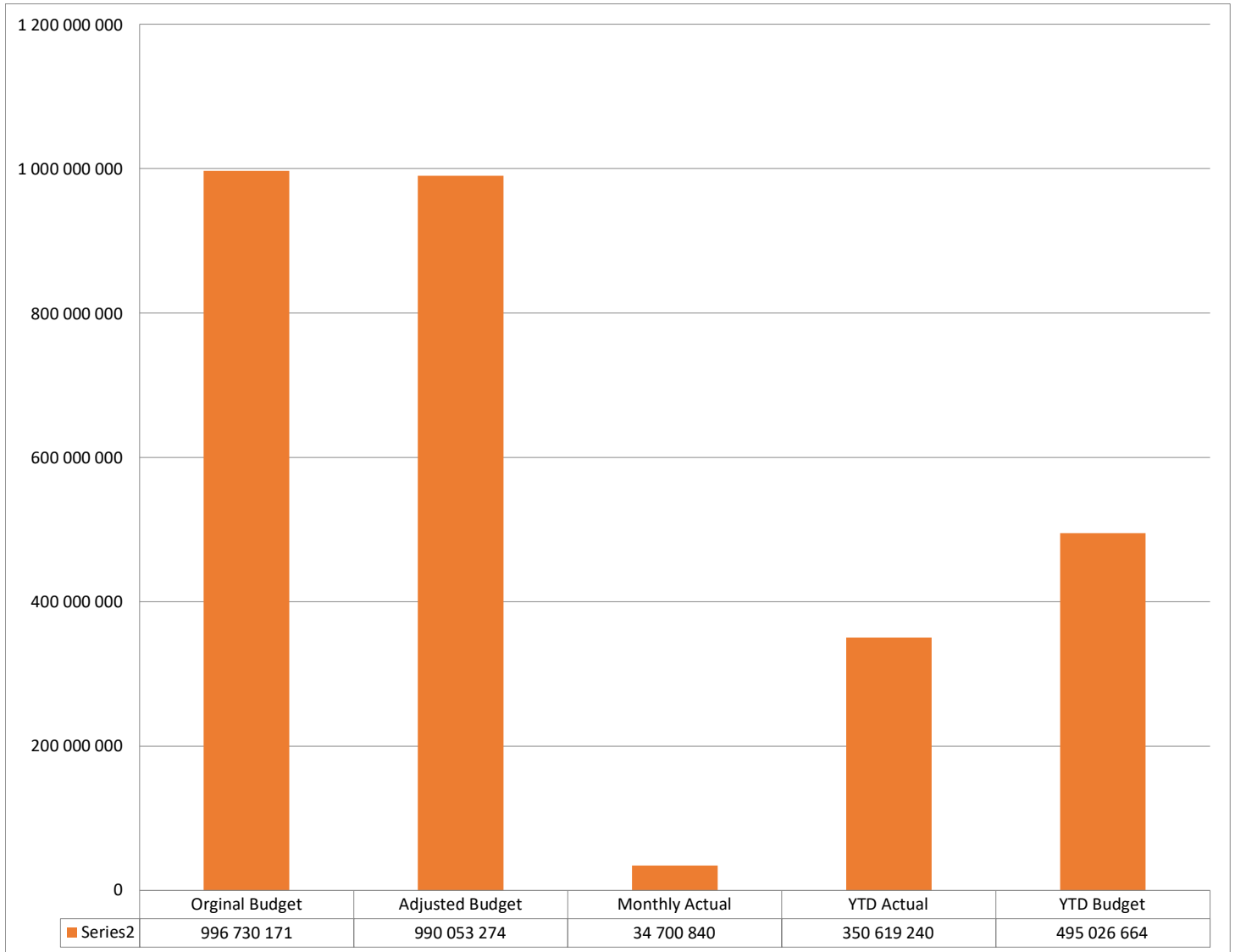
C OPSOMMING

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

TOTAL OPERATIONAL REVENUE R'000

For the period 1 July 2024 to 31 December 2024, 51.22% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2024 tot 31 Desember 2024, is 51.22% van die begrote operasionele inkomste gehêf.

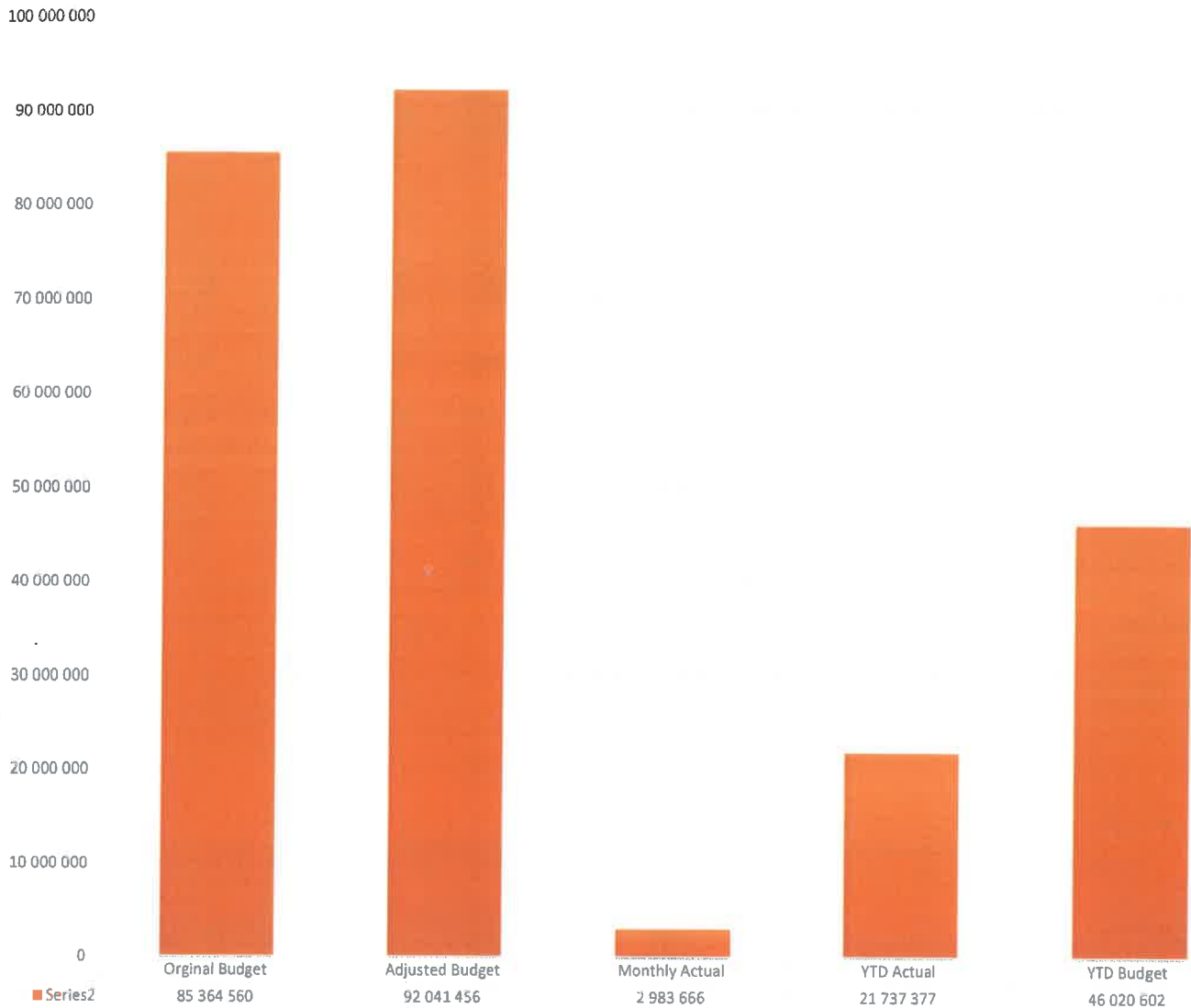
TOTAL OPERATIONAL EXPENDITURE R'000

For the period 1 July 2024 to 31 December 2024, 35.41% 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 31 Desember 2024, is 35.41% 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 31 December, 23.62% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2024 tot 31 Desember 2024, is 23.62% van die begrote kapitale uitgawes aangegaan.

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

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

COUNCILLOR TE ABRAHAMS
EXECUTIVE MAYOR

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
Financial Performance									
Property rates	101,317	113,495	113,495	5,740	73,012	56,748	16,265	29%	113,495
Service charges	528,792	565,288	565,288	31,113	271,121	282,644	(11,523)	-4%	565,288
Investment revenue	22,019	22,444	22,444	1,431	10,185	11,222	(1,037)	-9%	22,444
Transfers and subsidies - Operational	179,020	196,213	196,213	43,535	113,853	98,106	15,747	16%	196,213
Other own revenue	93,594	67,446	67,446	12,718	44,275	33,723	10,551	31%	67,446
Total Revenue (excluding capital transfers and contributions)	924,741	964,887	964,887	94,537	512,447	482,443	30,003	6%	964,887
Employee costs	242,378	277,558	277,811	22,237	133,748	138,905	(5,157)	-4%	277,811
Remuneration of Councillors	11,447	12,311	12,311	972	6,156	6,156	1	0%	12,311
Depreciation and amortisation	34,241	54,219	54,219	-	21	27,109	(27,088)	-100%	54,219
Interest	5,299	10,233	10,233	-	-	5,117	(5,117)	-100%	10,233
Inventory consumed and bulk purchases	347,330	401,186	400,322	2,478	144,954	200,161	(55,207)	-28%	400,322
Transfers and subsidies	36,338	37,116	37,126	267	5,999	18,563	(12,564)	-68%	37,126
Other expenditure	189,554	204,107	198,032	8,747	59,740	99,016	(39,276)	-40%	198,032
Total Expenditure	866,587	996,730	990,053	34,701	350,619	495,027	(144,407)	-29%	990,053
Surplus/(Deficit)	58,154	(31,844)	(25,167)	59,836	161,827	(12,583)	174,411	-1386%	(25,167)
Transfers and subsidies - capital (monetary allocations)	36,536	35,557	35,557	-	-	17,778	(17,778)	-100%	35,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	94,691	3,713	10,390	59,836	161,827	5,195	156,632	3015%	10,390
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	94,691	3,713	10,390	59,836	161,827	5,195	156,632	3015%	10,390
Capital expenditure & funds sources									
Capital expenditure	86,610	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041
Capital transfers recognised	37,926	39,880	39,880	2,311	9,516	19,940	(10,424)	-52%	39,880
Borrowing	1,460	25,000	25,000	-	555	12,500	(11,945)	-96%	25,000
Internally generated funds	43,815	20,485	27,161	672	11,667	13,581	(1,914)	-14%	27,161
Total sources of capital funds	83,202	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041
Financial position									
Total current assets	380,735	362,903	356,892		453,495				356,892
Total non current assets	1,149,836	1,138,148	1,144,825		1,112,763				1,144,825
Total current liabilities	143,975	186,734	180,693		169,705				180,693
Total non current liabilities	124,036	181,358	181,368		131,397				181,368
Community wealth/Equity	1,262,561	1,132,959	1,132,959		960,328				1,132,959
Cash flows									
Net cash from (used) operating	36,411	74,112	74,112	32,284	53,780	33,994	(19,785)	-58%	935,249
Net cash from (used) investing	(76,243)	(85,365)	(92,041)	(3,435)	(24,872)	46,021	70,892	154%	92,041
Net cash from (used) financing	275	25,000	25,000	27	222	12,500	12,278	98%	25,000
Cash/cash equivalents at the month/year end	187,245	231,342	224,665	-	216,365	310,109	93,744	30%	1,239,526
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	12,800	8,217	7,198	13,247	44,693	5,265	57,752	234,394	383,565
Creditors Age Analysis									
Total Creditors	482	3	23	-	-	-	-	-	507

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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 - Functional										
Governance and administration		150,655	153,789	153,789	8,104	89,207	76,895	12,312	16%	153,789
Executive and council		28	31	31	3	16	15	1	5%	31
Finance and administration		150,628	153,758	153,758	8,101	89,191	76,879	12,312	16%	153,758
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		221,762	218,327	218,327	52,742	135,358	109,163	26,195	24%	218,327
Community and social services		149,009	158,917	158,917	49,773	115,994	79,458	36,536	46%	158,917
Sport and recreation		9,728	7,820	7,820	468	3,116	3,910	(794)	-20%	7,820
Public safety		24,388	16,654	16,654	2,483	11,130	8,327	2,803	34%	16,654
Housing		38,637	34,936	34,936	19	5,118	17,468	(12,350)	-71%	34,936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21,432	4,338	4,338	280	1,276	2,169	(893)	-41%	4,338
Planning and development		4,663	3,016	3,016	280	1,249	1,508	(260)	-17%	3,016
Road transport		15,837	1,311	1,311	-	27	656	(628)	-96%	1,311
Environmental protection		932	11	11	-	-	5	(5)	-100%	11
Trading services		567,329	623,849	623,849	33,410	286,505	311,924	(25,420)	-8%	623,849
Energy sources		373,511	430,868	430,868	23,188	180,104	215,434	(35,330)	-16%	430,868
Water management		66,833	95,225	95,225	3,423	29,626	47,613	(17,986)	-38%	95,225
Waste water management		83,087	56,602	56,602	3,431	56,101	28,301	27,800	98%	56,602
Waste management		43,898	41,154	41,154	3,368	20,674	20,577	97	0%	41,154
Other	4	100	139	139	0	101	70	31	44%	139
Total Revenue - Functional	2	961,278	1,000,443	1,000,443	94,537	512,447	500,222	12,225	2%	1,000,443
Expenditure - Functional										
Governance and administration		117,071	161,917	162,522	10,801	70,471	81,261	(10,790)	-13%	162,522
Executive and council		29,071	32,064	32,401	2,112	14,042	16,200	(2,159)	-13%	32,401
Finance and administration		83,998	124,776	125,044	8,406	54,641	62,522	(7,881)	-13%	125,044
Internal audit		4,002	5,078	5,078	283	1,788	2,539	(751)	-30%	5,078
Community and public safety		151,016	176,506	175,189	9,836	60,141	87,595	(27,454)	-31%	175,189
Community and social services		31,449	36,104	35,958	2,455	14,960	17,979	(3,019)	-17%	35,958
Sport and recreation		38,015	42,561	42,494	3,371	16,590	21,247	(4,657)	-22%	42,494
Public safety		42,724	56,942	55,809	3,558	20,845	27,904	(7,059)	-25%	55,809
Housing		38,829	40,899	40,929	452	7,745	20,465	(12,720)	-62%	40,929
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39,351	51,243	46,842	3,201	15,618	23,421	(7,803)	-33%	46,842
Planning and development		13,433	16,351	16,447	1,388	7,382	8,224	(842)	-10%	16,447
Road transport		23,305	29,657	25,133	1,585	7,171	12,567	(5,396)	-43%	25,133
Environmental protection		2,613	5,235	5,261	227	1,066	2,631	(1,565)	-59%	5,261
Trading services		558,047	606,005	604,461	10,613	203,888	302,230	(98,342)	-33%	604,461
Energy sources		368,738	428,398	428,391	3,191	153,051	214,196	(61,144)	-29%	428,391
Water management		68,556	55,909	55,140	2,059	17,058	27,570	(10,512)	-38%	55,140
Waste water management		59,365	45,046	44,646	2,633	13,195	22,323	(9,128)	-41%	44,646
Waste management		61,387	76,652	76,284	2,729	20,584	38,142	(17,558)	-46%	76,284
Other		1,102	1,059	1,039	250	500	519	(19)	-4%	1,039
Total Expenditure - Functional	3	866,587	996,730	990,053	34,701	350,619	495,027	(144,407)	-29%	990,053
Surplus/ (Deficit) for the year		94,691	3,713	10,390	59,836	161,827	5,195	156,632	3015%	10,390

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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	8,104	89,207	76,895	12,312	16%
Executive and council		28	31	31	3	16	15	1	0
Mayor and Council		28	31	31	3	16	15	1	0
Finance and administration		150,628	153,758	153,758	8,101	89,191	76,879	12,312	0
Administrative and Corporate Support		0	11	11	–	0	5	(5)	(0)
Finance		150,152	152,985	152,985	8,099	89,047	76,493	12,555	0
Human Resources		418	671	671	–	98	336	(238)	(0)
Marketing, Customer Relations, Publicity and Media		–	5	5	–	–	3	(3)	(0)
Supply Chain Management		57	86	86	2	46	43	3	0
Community and public safety		221,762	218,327	218,327	52,742	135,358	109,163	26,195	0
Community and social services		149,009	158,917	158,917	49,773	115,994	79,458	36,536	0
Aged Care		139,162	147,397	147,397	47,792	109,637	73,699	35,939	0
Cemeteries, Funeral Parlours and Crematoriums		142	266	266	31	127	133	(6)	(0)
Community Halls and Facilities		314	543	543	34	147	272	(125)	(0)
Libraries and Archives		9,390	10,710	10,710	1,917	6,083	5,355	728	0
Sport and recreation		9,728	7,820	7,820	468	3,116	3,910	(794)	(0)
Recreational Facilities		6,539	7,682	7,682	469	3,063	3,841	(778)	(0)
Sports Grounds and Stadiums		3,189	139	139	(1)	54	69	(15)	(0)
Public safety		24,388	16,654	16,654	2,483	11,130	8,327	2,803	0
Civil Defence		151	–	–	–	–	–	–	–
Fire Fighting and Protection		2,215	8	8	2	11	4	7	0
Police Forces, Traffic and Street Parking Control		22,023	16,646	16,646	2,480	11,118	8,323	2,795	0
Housing		38,637	34,936	34,936	19	5,118	17,468	(12,350)	(0)
Housing		38,637	34,936	34,936	19	5,118	17,468	(12,350)	(0)
Economic and environmental services		21,432	4,338	4,338	280	1,276	2,169	(893)	(0)
Planning and development		4,663	3,016	3,016	280	1,249	1,508	(260)	(0)
Economic Development/Planning		1,883	105	105	–	–	53	(53)	(0)
Town Planning, Building Regulations and		1,783	1,911	1,911	280	1,249	956	293	0
Project Management Unit		997	1,000	1,000	–	–	500	(500)	(0)
Road transport		15,837	1,311	1,311	–	27	656	(628)	(0)
Roads		15,837	1,311	1,311	–	27	656	(628)	(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	33,410	286,505	311,924	(25,420)	(0)
Energy sources		373,511	430,868	430,868	23,188	180,104	215,434	(35,330)	(0)
Electricity		373,511	430,868	430,868	23,188	180,104	215,434	(35,330)	(0)
Water management		66,833	95,225	95,225	3,423	29,626	47,613	(17,986)	(0)
Water Distribution		62,297	82,182	82,182	3,423	29,626	41,091	(11,465)	(0)
Water Storage		4,536	13,043	13,043	–	–	6,522	(6,522)	(0)
Waste water management		83,087	56,602	56,602	3,431	56,101	28,301	27,800	0
Sewerage		83,087	56,602	56,602	3,431	56,101	28,301	27,800	0
Waste management		43,898	41,154	41,154	3,368	20,674	20,577	97	0
Solid Waste Removal		43,898	41,154	41,154	3,368	20,674	20,577	97	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	0	101	70	31	139
Licensing and Regulation		100	139	139	0	101	70	31	139
Total Revenue - Functional	2	961,278	1,000,443	1,000,443	94,537	512,447	500,222	12,225	1,000,443
Expenditure - Functional									
Municipal governance and administration		117,071	161,917	162,522	10,801	70,471	81,261	(10,790)	162,522
Executive and council		29,071	32,064	32,401	2,112	14,042	16,200	(2,159)	32,401
Mayor and Council		18,064	19,101	19,038	1,354	8,083	9,519	(1,436)	19,038
Municipal Manager, Town Secretary and Chief		11,007	12,962	13,362	757	5,958	6,681	(723)	13,362
Finance and administration		83,998	124,776	125,044	8,406	54,641	62,522	(7,881)	125,044
Administrative and Corporate Support		13,420	15,255	15,256	1,300	6,203	7,628	(1,425)	15,256
Asset Management		223	271	273	48	188	136	52	273
Finance		21,892	46,823	46,886	2,882	19,928	23,443	(3,515)	46,886
Fleet Management		4,351	4,221	4,221	318	1,949	2,111	(162)	4,221
Human Resources		22,114	30,941	31,268	2,116	15,514	15,634	(120)	31,268
Information Technology		4,553	5,493	5,483	104	2,348	2,742	(393)	5,483
Legal Services		2,311	3,254	3,254	247	1,023	1,627	(604)	3,254
Marketing, Customer Relations, Publicity and Media		4,125	4,980	4,965	428	2,341	2,483	(141)	4,965
Property Services		1,766	1,506	1,506	53	279	753	(474)	1,506
Supply Chain Management		8,444	10,268	10,268	878	4,619	5,134	(515)	10,268
Valuation Service		798	1,763	1,663	30	249	832	(582)	1,663
Internal audit		4,002	5,078	5,078	283	1,788	2,539	(751)	5,078
Governance Function		4,002	5,078	5,078	283	1,788	2,539	(751)	5,078
Community and public safety		151,016	176,506	175,189	9,836	60,141	87,595	(27,454)	175,189
Community and social services		31,449	36,104	35,958	2,455	14,960	17,979	(3,019)	35,958
Aged Care		8,100	7,179	6,794	477	3,093	3,397	(304)	6,794
Cemeteries, Funeral Parlours and Crematoriums		3,773	4,783	4,781	375	2,169	2,391	(222)	4,781
Child Care Facilities		89	99	99	-	15	50	(35)	99
Community Halls and Facilities		7,650	9,675	9,917	569	3,783	4,958	(1,175)	9,917
Disaster Management		13	76	76	-	2	38	(36)	76
Education		-	2	2	-	-	1	(1)	2
Libraries and Archives		11,823	14,289	14,289	1,034	5,898	7,145	(1,247)	14,289
Sport and recreation		38,015	42,561	42,494	3,371	16,590	21,247	(4,657)	42,494
Community Parks (including Nurseries)		11,558	14,625	14,625	889	5,375	7,313	(1,937)	14,625
Recreational Facilities		17,568	18,350	18,285	1,788	8,080	9,142	(1,063)	18,285
Sports Grounds and Stadiums		8,888	9,585	9,584	694	3,136	4,792	(1,656)	9,584
Public safety		42,724	56,942	55,809	3,558	20,845	27,904	(7,059)	55,809
Fire Fighting and Protection		10,643	12,931	12,941	732	5,023	6,470	(1,447)	12,941
Police Forces, Traffic and Street Parking Control		32,081	44,011	42,868	2,826	15,822	21,434	(5,612)	42,868
Housing		38,829	40,899	40,929	452	7,745	20,465	(12,720)	40,929
Housing		38,811	40,844	40,874	452	7,730	20,437	(12,706)	40,874
Informal Settlements		18	55	55	-	14	28	(13)	55
Economic and environmental services		39,351	51,243	46,842	3,201	15,618	23,421	(7,803)	46,842
Planning and development		13,433	16,351	16,447	1,388	7,382	8,224	(842)	16,447
Corporate Wide Strategic Planning (IDPs, LEDs)		2,847	3,639	3,649	205	1,333	1,825	(491)	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	255	1,073	1,358	(286)	2,717
<i>Town Planning, Building Regulations and</i>		5,768	6,699	6,693	676	3,474	3,346	127	6,693
<i>Project Management Unit</i>		2,896	3,389	3,389	252	1,502	1,694	(192)	3,389
Road transport		23,305	29,657	25,133	1,585	7,171	12,567	(5,396)	25,133
<i>Roads</i>		23,305	29,657	25,133	1,585	7,171	12,567	(5,396)	25,133
Environmental protection		2,613	5,235	5,261	227	1,066	2,631	(1,565)	5,261
<i>Biodiversity and Landscape</i>		2,598	5,036	5,062	227	1,066	2,531	(1,465)	5,062
<i>Pollution Control</i>		15	199	199	—	—	100	(100)	199
Trading services		558,047	606,005	604,461	10,613	203,888	302,230	(98,342)	604,461
Energy sources		368,738	428,398	428,391	3,191	153,051	214,196	(61,144)	428,391
<i>Electricity</i>		364,073	423,090	423,290	3,108	152,486	211,645	(59,158)	423,290
<i>Street Lighting and Signal Systems</i>		4,665	5,308	5,101	83	565	2,551	(1,986)	5,101
Water management		68,556	55,909	55,140	2,059	17,058	27,570	(10,512)	55,140
<i>Water Treatment</i>		224	251	251	23	106	125	(19)	251
<i>Water Distribution</i>		65,432	51,504	50,404	2,003	14,671	25,202	(10,531)	50,404
<i>Water Storage</i>		2,901	4,155	4,485	33	2,281	2,243	39	4,485
Waste water management		59,365	45,046	44,646	2,633	13,195	22,323	(9,128)	44,646
<i>Public Toilets</i>		1,621	1,842	1,836	166	882	918	(36)	1,836
<i>Sewerage</i>		51,283	34,367	33,969	2,096	9,941	16,985	(7,044)	33,969
<i>Storm Water Management</i>		6,457	8,822	8,826	371	2,372	4,413	(2,041)	8,826
<i>Waste Water Treatment</i>		3	15	15	—	1	7	(7)	15
Waste management		61,387	76,652	76,284	2,729	20,584	38,142	(17,558)	76,284
<i>Solid Waste Disposal (Landfill Sites)</i>		6,987	32,050	31,776	525	2,128	15,888	(13,760)	31,776
<i>Solid Waste Removal</i>		54,372	44,521	44,426	2,201	18,437	22,213	(3,776)	44,426
<i>Street Cleaning</i>		28	82	82	3	19	41	(22)	82
Other		1,102	1,059	1,039	250	500	519	(19)	1,039
<i>Licensing and Regulation</i>		4	58	38	—	—	19	(19)	38
<i>Tourism</i>		1,098	1,000	1,000	250	500	500	(0)	1,000
Total Expenditure - Functional	3	866,587	996,730	990,053	34,701	350,619	495,027	(144,407)	990,053
Surplus/ (Deficit) for the year		94,691	3,713	10,390	59,836	161,827	5,195	156,632	10,390

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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	7,875	87,671	74,967	12,704	16.9%	149,934
Vote 2 - Community Services		202,772	201,946	201,946	50,278	124,431	100,973	23,459	23.2%	201,946
Vote 3 - Corporate Services		22,619	17,495	17,495	2,483	11,232	8,748	2,485	28.4%	17,495
Vote 4 - Technical Services		586,545	629,366	629,366	33,855	288,771	314,683	(25,911)	-8.2%	629,366
Vote 5 - Municipal Manager		1,746	1,702	1,702	46	340	851	(511)	-60.0%	1,702
Total Revenue by Vote	2	961,278	1,000,443	1,000,443	94,537	512,447	500,222	12,225	2.4%	1,000,443
Expenditure by Vote	1									
Vote 1 - Financial Services		31,157	61,135	61,100	3,720	24,764	30,550	(5,786)	-18.9%	61,100
Vote 2 - Community Services		124,415	141,841	141,769	7,536	46,683	70,884	(24,201)	-34.1%	141,769
Vote 3 - Corporate Services		98,508	124,911	124,009	8,604	52,331	62,005	(9,673)	-15.6%	124,009
Vote 4 - Technical Services		595,423	649,300	643,225	13,493	218,784	321,613	(102,829)	-32.0%	643,225
Vote 5 - Municipal Manager		15,442	19,542	19,950	1,348	8,058	9,975	(1,917)	-19.2%	19,950
Total Expenditure by Vote	2	864,945	996,730	990,053	34,701	350,619	495,027	(144,407)	-29.2%	990,053
Surplus/ (Deficit) for the year	2	96,333	3,713	10,390	59,836	161,827	5,195	156,632	3015.1%	10,390

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

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	7,875	87,671	74,967	12,704	17%
1.2 - Income		101,042	114,101	114,101	5,762	72,928	57,050	15,877	28%
1.3 - Financial Administration		46,497	35,464	35,464	2,111	14,700	17,732	(3,032)	-17%
1.4 - Credit Control		(1)	284	284	-	(2)	142	(144)	-102%
1.5 - Supply Chain & Expenditure		57	86	86	2	46	43	3	7%
Vote 2 - Community Services		202,772	201,946	201,946	50,278	124,431	100,973	23,459	23%
2.2 - Cemeteries		142	266	266	31	127	133	(6)	-4%
2.3 - Housing		38,863	35,029	35,029	35	5,209	17,514	(12,305)	-70%
2.4 - Libraries		9,487	10,947	10,947	1,938	6,115	5,474	641	12%
2.5 - Resorts & Swimming Pools		6,539	7,682	7,682	469	3,063	3,841	(778)	-20%
2.6 - Social Services		139,162	147,397	147,397	47,792	109,637	73,699	35,939	49%
2.7 - Fire Services & Disaster Management		2,215	8	8	2	11	4	7	199%
2.8 - Environment & Licensing		1,032	150	150	0	101	75	26	34%
2.9 - Community Halls and Amenities		3,449	362	362	11	169	181	(12)	-7%
2.10 - Local Economic Development		1,883	105	105	-	-	53	(53)	-100%
Vote 3 - Corporate Services		22,619	17,495	17,495	2,483	11,232	8,748	2,485	28%
3.2 - Human Resources		418	671	671	-	98	336	(238)	-71%
3.3 - Administration		0	11	11	-	0	5	(5)	-100%
3.5 - Marketing & Communication		-	5	5	-	-	3	(3)	-100%
3.6 - Tusong Centre		-	130	130	-	-	65	(65)	-100%
3.7 - Traffic and Protection Services		22,174	16,646	16,646	2,480	11,118	8,323	2,795	34%
3.9 - Council Cost		28	31	31	3	16	15	1	5%
Vote 4 - Technical Services		586,545	629,366	629,366	33,855	288,771	314,683	(25,911)	-8%
4.2 - Electro Technical Services		375,252	433,104	433,104	23,361	181,145	216,552	(35,407)	-16%
4.3 - Water Storage & Distribution		66,833	95,225	95,225	3,423	29,626	47,613	(17,986)	-38%
4.4 - Waste Water Management		83,087	56,985	56,985	3,431	56,101	28,492	27,609	97%
4.5 - Waste Management		43,854	41,081	41,081	3,368	20,674	20,540	134	1%
4.6 - Roads		15,837	1,311	1,311	-	27	656	(628)	-96%
4.8 - Town Planning & Building Control		1,682	1,660	1,660	272	1,198	830	369	44%
Vote 5 - Municipal Manager		1,746	1,702	1,702	46	340	851	(511)	-60%
5.2 - Performance & Project Management		997	1,000	1,000	-	-	500	(500)	-100%
5.3 - Property & Legal Services		749	702	702	46	340	351	(11)	-3%
Total Revenue by Vote	2	961,278	1,000,443	1,000,443	94,537	512,447	500,222	12,225	2%
Expenditure by Vote	1								
Vote 1 - Financial Services		31,157	61,135	61,100	3,720	24,764	30,550	(5,786)	-19%
1.1 - Director: Finance		2,296	2,033	2,033	104	1,068	1,016	52	5%
1.2 - Income		(3,796)	18,980	18,938	525	3,010	9,469	(6,460)	-68%
1.3 - Financial Administration		13,227	17,127	17,134	1,281	10,473	8,567	1,906	22%
1.4 - Credit Control		10,841	12,593	12,593	900	5,442	6,297	(854)	-14%
1.5 - Supply Chain & Expenditure		8,589	10,401	10,401	909	4,770	5,201	(431)	-8%
Vote 2 - Community Services		124,415	141,841	141,769	7,536	46,683	70,884	(24,201)	-34%
2.1 - Director: Community Services		551	1,564	1,566	46	274	783	(509)	-65%
2.2 - Cemeteries		3,771	4,775	4,773	375	2,175	2,387	(212)	-9%
2.3 - Housing		39,236	40,899	40,929	452	7,745	20,465	(12,720)	-62%
2.4 - Libraries		14,594	17,487	17,487	1,411	7,026	8,743	(1,718)	-20%
2.5 - Resorts & Swimming Pools		14,771	15,153	15,087	1,412	6,951	7,544	(592)	-8%
2.6 - Social Services		8,045	6,999	6,622	477	3,110	3,311	(202)	-6%
2.7 - Fire Services & Disaster Management		10,656	13,007	13,017	732	5,026	6,508	(1,482)	-23%
2.8 - Environment & Licensing		2,566	5,210	5,216	227	1,058	2,608	(1,550)	-59%
2.9 - Community Halls and Amenities		28,158	33,843	34,083	2,149	12,247	17,042	(4,794)	-28%
2.10 - Local Economic Development		2,066	2,906	2,989	255	1,071	1,494	(423)	-28%
Vote 3 - Corporate Services		98,508	124,911	124,009	8,604	52,331	62,005	(9,673)	-16%
3.1 - Director: Corporate Services		2,314	2,568	2,568	150	1,127	1,284	(157)	-12%
3.2 - Human Resources		22,194	30,941	31,268	2,123	15,560	15,634	(74)	0%
3.3 - Administration		13,465	15,891	15,892	1,312	6,223	7,946	(1,723)	-22%
3.4 - Information Technology		4,553	5,473	5,463	104	2,348	2,732	(383)	-14%
3.5 - Marketing & Communication		4,125	5,000	4,985	428	2,341	2,493	(151)	-6%
3.6 - Tusong Centre		616	926	926	56	327	463	(136)	-29%
3.7 - Traffic and Protection Services		32,081	44,011	42,868	2,826	15,822	21,434	(5,612)	-26%
3.8 - Tourism		1,098	1,000	1,000	250	500	500	(0)	0%
3.9 - Council Cost		18,064	19,101	19,038	1,354	8,083	9,519	(1,436)	-15%
Vote 4 - Technical Services		595,423	649,300	643,225	13,493	218,784	321,613	(102,829)	-32%
4.1 - Director: Technical Services		2,502	2,772	2,772	100	1,099	1,386	(287)	-21%
4.2 - Electro Technical Services		363,641	423,621	423,615	2,564	150,041	211,807	(61,767)	-29%
4.3 - Water Storage & Distribution		68,556	56,326	55,557	2,059	17,058	27,778	(10,720)	-39%
4.4 - Waste Water Management		55,903	38,686	38,289	2,724	12,949	19,144	(6,195)	-32%
4.5 - Waste Management		61,387	76,652	76,284	2,729	20,584	38,142	(17,558)	-46%
4.6 - Roads		23,305	29,657	25,133	1,585	7,171	12,567	(5,396)	-43%
4.7 - Storm Water Management		8,388	8,822	8,826	572	3,577	4,413	(836)	-19%
4.8 - Town Planning & Building Control		5,768	6,699	6,693	676	3,474	3,346	127	4%
4.9 - Public Toilets		1,621	1,842	1,836	166	882	918	(36)	-4%
4.10 - Mechanical Workshop		4,351	4,221	4,221	318	1,949	2,111	(162)	-8%
Vote 5 - Municipal Manager		15,442	19,542	19,950	1,348	8,058	9,975	(1,917)	-19%
5.1 - Municipal Manager		3,385	4,058	4,456	360	2,408	2,228	180	8%
5.2 - Performance & Project Management		2,896	3,389	3,389	252	1,502	1,694	(192)	-11%
5.3 - Property & Legal Services		2,311	3,379	3,379	247	1,026	1,689	(663)	-39%
5.4 - Internal Audit		4,002	5,078	5,078	283	1,788	2,539	(751)	-30%
5.5 - IDP		2,847	3,639	3,649	205	1,333	1,825	(491)	-27%
Total Expenditure by Vote	2	864,945	996,730	990,053	34,701	350,619	495,027	(144,407)	(0)

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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	96,333	3,713	10,390	59,836	161,827	5,195	156,632	0	10,390

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	42,535	311,724	314,659	(2,936)	-1%	629,318
Service charges - Electricity		371,022	431,223	431,223	23,096	179,747	215,612	(35,865)	-17%	431,223
Service charges - Water		48,337	49,359	49,359	2,628	23,836	24,679	(843)	-3%	49,359
Service charges - Waste Water Management		75,250	50,932	50,932	2,542	49,965	25,466	24,499	96%	50,932
Service charges - Waste management		34,183	33,774	33,774	2,846	17,573	16,887	686	4%	33,774
Sale of Goods and Rendering of Services		14,484	5,536	5,536	6,717	9,682	2,768	6,914	250%	5,536
Agency services		4,739	4,684	4,684	593	2,585	2,342	243	10%	4,684
Interest		-	11	11	-	-	5	(5)	-100%	11
Interest earned from Receivables		28,557	23,549	23,549	2,210	15,188	11,775	3,414	29%	23,549
Interest earned from Current and Non Current Assets		22,019	22,444	22,444	1,431	10,185	11,222	(1,037)	-9%	22,444
Rent on Land		-	27	27	-	-	14	(14)	-100%	27
Rental from Fixed Assets		5,038	6,015	6,015	378	2,477	3,008	(531)	-18%	6,015
Operational Revenue		3,046	1,764	1,764	94	485	882	(397)	-45%	1,764
Non-Exchange Revenue		318,067	335,568	335,568	52,002	200,723	167,784	32,939	20%	335,568
Property rates		101,317	113,495	113,495	5,740	73,012	56,748	16,265	29%	113,495
Surcharges and Taxes		9,122	5,501	5,501	148	1,600	2,751	(1,150)	-42%	5,501
Fines, penalties and forfeits		20,634	11,254	11,254	1,796	8,067	5,627	2,440	43%	11,254
Licence and permits		1,183	2,444	2,444	87	526	1,222	(695)	-57%	2,444
Transfer and subsidies - Operational		179,020	196,213	196,213	43,535	113,853	98,106	15,747	16%	196,213
Interest		4,091	3,566	3,566	422	2,447	1,783	664	37%	3,566
Operational Revenue		2,991	3,095	3,095	273	1,216	1,548	(332)	-21%	3,095
Gains on disposal of Assets		(291)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		924,741	964,887	964,887	94,537	512,447	482,443	30,003	6%	964,887
Expenditure By Type										
Employee related costs		242,378	277,558	277,811	22,237	133,748	138,905	(5,157)	-4%	277,811
Remuneration of councillors		11,447	12,311	12,311	972	6,156	6,156	1	0%	12,311
Bulk purchases - electricity		324,086	375,258	375,258	627	134,425	187,629	(53,204)	-28%	375,258
Inventory consumed		23,245	25,929	25,064	1,851	10,529	12,532	(2,003)	-16%	25,064
Debt impairment		(75,887)	62,758	62,758	-	14,553	31,379	(16,826)	-54%	62,758
Depreciation and amortisation		34,241	54,219	54,219	-	21	27,109	(27,088)	-100%	54,219
Interest		5,299	10,233	10,233	-	-	5,117	(5,117)	-100%	10,233
Contracted services		55,684	75,234	69,654	4,542	18,420	34,827	(16,407)	-47%	69,654
Transfers and subsidies		36,338	37,116	37,126	267	5,999	18,563	(12,564)	-68%	37,126
Irrecoverable debts written off		159,168	2,131	2,131	4	34	1,065	(1,031)	-97%	2,131
Operational costs		49,897	60,487	59,993	4,201	26,733	29,996	(3,264)	-11%	59,993
Losses on Disposal of Assets		688	-	-	-	-	-	-	-	-
Other Losses		4	3,497	3,497	-	-	1,748	(1,748)	-100%	3,497
Total Expenditure		866,587	996,730	990,053	34,701	350,619	495,027	(144,407)	-29%	990,053
Surplus/(Deficit)		58,154	(31,844)	(25,167)	59,836	161,827	(12,583)	174,411	(0)	(25,167)
Transfers and subsidies - capital (monetary allocations)		36,536	35,557	35,557	-	-	17,778	(17,778)	(0)	35,557
Surplus/(Deficit) after capital transfers & contributions		94,691	3,713	10,390	59,836	161,827	5,195			10,390
Surplus/(Deficit) after income tax		94,691	3,713	10,390	59,836	161,827	5,195			10,390
Surplus/(Deficit) attributable to municipality		94,691	3,713	10,390	59,836	161,827	5,195			10,390
Surplus/ (Deficit) for the year		94,691	3,713	10,390	59,836	161,827	5,195			10,390

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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		3,366	100	200	–	–	100	(100)	-100%	200
Vote 2 - Community Services		881	350	350	–	18	175	(157)	-90%	350
Vote 4 - Technical Services		32,776	18,937	19,358	1,328	5,240	9,679	(4,439)	-46%	19,358
Vote 5 - Municipal Manager		–	66	66	–	9	33	(24)	-73%	66
Total Capital Multi-year expenditure	4,7	37,023	19,453	19,975	1,328	5,267	9,987	(4,720)	-47%	19,975
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		530	30	30	–	1	15	(14)	-91%	30
Vote 2 - Community Services		5,550	1,780	1,781	23	100	891	(790)	-89%	1,781
Vote 3 - Corporate Services		1,712	760	1,151	24	186	576	(389)	-68%	1,151
Vote 4 - Technical Services		41,795	63,311	69,075	1,608	16,182	34,537	(18,355)	-53%	69,075
Vote 5 - Municipal Manager		–	30	30	–	–	15	(15)	-100%	30
Total Capital single-year expenditure	4	49,587	65,911	72,067	1,656	16,470	36,033	(19,563)	-54%	72,067
Total Capital Expenditure	3	86,610	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041
Capital Expenditure - Functional Classification										
Governance and administration		9,033	2,196	2,688	60	289	1,344	(1,055)	-79%	2,688
Executive and council		124	216	265	–	80	132	(52)	-40%	265
Finance and administration		8,908	1,980	2,423	60	209	1,212	(1,003)	-83%	2,423
Community and public safety		6,252	2,300	2,301	23	112	1,151	(1,038)	-90%	2,301
Community and social services		58	1,100	1,100	–	–	550	(550)	-100%	1,100
Sport and recreation		3,224	650	651	23	94	326	(231)	-71%	651
Public safety		2,838	550	550	–	18	275	(257)	-93%	550
Housing		132	–	–	–	–	–	–	–	–
Economic and environmental services		32,934	7,367	11,891	133	8,692	5,945	2,746	46%	11,891
Planning and development		828	200	200	133	133	100	33	33%	200
Road transport		32,107	7,167	11,691	–	8,559	5,845	2,714	46%	11,691
Trading services		38,390	73,501	75,162	2,767	12,644	37,581	(24,936)	-66%	75,162
Energy sources		9,959	31,352	31,359	–	1,653	15,679	(14,027)	-89%	31,359
Water management		10,426	25,606	25,860	1,238	5,892	12,930	(7,038)	-54%	25,860
Waste water management		4,669	16,343	17,256	1,328	4,622	8,628	(4,006)	-46%	17,256
Waste management		13,337	200	687	201	478	344	135	39%	687
Total Capital Expenditure - Functional Classification	3	86,610	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041
Funded by:										
National Government		21,847	37,504	37,504	2,311	9,516	18,752	(9,237)	-49%	37,504
Provincial Government		14,214	1,941	1,941	–	–	970	(970)	-100%	1,941
District Municipality		1,644	435	435	–	–	217	(217)	-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	2,311	9,516	19,940	(10,424)	-52%	39,880
Borrowing	6	1,460	25,000	25,000	–	555	12,500	(11,945)	-96%	25,000
Internally generated funds		43,815	20,485	27,161	672	11,667	13,581	(1,914)	-14%	27,161
Total Capital Funding	7	83,202	85,365	92,041	2,984	21,737	46,021	(24,283)	-53%	92,041

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

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		3,366	100	200	-	-	100	(100)	-100%
1.1 - Director: Finance		-	100	200	-	-	100	(100)	-100%
1.3 - Financial Administration		3,366	-	-	-	-	-	-	-
Vote 2 - Community Services		881	350	350	-	18	175	(157)	-90%
2.7 - Fire Services & Disaster Management		881	350	350	-	18	175	(157)	-90%
Vote 4 - Technical Services		32,776	18,937	19,358	1,328	5,240	9,679	(4,439)	-46%
4.2 - Electro Technical Services		6,693	5,593	5,600	-	1,092	2,800	(1,708)	-61%
4.3 - Water Storage & Distribution		2,857	200	200	-	-	100	(100)	-100%
4.4 - Waste Water Management		3,407	13,043	13,205	1,328	3,871	6,603	(2,731)	-41%
4.5 - Waste Management		1,685	100	353	-	277	176	101	57%
4.6 - Roads		18,133	-	-	-	-	-	-	-
Vote 5 - Municipal Manager		-	66	66	-	9	33	(24)	-73%
5.2 - Performance & Project Management		-	66	66	-	9	33	(24)	-73%
Total multi-year capital expenditure		37,023	19,453	19,975	1,328	5,267	9,987	(4,720)	-47%
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Financial Services		530	30	30	-	1	15	(14)	-91%
1.1 - Director: Finance		-	30	30	-	1	15	(14)	-91%
1.3 - Financial Administration		530	-	-	-	-	-	-	-
Vote 2 - Community Services		5,550	1,780	1,781	23	100	891	(790)	-89%
2.1 - Director: Community Services		94	30	30	-	6	15	(9)	-60%
2.2 - Cemeteries		-	100	100	-	-	50	(50)	-100%
2.3 - Housing		132	-	-	-	-	-	-	-
2.4 - Libraries		58	1,000	1,000	-	-	500	(500)	-100%
2.5 - Resorts & Swimming Pools		-	450	450	23	23	225	(202)	-90%
2.7 - Fire Services & Disaster Management		1,190	-	-	-	-	-	-	-
2.8 - Environment & Licensing		24	-	-	-	-	-	-	-
2.9 - Community Halls and Amenities		3,224	200	201	-	71	101	(29)	-29%
2.10 - Local Economic Development		828	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,712	760	1,151	24	186	576	(389)	-68%
3.1 - Director: Corporate Services		233	30	78	-	63	39	24	62%
3.2 - Human Resources		331	80	363	-	-	182	(182)	-100%
3.4 - Information Technology		270	350	410	-	77	205	(128)	-63%
3.5 - Marketing & Communication		110	100	100	24	46	50	(4)	-7%
3.7 - Traffic and Protection Services		767	200	200	-	-	100	(100)	-100%
Vote 4 - Technical Services		41,795	63,311	69,075	1,608	16,182	34,537	(18,355)	-53%
4.1 - Director: Technical Services		21	30	30	-	-	15	(15)	-100%
4.2 - Electro Technical Services		3,266	25,759	25,759	-	561	12,879	(12,319)	-96%
4.3 - Water Storage & Distribution		7,544	25,406	25,660	1,238	5,892	12,830	(6,938)	-54%
4.4 - Waste Water Management		1,262	2,850	3,600	-	750	1,800	(1,050)	-58%
4.5 - Waste Management		11,652	100	334	201	201	167	34	20%
4.6 - Roads		13,973	7,167	11,691	-	8,559	5,845	2,714	46%
4.7 - Storm Water Management		-	450	450	-	-	225	(225)	-100%
4.8 - Town Planning & Building Control		-	200	200	133	133	100	33	33%
4.10 - Mechanical Workshop		4,076	1,350	1,350	36	86	675	(589)	-87%
Vote 5 - Municipal Manager		-	30	30	-	-	15	(15)	-100%
5.1 - Municipal Manager		-	30	30	-	-	15	(15)	-100%
Total single-year capital expenditure		49,587	65,911	72,067	1,656	16,470	36,033	(19,563)	(0)
Total Capital Expenditure		86,610	85,365	92,041	2,984	21,737	46,021	(24,283)	(0)

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	220,629	218,721	220,629
Trade and other receivables from exchange transactions		123,373	68,636	68,636	40,161	68,636
Receivables from non-exchange transactions		31,639	49,234	49,234	44,586	49,234
Current portion of non-current receivables		–	–	–	–	–
Inventory		27,362	9,181	9,847	20,878	9,847
VAT		–	6,836	6,836	126,104	6,836
Other current assets		11,117	1,709	1,709	3,045	1,709
Total current assets		380,735	362,903	356,892	453,495	356,892
Non current assets						
Investments		–	–	–	–	–
Investment property		41,920	40,610	40,610	41,678	40,610
Property, plant and equipment		1,106,309	1,094,459	1,100,853	1,068,175	1,100,853
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		550	550	550	550	550
Intangible assets		1,058	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		1,149,836	1,138,148	1,144,825	1,112,763	1,144,825
TOTAL ASSETS		1,530,572	1,501,051	1,501,717	1,566,257	1,501,717
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	(3,330)	(3,330)	36	(3,330)
Consumer deposits		9,739	12,158	12,158	(9,600)	12,158
Trade and other payables from exchange transactions		85,603	110,941	104,900	(25,352)	104,900
Trade and other payables from non-exchange transactions		–	3,129	3,129	67,882	3,129
Provision		35,611	45,567	45,567	23,849	45,567
VAT		4,566	18,269	18,269	112,890	18,269
Other current liabilities		8,455	–	–	–	–
Total current liabilities		143,975	186,734	180,693	169,705	180,693
Non current liabilities						
Financial liabilities		–	25,645	25,655	490	25,655
Provision		52,331	77,712	77,712	58,836	77,712
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		71,705	78,001	78,001	72,071	78,001
Total non current liabilities		124,036	181,358	181,368	131,397	181,368
TOTAL LIABILITIES		268,011	368,091	362,061	301,102	362,061
NET ASSETS	2	1,262,561	1,132,959	1,139,656	1,265,155	1,139,656
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,251,395	1,120,420	1,120,420	983,690	1,120,420
Reserves and funds		11,166	12,540	12,540	(23,362)	12,540
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,262,561	1,132,959	1,132,959	960,328	1,132,959

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		102,509	103,281	103,281	4,108	64,228	51,640	12,588	24%	103,281
Service charges		494,505	602,900	602,900	24,273	220,286	301,450	(81,164)	-27%	602,900
Other revenue		—	17,029	17,029	1,147	5,608	8,515	(2,906)	-34%	17,029
Transfers and Subsidies - Operational		134,848	194,392	194,392	47,653	138,314	96,234	42,080	44%	194,392
Transfers and Subsidies - Capital		36,488	46,362	46,362	1,750	11,450	21,081	(9,631)	-46%	46,362
Interest		48,344	49,570	49,570	716	7,946	24,785	(16,839)	-68%	49,570
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(780,152)	(939,422)	(939,422)	(47,097)	(393,021)	(469,711)	(76,690)	16%	(78,285)
Interest		(132)	—	—	—	(0)	—	0	0%	—
Transfers and Subsidies		—	—	—	(267)	(1,031)	—	1,031	0%	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		36,411	74,112	74,112	32,284	53,780	33,994	(19,785)	-58%	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)	(92,041)	(3,435)	(24,872)	46,021	70,892	154%	92,041
NET CASH FROM/(USED) INVESTING ACTIVITIES		(76,243)	(85,365)	(92,041)	(3,435)	(24,872)	46,021	70,892	154%	92,041
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	25,000	25,000	—	—	12,500	(12,500)	-100%	25,000
Increase (decrease) in consumer deposits		275	—	—	27	222	—	222	0%	—
Payments										
Repayment of borrowing		—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		275	25,000	25,000	27	222	12,500	12,278	98%	25,000
NET INCREASE/ (DECREASE) IN CASH HELD		(39,557)	13,748	7,071	28,875	29,130	92,515			1,052,291
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	224,665		216,365	310,109			1,239,526

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Electricity	(35,865)	Peak of the High Demand Season for Electricity Usage is July-August. Currently within Low Season for Electricity Usage.	
	Service charges - Water	(843)	Immaterial Variance	
	Service charges - Waste Water Management	24,499	Industrial Effluent recognised	
	Service charges - Waste management	686	Immaterial Variance	
	Sale of Goods and Rendering of Services	6,914	Income received for Library Services	
	Agency services	243	Immaterial Variance	
	Interest	(5)	Immaterial Variance	
	Interest earned from Receivables	3,414	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 Dec	
	Interest earned from Current and Non Current Assets	(1,037)	Immaterial Variance	
	Dividends	-		
	Rent on Land	(14)	Immaterial Variance	
	Rental from Fixed Assets	(531)	Immaterial Variance	
	Licence and permits	-		
	Operational Revenue	(397)	Immaterial Variance	
	Property rates	16,265	Year-to-date budget must be corrected to include annual billing in July	
	Surcharges and Taxes	(1,150)	Immaterial Variance	
	Fines, penalties and forfeits	2,440	No Service provider in place.	
	Licence and permits	(695)	Immaterial Variance	
	Transfer and subsidies - Operational	15,747	First- and second tranche of Equitable Share received.	
	Interest	664	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	(332)	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
2	Expenditure By Type			
	Employee related costs	(5,157)	Primarily due to the filling of vacancies	
	Remuneration of councillors	1	Immaterial Variance	
	Bulk purchases - electricity	(53,204)	December invoice processed against incorrect account and corrected in January 2024. Currently within Low Season for Electricity Usage.	
	Inventory consumed	(2,003)	Less inventory procured and consumed than expected.	
	Debt impairment	(16,826)	Adjustment to Debt Impairment Provision for December to be processed during January 2024.	
	Depreciation and amortisation	(27,088)	Depreciation run performed annually at year end - budget to be corrected during Adjustment Budget.	
	Interest	(5,117)	Finance charges related to Landfill Sites recognised on an annual basis.	
	Contracted services	(16,407)	Dependant on the Roll Out of Contracts for Electrical, Road, Water & Sewer Maintenance	
	Transfers and subsidies	(12,564)	Housing Top Structure budget and actuals to be corrected during adjustment budget - reallocate to Contracted Services.	
	Irrecoverable debts written off	(1,031)	Transfer payments expected to increase when new educational year commences - financial aid to be provided to performing learners/students	
	Operational costs	(3,264)	Immaterial Variance	
	Losses on Disposal of Assets	-	Low expenditure experienced for operational cost items.	
	Other Losses	(1,748)	Fair value adjustments in terms of Actuarial Assessments processed at year end.	
3	Capital Expenditure			
	Total Capital Expenditure	(24,283)	Longer than anticipated planning phase in respect of major capital projects.	
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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		0.6%	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%	27.2%	2.6%	27.2%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.5%	16.4%	15.8%	4.9%	15.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	204.5%	204.6%	-2.1%	204.6%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	264.4%	194.3%	197.5%	267.2%	197.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		130.1%	121.7%	122.1%	128.9%	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		18.0%	12.4%	12.4%	17.1%	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		26.2%	28.8%	28.8%	26.1%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	3.3%	2.7%	1.4%	2.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		4.3%	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 - M06 December

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	4,973	2,434	2,167	1,809	1,915	1,556	13,745	58,084	86,682	77,109	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,267	1,214	1,076	963	393	405	15,537	9,009	31,865	26,307	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,590	1,191	798	7,265	611	555	7,296	31,325	51,631	47,052	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4,402	1,501	1,424	1,355	38,142	1,180	8,896	37,995	94,896	87,569	-	-
Receivables from Exchange Transactions - Waste Management	1600	4,452	1,624	1,458	1,370	1,272	1,177	9,143	35,495	55,991	48,457	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	134	15	14	13	13	13	83	854	1,139	976	-	-
Interest on Arrear Debtor Accounts	1810	1,197	175	213	431	2,306	343	2,761	60,137	67,564	65,978	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(8,215)	63	45	40	40	36	292	1,495	(6,204)	1,902	-	-
Total By Income Source	2000	12,800	8,217	7,198	13,247	44,693	5,265	57,752	234,394	383,565	355,350	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	486	519	396	643	258	269	2,820	7,480	12,870	11,469	-	-
Commercial	2300	(1,260)	1,631	1,025	3,879	39,315	403	15,321	27,727	88,041	86,646	-	-
Households	2400	13,490	5,853	5,566	7,812	4,920	4,396	37,993	188,602	268,632	243,723	-	-
Other	2500	84	215	210	913	200	198	1,618	10,585	14,023	13,513	-	-
Total By Customer Group	2600	12,800	8,217	7,198	13,247	44,693	5,265	57,752	234,394	383,565	355,350	-	-

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	482	3	23	-	-	-	-	-	507	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	482	3	23	-	-	-	-	-	507	-

WC022 - M06 - MONTHLY SECTION 71 REPORT - DECEMBER 2024

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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	46,529	362		-	46,891
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)	-	-
ABSA Bank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	-	123		24,000	24,123
Nedbank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	-	119		24,000	24,119
First National Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	-	119		24,000	24,119
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Municipality sub-total										128,551	1,163		72,000	119,252
Entities														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									128,551	1,163		72,000	119,252

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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	–	2,692	1,580	1,113	70.4%	3,159
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,247	1,559	1,559	–	1,092	780	313	40.1%	1,559
Local Government Financial Management Grant [Schedule 5B]		1,550	1,600	1,600	–	1,600	800	800	100.0%	1,600
Provincial Government:		34,087	45,527	45,527	(7,123)	5,081	21,802	(16,721)	-76.7%	45,527
OPEX PROV LIBRARY		–	10,683	10,683	(7,123)	–	5,342	(5,342)	-100.0%	10,683
OPEX PROV CDW		132	132	132	–	132	66	66	100.0%	132
OPEX PROV THUSONG		–	150	150	–	–	–	–		150
OPEX PROV MUN ACC AND CAP BUILDING		245	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	–	–	12,500	(12,500)	-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	–	–	3,894	(3,894)	-100.0%	7,788
District Municipality:		150	–	–	–	–	–	–		–
Specify (Add grant description)		150	–	–	–	–	–	–		–
Other grant providers:		2,763	–	–	–	2,476	–	2,476		–
Foreign Government and International Organisations		680	–	–	–	–	–	–		–
Private Enterprises		2,083	–	–	–	2,476	–	2,476		–
Total Operating Transfers and Grants	5	41,797	48,686	48,686	(7,123)	10,249	23,381	(13,132)	-56.2%	48,686
Capital Transfers and Grants										
National Government:		25,209	40,630	40,630	–	20,576	20,315	261	1.3%	40,630
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		900	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		24,309	25,630	25,630	–	12,576	12,815	(239)	-1.9%	25,630
Water Services Infrastructure Grant [Schedule 5B]		–	15,000	15,000	–	8,000	7,500	500	6.7%	15,000
Provincial Government:		16,559	2,232	2,232	–	700	766	(66)	-8.6%	2,232
Specify (Add grant description)		200	–	–	–	–	–	–		–
CAPEX PROV FIRE		1,658	–	–	–	–	–	–		–
Specify (Add grant description)		–	1,532	1,532	–	–	766	(766)	-100.0%	1,532
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		–	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	–	21,276	21,081	195	0.9%	42,862
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	84,237	91,548	91,548	(7,123)	31,525	44,462	(12,937)	-29.1%	91,548

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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)	161	2,171	(2,014)	4,186	-207.8%	(4,029)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,364	(1,559)	(1,559)	135	1,266	(780)	2,045	-262.4%	(1,559)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,470)	(1,470)	26	906	(735)	1,641	-223.3%	(1,470)
Municipal Infrastructure Grant [Schedule 5B]		997	(1,000)	(1,000)	–	–	(500)	500	-100.0%	(1,000)
Provincial Government:		39,584	(46,426)	(46,426)	(4,279)	4,996	(23,213)	28,209	-121.5%	(46,426)
OPEX PROV TITLE DEEDS RESTORATION		568	–	–	–	–	–	–	–	–
OPEX PROV LIBRARY		–	(10,683)	(10,683)	(4,282)	–	(5,342)	5,342	-100.0%	(10,683)
OPEX PROV CDW		71	(262)	(262)	3	7	(131)	139	-105.6%	(262)
OPEX PROV THUSONG		–	(130)	(130)	–	–	(65)	65	-100.0%	(130)
OPEX PROV MUN ACC AND CAP BUILDING		196	(858)	(858)	–	–	(429)	429	-100.0%	(858)
OPEX PROV WATER RESILIENCE		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		295	(172)	(172)	–	–	(86)	86	-100.0%	(172)
OPEX PROV HOUSING IHHSDG		–	(1,532)	(1,532)	–	–	(766)	766	-100.0%	(1,532)
Specify (Add grant description)		37,954	(32,788)	(32,788)	–	4,988	(16,394)	21,382	-130.4%	(32,788)
Other grant providers:		2,767	(205)	(205)	–	–	(102)	102	-100.0%	(205)
Foreign Government and International Organisations		1,793	(205)	(205)	–	–	(102)	102	-100.0%	(205)
Private Enterprises		974	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		48,262	(50,660)	(50,660)	(4,118)	7,167	(25,330)	32,497	-128.3%	(50,660)
National Government:		23,296	(39,630)	(39,630)	148	729	(19,815)	20,544	-103.7%	(39,630)
Municipal Infrastructure Grant [Schedule 5B]		23,296	(24,630)	(24,630)	148	591	(12,315)	12,906	-104.8%	(24,630)
Water Services Infrastructure Grant [Schedule 5B]		–	(15,000)	(15,000)	–	139	(7,500)	7,639	-101.8%	(15,000)
Provincial Government:		15,229	(1,375)	(1,375)	–	143	(688)	830	-120.7%	(1,375)
Specify (Add grant description)		200	–	–	–	–	–	–	–	–
CAPEX PROV MUN INTERVENTION		–	(179)	(179)	–	–	(90)	90	-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	(598)	740	-123.9%	(1,196)
District Municipality:		1,851	100	100	–	–	50	(50)	-100.0%	100
CAPEX DISTRICT		500	100	100	–	–	50	(50)	-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)	148	872	(20,453)	21,325	-104.3%	(40,905)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,638	(91,565)	(91,565)	(3,970)	8,039	(45,782)	53,821	-117.6%	(91,565)

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

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

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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	780	4,990	4,829	161	3%	9,658
Pension and UIF Contributions		1,339	1,422	1,422	109	671	711	(40)	-6%	1,422
Medical Aid Contributions		54	86	86	—	—	43	(43)	-100%	86
Motor Vehicle Allowance		—	0	0	—	—	—	—		0
Cellphone Allowance		1,048	1,146	1,146	83	496	573	(77)	-13%	1,146
Other benefits and allowances		—	0	0	—	—	—	—		0
Sub Total - Councillors		11,447	12,311	12,311	972	6,156	6,156	1	0%	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	1,872	2,198	(326)	-15%	4,395
Pension and UIF Contributions		358	404	404	31	188	202	(14)	-7%	404
Medical Aid Contributions		32	9	9	—	—	5	(5)	-100%	9
Performance Bonus		803	890	890	—	452	445	7	2%	890
Motor Vehicle Allowance		1,316	1,115	1,115	67	583	557	25	5%	1,115
Cellphone Allowance		365	332	332	23	170	166	4	2%	332
Housing Allowances		33	57	57	—	—	29	(29)	-100%	57
Other benefits and allowances		45	61	61	0	1	31	(30)	-98%	61
Sub Total - Senior Managers of Municipality		7,034	7,265	7,265	388	3,265	3,632	(367)	-10%	7,265
% increase	4		3.3%	3.3%						3.3%
Other Municipal Staff										
Basic Salaries and Wages		141,863	157,900	158,097	13,466	77,177	79,049	(1,872)	-2%	158,097
Pension and UIF Contributions		23,199	26,552	26,602	2,093	12,309	13,301	(992)	-7%	26,602
Medical Aid Contributions		9,802	11,093	11,093	864	5,118	5,546	(428)	-8%	11,093
Overtime		23,267	27,792	27,796	1,836	11,682	13,898	(2,216)	-16%	27,796
Performance Bonus		10,640	12,510	12,510	1,016	5,807	6,255	(449)	-7%	12,510
Motor Vehicle Allowance		6,758	7,751	7,751	741	3,926	3,876	51	1%	7,751
Cellphone Allowance		690	1,018	1,018	72	391	509	(118)	-23%	1,018
Housing Allowances		1,166	1,427	1,427	99	604	713	(110)	-15%	1,427
Other benefits and allowances		6,819	7,829	7,829	665	3,805	3,915	(109)	-3%	7,829
Payments in lieu of leave		2,522	3,754	3,754	—	3,686	1,877	1,808	96%	3,754
Long service awards		913	1,015	1,015	90	539	507	32	6%	1,015
Post-retirement benefit obligations		7,706	11,653	11,653	907	5,439	5,826	(387)	-7%	11,653
Sub Total - Other Municipal Staff		235,345	270,293	270,546	21,849	130,483	135,273	(4,790)	-4%	270,546
% increase	4		14.8%	15.0%						15.0%
Total Parent Municipality		253,826	289,869	290,122	23,208	139,905	145,061	(5,156)	-4%	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		253,826	289,869	290,122	23,208	139,905	145,061	(5,156)	-4%	290,122
% increase	4		14.2%	14.3%						14.3%
TOTAL MANAGERS AND STAFF		242,378	277,558	277,811	22,237	133,748	138,905	(5,157)	-4%	277,811

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		6,736	13,751	8,139	25,750	5,745	4,108	8,607	8,607	8,607	8,607	8,607	(3,981)	103,281	108,881	115,270
Service charges - electricity revenue		33,478	35,134	34,797	29,483	21,039	17,851	40,600	40,600	40,600	40,600	40,600	112,420	487,205	535,527	588,111
Service charges - water revenue		3,044	3,009	4,585	3,001	2,681	2,536	3,133	3,133	3,133	3,133	3,133	3,079	37,600	42,392	44,386
Service charges - Waste Water Management		1,951	4,835	1,652	2,145	1,847	1,610	4,355	4,355	4,355	4,355	4,355	16,444	52,256	51,942	56,286
Service charges - Waste Mangement		2,175	2,402	2,030	2,639	2,103	1,801	2,153	2,153	2,153	2,153	2,153	1,922	25,839	27,059	30,515
Rental of facilities and equipment		146	239	274	567	254	267	0	0	0	0	0	(1,743)	5	6	6
Interest earned - external investments		998	1,293	758	1,164	3,012	716	2,921	2,921	5,656	2,921	2,921	20,712	45,994	47,793	49,683
Interest earned - outstanding debtors		-	-	-	-	5	-	298	298	298	298	298	2,082	3,577	3,756	3,944
Fines, penalties and forfeits		93	117	67	123	87	201	372	372	372	372	372	1,920	4,469	4,693	4,928
Licences and permits		136	162	53	98	84	99	213	213	213	213	213	859	2,558	2,685	2,820
Agency services		272	490	280	581	339	580	381	381	381	381	381	124	4,570	4,799	5,039
Transfers and Subsidies - Operational		71,099	6,955	132	5,073	7,401	47,653	12,142	12,142	20,762	12,142	12,142	(13,252)	194,392	196,992	205,715
Other revenue		190	405	222	483	684	475	452	452	452	452	452	706	5,426	5,698	5,982
Cash Receipts by Source		120,319	68,792	52,987	71,107	45,281	77,897	75,629	75,629	86,984	75,629	75,629	141,291	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	1,750	-	-	10,541	-	-	24,372	46,362	39,556	30,727
Short term loans		-	-	-	-	-	-	-	-	6,250	-	-	14,738	20,988	(4,012)	(4,012)
Increase (decrease) in consumer deposits		31	40	55	53	15	27	-	-	-	-	-	(222)	-	-	-
Total Cash Receipts by Source		125,350	69,832	53,042	71,159	48,996	79,674	75,629	75,629	103,774	75,629	75,629	180,179	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	23,066	39,424	39,424	39,424	39,424	39,424	139,754	473,093	492,706	518,694
Remuneration of councillors		951	951	951	931	1,401	972	-	-	-	-	-	(6,156)	-	-	-
Interest		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Bulk purchases - Electricity		44,039	54,856	48,261	26,754	23,730	24,223	35,922	35,922	35,922	35,922	35,922	29,593	431,067	485,812	547,510
Acquisitions - water & other inventory		3,341	776	1,694	1,558	1,822	2,030	2,000	2,000	2,000	2,000	2,000	2,779	24,000	25,200	26,460
Contracted services		4,220	9,240	3,223	3,079	3,652	5,017	939	939	939	939	939	(21,861)	11,263	11,358	11,500
Transfers and subsidies - other		91	340	144	111	78	267	-	-	-	-	-	(1,031)	-	-	-
Other expenditure		10,266	6,701	4,805	6,317	6,210	4,881	-	-	-	-	-	(39,180)	-	-	-
Cash Payments by Type		81,776	92,158	81,622	59,245	68,843	60,455	78,285	78,285	78,285	78,285	78,285	103,897	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	3,435	-	-	-	-	-	(24,872)	-	-	-
Other Cash Flows/Payments		(11,882)	(13,239)	(9,334)	1,092	(3,592)	(13,091)	-	-	-	-	-	50,047	-	-	-
Total Cash Payments by Type		71,834	79,267	78,003	65,209	73,813	50,799	78,285	78,285	78,285	78,285	78,285	129,072	939,422	1,015,076	1,104,164
NET INCREASE/(DECREASE) IN CASH HELD		53,516	(9,435)	(24,961)	5,950	(24,816)	28,875	(2,656)	(2,656)	25,489	(2,656)	(2,656)	51,107	95,100	52,691	35,236
Cash/cash equivalents at the month/year beginning:		187,235	240,751	231,317	206,356	212,306	187,490	216,365	213,709	211,053	236,542	233,885	231,229	187,235	282,336	335,026
Cash/cash equivalents at the month/year end:		240,751	231,317	206,356	212,306	187,490	216,365	213,709	211,053	236,542	233,885	231,229	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 - M06 December

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>Revenue</u>										
Exchange Revenue										

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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	3,577	742	742	3,577	2,835	79.2%	1%
August	5,739	3,004	3,577	346	1,088	7,154	6,066	84.8%	1%
September	4,059	15,284	15,857	5,004	6,092	23,010	16,918	73.5%	7%
October	5,014	3,004	3,577	5,140	11,233	26,587	15,355	57.8%	13%
November	7,537	3,004	3,577	7,521	18,754	30,164	11,410	37.8%	22%
December	6,153	15,384	15,857	2,984	21,737	46,021	24,283	52.8%	25%
January	1,226	3,004	3,577	–	21,737	49,597	27,860	56.2%	25%
February	4,783	3,004	3,577	–	21,737	53,174	31,437	59.1%	25%
March	6,810	15,284	15,857	–	21,737	69,031	47,294	68.5%	25%
April	4,180	3,004	3,577	–	21,737	72,608	50,870	70.1%	25%
May	14,828	3,004	3,577	–	21,737	76,184	54,447	71.5%	25%
June	26,064	15,384	15,857	–	21,737	92,041	70,304	76.4%	25%
Total Capital expenditure	86,610	85,365	92,041	21,737					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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		21,321	22,898	23,513	1,120	6,213	11,757	(5,544)	-47.2%	23,513
Roads Infrastructure		-	1,532	1,532	-	-	766	(766)	-100.0%	1,532
Roads		-	1,332	1,332	-	-	666	(666)	-100.0%	1,332
Road Structures		-	200	200	-	-	100	(100)	-100.0%	200
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,037	-	-	-	-	-	-	-	-
MV Networks		1,037	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10,095	21,265	21,265	919	5,573	10,633	(5,060)	-47.6%	21,265
Dams and Weirs		2,857	-	-	-	-	-	-	-	-
Reservoirs		4,991	-	-	-	-	-	-	-	-
Bulk Mains		2,246	21,265	21,265	919	5,573	10,633	(5,060)	-47.6%	21,265
Sanitation Infrastructure		837	-	162	-	162	81	81	100.0%	162
Toilet Facilities		837	-	162	-	162	81	81	100.0%	162
Solid Waste Infrastructure		9,352	100	554	201	478	277	201	72.6%	554
Landfill Sites		4,301	-	201	201	201	101	101	100.0%	201
Waste Drop-off Points		1,685	100	353	-	277	176	101	57.0%	353
Waste Separation Facilities		3,366	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		58	1,000	1,000	-	-	500	(500)	-100.0%	1,000
Community Facilities		58	1,000	1,000	-	-	500	(500)	-100.0%	1,000
Libraries		58	1,000	1,000	-	-	500	(500)	-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	-	-	182	(182)	-100.0%	363
Licences and Rights		331	80	363	-	-	182	(182)	-100.0%	363
Computer Software and Applications		331	80	363	-	-	182	(182)	-100.0%	363
Computer Equipment		932	350	410	-	77	205	(128)	-62.6%	410
Computer Equipment		932	350	410	-	77	205	(128)	-62.6%	410
Furniture and Office Equipment		701	516	565	157	259	282	(23)	-8.3%	565
Furniture and Office Equipment		701	516	565	157	259	282	(23)	-8.3%	565
Machinery and Equipment		6,097	950	989	291	417	494	(78)	-15.7%	989
Machinery and Equipment		6,097	950	989	291	417	494	(78)	-15.7%	989
Transport Assets		12,395	1,000	1,000	-	47	500	(453)	-90.6%	1,000
Transport Assets		12,395	1,000	1,000	-	47	500	(453)	-90.6%	1,000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	42,583	26,794	27,840	1,568	7,012	13,920	6,908	49.6%	27,840

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December										
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	13,704	-	9,264	6,852	2,411	35.2%	13,704
Roads Infrastructure		13,473	5,000	9,454	-	8,513	4,727	3,786	80.1%	9,454
Roads		13,473	5,000	9,454	-	8,513	4,727	3,786	80.1%	9,454
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,000	500	500	-	-	250	(250)	-100.0%	500
MV Networks		1,000	500	500	-	-	250	(250)	-100.0%	500
Water Supply Infrastructure		100	750	750	-	-	375	(375)	-100.0%	750
Distribution		100	750	750	-	-	375	(375)	-100.0%	750
Sanitation Infrastructure		1,262	2,250	3,000	-	750	1,500	(750)	-50.0%	3,000
Reticulation		1,262	1,000	1,000	-	-	500	(500)	-100.0%	1,000
Waste Water Treatment Works		-	1,250	2,000	-	750	1,000	(250)	-25.0%	2,000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	450	450	23	23	225	(202)	-89.7%	450
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	450	450	23	23	225	(202)	-89.7%	450
Outdoor Facilities		-	450	450	23	23	225	(202)	-89.7%	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	14,154	23	9,287	7,077	(2,210)	-31.2%	14,154

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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	19,550	1,713	5,231	9,775	(4,544)	-46.5%	19,550
Roads Infrastructure		7,971	13,159	8,635	835	2,172	4,318	(2,145)	-49.7%	8,635
Roads		6,817	11,976	7,452	309	1,541	3,726	(2,185)	-58.6%	7,452
Road Furniture		1,154	1,183	1,183	526	631	592	40	6.7%	1,183
Storm water Infrastructure		322	1,535	1,535	12	14	767	(754)	-98.2%	1,535
Storm water Conveyance		322	1,535	1,535	12	14	767	(754)	-98.2%	1,535
Electrical Infrastructure		1,564	2,358	2,276	5	770	1,138	(368)	-32.4%	2,276
HV Substations		-	15	-	-	-	-	-	-	-
MV Substations		770	1,028	995	5	87	498	(411)	-82.5%	995
MV Switching Stations		-	0	-	-	-	-	-	-	-
MV Networks		395	723	711	-	148	356	(207)	-58.2%	711
LV Networks		399	592	570	-	534	285	249	87.6%	570
Water Supply Infrastructure		2,648	2,860	2,190	84	393	1,095	(702)	-64.1%	2,190
Dams and Weirs		1,308	1,286	1,286	53	128	643	(515)	-80.2%	1,286
Boreholes		380	398	298	-	-	149	(149)	-100.0%	298
Pump Stations		56	59	59	12	12	30	(17)	-58.2%	59
Water Treatment Works		307	118	118	8	70	59	11	18.5%	118
Bulk Mains		363	520	100	-	56	50	6	12.7%	100
Distribution		111	350	200	11	127	100	27	26.8%	200
Distribution Points		124	130	130	-	-	65	(65)	-100.0%	130
Sanitation Infrastructure		6,322	5,551	4,914	777	1,883	2,457	(574)	-23.4%	4,914
Reticulation		2,857	2,960	2,798	734	1,243	1,399	(157)	-11.2%	2,798
Waste Water Treatment Works		3,368	2,464	1,989	42	594	994	(401)	-40.3%	1,989
Toilet Facilities		97	127	127	1	47	64	(17)	-26.8%	127
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		600	1,103	1,035	39	323	517	(195)	-37.6%	1,035
Community Facilities		449	680	660	39	243	330	(87)	-26.2%	660
Halls		137	200	180	-	74	90	(16)	-18.3%	180
Crèches		106	151	151	21	49	75	(26)	-34.9%	151
Libraries		25	31	31	-	3	16	(13)	-81.7%	31
Cemeteries/Crematoria		106	185	185	18	99	93	6	6.8%	185
Public Ablution Facilities		-	32	32	-	-	16	(16)	-100.0%	32
Markets		74	81	81	-	19	40	(21)	-52.7%	81
Sport and Recreation Facilities		151	423	375	-	79	187	(108)	-57.7%	375
Indoor Facilities		75	155	112	-	77	56	21	37.3%	112
Outdoor Facilities		77	268	263	-	2	131	(129)	-98.3%	263
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		708	821	793	22	258	396	(138)	-34.9%	793
Operational Buildings		335	559	531	5	128	265	(137)	-51.8%	531
Municipal Offices		335	559	531	5	128	265	(137)	-51.8%	531
Housing		373	262	262	17	130	131	(1)	-0.8%	262
Social Housing		373	262	262	17	130	131	(1)	-0.8%	262
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		122	182	172	8	73	86	(13)	-15.0%	172
Computer Equipment		122	182	172	8	73	86	(13)	-15.0%	172
Furniture and Office Equipment		1	61	61	-	2	31	(29)	-95.1%	61
Furniture and Office Equipment		1	61	61	-	2	31	(29)	-95.1%	61
Machinery and Equipment		163	314	314	2	8	157	(149)	-94.8%	314
Machinery and Equipment		163	314	314	2	8	157	(149)	-94.8%	314
Transport Assets		2,912	3,439	3,933	113	1,263	1,966	(703)	-35.8%	3,933
Transport Assets		2,912	3,439	3,933	113	1,263	1,966	(703)	-35.8%	3,933
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	23,334	31,384	25,859	1,897	7,158	12,929	5,771	44.6%	25,859

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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	-	-	19,197	(19,197)	-100.0%	38,394
Roads Infrastructure		6,188	4,758	4,758	-	-	2,379	(2,379)	-100.0%	4,758
Roads		6,188	558	558	-	-	279	(279)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	1,050	(1,050)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	1,050	(1,050)	-100.0%	2,100
Storm water Infrastructure		2,432	2,091	2,091	-	-	1,046	(1,046)	-100.0%	2,091
Drainage Collection		2,432	507	507	-	-	253	(253)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	539	(539)	-100.0%	1,077
Attenuation		-	507	507	-	-	253	(253)	-100.0%	507
Electrical Infrastructure		3,813	3,912	3,912	-	-	1,956	(1,956)	-100.0%	3,912
HV Substations		-	474	474	-	-	237	(237)	-100.0%	474
HV Switching Station		-	474	474	-	-	237	(237)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	237	(237)	-100.0%	474
MV Substations		-	474	474	-	-	237	(237)	-100.0%	474
MV Switching Stations		-	474	474	-	-	237	(237)	-100.0%	474
MV Networks		3,357	591	591	-	-	296	(296)	-100.0%	591
LV Networks		457	474	474	-	-	237	(237)	-100.0%	474
Capital Spares		-	474	474	-	-	237	(237)	-100.0%	474
Water Supply Infrastructure		6,066	5,434	5,434	-	-	2,717	(2,717)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	203	(203)	-100.0%	407
Boreholes		68	407	407	-	-	203	(203)	-100.0%	407
Reservoirs		873	407	407	-	-	203	(203)	-100.0%	407
Pump Stations		439	407	407	-	-	203	(203)	-100.0%	407
Water Treatment Works		-	407	407	-	-	203	(203)	-100.0%	407
Bulk Mains		-	100	100	-	-	50	(50)	-100.0%	100
Distribution		4,686	1,100	1,100	-	-	550	(550)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	550	(550)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	550	(550)	-100.0%	1,100
Sanitation Infrastructure		4,512	5,559	5,559	-	-	2,779	(2,779)	-100.0%	5,559
Pump Station		137	100	100	-	-	50	(50)	-100.0%	100
Reticulation		137	1,200	1,200	-	-	600	(600)	-100.0%	1,200
Waste Water Treatment Works		4,130	1,200	1,200	-	-	600	(600)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	600	(600)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	929	(929)	-100.0%	1,859
Capital Spares		108	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		334	16,640	16,640	-	-	8,320	(8,320)	-100.0%	16,640
Landfill Sites		302	15,000	15,000	-	-	7,500	(7,500)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	164	(164)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	164	(164)	-100.0%	328
Waste Drop-off Points		31	328	328	-	-	164	(164)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	164	(164)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	164	(164)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		153	-	-	-	-	-	-	-	-
Data Centres		153	-	-	-	-	-	-	-	-
Community Assets		2,940	3,527	3,527	-	-	1,763	(1,763)	-100.0%	3,527
Community Facilities		1,014	2,079	2,079	-	-	1,039	(1,039)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	711	(711)	-100.0%	1,422
Centres		299	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	192	(192)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	6	(6)	-100.0%	13
Public Open Space		7	260	260	-	-	130	(130)	-100.0%	260
Public Ablution Facilities		408	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,926	1,448	1,448	-	-	724	(724)	-100.0%	1,448
Outdoor Facilities		1,926	1,448	1,448	-	-	724	(724)	-100.0%	1,448
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		409	742	742	-	-	371	(371)	-100.0%	742
Revenue Generating		-	371	371	-	-	185	(185)	-100.0%	371
Improved Property		-	185	185	-	-	93	(93)	-100.0%	185
Unimproved Property		-	185	185	-	-	93	(93)	-100.0%	185
Non-revenue Generating		409	371	371	-	-	185	(185)	-100.0%	371
Improved Property		409	185	185	-	-	93	(93)	-100.0%	185
Unimproved Property		-	185	185	-	-	93	(93)	-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	64	(43)	-67.4%	128
Licences and Rights		12	128	128	–	21	64	(43)	-67.4%	128
Water Rights		–	17	17	–	–	8	(8)	-100.0%	17
Computer Software and Applications		12	111	111	–	21	55	(35)	-62.5%	111
Computer Equipment		669	2,373	2,373	–	–	1,186	(1,186)	-100.0%	2,373
Computer Equipment		669	2,373	2,373	–	–	1,186	(1,186)	-100.0%	2,373
Furniture and Office Equipment		834	630	630	–	–	315	(315)	-100.0%	630
Furniture and Office Equipment		834	630	630	–	–	315	(315)	-100.0%	630
Machinery and Equipment		2,221	1,505	1,505	–	–	752	(752)	-100.0%	1,505
Machinery and Equipment		2,221	1,505	1,505	–	–	752	(752)	-100.0%	1,505
Transport Assets		2,005	6,921	6,921	–	–	3,460	(3,460)	-100.0%	6,921
Transport Assets		2,005	6,921	6,921	–	–	3,460	(3,460)	-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	27,109	27,088	99.9%	54,219

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

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	1,392	5,421	24,363	(18,943)	-77.8%	48,727
Roads Infrastructure		18,633	585	585	-	-	292	(292)	-100.0%	585
Roads		-	100	100	-	-	50	(50)	-100.0%	100
Road Structures		18,633	485	485	-	-	242	(242)	-100.0%	485
Storm water Infrastructure		-	450	450	-	-	225	(225)	-100.0%	450
Storm water Conveyance		-	450	450	-	-	225	(225)	-100.0%	450
Electrical Infrastructure		5,693	30,702	30,709	-	1,647	15,354	(13,708)	-89.3%	30,709
HV Substations		1,373	25,000	25,000	-	555	12,500	(11,945)	-95.6%	25,000
MV Substations		1,500	500	920	-	679	460	219	47.6%	920
MV Networks		1,820	1,609	1,309	-	-	654	(654)	-100.0%	1,309
LV Networks		1,000	3,593	3,480	-	413	1,740	(1,327)	-76.3%	3,480
Water Supply Infrastructure		-	3,340	3,340	64	64	1,670	(1,606)	-96.2%	3,340
Water Treatment Works		-	500	500	-	-	250	(250)	-100.0%	500
Distribution		-	2,840	2,840	64	64	1,420	(1,356)	-95.5%	2,840
Sanitation Infrastructure		-	13,643	13,643	1,328	3,710	6,822	(3,112)	-45.6%	13,643
Waste Water Treatment Works		-	13,643	13,643	1,328	3,710	6,822	(3,112)	-45.6%	13,643
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3,865	100	100	-	-	50	(50)	-100.0%	100
Community Facilities		828	100	100	-	-	50	(50)	-100.0%	100
Cemeteries/Crematoria		-	100	100	-	-	50	(50)	-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	-	18	510	(492)	-96.5%	1,020
Operational Buildings		-	600	1,020	-	18	510	(492)	-96.5%	1,020
Municipal Offices		-	300	720	-	18	360	(342)	-95.0%	720
Workshops		-	300	300	-	-	150	(150)	-100.0%	300
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	200	200	-	-	100	(100)	-100.0%	200
Licences and Rights		-	200	200	-	-	100	(100)	-100.0%	200
Computer Software and Applications		-	200	200	-	-	100	(100)	-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	1,392	5,439	25,023	19,585	78.3%	50,047

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

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

The following competitive bids are currently in the advertisement stage:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/21/82	Electrical and mechanical maintenance of water and sewer pump stations, treatment works and related infrastructure in Witzenberg area	24-Jan-2025
08/2/22/40	Maintenance & Upgrading of Municipal Geographic Information System	24-Jan-2025

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

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

Geen formele geskrewe pryskwotasies is tans in die adverteringsfase nie.

Die volgende mededingende tenders is tans in die adverteringsfase:

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
08/2/21/09	Provision of services as an Implementing agent for specified human settlement projects in the Witzenberg Municipal area	03-Dec-2024	Awaiting	C Mackenzie
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
08/2/22/16	Supply, delivery and off-loading of calcium hypochlorite and water purification Lime	15-Nov-2024	Awaiting	M Frieslaar N Jacobs
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	17-Dec-2024	N Jacobs
08/2/22/29	Upgrade of Ceres 11KV switching substation	04-Dec-2024	Awaiting	V Dyusha
08/2/22/42	Energy efficient interventions in Witzenberg Municipal area	10-Dec-2024	Awaiting	V Dyusha
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	Awaiting	V Dyusha

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
08/2/22/45	Supply and delivery of one steel container	22-Nov-2024	22-Nov-2024	H Truter
08/2/22/46	Supply, delivery and offloading of wooden transmission poles	05-Dec-2024	18-Dec-2024	M Frieslaar
08/2/22/53	Painting of Bella Vista community and ablution facility at Bella Vista ablution facility	29-Nov-2024	02-Dec-2024	H Truter
08/2/22/58	Supply and delivery of Laptops	13-Dec-2024	Awaiting	R Rhode

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitive bids are currently in the adjudication stage:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/19/39	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
08/2/21/91	Review of Witzenberg Municipal spatial development framework	05-Sep-2024	17-Oct-2024	02-Dec-2024 Referred back

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

Geen formele geskrewe pryskwotasie 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 December 2024:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/21/90	02-Dec-2024	Bidvest Waltons	Supply and delivery of Copy Paper	Bidder scored the highest points	R 1 300 000.00

3.2.1.4 Tenders toegeken

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

The following bids were awarded by the Accounting Officer during the month of December 2024:

Die volgende tenders was toegeken deur die Rekenplegtige Beampte gedurende Desember 2024:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/21/27	12-Dec-2024	Khana Properties (PTY) Ltd	Supply, upgrade and replacement of Water networks in the Witzenberg area	Bidder scored the highest points	R 18 126 288

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

The following bids were cancelled during December 2024:

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

Die volgende tenders was gekanselleer gedurende Desember 2024:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/22/47	02-Dec-2024	Supply and delivery of new aluminium windows for Witzenville community hall, Tulbagh	No responsive bid received

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 December 2024:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Desember 2024:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
185761	27/11/2024	Ezolimo Training & Supply (Pty) Ltd	Supply and Delivery of First Aid Boxes Refills	Only responsive quotation	R 9 750.00 (Incl. VAT)	Chief Financial Officer
186014	17/12/2024	Sekunja Holdings	Door-to-Door External Newsletter Distribution	Only responsive quotation	R 20 000.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of December 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 Desember 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
08/2/22/15	10-Dec-2024	Skonto	Supply and delivery of protective clothing	Bidder scored highest total points	R 300 000.00	Acting Director: Technical Services
08/2/22/26	06-Dec-2024	Ceres Veterinary Hospital CC	Appointment of a service provider to provide Veterinarian services (re-advertisement)	Only responsive bidder	R 200 000.00	Acting Director: Community Services
08/2/22/56	06-Dec-2024	Imperatech Solutions (PTY) Ltd	Supply and delivery of Trend Micro Vision One	Only responsive bidder	R 278 735.85	Director: Corporate Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Desember 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

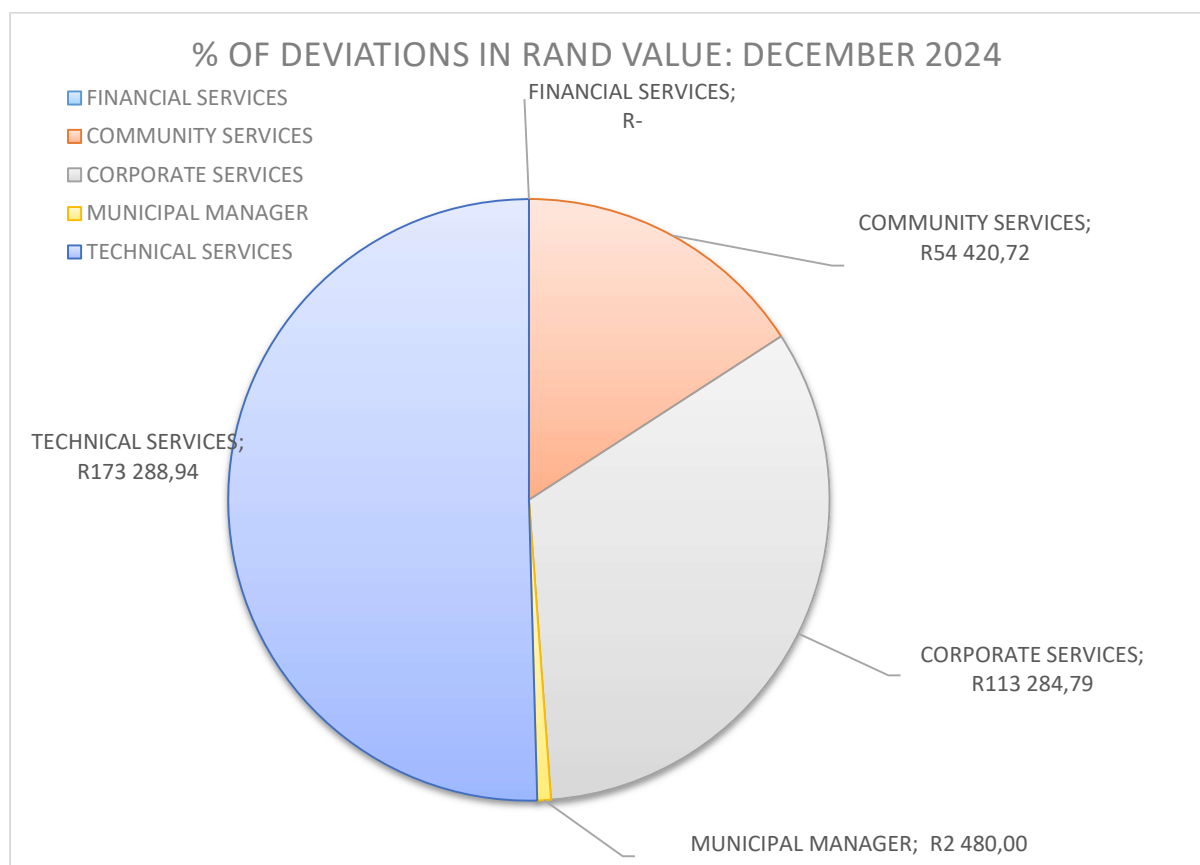
The following table contains the actuals against approved deviations by the Accounting Officer for the month of December 2024 which totals R 343 474:

3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Desember 2024 wat beloop op die totaal van R 343 474:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
02-Dec-24	Sandi Archari Incorporated	Legal services: Transfer of rental stock	Impractical	185820	6 325,00
02-Dec-24	ESL Audiovisual (PTY) Ltd	Live sound: Launch of GBV ambassadors & mobile office programme	Impractical	185825	5 050,00
06-Dec-24	Bulkmatech Cape CC	Servicing of Bulkmatech Equipment at Ceres MRF	Single supplier	185893	82 235,99
06-Dec-24	Ubuntu Technology (PTY) Ltd	Vmware vSphere Essential Plus8	Impractical	185908	70 567,79
09-Dec-24	Witzenberg Herald	Publish Notice: Rescheduling of Council meeting Dec 2024	Single supplier	185918	2 480,00
09-Dec-24	Witzenberg Herald	Publish Notice: Mayor's Christmas message and closing of Municipal offices	Single supplier	185931	8 900,00
17-Dec-24	Witzenberg Herald	Publish Notice: Various Municipal Advertisements - Dec 2024	Single supplier	186013	26 287,00
17-Dec-24	E-Amava Hydraulics and Springworks	Repair of Cherry picker for load test compliance	Impractical	186024	91 052,95
18-Dec-24	Witzenberg Herald	Publish Erratum Notice: Alienation of Erf 218 Op die Berg	Single supplier	186044	2 480,00
19-Dec-24	EM Scholtz Enterprises CC t/a Ceres Alarms	Maintenance of Pine Valley hall alarm system	Impractical	186140	6 878,15
20-Dec-24	CIMSO Business Solutions Africa (PTY) Ltd	Pine Forest: Innkeeper license fees, Support & service fees - 12 Months	Impractical	186167	41 217,57

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
Oct 2024	R 1 466 460	R 33 535 806	4.37%
Nov 2024	R 141 404	R 20 689 551	0.68%
Dec 2024	R 343 474	R 18 848 481	1.82%

DEVIATIONS PER DIRECTORATE:**Logistics**

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

Logistieke

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

MONTH	Oct 2024	Nov 2024	Dec 2024
Value of inventory at hand	R 20 847 225	R 20 480 929	R 20 053 127
Turnover rate of total value of inventory	1.16	0.99	0.97
Date of latest stores reconciliation	31 Dec 2024		
Date of last stock count	28 Nov 2024		
Date of next stock count	14 Mar 2025		

Cash Flow Forecast

Current commitments against cash

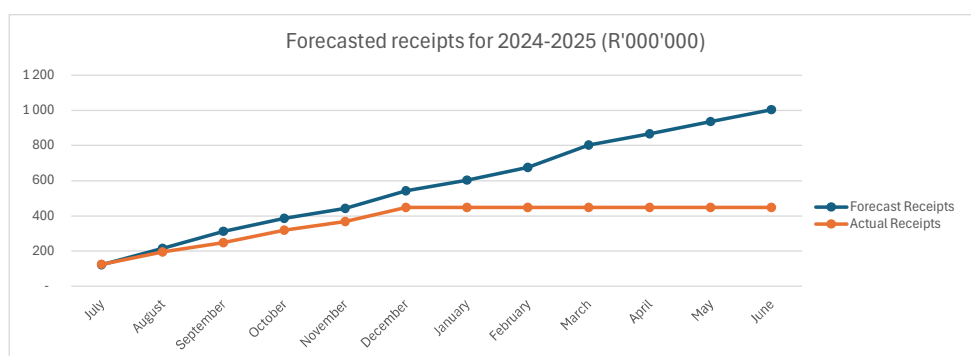
Cash Book Balance plus Investments	R 218 626 560
Total Commitments	(R141 577 964)
Unspent Grants	(R19 345 463)
Eskom Account	(R23 041 946)
Consumer Deposits	(R10 544 430)
Provision for Rehabilitation	(R19 142 364)
Working Capital Requirement	(R17 558 940)
Payables & Accruals	(R20 902 870)
Provision Current Employee Benefits	(R31 041 951)
Uncommitted Cash Balance	R 77 048 597

The estimated cost coverage ratio is as follow

Current

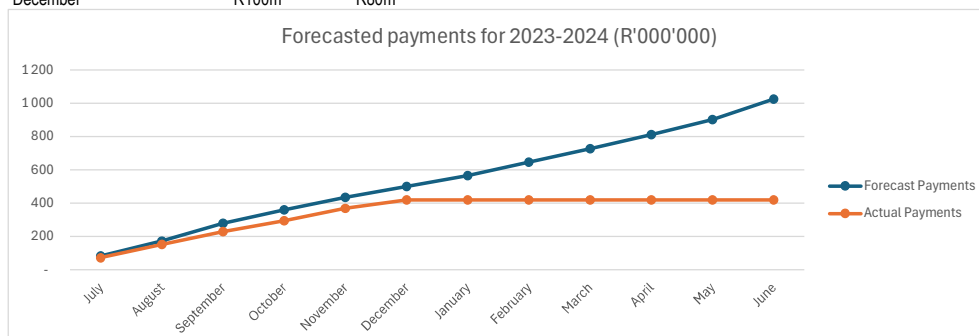
Cash and Cash Equivalents	R 218 626 560
Less Unspent Grants	R 19 345 463
Estimated Average fixed cost per month	R 71 377 247
Ratio	2,79

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,79 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
October	R74m	R71m
November	R56m	R49m
December	R100m	R80m



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
October	R81m	R65m
November	R74m	R74m
December	R66m	R51m

WC022 - M06 - MONTHLY SECTION 71 REPORT - DECEMBER 2024

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	-	(905 719)	-	694 281
Municipal infrastructure Grant	59 596	12 576 000	-	-	(6 236 770)	6 398 826
Regional Bulk Infrastructure Grant (DWAF)	548 655	-	-	-	-	548 655
Integrated National Electricity Program	122 359	-	-	-	-	122 359
Equitable share	-	108 364 000	-	(108 364 000)	-	-
Department of Rural Development	471 155	-	-	-	-	471 155
Expanded Public Works Programme	(198 128)	1 092 000	-	(1 265 732)	-	(371 860)
Neighbourhood Development Plan	-	-	-	-	-	-
Water Service Infrastructure Grant	-	8 000 000	-	-	(3 848 301)	4 151 699
Municipal Water Infrastructure	-	-	-	-	-	-
Energy Efficiency and Demand-Side Management Grant	-	2 750 000	-	-	-	2 750 000
<u>Provincial Government Grants</u>						
Library services	-	-	-	-	-	-
CDW	50 948	132 000	-	(7 332)	-	175 616
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)	142 639 264	-	(115 531 026)	(10 227 664)	10 251 399

Unspent 2024 (Payable)	Unpaid 2024 (Receivable)
R	R
694 281	
6 398 826	
548 655	
122 359	
-	
471 155	
-	371 86
4 151 699	
-	
175 616	
-	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	
-	
19 345 463	11 844 06

Current Year Allocation	
(DORA) Allocation Division of Revenue Amendment	Not Yet Received
1 600 000	-
25 630 000	13 054 000
	-
145 706 000	37 342 000
1 559 000	467 000
	-
15 000 000	7 000 000
3 500 000	750 000
10 683 000	10 683 000
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	98 891 009

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

10 251 399

Insurance Report - December 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	0	2	1	3
Motor Accident	0	2	0	7	9
Public Liability	1	5	2	16	24
Glass	0	0	0	0	0
Money loss	0	0	0	0	0
	1	7	4	24	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 : December

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	5	9	23	0	0
New Claims	0	0	1	0	0
Claims Closed	2	0	0	0	0
Closing Balance	3	9	24	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 December 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:

Date:

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

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