



## **Monthly Budget Statement Report Section 71 for January 2025**

**Financial data is in respect of the period  
1 July 2024 to 31 January 2025**

## 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 20 531 accounts amounting to R39.9 million was printed and distributed to consumers. The prepaid electricity sales amounted to R7.5 million in comparison to sales of R7.4 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.468 million in comparison to the prior month figure of R2.400 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 78% in comparison to a rate of 88% for the same month in the previous year.

As an additional credit control mechanism the auxiliary of 30% was implemented from 20 December 2023. For January 2025 an amount of R410 424 was recovered on this basis.

The municipality issued orders to the value of R12.1 million of which R70.9 thousand was in terms of deviations.

The municipality currently has R87.5 million in its primary bank account and R117 million in investments. The bank balance at the end of the previous month was R113 million with R117 million in investments.

The calculated cost coverage ratio of the municipality as at the end of January 2025 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 20 531 rekeninge ten bedrae van R39.9 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R7.5 miljoen en was R7.4 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2.468 miljoen in vergelyking met die vorige maand syfer van R2.400 miljoen.

Die opgehoopde debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 78% in vergelyking met 88% vir dieselfde maand in die vorige finansiële jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde krag aankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geïmplementeer. Vir die maand van Januarie 2025 is 'n bedrag van R410 424 op hierdie wyse ingevorder.

Bestellings ter waarde van R12.1 miljoen uitgereik, waarvan R70.9 duisend ten opsigte van afwykings is.

Die munisipaliteit het R87.5 miljoen in die primêre bankrekening met R117 miljoen in beleggings. Die bankbalans aan die einde van die vorige maand was R113 miljoen met R117 miljoen in beleggings.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Januarie 2025 is 2,79 maande.

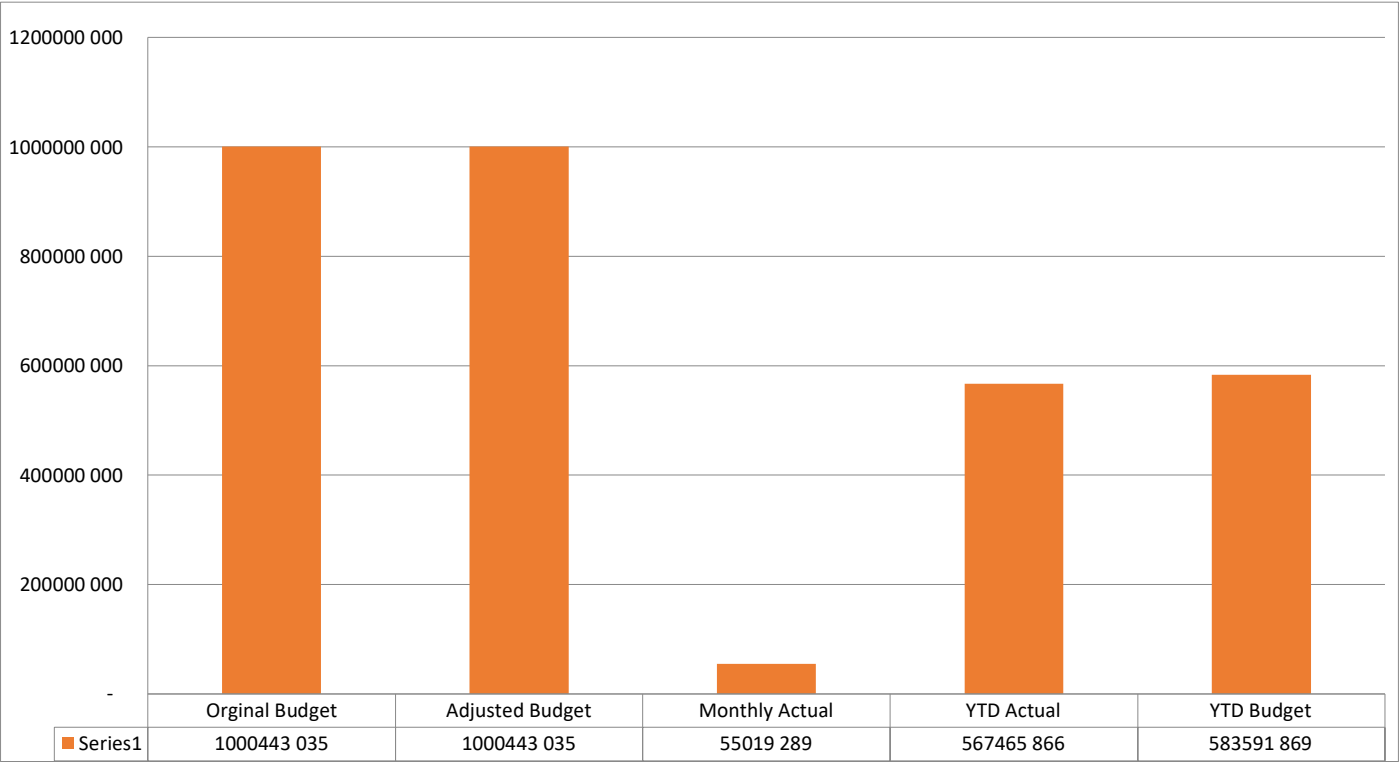
**B AANBEVELING**

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:

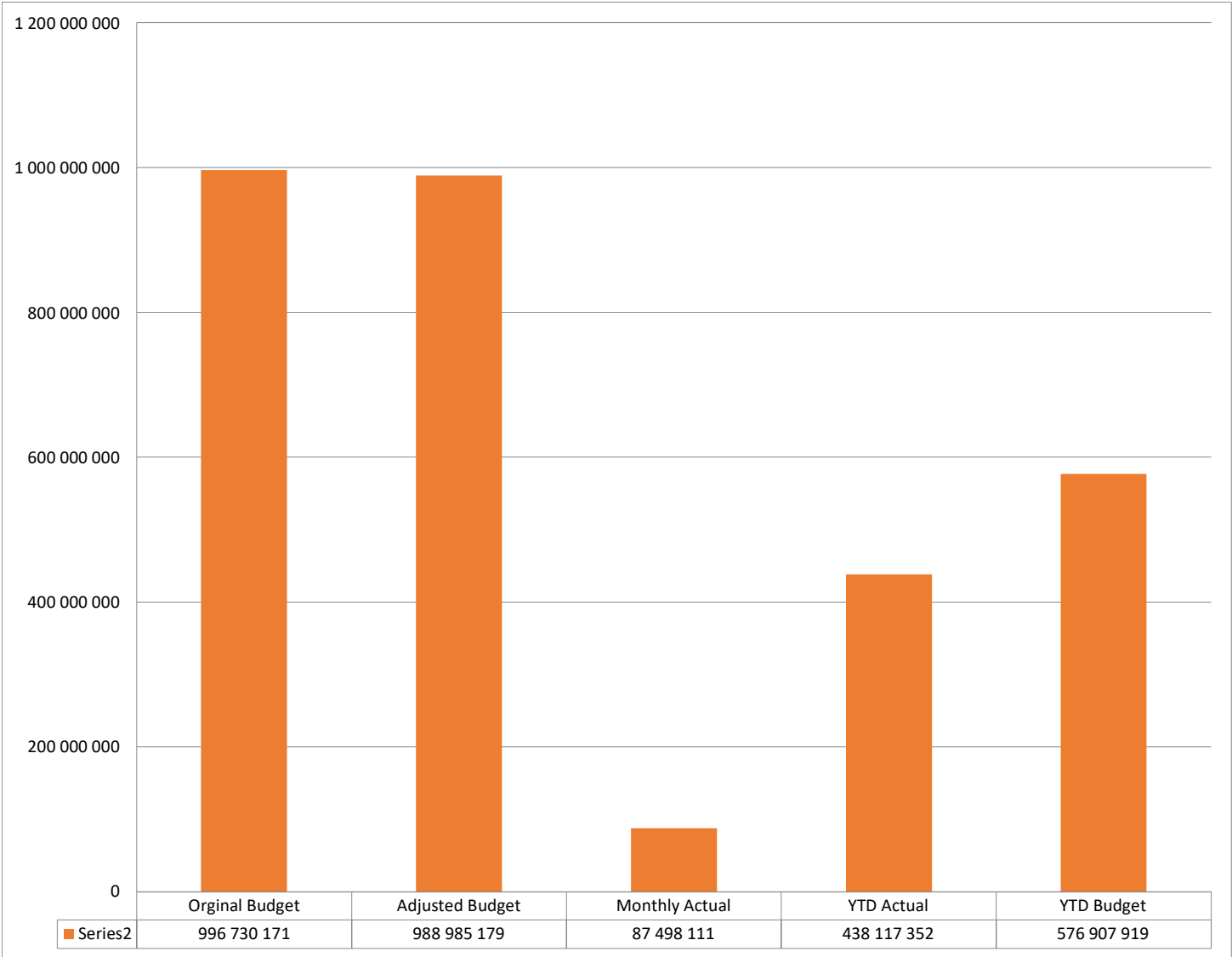
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2024 to 31 January 2025, 56.72% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2024 tot 31 Januarie 2025, is 56.72% van die begrote operasionele inkomste gehef.

TOTAL OPERATIONAL EXPENDITURE R'000



For the period 1 July 2024 to 31 January 2025, 44.30% of the budgeted operational expenditure was incurred.

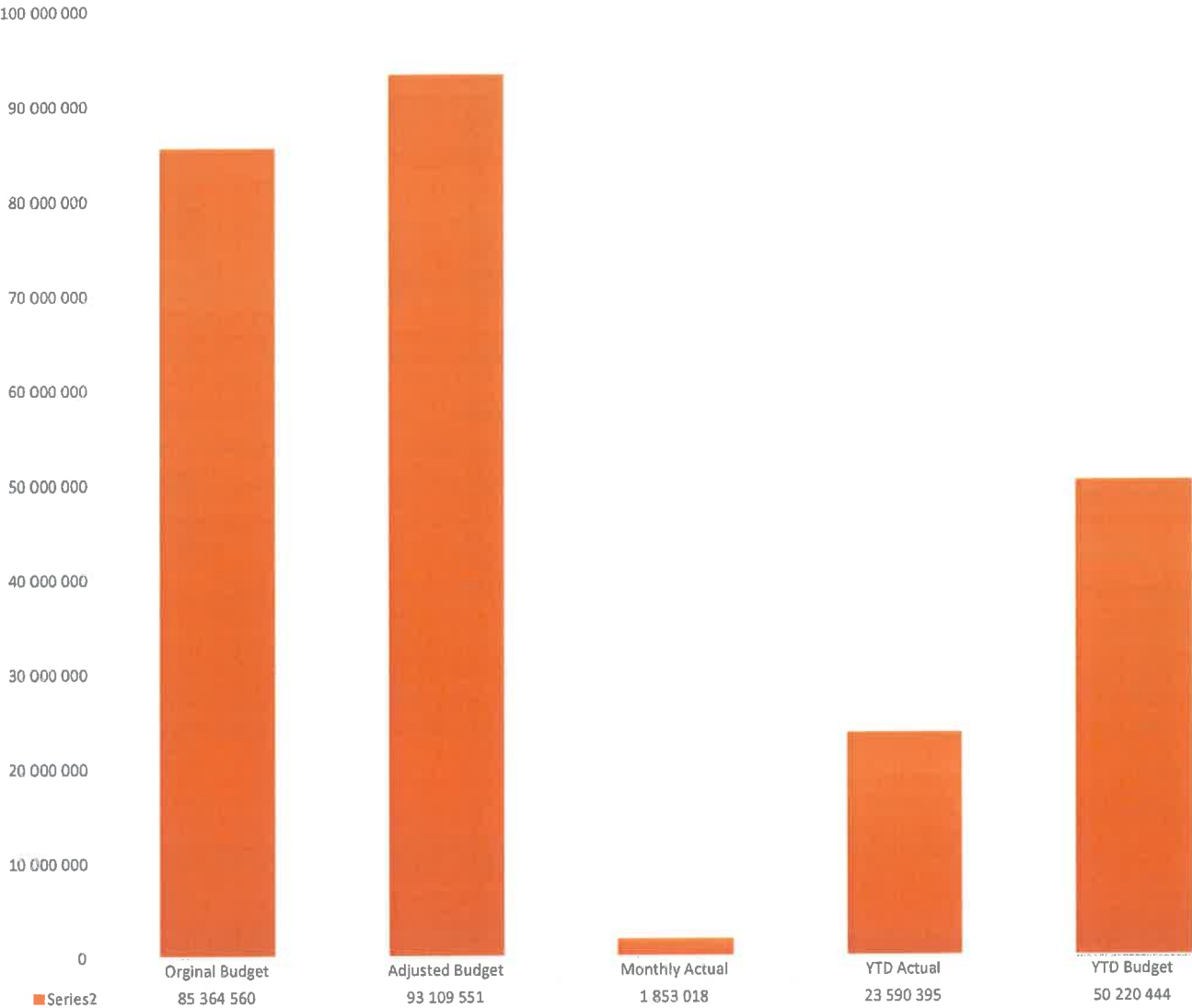
Please refer to Supporting Table SC1 for explanations regarding expenditure variances.

Vir die periode 1 Julie 2024 tot 31 January 2025, is 44.30% 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 January 2025, 25.34% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2024 tot 31 January 2025, is 25.34% van die begrote kapitale uitgawes aangegaan.

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

  
COUNCILLOR TE ABRAHAMS  
EXECUTIVE MAYOR

## WC022 Witzenberg - Table C1 Monthly Budget Statement Summary -

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	101,317	113,495	113,495	5,747	78,759	66,206	12,554	19%	113,495
Service charges	528,792	565,288	565,288	35,119	306,240	329,751	(23,511)	-7%	565,288
Investment revenue	22,019	22,444	22,444	1,655	11,840	13,093	(1,253)	-10%	22,444
Transfers and subsidies - Operational	179,020	196,213	196,213	4,263	118,117	114,457	3,659	3%	196,213
Other own revenue	93,594	67,446	67,446	8,235	52,510	39,344	13,166	33%	67,446
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>924,741</b>	<b>964,887</b>	<b>964,887</b>	<b>55,019</b>	<b>567,466</b>	<b>562,851</b>	<b>4,615</b>	<b>1%</b>	<b>964,887</b>
Employee costs	242,378	277,558	279,445	27,759	161,507	163,010	(1,503)	-1%	279,445
Remuneration of Councillors	11,447	12,311	12,311	972	7,128	7,182	(53)	-1%	12,311
Depreciation and amortisation	34,241	54,219	54,219	-	21	31,627	(31,607)	-100%	54,219
Interest	5,299	10,233	10,233	-	-	5,969	(5,969)	-100%	10,233
Inventory consumed and bulk purchases	347,330	401,186	400,206	42,800	187,755	233,453	(45,698)	-20%	400,206
Transfers and subsidies	36,338	37,116	37,126	8,406	14,406	21,657	(7,251)	-33%	37,126
Other expenditure	189,554	204,107	195,445	7,561	67,301	114,010	(46,709)	-41%	195,445
<b>Total Expenditure</b>	<b>866,587</b>	<b>996,730</b>	<b>988,985</b>	<b>87,498</b>	<b>438,117</b>	<b>576,908</b>	<b>(138,791)</b>	<b>-24%</b>	<b>988,985</b>
<b>Surplus/(Deficit)</b>	<b>58,154</b>	<b>(31,844)</b>	<b>(24,099)</b>	<b>(32,479)</b>	<b>129,349</b>	<b>(14,057)</b>	<b>143,406</b>	<b>-1020%</b>	<b>(24,099)</b>
Transfers and subsidies - capital (monetary allocations)	36,536	35,557	35,557	-	-	20,741	(20,741)	-100%	35,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>94,691</b>	<b>3,713</b>	<b>11,458</b>	<b>(32,479)</b>	<b>129,349</b>	<b>6,684</b>	<b>122,665</b>	<b>1835%</b>	<b>11,458</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>94,691</b>	<b>3,713</b>	<b>11,458</b>	<b>(32,479)</b>	<b>129,349</b>	<b>6,684</b>	<b>122,665</b>	<b>1835%</b>	<b>11,458</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>86,610</b>	<b>85,365</b>	<b>93,110</b>	<b>1,853</b>	<b>23,590</b>	<b>50,220</b>	<b>(26,630)</b>	<b>-53%</b>	<b>93,110</b>
Capital transfers recognised	37,926	39,880	39,880	1,159	10,674	21,479	(10,804)	-50%	39,880
Borrowing	1,460	25,000	25,000	-	555	12,500	(11,945)	-96%	25,000
Internally generated funds	43,815	20,485	28,230	694	12,361	16,242	(3,881)	-24%	28,230
<b>Total sources of capital funds</b>	<b>83,202</b>	<b>85,365</b>	<b>93,110</b>	<b>1,853</b>	<b>23,590</b>	<b>50,220</b>	<b>(26,630)</b>	<b>-53%</b>	<b>93,110</b>
<b>Financial position</b>									
Total current assets	380,735	362,903	355,941	-	452,824	-	-	-	355,941
Total non current assets	1,149,836	1,138,148	1,145,893	-	1,114,616	-	-	-	1,145,893
Total current liabilities	143,975	186,734	179,742	-	202,575	-	-	-	179,742
Total non current liabilities	124,036	181,358	181,368	-	132,188	-	-	-	181,368
<b>Community wealth/Equity</b>	<b>1,262,561</b>	<b>1,132,959</b>	<b>1,132,959</b>	-	<b>1,265,155</b>	-	-	-	<b>1,132,959</b>
<b>Cash flows</b>									
Net cash from (used) operating	36,411	74,112	74,112	(11,805)	41,974	31,338	(10,636)	-34%	935,249
Net cash from (used) investing	(76,243)	(85,365)	(85,365)	(2,179)	(27,051)	50,220	77,271	154%	93,110
Net cash from (used) financing	275	20,988	20,988	(37)	184	12,500	12,316	99%	25,000
<b>Cash/cash equivalents at the month/year end</b>	<b>187,245</b>	<b>227,330</b>	<b>227,330</b>	<b>-</b>	<b>202,344</b>	<b>311,653</b>	<b>109,309</b>	<b>35%</b>	<b>1,240,594</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	36,807	7,678	7,274	6,471	12,556	44,916	30,262	247,350	393,314
<b>Creditors Age Analysis</b>									
Total Creditors	267	-	-	-	-	-	-	-	267

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD % Variance	Full Year Forecast
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>150,655</b>	<b>153,789</b>	<b>153,789</b>	<b>8,307</b>	<b>97,514</b>	<b>89,711</b>	<b>7,803</b>	<b>9%</b>	<b>153,789</b>
Executive and council		28	31	31	3	19	18	1	5%	31
Finance and administration		150,628	153,758	153,758	8,304	97,495	89,692	7,802	9%	153,758
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>221,762</b>	<b>218,327</b>	<b>218,327</b>	<b>9,136</b>	<b>144,494</b>	<b>127,357</b>	<b>17,137</b>	<b>13%</b>	<b>218,327</b>
Community and social services		149,009	158,917	158,917	1,180	117,174	92,701	24,473	26%	158,917
Sport and recreation		9,728	7,820	7,820	1,611	4,727	4,562	165	4%	7,820
Public safety		24,388	16,654	16,654	2,794	13,923	9,715	4,209	43%	16,654
Housing		38,637	34,936	34,936	3,551	8,669	20,379	(11,710)	-57%	34,936
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>21,432</b>	<b>4,338</b>	<b>4,338</b>	<b>85</b>	<b>1,361</b>	<b>2,531</b>	<b>(1,170)</b>	<b>-46%</b>	<b>4,338</b>
Planning and development		4,663	3,016	3,016	85	1,334	1,759	(426)	-24%	3,016
Road transport		15,837	1,311	1,311	-	27	765	(738)	-96%	1,311
Environmental protection		932	11	11	-	-	6	(6)	-100%	11
<b>Trading services</b>		<b>567,329</b>	<b>623,849</b>	<b>623,849</b>	<b>37,490</b>	<b>323,995</b>	<b>363,912</b>	<b>(39,917)</b>	<b>-11%</b>	<b>623,849</b>
Energy sources		373,511	430,868	430,868	24,624	204,728	251,340	(46,611)	-19%	430,868
Water management		66,833	95,225	95,225	5,804	35,430	55,548	(20,118)	-36%	95,225
Waste water management		83,087	56,602	56,602	3,396	59,497	33,018	26,479	80%	56,602
Waste management		43,898	41,154	41,154	3,666	24,340	24,006	334	1%	41,154
<b>Other</b>	<b>4</b>	<b>100</b>	<b>139</b>	<b>139</b>	<b>1</b>	<b>102</b>	<b>81</b>	<b>21</b>	<b>25%</b>	<b>139</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>961,278</b>	<b>1,000,443</b>	<b>1,000,443</b>	<b>55,019</b>	<b>567,466</b>	<b>583,592</b>	<b>(16,126)</b>	<b>-3%</b>	<b>1,000,443</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>117,071</b>	<b>161,917</b>	<b>164,825</b>	<b>14,093</b>	<b>84,565</b>	<b>96,148</b>	<b>(11,583)</b>	<b>-12%</b>	<b>164,825</b>
Executive and council		29,071	32,064	32,419	6,503	20,545	18,911	1,634	9%	32,419
Finance and administration		83,998	124,776	127,328	7,301	61,942	74,275	(12,333)	-17%	127,328
Internal audit		4,002	5,078	5,078	289	2,078	2,962	(884)	-30%	5,078
<b>Community and public safety</b>		<b>151,016</b>	<b>176,506</b>	<b>175,275</b>	<b>18,731</b>	<b>78,872</b>	<b>102,244</b>	<b>(23,372)</b>	<b>-23%</b>	<b>175,275</b>
Community and social services		31,449	36,104	36,146	2,461	17,421	21,085	(3,664)	-17%	36,146
Sport and recreation		38,015	42,561	42,392	3,618	20,209	24,729	(4,520)	-18%	42,392
Public safety		42,724	56,942	55,809	4,048	24,893	32,555	(7,662)	-24%	55,809
Housing		38,829	40,899	40,929	8,603	16,348	23,875	(7,527)	-32%	40,929
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>39,351</b>	<b>51,243</b>	<b>44,846</b>	<b>2,255</b>	<b>17,873</b>	<b>26,160</b>	<b>(8,287)</b>	<b>-32%</b>	<b>44,846</b>
Planning and development		13,433	16,351	16,501	1,329	8,711	9,626	(915)	-10%	16,501
Road transport		23,305	29,657	23,233	757	7,928	13,553	(5,625)	-42%	23,233
Environmental protection		2,613	5,235	5,111	168	1,234	2,982	(1,747)	-59%	5,111
<b>Trading services</b>		<b>558,047</b>	<b>606,005</b>	<b>603,001</b>	<b>52,169</b>	<b>256,058</b>	<b>351,750</b>	<b>(95,693)</b>	<b>-27%</b>	<b>603,001</b>
Energy sources		368,738	428,398	428,339	43,237	196,288	249,865	(53,576)	-21%	428,339
Water management		68,556	55,909	55,471	3,126	20,185	32,358	(12,173)	-38%	55,471
Waste water management		59,365	45,046	42,909	2,493	15,687	25,030	(9,343)	-37%	42,909
Waste management		61,387	76,652	76,281	3,314	23,897	44,497	(20,600)	-46%	76,281
<b>Other</b>		<b>1,102</b>	<b>1,059</b>	<b>1,039</b>	<b>250</b>	<b>750</b>	<b>606</b>	<b>144</b>	<b>24%</b>	<b>1,039</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>866,587</b>	<b>996,730</b>	<b>988,985</b>	<b>87,498</b>	<b>438,117</b>	<b>576,908</b>	<b>(138,791)</b>	<b>-24%</b>	<b>988,985</b>
<b>Surplus/ (Deficit) for the year</b>		<b>94,691</b>	<b>3,713</b>	<b>11,458</b>	<b>(32,479)</b>	<b>129,349</b>	<b>6,684</b>	<b>122,665</b>	<b>1835%</b>	<b>11,458</b>

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

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>	1							%	
<b>Municipal governance and administration</b>		150,655	153,789	153,789	8,307	97,514	89,711	7,803	9%
Executive and council		28	31	31	3	19	18	1	0
Mayor and Council		28	31	31	3	19	18	1	0
Finance and administration		150,628	153,758	153,758	8,304	97,495	89,692	7,802	0
Administrative and Corporate Support		0	11	11	-	0	6	(6)	(0)
Finance		150,152	152,985	152,985	8,303	97,350	89,241	8,109	0
Human Resources		418	671	671	-	98	392	(294)	(0)
Marketing, Customer Relations, Publicity and Media		-	5	5	-	-	3	(3)	(0)
Supply Chain Management		57	86	86	1	47	50	(3)	(0)
<b>Community and public safety</b>		221,762	218,327	218,327	9,136	144,494	127,357	17,137	0
Community and social services		149,009	158,917	158,917	1,180	117,174	92,701	24,473	0
Aged Care		139,162	147,397	147,397	261	109,898	85,982	23,917	0
Cemeteries, Funeral Parlours and Crematoriums		142	266	266	24	151	155	(4)	(0)
Community Halls and Facilities		314	543	543	40	187	317	(130)	(0)
Libraries and Archives		9,390	10,710	10,710	855	6,938	6,248	690	0
Sport and recreation		9,728	7,820	7,820	1,611	4,727	4,562	165	0
Recreational Facilities		6,539	7,682	7,682	1,600	4,662	4,481	181	0
Sports Grounds and Stadiums		3,189	139	139	11	65	81	(16)	(0)
Public safety		24,388	16,654	16,654	2,794	13,923	9,715	4,209	0
Civil Defence		151	-	-	-	-	-	-	-
Fire Fighting and Protection		2,215	8	8	1	12	4	7	0
Police Forces, Traffic and Street Parking Control		22,023	16,646	16,646	2,793	13,912	9,710	4,201	0
Housing		38,637	34,936	34,936	3,551	8,669	20,379	(11,710)	(0)
Housing		38,637	34,936	34,936	3,551	8,669	20,379	(11,710)	(0)
<b>Economic and environmental services</b>		21,432	4,338	4,338	85	1,361	2,531	(1,170)	(0)
Planning and development		4,663	3,016	3,016	85	1,334	1,759	(426)	(0)
Economic Development/Planning		1,883	105	105	-	-	61	(61)	(0)
Town Planning, Building Regulations and		1,783	1,911	1,911	85	1,334	1,115	219	0
Project Management Unit		997	1,000	1,000	-	-	583	(583)	(0)
Road transport		15,837	1,311	1,311	-	27	765	(738)	(0)
Roads		15,837	1,311	1,311	-	27	765	(738)	(0)
Environmental protection		932	11	11	-	-	6	(6)	(0)
Biodiversity and Landscape		932	11	11	-	-	6	(6)	(0)
<b>Trading services</b>		567,329	623,849	623,849	37,490	323,995	363,912	(39,917)	(0)
Energy sources		373,511	430,868	430,868	24,624	204,728	251,340	(46,611)	(0)
Electricity		373,511	430,868	430,868	24,624	204,728	251,340	(46,611)	(0)
Water management		66,833	95,225	95,225	5,804	35,430	55,548	(20,118)	(0)
Water Distribution		62,297	82,182	82,182	5,804	35,430	47,939	(12,509)	(0)
Water Storage		4,536	13,043	13,043	-	-	7,609	(7,609)	(0)
Waste water management		83,087	56,602	56,602	3,396	59,497	33,018	26,479	0
Sewerage		83,087	56,602	56,602	3,396	59,497	33,018	26,479	0
Waste management		43,898	41,154	41,154	3,666	24,340	24,006	334	0
Solid Waste Removal		43,898	41,154	41,154	3,666	24,340	24,006	334	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
<b>R thousands</b>									
<b>Other</b>		100	139	139	1	102	81	21	139
Licensing and Regulation		100	139	139	1	102	81	21	139
<b>Total Revenue - Functional</b>	2	961,278	1,000,443	1,000,443	55,019	567,466	583,592	(16,126)	1,000,443
<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>		117,071	161,917	164,825	14,093	84,565	96,148	(11,583)	164,825
Executive and council		29,071	32,064	32,419	6,503	20,545	18,911	1,634	32,419
Mayor and Council		18,064	19,101	19,058	1,223	9,307	11,117	(1,811)	19,058
Municipal Manager, Town Secretary and Chief		11,007	12,962	13,360	5,280	11,239	7,794	3,445	13,360
Finance and administration		83,998	124,776	127,328	7,301	61,942	74,275	(12,333)	127,328
Administrative and Corporate Support		13,420	15,255	15,236	982	7,184	8,888	(1,703)	15,236
Asset Management		223	271	273	29	217	159	58	273
Finance		21,892	46,823	49,196	2,196	22,124	28,698	(6,574)	49,196
Fleet Management		4,351	4,221	4,221	359	2,308	2,463	(155)	4,221
Human Resources		22,114	30,941	31,262	1,977	17,491	18,236	(745)	31,262
Information Technology		4,553	5,493	5,483	435	2,784	3,199	(415)	5,483
Legal Services		2,311	3,254	3,254	123	1,146	1,898	(753)	3,254
Marketing, Customer Relations, Publicity and Media		4,125	4,980	4,965	359	2,701	2,897	(196)	4,965
Property Services		1,766	1,506	1,506	53	332	879	(547)	1,506
Supply Chain Management		8,444	10,268	10,268	738	5,357	5,990	(633)	10,268
Valuation Service		798	1,763	1,663	49	299	970	(672)	1,663
Internal audit		4,002	5,078	5,078	289	2,078	2,962	(884)	5,078
Governance Function		4,002	5,078	5,078	289	2,078	2,962	(884)	5,078
<b>Community and public safety</b>		151,016	176,506	175,275	18,731	78,872	102,244	(23,372)	175,275
Community and social services		31,449	36,104	36,146	2,461	17,421	21,085	(3,664)	36,146
Aged Care		8,100	7,179	6,740	587	3,680	3,931	(252)	6,740
Cemeteries, Funeral Parlours and Crematoriums		3,773	4,783	4,781	379	2,548	2,789	(241)	4,781
Child Care Facilities		89	99	99	2	17	58	(41)	99
Community Halls and Facilities		7,650	9,675	10,159	510	4,293	5,926	(1,633)	10,159
Disaster Management		13	76	76	-	2	44	(42)	76
Education		-	2	2	-	-	1	(1)	2
Libraries and Archives		11,823	14,289	14,289	984	6,881	8,335	(1,454)	14,289
<b>Sport and recreation</b>		38,015	42,561	42,392	3,618	20,209	24,729	(4,520)	42,392
Community Parks (including Nurseries)		11,558	14,625	14,553	897	6,272	8,489	(2,218)	14,553
Recreational Facilities		17,568	18,350	18,285	2,155	10,235	10,666	(431)	18,285
Sports Grounds and Stadiums		8,888	9,585	9,554	566	3,702	5,573	(1,871)	9,554
<b>Public safety</b>		42,724	56,942	55,809	4,048	24,893	32,555	(7,662)	55,809
Fire Fighting and Protection		10,643	12,931	12,941	935	5,959	7,549	(1,590)	12,941
Police Forces, Traffic and Street Parking Control		32,081	44,011	42,868	3,113	18,935	25,006	(6,072)	42,868
<b>Housing</b>		38,829	40,899	40,929	8,603	16,348	23,875	(7,527)	40,929
Housing		38,811	40,844	40,874	8,598	16,329	23,843	(7,514)	40,874
Informal Settlements		18	55	55	5	20	32	(13)	55
<b>Economic and environmental services</b>		39,351	51,243	44,846	2,255	17,873	26,160	(8,287)	44,846
Planning and development		13,433	16,351	16,501	1,329	8,711	9,626	(915)	16,501
Corporate Wide Strategic Planning (IDPs, LEDs)		2,847	3,639	3,649	172	1,505	2,129	(624)	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
<b>R thousands</b>									
<i>Economic Development/Planning</i>		1,922	2,624	2,771	257	1,329	1,616	(287)	2,771
<i>Town Planning, Building Regulations and</i>		5,768	6,699	6,693	650	4,123	3,904	219	6,693
<i>Project Management Unit</i>		2,896	3,389	3,389	251	1,753	1,977	(224)	3,389
Road transport		<b>23,305</b>	<b>29,657</b>	<b>23,233</b>	<b>757</b>	<b>7,928</b>	<b>13,553</b>	<b>(5,625)</b>	<b>23,233</b>
<i>Roads</i>		23,305	29,657	23,233	757	7,928	13,553	(5,625)	23,233
Environmental protection		<b>2,613</b>	<b>5,235</b>	<b>5,111</b>	<b>168</b>	<b>1,234</b>	<b>2,982</b>	<b>(1,747)</b>	<b>5,111</b>
<i>Biodiversity and Landscape</i>		2,598	5,036	4,912	168	1,234	2,865	(1,631)	4,912
<i>Pollution Control</i>		15	199	199	—	—	116	(116)	199
<b>Trading services</b>		<b>558,047</b>	<b>606,005</b>	<b>603,001</b>	<b>52,169</b>	<b>256,058</b>	<b>351,750</b>	<b>(95,693)</b>	<b>603,001</b>
Energy sources		<b>368,738</b>	<b>428,398</b>	<b>428,339</b>	<b>43,237</b>	<b>196,288</b>	<b>249,865</b>	<b>(53,576)</b>	<b>428,339</b>
<i>Electricity</i>		364,073	423,090	423,238	43,121	195,607	246,889	(51,282)	423,238
<i>Street Lighting and Signal Systems</i>		4,665	5,308	5,101	116	681	2,976	(2,295)	5,101
Water management		<b>68,556</b>	<b>55,909</b>	<b>55,471</b>	<b>3,126</b>	<b>20,185</b>	<b>32,358</b>	<b>(12,173)</b>	<b>55,471</b>
<i>Water Treatment</i>		224	251	251	26	132	146	(14)	251
<i>Water Distribution</i>		65,432	51,504	50,735	3,084	17,755	29,595	(11,841)	50,735
<i>Water Storage</i>		2,901	4,155	4,485	16	2,298	2,616	(319)	4,485
Waste water management		<b>59,365</b>	<b>45,046</b>	<b>42,909</b>	<b>2,493</b>	<b>15,687</b>	<b>25,030</b>	<b>(9,343)</b>	<b>42,909</b>
<i>Public Toilets</i>		1,621	1,842	1,838	167	1,049	1,072	(23)	1,838
<i>Sewerage</i>		51,283	34,367	33,640	1,975	11,916	19,623	(7,708)	33,640
<i>Storm Water Management</i>		6,457	8,822	7,416	349	2,721	4,326	(1,605)	7,416
<i>Waste Water Treatment</i>		3	15	15	1	1	9	(7)	15
Waste management		<b>61,387</b>	<b>76,652</b>	<b>76,281</b>	<b>3,314</b>	<b>23,897</b>	<b>44,497</b>	<b>(20,600)</b>	<b>76,281</b>
<i>Solid Waste Disposal (Landfill Sites)</i>		6,987	32,050	31,776	537	2,665	18,536	(15,871)	31,776
<i>Solid Waste Removal</i>		54,372	44,521	44,424	2,772	21,209	25,914	(4,705)	44,424
<i>Street Cleaning</i>		28	82	82	5	23	48	(24)	82
<b>Other</b>		<b>1,102</b>	<b>1,059</b>	<b>1,039</b>	<b>250</b>	<b>750</b>	<b>606</b>	<b>144</b>	<b>1,039</b>
<i>Licensing and Regulation</i>		4	58	38	—	—	22	(22)	38
<i>Tourism</i>		1,098	1,000	1,000	250	750	583	167	1,000
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>866,587</b>	<b>996,730</b>	<b>988,985</b>	<b>87,498</b>	<b>438,117</b>	<b>576,908</b>	<b>(138,791)</b>	<b>988,985</b>
<b>Surplus/ (Deficit) for the year</b>		<b>94,691</b>	<b>3,713</b>	<b>11,458</b>	<b>(32,479)</b>	<b>129,349</b>	<b>6,684</b>	<b>122,665</b>	<b>11,458</b>

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		147,595	149,934	149,934	8,066	95,737	87,462	8,275	9.5%	149,934
Vote 2 - Community Services		202,772	201,946	201,946	6,402	130,834	117,802	13,032	11.1%	201,946
Vote 3 - Corporate Services		22,619	17,495	17,495	2,796	14,028	10,206	3,823	37.5%	17,495
Vote 4 - Technical Services		586,545	629,366	629,366	37,709	326,481	367,130	(40,649)	-11.1%	629,366
Vote 5 - Municipal Manager		1,746	1,702	1,702	46	386	993	(607)	-61.1%	1,702
Total Revenue by Vote	2	961,278	1,000,443	1,000,443	55,019	567,466	583,592	(16,126)	-2.8%	1,000,443
Expenditure by Vote	1									
Vote 1 - Financial Services		31,157	61,135	61,100	4,689	29,453	35,641	(6,189)	-17.4%	61,100
Vote 2 - Community Services		124,415	141,841	141,759	16,087	62,770	82,693	(19,923)	-24.1%	141,759
Vote 3 - Corporate Services		98,508	124,911	124,003	10,651	62,983	72,335	(9,352)	-12.9%	124,003
Vote 4 - Technical Services		595,423	649,300	642,173	54,133	272,917	374,601	(101,684)	-27.1%	642,173
Vote 5 - Municipal Manager		15,442	19,542	19,950	1,938	9,996	11,638	(1,642)	-14.1%	19,950
Total Expenditure by Vote	2	864,945	996,730	988,985	87,498	438,117	576,908	(138,791)	-24.1%	988,985
Surplus/ (Deficit) for the year	2	96,333	3,713	11,458	(32,479)	129,349	6,684	122,665	1835.2%	11,458



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

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousand									Full Year Forecast
<b>Revenue by Vote</b>	1								
<b>Vote 1 - Financial Services</b>		147,595	149,934	149,934	8,066	95,737	87,462	8,275	9%
1.2 - Income		101,042	114,101	114,101	5,776	78,703	66,559	12,144	18%
1.3 - Financial Administration		46,497	35,464	35,464	2,290	16,989	20,687	(3,698)	-18%
1.4 - Credit Control		(1)	284	284	-	(2)	166	(168)	-101%
1.5 - Supply Chain & Expenditure		57	86	86	1	47	50	(3)	-6%
<b>Vote 2 - Community Services</b>		202,772	201,946	201,946	6,402	130,834	117,802	13,032	11%
2.2 - Cemeteries		142	266	266	24	151	155	(4)	-3%
2.3 - Housing		38,863	35,029	35,029	3,567	8,776	20,434	(11,657)	-57%
2.4 - Libraries		9,487	10,947	10,947	880	6,995	6,386	609	10%
2.5 - Resorts & Swimming Pools		6,539	7,682	7,682	1,600	4,662	4,481	181	4%
2.6 - Social Services		139,162	147,397	147,397	261	109,898	85,982	23,917	28%
2.7 - Fire Services & Disaster Management		2,215	8	8	1	12	4	7	169%
2.8 - Environment & Licensing		1,032	150	150	1	102	88	14	16%
2.9 - Community Halls and Amenities		3,449	362	362	68	237	211	26	12%
2.10 - Local Economic Development		1,883	105	105	-	-	61	(61)	-100%
<b>Vote 3 - Corporate Services</b>		22,619	17,495	17,495	2,796	14,028	10,206	3,823	37%
3.2 - Human Resources		418	671	671	-	98	392	(294)	-75%
3.3 - Administration		0	11	11	-	0	6	(6)	-100%
3.5 - Marketing & Communication		-	5	5	-	-	3	(3)	-100%
3.6 - Tusong Centre		-	130	130	-	-	76	(76)	-100%
3.7 - Traffic and Protection Services		22,174	16,646	16,646	2,793	13,912	9,710	4,201	43%
3.9 - Council Cost		28	31	31	3	19	18	1	5%
<b>Vote 4 - Technical Services</b>		586,545	629,366	629,366	37,709	326,481	367,130	(40,649)	-11%
4.2 - Electro Technical Services		375,252	433,104	433,104	24,809	205,954	252,644	(46,690)	-18%
4.3 - Water Storage & Distribution		66,833	95,225	95,225	5,804	35,430	55,548	(20,118)	-36%
4.4 - Waste Water Management		83,087	56,985	56,985	3,396	59,497	33,241	26,255	79%
4.5 - Waste Management		43,854	41,081	41,081	3,624	24,298	23,964	334	1%
4.6 - Roads		15,837	1,311	1,311	-	27	765	(738)	-96%
4.8 - Town Planning & Building Control		1,682	1,660	1,660	77	1,275	968	307	32%
<b>Vote 5 - Municipal Manager</b>		1,746	1,702	1,702	46	386	993	(607)	-61%
5.2 - Performance & Project Management		997	1,000	1,000	-	-	583	(583)	-100%
5.3 - Property & Legal Services		749	702	702	46	386	410	(24)	-6%
<b>Total Revenue by Vote</b>	2	961,278	1,000,443	1,000,443	55,019	567,466	583,592	(16,126)	-3%
<b>Expenditure by Vote</b>	1								
<b>Vote 1 - Financial Services</b>		31,157	61,135	61,100	4,689	29,453	35,641	(6,189)	-17%
1.1 - Director: Finance		2,296	2,033	2,033	1,809	2,877	1,186	1,691	143%
1.2 - Income		(3,796)	18,980	18,938	519	3,529	11,047	(7,519)	-68%
1.3 - Financial Administration		13,227	17,127	17,134	728	11,201	9,995	1,207	12%
1.4 - Credit Control		10,841	12,593	12,593	876	6,319	7,346	(1,027)	-14%
1.5 - Supply Chain & Expenditure		8,589	10,401	10,401	757	5,527	6,067	(540)	-9%
<b>Vote 2 - Community Services</b>		124,415	141,841	141,759	16,087	62,770	82,693	(19,923)	-24%
2.1 - Director: Community Services		551	1,564	1,566	46	320	913	(594)	-65%
2.2 - Cemeteries		3,771	4,775	4,773	379	2,554	2,784	(231)	-8%
2.3 - Housing		39,236	40,899	40,929	8,603	16,348	23,875	(7,527)	-32%
2.4 - Libraries		14,594	17,487	17,487	1,339	8,365	10,201	(1,836)	-18%
2.5 - Resorts & Swimming Pools		14,771	15,153	15,087	1,800	8,751	8,801	(50)	-1%
2.6 - Social Services		8,045	6,999	6,622	562	3,671	3,863	(192)	-5%
2.7 - Fire Services & Disaster Management		10,656	13,007	13,017	935	5,961	7,593	(1,632)	-21%
2.8 - Environment & Licensing		2,566	5,210	5,066	168	1,226	2,955	(1,729)	-59%
2.9 - Community Halls and Amenities		28,158	33,843	34,223	1,971	14,218	19,964	(5,746)	-29%
2.10 - Local Economic Development		2,066	2,906	2,989	283	1,354	1,743	(389)	-22%
<b>Vote 3 - Corporate Services</b>		98,508	124,911	124,003	10,651	62,983	72,333	(9,352)	-13%
3.1 - Director: Corporate Services		2,314	2,568	2,568	2,226	3,353	1,498	1,855	124%
3.2 - Human Resources		22,194	30,941	31,262	1,985	17,545	18,236	(692)	-4%
3.3 - Administration		13,465	15,891	15,872	1,004	7,226	9,258	(2,032)	-22%
3.4 - Information Technology		4,553	5,473	5,463	435	2,784	3,187	(403)	-13%
3.5 - Marketing & Communication		4,125	5,000	4,985	359	2,701	2,908	(207)	-7%
3.6 - Tusong Centre		616	926	926	56	382	540	(158)	-29%
3.7 - Traffic and Protection Services		32,081	44,011	42,868	3,113	18,935	25,006	(6,072)	-24%
3.8 - Tourism		1,098	1,000	1,000	250	750	583	167	29%
3.9 - Council Cost		18,064	19,101	19,058	1,223	9,307	11,117	(1,811)	-16%
<b>Vote 4 - Technical Services</b>		595,423	649,300	642,173	54,133	272,917	374,601	(101,684)	-27%
4.1 - Director: Technical Services		2,502	2,772	2,770	99	1,198	1,616	(418)	-26%
4.2 - Electro Technical Services		363,641	423,621	423,563	42,872	192,913	247,078	(54,165)	-22%
4.3 - Water Storage & Distribution		68,556	56,326	55,888	3,126	20,185	32,601	(12,417)	-38%
4.4 - Waste Water Management		55,903	38,686	37,959	2,340	15,289	22,143	(6,854)	-31%
4.5 - Waste Management		61,387	76,652	76,281	3,314	23,897	44,497	(20,600)	-46%
4.6 - Roads		23,305	29,657	23,233	757	7,928	13,553	(5,625)	-42%
4.7 - Storm Water Management		8,388	8,822	9,726	449	4,026	5,674	(1,648)	-29%
4.8 - Town Planning & Building Control		5,768	6,699	6,693	650	4,123	3,904	219	6%
4.9 - Public Toilets		1,621	1,842	1,838	167	1,049	1,072	(23)	-2%
4.10 - Mechanical Workshop		4,351	4,221	4,221	359	2,308	2,463	(155)	-6%
<b>Vote 5 - Municipal Manager</b>		15,442	19,542	19,950	1,938	9,996	11,638	(1,642)	-14%
5.1 - Municipal Manager		3,385	4,058	4,456	1,103	3,510	2,599	911	35%
5.2 - Performance & Project Management		2,896	3,389	3,389	251	1,753	1,977	(224)	-11%
5.3 - Property & Legal Services		2,311	3,379	3,379	123	1,149	1,971	(822)	-42%
5.4 - Internal Audit		4,002	5,078	5,078	289	2,078	2,962	(884)	-30%
5.5 - IDP		2,847	3,639	3,649	172	1,505	2,129	(624)	-29%
<b>Total Expenditure by Vote</b>	2	864,945	996,730	988,985	87,498	438,117	576,908	(138,791)	(0)



Vote Description R thousand	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
								-		
Surplus/ (Deficit) for the year	2	96,333	3,713	11,458	(32,479)	129,349	6,684	122,665	0	11,458

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>		606,675	629,318	629,318	41,435	353,159	367,103	(13,944)	-4%	629,318
Service charges - Electricity		371,022	431,223	431,223	24,536	204,283	251,547	(47,264)	-19%	431,223
Service charges - Water		48,337	49,359	49,359	4,991	28,827	28,793	34	0%	49,359
Service charges - Waste Water Management		75,250	50,932	50,932	2,498	52,463	29,710	22,753	77%	50,932
Service charges - Waste management		34,183	33,774	33,774	3,094	20,666	19,701	965	5%	33,774
Sale of Goods and Rendering of Services		14,484	5,536	5,536	1,303	10,985	3,229	7,756	240%	5,536
Agency services		4,739	4,684	4,684	461	3,045	2,732	313	11%	4,684
Interest		-	11	11	-	-	6	(6)	-100%	11
Interest earned from Receivables		28,557	23,549	23,549	2,256	17,444	13,737	3,707	27%	23,549
Interest earned from Current and Non Current Assets		22,019	22,444	22,444	1,655	11,840	13,093	(1,253)	-10%	22,444
Rent on Land		-	27	27	-	-	16	(16)	-100%	27
Rental from Fixed Assets		5,038	6,015	6,015	566	3,043	3,509	(466)	-13%	6,015
Operational Revenue		3,046	1,764	1,764	76	561	1,029	(467)	-45%	1,764
<b>Non-Exchange Revenue</b>		318,067	335,568	335,568	13,584	214,307	195,748	18,559	9%	335,568
Property rates		101,317	113,495	113,495	5,747	78,759	66,206	12,554	19%	113,495
Surcharges and Taxes		9,122	5,501	5,501	545	2,146	3,209	(1,063)	-33%	5,501
Fines, penalties and forfeits		20,634	11,254	11,254	2,237	10,304	6,565	3,740	57%	11,254
Licence and permits		1,183	2,444	2,444	97	623	1,425	(802)	-56%	2,444
Transfer and subsidies - Operational		179,020	196,213	196,213	4,263	118,117	114,457	3,659	3%	196,213
Interest		4,091	3,566	3,566	422	2,869	2,080	789	38%	3,566
Operational Revenue		2,991	3,095	3,095	272	1,488	1,805	(317)	-18%	3,095
Gains on disposal of Assets		(291)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>924,741</b>	<b>964,887</b>	<b>964,887</b>	<b>55,019</b>	<b>567,466</b>	<b>562,851</b>	<b>4,615</b>	<b>1%</b>	<b>964,887</b>
<b>Expenditure By Type</b>										
Employee related costs		242,378	277,558	279,445	27,759	161,507	163,010	(1,503)	-1%	279,445
Remuneration of councillors		11,447	12,311	12,311	972	7,128	7,182	(53)	-1%	12,311
Bulk purchases - electricity		324,086	375,258	375,258	40,837	175,262	218,900	(43,639)	-20%	375,258
Inventory consumed		23,245	25,929	24,948	1,964	12,493	14,553	(2,060)	-14%	24,948
Debt impairment		(75,887)	62,758	62,758	-	14,553	36,609	(22,055)	-60%	62,758
Depreciation and amortisation		34,241	54,219	54,219	-	21	31,627	(31,607)	-100%	54,219
Interest		5,299	10,233	10,233	-	-	5,969	(5,969)	-100%	10,233
Contracted services		55,684	75,234	66,705	4,456	22,876	38,911	(16,035)	-41%	66,705
Transfers and subsidies		36,338	37,116	37,126	8,406	14,406	21,657	(7,251)	-33%	37,126
Irrecoverable debts written off		159,168	2,131	2,131	-	34	1,243	(1,209)	-97%	2,131
Operational costs		49,897	60,487	60,355	3,104	29,837	35,207	(5,370)	-15%	60,355
Losses on Disposal of Assets		688	-	-	-	-	-	-	-	-
Other Losses		4	3,497	3,497	-	-	2,040	(2,040)	-100%	3,497
<b>Total Expenditure</b>		<b>866,587</b>	<b>996,730</b>	<b>988,985</b>	<b>87,498</b>	<b>438,117</b>	<b>576,908</b>	<b>(138,791)</b>	<b>-24%</b>	<b>988,985</b>
<b>Surplus/(Deficit)</b>		<b>58,154</b>	<b>(31,844)</b>	<b>(24,099)</b>	<b>(32,479)</b>	<b>129,349</b>	<b>(14,057)</b>	<b>143,406</b>	<b>(0)</b>	<b>(24,099)</b>
Transfers and subsidies - capital (monetary allocations)		36,536	35,557	35,557	-	-	20,741	(20,741)	(0)	35,557
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>94,691</b>	<b>3,713</b>	<b>11,458</b>	<b>(32,479)</b>	<b>129,349</b>	<b>6,684</b>			<b>11,458</b>
<b>Surplus/(Deficit) after income tax</b>		<b>94,691</b>	<b>3,713</b>	<b>11,458</b>	<b>(32,479)</b>	<b>129,349</b>	<b>6,684</b>			<b>11,458</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>94,691</b>	<b>3,713</b>	<b>11,458</b>	<b>(32,479)</b>	<b>129,349</b>	<b>6,684</b>			<b>11,458</b>
<b>Surplus/ (Deficit) for the year</b>		<b>94,691</b>	<b>3,713</b>	<b>11,458</b>	<b>(32,479)</b>	<b>129,349</b>	<b>6,684</b>			<b>11,458</b>

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		3,366	100	200	–	–	117	(117)	-100%	200
Vote 2 - Community Services		881	350	350	2	20	204	(185)	-90%	350
Vote 4 - Technical Services		32,776	18,937	19,358	437	5,677	11,292	(5,615)	-50%	19,358
Vote 5 - Municipal Manager		–	66	66	47	56	33	23	70%	66
<b>Total Capital Multi-year expenditure</b>	4,7	<b>37,023</b>	<b>19,453</b>	<b>19,975</b>	<b>486</b>	<b>5,753</b>	<b>11,646</b>	<b>(5,893)</b>	<b>-51%</b>	<b>19,975</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		530	30	30	–	1	18	(16)	-92%	30
Vote 2 - Community Services		5,550	1,780	1,791	555	655	1,045	(389)	-37%	1,791
Vote 3 - Corporate Services		1,712	760	1,169	138	324	682	(358)	-52%	1,169
Vote 4 - Technical Services		41,795	63,311	70,115	675	16,856	36,812	(19,956)	-54%	70,115
Vote 5 - Municipal Manager		–	30	30	–	–	18	(18)	-100%	30
<b>Total Capital single-year expenditure</b>	4	<b>49,587</b>	<b>65,911</b>	<b>73,135</b>	<b>1,367</b>	<b>17,837</b>	<b>38,574</b>	<b>(20,737)</b>	<b>-54%</b>	<b>73,135</b>
<b>Total Capital Expenditure</b>	3	<b>86,610</b>	<b>85,365</b>	<b>93,110</b>	<b>1,853</b>	<b>23,590</b>	<b>50,220</b>	<b>(26,630)</b>	<b>-53%</b>	<b>93,110</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>9,033</b>	<b>2,196</b>	<b>3,746</b>	<b>185</b>	<b>474</b>	<b>2,179</b>	<b>(1,705)</b>	<b>-78%</b>	<b>3,746</b>
Executive and council		124	216	283	47	127	159	(32)	-20%	283
Finance and administration		8,908	1,980	3,463	138	347	2,020	(1,673)	-83%	3,463
<b>Community and public safety</b>		<b>6,252</b>	<b>2,300</b>	<b>2,311</b>	<b>557</b>	<b>669</b>	<b>1,348</b>	<b>(679)</b>	<b>-50%</b>	<b>2,311</b>
Community and social services		58	1,100	1,100	496	496	642	(145)	-23%	1,100
Sport and recreation		3,224	650	661	59	153	386	(233)	-60%	661
Public safety		2,838	550	550	2	20	321	(301)	-94%	550
Housing		132	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>32,934</b>	<b>7,367</b>	<b>11,891</b>	<b>–</b>	<b>8,692</b>	<b>6,920</b>	<b>1,772</b>	<b>26%</b>	<b>11,891</b>
Planning and development		828	200	200	–	133	100	33	33%	200
Road transport		32,107	7,167	11,691	–	8,559	6,820	1,740	26%	11,691
<b>Trading services</b>		<b>38,390</b>	<b>73,501</b>	<b>75,162</b>	<b>1,111</b>	<b>13,756</b>	<b>39,773</b>	<b>(26,017)</b>	<b>-65%</b>	<b>75,162</b>
Energy sources		9,959	31,352	31,359	–	1,653	16,209	(14,557)	-90%	31,359
Water management		10,426	25,606	25,860	675	6,566	13,097	(6,531)	-50%	25,860
Waste water management		4,669	16,343	17,256	437	5,058	10,066	(5,007)	-50%	17,256
Waste management		13,337	200	687	–	478	401	77	19%	687
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>86,610</b>	<b>85,365</b>	<b>93,110</b>	<b>1,853</b>	<b>23,590</b>	<b>50,220</b>	<b>(26,630)</b>	<b>-53%</b>	<b>93,110</b>
<b>Funded by:</b>										
National Government		21,847	37,504	37,504	1,159	10,674	20,093	(9,418)	-47%	37,504
Provincial Government		14,214	1,941	1,941	–	–	1,132	(1,132)	-100%	1,941
District Municipality		1,644	435	435	–	–	254	(254)	-100%	435
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		222	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		<b>37,926</b>	<b>39,880</b>	<b>39,880</b>	<b>1,159</b>	<b>10,674</b>	<b>21,479</b>	<b>(10,804)</b>	<b>-50%</b>	<b>39,880</b>
<b>Borrowing</b>	6	<b>1,460</b>	<b>25,000</b>	<b>25,000</b>	<b>–</b>	<b>555</b>	<b>12,500</b>	<b>(11,945)</b>	<b>-96%</b>	<b>25,000</b>
<b>Internally generated funds</b>		<b>43,815</b>	<b>20,485</b>	<b>28,230</b>	<b>694</b>	<b>12,361</b>	<b>16,242</b>	<b>(3,881)</b>	<b>-24%</b>	<b>28,230</b>
<b>Total Capital Funding</b>	7	<b>83,202</b>	<b>85,365</b>	<b>93,110</b>	<b>1,853</b>	<b>23,590</b>	<b>50,220</b>	<b>(26,630)</b>	<b>-53%</b>	<b>93,110</b>

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

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
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of multi-year capital appropriation</b>	1								
<b>Vote 1 - Financial Services</b>		3,366	100	200	-	-	117	(117)	-100%
1.1 - Director: Finance		-	100	200	-	-	117	(117)	-100%
1.3 - Financial Administration		3,366	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>		881	350	350	2	20	204	(185)	-90%
2.7 - Fire Services & Disaster Management		881	350	350	2	20	204	(185)	-90%
<b>Vote 4 - Technical Services</b>		32,776	18,937	19,358	437	5,677	11,292	(5,615)	-50%
4.2 - Electro Technical Services		6,693	5,593	5,600	-	1,092	3,267	(2,175)	-67%
4.3 - Water Storage & Distribution		2,857	200	200	-	-	117	(117)	-100%
4.4 - Waste Water Management		3,407	13,043	13,205	437	4,308	7,703	(3,395)	-44%
4.5 - Waste Management		1,685	100	353	-	277	206	71	35%
4.6 - Roads		18,133	-	-	-	-	-	-	-
<b>Vote 5 - Municipal Manager</b>		-	66	66	47	56	33	23	70%
5.2 - Performance & Project Management		-	66	66	47	56	33	23	70%
<b>Total multi-year capital expenditure</b>		37,023	19,453	19,975	486	5,753	11,646	(5,893)	-51%
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>	1								
<b>Vote 1 - Financial Services</b>		530	30	30	-	1	18	(16)	-92%
1.1 - Director: Finance		-	30	30	-	1	18	(16)	-92%
1.3 - Financial Administration		530	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>		5,550	1,780	1,791	555	655	1,045	(389)	-37%
2.1 - Director: Community Services		94	30	30	-	6	18	(11)	-65%
2.2 - Cemeteries		-	100	100	-	-	58	(58)	-100%
2.3 - Housing		132	-	-	-	-	-	-	-
2.4 - Libraries		58	1,000	1,000	496	496	583	(87)	-15%
2.5 - Resorts & Swimming Pools		-	450	450	33	56	263	(207)	-79%
2.7 - Fire Services & Disaster Management		1,190	-	-	-	-	-	-	-
2.8 - Environment & Licensing		24	-	-	-	-	-	-	-
2.9 - Community Halls and Amenities		3,224	200	211	26	97	123	(26)	-21%
2.10 - Local Economic Development		828	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		1,712	760	1,169	138	324	682	(358)	-52%
3.1 - Director: Corporate Services		233	30	96	-	63	56	7	13%
3.2 - Human Resources		331	80	363	-	-	212	(212)	-100%
3.4 - Information Technology		270	350	410	138	214	239	(25)	-10%
3.5 - Marketing & Communication		110	100	100	-	46	58	(12)	-20%
3.7 - Traffic and Protection Services		767	200	200	-	-	117	(117)	-100%
<b>Vote 4 - Technical Services</b>		41,795	63,311	70,115	675	16,856	36,812	(19,956)	-54%
4.1 - Director: Technical Services		21	30	30	-	-	18	(18)	-100%
4.2 - Electro Technical Services		3,266	25,759	25,759	-	561	12,943	(12,382)	-96%
4.3 - Water Storage & Distribution		7,544	25,406	25,660	675	6,566	12,981	(6,414)	-49%
4.4 - Waste Water Management		1,262	2,850	3,600	-	750	2,100	(1,350)	-64%
4.5 - Waste Management		11,652	100	334	-	201	195	6	3%
4.6 - Roads		13,973	7,167	11,691	-	8,559	6,820	1,740	26%
4.7 - Storm Water Management		-	450	450	-	-	263	(263)	-100%
4.8 - Town Planning & Building Control		-	200	200	-	133	100	33	33%
4.10 - Mechanical Workshop		4,076	1,350	2,390	-	86	1,394	(1,308)	-94%
<b>Vote 5 - Municipal Manager</b>		-	30	30	-	-	18	(18)	-100%
5.1 - Municipal Manager		-	30	30	-	-	18	(18)	-100%
<b>Total single-year capital expenditure</b>		49,587	65,911	73,135	1,367	17,837	38,574	(20,737)	(0)
<b>Total Capital Expenditure</b>		86,610	85,365	93,110	1,853	23,590	50,220	(26,630)	(0)

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		187,245	227,306	219,561	206,427	219,561
Trade and other receivables from exchange transactions		123,373	70,937	68,636	44,434	68,636
Receivables from non-exchange transactions		31,639	46,933	49,234	44,809	49,234
Current portion of non-current receivables		–	–	–	–	–
Inventory		27,362	9,181	9,964	20,491	9,964
VAT		–	6,836	6,836	133,618	6,836
Other current assets		11,117	1,709	1,709	3,045	1,709
<b>Total current assets</b>		<b>380,735</b>	<b>362,903</b>	<b>355,941</b>	<b>452,824</b>	<b>355,941</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		41,920	40,610	40,610	41,678	40,610
Property, plant and equipment		1,106,309	1,094,459	1,101,921	1,070,028	1,101,921
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		–	–	–	–	–
<b>Total non current assets</b>		<b>1,149,836</b>	<b>1,138,148</b>	<b>1,145,893</b>	<b>1,114,616</b>	<b>1,145,893</b>
<b>TOTAL ASSETS</b>		<b>1,530,572</b>	<b>1,501,051</b>	<b>1,501,833</b>	<b>1,567,439</b>	<b>1,501,833</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	(3,330)	(3,330)	36	(3,330)
Consumer deposits		9,739	12,158	12,158	13,866	12,158
Trade and other payables from exchange transactions		85,603	110,941	103,948	(29,848)	103,948
Trade and other payables from non-exchange transactions		–	3,129	3,129	74,770	3,129
Provision		35,611	45,567	45,567	24,453	45,567
VAT		4,566	18,269	18,269	119,298	18,269
Other current liabilities		8,455	–	–	–	–
<b>Total current liabilities</b>		<b>143,975</b>	<b>186,734</b>	<b>179,742</b>	<b>202,575</b>	<b>179,742</b>
<b>Non current liabilities</b>						
Financial liabilities		–	25,645	25,655	490	25,655
Provision		52,331	77,712	77,712	58,838	77,712
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		71,705	78,001	78,001	72,860	78,001
<b>Total non current liabilities</b>		<b>124,036</b>	<b>181,358</b>	<b>181,368</b>	<b>132,188</b>	<b>181,368</b>
<b>TOTAL LIABILITIES</b>		<b>268,011</b>	<b>368,091</b>	<b>361,109</b>	<b>334,763</b>	<b>361,109</b>
<b>NET ASSETS</b>	2	<b>1,262,561</b>	<b>1,132,959</b>	<b>1,140,724</b>	<b>1,232,676</b>	<b>1,140,724</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,251,395	1,120,420	1,120,420	1,288,517	1,120,420
Reserves and funds		11,166	12,540	12,540	(23,362)	12,540
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,262,561</b>	<b>1,132,959</b>	<b>1,132,959</b>	<b>1,265,155</b>	<b>1,132,959</b>

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

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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		102,509	103,281	103,281	7,982	72,211	60,247	11,963	20%	103,281
Service charges		494,505	602,900	602,900	33,397	253,683	351,692	(98,008)	-28%	602,900
Other revenue		-	17,029	17,029	1,108	6,716	9,934	(3,218)	-32%	17,029
Transfers and Subsidies - Operational		134,848	194,392	194,392	10,911	149,225	108,376	40,849	38%	194,392
Transfers and Subsidies - Capital		36,488	46,362	46,362	750	12,200	21,081	(8,881)	-42%	46,362
Interest		48,344	49,570	49,570	777	8,723	28,004	(19,282)	-69%	49,570
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(780,152)	(939,422)	(939,422)	(66,415)	(459,436)	(547,996)	(88,560)	16%	(78,285)
Interest		(132)	-	-	-	(0)	-	0	0%	-
Transfers and Subsidies		-	-	-	(316)	(1,347)	-	1,347	0%	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>36,411</b>	<b>74,112</b>	<b>74,112</b>	<b>(11,805)</b>	<b>41,974</b>	<b>31,338</b>	<b>(10,636)</b>	<b>-34%</b>	<b>935,249</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(76,243)	(85,365)	(85,365)	(2,179)	(27,051)	50,220	77,271	154%	93,110
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(76,243)</b>	<b>(85,365)</b>	<b>(85,365)</b>	<b>(2,179)</b>	<b>(27,051)</b>	<b>50,220</b>	<b>77,271</b>	<b>154%</b>	<b>93,110</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	25,000	25,000	-	-	12,500	(12,500)	-100%	25,000
Increase (decrease) in consumer deposits		275	-	-	(37)	184	-	184	0%	-
<b>Payments</b>										
Repayment of borrowing		-	(4,012)	(4,012)	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>275</b>	<b>20,988</b>	<b>20,988</b>	<b>(37)</b>	<b>184</b>	<b>12,500</b>	<b>12,316</b>	<b>99%</b>	<b>25,000</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(39,557)</b>	<b>9,736</b>	<b>9,736</b>	<b>(14,022)</b>	<b>15,108</b>	<b>94,058</b>			<b>1,053,359</b>
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	227,330	227,330		202,344	311,653			1,240,594

## WC022 Witzenberg - Supporting Table SC1 Material variance explanations -

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b>			
	<b>Revenue</b>			
	Service charges - Electricity	(47,264)	Peak of the High Demand Season for Electricity Usage is July-August. Currently within Low Season for Electricity Usage.	
	Service charges - Water	34	Immaterial Variance	
	Service charges - Waste Water Management	22,753	Industrial Effluent recognised	
	Service charges - Waste management	965	Immaterial Variance	
	Sale of Goods and Rendering of Services	7,756	Income received for Library Services	
	Agency services	313	Immaterial Variance	
	Interest	(6)	Immaterial Variance	
	Interest earned from Receivables	3,707	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 January 2025.	
	Interest earned from Current and Non Current A	(1,253)	Immaterial Variance	
	Dividends	-		
	Rent on Land	(16)	Immaterial Variance	
	Rental from Fixed Assets	(466)	Immaterial Variance	
	Licence and permits	-		
	Operational Revenue	(467)	Immaterial Variance	
	<b>Non-Exchange Revenue</b>			
	Property rates	12,554	Year-to-date budget must be corrected to include annual billing in July	
	Surcharges and Taxes	(1,063)	Immaterial Variance	
	Fines, penalties and forfeits	3,740	No Service provider in place.	
	Licence and permits	(802)	Immaterial Variance	
	Transfer and subsidies - Operational	3,659	First- and second tranche of Equitable Share received.	
	Interest	789	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	(317)	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
2	<b>Expenditure By Type</b>			
	Employee related costs	(1,503)	Primarily due to the filling of vacancies	
	Remuneration of councillors	(53)	Immaterial Variance	
	Bulk purchases - electricity	(43,639)	Currently within Low Season for Electricity Usage.	
	Inventory consumed	(2,060)	Less inventory procured and consumed than expected.	
	Debt impairment	(22,055)	Adjustment to Debt Impairment Provision to be processed during February 2024.	
	Depreciation and amortisation	(31,607)	Depreciation run performed annually at year end - budget to be corrected during Adjustment Budget.	
	Interest	(5,969)	Finance charges related to Landfil Sites recognised on an annual basis.	
	Contracted services	(16,035)	Dependant on the Roll Out of Contracts for Electrical, Road, Water & Sewer Maintenance	
	Transfers and subsidies	(7,251)	Housing Top Structure budget and actuals to be corrected during adjustment budget - reallocate to Contracted Services.	
			Transfer payments expected to increase when new educational year commences - financial aid to be provided to performing learners/students.	
	Irrecoverable debts written off	(1,209)	Immaterial Variance	
	Operational costs	(5,370)	Low expenditure experienced for operational cost items.	
	Losses on Disposal of Assets	-		
	Other Losses	(2,040)	Fair value adjustments in terms of Actuarial Assessments processed at year end.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	(26,630)	Longer than anticipated planning phase in respect of major capital projects.	
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

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

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
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%	26.9%	2.4%	26.9%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.5%	16.4%	15.8%	3.4%	15.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	204.5%	204.6%	-2.1%	204.6%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	264.4%	194.3%	198.0%	223.5%	198.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		130.1%	121.7%	122.2%	101.9%	122.2%
<b><u>Revenue Management</u></b>							
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%	16.3%	12.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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%	29.0%	28.5%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	3.3%	2.4%	1.7%	2.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		4.3%	6.7%	6.7%	0.0%	6.7%
<b><u>IDP regulation financial viability indicators</u></b>							
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 -**

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	8,072	2,113	2,317	2,099	1,769	1,882	9,526	61,541	89,320	76,817	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18,697	1,169	886	652	582	389	2,446	10,664	35,484	14,732	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5,077	951	934	696	7,024	566	2,547	32,380	50,174	43,212	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	5,205	1,549	1,381	1,337	1,280	38,122	6,510	40,309	95,693	87,558	-	-
Receivables from Exchange Transactions - Waste Management	1600	5,909	1,652	1,477	1,382	1,327	1,235	6,193	37,934	57,108	48,070	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	133	16	14	14	13	13	70	878	1,150	987	-	-
Interest on Arrear Debtor Accounts	1810	1,109	163	212	248	521	2,672	2,784	62,047	69,756	68,272	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(7,395)	67	52	45	40	38	186	1,597	(5,371)	1,905	-	-
Total By Income Source	2000	36,807	7,678	7,274	6,471	12,556	44,916	30,262	247,350	393,314	341,555	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	457	426	305	307	612	214	1,004	8,045	11,370	10,183	-	-
Commercial	2300	14,789	1,077	1,278	613	3,447	39,635	2,810	29,570	93,218	76,075	-	-
Households	2400	21,273	5,974	5,480	5,344	7,588	4,867	25,223	198,838	274,587	241,859	-	-
Other	2500	288	202	211	208	909	200	1,224	10,898	14,138	13,438	-	-
Total By Customer Group	2600	36,807	7,678	7,274	6,471	12,556	44,916	30,262	247,350	393,314	341,555	-	-

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

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	90 Days	61 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	267	-	-	-	-	-	-	-	267	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	267	-	-	-	-	-	-	-	267	-

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA Bank Ltd		7 Months	Call Investment	Yes	Yes	Yes	No	No	17/02/2025	46,891	362		-	47,253
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	-	-		-	-
Standard Bank of SA Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	-	-		-	-
ABSA Bank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	24,123	173		-	24,295
Nedbank Ltd		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	24,119	167		-	24,286
First National Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	10/03/2025	24,119	138		-	24,258
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										119,252	840		-	120,092
Entities														
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									119,252	840		-	120,092

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		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
<b>Provincial Government:</b>		34,087	45,527	45,527	10,595	15,676	21,802	(6,125)	-28.1%	45,527
OPEX PROV LIBRARY		–	10,683	10,683	3,560	3,560	5,342	(1,782)	-33.4%	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 IHSDG		–	25,000	25,000	–	–	12,500	(12,500)	-100.0%	25,000
Specify (Add grant description)		33,460	–	–	7,035	11,585	–	11,585	–	–
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
<b>District Municipality:</b>		150	–	–	36	36	–	36	–	–
OPEX DISTRICT SAFETY PLAN		–	–	–	36	36	–	36	–	–
Specify (Add grant description)		150	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		2,763	–	–	316	2,792	–	2,792	–	–
Foreign Government and International Organisations		680	–	–	316	316	–	316	–	–
Private Enterprises		2,083	–	–	–	2,476	–	2,476	–	–
<b>Total Operating Transfers and Grants</b>	5	41,797	48,686	48,686	10,947	21,196	23,381	(2,185)	-9.3%	48,686
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		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
<b>Provincial Government:</b>		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	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		672	–	–	–	–	–	–	–	–
CAPEX DISTRICT		600	–	–	–	–	–	–	–	–
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		72	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	42,440	42,862	42,862	–	21,276	21,081	195	0.9%	42,862
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	84,237	91,548	91,548	10,947	42,472	44,462	(1,990)	-4.5%	91,548

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5,911	(4,029)	(4,029)	302	2,473	(2,350)	4,823	-205.2%	(4,029)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,364	(1,559)	(1,559)	224	1,489	(909)	2,399	-263.8%	(1,559)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,470)	(1,470)	78	984	(857)	1,841	-214.8%	(1,470)
Municipal Infrastructure Grant [Schedule 5B]		997	(1,000)	(1,000)	–	–	(583)	583	-100.0%	(1,000)
Provincial Government:		39,584	(46,426)	(46,426)	4,423	9,419	(27,082)	36,501	-134.8%	(46,426)
OPEX PROV TITLE DEEDS RESTORATION		568	–	–	–	–	–	–	–	–
OPEX PROV LIBRARY		–	(10,683)	(10,683)	852	852	(6,232)	7,084	-113.7%	(10,683)
OPEX PROV CDW		71	(262)	(262)	38	45	(153)	198	-129.5%	(262)
OPEX PROV THUSONG		–	(130)	(130)	–	–	(76)	76	-100.0%	(130)
OPEX PROV MUN ACC AND CAP BUILDING		196	(858)	(858)	–	–	(500)	500	-100.0%	(858)
OPEX PROV WATER RESILIENCE		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		295	(172)	(172)	–	–	(101)	101	-100.0%	(172)
OPEX PROV HOUSING IHSDG		–	(1,532)	(1,532)	–	–	(894)	894	-100.0%	(1,532)
Specify (Add grant description)		37,954	(32,788)	(32,788)	3,533	8,521	(19,126)	27,648	-144.6%	(32,788)
Other grant providers:		2,767	(205)	(205)	–	–	(120)	120	-100.0%	(205)
Foreign Government and International Organisations		1,793	(205)	(205)	–	–	(120)	120	-100.0%	(205)
Private Enterprises		974	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		48,262	(50,660)	(50,660)	4,725	11,892	(29,551)	41,444	-140.2%	(50,660)
National Government:		23,296	(39,630)	(39,630)	84	813	(23,118)	23,931	-103.5%	(39,630)
Municipal Infrastructure Grant [Schedule 5B]		23,296	(24,630)	(24,630)	84	674	(14,368)	15,042	-104.7%	(24,630)
Water Services Infrastructure Grant [Schedule 5B]		–	(15,000)	(15,000)	–	139	(8,750)	8,889	-101.6%	(15,000)
Provincial Government:		15,229	(1,375)	(1,375)	–	143	(802)	945	-117.8%	(1,375)
Specify (Add grant description)		200	–	–	–	–	–	–	–	–
CAPEX PROV MUN INTERVENTION		–	(179)	(179)	–	–	(105)	105	-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	(697)	840	-120.4%	(1,196)
District Municipality:		1,851	100	100	–	–	58	(58)	-100.0%	100
CAPEX DISTRICT		500	100	100	–	–	58	(58)	-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)	84	956	(23,861)	24,817	-104.0%	(40,905)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88,638	(91,565)	(91,565)	4,809	12,848	(53,413)	66,261	-124.1%	(91,565)

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

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

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

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		9,007	9,658	9,658	780	5,770	5,634	136	2%	9,658
Pension and UIF Contributions		1,339	1,422	1,422	109	780	829	(50)	-6%	1,422
Medical Aid Contributions		54	86	86	—	—	50	(50)	-100%	86
Motor Vehicle Allowance		—	0	0	—	—	—	—	—	0
Cellphone Allowance		1,048	1,146	1,146	83	579	668	(90)	-13%	1,146
Other benefits and allowances		—	0	0	—	—	—	—	—	0
<b>Sub Total - Councillors</b>		<b>11,447</b>	<b>12,311</b>	<b>12,311</b>	<b>972</b>	<b>7,128</b>	<b>7,182</b>	<b>(53)</b>	<b>-1%</b>	<b>12,311</b>
<b>% increase</b>	4		<b>7.5%</b>	<b>7.5%</b>						<b>7.5%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4,082	4,395	4,395	355	2,227	2,564	(337)	-13%	4,395
Pension and UIF Contributions		358	404	404	40	227	236	(8)	-4%	404
Medical Aid Contributions		32	9	9	—	—	5	(5)	-100%	9
Performance Bonus		803	890	890	90	543	519	23	4%	890
Motor Vehicle Allowance		1,316	1,115	1,115	75	658	650	8	1%	1,115
Cellphone Allowance		365	332	332	23	194	194	(0)	0%	332
Housing Allowances		33	57	57	—	—	33	(33)	-100%	57
Other benefits and allowances		45	61	61	0	1	36	(35)	-98%	61
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,034</b>	<b>7,265</b>	<b>7,265</b>	<b>584</b>	<b>3,849</b>	<b>4,238</b>	<b>(388)</b>	<b>-9%</b>	<b>7,265</b>
<b>% increase</b>	4		<b>3.3%</b>	<b>3.3%</b>						<b>3.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		141,863	157,900	159,720	17,995	95,172	93,170	2,002	2%	159,720
Pension and UIF Contributions		23,199	26,552	26,602	2,079	14,389	15,518	(1,130)	-7%	26,602
Medical Aid Contributions		9,802	11,093	11,093	918	6,036	6,471	(435)	-7%	11,093
Overtime		23,267	27,792	27,808	2,623	14,305	16,221	(1,916)	-12%	27,808
Performance Bonus		10,640	12,510	12,510	1,059	6,866	7,298	(432)	-6%	12,510
Motor Vehicle Allowance		6,758	7,751	7,751	677	4,603	4,521	82	2%	7,751
Cellphone Allowance		690	1,018	1,018	69	460	594	(134)	-22%	1,018
Housing Allowances		1,166	1,427	1,427	97	701	832	(131)	-16%	1,427
Other benefits and allowances		6,819	7,829	7,829	660	4,466	4,567	(101)	-2%	7,829
Payments in lieu of leave		2,522	3,754	3,754	—	3,686	2,190	1,496	68%	3,754
Long service awards		913	1,015	1,015	90	629	592	37	6%	1,015
Post-retirement benefit obligations		7,706	11,653	11,653	907	6,346	6,797	(452)	-7%	11,653
<b>Sub Total - Other Municipal Staff</b>		<b>235,345</b>	<b>270,293</b>	<b>272,180</b>	<b>27,175</b>	<b>157,658</b>	<b>158,772</b>	<b>(1,114)</b>	<b>-1%</b>	<b>272,180</b>
<b>% increase</b>	4		<b>14.8%</b>	<b>15.7%</b>						<b>15.7%</b>
<b>Total Parent Municipality</b>		<b>253,826</b>	<b>289,869</b>	<b>291,756</b>	<b>28,731</b>	<b>168,635</b>	<b>170,191</b>	<b>(1,556)</b>	<b>-1%</b>	<b>291,756</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
<b>Sub Total - Executive members Board</b>	2	—	—	—	—	—	—	—	—	—
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
<b>Sub Total - Senior Managers of Entities</b>	4	—	—	—	—	—	—	—	—	—
<b>% increase</b>										
<b>Other Staff of Entities</b>										
<b>Sub Total - Other Staff of Entities</b>	4	—	—	—	—	—	—	—	—	—
<b>% increase</b>										
<b>Total Municipal Entities</b>		—	—	—	—	—	—	—	—	—
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>253,826</b>	<b>289,869</b>	<b>291,756</b>	<b>28,731</b>	<b>168,635</b>	<b>170,191</b>	<b>(1,556)</b>	<b>-1%</b>	<b>291,756</b>
<b>% increase</b>	4		<b>14.2%</b>	<b>14.9%</b>						<b>14.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>242,378</b>	<b>277,558</b>	<b>279,445</b>	<b>27,759</b>	<b>161,507</b>	<b>163,010</b>	<b>(1,503)</b>	<b>-1%</b>	<b>279,445</b>

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

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		6,736	13,751	8,139	25,750	5,745	4,108	7,982	8,607	8,607	8,607	8,607	(3,357)	103,281	108,881	115,270
Service charges - electricity revenue		33,478	35,134	34,797	29,483	21,039	17,851	22,840	40,600	40,600	40,600	40,600	130,181	487,205	535,527	588,111
Service charges - water revenue		3,044	3,009	4,585	3,001	2,681	2,536	3,818	3,133	3,133	3,133	3,133	2,394	37,600	42,392	44,386
Service charges - Waste Water Management		1,951	4,835	1,652	2,145	1,847	1,610	2,511	4,355	4,355	4,355	4,355	18,288	52,256	51,942	56,286
Service charges - Waste Mangement		2,175	2,402	2,030	2,639	2,103	1,801	2,961	2,153	2,153	2,153	2,153	1,114	25,839	27,059	30,515
Rental of facilities and equipment		146	239	274	567	254	267	456	0	0	0	0	(2,198)	5	6	6
Interest earned - external investments		998	1,293	758	1,164	3,012	716	777	2,921	5,656	2,921	2,921	22,856	45,994	47,793	49,683
Interest earned - outstanding debtors		-	-	-	-	5	-	-	298	298	298	298	2,380	3,577	3,756	3,944
Fines, penalties and forfeits		93	117	67	123	87	201	115	372	372	372	372	2,177	4,469	4,693	4,928
Licences and permits		136	162	53	98	84	99	85	213	213	213	213	988	2,558	2,685	2,820
Agency services		272	490	280	581	339	580	452	381	381	381	381	52	4,570	4,799	5,039
Transfers and Subsidies - Operational		71,099	6,955	132	5,073	7,401	47,653	10,911	12,142	20,762	12,142	12,142	(12,021)	194,392	196,992	205,715
Other revenue		190	405	222	483	684	475	1,267	452	452	452	452	(109)	5,426	5,698	5,982
<b>Cash Receipts by Source</b>		<b>120,319</b>	<b>68,792</b>	<b>52,987</b>	<b>71,107</b>	<b>45,281</b>	<b>77,897</b>	<b>54,176</b>	<b>75,629</b>	<b>86,984</b>	<b>75,629</b>	<b>75,629</b>	<b>162,744</b>	<b>967,172</b>	<b>1,032,223</b>	<b>1,112,684</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National /		5,000	1,000	-	-	3,700	1,750	750	-	10,541	-	-	23,622	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	(37)	-	-	-	-	(184)	-	-	-
<b>Total Cash Receipts by Source</b>		<b>125,350</b>	<b>69,832</b>	<b>53,042</b>	<b>71,159</b>	<b>48,996</b>	<b>79,674</b>	<b>54,888</b>	<b>75,629</b>	<b>103,774</b>	<b>75,629</b>	<b>75,629</b>	<b>200,920</b>	<b>1,034,522</b>	<b>1,067,767</b>	<b>1,139,399</b>
<b>Cash Payments by Type</b>																
Employee related costs		18,868	19,295	22,545	20,494	31,950	23,066	24,455	39,424	39,424	39,424	39,424	154,723	473,093	492,706	518,694
Remuneration of councillors		951	951	951	931	1,401	972	972	-	-	-	-	(7,128)	-	-	-
Interest		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Bulk purchases - Electricity		44,039	54,856	48,261	26,754	23,730	24,223	23,460	35,922	35,922	35,922	35,922	42,056	431,067	485,812	547,510
Acquisitions - water & other inventory		3,341	776	1,694	1,558	1,822	2,030	1,690	2,000	2,000	2,000	2,000	3,089	24,000	25,200	26,460
Contracted services		4,220	9,240	3,223	3,079	3,652	5,017	12,999	939	939	939	939	(33,921)	11,263	11,358	11,500
Transfers and subsidies - other		91	340	144	111	78	267	316	-	-	-	-	(1,347)	-	-	-
Other expenditure		10,266	6,701	4,805	6,317	6,210	4,881	3,273	-	-	-	-	(42,454)	-	-	-
<b>Cash Payments by Type</b>		<b>81,776</b>	<b>92,158</b>	<b>81,622</b>	<b>59,245</b>	<b>68,843</b>	<b>60,455</b>	<b>67,165</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>115,018</b>	<b>939,422</b>	<b>1,015,076</b>	<b>1,104,164</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		1,940	348	5,715	4,872	8,562	3,435	2,179	-	-	-	-	(27,051)	-	-	-
Other Cash Flows/Payments		(11,882)	(13,239)	(9,334)	1,092	(3,592)	(13,091)	(434)	-	-	-	-	50,480	-	-	-
<b>Total Cash Payments by Type</b>		<b>71,834</b>	<b>79,267</b>	<b>78,003</b>	<b>65,209</b>	<b>73,813</b>	<b>50,799</b>	<b>68,910</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>138,447</b>	<b>939,422</b>	<b>1,015,076</b>	<b>1,104,164</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>53,516</b>	<b>(9,435)</b>	<b>(24,961)</b>	<b>5,950</b>	<b>(24,816)</b>	<b>28,875</b>	<b>(14,022)</b>	<b>(2,656)</b>	<b>25,489</b>	<b>(2,656)</b>	<b>(2,656)</b>	<b>62,472</b>	<b>95,100</b>	<b>52,691</b>	<b>35,236</b>
Cash/cash equivalents at the month/year beginning:		187,235	240,751	231,317	206,356	212,306	187,490	216,365	202,344	199,687	225,176	222,520	219,864	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	202,344	199,687	225,176	222,520	219,864	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 -

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

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

[illegible]

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

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	216	3,004	3,666	742	742	3,666	2,924	79.8%	1%
August	5,739	3,004	3,666	346	1,088	7,332	6,244	85.2%	1%
September	4,059	15,284	15,946	5,004	6,092	23,277	17,185	73.8%	7%
October	5,014	3,004	3,666	5,140	11,233	26,943	15,711	58.3%	13%
November	7,537	3,004	3,666	7,521	18,754	30,609	11,855	38.7%	22%
December	6,153	15,384	15,946	2,984	21,737	46,555	24,817	53.3%	25%
January	1,226	3,004	3,666	1,853	23,590	50,220	26,630	53.0%	28%
February	4,783	3,004	3,666	–	23,590	53,886	30,296	56.2%	28%
March	6,810	15,284	15,946	–	23,590	69,832	46,242	66.2%	28%
April	4,180	3,004	3,666	–	23,590	73,498	49,907	67.9%	28%
May	14,828	3,004	3,666	–	23,590	77,164	53,573	69.4%	28%
June	26,064	15,384	15,946	–	23,590	93,110	69,519	74.7%	28%
<b>Total Capital expenditure</b>	<b>86,610</b>	<b>85,365</b>	<b>93,110</b>	<b>23,590</b>					

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		21,321	22,898	23,513	559	6,771	11,944	(5,173)	-43.3%	23,513
Roads Infrastructure		-	1,532	1,532	-	-	894	(894)	-100.0%	1,532
Roads		-	1,332	1,332	-	-	777	(777)	-100.0%	1,332
Road Structures		-	200	200	-	-	117	(117)	-100.0%	200
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		1,037	-	-	-	-	-	-		-
MV Networks		1,037	-	-	-	-	-	-		-
Water Supply Infrastructure		10,095	21,265	21,265	559	6,131	10,633	(4,501)	-42.3%	21,265
Dams and Weirs		2,857	-	-	-	-	-	-		-
Reservoirs		4,991	-	-	-	-	-	-		-
Bulk Mains		2,246	21,265	21,265	559	6,131	10,633	(4,501)	-42.3%	21,265
Sanitation Infrastructure		837	-	162	-	162	94	67	71.4%	162
Toilet Facilities		837	-	162	-	162	94	67	71.4%	162
Solid Waste Infrastructure		9,352	100	554	-	478	323	155	48.0%	554
Landfill Sites		4,301	-	201	-	201	117	84	71.4%	201
Waste Drop-off Points		1,685	100	353	-	277	206	71	34.6%	353
Waste Separation Facilities		3,366	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		58	1,000	1,000	496	496	583	(87)	-14.9%	1,000
Community Facilities		58	1,000	1,000	496	496	583	(87)	-14.9%	1,000
Libraries		58	1,000	1,000	496	496	583	(87)	-14.9%	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	-	-	212	(212)	-100.0%	363
Licences and Rights		331	80	363	-	-	212	(212)	-100.0%	363
Computer Software and Applications		331	80	363	-	-	212	(212)	-100.0%	363
Computer Equipment		932	350	410	138	214	239	(25)	-10.4%	410
Computer Equipment		932	350	410	138	214	239	(25)	-10.4%	410
Furniture and Office Equipment		701	516	583	47	306	318	(11)	-3.6%	583
Furniture and Office Equipment		701	516	583	47	306	318	(11)	-3.6%	583
Machinery and Equipment		6,097	950	999	26	443	583	(140)	-24.0%	999
Machinery and Equipment		6,097	950	999	26	443	583	(140)	-24.0%	999
Transport Assets		12,395	1,000	2,040	-	47	1,190	(1,143)	-96.1%	2,040
Transport Assets		12,395	1,000	2,040	-	47	1,190	(1,143)	-96.1%	2,040
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	42,583	26,794	28,908	1,266	8,278	15,069	6,790	45.1%	28,908

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15,836	8,500	13,704	-	9,264	7,994	1,269	15.9%	13,704
Roads Infrastructure		13,473	5,000	9,454	-	8,513	5,515	2,998	54.4%	9,454
Roads		13,473	5,000	9,454	-	8,513	5,515	2,998	54.4%	9,454
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,000	500	500	-	-	292	(292)	-100.0%	500
MV Networks		1,000	500	500	-	-	292	(292)	-100.0%	500
Water Supply Infrastructure		100	750	750	-	-	438	(438)	-100.0%	750
Distribution		100	750	750	-	-	438	(438)	-100.0%	750
Sanitation Infrastructure		1,262	2,250	3,000	-	750	1,750	(1,000)	-57.1%	3,000
Reticulation		1,262	1,000	1,000	-	-	583	(583)	-100.0%	1,000
Waste Water Treatment Works		-	1,250	2,000	-	750	1,167	(416)	-35.7%	2,000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	450	450	33	56	263	(207)	-78.8%	450
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	450	450	33	56	263	(207)	-78.8%	450
Outdoor Facilities		-	450	450	33	56	263	(207)	-78.8%	450
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	15,836	8,950	14,154	33	9,319	8,257	(1,063)	-12.9%	14,154

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>18,827</b>	<b>25,463</b>	<b>16,540</b>	<b>1,923</b>	<b>7,155</b>	<b>9,648</b>	<b>(2,494)</b>	<b>-25.8%</b>	<b>16,540</b>
Roads Infrastructure		7,971	13,159	6,765	60	2,232	3,946	(1,715)	-43.4%	6,765
Roads		6,817	11,976	5,582	59	1,600	3,256	(1,656)	-50.9%	5,582
Road Furniture		1,154	1,183	1,183	1	632	690	(58)	-8.4%	1,183
Storm water Infrastructure		322	1,535	194	-	14	113	(100)	-88.0%	194
Storm water Conveyance		322	1,535	194	-	14	113	(100)	-88.0%	194
Electrical Infrastructure		1,564	2,358	2,276	6	776	1,328	(552)	-41.6%	2,276
HV Substations		-	15	-	-	-	-	-	-	-
MV Substations		770	1,028	995	6	93	581	(488)	-84.0%	995
MV Switching Stations		-	0	-	-	-	-	-	-	-
MV Networks		395	723	711	-	148	415	(266)	-64.2%	711
LV Networks		399	592	570	-	534	332	202	60.8%	570
Water Supply Infrastructure		2,648	2,860	2,720	1,171	1,564	1,587	(23)	-1.4%	2,720
Dams and Weirs		1,308	1,286	1,745	1,165	1,293	1,018	275	27.0%	1,745
Boreholes		380	398	298	-	-	174	(174)	-100.0%	298
Pump Stations		56	59	59	6	18	34	(17)	-48.1%	59
Water Treatment Works		307	118	118	-	70	69	1	1.6%	118
Bulk Mains		363	520	100	-	56	58	(2)	-3.4%	100
Distribution		111	350	400	-	127	233	(107)	-45.7%	400
Distribution Points		124	130	-	-	-	-	-	-	-
Sanitation Infrastructure		6,322	5,551	4,585	687	2,569	2,674	(105)	-3.9%	4,585
Reticulation		2,857	2,960	2,469	424	1,666	1,440	226	15.7%	2,469
Waste Water Treatment Works		3,368	2,464	1,989	255	848	1,160	(312)	-26.9%	1,989
Toilet Facilities		97	127	127	8	55	74	(20)	-26.5%	127
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>600</b>	<b>1,103</b>	<b>1,025</b>	<b>10</b>	<b>333</b>	<b>598</b>	<b>(265)</b>	<b>-44.3%</b>	<b>1,025</b>
Community Facilities		449	680	714	10	254	417	(163)	-39.1%	714
Halls		137	200	180	-	74	105	(31)	-30.0%	180
Crèches		106	151	151	2	51	88	(37)	-41.9%	151
Libraries		25	31	31	-	3	18	(15)	-84.3%	31
Cemeteries/Crematoria		106	185	185	8	107	108	(1)	-1.0%	185
Public Ablution Facilities		-	32	32	-	-	19	(19)	-100.0%	32
Markets		74	81	135	-	19	79	(59)	-75.7%	135
Sport and Recreation Facilities		151	423	311	-	79	181	(102)	-56.3%	311
Indoor Facilities		75	155	79	-	77	46	31	66.7%	79
Outdoor Facilities		77	268	232	-	2	135	(133)	-98.4%	232
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>708</b>	<b>821</b>	<b>793</b>	<b>29</b>	<b>287</b>	<b>462</b>	<b>(175)</b>	<b>-37.9%</b>	<b>793</b>
Operational Buildings		335	559	531	-	128	310	(182)	-58.7%	531
Municipal Offices		335	559	531	-	128	310	(182)	-58.7%	531
Housing		373	262	262	29	159	153	6	4.1%	262
Social Housing		373	262	262	29	159	153	6	4.1%	262
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>122</b>	<b>182</b>	<b>172</b>	<b>0</b>	<b>74</b>	<b>100</b>	<b>(27)</b>	<b>-26.6%</b>	<b>172</b>
Computer Equipment		122	182	172	0	74	100	(27)	-26.6%	172
<b>Furniture and Office Equipment</b>		<b>1</b>	<b>61</b>	<b>61</b>	<b>-</b>	<b>2</b>	<b>36</b>	<b>(34)</b>	<b>-95.8%</b>	<b>61</b>
Furniture and Office Equipment		1	61	61	-	2	36	(34)	-95.8%	61
<b>Machinery and Equipment</b>		<b>163</b>	<b>314</b>	<b>314</b>	<b>17</b>	<b>25</b>	<b>183</b>	<b>(158)</b>	<b>-86.4%</b>	<b>314</b>
Machinery and Equipment		163	314	314	17	25	183	(158)	-86.4%	314
<b>Transport Assets</b>		<b>2,912</b>	<b>3,439</b>	<b>3,863</b>	<b>303</b>	<b>1,566</b>	<b>2,253</b>	<b>(687)</b>	<b>-30.5%</b>	<b>3,863</b>
Transport Assets		2,912	3,439	3,863	303	1,566	2,253	(687)	-30.5%	3,863
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>23,334</b>	<b>31,384</b>	<b>22,768</b>	<b>2,283</b>	<b>9,441</b>	<b>13,281</b>	<b>3,841</b>	<b>28.9%</b>	<b>22,768</b>

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b><u>Depreciation by Asset Class/Sub-class</u></b>										
<b>Infrastructure</b>		<b>23,499</b>	<b>38,394</b>	<b>38,394</b>	<b>-</b>	<b>-</b>	<b>22,396</b>	<b>(22,396)</b>	<b>-100.0%</b>	<b>38,394</b>
Roads Infrastructure		6,188	4,758	4,758	-	-	2,775	(2,775)	-100.0%	4,758
Roads		6,188	558	558	-	-	325	(325)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	1,225	(1,225)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	1,225	(1,225)	-100.0%	2,100
Storm water Infrastructure		2,432	2,091	2,091	-	-	1,220	(1,220)	-100.0%	2,091
Drainage Collection		2,432	507	507	-	-	296	(296)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	628	(628)	-100.0%	1,077
Attenuation		-	507	507	-	-	296	(296)	-100.0%	507
Electrical Infrastructure		3,813	3,912	3,912	-	-	2,282	(2,282)	-100.0%	3,912
HV Substations		-	474	474	-	-	277	(277)	-100.0%	474
HV Switching Station		-	474	474	-	-	277	(277)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	277	(277)	-100.0%	474
MV Substations		-	474	474	-	-	277	(277)	-100.0%	474
MV Switching Stations		-	474	474	-	-	277	(277)	-100.0%	474
MV Networks		3,357	591	591	-	-	345	(345)	-100.0%	591
LV Networks		457	474	474	-	-	277	(277)	-100.0%	474
Capital Spares		-	474	474	-	-	277	(277)	-100.0%	474
Water Supply Infrastructure		6,066	5,434	5,434	-	-	3,170	(3,170)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	237	(237)	-100.0%	407
Boreholes		68	407	407	-	-	237	(237)	-100.0%	407
Reservoirs		873	407	407	-	-	237	(237)	-100.0%	407
Pump Stations		439	407	407	-	-	237	(237)	-100.0%	407
Water Treatment Works		-	407	407	-	-	237	(237)	-100.0%	407
Bulk Mains		-	100	100	-	-	58	(58)	-100.0%	100
Distribution		4,686	1,100	1,100	-	-	642	(642)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	642	(642)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	642	(642)	-100.0%	1,100
Sanitation Infrastructure		4,512	5,559	5,559	-	-	3,243	(3,243)	-100.0%	5,559
Pump Station		137	100	100	-	-	58	(58)	-100.0%	100
Reticulation		137	1,200	1,200	-	-	700	(700)	-100.0%	1,200
Waste Water Treatment Works		4,130	1,200	1,200	-	-	700	(700)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	700	(700)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	1,084	(1,084)	-100.0%	1,859
Capital Spares		108	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		334	16,640	16,640	-	-	9,707	(9,707)	-100.0%	16,640
Landfill Sites		302	15,000	15,000	-	-	8,750	(8,750)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	191	(191)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	191	(191)	-100.0%	328
Waste Drop-off Points		31	328	328	-	-	191	(191)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	191	(191)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	191	(191)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		153	-	-	-	-	-	-	-	-
Data Centres		153	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>2,940</b>	<b>3,527</b>	<b>3,527</b>	<b>-</b>	<b>-</b>	<b>2,057</b>	<b>(2,057)</b>	<b>-100.0%</b>	<b>3,527</b>
Community Facilities		1,014	2,079	2,079	-	-	1,213	(1,213)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	829	(829)	-100.0%	1,422
Centres		299	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	225	(225)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	7	(7)	-100.0%	13
Public Open Space		7	260	260	-	-	151	(151)	-100.0%	260
Public Ablution Facilities		408	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,926	1,448	1,448	-	-	845	(845)	-100.0%	1,448
Outdoor Facilities		1,926	1,448	1,448	-	-	845	(845)	-100.0%	1,448
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>409</b>	<b>742</b>	<b>742</b>	<b>-</b>	<b>-</b>	<b>433</b>	<b>(433)</b>	<b>-100.0%</b>	<b>742</b>
Revenue Generating		-	371	371	-	-	216	(216)	-100.0%	371
Improved Property		-	185	185	-	-	108	(108)	-100.0%	185
Unimproved Property		-	185	185	-	-	108	(108)	-100.0%	185
Non-revenue Generating		409	371	371	-	-	216	(216)	-100.0%	371
Improved Property		409	185	185	-	-	108	(108)	-100.0%	185
Unimproved Property		-	185	185	-	-	108	(108)	-100.0%	185
<b>Other assets</b>		<b>1,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		1,653	-	-	-	-	-	-	-	-
Municipal Offices		1,604	-	-	-	-	-	-	-	-
Workshops		49	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>R thousands</b>	1									
<b>Intangible Assets</b>		12	128	128	–	21	75	(54)	-72.1%	128
Licences and Rights		12	128	128	–	21	75	(54)	-72.1%	128
Water Rights		–	17	17	–	–	10	(10)	-100.0%	17
Computer Software and Applications		12	111	111	–	21	65	(44)	-67.8%	111
<b>Computer Equipment</b>		669	2,373	2,373	–	–	1,384	(1,384)	-100.0%	2,373
Computer Equipment		669	2,373	2,373	–	–	1,384	(1,384)	-100.0%	2,373
<b>Furniture and Office Equipment</b>		834	630	630	–	–	368	(368)	-100.0%	630
Furniture and Office Equipment		834	630	630	–	–	368	(368)	-100.0%	630
<b>Machinery and Equipment</b>		2,221	1,505	1,505	–	–	878	(878)	-100.0%	1,505
Machinery and Equipment		2,221	1,505	1,505	–	–	878	(878)	-100.0%	1,505
<b>Transport Assets</b>		2,005	6,921	6,921	–	–	4,037	(4,037)	-100.0%	6,921
Transport Assets		2,005	6,921	6,921	–	–	4,037	(4,037)	-100.0%	6,921
<b>Land</b>		–	–	–	–	–	–	–	–	–
<b>Zoo's, Marine and Non-biological Animals</b>		–	–	–	–	–	–	–	–	–
<b>Living resources</b>		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
<b>Total Depreciation</b>	1	34,241	54,219	54,219	–	21	31,627	31,607	99.9%	54,219



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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>24,326</b>	<b>48,721</b>	<b>48,727</b>	<b>553</b>	<b>5,973</b>	<b>26,125</b>	<b>(20,152)</b>	<b>-77.1%</b>	<b>48,727</b>
Roads Infrastructure		18,633	585	585	-	-	341	(341)	-100.0%	585
Roads		-	100	100	-	-	58	(58)	-100.0%	100
Road Structures		18,633	485	485	-	-	283	(283)	-100.0%	485
Storm water Infrastructure		-	450	450	-	-	263	(263)	-100.0%	450
Storm water Conveyance		-	450	450	-	-	263	(263)	-100.0%	450
Electrical Infrastructure		5,693	30,702	30,709	-	1,647	15,830	(14,183)	-89.6%	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	537	142	26.5%	920
MV Networks		1,820	1,609	1,309	-	-	763	(763)	-100.0%	1,309
LV Networks		1,000	3,593	3,480	-	413	2,030	(1,617)	-79.7%	3,480
Water Supply Infrastructure		-	3,340	3,340	116	180	1,733	(1,553)	-89.6%	3,340
Water Treatment Works		-	500	500	-	-	292	(292)	-100.0%	500
Distribution		-	2,840	2,840	116	180	1,441	(1,261)	-87.5%	2,840
Sanitation Infrastructure		-	13,643	13,643	437	4,146	7,959	(3,812)	-47.9%	13,643
Waste Water Treatment Works		-	13,643	13,643	437	4,146	7,959	(3,812)	-47.9%	13,643
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>3,865</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>58</b>	<b>(58)</b>	<b>-100.0%</b>	<b>100</b>
Community Facilities		828	100	100	-	-	58	(58)	-100.0%	100
Cemeteries/Crematoria		-	100	100	-	-	58	(58)	-100.0%	100
Markets		828	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3,037	-	-	-	-	-	-	-	-
Outdoor Facilities		3,037	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>-</b>	<b>600</b>	<b>1,020</b>	<b>2</b>	<b>20</b>	<b>595</b>	<b>(575)</b>	<b>-96.7%</b>	<b>1,020</b>
Operational Buildings		-	600	1,020	2	20	595	(575)	-96.7%	1,020
Municipal Offices		-	300	720	2	20	420	(400)	-95.3%	720
Workshops		-	300	300	-	-	175	(175)	-100.0%	300
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>117</b>	<b>(117)</b>	<b>-100.0%</b>	<b>200</b>
Licences and Rights		-	200	200	-	-	117	(117)	-100.0%	200
Computer Software and Applications		-	200	200	-	-	117	(117)	-100.0%	200
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>28,191</b>	<b>49,621</b>	<b>50,047</b>	<b>554</b>	<b>5,993</b>	<b>26,895</b>	<b>20,902</b>	<b>77.7%</b>	<b>50,047</b>

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

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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/22/23	Provision and delivery of Welding Gas exchange refill of Cylinders for (MIG) Welding	06-Feb-2025

The following competitive bids are currently in the advertisement stage:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/22/55	Construction of Community Library, N'duli, Ceres	14-Mar-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**

Die volgende 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 BEC held, referred back to user department	M Grove / V Dyusha
08/2/22/16	Supply, delivery and off-loading of calcium hypochlorite and water purification Lime	15-Nov-2024	05-Dec-2024 Referred back	M Frieslaar N Jacobs
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 Referred Back	N Jacobs
08/2/22/29	Upgrade of Ceres 11KV switching substation	04-Dec-2024	28-Jan-2025	V Dyusha
08/2/22/42	Energy efficient interventions in Witzenberg Municipal area	10-Dec-2024	21-Jan-2025	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	21-Jan-2025	V Dyusha
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	Awaiting	N Jacobs
08/2/22/40	Maintenance & Upgrading of Municipal Geographic Information System	24-Jan-2024	Awaiting	H Taljaard

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
08/2/22/46	Supply, delivery and offloading of wooden transmission poles	05-Dec-2024	18-Dec-2024	M Frieslaar
08/2/22/54	Supply And Delivery Of Promotional Items	24-Jan-2025	Awaiting	P Klaasen
08/2/22/57	Supply of Licences for Handhelds and Meter Reading Software	29-Jan-2025	Awaitng	C Stevens
08/2/22/05	Facilitation of a Business Management Programme & Capacity Building for SMME's (Re-Advertisement)	29-Jan-2024	31-Jan-2025	R Fick

### 3.2.1.3 Adjudication stage

### 3.2.1.3 Toekenningsfase:

The following competitives bid are currently in the adjudication stage:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/19/39	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 29-Jan-2025	02-Dec-2024 Referred back
08/2/21/51	Clearing of Alien Vegetation in Witzenberg Municipal area	25-Sep-2024	16-Jan-2025	-
08/2/21/89	Supply and delivery of Crushed Stone aggregate and sand	05-Sep-2024	14-Nov-2024	-
08/2/22/17	Invitation for Long Term Borrowings	09-Oct-2024	16-Jan-2025	-

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

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

**3.2.1.4 Bids awarded**

The following bids were awarded by the Bid Adjudication Committee during the month of January 2025:

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

**3.2.1.4 Tenders toegeken**

Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende Januarie 2025:

The following bids were awarded by the Accounting Officer during the month of January 2025:

Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende Januarie 2025:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
RT 57/2022	17-Jan-2025	Isipho Capital Motors	4 Ton Payload Areal Platform Truck	Regulation 32	R 1 454 617.17

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

The following bids were cancelled during January 2025:

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

Die volgende tenders was gekanselleer gedurende Januarie 2025:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
		None	

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

The following written price quotations were approved during the month of January 2025:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Januarie 2025:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
None						

**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 January 2025:

**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 Januarie 2025:

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
08/2/22/45	17-Jan-2025	AWV Project Management (Pty) Ltd	Supply and delivery of one Steel Container	Bidder scored the highest total points	R65 335.53	Acting Director: Community Services
08/2/22/53	13-Jan-2025	Ndlovu Food Supply And Construction Projects	Painting of Bella Vista Community Hall And Ablution Facility At Bella Vista Sportfield	Only Responsive Bidder	Cluster 1: R 67 513.60 Cluster 2: R 53 471.00	Director: Community Services; Director: Finance ito Par (19)
08/2/22/58	24-Jan-2025	Ubuntu Technologies (Pty) Ltd	Supply and Delivery of Laptops	Bidder scored the highest total points	R 229 415.53	Acting Director: Corporate Services
08/2/22/64	31-Jan-2025	African Technical Innovations	Leasing of Office Space to Witzenberg Municipality in Ceres for Credit Control	Only Responsive Bidder	R 141 566.15	Director: Corporate Services; Director: Finance ito Par (19)

### 3.2.1.8 Appeals

The following were lodged or dealt with by the Accounting Officer during the month of January 2025:

### 3.2.1.8 Appèle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Januarie 2025:

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 January 2025 which totals R 1 691 754.00:

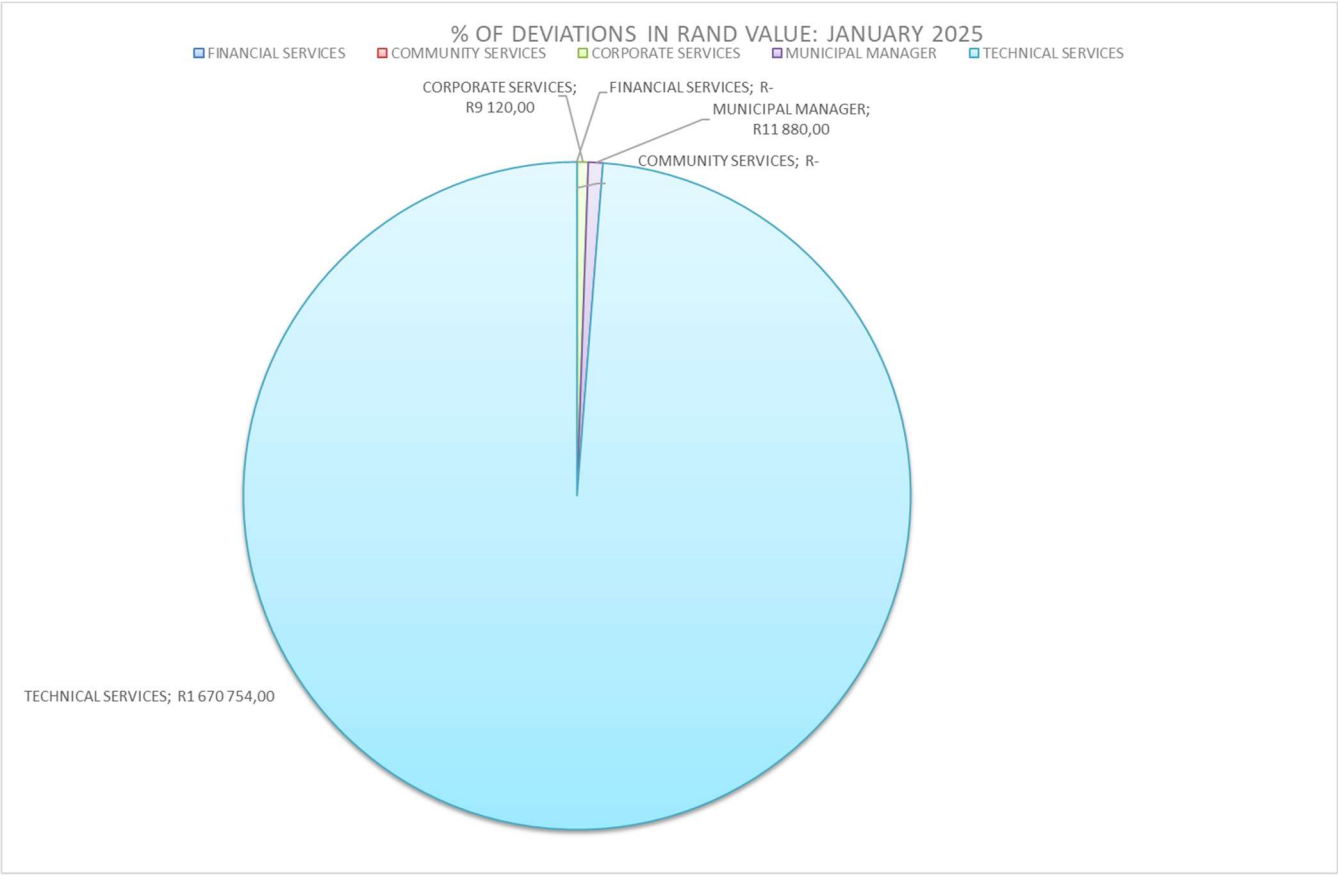
**3.2.1.9 Afwykings**

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beamppte vir die maand van Januarie 2025 wat beloop op die totaal van R 1 691 754.00:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
17-Jan-25	Witzenberg Herald	Publish Notice: Mayoral message to matriculants	Single supplier	186278	R 9 120.00
21-Jan-25	Peninsula Water Treatment	Tulbagh Sandfilters	Impractical	186307	R 1 661 250.00
29-Jan-25	Witzenberg Herald	Publication of Notice: Portion of erf 2622 and Medium Voltage Infrastructure	Single supplier	186406	R 7 392.00
30-Jan-25	Witzenberg Herald	Notice: 2023/2024 Annual & Oversight Report	Single supplier	186434	R 4 488.00
30-Jan-25	Witzenberg Herald	Lease of Erf 364/82- MRF. Ceres	Single supplier	186437	R 3 432.00
31-Jan-25	Witzenberg Herald	Notice: Draft by-law for the development of Electronic Communications Infrastructure	Single supplier	186445	R 6 072.00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
Nov 2024	R 141 404	R 20 689 551	0.68%
Dec 2024	R 343 474	R 18 848 481	1.82%
Jan 2025	R 1 691 754	R 23 448 481	7.21%

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	Nov 2024	Dec 2024	Jan 2025
Value of inventory at hand	R 20 480 929	R 20 053 127	R 21 027 563
Turnover rate of total value of inventory	0.99	0.97	0.95
Date of latest stores reconciliation	31 Jan 2025		
Date of last stock count	28 Nov 2024		
Date of next stock count	14 Mar 2025		

## Cash Flow Forecast

### Current commitments against cash

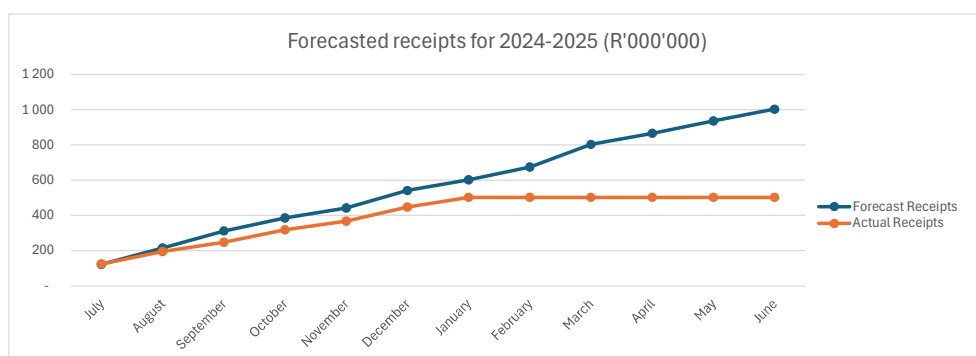
Cash Book Balance plus Investments	R 205 474 729
Total Commitments	(R145 009 727)
Unspent Grants	(R21 010 330)
Eskom Account	(R27 742 717)
Consumer Deposits	(R10 527 926)
Provision for Rehabilitation	(R19 142 364)
Working Capital Requirement	(R17 558 940)
Payables & Accruals	(R17 985 500)
Provision Current Employee Benefits	(R31 041 951)
Uncommitted Cash Balance	<b>R 60 465 002</b>

The estimated cost coverage ratio is as follow

#### Current

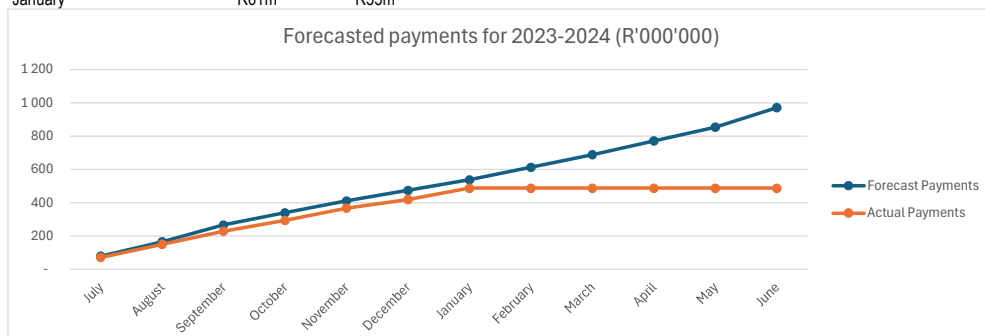
Cash and Cash Equivalents	R 205 474 729
Less Unspent Grants	R 21 010 330
Estimated Average fixed cost per month	R 71 265 641
Ratio	2,59

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,59 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
November	R56m	R49m
December	R100m	R80m
January	R61m	R55m



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
November	R71m	R74m
December	R63m	R51m
January	R64m	R69m



WC022 - M07 - MONTHLY SECTION 71 REPORT - JANUARY 2025

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
<b><u>National Government Grants</u></b>						
Finance Management Grant	-	1 600 000	-	(984 011)	-	615 989
Municipal infrastructure Grant	59 596	12 576 000	-	-	(7 042 533)	5 593 063
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	-	(1 489 311)	-	(595 439)
Neighbourhood Development Plan	-	-	-	-	-	-
Water Service Infrastructure Grant	-	8 000 000	-	-	(4 284 993)	3 715 007
Municipal Water Infrastructure	-	-	-	-	-	-
Energy Efficiency and Demand-Side Management Grant	-	3 500 000	-	-	-	3 500 000
<b><u>Provincial Government Grants</u></b>						
Library services	-	3 560 000	-	(852 405)	-	2 707 595
CDW	50 948	132 000	-	(45 184)	-	137 764
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 Econimical Program	-	-	-	-	-	-
Local Government Employment Grant	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	(4 493 639)	11 585 471	-	(8 521 344)	-	(1 429 512)
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	-	-	-	-	-	-
<b><u>District Municipality</u></b>						
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	-	-	-	-	-	-
Safety Implementation Grant	-	36 000	-	-	-	36 000
<b><u>Other</u></b>						
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-
Nedbank	-	476 273	-	-	-	476 273
Perdekraal Wind Farm	-	2 000 000	-	-	-	2 000 000
<b><u>Public Contributions</u></b>						
Essen Belgium	3 684	315 703	-	-	-	319 387
China - Water meters	-	-	-	-	-	-
<b>Total</b>	<b>(6 629 175)</b>	<b>154 336 447</b>	<b>-</b>	<b>(120 256 255)</b>	<b>(11 470 118)</b>	<b>15 980 899</b>

Page 73

Unspent 2024 (Payable)	Unpaid 2024 (Receivable)
R	R
615 989	-
5 593 063	-
548 655	-
122 359	-
-	-
471 155	-
-	595 439
-	-
3 715 007	-
-	-
-	-
2 707 595	-
137 764	-
-	-
-	1 046 497
68	-
-	-
298 391	-
-	-
10 013	-
-	-
-	206 126
150 000	-
-	5 203 625
-	-
-	-
-	-
-	1 429 512
700 000	-
-	-
-	-
-	-
-	-
800 001	-
-	-
100 000	-
300 207	-
1 944 236	-
-	84 065
-	-
-	-
-	-
476 273	-
2 000 000	-
-	-
319 387	-
-	-
21 010 163	8 565 264

[illegible]

**Insurance Report - January 2025****Aging of Insurance Claims**

Type of Claim	30 days or Less	More than 30 days	60 days or more	More than 120 Days	Total
Property Loss/damage	1	0	1	2	4
Motor Accident	2	1	2	5	10
Public Liability	1	1	5	17	24
Glass	0	1	0	0	1
Money loss	0	0	0	0	0
	4	3	8	24	39

**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
Jet Machine CT14428	R 40,000
Storm damage to Storm Water Channel	R 3,195,000

**Claims Movement for the Month : January**

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	5	9	25	1	0
New Claims	1	3	2	0	0
Claims Closed	2	2	3	0	0
Closing Balance	4	10	24	1	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 January 2025 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, lEden yase Africa igquashalazele ekubeni bonke abahlali bakhawulelezise ukuhlalisana ngolomwalo.*