



## **Monthly Budget Statement Report Section 71 for September 2024**

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

## Glossary

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

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

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

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

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

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

**CFO** – Chief Financial Officer / Director: Finance

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

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

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

### Glossary (Continued)

**MIG** – Municipal Infrastructure Grant

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

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

**NT** – National Treasury

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

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

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

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality

## Legal requirements

### 2.3 Monthly budget statements

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

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

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

*(2) The statement must include—*

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

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

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

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

### 2.3 Maandelikse begroting state

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

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

- (a) werklike inkomste per bron van inkomste;*
- (b) werklike lenings;*
- (c) die werklike uitgawes per stem;*
- (d) die werklike kapitaalbesteding, per stem;*
- (e) die bedrag van enige toekennings ontvang;*
- (f) die werklike uitgawes op daardie toekennings, uitgesluit besteding op*
  - (i) sy deel van die plaaslike regering billike deel;*
  - (ii) toekennings vrygestel is by die jaarlikse Verdeling van Inkomste van die nakoming van hierdie paragraaf, en*
  - (g) wanneer dit nodig is, 'n verduideliking van—*
    - (i) enige wesentliche afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;*
    - (ii) enige wesentliche 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 20 856 accounts amounting to R48.5 million was printed and distributed to consumers. The prepaid electricity sales amounted to R7.2 million in comparison to a cost of R6.2 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.273 million in comparison to the prior month figure of R2.299 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 62% in comparison to a rate of 76% 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 September 2024 an amount of R382 200 was recovered on this basis.

The municipality issued orders to the value of R36.8 million of which R478 thousand was in terms of deviations.

The municipality currently has R59 million in its primary bank account and R150 million in investments. The bank balance at the end of the previous month was R83 million with R150 million in investments.

The calculated cost coverage ratio of the municipality as at the end of September 2024 is 2,66 months.

**B RECOMMENDATION**

It is recommended that council take cognisance of the monthly financial report and supporting documents of September 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 20 856 rekeninge ten bedrae van R48.5 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R7.2 miljoen en was R6.2 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2.273 miljoen in vergelyking met die vorige maand syfer van R2.299miljoen.

Die opgehoopde debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 62% in vergelyking met 76% vir dieselfde maand in die vorige finansiële jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde krag aankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geïmplementeer. Vir die maand van Augustus 2024 is 'n bedrag van R382 200 op hierdie wyse ingevorder.

Bestellings ter waarde van R36.8 miljoen uitgereik, waarvan R478 duisend ten opsigte van afwykings is.

Die munisipaliteit het R59 miljoen in die primêre bankrekening met R150 miljoen in beleggings. Die bankbalans aan die einde van die vorige maand was R83 miljoen met R150 miljoen in beleggings.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van September 2024 is 2,66 maande.

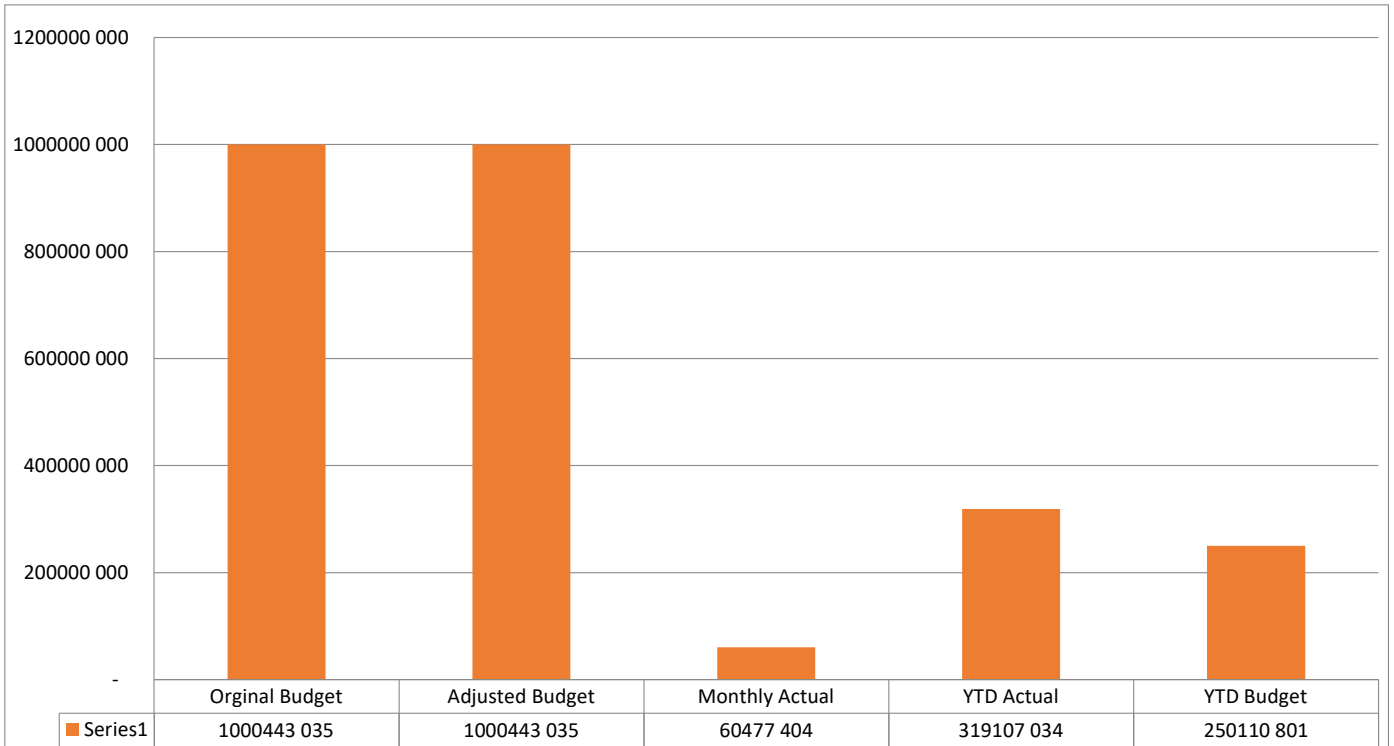
**B AANBEVELING**

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

**C OPSOMMING**

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

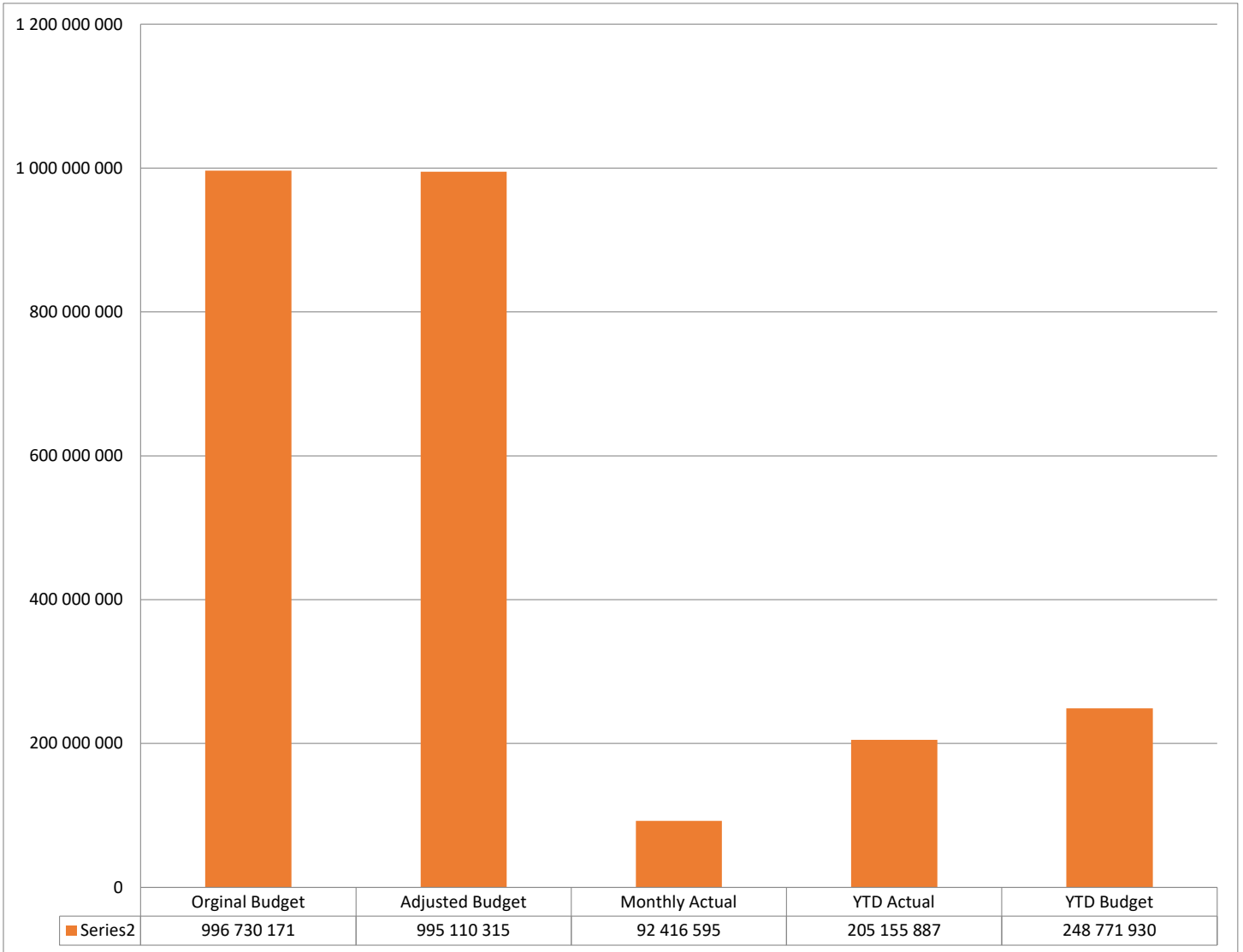
### TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2023 to 30 September 2024, 31.90% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2023 tot 30 September 2024, is 31.90% van die begrote operasionele inkomste gehêf.

**TOTAL OPERATIONAL EXPENDITURE R'000**



For the period 1 July 2023 to 30 September 2024, 20.62% of the budgeted operational expenditure was incurred.

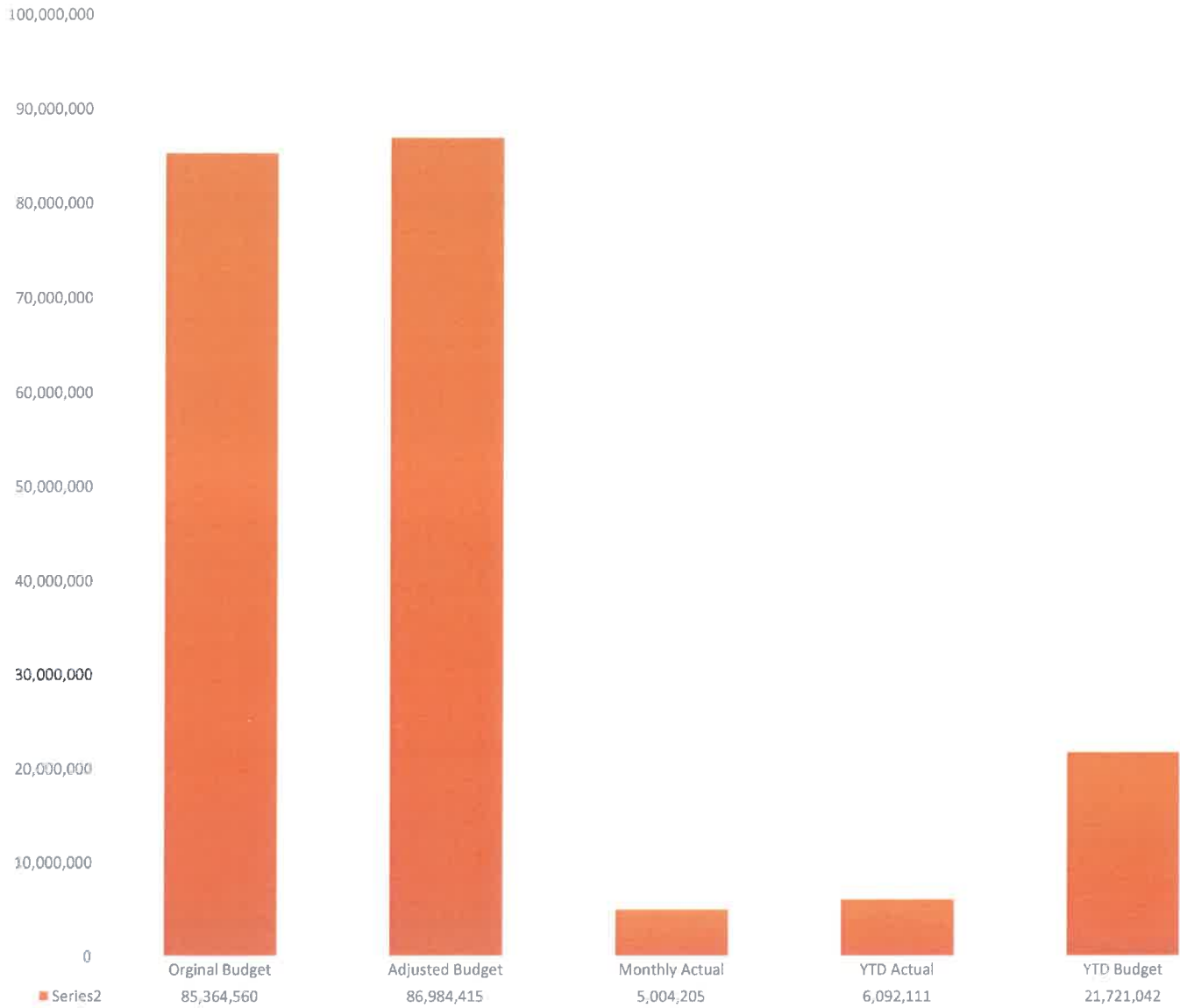
Please refer to Supporting Table SC1 for explanations regarding expenditure variances.

Vir die periode 1 Julie 2023 tot 30 September 2024, is 20.62% van die begrote operasionele uitgawes aangegaan.

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



## CAPITAL EXPENDITURE R'000



For the period 1 July 2023 to 30 September, 7.00% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2023 tot 30 September 2024, is 7.00% van die begrote kapitale uitgawes aangegaan.

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

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

  
**COUNCILLOR JF NEL**  
**ACTING EXECUTIVE MAYOR**

## WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M03 September

Description	Budget Year 2024/25									
	2023/24	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
<b>R thousands</b>	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Monthly Actual</b>	<b>YearTD Actual</b>	<b>YearTD Budget</b>	<b>YTD Variance</b>	<b>YTD Variance %</b>	<b>Full Year Forecast</b>	
<b>Financial Performance</b>										
Property rates	101,317	113,495	113,495	3,827	56,216	28,374	27,842	98%	113,495	
Service charges	528,792	565,288	565,288	44,772	174,144	141,322	32,822	23%	565,288	
Investment revenue	22,019	22,444	22,444	1,891	5,694	5,611	83	1%	22,444	
Transfers and subsidies - Operational	179,020	196,213	196,213	592	63,975	49,053	14,922	30%	196,213	
Other own revenue	93,594	67,446	67,446	9,395	19,077	16,862	2,216	13%	67,446	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>924,741</b>	<b>964,887</b>	<b>964,887</b>	<b>60,477</b>	<b>319,107</b>	<b>241,222</b>	<b>77,885</b>	<b>32%</b>	<b>964,887</b>	
Employee costs	241,440	277,558	277,467	26,361	68,157	69,367	(1,210)	-2%	277,467	
Remuneration of Councillors	11,447	12,311	12,311	951	2,853	3,078	(225)	-7%	12,311	
Depreciation and amortisation	34,241	54,219	54,219	-	-	13,555	(13,555)	-100%	54,219	
Interest	6,094	10,233	10,233	-	-	2,558	(2,558)	-100%	10,233	
Inventory consumed and bulk purchases	347,330	401,186	400,829	43,100	94,307	100,201	(5,894)	-6%	400,829	
Transfers and subsidies	36,338	37,116	37,126	144	5,533	9,281	(3,749)	-40%	37,126	
Other expenditure	189,643	204,107	202,926	21,861	34,306	50,732	(16,426)	-32%	202,926	
<b>Total Expenditure</b>	<b>866,533</b>	<b>996,730</b>	<b>995,110</b>	<b>92,417</b>	<b>205,156</b>	<b>248,772</b>	<b>(43,616)</b>	<b>-18%</b>	<b>995,110</b>	
<b>Surplus/(Deficit)</b>	<b>58,208</b>	<b>(31,844)</b>	<b>(30,224)</b>	<b>(31,939)</b>	<b>113,951</b>	<b>(7,550)</b>	<b>121,501</b>	<b>-1609%</b>	<b>(30,224)</b>	
Transfers and subsidies - capital (monetary allocations)	36,536	35,557	35,557	-	-	8,889	(8,889)	-100%	35,557	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>	<b>112,612</b>	<b>8411%</b>	<b>5,333</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>	<b>112,612</b>	<b>8411%</b>	<b>5,333</b>	
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>	
Capital transfers recognised	37,926	39,880	39,880	4,412	4,412	9,970	(5,558)	-56%	39,880	
Borrowing	1,460	25,000	25,000	441	445	6,250	(5,805)	-93%	25,000	
Internally generated funds	43,815	20,485	22,104	152	1,235	5,501	(4,266)	-78%	22,104	
<b>Total sources of capital funds</b>	<b>83,202</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>	
<b>Financial position</b>										
Total current assets	386,101	362,903	361,671		432,265				361,671	
Total non current assets	1,100,577	1,138,148	1,139,768		1,098,075				1,139,768	
Total current liabilities	137,064	186,734	185,472		185,786				185,472	
Total non current liabilities	129,006	181,358	181,368		129,033				181,368	
<b>Community wealth/Equity</b>	<b>1,221,285</b>	<b>1,132,959</b>	<b>1,132,959</b>		<b>1,215,522</b>				<b>1,132,959</b>	
<b>Cash flows</b>										
Net cash from (used) operating	580,519	74,112	74,112	(19,301)	26,997	13,926	(13,070)	-94%	935,249	
Net cash from (used) investing	(77,852)	(85,365)	(86,984)	(5,715)	(8,002)	21,721	29,723	137%	86,984	
Net cash from (used) financing	(2,951)	25,000	25,000	55	127	6,250	6,123	98%	25,000	
<b>Cash/cash equivalents at the month/year end</b>	<b>775,917</b>	<b>231,342</b>	<b>229,722</b>	<b>-</b>	<b>206,356</b>	<b>259,492</b>	<b>53,136</b>	<b>20%</b>	<b>1,234,469</b>	
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>	
<b>Debtors Age Analysis</b>										
Total By Income Source	71,730	45,823	6,210	6,125	5,758	5,006	28,139	219,248	388,039	
<b>Creditors Age Analysis</b>										
Total Creditors	34,001	6,942	4,208	5	-	-	-	-	45,156	

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD %	Full Year Forecast
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		150,655	153,789	153,789	7,223	65,232	38,447	26,785	70%	153,789
Executive and council		28	31	31	3	8	8	0	5%	31
Finance and administration		150,628	153,758	153,758	7,220	65,224	38,440	26,784	70%	153,758
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		221,762	218,327	218,327	4,584	70,435	54,582	15,853	29%	218,327
Community and social services		149,009	158,917	158,917	1,060	64,133	39,729	24,404	61%	158,917
Sport and recreation		9,728	7,820	7,820	418	1,180	1,955	(775)	-40%	7,820
Public safety		24,388	16,654	16,654	3,079	5,047	4,163	883	21%	16,654
Housing		38,637	34,936	34,936	27	74	8,734	(8,660)	-99%	34,936
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		21,432	4,338	4,338	202	360	1,085	(724)	-67%	4,338
Planning and development		4,663	3,016	3,016	200	354	754	(400)	-53%	3,016
Road transport		15,837	1,311	1,311	2	6	328	(322)	-98%	1,311
Environmental protection		932	11	11	-	-	3	(3)	-100%	11
<b>Trading services</b>		567,329	623,849	623,849	48,463	182,986	155,962	27,024	17%	623,849
Energy sources		373,511	430,868	430,868	33,855	109,766	107,717	2,049	2%	430,868
Water management		66,833	95,225	95,225	7,036	17,073	23,806	(6,733)	-28%	95,225
Waste water management		83,087	56,602	56,602	4,195	45,799	14,151	31,649	224%	56,602
Waste management		43,898	41,154	41,154	3,377	10,348	10,288	59	1%	41,154
Other	4	100	139	139	6	94	35	59	169%	139
<b>Total Revenue - Functional</b>	2	961,278	1,000,443	1,000,443	60,477	319,107	250,111	68,996	28%	1,000,443
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		116,133	161,917	161,784	14,579	35,510	40,446	(4,937)	-12%	161,784
Executive and council		29,071	32,064	32,001	2,436	6,972	8,000	(1,028)	-13%	32,001
Finance and administration		83,060	124,776	124,706	11,854	27,588	31,176	(3,588)	-12%	124,706
Internal audit		4,002	5,078	5,078	289	950	1,270	(320)	-25%	5,078
<b>Community and public safety</b>		151,016	176,506	176,153	9,788	31,580	44,032	(12,452)	-28%	176,153
Community and social services		31,449	36,104	35,771	2,725	7,487	8,937	(1,450)	-16%	35,771
Sport and recreation		38,015	42,561	42,561	2,773	7,349	10,640	(3,291)	-31%	42,561
Public safety		42,724	56,942	56,892	3,806	10,363	14,223	(3,860)	-27%	56,892
Housing		38,829	40,899	40,929	484	6,381	10,232	(3,851)	-38%	40,929
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		39,351	51,243	51,243	2,614	7,126	12,811	(5,685)	-44%	51,243
Planning and development		13,433	16,351	16,394	1,275	3,461	4,098	(638)	-16%	16,394
Road transport		23,305	29,657	29,587	1,133	3,180	7,397	(4,217)	-57%	29,587
Environmental protection		2,613	5,235	5,261	206	486	1,315	(830)	-63%	5,261
<b>Trading services</b>		558,931	606,005	604,892	65,437	130,690	151,223	(20,533)	-14%	604,892
Energy sources		368,738	428,398	428,391	49,873	101,495	107,098	(5,603)	-5%	428,391
Water management		68,556	55,909	55,714	6,260	10,991	13,929	(2,937)	-21%	55,714
Waste water management		59,365	45,046	44,333	2,710	6,775	11,083	(4,308)	-39%	44,333
Waste management		62,272	76,652	76,454	6,593	11,429	19,113	(7,685)	-40%	76,454
Other		1,102	1,059	1,039	-	250	260	(10)	-4%	1,039
<b>Total Expenditure - Functional</b>	3	866,533	996,730	995,110	92,417	205,156	248,772	(43,616)	-18%	995,110
<b>Surplus/ (Deficit) for the year</b>		94,744	3,713	5,333	(31,939)	113,951	1,339	112,612	8411%	5,333

**WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September**

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>	1									
<b>Municipal governance and administration</b>		<b>150,655</b>	<b>153,789</b>	<b>153,789</b>	<b>7,223</b>	<b>65,232</b>	<b>38,447</b>	26,785	70%	<b>153,789</b>
Executive and council	28	31	31	3	8	8	0	0		31
<i>Mayor and Council</i>	28	31	31	3	8	8	0	0		31
Finance and administration	150,628	153,758	153,758	7,220	65,224	38,440	26,784	0		153,758
<i>Administrative and Corporate Support</i>	0	11	11	-	-	3	(3)	(0)		11
<i>Finance</i>	150,152	152,985	152,985	7,208	65,106	38,246	26,860	0		152,985
<i>Human Resources</i>	418	671	671	-	98	168	(70)	(0)		671
<i>Marketing, Customer Relations, Publicity and Media</i>	-	5	5	-	-	1	(1)	(0)		5
<i>Supply Chain Management</i>	57	86	86	12	20	21	(2)	(0)		86
<b>Community and public safety</b>		<b>221,762</b>	<b>218,327</b>	<b>218,327</b>	<b>4,584</b>	<b>70,435</b>	<b>54,582</b>	<b>15,853</b>	<b>0</b>	<b>218,327</b>
Community and social services		<b>149,009</b>	<b>158,917</b>	<b>158,917</b>	<b>1,060</b>	<b>64,133</b>	<b>39,729</b>	<b>24,404</b>	<b>0</b>	<b>158,917</b>
<i>Aged Care</i>	139,162	147,397	147,397	216	61,560	36,849	24,711	0		147,397
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	142	266	266	14	38	67	(28)	(0)		266
<i>Community Halls and Facilities</i>	314	543	543	16	49	136	(87)	(0)		543
<i>Libraries and Archives</i>	9,390	10,710	10,710	814	2,486	2,678	(191)	(0)		10,710
Sport and recreation		<b>9,728</b>	<b>7,820</b>	<b>7,820</b>	<b>418</b>	<b>1,180</b>	<b>1,955</b>	<b>(775)</b>	<b>(0)</b>	<b>7,820</b>
<i>Recreational Facilities</i>	6,539	7,682	7,682	404	1,138	1,920	(782)	(0)		7,682
<i>Sports Grounds and Stadiums</i>	3,189	139	139	14	42	35	7	0		139
Public safety		<b>24,388</b>	<b>16,654</b>	<b>16,654</b>	<b>3,079</b>	<b>5,047</b>	<b>4,163</b>	<b>883</b>	<b>0</b>	<b>16,654</b>
<i>Civil Defence</i>	151	-	-	-	-	-	-	-		-
<i>Fire Fighting and Protection</i>	2,215	8	8	3	4	2	2	0		8
<i>Police Forces, Traffic and Street Parking Control</i>	22,023	16,646	16,646	3,076	5,043	4,162	881	0		16,646
Housing		<b>38,637</b>	<b>34,936</b>	<b>34,936</b>	<b>27</b>	<b>74</b>	<b>8,734</b>	<b>(8,660)</b>	<b>(0)</b>	<b>34,936</b>
<i>Housing</i>	38,637	34,936	34,936	27	74	8,734	(8,660)	(0)		34,936
<b>Economic and environmental services</b>		<b>21,432</b>	<b>4,338</b>	<b>4,338</b>	<b>202</b>	<b>360</b>	<b>1,085</b>	<b>(724)</b>	<b>(0)</b>	<b>4,338</b>
Planning and development		<b>4,663</b>	<b>3,016</b>	<b>3,016</b>	<b>200</b>	<b>354</b>	<b>754</b>	<b>(400)</b>	<b>(0)</b>	<b>3,016</b>
<i>Economic Development/Planning</i>	1,883	105	105	-	-	26	(26)	(0)		105
<i>Town Planning, Building Regulations and Project Management Unit</i>	1,783	1,911	1,911	200	354	478	(124)	(0)		1,911
<i>Project Management Unit</i>	997	1,000	1,000	-	-	250	(250)	(0)		1,000
Road transport		<b>15,837</b>	<b>1,311</b>	<b>1,311</b>	<b>2</b>	<b>6</b>	<b>328</b>	<b>(322)</b>	<b>(0)</b>	<b>1,311</b>
<i>Roads</i>	15,837	1,311	1,311	2	6	328	(322)	(0)		1,311
Environmental protection		<b>932</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>(3)</b>	<b>(0)</b>	<b>11</b>
<i>Biodiversity and Landscape</i>	932	11	11	-	-	3	(3)	(0)		11
<b>Trading services</b>		<b>567,329</b>	<b>623,849</b>	<b>623,849</b>	<b>48,463</b>	<b>182,986</b>	<b>155,962</b>	<b>27,024</b>	<b>0</b>	<b>623,849</b>
Energy sources		<b>373,511</b>	<b>430,868</b>	<b>430,868</b>	<b>33,855</b>	<b>109,766</b>	<b>107,717</b>	<b>2,049</b>	<b>0</b>	<b>430,868</b>
<i>Electricity</i>	373,511	430,868	430,868	33,855	109,766	107,717	2,049	0		430,868
Water management		<b>66,833</b>	<b>95,225</b>	<b>95,225</b>	<b>7,036</b>	<b>17,073</b>	<b>23,806</b>	<b>(6,733)</b>	<b>(0)</b>	<b>95,225</b>
<i>Water Distribution</i>	62,297	82,182	82,182	7,036	17,073	20,545	(3,472)	(0)		82,182
<i>Water Storage</i>	4,536	13,043	13,043	-	-	3,261	(3,261)	(0)		13,043
Waste water management		<b>83,087</b>	<b>56,602</b>	<b>56,602</b>	<b>4,195</b>	<b>45,799</b>	<b>14,151</b>	<b>31,649</b>	<b>0</b>	<b>56,602</b>
<i>Sewerage</i>	83,087	56,602	56,602	4,195	45,799	14,151	31,649	0		56,602
Waste management		<b>43,898</b>	<b>41,154</b>	<b>41,154</b>	<b>3,377</b>	<b>10,348</b>	<b>10,288</b>	<b>59</b>	<b>0</b>	<b>41,154</b>
<i>Solid Waste Removal</i>	43,898	41,154	41,154	3,377	10,348	10,288	59	0		41,154

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>										
<i>Other</i>		100	139	139	6	94	35	59	0	139
Licensing and Regulation		100	139	139	6	94	35	59	0	139
<b>Total Revenue - Functional</b>	<b>2</b>	<b>961,278</b>	<b>1,000,443</b>	<b>1,000,443</b>	<b>60,477</b>	<b>319,107</b>	<b>250,111</b>	<b>68,996</b>	<b>0</b>	<b>1,000,443</b>
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>		<b>116,133</b>	<b>161,917</b>	<b>161,784</b>	<b>14,579</b>	<b>35,510</b>	<b>40,446</b>	<b>(4,937)</b>	<b>(0)</b>	<b>161,784</b>
Executive and council		29,071	32,064	32,001	2,436	6,972	8,000	(1,028)	(0)	32,001
<i>Mayor and Council</i>		18,064	19,101	19,038	1,281	3,805	4,760	(954)	(0)	19,038
<i>Municipal Manager, Town Secretary and Chief</i>		11,007	12,962	12,962	1,155	3,166	3,241	(74)	(0)	12,962
Finance and administration		83,060	124,776	124,706	11,854	27,588	31,176	(3,588)	(0)	124,706
<i>Administrative and Corporate Support</i>		13,420	15,255	15,256	1,075	2,671	3,814	(1,143)	(0)	15,256
<i>Asset Management</i>		223	271	273	31	75	68	7	0	273
<i>Finance</i>		21,892	46,823	46,838	4,178	10,189	11,709	(1,520)	(0)	46,838
<i>Fleet Management</i>		4,351	4,221	4,221	385	955	1,055	(100)	(0)	4,221
<i>Human Resources</i>		21,175	30,941	30,928	4,575	9,267	7,732	1,535	0	30,928
<i>Information Technology</i>		4,553	5,493	5,483	140	399	1,371	(971)	(0)	5,483
<i>Legal Services</i>		2,311	3,254	3,254	136	475	814	(338)	(0)	3,254
<i>Marketing, Customer Relations, Publicity and Media</i>		4,125	4,980	4,965	413	1,110	1,241	(131)	(0)	4,965
<i>Property Services</i>		1,766	1,506	1,506	47	126	377	(251)	(0)	1,506
<i>Supply Chain Management</i>		8,444	10,268	10,268	826	2,186	2,567	(381)	(0)	10,268
<i>Valuation Service</i>		798	1,763	1,713	48	134	428	(294)	(0)	1,713
Internal audit		4,002	5,078	5,078	289	950	1,270	(320)	(0)	5,078
<i>Governance Function</i>		4,002	5,078	5,078	289	950	1,270	(320)	(0)	5,078
<b>Community and public safety</b>		<b>151,016</b>	<b>176,506</b>	<b>176,153</b>	<b>9,788</b>	<b>31,580</b>	<b>44,032</b>	<b>(12,452)</b>	<b>(0)</b>	<b>176,153</b>
Community and social services		31,449	36,104	35,771	2,725	7,487	8,937	(1,450)	(0)	35,771
<i>Aged Care</i>		8,100	7,179	6,847	537	1,720	1,706	15	0	6,847
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3,773	4,783	4,783	386	1,034	1,196	(162)	(0)	4,783
<i>Child Care Facilities</i>		89	99	99	-	-	25	(25)	(0)	99
<i>Community Halls and Facilities</i>		7,650	9,675	9,675	710	1,787	2,419	(631)	(0)	9,675
<i>Disaster Management</i>		13	76	76	-	2	19	(17)	(0)	76
<i>Education</i>		-	2	2	-	-	1	(1)	(0)	2
<i>Libraries and Archives</i>		11,823	14,289	14,289	1,091	2,942	3,572	(630)	(0)	14,289
Sport and recreation		38,015	42,561	42,561	2,773	7,349	10,640	(3,291)	(0)	42,561
<i>Community Parks (including Nurseries)</i>		11,558	14,625	14,625	886	2,493	3,656	(1,163)	(0)	14,625
<i>Recreational Facilities</i>		17,568	18,350	18,350	1,341	3,419	4,588	(1,169)	(0)	18,350
<i>Sports Grounds and Stadiums</i>		8,888	9,585	9,585	545	1,437	2,396	(959)	(0)	9,585
Public safety		42,724	56,942	56,892	3,806	10,363	14,223	(3,860)	(0)	56,892
<i>Fire Fighting and Protection</i>		10,643	12,931	12,941	941	2,531	3,235	(704)	(0)	12,941
<i>Police Forces, Traffic and Street Parking Control</i>		32,081	44,011	43,951	2,865	7,832	10,988	(3,156)	(0)	43,951
Housing		38,829	40,899	40,929	484	6,381	10,232	(3,851)	(0)	40,929
<i>Housing</i>		38,811	40,844	40,874	481	6,369	10,218	(3,849)	(0)	40,874
<i>Informal Settlements</i>		18	55	55	3	12	14	(2)	(0)	55
<b>Economic and environmental services</b>		<b>39,351</b>	<b>51,243</b>	<b>51,243</b>	<b>2,614</b>	<b>7,126</b>	<b>12,811</b>	<b>(5,685)</b>	<b>(0)</b>	<b>51,243</b>
Planning and development		13,433	16,351	16,394	1,275	3,461	4,098	(638)	(0)	16,394
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		2,847	3,639	3,649	275	640	912	(272)	(0)	3,649

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
<i>Economic Development/Planning</i>		1,922	2,624	2,663	174	460	666	(206)	(0)	2,663
<i>Town Planning, Building Regulations and Project Management Unit</i>		5,768	6,699	6,693	555	1,612	1,673	(61)	(0)	6,693
<i>Road transport</i>		2,896	3,389	3,389	271	748	847	(99)	(0)	3,389
<b>Roads</b>		<b>23,305</b>	<b>29,657</b>	<b>29,587</b>	<b>1,133</b>	<b>3,180</b>	<b>7,397</b>	<b>(4,217)</b>	<b>(0)</b>	<b>29,587</b>
<i>Environmental protection</i>		<b>2,613</b>	<b>5,235</b>	<b>5,261</b>	<b>206</b>	<b>486</b>	<b>1,315</b>	<b>(830)</b>	<b>(0)</b>	<b>5,261</b>
<i>Biodiversity and Landscape</i>		2,598	5,036	5,062	206	486	1,266	(780)	(0)	5,062
<i>Pollution Control</i>		15	199	199	-	-	50	(50)	(0)	199
<b>Trading services</b>		<b>558,931</b>	<b>606,005</b>	<b>604,892</b>	<b>65,437</b>	<b>130,690</b>	<b>151,223</b>	<b>(20,533)</b>	<b>(0)</b>	<b>604,892</b>
<i>Energy sources</i>		<b>368,738</b>	<b>428,398</b>	<b>428,391</b>	<b>49,873</b>	<b>101,495</b>	<b>107,098</b>	<b>(5,603)</b>	<b>(0)</b>	<b>428,391</b>
<i>Electricity</i>		364,073	423,090	423,090	49,791	101,284	105,772	(4,488)	(0)	423,090
<i>Street Lighting and Signal Systems</i>		4,665	5,308	5,301	82	211	1,325	(1,115)	(0)	5,301
<i>Water management</i>		<b>68,556</b>	<b>55,909</b>	<b>55,714</b>	<b>6,260</b>	<b>10,991</b>	<b>13,929</b>	<b>(2,937)</b>	<b>(0)</b>	<b>55,714</b>
<i>Water Treatment</i>		224	251	251	18	51	63	(11)	(0)	251
<i>Water Distribution</i>		65,432	51,504	51,309	6,191	9,116	12,827	(3,712)	(0)	51,309
<i>Water Storage</i>		2,901	4,155	4,155	51	1,824	1,039	786	0	4,155
<i>Waste water management</i>		<b>59,365</b>	<b>45,046</b>	<b>44,333</b>	<b>2,710</b>	<b>6,775</b>	<b>11,083</b>	<b>(4,308)</b>	<b>(0)</b>	<b>44,333</b>
<i>Public Toilets</i>		1,621	1,842	1,842	144	422	461	(38)	(0)	1,842
<i>Sewerage</i>		51,283	34,367	33,649	2,149	5,156	8,412	(3,257)	(0)	33,649
<i>Storm Water Management</i>		6,457	8,822	8,826	417	1,197	2,207	(1,010)	(0)	8,826
<i>Waste Water Treatment</i>		3	15	15	-	1	4	(3)	(0)	15
<i>Waste management</i>		<b>62,272</b>	<b>76,652</b>	<b>76,454</b>	<b>6,593</b>	<b>11,429</b>	<b>19,113</b>	<b>(7,685)</b>	<b>(0)</b>	<b>76,454</b>
<i>Solid Waste Disposal (Landfill Sites)</i>		7,872	32,050	31,977	359	617	7,994	(7,377)	(0)	31,977
<i>Solid Waste Removal</i>		54,372	44,521	44,395	6,230	10,805	11,099	(294)	(0)	44,395
<i>Street Cleaning</i>		28	82	82	5	7	20	(13)	(0)	82
<b>Other</b>		<b>1,102</b>	<b>1,059</b>	<b>1,039</b>	<b>-</b>	<b>250</b>	<b>260</b>	<b>(10)</b>	<b>(0)</b>	<b>1,039</b>
<i>Licensing and Regulation</i>		4	58	38	-	-	10	(10)	(0)	38
<i>Tourism</i>		1,098	1,000	1,000	-	250	250	(0)	(0)	1,000
<b>Total Expenditure - Functional</b>	3	<b>866,533</b>	<b>996,730</b>	<b>995,110</b>	<b>92,417</b>	<b>205,156</b>	<b>248,772</b>	<b>(43,616)</b>	<b>(0)</b>	<b>995,110</b>
<b>Surplus/ (Deficit) for the year</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>	<b>112,612</b>	<b>0</b>	<b>5,333</b>

**WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

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>										
<b>Revenue by Vote</b>	1									
Vote 1 - Financial Services		147,595	149,934	149,934	6,976	64,419	37,484	26,935	71.9%	149,934
Vote 2 - Community Services		202,772	201,946	201,946	1,529	65,531	50,486	15,044	29.8%	201,946
Vote 3 - Corporate Services		22,619	17,495	17,495	3,079	5,149	4,374	775	17.7%	17,495
Vote 4 - Technical Services		586,545	629,366	629,366	48,832	183,832	157,341	26,491	16.8%	629,366
Vote 5 - Municipal Manager		1,746	1,702	1,702	61	177	426	(249)	-58.4%	1,702
<b>Total Revenue by Vote</b>	2	<b>961,278</b>	<b>1,000,443</b>	<b>1,000,443</b>	<b>60,477</b>	<b>319,107</b>	<b>250,111</b>	<b>68,996</b>	<b>27.6%</b>	<b>1,000,443</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Financial Services		31,157	61,135	61,102	4,987	12,511	15,275	(2,764)	-18.1%	61,102
Vote 2 - Community Services		124,415	141,841	141,594	7,343	24,797	35,393	(10,596)	-29.9%	141,594
Vote 3 - Corporate Services		97,570	124,911	124,752	10,631	26,113	31,188	(5,075)	-16.3%	124,752
Vote 4 - Technical Services		596,308	649,300	648,111	68,021	137,720	162,028	(24,308)	-15.0%	648,111
Vote 5 - Municipal Manager		15,442	19,542	19,552	1,434	4,015	4,888	(873)	-17.9%	19,552
<b>Total Expenditure by Vote</b>	2	<b>864,892</b>	<b>996,730</b>	<b>995,110</b>	<b>92,417</b>	<b>205,156</b>	<b>248,772</b>	<b>(43,616)</b>	<b>-17.5%</b>	<b>995,110</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>96,386</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>	<b>112,612</b>	<b>8411.0%</b>	<b>5,333</b>





WC022 - MONTHLY SECTION 71 REPORT M03 - SEPTEMBER 2024

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
Surplus/ (Deficit) for the year	2	96,386	3,713	5,333	(31,939)	113,951	1,339	112,612	0	5,333

## WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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</b>										
<b>Exchange Revenue</b>		606,675	629,318	629,318	52,112	192,370	157,330	35,040	22%	629,318
Service charges - Electricity		371,022	431,223	431,223	33,760	109,487	107,806	1,681	2%	431,223
Service charges - Water		48,337	49,359	49,359	5,624	13,529	12,340	1,189	10%	49,359
Service charges - Waste Water Management		75,250	50,932	50,932	2,516	42,261	12,733	29,528	232%	50,932
Service charges - Waste management		34,183	33,774	33,774	2,872	8,868	8,443	424	5%	33,774
Sale of Goods and Rendering of Services		14,484	5,536	5,536	1,078	1,630	1,384	246	18%	5,536
Agency services		4,739	4,684	4,684	290	1,058	1,171	(113)	-10%	4,684
Interest		-	11	11	-	-	3	(3)	-100%	11
Interest earned from Receivables		28,557	23,549	23,549	3,609	8,592	5,887	2,705	46%	23,549
Interest earned from Current and Non Current Assets		22,019	22,444	22,444	1,891	5,694	5,611	83	1%	22,444
Rent on Land		-	27	27	-	-	7	(7)	-100%	27
Rental from Fixed Assets		5,038	6,015	6,015	398	1,031	1,504	(473)	-31%	6,015
Operational Revenue		3,046	1,764	1,764	73	220	441	(221)	-50%	1,764
<b>Non-Exchange Revenue</b>		318,067	335,568	335,568	8,365	126,737	83,892	42,845	51%	335,568
Property rates		101,317	113,495	113,495	3,827	56,216	28,374	27,842	98%	113,495
Surcharges and Taxes		9,122	5,501	5,501	498	521	1,375	(855)	-62%	5,501
Fines, penalties and forfeits		20,634	11,254	11,254	2,815	3,801	2,813	988	35%	11,254
Licence and permits		1,183	2,444	2,444	(31)	268	611	(343)	-56%	2,444
Transfer and subsidies - Operational		179,020	196,213	196,213	592	63,975	49,053	14,922	30%	196,213
Interest		4,091	3,566	3,566	385	1,130	892	239	27%	3,566
Operational Revenue		2,991	3,095	3,095	280	826	774	52	7%	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>60,477</b>	<b>319,107</b>	<b>241,222</b>	<b>77,885</b>	<b>32%</b>	<b>964,887</b>
<b>Expenditure By Type</b>										
Employee related costs		241,440	277,558	277,467	26,361	68,157	69,367	(1,210)	-2%	277,467
Remuneration of councillors		11,447	12,311	12,311	951	2,853	3,078	(225)	-7%	12,311
Bulk purchases - electricity		324,086	375,258	375,258	41,966	89,898	93,814	(3,916)	-4%	375,258
Inventory consumed		23,245	25,929	25,571	1,134	4,409	6,387	(1,977)	-31%	25,571
Debt impairment		(75,887)	62,758	62,758	14,553	14,553	15,689	(1,136)	-7%	62,758
Depreciation and amortisation		34,241	54,219	54,219	-	-	13,555	(13,555)	-100%	54,219
Interest		6,094	10,233	10,233	-	-	2,558	(2,558)	-100%	10,233
Contracted services		55,684	75,234	74,525	3,063	7,779	18,631	(10,853)	-58%	74,525
Transfers and subsidies		36,338	37,116	37,126	144	5,533	9,281	(3,749)	-40%	37,126
Irrecoverable debts written off		159,168	2,131	2,131	2	16	533	(517)	-97%	2,131
Operational costs		49,986	60,487	60,016	4,242	11,958	15,004	(3,046)	-20%	60,016
Losses on Disposal of Assets		688	-	-	-	-	-	-	-	-
Other Losses		4	3,497	3,497	-	-	874	(874)	-100%	3,497
<b>Total Expenditure</b>		<b>866,533</b>	<b>996,730</b>	<b>995,110</b>	<b>92,417</b>	<b>205,156</b>	<b>248,772</b>	<b>(43,616)</b>	<b>-18%</b>	<b>995,110</b>
<b>Surplus/(Deficit)</b>		<b>58,208</b>	<b>(31,844)</b>	<b>(30,224)</b>	<b>(31,939)</b>	<b>113,951</b>	<b>(7,550)</b>	<b>121,501</b>	<b>(0)</b>	<b>(30,224)</b>
Transfers and subsidies - capital (monetary allocations)		36,536	35,557	35,557	-	-	8,889	(8,889)	(0)	35,557
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>			<b>5,333</b>
<b>Surplus/(Deficit) after income tax</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>			<b>5,333</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>			<b>5,333</b>
<b>Surplus/ (Deficit) for the year</b>		<b>94,744</b>	<b>3,713</b>	<b>5,333</b>	<b>(31,939)</b>	<b>113,951</b>	<b>1,339</b>			<b>5,333</b>

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		2,482	100	100	-	-	-	-	-	100
Vote 2 - Community Services		881	350	350	13	17	87	(71)	-81%	350
Vote 4 - Technical Services		32,776	18,937	19,358	1,482	1,734	4,840	(3,106)	-64%	19,358
Vote 5 - Municipal Manager		-	66	66	-	-	17	(17)	-100%	66
<b>Total Capital Multi-year expenditure</b>	4,7	<b>36,138</b>	<b>19,453</b>	<b>19,875</b>	<b>1,495</b>	<b>1,751</b>	<b>4,944</b>	<b>(3,193)</b>	<b>-65%</b>	<b>19,875</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Financial Services		530	30	30	-	(0)	8	(8)	-101%	30
Vote 2 - Community Services		5,550	1,780	1,780	23	28	445	(417)	-94%	1,780
Vote 3 - Corporate Services		1,712	760	1,138	64	103	285	(182)	-64%	1,138
Vote 4 - Technical Services		41,795	63,311	64,132	3,421	4,211	16,033	(11,822)	-74%	64,132
Vote 5 - Municipal Manager		-	30	30	-	-	8	(8)	-100%	30
<b>Total Capital single-year expenditure</b>	4	<b>49,587</b>	<b>65,911</b>	<b>67,110</b>	<b>3,509</b>	<b>4,341</b>	<b>16,777</b>	<b>(12,436)</b>	<b>-74%</b>	<b>67,110</b>
<b>Total Capital Expenditure</b>	3	<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>8,148</b>	<b>2,196</b>	<b>2,575</b>	<b>64</b>	<b>142</b>	<b>619</b>	<b>(477)</b>	<b>-77%</b>	<b>2,575</b>
Executive and council		124	216	252	44	60	63	(2)	-4%	252
Finance and administration		8,024	1,980	2,323	21	81	556	(474)	-85%	2,323
<b>Community and public safety</b>		<b>6,252</b>	<b>2,300</b>	<b>2,300</b>	<b>37</b>	<b>40</b>	<b>575</b>	<b>(535)</b>	<b>-93%</b>	<b>2,300</b>
Community and social services		58	1,100	1,100	-	-	275	(275)	-100%	1,100
Sport and recreation		3,224	650	650	23	23	162	(139)	-86%	650
Public safety		2,838	550	550	13	17	137	(121)	-88%	550
Housing		132	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>32,934</b>	<b>7,367</b>	<b>7,437</b>	<b>26</b>	<b>26</b>	<b>1,859</b>	<b>(1,834)</b>	<b>-99%</b>	<b>7,437</b>
Planning and development		828	200	200	-	-	50	(50)	-100%	200
Road transport		32,107	7,167	7,237	26	26	1,809	(1,784)	-99%	7,237
<b>Trading services</b>		<b>38,390</b>	<b>73,501</b>	<b>74,673</b>	<b>4,878</b>	<b>5,884</b>	<b>18,668</b>	<b>(12,784)</b>	<b>-68%</b>	<b>74,673</b>
Energy sources		9,959	31,352	31,359	441	445	7,840	(7,394)	-94%	31,359
Water management		10,426	25,606	25,606	2,955	2,955	6,401	(3,446)	-54%	25,606
Waste water management		4,669	16,343	17,256	1,457	2,207	4,314	(2,107)	-49%	17,256
Waste management		13,337	200	453	25	277	113	164	145%	453
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>
<b>Funded by:</b>										
National Government		21,847	37,504	37,504	4,412	4,412	9,376	(4,964)	-53%	37,504
Provincial Government		14,214	1,941	1,941	-	-	485	(485)	-100%	1,941
District Municipality		1,644	435	435	-	-	109	(109)	-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>4,412</b>	<b>4,412</b>	<b>9,970</b>	<b>(5,558)</b>	<b>-56%</b>	<b>39,880</b>
<b>Borrowing</b>	6	<b>1,460</b>	<b>25,000</b>	<b>25,000</b>	<b>441</b>	<b>445</b>	<b>6,250</b>	<b>(5,805)</b>	<b>-93%</b>	<b>25,000</b>
<b>Internally generated funds</b>		<b>43,815</b>	<b>20,485</b>	<b>22,104</b>	<b>152</b>	<b>1,235</b>	<b>5,501</b>	<b>(4,266)</b>	<b>-78%</b>	<b>22,104</b>
<b>Total Capital Funding</b>	7	<b>83,202</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>-72%</b>	<b>86,984</b>

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

Vote Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousand</b>		<b>Audited Outcome</b>								
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>	1									
<b>Vote 1 - Financial Services</b>		2,482	100	100	-	-	-	-		100
1.1 - Director: Finance		-	100	100	-	-	-	-		100
1.3 - Financial Administration		2,482	-	-	-	-	-	-		-
<b>Vote 2 - Community Services</b>		881	350	350	13	17	87	(71)	-81%	350
2.7 - Fire Services & Disaster Management		881	350	350	13	17	87	(71)	-81%	350
<b>Vote 4 - Technical Services</b>		32,776	18,937	19,358	1,482	1,734	4,840	(3,106)	-64%	19,358
4.2 - Electro Technical Services		6,693	5,593	5,600	-	-	1,400	(1,400)	-100%	5,600
4.3 - Water Storage & Distribution		2,857	200	200	-	-	50	(50)	-100%	200
4.4 - Waste Water Management		3,407	13,043	13,205	1,457	1,457	3,301	(1,845)	-56%	13,205
4.5 - Waste Management		1,685	100	353	25	277	88	189	214%	353
4.6 - Roads		18,133	-	-	-	-	-	-		-
<b>Vote 5 - Municipal Manager</b>		-	66	66	-	-	17	(17)	-100%	66
5.2 - Performance & Project Management		-	66	66	-	-	17	(17)	-100%	66
<b>Total multi-year capital expenditure</b>		<b>36,138</b>	<b>19,453</b>	<b>19,875</b>	<b>1,495</b>	<b>1,751</b>	<b>4,944</b>	<b>(3,193)</b>	<b>-65%</b>	<b>19,875</b>
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of single-year capital appropriation</b>	1									
<b>Vote 1 - Financial Services</b>		530	30	30	-	(0)	8	(8)	-101%	30
1.1 - Director: Finance		-	30	30	-	(0)	8	(8)	-101%	30
1.3 - Financial Administration		530	-	-	-	-	-	-		-
<b>Vote 2 - Community Services</b>		5,550	1,780	1,780	23	28	445	(417)	-94%	1,780
2.1 - Director: Community Services		94	30	30	-	5	8	(3)	-39%	30
2.2 - Cemeteries		-	100	100	-	-	25	(25)	-100%	100
2.3 - Housing		132	-	-	-	-	-	-		-
2.4 - Libraries		58	1,000	1,000	-	-	250	(250)	-100%	1,000
2.5 - Resorts & Swimming Pools		-	450	450	-	-	113	(113)	-100%	450
2.7 - Fire Services & Disaster Management		1,190	-	-	-	-	-	-		-
2.8 - Environment & Licencing		24	-	-	-	-	-	-		-
2.9 - Community Halls and Amenities		3,224	200	200	23	23	50	(27)	-53%	200
2.10 - Local Economic Development		828	-	-	-	-	-	-		-
<b>Vote 3 - Corporate Services</b>		1,712	760	1,138	64	103	285	(182)	-64%	1,138
3.1 - Director: Corporate Services		233	30	65	44	56	16	40	244%	65
3.2 - Human Resources		331	80	363	-	-	91	(91)	-100%	363
3.4 - Information Technology		270	350	410	21	47	102	(56)	-54%	410
3.5 - Marketing & Communication		110	100	100	-	-	25	(25)	-100%	100
3.7 - Traffic and Protection Services		767	200	200	-	-	50	(50)	-100%	200
<b>Vote 4 - Technical Services</b>		41,795	63,311	64,132	3,421	4,211	16,033	(11,822)	-74%	64,132
4.1 - Director: Technical Services		21	30	30	-	-	8	(8)	-100%	30
4.2 - Electro Technical Services		3,266	25,759	25,759	441	445	6,440	(5,994)	-93%	25,759
4.3 - Water Storage & Distribution		7,544	25,406	25,406	2,955	2,955	6,351	(3,396)	-53%	25,406
4.4 - Waste Water Management		1,262	2,850	3,600	-	750	900	(150)	-17%	3,600
4.5 - Waste Management		11,652	100	100	-	-	25	(25)	-100%	100
4.6 - Roads		13,973	7,167	7,237	26	26	1,809	(1,784)	-99%	7,237
4.7 - Storm Water Management		-	450	450	-	-	113	(113)	-100%	450
4.8 - Town Planning & Building Control		-	200	200	-	-	50	(50)	-100%	200
4.10 - Mechanical Workshop		4,076	1,350	1,350	-	34	337	(303)	-90%	1,350
<b>Vote 5 - Municipal Manager</b>		-	30	30	-	-	8	(8)	-100%	30
5.1 - Municipal Manager		-	30	30	-	-	8	(8)	-100%	30
<b>Total single-year capital expenditure</b>		<b>49,587</b>	<b>65,911</b>	<b>67,110</b>	<b>3,509</b>	<b>4,341</b>	<b>16,777</b>	<b>(12,436)</b>	<b>(0)</b>	<b>67,110</b>
<b>Total Capital Expenditure</b>		<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>5,004</b>	<b>6,092</b>	<b>21,721</b>	<b>(15,629)</b>	<b>(0)</b>	<b>86,984</b>

## WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	225,686	206,356	225,686
Trade and other receivables from exchange transactions		111,342	68,636	68,636	26,822	68,636
Receivables from non-exchange transactions		36,119	49,234	49,234	58,118	49,234
Current portion of non-current receivables		-	-	-	-	-
Inventory		22,066	9,181	9,569	23,130	9,569
VAT		28,090	6,836	6,836	113,485	6,836
Other current assets		1,239	1,709	1,709	4,354	1,709
<b>Total current assets</b>		<b>386,101</b>	<b>362,903</b>	<b>361,671</b>	<b>432,265</b>	<b>361,671</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		41,680	40,610	40,610	41,678	40,610
Property, plant and equipment		1,056,605	1,094,459	1,095,796	1,053,487	1,095,796
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		550	550	550	550	550
Intangible assets		1,741	2,529	2,812	2,360	2,812
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>1,100,577</b>	<b>1,138,148</b>	<b>1,139,768</b>	<b>1,098,075</b>	<b>1,139,768</b>
<b>TOTAL ASSETS</b>		<b>1,486,678</b>	<b>1,501,051</b>	<b>1,501,438</b>	<b>1,530,341</b>	<b>1,501,438</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		59	(3,330)	(3,330)	36	(3,330)
Consumer deposits		9,742	12,158	12,158	13,672	12,158
Trade and other payables from exchange transactions		85,555	110,941	109,679	(17,481)	109,679
Trade and other payables from non-exchange transactions		(5,360)	3,129	3,129	60,386	3,129
Provision		31,782	45,567	45,567	33,386	45,567
VAT		15,287	18,269	18,269	95,789	18,269
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>137,064</b>	<b>186,734</b>	<b>185,472</b>	<b>185,786</b>	<b>185,472</b>
<b>Non current liabilities</b>						
Financial liabilities		1,220	25,645	25,655	490	25,655
Provision		67,264	77,712	77,712	58,838	77,712
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		60,522	78,001	78,001	69,705	78,001
<b>Total non current liabilities</b>		<b>129,006</b>	<b>181,358</b>	<b>181,368</b>	<b>129,033</b>	<b>181,368</b>
<b>TOTAL LIABILITIES</b>		<b>266,070</b>	<b>368,091</b>	<b>366,839</b>	<b>314,819</b>	<b>366,839</b>
<b>NET ASSETS</b>	2	<b>1,220,608</b>	<b>1,132,959</b>	<b>1,134,599</b>	<b>1,215,522</b>	<b>1,134,599</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,210,119	1,120,420	1,120,420	1,238,883	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>1,221,285</b>	<b>1,132,959</b>	<b>1,132,959</b>	<b>1,215,522</b>	<b>1,132,959</b>

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1									
<b>Receipts</b>										
Property rates		4,845	103,281	103,281	8,139	28,625	25,820	2,805	11%	103,281
Service charges		938,669	602,900	602,900	43,286	129,908	150,725	(20,817)	-14%	602,900
Other revenue		13,818	17,029	17,029	673	2,328	4,257	(1,929)	-45%	17,029
Transfers and Subsidies - Operational		187,598	194,392	194,392	132	78,186	45,046	33,140	74%	194,392
Transfers and Subsidies - Capital		37,757	46,362	46,362	-	6,000	10,541	(4,541)	-43%	46,362
Interest		9,769	49,570	49,570	758	3,049	12,393	(9,344)	-75%	49,570
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(611,936)	(939,422)	(939,422)	(72,144)	(220,526)	(234,855)	(14,330)	6%	(78,285)
Interest		-	-	-	-	(0)	-	0	0%	-
Transfers and Subsidies		-	-	-	(144)	(575)	-	575	0%	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>580,519</b>	<b>74,112</b>	<b>74,112</b>	<b>(19,301)</b>	<b>26,997</b>	<b>13,926</b>	<b>(13,070)</b>	<b>-94%</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		(77,852)	(85,365)	(86,984)	(5,715)	(8,002)	21,721	29,723	137%	86,984
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(77,852)</b>	<b>(85,365)</b>	<b>(86,984)</b>	<b>(5,715)</b>	<b>(8,002)</b>	<b>21,721</b>	<b>29,723</b>	<b>137%</b>	<b>86,984</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	25,000	25,000	-	-	6,250	(6,250)	-100%	25,000
Increase (decrease) in consumer deposits		(2,951)	-	-	55	127	-	127	0%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2,951)</b>	<b>25,000</b>	<b>25,000</b>	<b>55</b>	<b>127</b>	<b>6,250</b>	<b>6,123</b>	<b>98%</b>	<b>25,000</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>499,715</b>	<b>13,748</b>	<b>12,128</b>	<b>(24,961)</b>	<b>19,121</b>	<b>41,897</b>			<b>1,047,234</b>
Cash/cash equivalents at beginning:		276,202	217,594	217,594	-	187,235	217,594			187,235
Cash/cash equivalents at month/year end:		775,917	231,342	229,722	-	206,356	259,492			1,234,469

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Service charges - Electricity	1,681	Peak of the High Demand Season for Electricity Usage is July-August.	
	Service charges - Water	1,189	Water usage to date more than anticipated.	
	Service charges - Waste Water Management	29,528	Industrial Effluent recognised	
	Service charges - Waste management	424	Immaterial Variance	
	Sale of Goods and Rendering of Services	246	Immaterial Variance	
	Agency services	(113)	Immaterial Variance	
	Interest	(3)	Immaterial Variance	
	Interest earned from Receivables	2,705	Year-to-date budget must be corrected to reflect expected impact of interest on property rates billed in July.	
	Interest earned from Current and Non Current As	83	Immaterial Variance	
	Dividends	-		
	Rent on Land	(7)	Immaterial Variance	
	Rental from Fixed Assets	(473)	Immaterial Variance	
	Licence and permits	-		
	Operational Revenue	(221)	Immaterial Variance	
	<b>Non-Exchange Revenue</b>			
	Property rates	27,842	Year-to-date budget must be corrected to include annual billing in July	
	Surcharges and Taxes	(855)	Immaterial Variance	
	Fines, penalties and forfeits	988	No Service provider in place.	
	Licence and permits	(343)	Immaterial Variance	
	Transfer and subsidies - Operational	14,922	First tranche of Equitable Share received during July.	
	Interest	239	Immaterial Variance	
	Fuel Levy	-		
	Operational Revenue	52	Immaterial Variance	
	Gains on disposal of Assets	-		
	Other Gains	-		
	Discontinued Operations	-		
2	<b>Expenditure By Type</b>			
	Employee related costs	(1,210)	Primarily due to the filling of vacancies	
	Remuneration of councillors	(225)	Immaterial Variance	
	Bulk purchases - electricity	(3,916)	Invoices received to date higher than anticipated - budget to date is for 3 months vs actuals to date which are only in respect of July-August (Sept invoice processed in following payment run)	
	Inventory consumed	(1,977)	Less inventory procured and consumed than expected.	
	Debt impairment	(1,136)	Immaterial Variance	
	Depreciation and amortisation	(13,555)	Depreciation run performed annually	
	Interest	(2,558)	Finance charges related to Landfill Sites recognised on an annual basis.	
	Contracted services	(10,853)	Dependant on the Roll Out of Contracts for Electrical, Road, Water & Sewer Maintenance	
	Transfers and subsidies	(3,749)	Housing Top Structure budget and actuals to be corrected during adjustment budget - reallocate to Contracted Services.	
	Irrecoverable debts written off	(517)	Transfer payments expected to increase when new educational year commences - financial aid to be provided to performing learners/students.	
	Operational costs	(3,046)	Immaterial Variance	
	Losses on Disposal of Assets	-	Low expenditure experienced for operational cost items.	
	Other Losses	(874)	Immaterial Variance	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	(15,629)	Expenditure largely dependant on Competitive Bidding Process	
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 - M03 September

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		0.7%	6.5%	6.5%	0.0%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1.7%	29.3%	28.7%	7.3%	28.7%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.0%	16.4%	16.3%	4.3%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves		10.9%	204.5%	204.6%	-2.1%	204.6%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	281.7%	194.3%	195.0%	232.7%	195.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		136.6%	121.7%	121.7%	111.1%	121.7%
<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		16.1%	12.4%	12.4%	28.0%	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		26.1%	28.8%	28.8%	21.4%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	3.3%	3.1%	1.1%	3.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		4.4%	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						



WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	9,453	2,117	1,674	1,596	1,723	1,585	8,757	54,523	81,428	68,185	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,129	1,083	777	1,007	770	365	1,425	8,606	41,162	12,174	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	27,396	1,503	801	683	596	545	2,749	30,755	65,026	35,327	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7,006	38,341	1,329	1,266	1,159	1,093	6,288	35,396	91,878	45,201	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,618	1,483	1,317	1,226	1,130	1,046	5,975	32,897	52,692	42,273	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	126	15	14	14	11	11	64	823	1,077	923	-	-
Interest on Arrear Debtor Accounts	1810	1,170	1,220	246	291	322	330	2,692	54,782	61,053	58,417	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(8,167)	62	53	42	46	31	189	1,467	(6,277)	1,775	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>71,730</b>	<b>45,823</b>	<b>6,210</b>	<b>6,125</b>	<b>5,758</b>	<b>5,006</b>	<b>28,139</b>	<b>219,248</b>	<b>388,039</b>	<b>264,276</b>	<b>-</b>	<b>-</b>
<b>2023/24 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	10,546	1,143	516	423	383	359	1,036	7,236	21,641	9,437	-	-
Commercial	2300	27,191	38,884	765	1,046	757	368	2,162	26,596	97,768	30,928	-	-
Households	2400	32,369	5,596	4,733	4,458	4,416	4,080	23,740	175,611	255,003	212,306	-	-
Other	2500	1,625	200	197	198	202	199	1,201	9,806	13,628	11,606	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>71,730</b>	<b>45,823</b>	<b>6,210</b>	<b>6,125</b>	<b>5,758</b>	<b>5,006</b>	<b>28,139</b>	<b>219,248</b>	<b>388,039</b>	<b>264,276</b>	<b>-</b>	<b>-</b>

**WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September**

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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	32,513	6,942	4,208	5	-	-	-	-	-	43,668	-
Auditor General	0800	1,489	-	-	-	-	-	-	-	-	1,489	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>34,001</b>	<b>6,942</b>	<b>4,208</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,156</b>	<b>-</b>

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
ABSA Bank Ltd		7 Months	Call Investment	Yes	Yes	Yes	No	No	17/02/2025	45,000	-	-	-	45,000
First National Bank		3 Months	Call Investment	Yes	Yes	Yes	No	No	22/10/2024	25,000	-	-	-	25,000
Nedbank Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	40,000	-	-	-	40,000
Standard Bank of SA Ltd		4 Months	Call Investment	Yes	Yes	Yes	No	No	22/11/2024	40,000	-	-	-	40,000
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>										<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>Entities</b>														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>										<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>

**WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September**

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	-	1,990	390	1,600	410.6%	3,159
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,247	1,559	1,559	-	390	390	0	0.1%	1,559
Local Government Financial Management Grant [Schedule 5B]		1,550	1,600	1,600	-	1,600	-	1,600		1,600
<b>Provincial Government:</b>		34,087	45,527	45,527	132	8,182	8,230	(48)	-0.6%	45,527
OPEX PROV LIBRARY		-	10,683	10,683	-	3,562	-	3,562		10,683
OPEX PROV CDW		132	132	132	132	132	33	99	300.0%	132
OPEX PROV THUSONG		-	150	150	-	-	-	-		150
OPEX PROV MUN ACC AND CAP BUILDING		245	249	249	-	-	-	-		249
OPEX PROV FIN MAN SUPPORT		-	-	-	-	150	-	150		-
Specify (Add grant description)		250	150	150	-	-	-	-		150
OPEX PROV HOUSING IHHS DG		-	25,000	25,000	-	-	6,250	(6,250)	-100.0%	25,000
Specify (Add grant description)		33,460	-	-	-	4,338	-	4,338		-
Specify (Add grant description)		-	1,375	1,375	-	-	-	-		1,375
Specify (Add grant description)		-	7,788	7,788	-	-	1,947	(1,947)	-100.0%	7,788
<b>District Municipality:</b>		150	-	-	-	-	-	-		-
Specify (Add grant description)		150	-	-	-	-	-	-		-
<b>Other grant providers:</b>		2,763	-	-	-	476	-	476		-
Foreign Government and International Organisations		680	-	-	-	-	-	-		-
Private Enterprises		2,083	-	-	-	476	-	476		-
<b>Total Operating Transfers and Grants</b>	5	41,797	48,686	48,686	132	10,648	8,620	2,028	23.5%	48,686
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		25,209	40,630	40,630	-	11,826	10,158	1,669	16.4%	40,630
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		900	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		24,309	25,630	25,630	-	6,826	6,408	419	6.5%	25,630
Water Services Infrastructure Grant [Schedule 5B]		-	15,000	15,000	-	5,000	3,750	1,250	33.3%	15,000
<b>Provincial Government:</b>		16,559	2,232	2,232	-	-	383	(383)	-100.0%	2,232
Specify (Add grant description)		200	-	-	-	-	-	-		-
CAPEX PROV FIRE		1,658	-	-	-	-	-	-		-
Specify (Add grant description)		-	1,532	1,532	-	-	383	(383)	-100.0%	1,532
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		-	700	700	-	-	-	-		700
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	-	11,826	10,541	1,286	12.2%	42,862
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	84,237	91,548	91,548	132	22,474	19,160	3,314	17.3%	91,548

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		5,911	(4,029)	(4,029)	644	1,676	(1,007)	2,683	-266.4%	(4,029)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,364	(1,559)	(1,559)	214	847	(390)	1,237	-317.3%	(1,559)
Local Government Financial Management Grant [Schedule 5B]		1,550	(1,470)	(1,470)	431	829	(367)	1,196	-325.6%	(1,470)
Municipal Infrastructure Grant [Schedule 5B]		997	(1,000)	(1,000)	-	-	(250)	250	-100.0%	(1,000)
<b>Provincial Government:</b>		39,584	(46,426)	(46,426)	952	2,615	(11,606)	14,221	-122.5%	(46,426)
OPEX PROV TITLE DEEDS RESTORATION		568	-	-	-	-	-	-	-	-
OPEX PROV LIBRARY		-	(10,683)	(10,683)	949	2,613	(2,671)	5,284	-197.8%	(10,683)
OPEX PROV CDW		71	(262)	(262)	2	2	(66)	68	-103.3%	(262)
OPEX PROV THUSONG		-	(130)	(130)	-	-	(33)	33	-100.0%	(130)
OPEX PROV MUN ACC AND CAP BUILDING		196	(858)	(858)	-	-	(214)	214	-100.0%	(858)
OPEX PROV WATER RESILIENCE		500	-	-	-	-	-	-	-	-
Specify (Add grant description)		295	(172)	(172)	-	-	(43)	43	-100.0%	(172)
OPEX PROV HOUSING IHHS DG		-	(1,532)	(1,532)	-	-	(383)	383	-100.0%	(1,532)
Specify (Add grant description)		37,954	(32,788)	(32,788)	-	-	(8,197)	8,197	-100.0%	(32,788)
<b>Other grant providers:</b>		2,767	(205)	(205)	-	-	(51)	51	-100.0%	(205)
Foreign Government and International Organisations		1,793	(205)	(205)	-	-	(51)	51	-100.0%	(205)
Private Enterprises		974	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		48,262	(50,660)	(50,660)	1,596	4,291	(12,665)	16,956	-133.9%	(50,660)
<b>National Government:</b>		23,296	(39,630)	(39,630)	443	443	(9,908)	10,351	-104.5%	(39,630)
Municipal Infrastructure Grant [Schedule 5B]		23,296	(24,630)	(24,630)	443	443	(6,158)	6,601	-107.2%	(24,630)
Water Services Infrastructure Grant [Schedule 5B]		-	(15,000)	(15,000)	-	-	(3,750)	3,750	-100.0%	(15,000)
<b>Provincial Government:</b>		15,229	(1,375)	(1,375)	-	-	(344)	344	-100.0%	(1,375)
Specify (Add grant description)		200	-	-	-	-	-	-	-	-
CAPEX PROV MUN INTERVENTION		-	(179)	(179)	-	-	(45)	45	-100.0%	(179)
CAPEX PROV FIRE		1,675	-	-	-	-	-	-	-	-
CAPEX PROV LOAD SHEDDING RELIEF		475	-	-	-	-	-	-	-	-
CAPEX PROV MAIN ROADS		12,879	(1,196)	(1,196)	-	-	(299)	299	-100.0%	(1,196)
<b>District Municipality:</b>		1,851	100	100	-	-	25	(25)	-100.0%	100
CAPEX DISTRICT		500	100	100	-	-	25	(25)	-100.0%	100
Specify (Add grant description)		1,200	-	-	-	-	-	-	-	-
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		142	-	-	-	-	-	-	-	-
CAPEX DISTRICT SECURITY CAMERAS		9	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		40,376	(40,905)	(40,905)	443	443	(10,226)	10,669	-104.3%	(40,905)
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		88,638	(91,565)	(91,565)	2,039	4,734	(22,891)	27,625	-120.7%	(91,565)

**WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September**

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

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		9,007	9,658	9,658	753	2,258	2,414	(156)	-6%	9,658
Pension and UIF Contributions		1,339	1,422	1,422	115	346	355	(9)	-3%	1,422
Medical Aid Contributions		54	86	86	-	-	21	(21)	-100%	86
Motor Vehicle Allowance		-	0	0	-	-	-	-	-	0
Cellphone Allowance		1,048	1,146	1,146	83	248	286	(38)	-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>951</b>	<b>2,853</b>	<b>3,078</b>	<b>(225)</b>	<b>-7%</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>										
Basic Salaries and Wages		4,082	4,395	4,395	334	1,003	1,099	(96)	-9%	4,395
Pension and UIF Contributions		358	404	404	31	94	101	(7)	-7%	404
Medical Aid Contributions		32	9	9	-	-	2	(2)	-100%	9
Performance Bonus		803	890	890	90	271	223	49	22%	890
Motor Vehicle Allowance		1,316	1,115	1,115	112	337	279	58	21%	1,115
Cellphone Allowance		365	332	332	31	93	83	10	12%	332
Housing Allowances		33	57	57	-	-	14	(14)	-100%	57
Other benefits and allowances		45	61	61	0	0	15	(15)	-98%	61
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,034</b>	<b>7,265</b>	<b>7,265</b>	<b>600</b>	<b>1,799</b>	<b>1,816</b>	<b>(18)</b>	<b>-1%</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	157,767	14,448	38,015	39,442	(1,427)	-4%	157,767
Pension and UIF Contributions		23,199	26,552	26,588	2,101	6,023	6,647	(625)	-9%	26,588
Medical Aid Contributions		9,802	11,093	11,093	851	2,546	2,773	(227)	-8%	11,093
Overtime		23,267	27,792	27,796	2,231	6,059	6,949	(890)	-13%	27,796
Performance Bonus		10,640	12,510	12,510	1,066	2,859	3,128	(269)	-9%	12,510
Motor Vehicle Allowance		6,758	7,751	7,751	638	1,827	1,938	(111)	-6%	7,751
Cellphone Allowance		690	1,018	1,018	62	187	255	(67)	-26%	1,018
Housing Allowances		1,166	1,427	1,427	108	305	357	(52)	-15%	1,427
Other benefits and allowances		6,819	7,829	7,829	634	1,863	1,957	(95)	-5%	7,829
Payments in lieu of leave		1,584	3,754	3,754	2,625	3,686	939	2,747	293%	3,754
Long service awards		913	1,015	1,015	90	269	254	16	6%	1,015
Post-retirement benefit obligations		7,706	11,653	11,653	907	2,720	2,913	(194)	-7%	11,653
<b>Sub Total - Other Municipal Staff</b>		<b>234,406</b>	<b>270,293</b>	<b>270,202</b>	<b>25,761</b>	<b>66,358</b>	<b>67,551</b>	<b>(1,192)</b>	<b>-2%</b>	<b>270,202</b>
<b>% increase</b>	4		<b>15.3%</b>	<b>15.3%</b>						<b>15.3%</b>
<b>Total Parent Municipality</b>		<b>252,887</b>	<b>289,869</b>	<b>289,778</b>	<b>27,312</b>	<b>71,010</b>	<b>72,445</b>	<b>(1,435)</b>	<b>-2%</b>	<b>289,778</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>252,887</b>	<b>289,869</b>	<b>289,778</b>	<b>27,312</b>	<b>71,010</b>	<b>72,445</b>	<b>(1,435)</b>	<b>-2%</b>	<b>289,778</b>
<b>% increase</b>	4		<b>14.6%</b>	<b>14.6%</b>						<b>14.6%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>241,440</b>	<b>277,558</b>	<b>277,467</b>	<b>26,361</b>	<b>68,157</b>	<b>69,367</b>	<b>(1,210)</b>	<b>-2%</b>	<b>277,467</b>

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2024/25											2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		6,736	13,751	8,139	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	5,802	103,281	108,881	115,270
Service charges - electricity revenue		33,478	35,134	34,797	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	58,993	487,205	535,527	588,111
Service charges - water revenue		3,044	3,009	4,585	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	1,896	37,600	42,392	44,386
Service charges - Waste Water Management		1,951	4,835	1,652	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	8,981	52,256	51,942	56,286
Service charges - Waste Mangement		2,175	2,402	2,030	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,006	25,839	27,059	30,515
Rental of facilities and equipment		146	239	274	0	0	0	0	0	0	0	0	(657)	5	6	6
Interest earned - external investments		998	1,293	758	2,921	2,921	5,656	2,921	2,921	5,656	2,921	2,921	14,106	45,994	47,793	49,683
Interest earned - outstanding debtors		-	-	-	298	298	298	298	298	298	298	298	1,192	3,577	3,756	3,944
Fines, penalties and forfeits		93	117	67	372	372	372	372	372	372	372	372	1,213	4,469	4,693	4,928
Licences and permits		136	162	53	213	213	213	213	213	213	213	213	501	2,558	2,685	2,820
Agency services		272	490	280	381	381	381	381	381	381	381	381	481	4,570	4,799	5,039
Transfers and Subsidies - Operational		71,099	6,955	132	12,142	12,142	26,903	12,142	12,142	20,762	12,142	12,142	(4,313)	194,392	196,992	205,715
Other revenue		190	405	222	452	452	452	452	452	452	452	452	991	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>75,629</b>	<b>75,629</b>	<b>93,125</b>	<b>75,629</b>	<b>75,629</b>	<b>86,984</b>	<b>75,629</b>	<b>75,629</b>	<b>91,193</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	-	-	-	10,541	-	-	10,541	-	-	19,281	46,362	39,556	30,727
Short term loans		-	-	-	-	-	4,244	-	-	6,250	-	-	10,494	20,988	(4,012)	(4,012)
Increase (decrease) in consumer deposits		31	40	55	-	-	-	-	-	-	-	-	(127)	-	-	-
<b>Total Cash Receipts by Source</b>		<b>125,350</b>	<b>69,832</b>	<b>53,042</b>	<b>75,629</b>	<b>75,629</b>	<b>107,910</b>	<b>75,629</b>	<b>75,629</b>	<b>103,774</b>	<b>75,629</b>	<b>75,629</b>	<b>120,841</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	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	96,990	473,093	492,706	518,694
Remuneration of councillors		951	951	951	-	-	-	-	-	-	-	-	(2,853)	-	-	-
Interest		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Bulk purchases - Electricity		44,039	54,856	48,261	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	(3,467)	431,067	485,812	547,510
Acquisitions - water & other inventory		3,341	776	1,694	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,189	24,000	25,200	26,460
Contracted services		4,220	9,240	3,223	939	939	939	939	939	939	939	939	(12,929)	11,263	11,358	11,500
Transfers and subsidies - other		91	340	144	-	-	-	-	-	-	-	-	(575)	-	-	-
Other expenditure		10,266	6,701	4,805	-	-	-	-	-	-	-	-	(21,772)	-	-	-
<b>Cash Payments by Type</b>		<b>81,776</b>	<b>92,158</b>	<b>81,622</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>57,585</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	-	-	-	-	-	-	-	-	(8,002)	-	-	-
Other Cash Flows/Payments		(11,882)	(13,239)	(9,334)	-	-	-	-	-	-	-	-	34,455	-	-	-
<b>Total Cash Payments by Type</b>		<b>71,834</b>	<b>79,267</b>	<b>78,003</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>84,037</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>(2,656)</b>	<b>(2,656)</b>	<b>29,625</b>	<b>(2,656)</b>	<b>(2,656)</b>	<b>25,489</b>	<b>(2,656)</b>	<b>(2,656)</b>	<b>36,804</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	203,700	201,043	230,668	228,012	225,355	250,845	248,188	245,532	187,235	282,336	335,026
Cash/cash equivalents at the month/year end:		240,751	231,317	206,356	203,700	201,043	230,668	228,012	225,355	250,845	248,188	245,532	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 - M03 September**

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 - M03 September

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 By Municipal Entity</b>										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the yr/period</b>		-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	3	-	-	-	-	-	-	-	-	-

**WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September**

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	216	3,004	3,147	742	742	3,147	2,405	76.4%	1%
August	5,739	3,004	3,147	346	1,088	6,294	5,206	82.7%	1%
September	4,059	15,284	15,427	5,004	6,092	21,721	15,629	72.0%	7%
October	5,014	3,004	3,147	-	6,092	24,868	18,776	75.5%	7%
November	7,537	3,004	3,147	-	6,092	28,015	21,923	78.3%	7%
December	6,153	15,384	15,477	-	6,092	43,492	37,400	86.0%	7%
January	1,226	3,004	3,147	-	6,092	46,639	40,547	86.9%	7%
February	4,783	3,004	3,147	-	6,092	49,786	43,694	87.8%	7%
March	6,810	15,284	15,427	-	6,092	65,213	59,121	90.7%	7%
April	4,180	3,004	3,147	-	6,092	68,360	62,268	91.1%	7%
May	14,828	3,004	3,147	-	6,092	71,507	65,415	91.5%	7%
June	25,179	15,384	15,477	-	6,092	86,984	80,892	93.0%	7%
<b>Total Capital expenditure</b>	<b>85,725</b>	<b>85,365</b>	<b>86,984</b>	<b>6,092</b>					

**WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		20,437	22,898	23,312	2,980	3,232	5,828	(2,596)	-44.5%	23,312
Roads Infrastructure		-	1,532	1,532	-	-	383	(383)	-100.0%	1,532
Roads		-	1,332	1,332	-	-	333	(333)	-100.0%	1,332
Road Structures		-	200	200	-	-	50	(50)	-100.0%	200
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,037	-	-	-	-	-	-	-	-
MV Networks		1,037	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10,095	21,265	21,265	2,955	2,955	5,316	(2,361)	-44.4%	21,265
Dams and Weirs		2,857	-	-	-	-	-	-	-	-
Reservoirs		4,991	-	-	-	-	-	-	-	-
Bulk Mains		2,246	21,265	21,265	2,955	2,955	5,316	(2,361)	-44.4%	21,265
Sanitation Infrastructure		837	-	162	-	-	40	(40)	-100.0%	162
Toilet Facilities		837	-	162	-	-	40	(40)	-100.0%	162
Solid Waste Infrastructure		8,467	100	353	25	277	88	189	214.1%	353
Landfill Sites		4,301	-	-	-	-	-	-	-	-
Waste Drop-off Points		1,685	100	353	25	277	88	189	214.1%	353
Waste Separation Facilities		2,482	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		58	1,000	1,000	-	-	250	(250)	-100.0%	1,000
Community Facilities		58	1,000	1,000	-	-	250	(250)	-100.0%	1,000
Libraries		58	1,000	1,000	-	-	250	(250)	-100.0%	1,000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		748	-	-	-	-	-	-	-	-
Operational Buildings		616	-	-	-	-	-	-	-	-
Training Centres		616	-	-	-	-	-	-	-	-
Housing		132	-	-	-	-	-	-	-	-
Social Housing		132	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		331	80	363	-	-	91	(91)	-100.0%	363
Licences and Rights		331	80	363	-	-	91	(91)	-100.0%	363
Computer Software and Applications		331	80	363	-	-	91	(91)	-100.0%	363
<b>Computer Equipment</b>		932	350	410	21	47	102	(56)	-54.2%	410
Computer Equipment		932	350	410	21	47	102	(56)	-54.2%	410
<b>Furniture and Office Equipment</b>		701	516	552	44	60	138	(77)	-56.1%	552
Furniture and Office Equipment		701	516	552	44	60	138	(77)	-56.1%	552
<b>Machinery and Equipment</b>		6,097	950	700	49	49	175	(126)	-71.9%	700
Machinery and Equipment		6,097	950	700	49	49	175	(126)	-71.9%	700
<b>Transport Assets</b>		12,395	1,000	1,000	-	34	250	(216)	-86.3%	1,000
Transport Assets		12,395	1,000	1,000	-	34	250	(216)	-86.3%	1,000
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	41,698	26,794	27,337	3,094	3,423	6,834	3,411	49.9%	27,337

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September										
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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15,836	8,500	9,250	-	750	2,313	(1,562)	-67.6%	9,250
Roads Infrastructure		13,473	5,000	5,000	-	-	1,250	(1,250)	-100.0%	5,000
Roads		13,473	5,000	5,000	-	-	1,250	(1,250)	-100.0%	5,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,000	500	500	-	-	125	(125)	-100.0%	500
MV Networks		1,000	500	500	-	-	125	(125)	-100.0%	500
Water Supply Infrastructure		100	750	750	-	-	188	(188)	-100.0%	750
Distribution		100	750	750	-	-	188	(188)	-100.0%	750
Sanitation Infrastructure		1,262	2,250	3,000	-	750	750	0	0.0%	3,000
Reticulation		1,262	1,000	1,000	-	-	250	(250)	-100.0%	1,000
Waste Water Treatment Works		-	1,250	2,000	-	750	500	250	50.1%	2,000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	450	450	-	-	113	(113)	-100.0%	450
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	450	450	-	-	113	(113)	-100.0%	450
Outdoor Facilities		-	450	450	-	-	113	(113)	-100.0%	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	9,700	-	750	2,425	1,675	69.1%	9,700

**WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18,827	25,463	24,399	641	2,443	6,100	(3,656)	-59.9%	24,399
Roads Infrastructure		7,971	13,159	13,089	272	690	3,272	(2,583)	-78.9%	13,089
Roads		6,817	11,976	11,906	272	683	2,976	(2,293)	-77.0%	11,906
Road Furniture		1,154	1,183	1,183	-	6	296	(290)	-97.9%	1,183
Storm water Infrastructure		322	1,535	1,535	1	1	384	(383)	-99.7%	1,535
Storm water Conveyance		322	1,535	1,535	1	1	384	(383)	-99.7%	1,535
Electrical Infrastructure		1,564	2,358	2,276	144	716	569	147	25.9%	2,276
HV Substations		-	15	-	-	-	-	-	-	-
MV Substations		770	1,028	995	73	75	249	(174)	-70.0%	995
MV Switching Stations		-	0	-	-	-	-	-	-	-
MV Networks		395	723	711	20	129	178	(48)	-27.2%	711
LV Networks		399	592	570	51	512	142	370	259.7%	570
Water Supply Infrastructure		2,648	2,860	2,560	53	209	640	(431)	-67.4%	2,560
Dams and Weirs		1,308	1,286	1,286	11	75	322	(246)	-76.6%	1,286
Boreholes		380	398	398	-	-	99	(99)	-100.0%	398
Pump Stations		56	59	59	-	-	15	(15)	-100.0%	59
Water Treatment Works		307	118	118	24	48	30	18	61.8%	118
Bulk Mains		363	520	370	-	54	92	(38)	-41.1%	370
Distribution		111	350	200	18	32	50	(18)	-36.8%	200
Distribution Points		124	130	130	-	-	32	(32)	-100.0%	130
Sanitation Infrastructure		6,322	5,551	4,939	171	828	1,235	(407)	-33.0%	4,939
Reticulation		2,857	2,960	2,798	118	303	700	(397)	-56.7%	2,798
Waste Water Treatment Works		3,368	2,464	2,014	53	491	503	(13)	-2.5%	2,014
Toilet Facilities		97	127	127	-	34	32	2	6.7%	127
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		600	1,103	1,103	13	73	276	(202)	-73.5%	1,103
Community Facilities		449	680	680	8	55	170	(115)	-67.5%	680
Halls		137	200	200	-	18	50	(32)	-63.7%	200
Crèches		106	151	151	3	4	38	(33)	-88.7%	151
Libraries		25	31	31	3	3	8	(5)	-63.4%	31
Cemeteries/Crematoria		106	185	185	1	27	46	(19)	-40.8%	185
Public Ablution Facilities		-	32	32	-	-	8	(8)	-100.0%	32
Markets		74	81	81	1	3	20	(18)	-87.0%	81
Sport and Recreation Facilities		151	423	423	5	18	106	(88)	-83.1%	423
Indoor Facilities		75	155	155	3	16	39	(23)	-59.5%	155
Outdoor Facilities		77	268	268	2	2	67	(65)	-96.7%	268
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		708	821	876	58	148	219	(71)	-32.3%	876
Operational Buildings		335	559	614	20	68	154	(85)	-55.6%	614
Municipal Offices		335	559	614	20	68	154	(85)	-55.6%	614
Housing		373	262	262	38	80	65	15	22.6%	262
Social Housing		373	262	262	38	80	65	15	22.6%	262
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		122	182	172	18	30	43	(13)	-30.6%	172
Computer Equipment		122	182	172	18	30	43	(13)	-30.6%	172
<b>Furniture and Office Equipment</b>		1	61	61	2	2	15	(14)	-90.2%	61
Furniture and Office Equipment		1	61	61	2	2	15	(14)	-90.2%	61
<b>Machinery and Equipment</b>		163	314	314	2	2	79	(76)	-97.2%	314
Machinery and Equipment		163	314	314	2	2	79	(76)	-97.2%	314
<b>Transport Assets</b>		2,912	3,439	3,439	236	723	860	(137)	-16.0%	3,439
Transport Assets		2,912	3,439	3,439	236	723	860	(137)	-16.0%	3,439
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	23,334	31,384	30,365	969	3,421	7,591	4,170	54.9%	30,365

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		23,499	38,394	38,394	-	-	9,598	(9,598)	-100.0%	38,394
Roads Infrastructure		6,188	4,758	4,758	-	-	1,189	(1,189)	-100.0%	4,758
Roads		6,188	558	558	-	-	139	(139)	-100.0%	558
Road Structures		-	2,100	2,100	-	-	525	(525)	-100.0%	2,100
Road Furniture		-	2,100	2,100	-	-	525	(525)	-100.0%	2,100
Storm water Infrastructure		2,432	2,091	2,091	-	-	523	(523)	-100.0%	2,091
Drainage Collection		2,432	507	507	-	-	127	(127)	-100.0%	507
Storm water Conveyance		-	1,077	1,077	-	-	269	(269)	-100.0%	1,077
Attenuation		-	507	507	-	-	127	(127)	-100.0%	507
Electrical Infrastructure		3,813	3,912	3,912	-	-	978	(978)	-100.0%	3,912
HV Substations		-	474	474	-	-	119	(119)	-100.0%	474
HV Switching Station		-	474	474	-	-	119	(119)	-100.0%	474
HV Transmission Conductors		-	474	474	-	-	119	(119)	-100.0%	474
MV Substations		-	474	474	-	-	119	(119)	-100.0%	474
MV Switching Stations		-	474	474	-	-	119	(119)	-100.0%	474
MV Networks		3,357	591	591	-	-	148	(148)	-100.0%	591
LV Networks		457	474	474	-	-	119	(119)	-100.0%	474
Capital Spares		-	474	474	-	-	119	(119)	-100.0%	474
Water Supply Infrastructure		6,066	5,434	5,434	-	-	1,359	(1,359)	-100.0%	5,434
Dams and Weirs		-	407	407	-	-	102	(102)	-100.0%	407
Boreholes		68	407	407	-	-	102	(102)	-100.0%	407
Reservoirs		873	407	407	-	-	102	(102)	-100.0%	407
Pump Stations		439	407	407	-	-	102	(102)	-100.0%	407
Water Treatment Works		-	407	407	-	-	102	(102)	-100.0%	407
Bulk Mains		-	100	100	-	-	25	(25)	-100.0%	100
Distribution		4,686	1,100	1,100	-	-	275	(275)	-100.0%	1,100
Distribution Points		-	1,100	1,100	-	-	275	(275)	-100.0%	1,100
PRV Stations		-	1,100	1,100	-	-	275	(275)	-100.0%	1,100
Sanitation Infrastructure		4,512	5,559	5,559	-	-	1,390	(1,390)	-100.0%	5,559
Pump Station		137	100	100	-	-	25	(25)	-100.0%	100
Reticulation		137	1,200	1,200	-	-	300	(300)	-100.0%	1,200
Waste Water Treatment Works		4,130	1,200	1,200	-	-	300	(300)	-100.0%	1,200
Outfall Sewers		-	1,200	1,200	-	-	300	(300)	-100.0%	1,200
Toilet Facilities		-	1,859	1,859	-	-	465	(465)	-100.0%	1,859
Capital Spares		108	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		334	16,640	16,640	-	-	4,160	(4,160)	-100.0%	16,640
Landfill Sites		302	15,000	15,000	-	-	3,750	(3,750)	-100.0%	15,000
Waste Transfer Stations		-	328	328	-	-	82	(82)	-100.0%	328
Waste Processing Facilities		-	328	328	-	-	82	(82)	-100.0%	328
Waste Drop-off Points		31	328	328	-	-	82	(82)	-100.0%	328
Waste Separation Facilities		-	328	328	-	-	82	(82)	-100.0%	328
Electricity Generation Facilities		-	328	328	-	-	82	(82)	-100.0%	328
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		153	-	-	-	-	-	-	-	-
Data Centres		153	-	-	-	-	-	-	-	-
<b>Community Assets</b>		2,940	3,527	3,527	-	-	882	(882)	-100.0%	3,527
Community Facilities		1,014	2,079	2,079	-	-	520	(520)	-100.0%	2,079
Halls		-	1,422	1,422	-	-	355	(355)	-100.0%	1,422
Centres		299	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		12	-	-	-	-	-	-	-	-
Libraries		199	385	385	-	-	96	(96)	-100.0%	385
Cemeteries/Crematoria		5	13	13	-	-	3	(3)	-100.0%	13
Public Open Space		7	260	260	-	-	65	(65)	-100.0%	260
Public Ablution Facilities		408	-	-	-	-	-	-	-	-
Markets		83	-	-	-	-	-	-	-	-
Airports		1	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,926	1,448	1,448	-	-	362	(362)	-100.0%	1,448
Outdoor Facilities		1,926	1,448	1,448	-	-	362	(362)	-100.0%	1,448
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		409	742	742	-	-	185	(185)	-100.0%	742
Revenue Generating		-	371	371	-	-	93	(93)	-100.0%	371
Improved Property		-	185	185	-	-	46	(46)	-100.0%	185
Unimproved Property		-	185	185	-	-	46	(46)	-100.0%	185
Non-revenue Generating		409	371	371	-	-	93	(93)	-100.0%	371
Improved Property		409	185	185	-	-	46	(46)	-100.0%	185
Unimproved Property		-	185	185	-	-	46	(46)	-100.0%	185
<b>Other assets</b>		1,653	-	-	-	-	-	-	-	-
Operational Buildings		1,653	-	-	-	-	-	-	-	-
Municipal Offices		1,604	-	-	-	-	-	-	-	-
Workshops		49	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</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	-	-	32	(32)	-100.0%	128
Licences and Rights		12	128	128	-	-	32	(32)	-100.0%	128
<i>Water Rights</i>		-	17	17	-	-	4	(4)	-100.0%	17
<i>Computer Software and Applications</i>		12	111	111	-	-	28	(28)	-100.0%	111
<b>Computer Equipment</b>		669	2,373	2,373	-	-	593	(593)	-100.0%	2,373
Computer Equipment		669	2,373	2,373	-	-	593	(593)	-100.0%	2,373
<b>Furniture and Office Equipment</b>		834	630	630	-	-	158	(158)	-100.0%	630
Furniture and Office Equipment		834	630	630	-	-	158	(158)	-100.0%	630
<b>Machinery and Equipment</b>		2,221	1,505	1,505	-	-	376	(376)	-100.0%	1,505
Machinery and Equipment		2,221	1,505	1,505	-	-	376	(376)	-100.0%	1,505
<b>Transport Assets</b>		2,005	6,921	6,921	-	-	1,730	(1,730)	-100.0%	6,921
Transport Assets		2,005	6,921	6,921	-	-	1,730	(1,730)	-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	-	-	13,555	13,555	100.0%	54,219



**WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</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>1,897</b>	<b>1,902</b>	<b>12,182</b>	<b>(10,280)</b>	<b>-84.4%</b>	<b>48,727</b>
Roads Infrastructure		18,633	585	585	-	-	146	(146)	-100.0%	585
<i>Roads</i>		-	100	100	-	-	25	(25)	-100.0%	100
<i>Road Structures</i>		18,633	485	485	-	-	121	(121)	-100.0%	485
Storm water Infrastructure		-	450	450	-	-	113	(113)	-100.0%	450
<i>Storm water Conveyance</i>		-	450	450	-	-	113	(113)	-100.0%	450
Electrical Infrastructure		5,693	30,702	30,709	441	445	7,677	(7,232)	-94.2%	30,709
<i>HV Substations</i>		1,373	25,000	25,000	441	445	6,250	(5,805)	-92.9%	25,000
<i>MV Substations</i>		1,500	500	620	-	-	155	(155)	-100.0%	620
<i>MV Networks</i>		1,820	1,609	1,609	-	-	402	(402)	-100.0%	1,609
<i>LV Networks</i>		1,000	3,593	3,480	-	-	870	(870)	-100.0%	3,480
Water Supply Infrastructure		-	3,340	3,340	-	-	835	(835)	-100.0%	3,340
<i>Water Treatment Works</i>		-	500	500	-	-	125	(125)	-100.0%	500
<i>Distribution</i>		-	2,840	2,840	-	-	710	(710)	-100.0%	2,840
Sanitation Infrastructure		-	13,643	13,643	1,457	1,457	3,411	(1,954)	-57.3%	13,643
<i>Waste Water Treatment Works</i>		-	13,643	13,643	1,457	1,457	3,411	(1,954)	-57.3%	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>25</b>	<b>(25)</b>	<b>-100.0%</b>	<b>100</b>
Community Facilities		828	100	100	-	-	25	(25)	-100.0%	100
<i>Cemeteries/Crematoria</i>		-	100	100	-	-	25	(25)	-100.0%	100
<i>Markets</i>		828	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3,037	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		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>920</b>	<b>13</b>	<b>17</b>	<b>205</b>	<b>(188)</b>	<b>-91.8%</b>	<b>920</b>
Operational Buildings		-	600	920	13	17	205	(188)	-91.8%	920
<i>Municipal Offices</i>		-	300	620	13	17	130	(113)	-87.1%	620
<i>Workshops</i>		-	300	300	-	-	75	(75)	-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>50</b>	<b>(50)</b>	<b>-100.0%</b>	<b>200</b>
Licences and Rights		-	200	200	-	-	50	(50)	-100.0%	200
<i>Computer Software and Applications</i>		-	200	200	-	-	50	(50)	-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>49,947</b>	<b>1,910</b>	<b>1,919</b>	<b>12,462</b>	<b>10,543</b>	<b>84.6%</b>	<b>49,947</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:

## 3.2 VOORSIENINGSKANAAL BESTUUR

## 3.2.1 Aanvraag en Verkryging

## 3.2.1.1 Advertiseringsfase

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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/22/15	Supply and delivery of protective clothing	15-Oct-2024
08/2/22/26	Appointment of a service provider to provide veterinarian services	16-Oct-2024
08/2/22/35	Service and repair to Woodchipper	15-Oct-2024
08/2/22/38	Manufacturing and delivery of open roro bin	07-Oct-2024

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/21/16	Supply And Delivery Of Electrical Equipment	03-Oct-2024
08/2/22/17	Invitation For Long Term Borrowings	09-Oct-2024

## 3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

## 3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/21/24	Appointment Of Contractors For Maintenance, Repair And Replacement Of General Electrical Infrastructure And Wiring Of Premises For Witzenberg Municipality	22-Feb-2024	20-Mar-2024 BEC: 02 May 2024 30 May 2024 Referred Back Rev Technical Report: 22-Aug-2024 BEC: 05-09-2024 17-09-2024	M Grove
08/2/21/51	Clearing Of Alien Vegetation In Witzenberg Municipal Area	25-Sep-2024	Awaiting	H Truter
08/2/21/75	Provision Of Security Services, Tactical And Crowd Control Management At Municipal Buildings And Sites In The Witzenberg Municipal Area (Re-Advertisement)	17-Sep-2024	20-Sep-2024 Referred back	M Green
08/2/21/89	Supply And Delivery Of Crushed Stone Aggregate And Sand	05-Sep-2024	Awaiting	E Lintnaar
08/2/21/90	Supply and delivery of Copy Paper	05-Sep-2024	Awaiting	M Frieslaar
08/2/21/91	Review of Witzenberg Municipal spatial development framework	05-Sep-2024	26-Sep-2024	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
08/2/21/69	Repairs To Two Tractor Loader Backhoes (TLBS Or Digger Loaders)	12-Jun-2024	24-Jun-2024 02-Jul-2024 04-Sep-2024	O Gatyene
08/2/21/86	Supply And Installation Of Aluminium Shop Front Double Door And Staircase Railing (Re-Advertisement)	29-Aug-2024	11-Sep-2024	C Wessels
08/2/22/04	Engine Repairs To Three (3) Municipal Vehicles Including The Recovery/ Tow In Of Vehicle From Ceres To The Bidder's Workshop	05-Aug-2024	13-Sep-2024	O Gatyene
08/2/22/05	Appointment Of A Service Provider For Training Of Business Mentorship Programme & Capacity Building	26-Aug-2024	29-Aug-2024	R Fick
08/2/22/10	Supply and delivery of drain rods, tools and accessories	16-Sep-2024	18-Sep-2024	N Jacobs
08/2/22/11	Clearing of overgrown erven in the Witzenberg Municipal area	25-Sep-2024	27-Sep-2024	H Truter
08/2/22/12	Supply And Delivery Of Testing Equipment For Water And Wastewater Treatment	02-Sep-2024	18-Sep-2024	N Jacobs
08/2/22/13	Supply And Delivery Of Household Cleaning Materials And Equipment	08-Aug-2024	22-Aug-2024 05-Sep-2024	H Truter
08/2/22/14	Supply And Delivery Of Floorcare Materials	08-Aug-2024	21-Aug-2024	H Truter
08/2/22/19	Pruning Of Trees In The Witzenberg Municipal Area	13-Sep-2024	17-Sep-2024	H Truter
08/2/22/21	Supply and delivery of Laptops	17-Sep-2024	26-Sep-2024	H Taljaard
08/2/22/22	Periodic Maintenance And General Repairs To All Allison Automatic Transmissions As Fitted To Trucks	30-Aug-2024	12-Sep-2024	O Gatyene
08/2/22/28	Supply and delivery of a Concrete mixer	16-Sep-2024	27-Sep-2024	E Linnaar
08/2/22/30	Lease of the café building at the Pine Forest holiday resort	27-Sep-2024	Awaiting	R Afrika
08/2/22/31	Professional services for recruitment and selection of Senior managers / Directors	20-Sep-2024	Awaiting	I Barnard
08/2/22/32	Supply And Fit Fiberglass Personnel Basket Including Mounting Attachment To Fit Palfinger Pk15500 Crane	13-Sep-2024	18-Sep-2024	O Gatyene
08/2/22/33	Supply And Installation Of Two (2) Motorised Roller Shutter Doors At Witzenberg Municipality Mechanical Workshop	13-Sep-2024	20-Sep-2024	O Gatyene
08/2/22/34	Supply and delivery of quality workshop equipment	25-Sep-2024	Awaiting	O Gatyene
08/2/22/37	Selling of recycled material	27-Sep-2024	Awaiting	P Claassen

**3.2.1.3 Adjudication stage**

The following competitive bids are currently in the adjudication stage:

**3.2.1.3 Toekenningsfase:**

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	14-Jul-2021	13-Sep-2021
08/2/19/39	Supply and delivery of electricity metering and related equipment (Line 11 & 13)	18-Aug-2022	16-Mar-2023 19-Oct-2023	15-May-2023 Referred back
08/2/20/10	Invitation for Long Term Borrowings	06-Oct-2022	08-Dec-2022	21-Dec-2022
08/2/21/18	Transport of Waste (screening) from Sewer pump stations and treatment works to the Prince Alfred's Hamlet and Tulbagh dumping sites for a period of 12 months	28-Jun-2024	21-Aug-2024 17-Sep-2024	-
08/2/21/38	Streets And Stormwater Maintenance In Witzenberg Municipal Area	15-Mar-2024	20-Jun-2024 31-Jul-2024 07-Aug-2024	05-Aug-2024 16-Aug-2024 30-Aug-2024 16-Sep-2024

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

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

**3.2.1.4 Bids awarded**

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

**3.2.1.4 Tenders toegeken**

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/21/73	30-Sep-2024	Bidvest Services (Pty) Ltd	Supply And Servicing Of Portable Chemical Toilets And Emptying Of Septic Tanks In The Witzenberg Area	Bidder scored the highest points	R 9 900 000.00

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

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

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

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

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

The following bids were cancelled during September 2024:

Die volgende tenders was gekanselleer gedurende September 2024:

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**

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende September 2024:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
184587	04/09/2024	Keep the Dream 285	Supply and Delivery of Sound & Video Recording	Lowest responsive quotation	R 10 005.00 (Incl. VAT)	Acting Chief Financial Officer
184588	04/09/2024	Tulbagh Hotel	Catering Services – Adrian Wildschutt Olympic Achievement	Only responsive quotation	R 14 800.00 (Incl. VAT)	Acting Chief Financial Officer
184666	10/09/2024	Nu-Law Firearms Academy and Shooting Range	Facilitation of Regulation 21 Training – Firearm Training	Lowest responsive quotation	R 16 330.00 (Incl. VAT)	Chief Financial Officer
184667	10/09/2024	Nu-Law Firearms Academy and Shooting Range	Facilitation of Peace Officer Training	Lowest responsive quotation	R 22 770.00 (Incl. VAT)	Chief Financial Officer
184815	20/09/2024	Cape Seating Manufactures CC	Supply and Delivery of Office Furniture – Control Room	Only responsive quotation	R 22 834.40 (Incl. VAT)	Chief Financial Officer
184853	25/09/2024	Riding & Watt	Replacement of Beacon – Erf 5866 Ceres	Lowest responsive quotation	R 4 025.00 (Incl. VAT)	Chief Financial Officer

**3.2.1.7 Formal Written Price Quotations**

**3.2.1.7 Formele Geskrewe Prys Kwotasies**

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 September 2024:

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 September 2024:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount (Incl. VAT)	Official acting i.t.o sub delegation
08/2/21/72	17-Sep-2024	Adenco Construction (PTY) Ltd	Supply And Delivery Of Rotating Security Seals For Electricity Utility Meters	Only responsive bidder	R 73 743.75	Director: Technical Services
08/2/22/06	26-Sep-2024	SEW Plumbing (PTY) Ltd	Painting Of External Surfaces At Kliprug Community Hall Prince Alfred Hamlet	Bidder scored highest total points	R 54 395.00	Acting Director: Community Services

08/2/22/07	13-Sep-2024	Extra Cover Sports Facilities Contractor	Supply And Delivery Of Line Marking Paint For Turf Sport Fields	Only responsive bidder	R 146 510.00	Acting Director: Community Services
08/2/22/08	13-Sep-2024	Voltex (Pty)Ltd	Supply, Delivery And Offloading Of Circuit Breakers (Store Items)	Bidder scored highest total points	R 259 488.30	Director: Financial Services
08/2/22/20	17-Sep-2024	Bidvest Office (PTY) Ltd T/A Bidvest Waltons	Supply And Delivery Of 4 Drawer Filing Cabinets	Bidder scored highest total points	R 152 490.00	Director: Financial Services

### 3.2.1.8 Appeals

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

### 3.2.1.8 Appelle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampste gedurende September 2024:

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

### 3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of September 2024 which totals R 478 216:

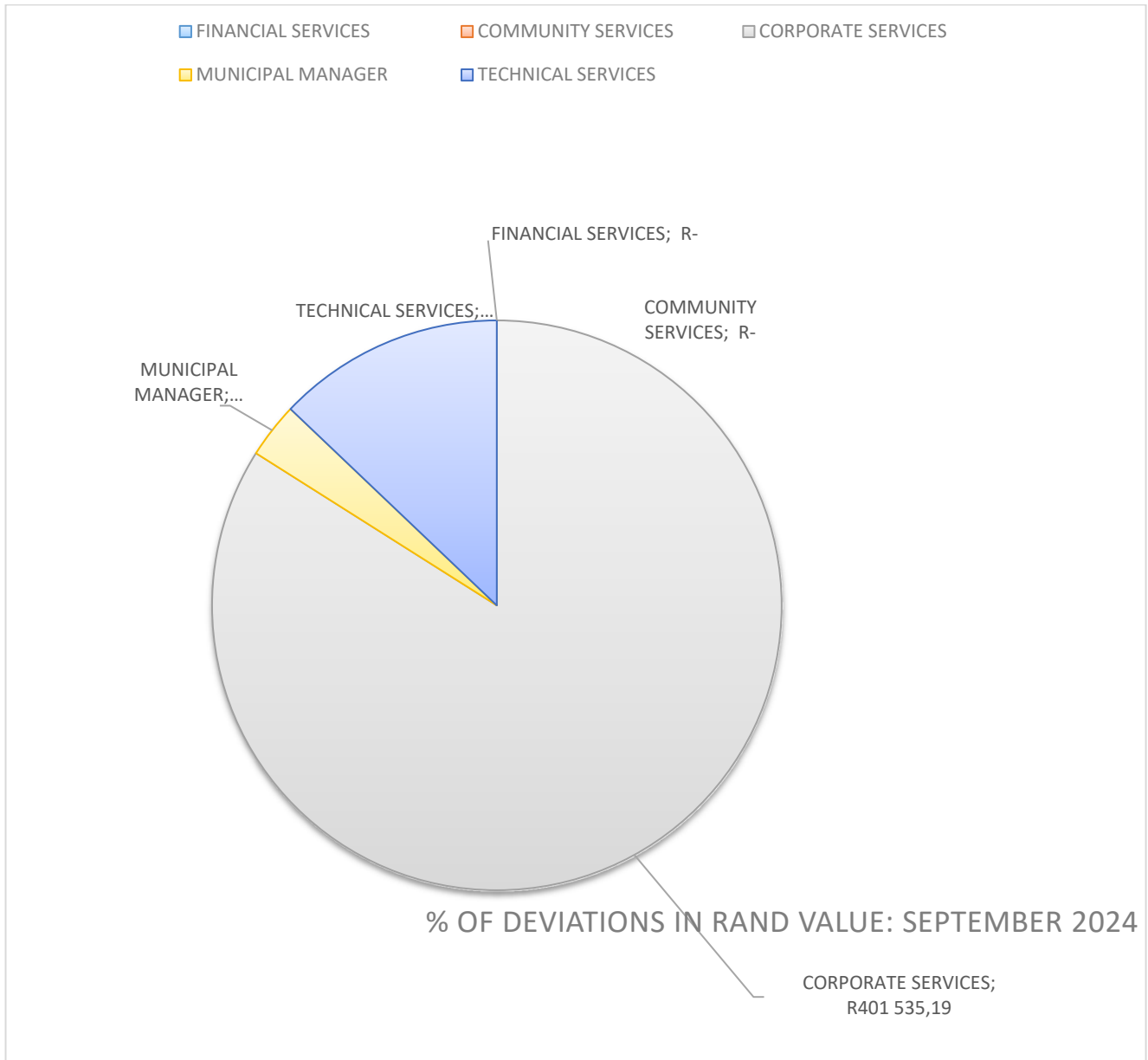
### 3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampste vir die maand van September 2024 wat beloop op die totaal van R 478 216:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
05-Sep-24	Ply General Services (PTY) Ltd	Emergency works: Cutting down of trees after storm	Emergency	184593	9 500,00
06-Sep-24	Meniko Records Management Services	Renewal of TRIM Licenses for 2024/2025	Single supplier	184613	261 659,96
05-Sep-24	WRP Consulting Engineers (PTY) Ltd	PRV Servicing & battery replacement	Single supplier	184603	49 691,50
05-Sep-24	Witzenberg Herald	Publish notice: IDP & Budget Public Participation	Single supplier	184591	14 990,00
09-Sep-24	Gielie Geldenhuys Trust	Leasing of Land: Waboomsberg high site	Impractical		57 246,26
10-Sep-24	Institute of Waste Management of Southern Africa	Registration fee: J Barnard - IWSA Conference	Impractical	184668	2 500,00
22-Sep-24	Microsoft Ireland Operations (Pty) Ltd	Renewal of Microsoft Enterprises Agreement 2024/2025	Single supplier		79 156,97
30-Sep-24	Witzenberg Herald	Publish Notice: Council Meeting	Single supplier	184892	3 472,00

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
July 2024	R 463 809	R 51 207 703	0.90%
Aug 2024	R 284 099	R 28 128 455	1.01%
Sep 2024	R 478 216	R 36 818 638	1.29%

**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	Jul 2024	Aug 2024	Sep 2024
Value of inventory at hand	R 24 057 941	R 21 830 309	R 22 788 360
Turnover rate of total value of inventory	1.04	1.13	1.05
Date of latest stores reconciliation	30 Sep 2024		
Date of last stock count	12 Sep 2024		
Date of next stock count	05 Dec 2024		



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

	Financial Services	Corporate Services	Community Services	Municipal Manager	Technical Services	Total
Budget	30,000	1,238,205	2,130,000	96,435.00	83,328,072	86,822,712
Actual	-	102,974	44,758	-	5,944,481	6,092,111
Percentage	-0.34%	8.32%	2.10%	0.00%	7.13%	7.02%
Orders	1,447	368,138	502,659	9,030	32,108,721	32,989,995
	4.48%	38.05%	25.70%	9.36%	45.67%	45.01%

HJ Kritzinger  
CFO

Date  
14/10/2024

Signature:



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

	Financial Services	Corporate Services	Community Services	Technical Services	Total
J1001*					
Total Budget	42,190	442,279	1,476,507	21,756,096	23,717,072
Less Repairs & Maintenance on Vehicles	42,190	233,952	721,932	2,441,314	3,439,388
Budget to be used for Measurement (A)	-	208,327	754,575	19,314,782	20,277,684
in*					
Total Actual	1,627	146,851	92,497	1,787,107	2,028,082
Less Repairs & Maintenance on Vehicles	1,627	98,974	43,261	578,716	722,579
Actuals to be used for measurement (B)	-	47,876	49,236	1,208,391	1,305,503
<b>Percentage</b>		<b>22.98%</b>	<b>6.52%</b>	<b>6.26%</b>	<b>6.44%</b>

HJ Kritzing  
CFO

Date  
14/10/2024

Signature:



**Cash Flow Forecast**

**Current commitments against cash**

Cash Book Balance plus Investments	R 206 356 130
Total Commitments	(R120 588 391)
Unspent Grants	(R15 242 021)
Eskom Account	(R25 947 176)
Consumer Deposits	(R8 977 564)
Provision for Rehabilitation	(R19 142 364)
Working Capital Requirement	(R17 558 940)
Payables & Accruals	(R2 678 375)
Provision Current Employee Benefits	(R31 041 951)
<b>Uncommitted Cash Balance</b>	<b>R 85 767 739</b>

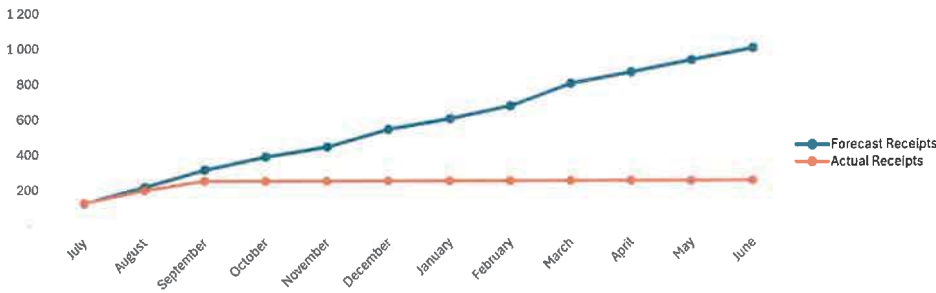
**The estimated cost coverage ratio is as follow**

**Current**

Cash and Cash Equivalents	R 206 356 130
Less Unspent Grants	R 15 242 021
Estimated Average fixed cost per month	R 71 823 683
Ratio	2,66

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,66 months. The acceptable norm is 3 months

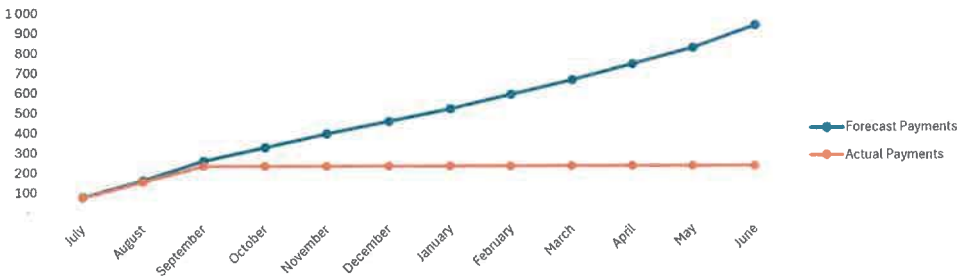
Forecasted receipts for 2024-2025 (R'000'000)



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

Month	Projected Receipts	Actual Receipts
July	R123m	R125m
August	R92m	R70m
September	R97m	R53m

Forecasted payments for 2023-2024 (R'000'000)



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

Month	Projected Payments	Actual payments
July	R75m	R72m
August	R84m	R79m
September	R97m	R78m

**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	Unspent 2024 (Payable)	Unpaid 2024 (Receivable)	Current Year Allocation	
	R	R	R	R	R	R	R	R	(DORA) Allocation Division of Revenue Amendment	Not Yet Received
<b>National Government Grants</b>										
Finance Management Grant	-	1 600 000	-	(828 753)	-	771 247	771 247	-	1 600 000	-
Municipal infrastructure Grant	-	6 826 000	-	-	(3 398 110)	3 427 890	3 427 890	-	25 630 000	18 804 000
Regional Bulk Infrastructure Grant (DWAF)	-	-	-	-	-	-	-	-	-	-
Integrated National Electricity Program	-	-	-	-	-	-	-	-	-	-
Equitable share	-	60 711 000	-	(60 711 000)	-	-	-	-	145 706 000	84 995 000
Department of Rural Development	-	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme	-	390 000	-	(846 911)	-	(456 911)	-	456 911	1 559 000	1 169 000
Neighbourhood Development Plan	-	-	-	-	-	-	-	-	-	-
Water Service Infrastructure Grant	-	5 000 000	-	-	-	5 000 000	5 000 000	-	15 000 000	10 000 000
Municipal Water Infrastructure	-	-	-	-	(1 456 726)	(1 456 726)	-	-	-	-
Energy Efficiency and Demand-Side Management Grant	-	1 000 000	-	-	-	1 000 000	-	-	3 500 000	2 500 000
<b>Provincial Government Grants</b>										
Library services	-	3 562 000	-	(2 612 799)	-	949 201	949 201	-	10 683 000	7 121 000
CDW	-	132 000	-	(2 192)	-	129 808	129 808	-	132 000	-
Main roads	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant	-	-	-	-	-	-	-	-	-	-
Economic Development and Tourism SMME booster	-	-	-	-	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	-	-	-	-	-	-	-	-	249 000	249 000
Human Settlement Development	-	-	-	-	-	-	-	-	25 000 000	25 000 000
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-	-	-
Capacity Building (Internship)	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure	-	-	-	-	-	-	-	-	-	-
Financial Management Support	-	150 000	-	-	-	150 000	150 000	-	150 000	-
Maintenance and Construction of Transport Infrastructure	-	-	-	-	-	-	-	-	1 375 000	1 375 000
Local Government Support Grant	-	-	-	-	-	-	-	-	-	-
Regional Social Economical Program	-	-	-	-	-	-	-	-	-	-
Local Government Employment Grant	-	-	-	-	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building	-	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	-	4 337 602	-	-	-	4 337 602	4 337 602	-	1 532 000	(2 805 602)
Sport and Recreation	-	-	-	-	-	-	-	-	-	-
Municipal Energy Resilience Fund	-	-	-	-	-	-	-	-	700 000	700 000
Electronic Case Management Intervention	-	-	-	-	-	-	-	-	-	-
Loadshedding	-	-	-	-	-	-	-	-	-	-
Water Resilience	-	-	-	-	-	-	-	-	-	-
Municipal Service Delivery	-	-	-	-	-	-	-	-	-	-
Acceleration of Housing Delivery	-	-	-	-	-	-	-	-	7 788 000	7 788 000
Thusong service centres grant: Sustainability Operational Support Grant	-	-	-	-	-	-	-	-	150 000	150 000
<b>District Municipality</b>										
Parks and recreation	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-
Covid 19	-	-	-	-	-	-	-	-	-	-
Safety Project	-	-	-	-	-	-	-	-	-	-
OPEX Tourism	-	-	-	-	-	-	-	-	-	-
<b>Other</b>										
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-	-	-
Nedbank	-	476 273	-	-	-	476 273	476 273	-	-	-
Perdekraal Wind Farm	-	-	-	-	-	-	-	-	300 000	300 000
<b>Public Contributions</b>										
Essen Belgium	-	-	-	-	-	-	-	-	-	-
China - Water meters	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	<b>84 184 875</b>	-	<b>(65 001 655)</b>	<b>(4 854 836)</b>	<b>14 328 384</b>	<b>15 242 021</b>	<b>456 911</b>	<b>241 054 000</b>	<b>157 345 398</b>

**Insurance Report - September 2024**

**Aging of Insurance Claims**

Type of Claim	30 days or Less	More than 30 days	60 days or more	More than 120 Days	Total
Property Loss/damage	0	0	2	2	4
Motor Accident	0	0	2	9	11
Public Liability	1	0	6	14	21
Glass	0	0	0	1	1
Money loss	0	0	0	0	0
	1	0	10	26	37

**High Value Third Party Claims**

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

**High Value Property Loss/Damage and Motor Accident Claims**

Claim Description	Value
CT 14428 Trailer broke causing damage to enjin	R 40,000
Storm damage to Storm Water Channel	R 3,195,000

**Claims Movement for the Month : September**

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	8	23	27	2	0
New Claims	0	1	0	0	0
Claims Closed	4	13	6	1	0
Closing Balance	4	11	21	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 September 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

**Municipal Manager of WITZENBERG MUNICIPALITY**

Signature:

Date:

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

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