



Monthly Budget Statement Report Section 71 for May 2022

**Financial data is in respect of the period
1 July 2021 to 30 June 2022**

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 Provinciale Tesourie 1 verklaring in die voorgeskrewe formaat oor die toestand van die munisipaliteit se begroting wat die volgende besonderhede vir die maand en vir die finansiële jaar tot die einde van die maand:

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

(2) Die staat moet die volgende insluit-

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

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

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

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

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

(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.

(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."

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) Die Proviniale 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 munisipalteite se begrotings, per munisipaliteit en per munisipale entiteit.

(7) Die Proviniale 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 munisipalteite 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 unwillingness / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in access of R7.36 million in comparison to the prior month figure of R6.11 million.

The monthly billing was also done as scheduled and during this process 19 414 accounts amounting to R 48.3 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 6.6 million in comparison to a cost of R5.4 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 1.8 million in comparison to the prior month figure of R1.8 million

The accumulated debtor's collection target for the year is 91%, and the actual accumulated year to date debtor's collection is 90% in comparison to a rate of 89% for the same month in the previous year.

The municipality issued orders to the value of R 19.4 million of which R 1.7 million was in terms of deviations.

The municipality currently has R 162 million in its primary bank account and no investments. The bank balance at the end of the previous month was R104 million with investments to the value of R60 million.

The calculated cost coverage ratio of the municipality as at the end of May 2022 is 2.91 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of May 2022 .

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 onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was 'n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R7.36miljoen in vergelyking met die vorige maand syfer van R6.11 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 414 rekeninge ten bedrae van R 48.3 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 6.6 miljoen en was R5.4 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 1.8 miljoen in vergelyking met die vorige maand syfer van R1.8 miljoen.

Die opgehopte debiteure verhaling se teiken vir die jaar is 91%, en die werklike jaar tot op datum invordering is 90% in vergelyking met 89% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 19.4 miljoen uitgereik, waarvan R 1.7 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 162 miljoen in die primêre bankrekening met geen beleggings. Die bankbalans aan die einde van die vorige maand was R104 miljoen en daar was R60 miljoen op belegging.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Mei 2022 is 2.91 maande.

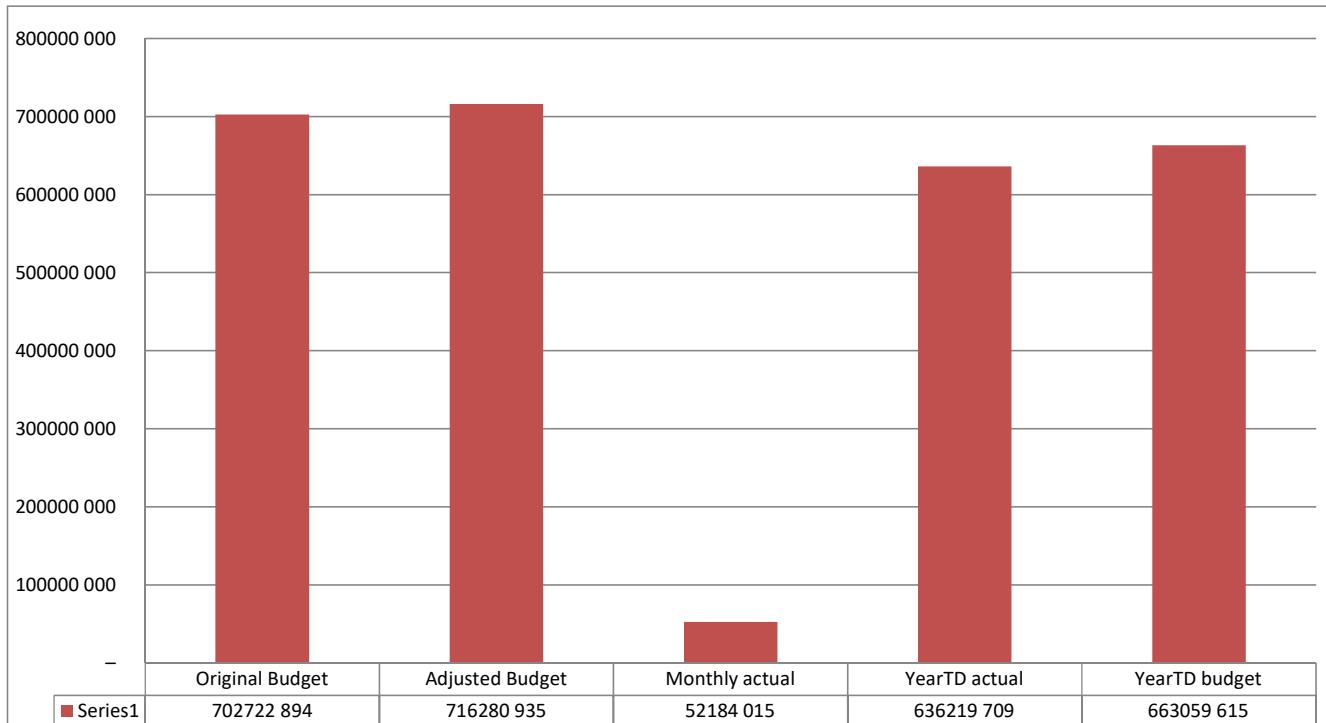
B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Mei 2022 .

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

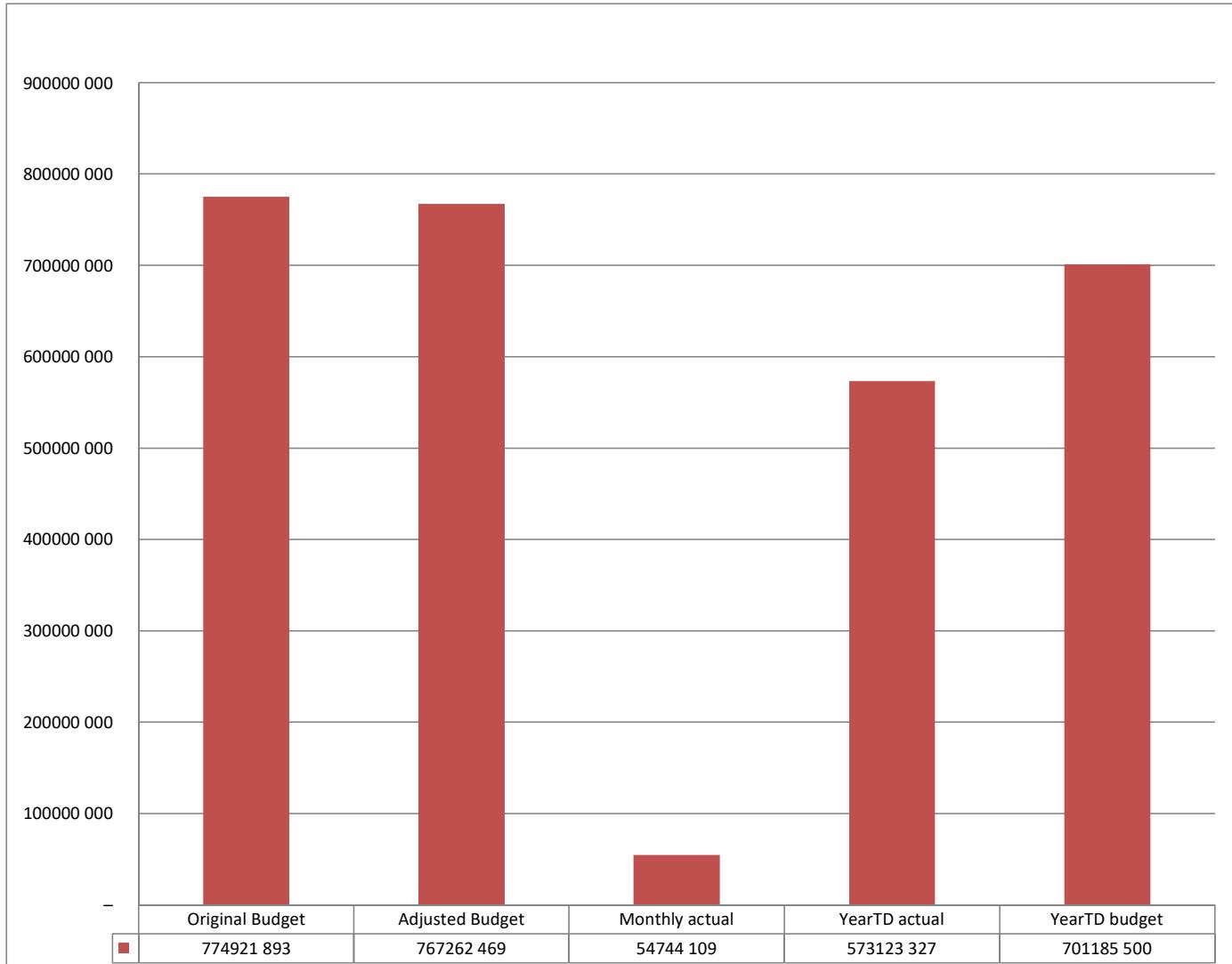
TOTAL OPERATIONAL REVENUE



For the period 1 July 2021 to 31 May 2022, 88.82% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2021 tot 31 Mei 2022, is 88.82% van die begrote operasionele inkomste gehef.

TOTAL OPERATIONAL EXPENDITURE



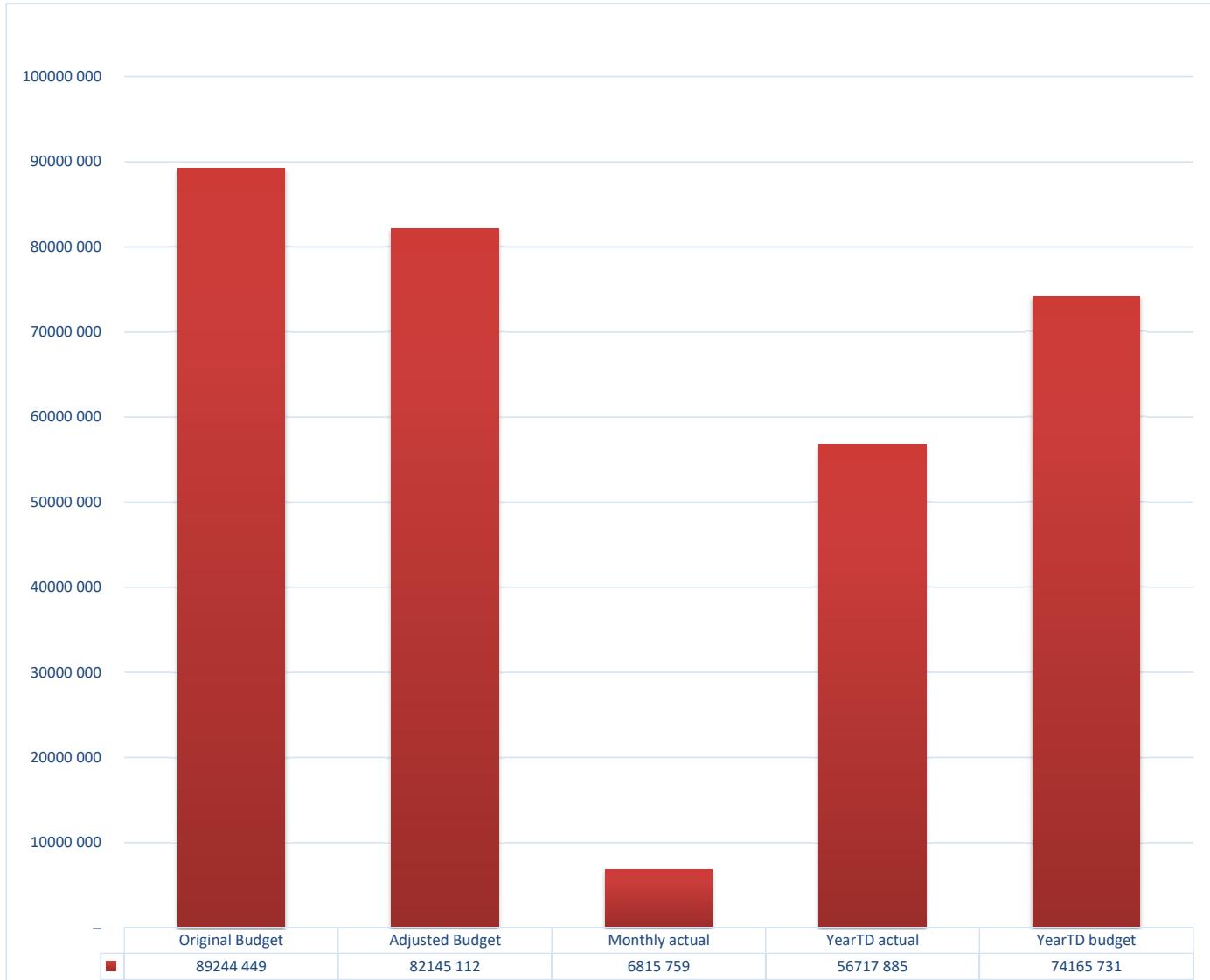
For the period 1 July 2021 to 31 May 2022, 74.7% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2021 tot 31 Mei 2022, is 74.7% van die begroete operasionele uitgawes aangegaan.

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

CAPITAL EXPENDITURE



For the period 1 July 2021 to 31 May 2022, 69.05% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2021 tot 31 Mei 2022, is 69.05% van die begrote kapitale uitgawes aangegaan.

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

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 May 2022.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M11 May

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	80 674	83 290	83 290	4 477	84 240	79 215	5 025	6%	83 290
Service charges	376 201	413 772	422 672	42 105	393 797	381 868	11 929	3%	422 672
Investment revenue	3 079	6 990	6 990	1 502	4 935	6 406	(1 471)	-23%	6 990
Transfers recognised - operational	131 244	145 903	148 292	48	108 102	145 206	(37 103)	-26%	148 292
Other own revenue	31 961	52 768	55 037	4 052	45 146	50 365	(5 219)	-10%	55 037
transfers and contributions)	623 159	702 723	716 281	52 184	636 220	663 060	(26 840)	-4%	716 281
Employee costs	201 544	237 025	233 785	18 231	195 268	214 278	(19 009)	-9%	233 785
Remuneration of Councillors	9 897	12 007	11 007	865	9 095	10 086	(990)	-10%	11 007
Depreciation & asset impairment	33 231	39 729	39 729	—	22 351	36 403	(14 052)	-39%	39 729
Finance charges	4 522	8 696	8 690	49	166	7 962	(7 797)	-98%	8 690
Materials and bulk purchases	252 216	300 766	305 241	26 706	243 924	279 714	(35 790)	-13%	305 241
Transfers and grants	6 534	25 603	23 867	163	2 439	21 881	(19 442)	-89%	23 867
Other expenditure	139 238	151 096	144 944	8 729	99 880	130 861	(30 981)	-24%	144 944
Total Expenditure	647 182	774 922	767 262	54 744	573 123	701 186	(128 062)	-18%	767 262
Surplus/(Deficit)	(24 023)	(72 199)	(50 982)	(2 560)	63 096	(38 126)	101 222	-265%	(50 982)
Transfers recognised - capital	52 267	74 937	70 331	—	36 895	67 930	(31 035)	-46%	70 331
Contributions & Contributed assets	898	170	170	96	397	156	242	155%	170
& contributions	29 141	2 908	19 519	(2 464)	100 389	29 960	70 429	235%	19 519
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	29 141	2 908	19 519	(2 464)	100 389	29 960	70 429	235%	19 519
Capital expenditure & funds sources									
Capital expenditure	66 944	89 244	82 145	6 816	56 718	74 166	(17 448)	-24%	82 145
Capital transfers recognised	52 768	74 937	70 543	4 828	51 802	63 697	(11 895)	-19%	70 543
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	14 175	14 307	11 602	1 987	4 916	10 469	(5 553)	-53%	11 792
Total sources of capital funds	66 944	89 244	82 145	6 816	56 718	74 166	(17 448)	-24%	82 335
Financial position									
Total current assets	217 352	181 281	199 130		335 049				199 130
Total non current assets	1 028 261	1 041 921	1 083 975		1 062 628				1 083 975
Total current liabilities	126 585	201 668	146 339		172 711				146 339
Total non current liabilities	175 032	131 189	174 032		180 589				174 032
Community wealth/Equity	943 996	890 345	962 733		1 044 376				962 733
Cash flows									
Net cash from (used) operating	51 431	85 636	103 110	2 313	105 424	87 970	17 455	20%	103 110
Net cash from (used) investing	(66 038)	(89 094)	(81 950)	52 181	(63 830)	(72 124)	8 294	-12%	(82 145)
Net cash from (used) financing	(482)	(1 000)	—	50	458	(674)	1 132	-168%	458
end	115 305	133 360	136 465	—	157 349	130 477	26 872	21%	136 260
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	54 877	6 207	5 615	4 891	4 500	4 610	28 244	218 334	327 277
Creditors Age Analysis									
Total Creditors	1 558	26	3	—	—	—	—	—	1 587

The following table provides detail of revenue and expenditure according to the international standard classification framework.

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	94 586	110 918	113 109	7 202	100 926	106 541	(5 615)	-5%	113 109
Executive and council	13	—	—	3	24	—	24	#DIV/0!	—
Finance and administration	94 573	110 918	113 109	7 199	100 902	106 541	(5 639)	-5%	113 109
Internal audit	—	—	—	—	—	—	—	—	—
Community and public safety	155 479	171 710	174 544	1 519	130 188	168 631	(38 443)	-23%	174 544
Community and social services	128 957	120 006	122 331	51	107 483	121 266	(13 783)	-11%	122 331
Sport and recreation	9 314	1 661	2 734	253	7 664	2 506	5 158	206%	2 734
Public safety	16 929	26 158	26 902	1 200	14 900	24 149	(9 249)	-38%	26 902
Housing	278	23 884	22 577	15	142	20 711	(20 570)	-99%	22 577
Economic and environmental services	16 878	25 287	19 692	177	9 001	18 162	(9 161)	-50%	19 692
Planning and development	4 244	2 365	2 937	177	1 572	2 747	(1 175)	-43%	2 937
Road transport	12 634	22 907	16 742	—	7 428	15 402	(7 974)	-52%	16 742
Environmental protection	—	14	14	—	0	13	(13)	-98%	14
Trading services	409 304	469 795	479 316	43 382	433 282	437 700	(4 419)	-1%	479 316
Energy sources	274 353	334 664	338 664	31 674	296 498	305 420	(8 922)	-3%	338 664
Water management	52 476	72 201	72 101	5 275	60 380	69 141	(8 760)	-13%	72 101
Waste water management	49 259	27 843	31 465	3 448	33 853	28 787	5 066	18%	31 465
Waste management	33 216	35 087	37 087	2 985	42 551	34 353	8 198	24%	37 087
Total Revenue - Functional	676 323	777 830	786 782	52 280	673 512	731 145	(57 633)	-8%	786 782
Expenditure - Functional									
Governance and administration	123 991	145 004	145 940	8 285	103 520	133 548	(30 028)	-22%	145 940
Executive and council	23 838	29 621	28 760	1 695	19 351	26 344	(6 992)	-27%	28 760
Finance and administration	97 644	112 849	115 100	6 427	82 416	105 332	(22 916)	-22%	115 100
Internal audit	2 508	2 534	2 080	163	1 753	1 872	(120)	-6%	2 080
Community and public safety	97 434	133 059	138 133	7 385	86 124	126 117	(39 993)	-32%	138 133
Community and social services	23 943	28 680	29 736	2 118	24 780	27 225	(2 445)	-9%	29 736
Sport and recreation	27 018	32 356	29 989	2 255	27 247	27 361	(114)	0%	29 989
Public safety	42 004	43 012	51 810	2 694	29 513	47 241	(17 728)	-38%	51 810
Housing	4 469	29 011	26 598	318	4 584	24 290	(19 706)	-81%	26 598
Economic and environmental services	34 813	36 288	32 931	2 288	28 581	29 968	(1 386)	-5%	32 931
Planning and development	10 129	11 280	11 687	933	10 342	10 683	(341)	-3%	11 687
Road transport	24 205	22 910	19 762	1 278	17 499	17 937	(438)	-2%	19 762
Environmental protection	479	2 098	1 482	77	740	1 348	(608)	-45%	1 482
Trading services	390 042	459 620	449 318	36 785	353 990	410 690	(56 701)	-14%	449 318
Energy sources	271 820	327 833	323 444	27 431	257 713	296 400	(38 688)	-13%	323 444
Water management	41 092	36 559	37 794	2 736	32 933	34 276	(1 343)	-4%	37 794
Waste water management	36 519	43 400	38 804	3 236	30 972	34 891	(3 918)	-11%	38 804
Waste management	40 611	51 829	49 276	3 381	32 371	45 123	(12 752)	-28%	49 276
Other	902	951	941	1	908	863	46	5%	941
Total Expenditure - Functional	647 182	774 922	767 262	54 744	573 123	701 186	(128 062)	-18%	767 262
Surplus/ (Deficit) for the year	29 141	2 908	19 519	(2 464)	100 389	29 960	70 429		19 519

The following table provides detail of revenue and expenditure according to the international standard classification framework.

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description	2020/21		Budget Year 2021/22						YTD variance %	Full Year Forecast	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance				
R thousands											
Revenue - Functional											
<i>Municipal governance and administration</i>	94 586	110 918	113 109	7 202	100 926	106 541	(5 615)	-5%	113 109		
Executive and council	13	—	—	3	24	—	24	—	—		
<i>Mayor and Council</i>	13	—	—	3	24	—	24	—	—		
<i>Municipal Manager, Town Secretary and Chief</i>	—	—	—	—	—	—	—	—	—		
Finance and administration	94 573	110 918	113 109	7 199	100 902	106 541	(5 639)	-5%	113 109		
<i>Administrative and Corporate Support</i>	0	9	9	0	1	9	(8)	-92%	9		
<i>Finance</i>	94 239	110 250	112 441	7 066	100 504	105 929	(5 425)	-5%	112 441		
<i>Human Resources</i>	254	580	580	132	354	531	(177)	-33%	580		
<i>Marketing, Customer Relations, Publicity and Media</i>	0	5	5	—	—	4	(4)	-100%	5		
<i>Property Services</i>	—	—	—	—	—	—	—	—	—		
<i>Supply Chain Management</i>	80	74	74	1	43	68	(25)	-37%	74		
<i>Community and public safety</i>	155 479	171 710	174 544	1 519	130 188	168 631	(38 443)	-23%	174 544		
Community and social services	128 957	120 006	122 331	51	107 483	121 266	(13 783)	-11%	122 331		
<i>Aged Care</i>	118 121	109 415	111 015	3	99 165	110 882	(11 716)	-11%	111 015		
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	328	367	367	22	236	348	(112)	-32%	367		
<i>Community Halls and Facilities</i>	31	485	485	23	167	444	(277)	-62%	485		
<i>Libraries and Archives</i>	10 475	9 739	10 463	4	7 914	9 591	(1 678)	-17%	10 463		
Sport and recreation	9 314	1 661	2 734	253	7 664	2 506	5 158	206%	2 734		
<i>Recreational Facilities</i>	2 057	1 611	2 684	232	6 083	2 460	3 623	147%	2 684		
<i>Sports Grounds and Stadiums</i>	7 257	50	50	20	1 581	46	1 535	3346%	50		
2020/21											
Budget Year 2021/22											
Description	2020/21		Budget Year 2021/22						YTD variance %	Full Year Forecast	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance				
R thousands											
Expenditure - Functional											
<i>Municipal governance and administration</i>	16 929	26 158	26 902	1 200	14 900	24 149	(9 249)	-38%	26 902		
<i>Fire Fighting and Protection</i>	2	6	6	8	23	6	17	0	6		
Housing	278	23 884	22 577	15	142	20 711	(20 570)	-99%	22 577		
<i>Housing</i>	278	23 884	22 577	15	142	20 711	(20 570)	-99%	22 577		
<i>Economic and environmental services</i>	16 878	25 287	19 692	177	9 001	18 162	(9 161)	-50%	19 692		
Planning and development	4 244	2 365	2 937	177	1 572	2 747	(1 175)	-43%	2 937		
<i>Economic Development/Planning</i>	1 892	279	851	—	2	780	(778)	-100%	851		
<i>Town Planning, Building Regulations and Project Management Unit</i>	1 721	1 426	1 426	177	1 570	1 307	264	20%	1 426		
Road transport	630	660	660	—	—	660	(660)	-100%	660		
<i>Roads</i>	12 634	22 907	16 742	—	7 428	15 402	(7 974)	-52%	16 742		
Environmental protection	12 634	22 907	16 742	—	7 428	15 402	(7 974)	-52%	16 742		
<i>Biodiversity and Landscape</i>	—	14	14	—	0	13	(13)	-98%	14		
<i>—</i>	—	14	14	—	0	13	(13)	-98%	14		
<i>Trading services</i>	409 304	469 795	479 316	43 382	433 282	437 700	(4 419)	-1%	479 316		
Energy sources	274 353	334 664	338 664	31 674	296 498	305 420	(8 922)	-3%	338 664		
<i>Electricity</i>	274 131	333 099	337 099	31 674	296 008	303 855	(7 847)	-3%	337 099		
<i>Street Lighting and Signal Systems</i>	222	1 565	1 565	—	490	1 565	(1 075)	-69%	1 565		
Water management	52 476	72 201	72 101	5 275	60 380	69 141	(8 760)	-13%	72 101		
<i>Water Distribution</i>	52 476	60 921	60 821	5 275	60 380	57 861	2 519	4%	60 821		
Waste water management	49 259	27 843	31 465	3 448	33 853	28 787	5 066	18%	31 465		
<i>Sewerage</i>	38 651	26 954	30 575	3 448	32 963	27 897	5 066	18%	30 575		
<i>Storm Water Management</i>	10 607	889	889	—	889	889	—	0%	889		
Waste management	33 216	35 087	37 087	2 985	42 551	34 353	8 198	24%	37 087		
<i>Solid Waste Removal</i>	30 130	35 087	37 087	2 985	42 551	34 353	8 198	24%	37 087		
<i>Other</i>	77	120	120	0	116	110	5	5%	120		
Licensing and Regulation	77	120	120	0	116	110	5	5%	120		
Total Revenue - Functional	676 323	777 830	786 782	52 280	673 512	731 145	(57 633)	-8%	786 782		

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description	2020/21		Budget Year 2021/22						YTD variance %	Full Year Forecast	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance				
R thousands											
Expenditure - Functional											
<i>Municipal governance and administration</i>	123 991	145 004	145 940	8 285	103 520	133 548	(30 028)	-22%	145 940		
Executive and council	23 838	29 621	28 760	1 695	19 351	26 344	(6 992)	-27%	28 760		
<i>Mayor and Council</i>	15 898	18 723	17 900	976	10 949	16 392	(5 443)	-33%	17 900		
<i>Municipal Manager, Town Secretary and Chief</i>	7 941	10 897	10 860	720	8 402	9 952	(1 550)	-16%	10 860		
Finance and administration	97 644	112 849	115 100	6 427	82 416	105 332	(22 916)	-22%	115 100		
<i>Administrative and Corporate Support</i>	17 899	11 560	12 677	683	9 841	11 568	(1 727)	-15%	12 677		

<i>Asset Management</i>	31	5 167	1 591	2	21	1 459	(1 438)	-99%	1 591
<i>Finance</i>	30 327	37 107	38 598	2 285	30 712	35 374	(4 662)	-13%	38 598
<i>Fleet Management</i>	3 406	2 806	2 848	287	3 245	2 605	640	25%	2 848
<i>Human Resources</i>	22 230	36 284	39 212	1 808	20 991	35 892	(14 901)	-42%	39 212
<i>Information Technology</i>	4 385	3 372	4 810	246	4 122	4 408	(287)	-7%	4 810
<i>Legal Services</i>	5 416	2 279	1 532	107	1 250	1 403	(153)	-11%	1 532
<i>Marketing, Customer Relations, Publicity and Media</i>	3 904	3 900	3 894	323	3 649	3 563	86	2%	3 894
<i>Property Services</i>	2 869	1 268	1 521	75	1 846	1 394	452	32%	1 521
<i>Risk Management</i>	—	497	355	—	7	325	(319)	-98%	355
<i>Supply Chain Management</i>	6 778	7 052	7 200	584	6 401	6 579	(177)	-3%	7 200
<i>Valuation Service</i>	400	1 557	862	26	331	762	(431)	-57%	862
<i>Internal audit</i>	2 508	2 534	2 080	163	1 753	1 872	(120)	-6%	2 080
<i>Governance Function</i>	2 508	2 534	2 080	163	1 753	1 872	(120)	-6%	2 080
Community and public safety	97 434	133 059	138 133	7 385	86 124	126 117	(23 132)	-18%	138 133
Community and social services	23 943	28 680	29 736	2 118	24 780	27 225	(2 445)	-9%	29 736
<i>Aged Care</i>	4 658	4 347	7 503	566	6 253	6 863	(610)	-9%	7 503
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 189	3 600	3 577	279	3 155	3 277	(122)	-4%	3 577
<i>Child Care Facilities</i>	8	972	145	0	7	133	(126)	-95%	145
<i>Community Halls and Facilities</i>	5 400	6 608	6 396	424	5 238	5 861	(623)	-11%	6 396
<i>Disaster Management</i>	95	236	208	2	102	190	(89)	-47%	208
<i>Education</i>	1	831	104	—	1	95	(95)	-99%	104
<i>Libraries and Archives</i>	10 591	12 086	11 803	847	10 026	10 805	(780)	-7%	11 803
Sport and recreation	27 018	32 356	29 989	2 255	27 247	27 361	(114)	0%	29 989
<i>Community Parks (including Nurseries)</i>	8 229	7 228	7 977	580	7 425	7 254	171	2%	7 977
<i>Recreational Facilities</i>	12 759	18 999	15 890	1 100	13 996	14 513	(517)	-4%	15 890
<i>Sports Grounds and Stadiums</i>	6 031	6 129	6 122	575	5 826	5 594	232	4%	6 122
Public safety	42 004	43 012	51 810	2 694	29 513	47 241	(868)	-2%	51 810
<i>Fire Fighting and Protection</i>	8 395	8 118	9 901	731	8 125	9 001	(876)	-10%	9 901
Housing	4 469	29 011	26 598	318	4 584	24 290	(19 706)	-81%	26 598
<i>Housing</i>	4 463	27 003	26 340	343	4 564	24 053	(19 489)	-81%	26 340
<i>Informal Settlements</i>	6	2 009	258	(26)	20	237	(217)	-92%	258
R thousands		2020/21							
Description		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Economic and environmental services		34 813	36 288	32 931	2 288	28 581	29 968	(1 386)	-5%
Planning and development	10 129	11 280	11 687	933	10 342	10 683	(341)	-3%	11 687
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 686	1 982	2 187	202	2 005	2 002	3	0%	2 187
<i>Economic Development/Planning</i>	1 400	2 115	2 034	123	1 544	1 861	(317)	-17%	2 034
<i>Town Planning, Building Regulations and Enforcement</i>	4 745	4 473	4 667	404	4 516	4 254	262	6%	4 667
<i>Project Management Unit</i>	2 298	2 710	2 799	205	2 276	2 565	(289)	-11%	2 799
Road transport	24 205	22 910	19 762	1 278	17 499	17 937	(438)	-2%	19 762
<i>Roads</i>	24 205	22 910	19 762	1 278	17 499	17 937	(438)	-2%	19 762
Environmental protection	479	2 098	1 482	77	740	1 348	(608)	-45%	1 482
<i>Biodiversity and Landscape</i>	479	2 098	1 482	77	740	1 348	(608)	-45%	1 482
Trading services	390 042	459 620	449 318	36 785	353 990	410 690	(56 701)	-14%	449 318
Energy sources	271 820	327 833	323 444	27 431	257 713	296 400	(38 688)	-13%	323 444
<i>Electricity</i>	269 233	324 461	320 830	27 249	255 280	294 007	(38 727)	-13%	320 830
<i>Street Lighting and Signal Systems</i>	2 587	3 371	2 613	182	2 433	2 393	40	2%	2 613
Water management	41 092	36 559	37 794	2 736	32 933	34 276	(1 343)	-4%	37 794
<i>Water Treatment</i>	154	1 838	1 278	19	181	1 171	(991)	-85%	1 278
<i>Water Distribution</i>	37 997	30 463	32 404	2 674	30 183	29 336	846	3%	32 404
<i>Water Storage</i>	2 941	4 258	4 112	43	2 570	3 769	(1 199)	-32%	4 112
Waste water management	36 519	43 400	38 804	3 236	30 972	34 891	(3 918)	-11%	38 804
<i>Public Toilets</i>	1 566	1 984	1 768	136	1 548	1 620	(72)	-4%	1 768
<i>Sewerage</i>	27 631	30 347	27 681	2 635	22 426	24 704	(2 278)	-9%	27 681
<i>Storm Water Management</i>	7 321	8 141	7 902	466	6 998	7 236	(237)	-3%	7 902
<i>Waste Water Treatment</i>	0	2 928	1 453	—	0	1 332	(1 332)	-100%	1 453
Waste management	40 611	51 829	49 276	3 381	32 371	45 123	(12 752)	-28%	49 276
<i>Solid Waste Disposal (Landfill Sites)</i>	7 599	16 403	14 655	274	3 057	13 422	(10 365)	-77%	14 655
<i>Solid Waste Removal</i>	31 594	33 991	34 103	3 093	29 153	31 226	(2 073)	-7%	34 103
<i>Street Cleaning</i>	1 418	1 436	519	14	162	475	(314)	-66%	519
Other	902	951	941	1	908	863	46	5%	941
Licensing and Regulation	10	51	41	1	8	38	(29)	-77%	41
Tourism	892	900	900	—	900	825	75	9%	900
Total Expenditure - Functional	647 182	774 922	767 262	54 744	573 123	701 186	(111 202)	-16%	767 262
Surplus/ (Deficit) for the year	29 141	2 908	19 519	(2 464)	100 389	29 960	70 429	235%	19 519

The table provides detail of revenue and expenditure according to municipal votes including capital transfers.

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	92 562	107 712	109 575	6 851	98 256	103 337	(5 081)	-4,9%	109 575
Vote 2 - Community Services	13 354	35 720	36 210	299	14 581	33 224	(18 643)	-56,1%	36 210
Vote 3 - Community Services	130 857	131 976	134 320	980	110 323	131 734	(21 411)	-16,3%	134 320
Vote 4 - Community Services	13 503	4 581	5 152	258	5 650	4 721	929	19,7%	5 152
Vote 5 - Corporate Services	267	594	594	135	379	544	(165)	-30,4%	594
Vote 6 - Technical Services	339 012	388 952	390 308	35 446	340 897	352 719	(11 822)	-3,4%	390 308
Vote 7 - Technical Services	85 638	107 224	109 124	8 260	102 867	103 436	(569)	-0,6%	109 124
Vote 8 - Municipal Manager	1 129	1 072	1 499	51	560	1 429	(869)	-60,8%	1 499
Total Revenue by Vote	676 323	777 830	786 782	52 280	673 512	731 145	(57 633)	-7,9%	786 782
Vote 1 - Financial Services	38 586	52 465	50 079	3 057	39 185	45 848	(6 663)	-14,5%	50 079
Vote 2 - Community Services	36 229	41 879	42 928	3 003	35 619	39 115	(3 496)	-8,9%	42 928
Vote 3 - Community Services	48 070	54 069	59 973	3 133	34 967	54 736	(19 769)	-36,1%	59 973
Vote 4 - Community Services	16 030	43 719	40 910	1 442	18 693	37 457	(18 763)	-50,1%	40 910
Vote 5 - Corporate Services	69 201	77 479	82 075	4 189	53 172	75 103	(21 930)	-29,2%	82 075
Vote 6 - Technical Services	338 159	401 057	389 581	32 463	311 823	356 180	(44 357)	-12,5%	389 581
Vote 7 - Technical Services	86 066	90 791	88 699	6 461	69 178	80 855	(11 677)	-14,4%	88 699
Vote 8 - Municipal Manager	14 779	13 462	12 767	995	10 485	11 662	(1 177)	-10,1%	12 767
Total Expenditure by Vote	647 120	774 922	767 012	54 744	573 123	700 956	(127 833)	-18,2%	767 012
Surplus/ (Deficit) for the year	29 203	2 908	19 769	(2 464)	100 389	30 189	70 200	232,5%	19 769

The table provides detail of revenue according to source and expenditure according to type.

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	80 674	83 290	83 290	4 477	84 240	79 215	5 025	6%	83 290
Service charges - electricity revenue	274 180	323 478	327 478	31 684	294 097	294 056	41	0%	327 478
Service charges - water revenue	43 137	39 677	39 577	4 642	42 936	36 864	6 072	16%	39 577
Service charges - sanitation revenue	30 920	25 043	28 043	3 178	29 620	25 980	3 640	14%	28 043
Service charges - refuse revenue	27 965	25 574	27 574	2 601	27 144	24 967	2 176	9%	27 574
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 606	1 470	2 970	299	4 197	2 722	1 475	54%	2 970
Interest earned - external investments	3 079	6 990	6 990	1 502	4 935	6 406	(1 471)	-23%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 658	15 551	7 954	7 597	96%	8 677
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 593	21 479	21 479	843	9 553	19 682	(10 128)	-51%	21 479
Licences and permits	1 065	2 111	2 111	117	1 178	1 934	(756)	-39%	2 111
Agency services	4 354	4 046	4 046	238	3 990	3 708	282	8%	4 046
Transfers recognised - operational	131 244	145 903	148 292	48	108 102	145 206	(37 103)	-26%	148 292
Other revenue	7 774	14 985	15 754	897	10 676	14 366	(3 690)	-26%	15 754
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	623 159	702 723	716 281	52 184	636 220	663 060	(26 840)	-4%	716 281
Expenditure By Type									
Employee related costs	201 544	237 025	233 785	18 231	195 268	214 278	(19 009)	-9%	233 785
Remuneration of councillors	9 897	12 007	11 007	865	9 095	10 086	(990)	-10%	11 007
Debt impairment	50 015	63 750	63 750	4 323	36 100	58 438	(22 338)	-38%	63 750
Depreciation & asset impairment	33 231	39 729	39 729	-	22 351	36 403	(14 052)	-39%	39 729
Finance charges	4 522	8 696	8 690	49	166	7 962	(7 797)	-98%	8 690
Bulk purchases	239 632	285 789	288 779	25 427	230 567	264 715	(34 148)	-13%	288 779
Other materials	12 584	14 977	16 462	1 279	13 357	15 000	(1 642)	-11%	16 462
Contracted services	51 748	48 390	36 628	1 755	27 793	32 151	(4 358)	-14%	36 628
Transfers and grants	6 534	25 603	23 867	163	2 439	21 881	(19 442)	-89%	23 867
Other expenditure	37 409	38 955	44 565	2 651	35 987	40 272	(4 285)	-11%	44 565
Loss on disposal of PPE	66	0	0	-	-	0	(0)	-100%	0
Total Expenditure	647 182	774 922	767 262	54 744	573 123	701 186	(128 062)	-18%	767 262
Surplus/(Deficit)	(24 023)	(72 199)	(50 982)	(2 560)	63 096	(38 126)	101 222	(0)	(50 982)
Transfers recognised - capital	52 267	74 937	70 331	-	36 895	67 930	(31 035)	(0)	70 331
Contributions recognised - capital	898	170	170	96	397	156	242	0	170
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	29 141	2 908	19 519	(2 464)	100 389	29 960			19 519
Surplus/(Deficit) attributable to	29 141	2 908	19 519	(2 464)	100 389	29 960			19 519
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	29 141	2 908	19 519	(2 464)	100 389	29 960			19 519

The revenue and expenditure figures excludes internal charges.

Other expenditure includes operational costs such as:

Advertising, Publicity and Marketing

External Audit Fees

Communication

External Computer Service

Insurance Underwriting

Travel and Subsistence

Printing, Publications and Books

Uniform and Protective Clothing

Wet Fuel

Hire Charges

The tables provides detail of capital expenditure according to municipal votes.

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May

Vote Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Multi-Year expenditure appropriation</u>									
Vote 1 - Financial Services	(0)	—	—	—	—	—	—	—	—
Vote 2 - Community Services	206	—	—	—	—	—	—	—	—
Vote 3 - Community Services	—	—	—	—	—	—	—	—	—
Vote 4 - Community Services	—	—	—	—	—	—	—	—	—
Vote 5 - Corporate Services	—	—	—	—	—	—	—	—	—
Vote 6 - Technical Services	12 425	27 630	15 731	1 244	9 370	13 681	(4 311)	-32%	15 731
Vote 7 - Technical Services	3 913	34 373	39 769	4 684	33 869	36 512	(2 644)	-7%	39 769
Vote 8 - Municipal Manager	—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	16 545	62 004	55 499	5 929	43 238	50 193	(6 955)	-14%	55 499
<u>Single Year expenditure appropriation</u>									
Vote 1 - Financial Services	165	180	1 017	(0)	721	933	(212)	-23%	1 017
Vote 2 - Community Services	1 971	—	670	—	—	614	(614)	-100%	670
Vote 3 - Community Services	1 126	—	504	—	240	220	20	9%	504
Vote 4 - Community Services	9 507	6 151	3 758	86	1 602	3 447	(1 845)	-54%	3 758
Vote 5 - Corporate Services	3 630	900	469	24	196	430	(234)	-54%	469
Vote 6 - Technical Services	25 539	16 266	19 338	777	9 831	17 513	(7 682)	-44%	19 338
Vote 7 - Technical Services	8 462	3 744	889	—	889	815	74	9%	889
Vote 8 - Municipal Manager	—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	50 399	27 241	26 646	887	13 480	23 973	(10 493)	-44%	26 646
Total Capital Expenditure	66 944	89 244	82 145	6 816	56 718	74 166	(17 448)	-24%	82 145

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May

Vote Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Standard Classification									
Governance and administration	3 162	2 080	3 688	24	1 882	3 380	(1 498)	-44%	3 688
Executive and council	(1)	600	–	–	–	–	–	–	–
Finance and administration	3 163	1 480	3 688	24	1 882	3 380	(1 498)	-44%	3 688
Community and public safety	10 876	5 456	4 197	86	1 841	3 605	(1 764)	-49%	4 197
Community and social services	1 613	–	670	–	–	614	(614)	-100%	670
Sport and recreation	7 782	5 456	3 023	86	1 601	2 771	(1 170)	-42%	3 023
Public safety	1 481	–	504	–	240	220	20	9%	504
Housing	–	–	–	–	–	–	–	–	–
Economic and environmental service	17 177	27 042	16 007	1 203	9 592	14 676	(5 083)	-35%	16 007
Planning and development	1 934	696	736	–	2	677	(675)	-100%	736
Road transport	15 243	26 347	15 272	1 203	9 591	13 999	(4 408)	-31%	15 272
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	35 728	54 666	58 254	5 503	43 403	52 505	(9 102)	-17%	58 254
Energy sources	4 054	13 163	13 204	748	6 778	11 880	(5 102)	-43%	13 204
Water management	7 954	21 135	18 281	1 873	16 108	16 815	(707)	-4%	18 281
Waste water management	18 448	3 386	4 391	70	1 867	3 297	(1 430)	-43%	4 391
Waste management	5 272	16 982	22 377	2 811	18 650	20 512	(1 862)	-9%	22 377
Total Capital Expenditure - Standard Classification	66 944	89 244	82 145	6 816	56 718	74 166	(17 448)	-24%	82 145
Funded by:									
National Government	18 276	49 637	49 637	3 625	39 302	45 334	(6 033)	-13%	49 637
Provincial Government	33 326	24 801	19 827	1 203	12 261	17 699	(5 438)	-31%	19 827
District Municipality	665	500	1 079	–	240	664	(424)	-64%	1 079
Transfers recognised - capital	52 768	74 937	70 543	4 828	51 802	63 697	(11 895)	-19%	70 543
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	14 175	14 307	11 602	1 987	4 916	10 469	(5 553)	-53%	11 792
Total Capital Funding	66 944	89 244	82 145	6 816	56 718	74 166	(17 448)	-24%	82 335

The table provides detail of the municipality's financial position as at period end.

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	115 305	133 360	114 952	157 349	114 952
Call investment deposits	–	–	–	–	–
Consumer debtors	82 538	28 353	55 673	108 362	55 673
Other debtors	9 546	7 966	18 542	60 685	18 542
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 963	11 602	9 963	8 653	9 963
Total current assets	217 352	181 281	199 130	335 049	199 130
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	44 224	43 765	43 430	44 224	43 430
Investments in Associate	–	–	–	–	–
Property, plant and equipment	982 227	996 031	1 038 873	1 016 594	1 038 873
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	1 260	1 576	1 122	1 260	1 122
Other non-current assets	550	550	550	550	550
Total non current assets	1 028 261	1 041 921	1 083 975	1 062 628	1 083 975
TOTAL ASSETS	1 245 613	1 223 203	1 283 105	1 397 677	1 283 105
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 587	–	1 587	326	1 587
Consumer deposits	9 080	7 976	8 732	10 433	8 732
Trade and other payables	58 906	115 836	110 393	102 275	110 393
Provisions	57 013	77 857	25 627	59 678	25 627
Total current liabilities	126 585	201 668	146 339	172 711	146 339
Non current liabilities					
Borrowing	1 188	2 588	188	1 188	188
Provisions	173 844	128 602	173 844	179 401	173 844
Total non current liabilities	175 032	131 189	174 032	180 589	174 032
TOTAL LIABILITIES	301 617	332 857	320 371	353 301	320 371
NET ASSETS	943 996	890 345	962 733	1 044 376	962 733
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	933 554	879 728	952 291	1 033 934	952 291
Reserves	10 442	10 618	10 442	10 442	10 442
TOTAL COMMUNITY WEALTH/EQUITY	943 996	890 345	962 733	1 044 376	962 733

The cash flows for the year to date are indicated in the following table:

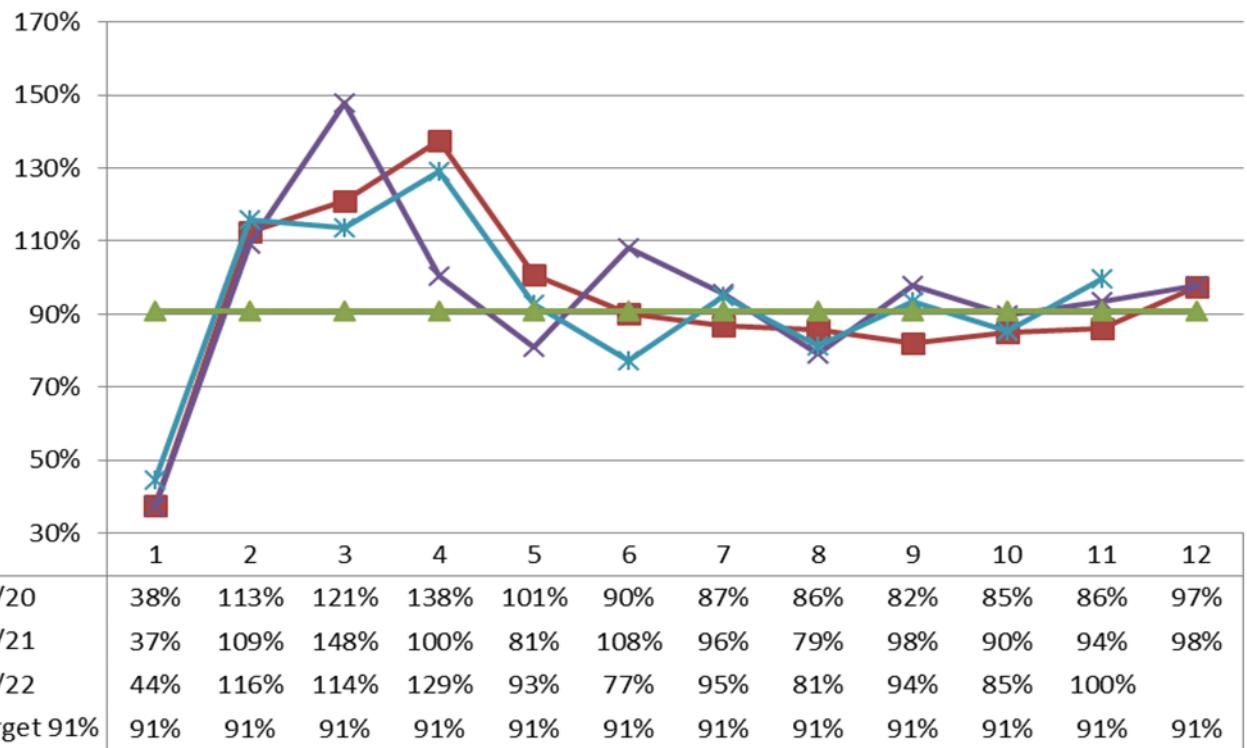
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	82 812	79 126	80 384	4 416	79 209	64 800	14 409	22%	80 384	
Service charges	345 134	379 151	385 845	50 410	429 554	399 904	29 650	7%	385 845	
Other revenue	859	27 756	15 377	1 313	19 294	22 784	(3 491)	-15%	15 377	
Government - operating	131 051	145 903	140 667	—	114 279	120 817	(6 538)	-5%	140 667	
Government - capital	52 102	75 107	99 150	264	66 401	69 765	(3 364)	-5%	99 150	
Interest	8 648	9 593	6 971	1 502	4 724	4 606	118	3%	6 971	
Dividends										
Payments										
Suppliers and employees	(546 597)	(604 934)	(624 822)	(55 490)	(605 417)	(589 299)	16 118	-3%	(624 822)	
Finance charges	(226)	(461)	(461)	—	(17)	—	17		(461)	
Transfers and Grants	(22 351)	(25 603)	—	(102)	(2 602)	(5 409)	(2 806)	52%	—	
NET CASH FROM/(USED) OPERATING ACTIVITIES	51 431	85 636	103 110	2 313	105 424	87 970	44 112	50%	103 110	
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	905	—	—	—	—	—	—	—	—	
Decrease (Increase) in non-current debtors	—	—	—	—	—	—	—	—	—	
Decrease (increase) other non-current receivables	—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current investments	—	—	—	60 000	—	—	—	—	—	
Payments										
Capital assets	(66 944)	(89 094)	(81 950)	(7 819)	(63 830)	(72 124)	(8 294)	12%	(82 145)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(66 038)	(89 094)	(81 950)	52 181	(63 830)	(72 124)	(8 294)	12%	(82 145)	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	—	—	—	—	—	—	—	—	—	
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	
Increase (decrease) in consumer deposits	849	—	—	50	586	—	586	—	—	
Payments										
Repayment of borrowing	(1 331)	(1 000)	—	—	(128)	(674)	(546)	81%	—	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(482)	(1 000)	—	50	458	(674)	(1 132)	168%	458	
NET INCREASE/ (DECREASE) IN CASH HELD	(15 089)	(4 459)	21 160	54 545	42 053	15 172			20 965	
Cash/cash equivalents at beginning:	130 394	137 819	115 305		115 296	115 305			115 296	
Cash/cash equivalents at month/year end:	115 305	133 360	136 465		157 349	130 477			136 260	

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M11 May

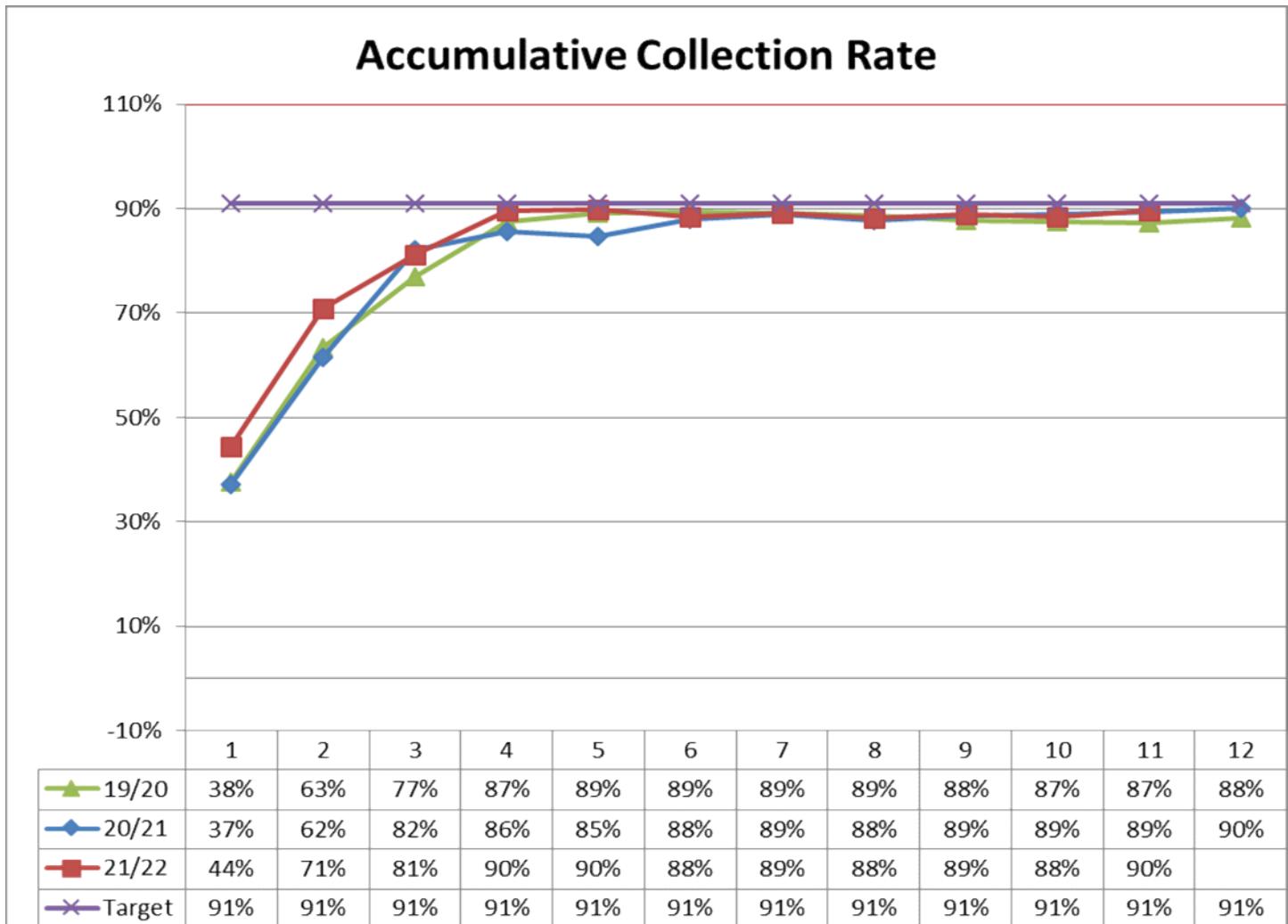
Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	<u>Revenue By Source</u>		
	Property rates	5 025	Indigent Relief is lower than anticipated
	Service charges - electricity revenue	41	YTD consumption is in line with previous years trends, except for 2020-21 fin year which was an unusual year due to the pandemic.
	Service charges - water revenue	6 072	YTD consumption is slightly higher in comparison with the previous year
	Service charges - sanitation revenue	3 640	Effect of Industrial effluent charges & Indigent Relief is lower than anticipated
	Service charges - refuse revenue	2 176	Indigent Relief is lower than anticipated
	Service charges - other	-	
	Rental of facilities and equipment	1 475	Increase due to relaxation of Covid 19 Regulations.
	Interest earned - external investments	(1 471)	Lower interest rates resulting in lower interest being earned.
	Interest earned - outstanding debtors	7 597	Increase in outstanding debtors
	Dividends received	-	
	Fines, penalties and forfeits	(10 128)	Provincial Fines Information still outstanding. No service provider appointed.
	Licences and permits	(756)	Immaterial Variance.
	Agency services	282	Immaterial Variance.
	Transfers and subsidies	(37 103)	Delay in expenditure with regards to Housing Top Structures (R19m). Deduction of unspent grants from second equitable share tranche (R10m).
	Other revenue	(3 690)	Recognition of Revenue in terms of Surcharges & Taxes is low due to low capital grant expenditure
	Gains on disposal of PPE	-	
2	<u>Expenditure By Type</u>		
	Employee related costs	(19 009)	Vacancies resulting in a reduction of Employee Related Cost
	Post Employment Provisions	-	Adjustment to be made in line with actuarial report at year-end.
	Remuneration of councillors	(990)	Immaterial Variance.
	Debt impairment	(22 338)	Original Estimate of Debt may be higher than expected. Consider adjustment to Debt Impairment.
	Depreciation & asset impairment	(14 052)	Depreciation on Landfill sites done at year end based on report received.
	Finance charges	(7 797)	Finance charges relating to Landfill Sites recognised on annual basis based on report received.
	Bulk purchases	(34 148)	Payment of Bulk Purchases for 10 Months, 1 month outstanding
	Other materials	(1 642)	Immaterial Variance.
	Contracted services	(4 358)	Reduction in Contracted Services in respect of the following material items: Legal Cost, Business and advisory, Maintenance of Unspecified Assets, Maintenance of Building and Facilities & Infrastructure & Planning
	Transfers and subsidies	(19 442)	Delay in expenditure with regards to Housing Top Structures.
	Other expenditure	(4 285)	Low spending on the following material items: External Computer Service, Workmen's Compensation Fund, Professional Bodies, Membership, Uniform and Protective Clothing, Hire Charges
	Loss on disposal of PPE	(0)	
3	<u>Capital Expenditure</u>		
	Total Capital Expenditure	(17 448)	Expenditure expected to increase as projects are finalised at year end.
4	<u>Financial Position</u>		
5	<u>Cash Flow</u>		
	<u>Receipts</u>		
	Property rates	14 409	Indigent Relief is lower than anticipated
	Service charges	29 650	YTD consumption is in line with previous years trends, except for 2020-21 fin year which was an unusual year due to the pandemic
	Other revenue	(3 491)	Immaterial Variance.
	Government - operating	(6 538)	Receipts with regards to Grants outstanding of which Housing is the most prominent (R15m). Deduction of unspent grants from second equitable share tranche
	Government - capital	(3 364)	Immaterial Variance.
	Interest	118	Lower interest rates resulting in lower interest being earned. Collection Rate is currently at 88%.
	Dividends	-	
	<u>Payments</u>		
	Suppliers and employees	16 118	Budget excludes VAT. If VAT is included variance will be in line with the expenditure reasons provided above.
	Finance charges	17	Immaterial Variance.
	Transfers and Grants	(2 806)	Variance due to transfer payments made to support various organisations - requests by organisations cannot be foreseen.
6	<u>Measureable performance</u>		
7	<u>Municipal Entities</u>		

Debtor Collection Rate per Month



The purpose of this graph is to illustrate the collection against targets set for the relevant months. The target for the month is 91% while the actual figure for May 2022 amounts to 100% in comparison to the previous year 94%.

Die doel van hierdie grafiek is om die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 91%, terwyl die syfer vir Mei 2022 100% beloop in vergelyking met die vorige jaar 94%.



The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 91% while the actual figure is 90%.

The payment culture of consumers are still the same which has a negative impact on collections.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 91%, terwyl die werklike syfer 90% beloop.

Die betalingskultuur onder verbruikers is onveranderd wat die invorderings negatief beïnvloed.

The debtors age analysis per Income source and customer group is as follows:

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description R thousands	NT Code	Budget Year 2021/22									
		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
Debtors Age Analysis By Income Source											
Water	1200	11 799	1 795	1 743	1 894	1 540	1 566	9 083	69 386	98 806	83 470
Electricity	1300	22 580	891	763	390	259	359	1 081	3 452	29 773	5 540
Property Rates	1400	5 392	879	666	316	307	294	5 492	18 094	31 440	24 503
Waste Water Management	1500	9 211	1 190	1 023	964	930	932	5 027	36 157	55 433	44 009
Waste Management	1600	9 004	1 288	1 216	1 140	1 132	1 064	5 626	37 796	58 265	46 758
Property Rental Debtors	1700	177	13	13	13	12	12	74	1 198	1 512	1 309
Interest on Arrear Accounts	1810	1 253	115	134	125	170	209	1 745	51 098	54 849	53 347
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 538)	37	58	49	149	175	117	1 153	(2 801)	1 642
Total By Income Source	2000	54 877	6 207	5 615	4 891	4 500	4 610	28 244	218 334	327 277	260 578
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 435	686	532	137	136	106	1 593	2 738	7 364	4 711
Commercial	2300	20 339	715	696	456	250	417	2 881	11 831	37 586	15 836
Households	2400	32 731	4 640	4 203	4 130	3 957	3 914	22 634	196 707	272 916	231 342
Other	2500	371	166	185	168	157	172	1 136	7 057	9 412	8 691
Total By Customer Group	2600	54 877	6 207	5 615	4 891	4 500	4 610	28 244	218 334	327 277	260 578

Negative figure as indicated for "Other Debtors" relates to cash received, but not yet allocated.

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2021/22								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 558	26	3	-	-	-	-	-	1 587
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 558	26	3	-	-	-	-	-	1 587

Notes

Material increases in value of creditors' categories compared to previous month to be explained

0

Reasons for balances outstanding for more than 30 days:

- Amounts did not appear on statement
- Account is in dispute

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
Municipality								
-	-			-	-	-	-	-
-	-			-	-	-	-	-
-	-			-	-	-	-	-
-	-			-	-	-	-	-
-	-			-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST				-	-	-	-	-

Operating and Capital transfers recognised as revenue are indicated in the following table:
Transfers are recognised when the conditions are met.

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description R thousands	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:								
Operating Transfers and Grants								
National Government:	2 210	2 210	–	4 167	1 658	–		2 210
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	–	–	2 617	–	2 617		–
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	–	1 550	1 163	388	33,3%	1 550
Municipal Infrastructure Grant [Schedule 5B]	660	660	–	–	495	(495)	-100,0%	660
Provincial Government:	15 902	31 551	–	13 370	28 485	(15 115)	-53,1%	31 551
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	9 703	10 536	–	10 536	9 658	878	9,1%	10 536
Specify (Add grant description)	2 749	2 749	–	132	2 084	(1 952)	-93,7%	2 749
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	850	250	–	250	229	21	9,1%	250
Specify (Add grant description)	252	252	–	252	231	21	9,1%	252
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	–	1 600	–	1 600	1 467	133	9,1%	1 600
Specify (Add grant description)	–	–	–	600	–	600		–
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–		–
Specify (Add grant description)	2 348	14 374	–	–	13 176	(13 176)	-100,0%	14 374
District Municipality:	–	240	–	–	180	(180)	-100,0%	1 790
All Grants	–	240	–	–	180	(180)	-100,0%	240
Other grant providers:	–	–	–	668	–	668		–
Departmental Agencies and Accounts	–	–	–	–	–	–		–
Foreign Government and International Organisations	–	–	–	668	–	668		–
Total Operating Transfers and Grants	18 112	34 001	–	18 205	30 323	(12 118)	-40,0%	35 551
Capital Transfers and Grants						–		–
National Government:	57 082	57 082	–	57 742	46 865	10 877	78,7%	57 082
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	12 762	12 762	–	12 762	9 572	3 191	33,3%	12 762
Municipal Infrastructure Grant [Schedule 5B]	24 320	24 320	–	24 980	22 293	2 687	12,1%	24 320
Regional Bulk Infrastructure Grant (Schedule 5B)	20 000	20 000	–	20 000	15 000	5 000	33,3%	20 000
Provincial Government:	48 970	33 617	–	7 894	30 266	(22 371)	-73,9%	33 617
Specify (Add grant description)	800	800	–	–	733	(733)	-100,0%	800
Specify (Add grant description)	–	600	–	–	–	–		600
Specify (Add grant description)	24 540	4 125	–	2 709	3 781	(1 072)	-28,4%	4 125
Specify (Add grant description)	–	–	–	800	–	800		–
Specify (Add grant description)	23 630	28 092	–	4 385	25 751	(21 366)	-83,0%	28 092
District Municipality:	500	1 004	264	764	458	306	66,7%	34 001
All Grants	500	1 004	264	764	458	306	66,7%	1 004
Other grant providers:	–	–	–	–	–	–		–
Total Capital Transfers and Grants	106 552	91 703	264	66 400	77 589	(11 188)	-14,4%	124 700
TOTAL RECEIPTS OF TRANSFERS & GRANTS	124 664	125 704	264	84 606	107 912	(23 306)	-21,6%	160 251

According to our knowledge, the Municipality complies with the Division of Revenue Act (DoRA) as well as all the conditions of the allocations in terms thereof.

Operating and Capital expenditure financed from grants are indicated in the following table:

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Budget Year 2021/22						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	-	-	48	4 000	-	4 000	-
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-
Operational:Revenue:General Revenue:Fuel Levy	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Gr	-	-	-	-	-	-	-
Agriculture Research and Technology	-	-	3	2 854	-	2 854	-
Agriculture, Conservation and Environmental	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management	-	-	45	1 146	-	1 146	-
Provincial Government:	-	-	-	7 856	-	7 856	-
Specify (Add grant description)	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	7 856	-	7 856	-
Specify (Add grant description)	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	-	-	48	11 856	-	11 856	-
Capital expenditure of Transfers and Grants							
National Government:	-	-	531	32 047	-	32 047	-
Integrated National Electrification Programme (Municipal G	-	-	106	2 778	-	2 778	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	144	16 562	-	16 562	-
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	281	12 708	-	12 708	-
Provincial Government:	-	-	-	9 954	-	9 954	-
Specify (Add grant description)	-	-	-	262	-	262	-
Specify (Add grant description)	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	4 125	-	4 125	-
Specify (Add grant description)	-	-	-	2	-	2	-
Specify (Add grant description)	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	5 565	-	5 565	-
District Municipality:	-	-	-	438	-	438	-
All Grants	-	-	-	438	-	438	-
Other grant providers:	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	-	531	42 439	-	42 439	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	-	579	54 295	-	54 295	-

According to our knowledge, the Municipality complies with the Division of Revenue Act (DoRA) as well as all the conditions of the allocations in terms thereof.

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration R thousands	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 980	7 980	666	7 078	7 312	(234)	-3%	7 980
Pension and UIF Contributions	1 787	1 706	106	984	1 563	(579)	-37%	1 706
Medical Aid Contributions	335	335	6	116	307	(191)	-62%	335
Motor Vehicle Allowance	817	0	—	—	—	—	—	0
Cellphone Allowance	985	942	86	903	864	39	5%	942
Housing Allowances	43	43	—	15	40	(25)	-63%	43
Other benefits and allowances	59	0	—	—	—	—	—	0
Sub Total - Councillors	12 007	11 007	865	9 095	10 086	(990)	-10%	11 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	3 788	325	3 576	3 471	106	3%	3 788
Pension and UIF Contributions	925	925	29	314	848	(534)	-63%	925
Medical Aid Contributions	159	159	5	53	146	(93)	-64%	159
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	1 052	1 052	62	682	964	(282)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	79	907	1 138	(231)	-20%	1 242
Cellphone Allowance	84	94	3	38	86	(48)	-55%	94
Housing Allowances	182	182	23	259	166	93	56%	182
Other benefits and allowances	136	136	7	101	124	(23)	-18%	136
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers	8 276	7 577	533	5 930	6 943	(1 012)	-15%	7 577
Other Municipal Staff								
Basic Salaries and Wages	136 537	131 447	10 271	113 448	120 490	(7 041)	-6%	131 447
Pension and UIF Contributions	20 659	19 967	1 703	18 462	18 303	159	1%	19 967
Medical Aid Contributions	9 200	9 080	706	7 588	8 320	(732)	-9%	9 080
Overtime	10 906	11 131	1 969	17 085	10 203	6 882	67%	11 131
Performance Bonus	9 311	12 428	782	8 717	11 389	(2 673)	-23%	12 428
Motor Vehicle Allowance	5 309	5 915	498	5 423	5 422	2	0%	5 915
Cellphone Allowance	478	511	42	461	469	(8)	-2%	511
Housing Allowances	1 947	1 131	95	1 035	1 036	(2)	0%	1 131
Other benefits and allowances	5 175	3 777	415	4 482	3 462	1 020	29%	3 777
Payments in lieu of leave	1 050	3 043	349	3 109	2 790	319	11%	3 043
Long service awards	—	—	81	886	—	886	#DIV/0!	—
Post-retirement benefit obligations	28 178	27 778	786	8 643	25 453	(16 810)	-66%	27 778
Sub Total - Other Municipal Staff	228 749	226 208	17 698	189 338	207 335	(17 997)	-9%	226 208
TOTAL SALARY, ALLOWANCES &% increase	249 032	244 792	19 096	204 364	224 364	(20 000)	-9%	244 792
TOTAL MANAGERS AND STAFF	237 025	233 785	18 231	195 268	214 278	(19 009)	-9%	233 785

The monthly cash flows for the year to date are indicated in the following table:

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description R thousands	Ref 1	Budget Year 2021/22											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget
Cash Receipts By Source													
Property rates		5 769	15 593	11 710	12 132	5 180	4 215	5 166	4 808	4 971	5 249	4 416	1 175
Service charges - electricity revenue		30 337	36 936	33 947	28 552	25 311	21 246	26 243	28 406	34 184	37 386	41 873	(26 420)
Service charges - water revenue		2 880	3 342	2 987	3 128	2 894	2 432	3 734	3 800	4 251	3 310	4 167	(5 084)
Service charges - sanitation revenue		1 789	2 310	1 912	5 727	2 288	1 507	2 414	2 484	1 627	2 376	2 057	(9 876)
Service charges - refuse		2 013	2 089	2 126	2 181	2 208	1 520	2 485	2 221	2 560	1 859	2 162	(4 035)
Service charges - other		–	–	3 044	(2 436)	60	1 525	(3 854)	135	353	(683)	151	2 392
Rental of facilities and equipment		91	77	334	513	374	219	435	320	500	256	194	(3 239)
Interest earned - external investments		221	237	164	136	448	192	665	716	181	262	1 502	2 248
Interest earned - outstanding debtors		0	–	–	–	–	–	–	–	–	–	–	(0)
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–
Fines		68	53	63	107	176	82	95	195	118	180	131	63
Licences and permits		487	50	325	1 612	3 641	391	88	1 092	99	593	348	(6 516)
Agency services		–	–	–	–	–	–	–	–	–	–	–	3 948
Transfer receipts - operating		–	–	–	–	–	–	251	472	322	243	238	139 140
Other revenue		44 521	6 061	483	4 627	629	26 854	3 489	1 858	29 633	179	402	(111 611)
Cash Receipts by Source		88 177	66 748	57 094	56 277	43 209	60 184	41 213	46 507	78 800	51 209	57 641	(17 816)
Other Cash Flows by Source													
Transfer receipts - capital		9 333	–	–	7 713	21 264	–	6 550	–	21 276	–	264	32 749
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	(1 000)
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–
Increase in consumer deposits		(10)	21	10	61	93	30	8	240	55	27	50	8 146
Receipt of non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–
Change in non-current investments		(80 000)	–	–	20 000	20 000	(60 000)	20 000	20 000	–	–	60 000	–
Total Cash Receipts by Source		17 500	66 769	57 104	84 052	84 566	214	67 771	66 746	100 132	51 236	117 955	22 078
Cash Payments by Type													
Employee related costs		14 974	14 718	15 104	17 148	24 682	15 513	17 480	14 640	17 981	15 897	16 269	38 628
Remuneration of councillors		936	955	938	938	706	871	827	829	836	835	865	(9 534)
Interest paid		–	–	1	–	–	16	0	–	–	–	–	444
Bulk purchases - Electricity		32 051	38 254	33 727	20 676	19 030	18 436	19 488	25 239	27 576	33 071	29 241	(7 000)
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–	–	–	–
Other materials		1 474	451	1 001	1 736	1 449	1 711	1 846	994	1 441	1 094	1 720	–
Contracted services		2 677	5 053	4 894	756	6 160	1 153	940	1 740	4 084	3 174	2 278	(32 910)
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		54	54	561	279	–	969	(206)	15	124	653	102	109 398
General expenses		8 745	2 054	7 801	8 141	2 691	5 184	2 687	2 986	4 089	3 835	3 765	(51 976)
Cash Payments by Type		60 910	61 539	64 024	49 674	54 719	43 852	43 061	46 443	56 131	58 559	54 240	47 050
Other Cash Flows/Payments by Type													
Capital assets		1 867	4 551	3 912	232	2 924	5 999	5 214	11 378	7 706	12 229	7 819	18 315
Repayment of borrowing		(2)	–	21	–	–	109	–	–	–	–	–	(128)
Other Cash Flows/Payments		(467)	(1 693)	1 461	935	4 680	93	1 084	4 186	1 256	1 998	1 352	(14 885)
Total Cash Payments by Type		62 307	64 397	69 419	50 841	62 323	50 053	49 359	62 007	65 093	72 785	63 410	50 352
NET INCREASE/(DECREASE) IN CASH HELD		(44 807)	2 372	(12 315)	33 211	22 243	(49 839)	18 412	4 740	35 039	(21 549)	54 545	(28 273)
Cash/cash equivalents at the month/year beginning:		115 296	70 489	72 861	60 546	93 757	116 001	66 162	84 574	89 314	124 352	102 804	157 349
Cash/cash equivalents at the month/year end:		70 489	72 861	60 546	93 757	116 001	66 162	84 574	89 314	124 352	102 804	157 349	129 075

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22					% spend of Original Budget
				Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
R thousands									
Monthly expenditure performance trend									
July	–	3 528	4 676	1	1	4 676	4 675	100,0%	0%
August	970	5 053	5 552	4 632	4 633	10 228	5 595	54,7%	6%
September	2 309	7 122	6 318	3 700	8 333	16 546	8 213	49,6%	10%
October	3 822	10 136	8 470	217	8 550	25 016	16 466	65,8%	10%
November	7 006	10 136	8 470	2 677	11 227	33 486	22 259	66,5%	14%
December	3 969	8 647	7 194	5 676	16 903	40 680	23 777	58,4%	21%
January	4 376	3 528	4 676	8 436	25 339	45 356	20 017	44,1%	28%
February	4 502	5 053	5 552	6 403	31 741	50 907	19 166	37,6%	36%
March	15 227	7 122	6 318	7 601	39 343	57 225	17 883	31,2%	44%
April	2 003	10 136	8 470	10 559	49 902	65 696	15 793	24,0%	0
May	6 929	10 136	8 470	6 816	56 718	74 166	17 448	23,5%	0
June	65 951	8 647	7 979	–		82 145	–		
Total Capital expenditure	117 064	89 244	82 145	56 718					

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 Adverteeringsfase

Die volgende formele geskrewe pryskwotasies is tans in die adverteeringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/19/66	Engine repairs to Toyota hilux 2.0 vvti including the recovery / tow in of the vehicle from Ceres to bidder's workshop	09-Jun-2022

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteeringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/19/42	Leasing of office space to Witzenberg Municipality in Ceres	23-Jun-2022
08/2/19/43	Appointment of panel for the rendering of professional legal services	07-Jul-2022
08/2/19/44	Supply and servicing of Portable chemical toilets and emptying of septic tanks in the Witzenberg area	07-Jul-2022
08/2/19/45	Hiring of Double Axle combination vacuum and jetting truck and 12000 litre super sucker vacuum truck	24-Jun-2022
08/2/19/46	Maintenance & Upgrading of municipal Geographic Information System	23-Jun-2022
08/2/19/48	Supply and deliver hot mixed asphalt, all-weather cold mix asphalt bags & bitumen emulsion drums	23-Jun-2022
08/2/19/49	Shortterm Insurance	22-Jun-2022
08/2/19/50	Disconnection, reconnection, inspection and replacement of Electricity supply at pole and meter box in Witzenberg Municipal area	24-Jun-2022
08/2/19/51	Cash in Transit (3 year contract)	24-Jun-2022
08/2/19/52	Printing, supply and delivery of a Corporate newsletter to Witzenberg Municipality	22-Jun-2022
08/2/19/57	The Supply and dispensing of Fuel (unleaded petrol & 50ppm diesel) for Municipal vehicles and plant from licenced fuel retail sites / service stations	07-Jul-2022

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
08/2/18/64	Appointment of contractors for maintenance, repair and replacement of general electrical infrastructure and wiring of premises for Witzenberg municipality	04-Nov-2021	24-Mar-2022 Referred back	K Dingilizwe / M Grové
08/2/19/11	Revenue Enhancement: Addressing illegal Electricity Connections	28-Jan-2022	15-Feb-2022 Referred back	K Dingilizwe / M Grové
08/2/19/15	Supply and delivery of Electrical equipment and cables	07-Dec-2021	15-Feb-2022 15-Mar-2022 Referred back	K Dingilizwe / M Grové

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
08/2/19/25	Supply, delivery and offloading of Water pipe repair items	28-Feb-2022	16-Mar-2022 22-Apr-2022	M Frieslaar
08/2/19/59	Provision of security officers at municipal premises	11-May-2022	18-May-2022	MJ Green
08/2/19/60	Supply and servicing of portable chemical toilets and emptying of septic tanks in the Witzenberg area for a period of 3 months	25-May-2022	26-May-2022	N Jacobs
08/2/19/63	Determination of the Rehabilitation costs for waste disposal sites in the Witzenberg municipal area	26-May-2022	Awaiting	WP Mars
08/2/19/64	Supply and delivery of laptops	26-May-2022	31-May-2022	WP Mars

3.2.1.3 Adjudication stage

The following competitive bid are currently in the adjudication stage:

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/18/62	Professional services for Witzenberg Municipality	08-Jul-2021	11 Feb 2022 13 May 2022 20 May 2022	30 May 2022 Referred back

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
			23 May 2022 25 May 2022 26 May 2022 31 May 2022	
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	14-Jul-2021	13-Sep-2021
08/2/19/30	Construction of High jump and hammer throw facility at Lyell street sports field, Ceres	25-Feb-2022	21-Apr-2022	29-Apr-2022

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

3.2.1.4 Tenders toegeken

No bids were awarded by the Accounting Officer during the month of May 2022.

Geen tenders was toegeken deur die Rekenpligtige Beampte gedurende Mei 2022 nie.

The following competitive bids were awarded by the Bid Adjudication Committee during the month of May 2022:

Die volgende mededingende tenders was toegeken deur die Tender Toekenningskomitee gedurende Mei 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/19/10	18-May-2022	ZABS Enterprises	Construction of Ablution Facility at Wolseley	Bidder scored the highest points	Based on tendered rates with an estimated value of R 1 520 739
08/2/19/16	04-May-2022	Ply General Services (PTY) LTD	Clearing of Alien vegetation in Prince Alfred Hamlet commonage Initial clearing of block PAH-21 : +- 8.53 ha	Bidder scored the highest points	R10 500.00
		Initial clearing of block PAH-22 : +- 7.51 ha	R9 000.00		
		Deon Garden and Construction	Initial clearing of block PAH-23 : +- 2.2 ha		R3 600.00
			Initial clearing of block PAH-24 : +- 2.65 ha		R4 000.00
			Initial clearing of block PAH-25 : +- 1.33 ha		R3 000.00
		Ply General Services (PTY) LTD	Initial clearing of block PAH-27 : +- 8.91 ha		R10 000.00
			Initial clearing of block PAH-28 : +- 6.58 ha		R7 500.00
			Initial clearing of block PAH-29 : +- 11.4 ha		R12 500.00
			Initial clearing of block PAH-30 : +- 7.36 ha		R8 000.00
			Initial clearing of block PAH-31 : +- 25.5 ha		R26 000.00
			Initial clearing of block PAH-47 : +- 24.7 ha		R22 000.00
		RJC Services	Initial clearing of block PAH-51 : +- 170 ha		R43 000.00
		Sizwe Nature Conservation	Initial clearing of block PAH-52 : +- 221 ha		R47 500.00
			Initial clearing of block PAH-53 : +- 90.8 ha		R33 500.00

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/19/26	30-May-2022	Adenco Construction (PTY) Ltd	Implementation of protection study and the supply of associated equipment for the electricity network in witzenberg municipal area for a three financial year period	Bidder scored the highest points	R 8 940 843.14
08/2/19/28	18-May-2022	ZABS Enterprises	Supply, delivery and installation of various bookshelves at John Steyn Library Cluster 1	Only responsive bidder	R 694 636.80
		Bidvest Waltons	Cluster 2	Bidder scored the highest points	R 46 033.70
			Cluster 3		R 20 316.59
08/2/19/41	18-May-2022	CHM Vuwani Computer Solutions (PTY) Ltd	Supply and delivery of laptops	Bidder scored the highest points	R 239 301.20

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

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

The following bids were cancelled during May 2022:

Die volgende tenders was gekanselleer gedurende Mei 2022:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/19/56	27-May-2022	Supply and deliver of two chlorine gas transport trailers	No bids were received
08/2/19/67	25-May-2022	Appointment of an Independent Investigator with the relevant Legal Qualification	No bids were received

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

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

The following written price quotations were approved during the month of May 2022:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Mei 2022:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
173483	10-May-2022	Roy Steele & Associates CC	Appointment of a service provider to assist with the recruitment of Municipal Manager	Only responsive quotation	R 29 950.00 (Incl. VAT)	Chief Financial Officer
173736	26-May-2022	Sparks & Ellis	Supply and Delivery of Uniforms for the Access Control Guards	Lowest responsive quotation	R 7 544.98 (Incl. VAT)	Chief Financial Officer
173768	30-May-2022	Logo Clothing	Supply and Delivery of Green Drop Fleece tops	Lowest responsive quotation	R 13 173.48 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

No 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 May 2022.

3.2.1.7 Formele Geskrewe Prys Kwotasies

Geenformele 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 Mei 2022 nie.

3.2.1.8 Appeals

No appeals were lodged or dealt with by the Accounting Officer during the month of May 2022.

3.2.1.8 Appelle

Geen appelle is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Mei 2022 nie.

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of May 2022 which totals R 1 729 367:

3.2.1.9 Afwykings

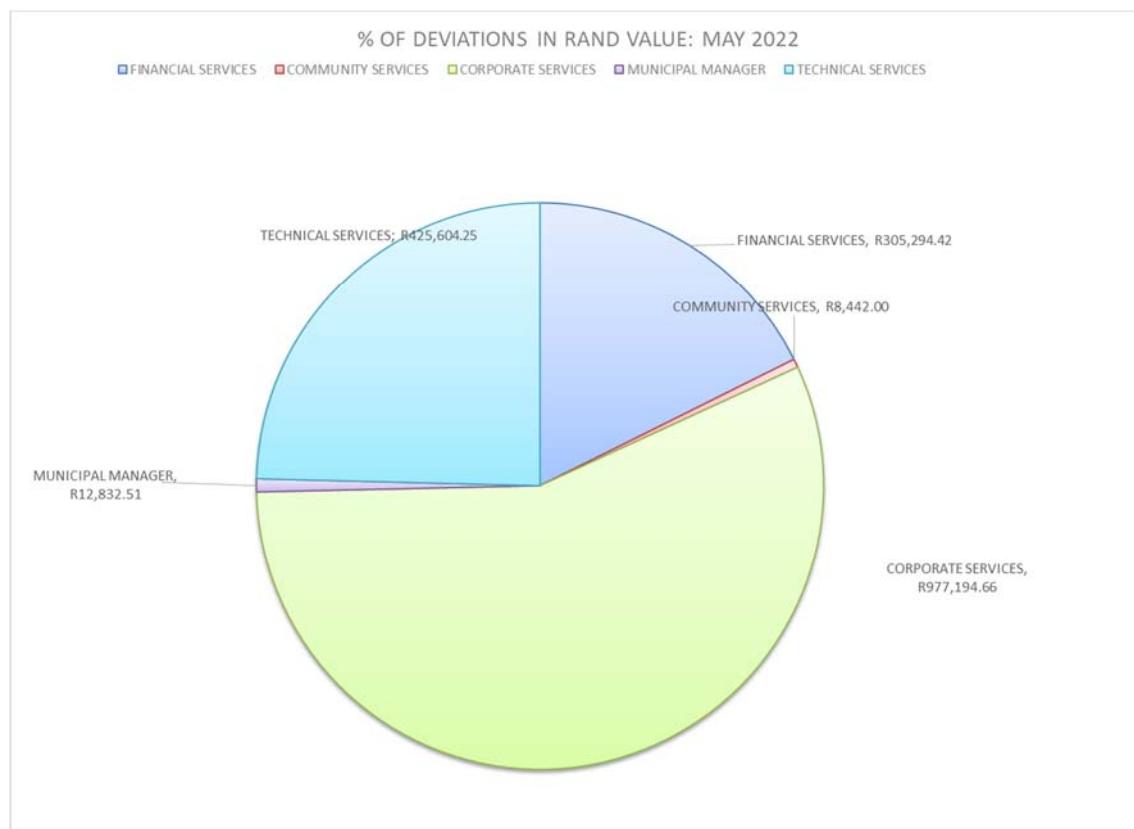
Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Mei 2022 wat beloop op die totaal van R 1 729 367:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
25-Jun-20	Johan Bezuidenhout Attorneys	Legal Services: Advertise Reg 68 (1) searches	Impractical	164970	8,442.00
6-Jul-20	Syntell	Pre-Paid vending services	Impractical	165013	186,381.52
17-Aug-20	AL Abbott & Associates (PTY) Ltd	Monitoring of drinking water	Impractical	165055	193,164.40
23-Jul-20	Cellstop Fleet Tracking (PTY) Ltd	Monitoring of vehicle tracking system	Impractical	165152	56,055.15
14-Aug-21	Witzenberg Auto Glass	Emergency work: Thusong centre	Emergency	165448	1,999.99
24-Aug-20	The Institute of Internal Auditors	Membership fees 2020-2021	Single supplier	165580	12,832.51
3-Mar-21	Ceres Alarms	Municipal alarm monitoring & reaction services	Single supplier	167846	85,586.67
11-Feb-22	Mafoko Security Patrols (PTY) Ltd	Supply of Tactical Response Unit to Combat Land invasion	Emergency	171784	886,800.00
17-Feb-22	De Kock & Cronje (PTY) Ltd	Supply 11kv Breakers for Bon Chretien	Emergency	172425	108,065.50
13-Apr-22	Western Cape Government - Dept. of the Premier	Publish Notice in Government Gazette - Notice 8549	Single supplier	173201	39,753.20
4-May-22	Global Crime Prevention Unit (PTY) Ltd	Security services: 15 Days at Electricity section sites	Emergency	173411	28,566.00
5-May-22	Witzenberg Herald	Publish Notice: Registration of Prospective Suppliers	Emergency	173426	4,320.00
11-May-22	Kaap Agri	Supply of HTH	Emergency	173522	114,592.90
27-May-22	Witzenberg Herald	Public Notice: Special Council Meeting 30 May 2022	Single supplier	173752	2,808.00

* It should be noted that the above information includes deviations from previous months not reported on.

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
March 2022	R 1 387 194	R20 642 547.82	6.72%
April 2022	R 2 073 972	R23 621 623.01	8.77%
May 2022	R 1 729 367	R19 418 824.24	8.90%

DEVIATIONS PER DIRECTORATE:



Logistics

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

Logistieke

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

MONTH	Mar 2022	April 2022	May 2022
Value of inventory at hand	R 7 884 429	R 7 341 666	R 7 493 912
Turnover rate of total value of inventory	1.24	1.22	1.28
Date of latest stores reconciliation		31 May 2022	
Date of last stock count		30 March 2022	
Date of next stock count		29 June 2022	

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	5	4	11	36	56
Motor Accident	1	3	1	12	17
Public Liability	4	4	2	36	46
Glass	0	0	0	2	2
Money loss	0	0	0	0	0
	10	11	14	86	121

High Value Third Party Claims

Claim Description	Value
Third Party, Canadian Roof damaged by treebranch	R 77 874
Third Party, Fell into an open manhole,corner Rooiels Avenue and Karee	R 2 551 000
Third Party,Fell on pavement after stepping into hole covered by grass)	R 585 766
Third Party, Drove in to stray ox in Pine Valley, Wolseley	R 75 000
Third Party, Broke ankle when stepped into broken stormwater drain)	R 3 000 000
Third Party,Broke ankle after stepping in open storm channel)	R 986 285
Third party, stepped into hole of manhole cover on c/o Friesland & Delta Street,	R 628 370

High Value Propert Loss/Damage and Motor Accident Claims

Claim Description	Value
Vandalism at Vredebes Substation	R 1 500 000
Vandalism at Nduli Pumpstaion	R 1 447 139
Vandalism to transfomer	R 500 000
Damage to municipal traffic vehicles by third party	R 80 000
Burglary and theft Tulbagh stores	R 207 100
Vandalism at Polo Cross Hall	R 165 118
Break-in at Steinthal Weg offices	R 50 000
Break-in at Steinthal Weg Storeroom	R 33 000

Claims Movement for the Month

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	51	16	42	2	0
New Claims	5	1	4	0	0
Claims Closed	0	0	0	0	0
Closing Balance	56	17	46	2	0

FINANCE MONTHLY SECTION 71 REPORT - MAY 2022 - FINANSIES MAANDELIKSE ARTIKEL 71 VERSLAG

Cash Flow Forecast for the period ended May 2022

Estimated Bank Balance

Based on the current bank balance of R157 m, the estimated bank balance as at 30 June will be R 141m

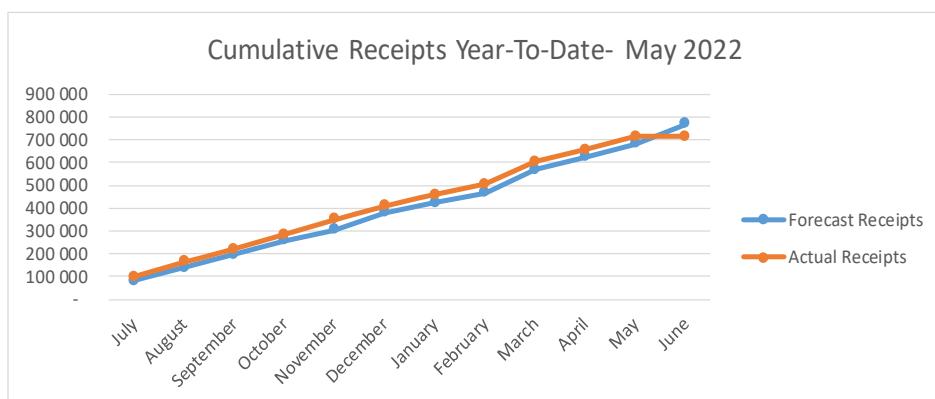
Current commitments against cash

Bank Balance	R 157 136 275
Total Commitments	(R147 343 565)
Unspent Grants	(R33 795 409)
Outstanding orders excluding grants	(R15 118 886)
Eskom Account	(R27 000 000)
Consumer Deposits	(R10 114 609)
Provision for Rehabilitation	(R35 362 347)
Current Employee Benefits	(R25 952 314)
Uncommitted Cash Balance	<u>R 9 792 710</u>

The estimated cost coverage ratio is as follow

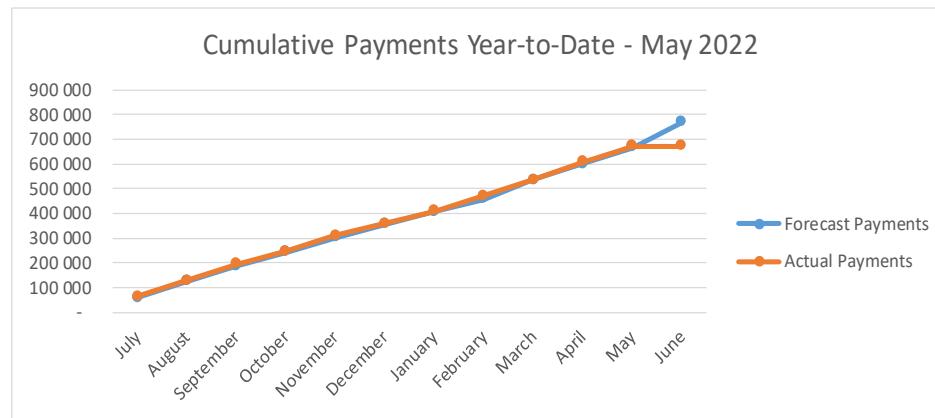
	Current	June
Bank Balance	R 157 136 275	R 141 270 858
Average fixed cost per month	R 53 921 266	R 53 921 266
Ratio	2,91	2,62

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,91 months. This is slightly below the acceptable norm of 3 months. It is estimated that the ratio may slightly deteriorate in the next 3 months due to higher expenditure patterns expected in the latter parts of the financial year.



Total Actual receipting is above the forecasted receipting which may be due to following reasons:

- Increased consumption of services
- Lower Indigency level
- Increased collection of old debt



Total Actual payments are in line with forecasted payments



QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of May 2022 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:

A handwritten signature in black ink, appearing to read "D. Nasson". It is placed above a horizontal line.

Date:

A handwritten date "14/06/2022" in black ink, placed below the signature. It is also placed above a horizontal line.