



Monthly Budget Statement Report Section 71 for March 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 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 wesenslike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;*
 - (ii) enige wesenslike 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 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) 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 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 excess of R6.8 million in comparison to the prior month figure of R7.08 million.

The monthly billing was also done as scheduled and during this process 19 376 accounts amounting to R 45.1 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 6.03 million in comparison to a cost of R4.9 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 1.7 million in comparison to the prior month figure of R1.6 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 89% in comparison to a rate of 89% for the same month in the previous year.

The municipality issued orders to the value of R 20.6 million of which R 1.3 million was in terms of deviations.

The municipality currently has R 126 million in its primary bank account and investments to the value of R60 million. The bank balance at the end of the previous month was R90 million with investments to the value of R60 million.

The calculated cost coverage ratio of the municipality as at the end of March 2022 is 2.28 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of March 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 R6,8miljoen in vergelyking met die vorige maand syfer van R7.08 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 376 rekeninge ten bedrae van R 45.1 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 6.03 miljoen en was R4.9 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 1.7 miljoen in vergelyking met die vorige maand syfer van R1.6 miljoen.

Die opgehoopte debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 89% in vergelyking met 89% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 20.6 miljoen uitgereik, waarvan R 1.3 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 126 miljoen in die primêre bankrekening en beleggings ter waarde van R60 miljoen. Die bankbalans aan die einde van die vorige maand was R90 miljoen en daar was R60 miljoen op belegging.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Maart 2022 is 2.28 maande.

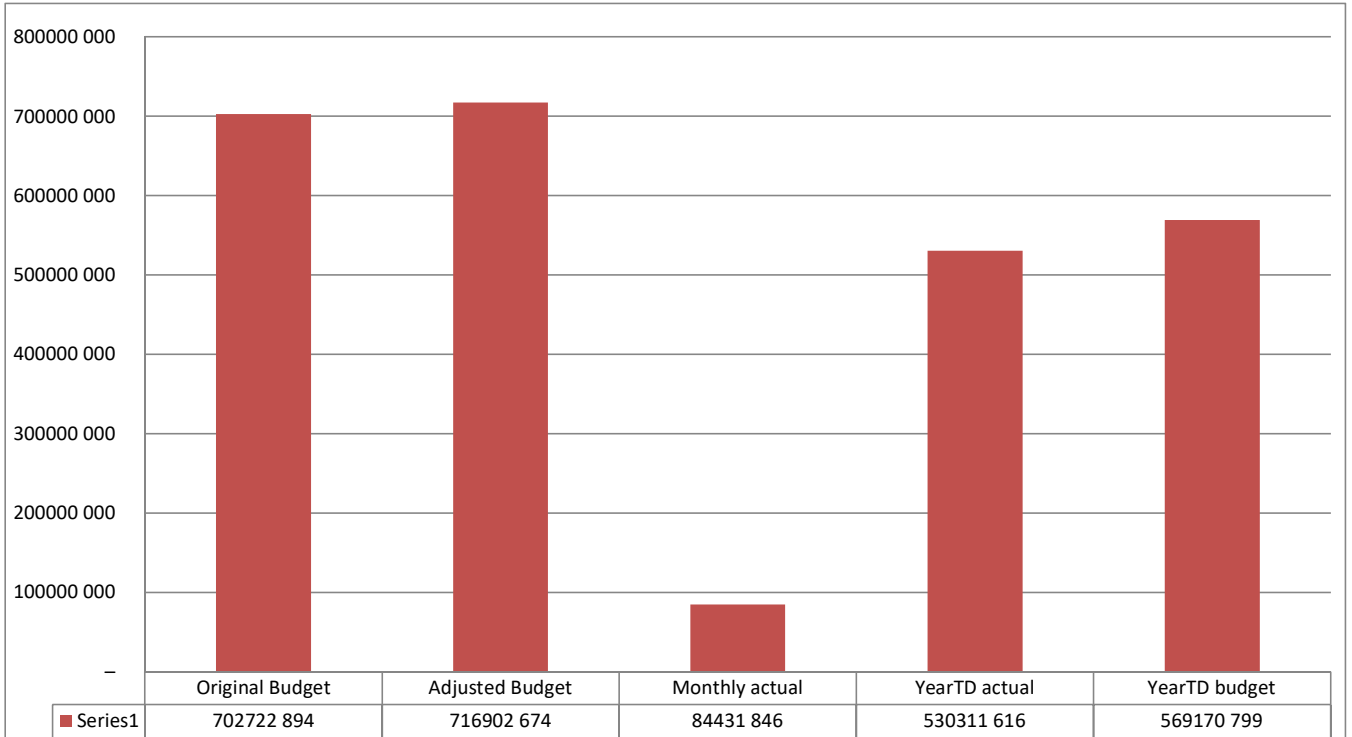
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

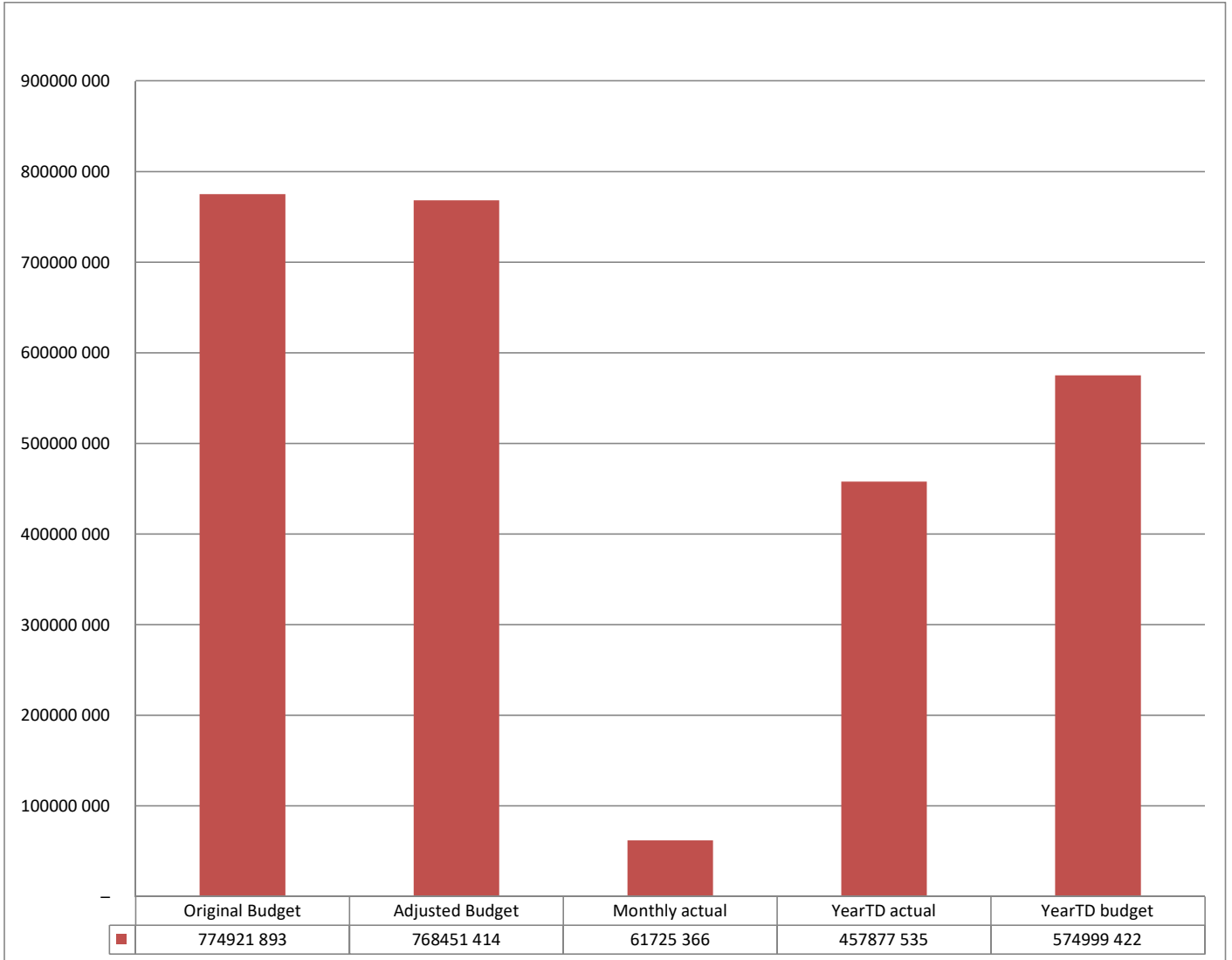
TOTAL OPERATIONAL REVENUE



For the period 1 July 2021 to 31 March 2022, 73,97% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2021 tot 31 Maart 2022, is 73,97% van die begrote operasionele inkomste gehêf.

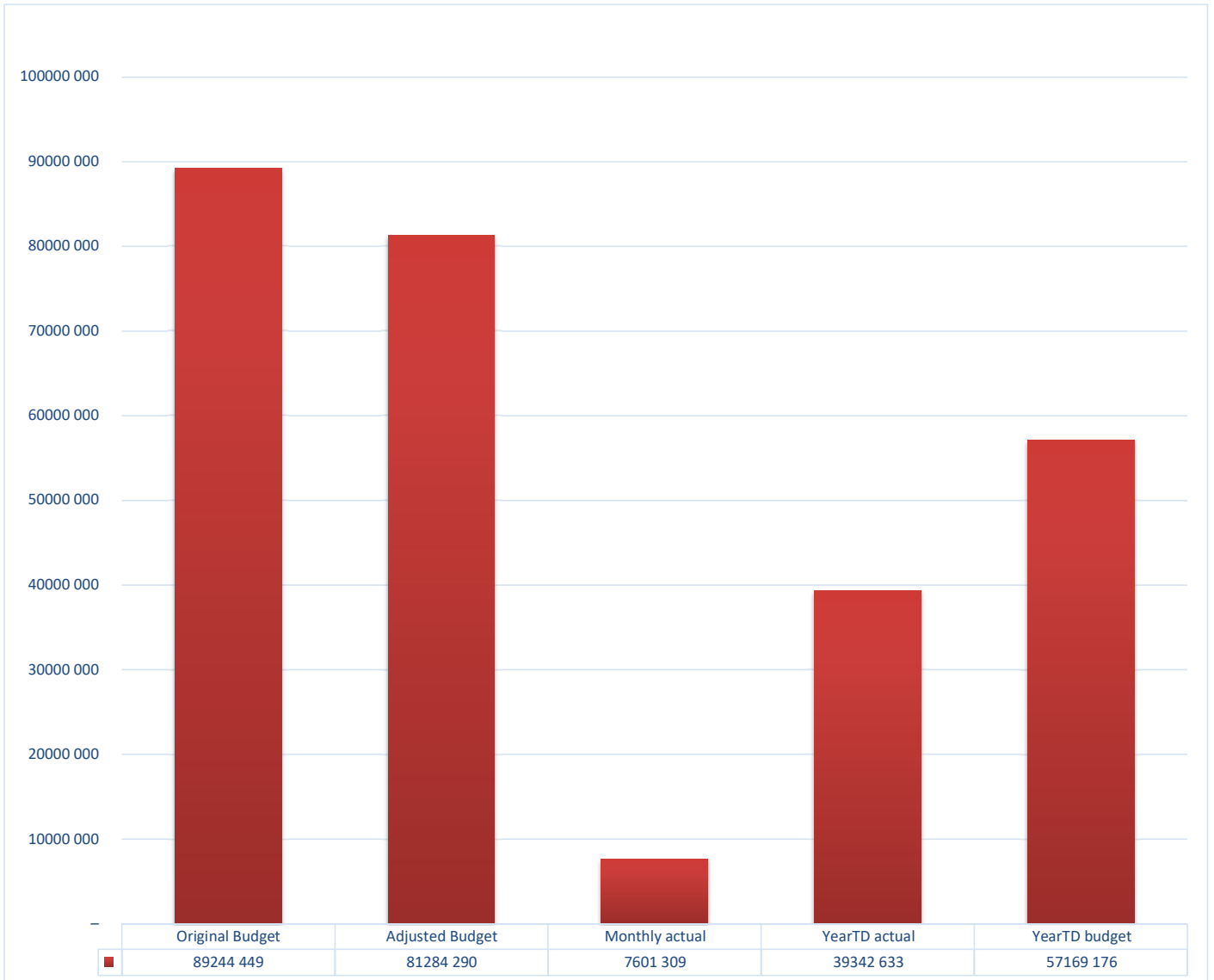
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2021 to 31 March 2022, 59,58% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2021 tot 31 Maart 2022, is 59,58% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 July 2021 to 31 March 2022, 48,4% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2021 tot 31 Maart 2022, is 48,4% van die begrote kapitale uitgawes aangegaan.

In-year budget statement tables

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

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	80 674	83 290	83 290	4 609	74 938	70 400	4 537	6%	83 290
Service charges	376 201	413 772	422 772	37 935	307 491	312 717	(5 227)	-2%	422 772
Investment revenue	3 079	6 990	6 990	181	3 171	5 242	(2 070)	-39%	6 990
Transfers recognised - operational	131 244	145 903	148 892	35 143	107 978	139 604	(31 626)	-23%	148 892
Other own revenue	31 961	52 768	54 959	6 563	36 734	41 208	(4 474)	-11%	54 959
transfers and contributions)	623 159	702 723	716 903	84 432	530 312	569 171	(38 859)	-7%	716 903
Employee costs	201 544	237 025	235 189	18 664	159 467	176 371	(16 904)	-10%	235 189
Remuneration of Councillors	9 897	12 007	11 007	836	7 396	8 252	(856)	-10%	11 007
Depreciation & asset impairment	32 145	39 729	39 729	7 273	22 351	29 784	(7 434)	-25%	39 729
Finance charges	4 522	8 696	8 690	-	76	6 515	(6 438)	-99%	8 690
Materials and bulk purchases	252 216	300 766	305 453	25 054	187 196	229 007	(41 810)	-18%	305 453
Transfers and grants	6 534	25 603	23 665	129	1 630	17 749	(16 119)	-91%	23 665
Other expenditure	139 238	151 096	144 718	9 769	79 761	107 322	(27 560)	-26%	144 718
Total Expenditure	646 096	774 922	768 451	61 725	457 878	574 999	(117 122)	-20%	768 451
Surplus/(Deficit)	(22 937)	(72 199)	(51 549)	22 706	72 434	(5 829)	78 263	-1343%	(51 549)
Transfers recognised - capital	52 267	74 937	69 620	21 541	36 895	65 416	(28 521)	-44%	69 620
Contributions & Contributed assets	898	170	170	33	263	127	135	106%	170
& contributions	30 227	2 908	18 241	44 281	109 592	59 715	49 877	84%	18 241
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	30 227	2 908	18 241	44 281	109 592	59 715	49 877	84%	18 241
Capital expenditure & funds sources									
Capital expenditure	66 944	89 244	81 284	7 601	39 343	57 169	(17 827)	-31%	81 284
Capital transfers recognised	52 768	75 087	69 277	7 497	37 197	48 164	(10 967)	-23%	69 277
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 157	12 007	105	2 146	9 006	(6 860)	-76%	12 197
Total sources of capital funds	66 944	89 244	81 284	7 601	39 343	57 169	(17 827)	-31%	81 474
Financial position									
Total current assets	217 352	181 281	199 130		341 019				199 130
Total non current assets	1 028 261	1 041 921	1 083 975		1 045 253				1 083 975
Total current liabilities	126 585	201 668	146 339		159 409				146 339
Total non current liabilities	175 032	131 189	174 032		173 284				174 032
Community wealth/Equity	943 996	890 345	962 733		1 053 579				962 733
Cash flows									
Net cash from (used) operating	51 431	85 636	97 574	42 689	112 246	95 086	17 160	18%	97 574
Net cash from (used) investing	(66 038)	(89 094)	(96 927)	(7 706)	(103 570)	(59 158)	(44 412)	75%	(96 927)
Net cash from (used) financing	(482)	(1 000)	(1 000)	55	381	-	381		381
end	115 305	133 360	114 952	-	124 352	151 233	(26 881)	-18%	114 943
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	55 983	5 846	4 894	4 872	4 491	4 363	27 951	211 145	319 546
Creditors Age Analysis									
Total Creditors	869	576	-	-	-	-	-	-	1 445

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) - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	94 586	110 918	113 730	6 669	86 726	93 547	(6 821)	-7%	113 730
Executive and council	13	-	600	(1)	19	450	(431)	-96%	600
Finance and administration	94 573	110 918	113 130	6 670	86 707	93 097	(6 390)	-7%	113 130
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	155 479	171 710	174 355	39 717	127 402	158 204	(30 802)	-19%	174 355
Community and social services	128 957	120 006	122 331	34 721	107 387	119 136	(11 749)	-10%	122 331
Sport and recreation	9 314	1 661	2 734	1 906	7 037	2 050	4 987	243%	2 734
Public safety	16 929	26 158	26 713	3 075	12 867	20 027	(7 160)	-36%	26 713
Housing	278	23 884	22 577	15	111	16 991	(16 880)	-99%	22 577
<i>Economic and environmental services</i>	16 878	25 287	19 692	5 758	8 717	15 102	(6 385)	-42%	19 692
Planning and development	4 244	2 365	2 937	193	1 289	2 367	(1 079)	-46%	2 937
Road transport	12 634	22 907	16 742	5 565	7 428	12 725	(5 296)	-42%	16 742
Environmental protection	-	14	14	-	0	11	(10)	-98%	14
<i>Trading services</i>	409 304	469 795	478 795	53 857	344 508	367 770	(23 262)	-6%	478 795
Energy sources	274 353	334 664	338 664	30 688	229 652	252 169	(22 516)	-9%	338 664
Water management	52 476	72 201	72 201	13 975	50 137	61 656	(11 520)	-19%	72 201
Waste water management	49 259	27 843	30 843	2 505	27 897	24 365	3 532	14%	30 843
Waste management	33 216	35 087	37 087	6 689	36 822	29 580	7 242	24%	37 087
Total Revenue - Functional	676 323	777 830	786 693	106 006	567 470	634 714	(67 245)	-11%	786 693
Expenditure - Functional									
<i>Governance and administration</i>	122 905	145 004	147 809	10 274	85 750	110 715	(24 965)	-23%	147 809
Executive and council	23 838	29 621	30 257	1 807	15 852	22 684	(6 832)	-30%	30 257
Finance and administration	96 559	112 849	115 438	8 267	68 471	86 464	(17 993)	-21%	115 438
Internal audit	2 508	2 534	2 114	200	1 427	1 566	(140)	-9%	2 114
<i>Community and public safety</i>	97 434	133 059	138 416	9 557	69 782	103 597	(33 815)	-33%	138 416
Community and social services	23 943	28 680	30 273	2 548	20 488	22 686	(2 198)	-10%	30 273
Sport and recreation	27 018	32 356	30 161	3 954	22 677	22 554	123	1%	30 161
Public safety	42 004	43 012	50 896	2 689	22 691	38 093	(15 403)	-40%	50 896
Housing	4 469	29 011	27 086	366	3 926	20 264	(16 338)	-81%	27 086
<i>Economic and environmental services</i>	34 813	36 288	32 852	4 847	23 876	24 517	(642)	-3%	32 852
Planning and development	10 129	11 280	11 706	1 018	8 251	8 760	(510)	-6%	11 706
Road transport	24 205	22 910	19 624	3 724	15 038	14 622	416	3%	19 624
Environmental protection	479	2 098	1 521	104	587	1 135	(548)	-48%	1 521
<i>Trading services</i>	390 042	459 620	448 425	37 047	277 787	335 458	(57 670)	-17%	448 425
Energy sources	271 820	327 833	324 223	26 776	199 222	243 045	(43 823)	-18%	324 223
Water management	41 092	36 559	37 870	3 631	27 617	28 200	(583)	-2%	37 870
Waste water management	36 519	43 400	38 318	3 610	25 048	28 211	(3 163)	-11%	38 318
Waste management	40 611	51 829	48 014	3 030	25 900	36 000	(10 101)	-28%	48 014
<i>Other</i>	902	951	951	-	683	713	(30)	-4%	951
Total Expenditure - Functional	646 096	774 922	768 451	61 725	457 878	574 999	(117 122)	-20%	768 451
Surplus/ (Deficit) for the year	30 227	2 908	18 241	44 281	109 592	59 715	49 877		18 241

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

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	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Municipal governance and administration	94 586	110 918	113 730	6 669	86 726	93 547	(6 821)	-7%	113 730
Executive and council	13	-	600	(1)	19	450	(431)	-96%	600
Mayor and Council	13	-	-	(1)	19	-	19		-
Municipal Manager, Town Secretary and Chief Execut	-	-	600	-	-	450	(450)	-100%	600
Finance and administration	94 573	110 918	113 130	6 670	86 707	93 097	(6 390)	-7%	113 130
Administrative and Corporate Support	0	9	9	0	1	7	(6)	-91%	9
Finance	94 239	110 250	112 462	6 668	86 443	92 596	(6 153)	-7%	112 462
Human Resources	254	580	580	-	222	435	(213)	-49%	580
Marketing, Customer Relations, Publicity and Media	0	5	5	-	-	4	(4)	-100%	5
Property Services	-	-	-	-	-	-	-		-
Supply Chain Management	80	74	74	1	42	56	(14)	-25%	74
Community and public safety	155 479	171 710	174 355	39 717	127 402	158 204	(30 802)	-19%	174 355
Community and social services	128 957	120 006	122 331	34 721	107 387	119 136	(11 749)	-10%	122 331
Aged Care	118 121	109 415	111 015	26 795	99 160	110 615	(11 455)	-10%	111 015
Cemeteries, Funeral Parlours and Crematoriums	328	367	367	19	194	310	(116)	-37%	367
Community Halls and Facilities	31	485	485	28	129	364	(235)	-65%	485
Libraries and Archives	10 475	9 739	10 463	7 880	7 904	7 847	57	1%	10 463
Sport and recreation	9 314	1 661	2 734	1 906	7 037	2 050	4 987	243%	2 734
Recreational Facilities	2 057	1 611	2 684	726	5 481	2 012	3 469	172%	2 684
Sports Grounds and Stadiums	7 257	50	50	1 180	1 556	38	1 518	4044%	50
R thousands									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Public safety	16 929	26 158	26 713	3 075	12 867	20 027	(7 160)	-36%	26 713
Fire Fighting and Protection	2	6	6	3	14	5	9	0	6
Housing	278	23 884	22 577	15	111	16 991	(16 880)	-99%	22 577
Housing	278	23 884	22 577	15	111	16 991	(16 880)	-99%	22 577
Economic and environmental services	16 878	25 287	19 692	5 758	8 717	15 102	(6 385)	-42%	19 692
Planning and development	4 244	2 365	2 937	193	1 289	2 367	(1 079)	-46%	2 937
Economic Development/Planning	1 892	279	851	-	2	638	(636)	-100%	851
Town Planning, Building Regulations and Enforcemen	1 721	1 426	1 426	193	1 287	1 069	218	20%	1 426
Project Management Unit	630	660	660	-	-	660	(660)	-100%	660
Road transport	12 634	22 907	16 742	5 565	7 428	12 725	(5 296)	-42%	16 742
Roads	12 634	22 907	16 742	5 565	7 428	12 725	(5 296)	-42%	16 742
Environmental protection	-	14	14	-	0	11	(10)	-98%	14
Biodiversity and Landscape	-	14	14	-	0	11	(10)	-98%	14
Trading services	409 304	469 795	478 795	53 857	344 508	367 770	(23 262)	-6%	478 795
Energy sources	274 353	334 664	338 664	30 688	229 652	252 169	(22 516)	-9%	338 664
Electricity	274 131	333 099	337 099	30 550	229 162	250 604	(21 441)	-9%	337 099
Street Lighting and Signal Systems	222	1 565	1 565	137	490	1 565	(1 075)	-69%	1 565
Water management	52 476	72 201	72 201	13 975	50 137	61 656	(11 520)	-19%	72 201
Water Distribution	52 476	60 921	60 921	13 975	50 137	50 377	(241)	0%	60 921
Waste water management	49 259	27 843	30 843	2 505	27 897	24 365	3 532	14%	30 843
Sewerage	38 651	26 954	29 954	2 505	27 007	23 475	3 532	15%	29 954
Storm Water Management	10 607	889	889	-	889	889	-	0%	889
Waste management	33 216	35 087	37 087	6 689	36 822	29 580	7 242	24%	37 087
Solid Waste Removal	30 130	35 087	37 087	6 689	36 822	29 580	7 242	24%	37 087
Other	77	120	120	5	116	90	26	29%	120
Licensing and Regulation	77	120	120	5	116	90	26	29%	120
Total Revenue - Functional	676 323	777 830	786 693	106 006	567 470	634 714	(67 245)	-11%	786 693

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure - Functional									
Municipal governance and administration	122 905	145 004	147 809	10 274	85 750	110 715	(24 965)	-23%	147 809
Executive and council	23 838	29 621	30 257	1 807	15 852	22 684	(6 832)	-30%	30 257
Mayor and Council	15 898	18 723	18 224	1 037	9 052	13 662	(4 610)	-34%	18 224
Municipal Manager, Town Secretary and Chief Execut	7 941	10 897	12 033	770	6 799	9 022	(2 222)	-25%	12 033
Finance and administration	96 559	112 849	115 438	8 267	68 471	86 464	(17 993)	-21%	115 438
Administrative and Corporate Support	17 899	11 560	12 009	669	8 514	8 966	(452)	-5%	12 009
Asset Management	31	5 167	1 591	8	15	1 193	(1 178)	-99%	1 591
Finance	30 327	37 107	39 110	3 234	25 773	29 328	(3 555)	-12%	39 110
Fleet Management	3 406	2 806	2 837	404	2 709	2 125	584	27%	2 837
Human Resources	22 230	36 284	39 110	2 229	16 454	29 301	(12 847)	-44%	39 110
Information Technology	4 385	3 372	4 610	282	3 733	3 457	276	8%	4 610
Legal Services	5 416	2 279	2 002	98	1 038	1 501	(463)	-31%	2 002
Marketing, Customer Relations, Publicity and Media	3 904	3 900	3 890	353	3 025	2 914	111	4%	3 890
Property Services	1 783	1 268	1 598	389	1 696	1 198	498	42%	1 598
Risk Management	-	497	355	3	7	266	(260)	-97%	355
Supply Chain Management	6 778	7 052	7 393	573	5 229	5 533	(304)	-5%	7 393
Valuation Service	400	1 557	932	26	280	684	(404)	-59%	932
Internal audit	2 508	2 534	2 114	200	1 427	1 566	(140)	-9%	2 114
Governance Function	2 508	2 534	2 114	200	1 427	1 566	(140)	-9%	2 114
Community and public safety	97 434	133 059	138 416	9 557	69 782	103 597	(19 467)	-19%	138 416
Community and social services	23 943	28 680	30 273	2 548	20 488	22 686	(2 198)	-10%	30 273
Aged Care	4 658	4 347	7 511	640	5 172	5 625	(453)	-8%	7 511
Cemeteries, Funeral Parlours and Crematoriums	3 189	3 600	3 505	350	2 592	2 628	(35)	-1%	3 505
Child Care Facilities	8	972	132	1	5	99	(94)	-95%	132
Community Halls and Facilities	5 400	6 608	6 340	591	4 374	4 754	(380)	-8%	6 340
Disaster Management	95	236	208	5	10	156	(146)	-94%	208
Education	1	831	104	-	1	78	(77)	-99%	104
Libraries and Archives	10 591	12 086	12 473	961	8 334	9 347	(1 013)	-11%	12 473
Sport and recreation	27 018	32 356	30 161	3 954	22 677	22 554	123	1%	30 161
Community Parks (including Nurseries)	8 229	7 228	8 000	945	6 253	5 967	286	5%	8 000
Recreational Facilities	12 759	18 999	15 975	2 247	11 699	11 952	(253)	-2%	15 975
Sports Grounds and Stadiums	6 031	6 129	6 186	761	4 725	4 634	91	2%	6 186
Public safety	42 004	43 012	50 896	2 689	22 691	38 093	(1 055)	-3%	50 896
Fire Fighting and Protection	8 395	8 118	10 270	884	6 679	7 661	(983)	-13%	10 270
Housing	4 469	29 011	27 086	366	3 926	20 264	(16 338)	-81%	27 086
Housing	4 463	27 003	26 821	362	3 886	20 065	(16 179)	-81%	26 821
Informal Settlements	6	2 009	265	4	40	199	(159)	-80%	265
Chemical Safety	-	-	-	-	-	-	-	-	-
R thousands									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
Economic and environmental services	34 813	36 288	32 852	4 847	23 876	24 517	(642)	-3%	32 852
Planning and development	10 129	11 280	11 706	1 018	8 251	8 760	(510)	-6%	11 706
Corporate Wide Strategic Planning (IDPs, LEDs)	1 686	1 982	2 166	243	1 531	1 621	(89)	-6%	2 166
Economic Development/Planning	1 400	2 115	2 038	156	1 144	1 527	(383)	-25%	2 038
Town Planning, Building Regulations and Enforcement	4 745	4 473	4 702	413	3 710	3 513	197	6%	4 702
Project Management Unit	2 298	2 710	2 799	206	1 865	2 099	(234)	-11%	2 799
Road transport	24 205	22 910	19 624	3 724	15 038	14 622	416	3%	19 624
Roads	24 205	22 910	19 624	3 724	15 038	14 622	416	3%	19 624
Environmental protection	479	2 098	1 521	104	587	1 135	(548)	-48%	1 521
Biodiversity and Landscape	479	2 098	1 521	104	587	1 135	(548)	-48%	1 521
Trading services	390 042	459 620	448 425	37 047	277 787	335 458	(57 670)	-17%	448 425
Energy sources	271 820	327 833	324 223	26 776	199 222	243 045	(43 823)	-18%	324 223
Electricity	269 233	324 461	321 680	26 577	197 363	241 140	(43 776)	-18%	321 680

<i>Street Lighting and Signal Systems</i>	2 587	3 371	2 543	200	1 859	1 906	(47)	-2%	2 543
Water management	41 092	36 559	37 870	3 631	27 617	28 200	(583)	-2%	37 870
<i>Water Treatment</i>	154	1 838	1 278	15	150	958	(808)	-84%	1 278
<i>Water Distribution</i>	37 997	30 463	32 479	3 404	24 970	24 158	812	3%	32 479
<i>Water Storage</i>	2 941	4 258	4 114	212	2 498	3 085	(587)	-19%	4 114
Waste water management	36 519	43 400	38 318	3 610	25 048	28 211	(3 163)	-11%	38 318
<i>Public Toilets</i>	1 566	1 984	1 839	157	1 268	1 378	(111)	-8%	1 839
<i>Sewerage</i>	27 631	30 347	27 047	2 480	17 949	19 764	(1 814)	-9%	27 047
<i>Storm Water Management</i>	7 321	8 141	7 978	973	5 831	5 979	(148)	-2%	7 978
<i>Waste Water Treatment</i>	0	2 928	1 455	-	0	1 091	(1 090)	-100%	1 455
Waste management	40 611	51 829	48 014	3 030	25 900	36 000	(10 101)	-28%	48 014
<i>Solid Waste Disposal (Landfill Sites)</i>	7 599	16 403	14 070	296	2 332	10 545	(8 213)	-78%	14 070
<i>Solid Waste Removal</i>	31 594	33 991	33 425	2 713	23 432	25 066	(1 634)	-7%	33 425
<i>Street Cleaning</i>	1 418	1 436	519	22	135	389	(254)	-65%	519
Other	902	951	951	-	683	713	(30)	-4%	951
Licensing and Regulation	10	51	51	-	8	38	(30)	-79%	51
Tourism	892	900	900	-	675	675	(0)	0%	900
Total Expenditure - Functional	646 096	774 922	768 451	61 725	457 878	574 999	(102 774)	-18%	768 451
Surplus/ (Deficit) for the year	30 227	2 908	18 241	44 281	109 592	59 715	49 877	84%	18 241

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) - M09 March

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Financial Services	92 562	107 712	109 497	6 462	84 625	90 394	(5 769)	-6,4%	109 497
Vote 2 - Community Services	13 354	35 720	36 210	8 659	13 855	27 254	(13 399)	-49,2%	36 210
Vote 3 - Community Services	130 857	131 976	134 131	29 550	108 736	127 945	(19 209)	-15,0%	134 131
Vote 4 - Community Services	13 503	4 581	5 152	1 530	5 143	3 863	1 281	33,2%	5 152
Vote 5 - Corporate Services	267	594	594	(0)	241	445	(204)	-45,9%	594
Vote 6 - Technical Services	339 012	388 952	389 786	39 091	267 516	291 884	(24 368)	-8,3%	389 786
Vote 7 - Technical Services	85 638	107 224	109 224	20 664	86 894	91 189	(4 295)	-4,7%	109 224
Vote 8 - Municipal Manager	1 129	1 072	2 099	51	459	1 740	(1 281)	-73,6%	2 099
Total Revenue by Vote	676 323	777 830	786 693	106 006	567 470	634 714	(67 245)	-10,6%	786 693
Vote 1 - Financial Services	38 586	52 465	50 854	4 000	32 698	38 107	(5 409)	-14,2%	50 854
Vote 2 - Community Services	36 229	41 879	44 516	4 409	29 506	33 257	(3 751)	-11,3%	44 516
Vote 3 - Community Services	48 070	54 069	60 231	3 704	28 752	45 099	(16 347)	-36,2%	60 231
Vote 4 - Community Services	16 030	43 719	40 063	1 802	14 193	30 027	(15 834)	-52,7%	40 063
Vote 5 - Corporate Services	68 115	77 479	81 453	5 043	43 866	61 002	(17 136)	-28,1%	81 453
Vote 6 - Technical Services	338 159	401 057	389 431	34 629	243 953	291 356	(47 403)	-16,3%	389 431
Vote 7 - Technical Services	86 066	90 791	87 835	7 117	56 701	65 624	(8 923)	-13,6%	87 835
Vote 8 - Municipal Manager	14 779	13 462	13 819	1 021	8 208	10 339	(2 132)	-20,6%	13 819
Total Expenditure by Vote	646 034	774 922	768 201	61 725	457 878	574 812	(116 934)	-20,3%	768 201
Surplus/ (Deficit) for the year	30 289	2 908	18 491	44 281	109 592	59 902	49 690	83,0%	18 491

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) - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	80 674	83 290	83 290	4 609	74 938	70 400	4 537	6%	83 290
Service charges - electricity revenue	274 180	323 478	327 478	29 226	227 230	240 569	(13 339)	-6%	327 478
Service charges - water revenue	43 137	39 677	39 677	3 958	33 914	29 874	4 040	14%	39 677
Service charges - sanitation revenue	30 920	25 043	28 043	2 269	24 185	21 827	2 359	11%	28 043
Service charges - refuse revenue	27 965	25 574	27 574	2 482	22 161	20 448	1 713	8%	27 574
Service charges - other	-	-	-	-	-	-	-		-
Rental of facilities and equipment	1 606	1 470	2 970	599	3 545	2 227	1 318	59%	2 970
Interest earned - external investments	3 079	6 990	6 990	181	3 171	5 242	(2 070)	-39%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 444	12 301	6 507	5 793	89%	8 677
Dividends received	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	11 593	21 479	21 479	2 636	8 225	16 103	(7 878)	-49%	21 479
Licences and permits	1 065	2 111	2 111	90	979	1 582	(604)	-38%	2 111
Agency services	4 354	4 046	4 046	344	3 509	3 034	476	16%	4 046
Transfers recognised - operational	131 244	145 903	148 892	35 143	107 978	139 604	(31 626)	-23%	148 892
Other revenue	7 774	14 985	15 676	1 450	8 176	11 754	(3 578)	-30%	15 676
Gains on disposal of PPE	-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)	623 159	702 723	716 903	84 432	530 312	569 171	(38 859)	-7%	716 903
Expenditure By Type									
Employee related costs	201 544	237 025	235 189	18 664	159 467	176 371	(16 904)	-10%	235 189
Remuneration of councillors	9 897	12 007	11 007	836	7 396	8 252	(856)	-10%	11 007
Debt impairment	50 015	63 750	63 750	2 711	27 716	47 813	(20 097)	-42%	63 750
Depreciation & asset impairment	32 145	39 729	39 729	7 273	22 351	29 784	(7 434)	-25%	39 729
Finance charges	4 522	8 696	8 690	-	76	6 515	(6 438)	-99%	8 690
Bulk purchases	239 632	285 789	289 789	23 980	176 382	217 297	(40 915)	-19%	289 789
Other materials	12 584	14 977	15 665	1 075	10 814	11 710	(896)	-8%	15 665
Contracted services	51 748	48 390	37 495	3 349	22 632	27 379	(4 747)	-17%	37 495
Transfers and grants	6 534	25 603	23 665	129	1 630	17 749	(16 119)	-91%	23 665
Other expenditure	37 409	38 955	43 472	3 709	29 414	32 130	(2 717)	-8%	43 472
Loss on disposal of PPE	66	0	0	-	-	0	(0)	-100%	0
Total Expenditure	646 096	774 922	768 451	61 725	457 878	574 999	(117 122)	-20%	768 451
Surplus/(Deficit)	(22 937)	(72 199)	(51 549)	22 706	72 434	(5 829)	78 263	(0)	(51 549)
Transfers recognised - capital	52 267	74 937	69 620	21 541	36 895	65 416	(28 521)	(0)	69 620
Contributions recognised - capital	898	170	170	33	263	127	135	0	170
Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	30 227	2 908	18 241	44 281	109 592	59 715			18 241
Surplus/(Deficit) attributable to	30 227	2 908	18 241	44 281	109 592	59 715			18 241
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	30 227	2 908	18 241	44 281	109 592	59 715			18 241

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) - M09 March

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
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	15 209	784	6 341	11 407	(5 065)	-44%	15 209
Vote 7 - Technical Services	3 913	34 373	39 769	5 375	23 048	27 566	(4 517)	-16%	39 769
Vote 8 - Muncipal Manager	-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	16 545	62 004	54 977	6 159	29 390	38 972	(9 583)	-25%	54 977
Single Year expenditure appropriation									
Vote 1 - Financial Services	165	180	1 012	66	417	759	(342)	-45%	1 012
Vote 2 - Community Services	1 971	-	-	-	-	-	-		-
Vote 3 - Community Services	1 126	-	240	-	240	180	60	33%	240
Vote 4 - Community Services	9 507	6 151	3 758	1 009	1 517	2 728	(1 212)	-44%	3 758
Vote 5 - Corporate Services	3 630	900	1 069	-	155	802	(646)	-81%	1 069
Vote 6 - Technical Services	25 539	16 266	19 338	368	6 734	13 061	(6 326)	-48%	19 338
Vote 7 - Technical Services	8 462	3 744	889	-	889	667	222	33%	889
Vote 8 - Muncipal Manager	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	50 399	27 241	26 307	1 443	9 953	18 197	(8 244)	-45%	26 307
Total Capital Expenditure	66 944	89 244	81 284	7 601	39 343	57 169	(17 827)	-31%	81 284

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
Governance and administration	3 162	2 080	4 282	66	1 538	3 212	(1 674)	-52%	4 282
Executive and council	(1)	600	600	-	-	450	(450)	-100%	600
Finance and administration	3 163	1 480	3 682	66	1 538	2 762	(1 224)	-44%	3 682
Community and public safety	10 876	5 456	3 263	1 009	1 755	2 447	(692)	-28%	3 263
Community and social services	1 613	-	-	-	-	-	-		-
Sport and recreation	7 782	5 456	3 023	1 009	1 515	2 267	(752)	-33%	3 023
Public safety	1 481	-	240	-	240	180	60	33%	240
Housing	-	-	-	-	-	-	-		-
Economic and environmental services	17 177	27 042	16 007	809	7 731	11 915	(4 184)	-35%	16 007
Planning and development	1 934	696	736	-	2	461	(460)	-100%	736
Road transport	15 243	26 347	15 272	809	7 729	11 454	(3 725)	-33%	15 272
Environmental protection	-	-	-	-	-	-	-		-
Trading services	35 728	54 666	57 732	5 717	28 319	39 595	(11 277)	-28%	57 732
Energy sources	4 054	13 163	13 204	343	2 603	8 461	(5 858)	-69%	13 204
Water management	7 954	21 135	18 281	3 631	11 627	11 450	177	2%	18 281
Waste water management	18 448	3 386	3 870	-	1 779	2 902	(1 124)	-39%	3 870
Waste management	5 272	16 982	22 377	1 744	12 311	16 783	(4 472)	-27%	22 377
Total Capital Expenditure - Standard Classification	66 944	89 244	81 284	7 601	39 343	57 169	(17 827)	-31%	81 284
Funded by:									
National Government	18 276	49 787	49 827	6 688	26 558	33 666	(7 108)	-21%	49 827
Provincial Government	33 326	24 801	18 635	809	10 399	13 886	(3 487)	-25%	18 635
District Municipality	665	500	815	-	240	611	(371)	-61%	815
Transfers recognised - capital	52 768	75 087	69 277	7 497	37 197	48 164	(10 967)	-23%	69 277
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	14 175	14 157	12 007	105	2 146	9 006	(6 860)	-76%	12 197
Total Capital Funding	66 944	89 244	81 284	7 601	39 343	57 169	(17 827)	-31%	81 474

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	124 352	114 952
Call investment deposits	–	–	–	60 000	–
Consumer debtors	82 538	28 353	55 673	98 993	55 673
Other debtors	9 546	7 966	18 542	48 552	18 542
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 963	11 602	9 963	9 122	9 963
Total current assets	217 352	181 281	199 130	341 019	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	999 219	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	1 045 253	1 083 975
TOTAL ASSETS	1 245 613	1 223 203	1 283 105	1 386 272	1 283 105
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 587	–	1 587	898	1 587
Consumer deposits	9 080	7 976	8 732	10 285	8 732
Trade and other payables	58 906	115 836	110 393	90 658	110 393
Provisions	57 013	77 857	25 627	57 568	25 627
Total current liabilities	126 585	201 668	146 339	159 409	146 339
Non current liabilities					
Borrowing	1 188	2 588	188	1 188	188
Provisions	173 844	128 602	173 844	172 095	173 844
Total non current liabilities	175 032	131 189	174 032	173 284	174 032
TOTAL LIABILITIES	301 617	332 857	320 371	332 693	320 371
NET ASSETS	943 996	890 345	962 733	1 053 579	962 733
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	933 554	879 728	952 291	1 043 136	952 291
Reserves	10 442	10 618	10 442	10 442	10 442
TOTAL COMMUNITY WEALTH/EQUITY	943 996	890 345	962 733	1 053 579	962 733

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

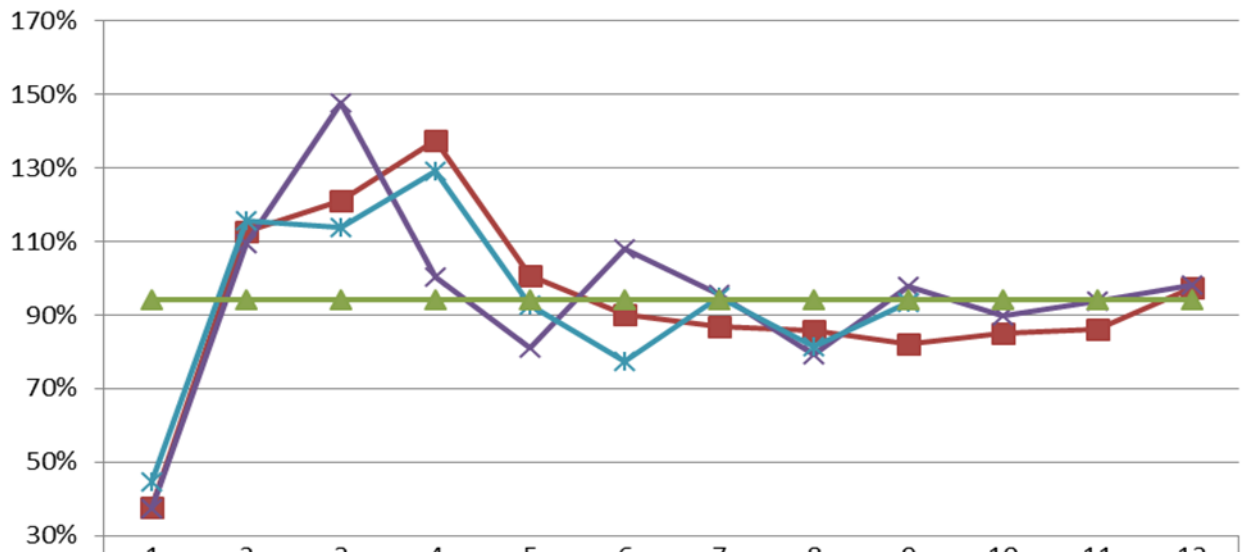
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	82 812	79 126	79 126	4 971	69 544	66 712	2 832	4%	79 126
Service charges	345 134	379 151	437 751	42 975	334 897	262 053	72 843	28%	437 751
Other revenue	859	27 756	19 373	1 371	16 318	16 094	224	1%	19 373
Government - operating	131 051	145 903	154 127	29 302	114 279	145 733	(31 454)	-22%	154 127
Government - capital	52 102	75 107	86 842	21 276	66 137	65 512	624	1%	86 842
Interest	8 648	9 593	9 593	181	2 960	7 610	(4 650)	-61%	9 593
Dividends									
Payments									
Suppliers and employees	(546 597)	(604 934)	(658 415)	(57 263)	(490 024)	(444 950)	45 074	-10%	(658 415)
Finance charges	(226)	(461)	(462)	-	(17)	(252)	(235)	93%	(462)
Transfers and Grants	(22 351)	(25 603)	(30 361)	(124)	(1 848)	(23 427)	(21 579)	92%	(30 361)
NET CASH FROM/(USED) OPERATING ACTIVITIES	51 431	85 636	97 574	42 689	112 246	95 086	63 679	67%	97 574
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	-	-	10 442	-	(59 788)	-	(59 788)		10 442
Payments									
Capital assets	(66 944)	(89 094)	(107 369)	(7 706)	(43 782)	(59 158)	(15 375)	26%	(107 369)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(66 038)	(89 094)	(96 927)	(7 706)	(103 570)	(59 158)	44 412	-75%	(96 927)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	849	-	-	55	509	-	509		-
Payments									
Repayment of borrowing	(1 331)	(1 000)	(1 000)	-	(128)	-	128		(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(482)	(1 000)	(1 000)	55	381	-	(381)		381
NET INCREASE/ (DECREASE) IN CASH HELD	(15 089)	(4 459)	(353)	35 039	9 057	35 928			(353)
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	114 952		124 352	151 233			114 943

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Property rates	4 537	Indigent Relief is lower than anticipated
	Service charges - electricity revenue	(13 339)	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	4 040	YTD consumption is slightly higher in comparison with the previous year
	Service charges - sanitation revenue	2 359	Effect of Industrial effluent charges & Indigent Relief is lower than anticipated
	Service charges - refuse revenue	1 713	Indigent Relief is lower than anticipated
	Service charges - other	-	
	Rental of facilities and equipment	1 318	Increase due to relaxation of Covid 19 Regulations.
	Interest earned - external investments	(2 070)	Lower interest rates resulting in lower interest being earned.
	Interest earned - outstanding debtors	5 793	Increase in outstanding debtors
	Dividends received	-	
	Fines, penalties and forfeits	(7 878)	Provincial Fines Information still outstanding. No service provider appointed.
	Licences and permits	(604)	Immaterial Variance.
	Agency services	476	Immaterial Variance.
	Transfers and subsidies	(31 626)	Delay in expenditure with regards to Housing Top Structures (R19m). Deduction of unspent grants from second equitable share tranche (R10m).
	Other revenue	(3 578)	Recognition of Revenue in terms of Surcharges & Taxes is low due to low capital grant expenditure
	Gains on disposal of PPE	-	
2	Expenditure By Type		
	Employee related costs	(2 850)	Vacancies resulting in a reduction of Employee Related Cost
	Post Employment Provisions	(14 053)	Adjustment to be made in line with actuarial report at year-end.
	Remuneration of councillors	(856)	Immaterial Variance.
	Debt impairment	(20 097)	Original Estimate of Debt may be higher than expected. Consider adjustment to Debt Impairment.
	Depreciation & asset impairment	(7 434)	Depreciation on Landfill sites done at year end based on report received.
	Finance charges	(6 438)	Finance charges relating to Landfill Sites recognised on annual basis based on report received.
	Bulk purchases	(40 915)	Payment of Bulk Purchases for 8 Months, 1 month outstanding
	Other materials	(896)	Immaterial Variance.
	Contracted services	(4 747)	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	(16 119)	Delay in expenditure with regards to Housing Top Structures.
	Other expenditure	(2 717)	Low spending on the following material items: External Computer Service, Workmen's Compensation Fund, Professional Bodies, Membership, Uniform and Protective Clothing, Hire Charges
3	Capital Expenditure		
	Total Capital Expenditure	(17 827)	Low spending on the following material items: Electrical Network Housing Project, Material Recovery Facility/Drop Off, Leyell Str Sport facilities, Vehicle Replacement Programme, Public Toilets Wolsley, 0%
		-	
		-	
4	Financial Position		
	Financial Position	-	
		-	
		-	
		-	
5	Cash Flow		
	Cash Flow	-	
	Receipts	-	
	Property rates	2 832	Indigent Relief is lower than anticipated
	Service charges	72 843	Receipts lower than expected.
	Other revenue	224	Immaterial Variance.
	Government - operating	(31 454)	Receipts with regards to Grants outstanding of which Housing is the most prominent (R15m). Deduction of unspent grants from second equitable share tranche (R10m).
	Government - capital	624	Immaterial Variance.
	Interest	(4 650)	Lower interest rates resulting in lower interest being earned. Collection Rate is currently at 88%.
	Dividends	-	
	Payments	-	
	Suppliers and employees	45 074	Budget excludes VAT. If VAT is included variance will be in line with the expenditure reasons provided above.
	Finance charges	(235)	Immaterial Variance.
	Transfers and Grants		
6	Measureable performance		
7	Municipal Entities		

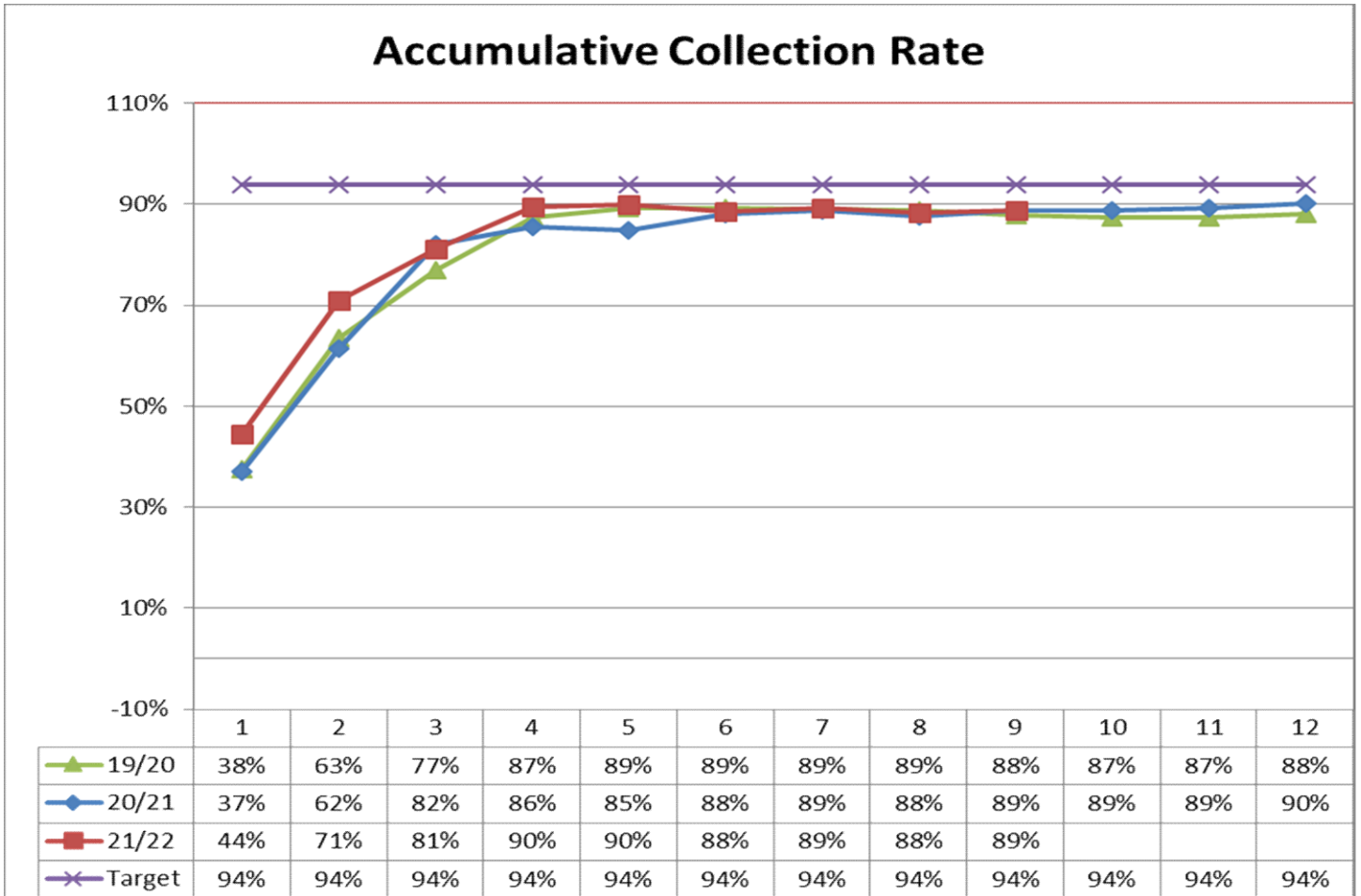
Debtor Collection Rate per Month



■ 19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
× 20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
* 21/22	44%	116%	114%	129%	93%	77%	95%	81%	94%			
▲ Target 94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate the collection against targets set for the relevant months. The target for the month is 94% while the actual figure for March 2022 amounts to 94% in comparison to the previous year 98%.

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 94%, terwyl die syfer vir Maart 2022 94% beloop in vergelyking met die vorige jaar 98%.



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 94% while the actual figure is 89%.

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 94%, terwyl die werklike syfer 89% behoort.

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

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 - M09 March

Description	NT Code	Budget Year 2021/22									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Water	1200	11 405	2 049	1 625	1 634	1 643	1 594	9 036	66 953	95 938	80 859	
Electricity	1300	25 171	785	368	384	244	266	957	3 592	31 769	5 443	
Property Rates	1400	5 655	532	379	369	330	307	5 671	18 010	31 253	24 686	
Waste Water Management	1500	8 571	1 062	999	989	949	919	4 986	35 054	53 530	42 898	
Waste Management	1600	8 757	1 270	1 218	1 136	1 104	1 043	5 441	36 426	56 394	45 150	
Property Rental Debtors	1700	187	13	13	13	12	12	75	1 165	1 489	1 277	
Interest on Arrear Accounts	1810	1 196	72	119	161	171	196	1 619	48 610	52 145	50 758	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(4 959)	64	172	185	38	27	165	1 335	(2 973)	1 751	
Total By Income Source	2000	55 983	5 846	4 894	4 872	4 491	4 363	27 951	211 145	319 546	252 823	
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	754	313	205	166	145	135	1 710	3 377	6 804	5 533	
Commercial	2300	21 958	803	360	445	289	212	2 702	11 591	38 360	15 239	
Households	2400	32 833	4 561	4 169	4 087	3 886	3 859	22 335	189 472	265 202	223 640	
Other	2500	439	170	159	174	171	157	1 204	6 705	9 179	8 411	
Total By Customer Group	2600	55 983	5 846	4 894	4 872	4 491	4 363	27 951	211 145	319 546	252 823	

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 - M09 March

Description	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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	869	576	-	-	-	-	-	-	1 445
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	869	576	-	-	-	-	-	-	1 445

Notes

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

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	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
	Yrs/Months							
Municipality								
ABSA Bank Ltd	7 Months	Fixed deposit - 3 months	28/02/2022	-		-	-	-
Nedbank Ltd	5 Months	Fixed deposit	09/05/2022	-		-	-	10 000
Standard Bank of SA Ltd	5 Months	Fixed deposit	09/05/2022	-		-	-	30 000
First National Bank	5 Months	Fixed deposit	10/05/2022	-		-	-	20 000
-	-			-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	60 000

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 - M09 March								
Description	Budget Year 2021/22							
	Original	Adjusted	Monthly	YearTD	YearTD budget	YTD	YTD %	Full Year
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	2 210	2 210	-	(1 550)	1 658	-		2 210
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	-	(1 550)	1 163	(2 713)	-233,3%	1 550
Health Hygiene in Informal Settlements	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	660	660	-	-	495	(495)	-100,0%	660
Provincial Government:	15 902	31 318	2 635	(9 599)	23 488	(33 087)	-140,9%	31 318
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	9 703	9 703	-	(8 992)	7 277	(16 269)	-223,6%	9 703
Specify (Add grant description)	2 749	2 749	785	(2 233)	2 062	(4 295)	-208,3%	2 749
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	850	250	250	(350)	187	(537)	-286,7%	250
Specify (Add grant description)	252	252	-	(224)	189	(413)	-218,5%	252
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	1 600	1 600	1 600	1 200	400	33,3%	1 600
Specify (Add grant description)	-	600	-	600	450	150	33,3%	600
Specify (Add grant description)	2 348	14 374	-	-	10 780	(10 780)	-100,0%	14 374
Specify (Add grant description)	-	1 790	-	-	1 342	(1 342)	-100,0%	1 790
District Municipality:	-	240	-	(417)	180	(597)	-331,9%	1 790
All Grants	-	240	-	(417)	180	(597)	-331,9%	240
Other grant providers:	-	-	-	(3 274)	-	(3 274)	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	(1 000)	-	(1 000)	-	-
Households	-	-	-	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	(2 274)	-	(2 274)	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	18 112	33 768	2 635	(14 840)	25 326	(40 166)	-158,6%	35 318
Capital Transfers and Grants								
National Government:	57 082	57 082	16 891	(6 284)	42 811	(49 095)	-271,1%	57 082
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	12 762	12 762	6 000	12 762	9 572	3 191	33,3%	12 762
Municipal Infrastructure Grant [Schedule 5B]	24 320	24 320	4 093	(19 046)	18 240	(37 286)	-204,4%	24 320
Regional Bulk Infrastructure Grant (Schedule 5B)	20 000	20 000	6 798	-	15 000	(15 000)	-100,0%	20 000
Provincial Government:	48 970	33 017	4 385	(51 483)	24 763	(76 246)	-307,9%	33 017
Specify (Add grant description)	800	800	-	(2 000)	600	(2 600)	-433,3%	800
Specify (Add grant description)	24 540	4 125	-	(53 942)	3 094	(57 036)	-1843,5%	4 125
Specify (Add grant description)	-	-	-	74	-	74	-	-
Specify (Add grant description)	23 630	28 092	4 385	4 385	21 069	(16 684)	-79,2%	28 092
District Municipality:	500	500	-	(500)	375	(875)	-233,3%	33 768
All Grants	500	500	-	(500)	375	(875)	-233,3%	500
Other grant providers:	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	106 552	90 599	21 276	(58 267)	67 949	(126 216)	-185,8%	123 867
TOTAL RECEIPTS OF TRANSFERS & GRANTS	124 664	124 367	23 911	(73 107)	93 275	(166 383)	-178,4%	159 185
<i>According to our knowledge, the Municipality complies with the Division of</i>								

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 - M09 March

Description	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	-	-	538	342	-	342		-
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-		-
Operational:Revenue:General Revenue:Fuel Levy	-	-	-	-	-	-		-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]	-	-	-	-	-	-		-
Agriculture Research and Technology	-	-	-	-	-	-		-
Agriculture, Conservation and Environmental	-	-	-	-	-	-		-
Arts and Culture Sustainable Resource Management	-	-	538	342	-	342		-
Community Library	-	-	-	-	-	-		-
Department of Environmental Affairs	-	-	-	-	-	-		-
Department of Tourism	-	-	-	-	-	-		-
Department of Water Affairs and Sanitation Masibambane	-	-	-	-	-	-		-
Emergency Medical Service	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-	-		-
HIV and Aids	-	-	-	-	-	-		-
Provincial Government:	-	-	7 980	7 108	-	7 108		-
Specify (Add grant description)	-	-	7 856	7 856	-	7 856		-
Specify (Add grant description)	-	-	128	(747)	-	(747)		-
Specify (Add grant description)	-	-	(3)	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
All Grants	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	-	8 518	7 450	-	7 450		-
Capital expenditure of Transfers and Grants								
National Government:	-	-	16 979	26 219	-	26 219		-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	1 371	2 329	-	2 329	#DIV/0!	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	5 582	11 854	-	11 854	#DIV/0!	-
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	10 026	12 036	-	12 036	#DIV/0!	-
Provincial Government:	-	-	5 586	9 952	-	9 952		-
Specify (Add grant description)	-	-	21	259	-	259	#DIV/0!	-
Specify (Add grant description)	-	-	-	4 126	-	4 126	#DIV/0!	-
Specify (Add grant description)	-	-	-	2	-	2	#DIV/0!	-
Specify (Add grant description)	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	5 565	5 565	-	5 565	#DIV/0!	-
District Municipality:	-	-	-	438	-	438		-
All Grants	-	-	-	438	-	438		-
Other grant providers:	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	-	22 566	36 609	-	36 609		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	-	31 084	44 059	-	44 059		-

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 - M09 March

Summary of Employee and Councillor remuneration	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C					%	D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 980	7 980	653	5 768	5 983	(215)	-4%	7 980
Pension and UIF Contributions	1 787	1 706	95	757	1 279	(522)	-41%	1 706
Medical Aid Contributions	335	335	6	103	251	(148)	-59%	335
Motor Vehicle Allowance	817	0	-	-	-	-		0
Cellphone Allowance	985	942	81	754	707	47	7%	942
Housing Allowances	43	43	-	15	33	(18)	-55%	43
Other benefits and allowances	59	0	-	-	-	-		0
Sub Total - Councillors	12 007	11 007	836	7 396	8 252	(856)	-10%	11 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	4 317	325	2 926	3 237	(310)	-10%	4 317
Pension and UIF Contributions	925	925	29	257	693	(437)	-63%	925
Medical Aid Contributions	159	159	5	43	119	(76)	-64%	159
Overtime	-	-	-	-	-	-		-
Performance Bonus	1 052	1 052	62	558	788	(231)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	83	743	931	(188)	-20%	1 242
Cellphone Allowance	84	94	-	35	71	(35)	-50%	94
Housing Allowances	182	182	23	212	136	76	56%	182
Other benefits and allowances	136	136	9	85	102	(17)	-17%	136
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers	8 276	8 106	536	4 859	6 077	(1 218)	-20%	8 106
Other Municipal Staff								
Basic Salaries and Wages	136 537	131 594	10 836	92 797	98 693	(5 896)	-6%	131 594
Pension and UIF Contributions	20 659	19 968	1 703	15 047	14 976	71	0%	19 968
Medical Aid Contributions	9 200	9 200	703	6 174	6 897	(724)	-10%	9 200
Overtime	10 906	11 131	1 572	13 598	8 348	5 250	63%	11 131
Performance Bonus	9 311	12 428	795	7 144	9 318	(2 174)	-23%	12 428
Motor Vehicle Allowance	5 309	5 915	484	4 425	4 436	(11)	0%	5 915
Cellphone Allowance	478	511	41	378	383	(6)	-2%	511
Housing Allowances	1 947	1 137	93	847	852	(5)	-1%	1 137
Other benefits and allowances	5 175	3 977	393	3 653	2 982	671	22%	3 977
Payments in lieu of leave	1 050	3 043	641	2 750	2 283	467	20%	3 043
Long service awards	-	-	81	725	-	725	#DIV/0!	-
Post-retirement benefit obligations	28 178	28 178	786	7 071	21 125	(14 053)	-67%	28 178
Sub Total - Other Municipal Staff	228 749	227 083	18 128	154 608	170 294	(15 685)	-9%	227 083
TOTAL SALARY, ALLOWANCES & % increase	249 032	246 196	19 499	166 863	184 623	(17 760)	-10%	246 196
TOTAL MANAGERS AND STAFF	237 025	235 189	18 664	159 467	176 371	(16 904)	-10%	235 189

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 - M09 March

Description	Ref	Budget Year 2021/22											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	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	-	-	10 840
Service charges - electricity revenue		30 337	36 936	33 947	28 552	25 311	21 246	26 243	28 406	34 184	-	-	52 838
Service charges - water revenue		2 880	3 342	2 987	3 128	2 894	2 432	3 734	3 800	4 251	-	-	2 394
Service charges - sanitation revenue		1 789	2 310	1 912	5 727	2 288	1 507	2 414	2 484	1 627	-	-	(5 444)
Service charges - refuse		2 013	2 089	2 126	2 181	2 208	1 520	2 485	2 221	2 560	-	-	(14)
Service charges - other		-	-	3 044	(2 436)	60	1 525	(3 854)	135	353	-	-	1 860
Rental of facilities and equipment		91	77	334	300	374	219	435	320	500	-	-	(2 577)
Interest earned - external investments		221	237	164	136	448	192	665	716	181	-	-	4 012
Interest earned - outstanding debtors		0	-	-	-	-	-	-	-	-	-	-	(0)
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		68	53	63	107	176	82	95	195	118	-	-	375
Licences and permits		487	50	325	1 612	3 641	391	88	1 092	99	-	-	(5 576)
Agency services		-	-	-	-	-	-	-	-	-	-	-	3 948
Transfer receipts - operating		-	-	-	-	-	-	251	472	322	-	-	139 388
Other revenue		44 521	6 061	483	4 627	629	26 854	3 489	1 858	29 633	-	-	(111 030)
Cash Receipts by Source		88 177	66 748	57 094	56 065	43 209	60 184	41 213	46 507	78 800	-	-	91 013
Other Cash Flows by Source													
Transfer receipts - capital		9 333	-	-	7 713	21 264	-	6 550	-	21 276	-	-	31 909
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	-	-	8 223
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(80 000)	-	-	20 212	20 000	(60 000)	20 000	20 000	-	-	-	59 788
Total Cash Receipts by Source		17 500	66 769	57 104	84 052	84 566	214	67 771	66 746	100 132	-	-	189 933
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	-	-	70 795
Remuneration of councillors		936	955	938	938	706	871	827	829	836	-	-	(7 835)
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	-	-	26 349
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 474	451	1 001	1 736	1 449	1 711	1 846	994	1 441	-	-	-
Contracted services		2 677	5 053	4 894	756	6 160	1 153	940	1 740	4 084	-	-	(27 458)
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		54	54	561	279	-	969	(206)	15	124	-	-	90 409
General expenses		8 745	2 054	7 801	8 141	2 691	5 184	2 687	2 986	4 089	-	-	(44 377)
Cash Payments by Type		60 910	61 539	64 024	49 674	54 719	43 852	43 061	46 443	56 131	-	-	108 327
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	-	-	37 502
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	-	-	(11 536)
Total Cash Payments by Type		62 307	64 397	69 419	50 841	62 323	50 053	49 359	62 007	65 093	-	-	134 165
NET INCREASE/(DECREASE) IN CASH HELD		(44 807)	2 372	(12 315)	33 211	22 243	(49 839)	18 412	4 740	35 039	-	-	55 767
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	124 352	124 352
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	124 352	124 352	180 120

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	3 528	4 662	1	1	4 662	4 660	100,0%	0%
August	970	5 053	5 537	4 632	4 633	10 199	5 566	54,6%	6%
September	2 309	7 122	6 328	3 700	8 333	16 527	8 195	49,6%	10%
October	3 822	10 136	8 456	217	8 550	24 983	16 433	65,8%	11%
November	7 006	10 136	8 456	2 677	11 227	33 438	22 211	66,4%	14%
December	3 969	8 647	7 204	5 676	16 903	40 642	23 739	58,4%	21%
January	4 376	3 528	4 662	8 436	25 339	45 304	19 965	44,1%	28%
February	4 502	5 053	5 537	6 403	31 741	50 841	19 099	37,6%	36%
March	15 227	7 122	6 328	7 601	39 343	57 169	17 827	31,2%	44%
April	2 003	10 136	8 456	-	-	65 625	-	-	-
May	6 929	10 136	8 456	-	-	74 080	-	-	-
June	65 951	8 647	7 204	-	-	81 284	-	-	-
Total Capital expenditure	117 064	89 244	81 284	39 343					

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	3 528	4 662	1	1	4 662	4 660	100,0%	0%
August	970	5 053	5 537	4 632	4 633	10 199	5 566	54,6%	6%
September	2 309	7 122	6 328	3 700	8 333	16 527	8 195	49,6%	10%
October	3 822	10 136	8 456	217	8 550	24 983	16 433	65,8%	11%
November	7 006	10 136	8 456	2 677	11 227	33 438	22 211	66,4%	14%
December	3 969	8 647	7 204	5 676	16 903	40 642	23 739	58,4%	21%
January	4 376	3 528	4 662	8 436	25 339	45 304	19 965	44,1%	28%
February	4 502	5 053	5 537	6 403	31 741	50 841	19 099	37,6%	36%
March	15 227	7 122	6 328	7 601	39 343	57 169	17 827	31,2%	44%
April	2 003	10 136	8 456	-	-	65 625	-	-	-
May	6 929	10 136	8 456	-	-	74 080	-	-	-
June	65 951	8 647	7 204	-	-	81 284	-	-	-
Total Capital expenditure	117 064	89 244	81 284	39 343					

3.2 SUPPLY CHAIN MANAGEMENT

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

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

Geen formele geskrewe pryskwotasies is tans in die adverteringsfase nie.

No competitive bids are currently in the advertisement stage.

Geen mededingende tenders is tans in die adverteringsfase nie.

3.2.1.2 Evaluation stage:

3.2.1.2 Evaluering stadium:

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/18/62	Professional services for Witzenberg Municipality	08-Jul-2021	30-Aug-2021 15-Mar-2022	E Lintnaar
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	M Grové
08/2/19/01	Supply and delivery of Station Uniforms for Fire Department, Emergency Control Room and Disaster Management	19-Aug-2021	20-Oct-2021	A Lamprecht-Vertue
08/2/19/10	Construction of Ablution Facility at Wolseley	24-Feb-2022	17-Mar-2022	J Jacobs
08/2/19/11	Revenue Enhancement: Addressing illegal Electricity Connections	28-Jan-2022	15-Feb-2022	M Grové
08/2/19/15	Supply and delivery of Electrical equipment and cables	07-Dec-2021	15-Feb-2022 15-Mar-2022	M Grové
08/2/19/16	Clearing of Alien vegetation in Prince Alfred Hamlet commonage	26-Nov-2021	03-Dec-2021 22-Mar-2022	H Truter
08/2/19/26	Implementation of protection study and the supply of associated equipment for the electricity network in witzenberg municipal area for a three financial year period	04-Feb-2022	14-Mar-2022	M Grové
08/2/19/28	Supply, delivery and installation of various bookshelves at John Steyn Library	23-Mar-2022	31-Mar-2022	J Stuurman
08/2/19/29	Upgrade of multi-purpose courts at Lyell street sports field, Ceres	25-Feb-2022	22-Mar-2022	H Truter
08/2/19/30	Construction of High jump and hammer throw facility at Lyell street sports field, Ceres	25-Feb-2022	22-Mar-2022	H Truter
08/2/19/41	Supply and delivery of laptops	18-Mar-2022	22-Mar-2022	R Rhode

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	M Frieslaar

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitives bid are currently in the adjudication stage:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	14-Jul-2021	13-Sep-2021

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 March 2022.

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

FINANCE SECTION 71 REPORT- MARCH 2022 - FINANSIES ARTIKEL 71 VERSLAG

The following competitive bids were awarded by the Bid Adjudication Committee during the month of March 2022: Die volgende mededingende tenders was toegeken deur die Tender Toekenningskomitee gedurende Maart 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/19/05	31-Mar-2022	Leafy Space PTY (Ltd)	Paving, stormwater infrastructure and fire hydrant at PAH Business Hub	Bidder scored the highest points	R 687 656.28
08/2/19/06	22-Mar-2022	ZABS Enterprises (PTY) Ltd	Supply, delivery & installation of rigid mesh fencing & rigid mesh gates in PAH Business Hub	Bidder scored the highest points	R 356 565.55
08/2/19/17	31-Mar-2022	Vumilia Africa Group (PTY) Ltd	Facilitation of training for Municipal Minimum Competency Levels (MMCL) programme for a three year period	Bidder scored the highest points	R 275 835.78
08/2/19/20	22-Mar-2022	HCB Valuations & Services (PTY) Ltd	Service provider for compilation and maintenance of General Valuation roll, supplementary valuation roll and other related valuation services for Witzenberg Municipality	Bidder scored the highest points	R 2 390 311.00

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/19/35	22-Mar-2022	Vehicle Body repairs including upholstery and flooring for Two vehicles (Re-advertisement)	Funds are no longer available to cover the total envisaged expenditure

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 March 2022:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Maart 2022:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
172571	01-Mar-2022	Kaap Agri Bedryf Beperk	Supply & Delivery of Hiking Shoes	Lowest responsive quotation	R 5 732.97 (Incl. VAT)	Chief Financial Officer
172573	01-Mar-2022	Peninsula Water Treatment	Strip, Remove & Repair 2 Gas Regulators at Ceres WTW	Lowest responsive quotation	R 25 455.25 (Incl. VAT)	Chief Financial Officer
Chart Title 172735	10-Mar-2022	Sun Blinds	Supply & Install Blinds	Lowest responsive quotation	R 8 760.00 (Incl. VAT)	Chief Financial Officer
172736	10-Mar-2022	ACS Training (PTY) Ltd	Service Provider for training Kerb Laying	Lowest responsive quotation	R 23 000.00 (Incl. VAT)	Chief Financial Officer
172791	15-Mar-2022	Roy Steele & Associates	Performance Management Reviews	Only responsive quotation	R 29 500.00 (Incl. VAT)	Chief Financial Officer
172908	24-Mar-2022	Peninsula Water Treatment	Inspect & Report on Various Chlorine Systems at WTW	Lowest responsive quotation	R 8 912.50 (Incl. VAT)	Chief Financial Officer
172976	29-Mar-2022	Parkerson Thomas Technologies T/A Officetech	Supply and Delivery of Tally Ribbons for line printers	Only responsive quotation	R 20 189.40 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of March 2022:

3.2.1.7 Formele Geskrewe Prys Kwotasies

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Maart 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/19/24	10-Mar-2022	Caprichem Saccs (Pty) Ltd	Supply, delivery and offloading of toilet paper, paper hand wipes and cleaning chemicals	Bidder scored the highest points	R 165 462.01 (Incl. VAT)	Director: Financial Services
08/2/19/33	10-Mar-2022	Memotek Trading CC	Supply and delivery of one new petrol cylinder mower with detachable seat	Only responsive bidder	R 130 458.00 (Incl. VAT)	Acting Director: Community Services
08/2/19/47	17-Mar-2022	Zelpy 2707 (PTY) Ltd T/A Boland Isuzu	Engine repairs to Isuzu KB200, including the recovery / tow in of the vehicle from Ceres to bidder's workshop	Only responsive bidder	R 48 382.55 (Incl. VAT)	Director: Technical Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

Geen appèlle is ontvang of was hanteer deur die Rekenpligtige beamppte gedurende Maart 2022 nie.

3.2.1.9 Deviations

3.2.1.9 Afwykings

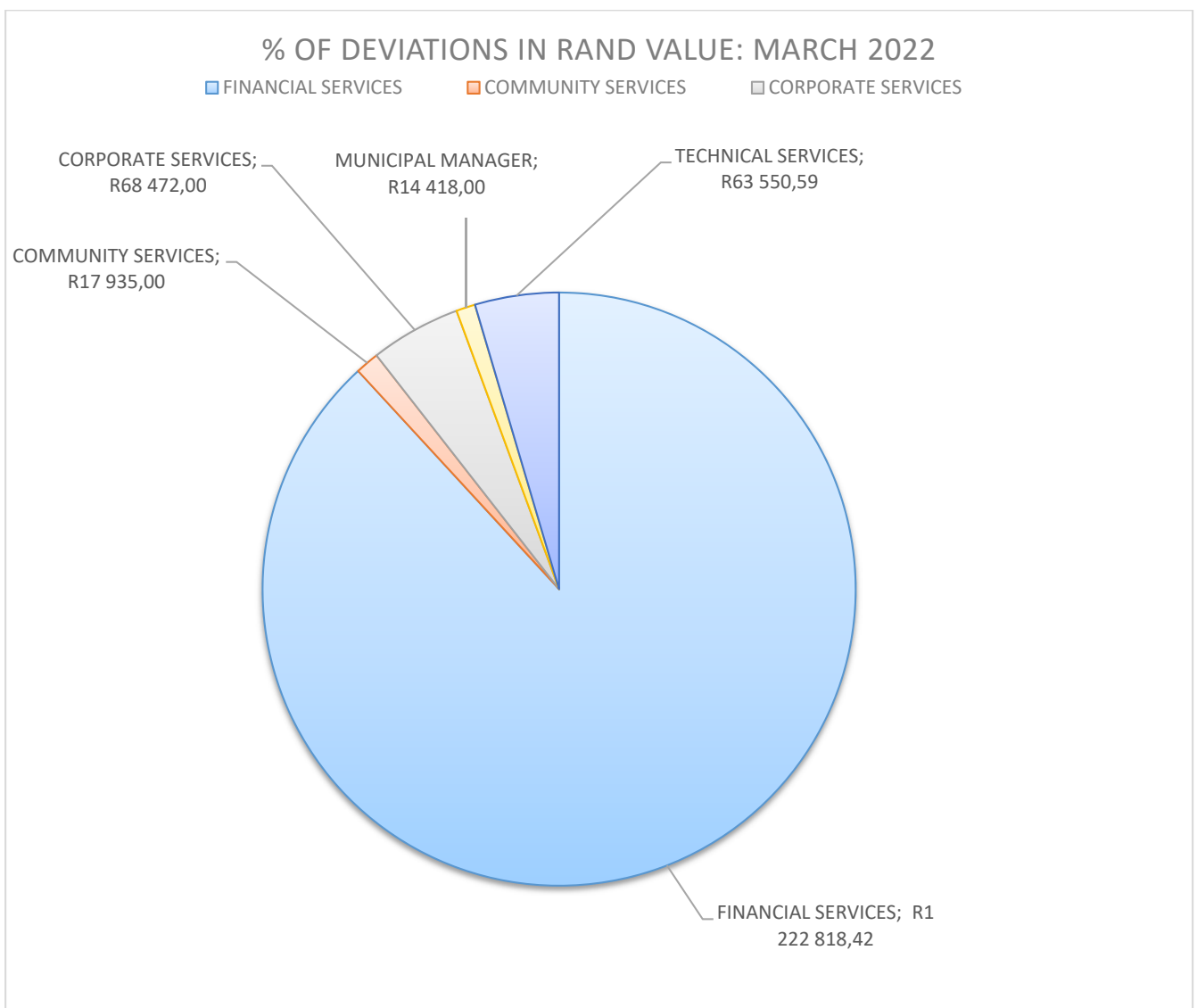
The following table contains the actuals against approved deviations by the Accounting Officer for the month of March 2022 which totals R 1 387 194.01:

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Maart 2022 wat beloop op die totaal van R 1 387 194.01:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
25-Feb-22	Ceres Alarms	Municipal alarm monitoring & reaction services - Technical Building	Emergency	172527	341.38
1-Mar-22	South African Local Government Association	Registration fees: National Conference	Single supplier	172589	24,000.00
25-Feb-22	Witzenberg Herald	Publish Notice: Call for proposals - Lease of municipal buildings	Single supplier	172620	3,672.00
1-Mar-22	Witzenberg Herald	Publish Notice: Adjustment Budget	Single supplier	172629	3,564.00
2-Mar-22	Ducharme Consulting-Coastal (PTY) Ltd	License fees: Software for Asset Verification application	Impractical	172649	32,775.00
3-Mar-22	Ceres Alarms	Repair Alarm System at Technical Building	Emergency	172652	2,238.14
28-Feb-22	Witzenberg Herald	Publish Notice: Schoonvlei Business Hub rentals	Single supplier	172670	6,048.00
1-Mar-22	Vox Elektries	Emergency repairs to Akkerbos Pumpstation	Emergency	172690	5,056.24
1-Mar-22	Vox Elektries	Emergency repairs to PAH Waterworks	Emergency	172691	17,822.69
3-Mar-22	Solvem Consulting (PTY) Ltd	Annual License & Maintenance fee	Impractical	172696	1,149,758.42
9-Mar-22	Witzenberg Herald	Publish notice: IDP Meetings	Single supplier	172755	8,100.00
11-Mar-22	Witzenberg Herald	Publish notice: Council Meetings (Mar-May 2022)	Single supplier	172803	3,672.00
18-Feb-22	South African Broadcasting Corporation (SABC)	Business TV Licences for Pine Forest	Single supplier	172840	8,215.00
15-Mar-22	Batsumi Enterprise Solutions	Postage on Franking Machine	Single supplier	172857	28,320.00
18-Mar-22	De Kock & Cronje (PTY) Ltd	Emergency Work: Bon Chretien substation - Overloaded feeders	Emergency	172918	38,092.14
30-Mar-22	Witzenberg Herald	Publish Notice: IDP, Budget, SDBIP, Oversight Report	Single supplier	172996	8,424.00
30-Mar-22	Witzenberg Herald	Publish Notice: Ward Committee Elections	Single supplier	173017	6,318.00
10-Mar-22	Solvem Consulting (PTY) Ltd	Support service: Billing Parameter	Impractical	173021	28,297.00
29-Mar-22	Witzenberg Herald	Publish Notice: Ramadaan & Easter Message	Single supplier	173030	12,480.00

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
January 2022	R 108 118.85	R18 738 559.02	0.05%
February 2022	R 302 650.36	R20 443 499.57	1.48%
March 2022	R 1 387 194.01	R20 642 547.82	6.72%

DEVIATIONS PER DIRECTORATE:



Logistics

Logistieke

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

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

MONTH	Jan 2022	Feb 2022	Mar 2022
Value of inventory at hand	R 7 950 686	R 7 535 509	R 7 884 429
Turnover rate of total value of inventory	1.14	1.23	1.24
Date of latest stores reconciliation	31 Mar 2022		
Date of last stock count	30 Mar 2022		
Date of next stock count	30 Jun 2022		



QUALITY CERTIFICATE

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

Date:

Rig asseblief alle korrespondensie aan die Munisipale Bestuurder/ Kindly address all correspondence to the Municipal Manager/ Yonke imbalelwano mayithunyelwe 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.*