



WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

Monthly Budget Statement Report Section 71 for May 2023

**Financial data is in respect of the period
1 July 2022 to 30 June 2023**

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

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

(2) Die staat moet die volgende insluit-

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

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

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

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

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

(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 departments are slowly starting to make payment. The debt is in excess of R8.84 million in comparison to the prior month figure of R7.9 million.

The monthly billing was also done as scheduled and during this process 20 175 accounts amounting to R41.6 million was printed and distributed to consumers. The prepaid electricity sales amounted to R5.5 million in comparison to a cost of R6.6 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 1.9 million in comparison to the prior month figure of R1.9 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 87% in comparison to a rate of 87% for the same month in the previous year.

The municipality issued orders to the value of R 29 million of which R101 289 thousand was in terms of deviations.

The municipality currently has R 212 million in its primary bank account and R35 million in investments. The bank balance at the end of the previous month was R200 million with R55 million in investments.

The calculated cost coverage ratio of the municipality as at the end of May 2023 is 2.74 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of 1 May 2023 to 31 May .

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 R8.84 miljoen in vergelyking met die vorige maand syfer van R7.9 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20 175 rekeninge ten bedrae van R41.6 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R5.5 miljoen en was R6.6miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 1.9 miljoen in vergelyking met die vorige maand syfer van R1.9 miljoen.

Die opgehoopde debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 87% in vergelyking met 87% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 29 miljoen uitgereik, waarvan R101 289 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 212 miljoen in die primêre bankrekening met R 35 miljoen op belegging. Die bankbalans aan die einde van die vorige maand was R200 miljoen met R55 miljoen op belegging.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van May 2023 is 2.74 maande.

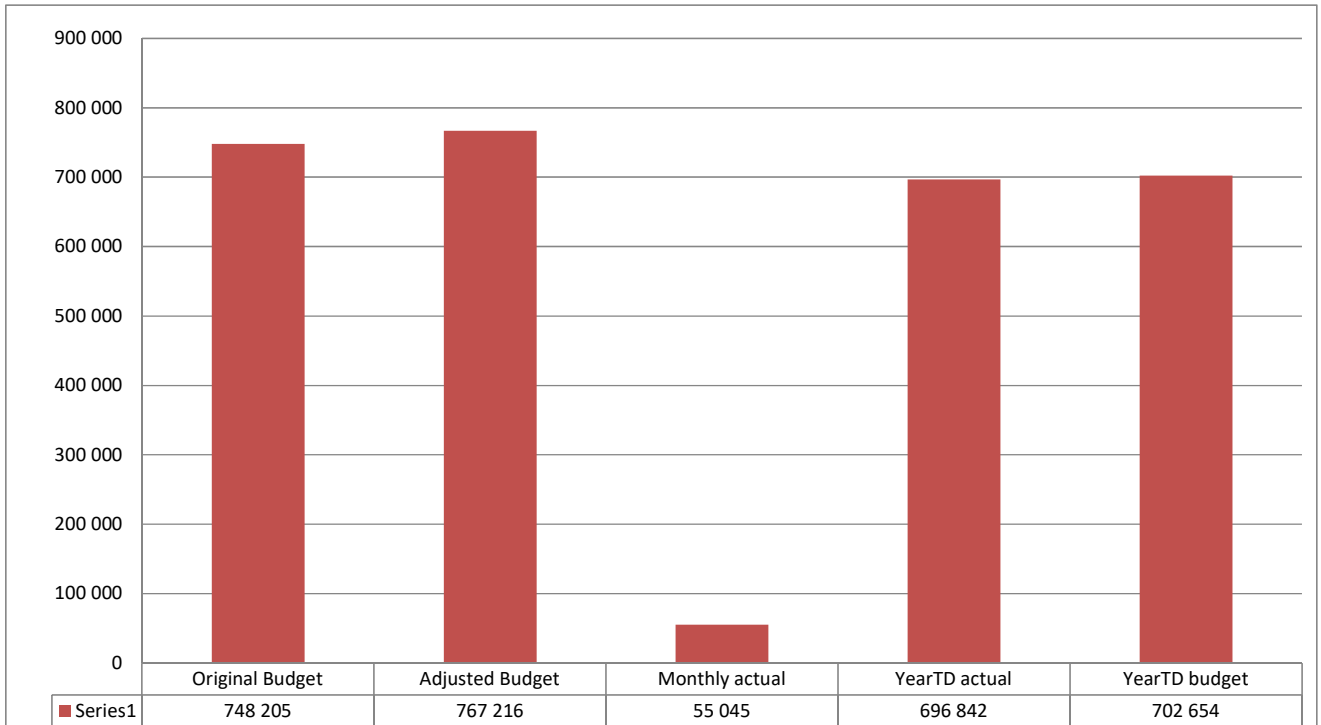
B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Mei 2023 .

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

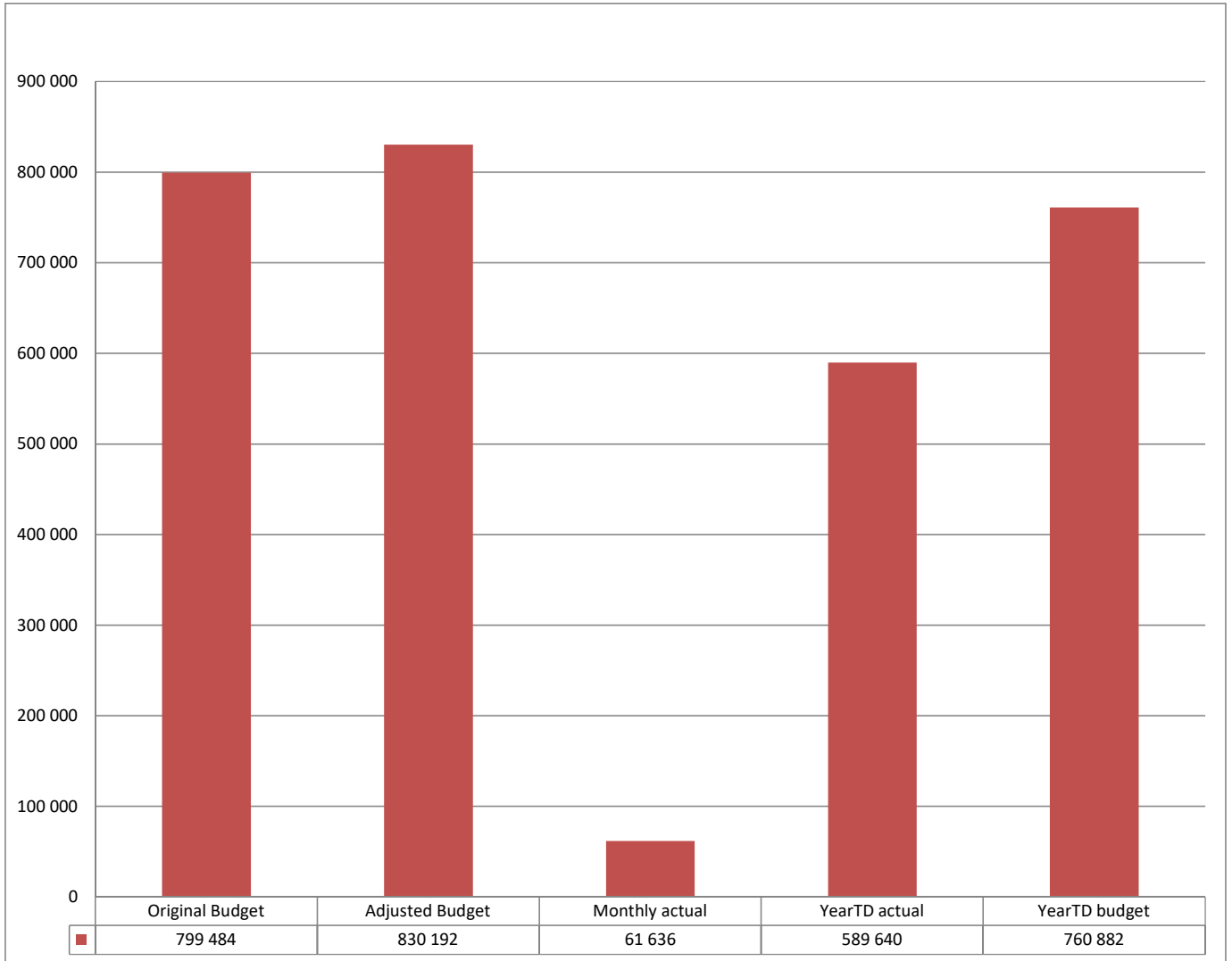
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2022 to 31 May 2023, 90.83% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2022 tot 31 Mei 2023, is 90.83% van die begrote operasionele inkomste gehêf.

TOTAL OPERATIONAL EXPENDITURE R'000



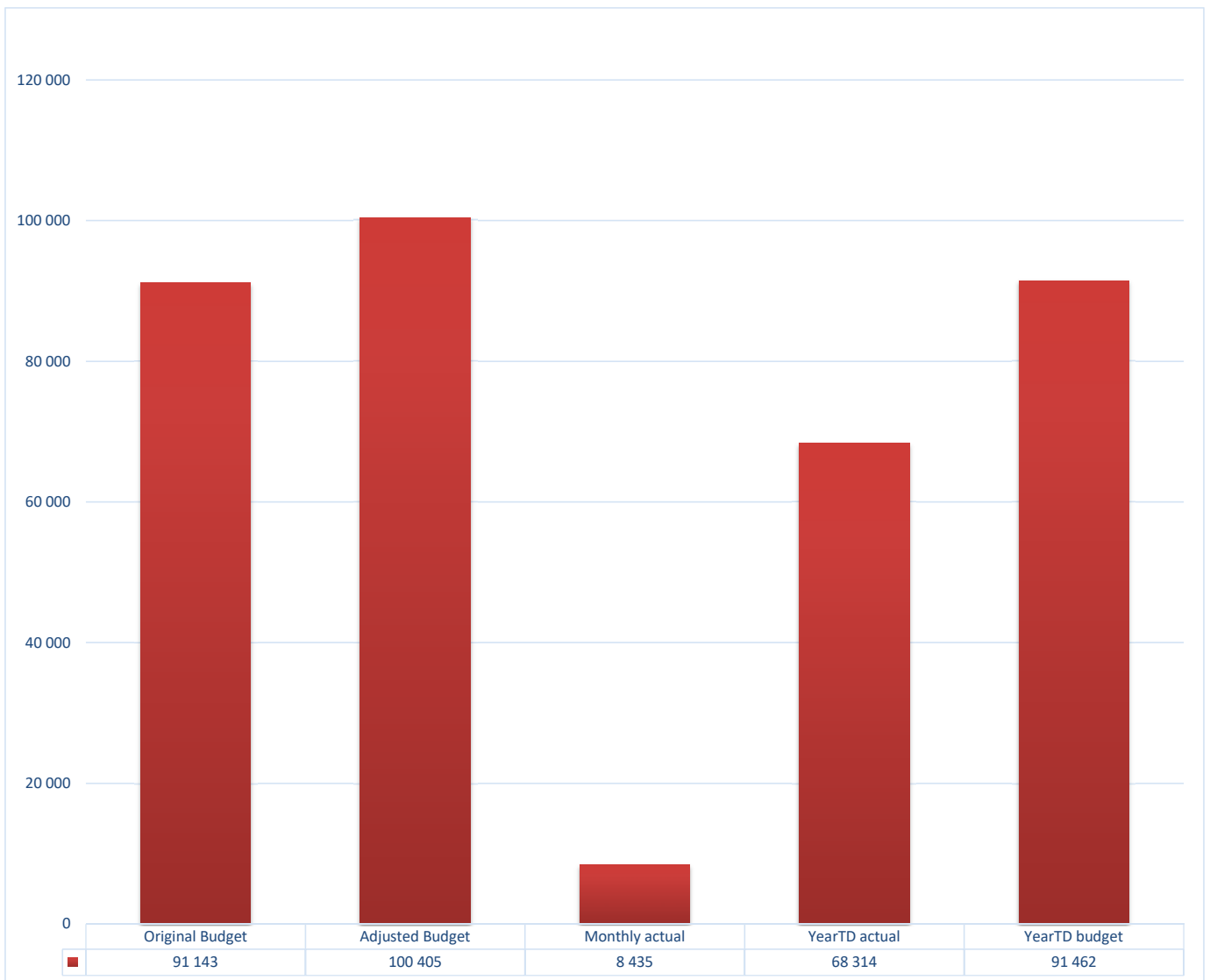
For the period 1 July 2022 to 31 May 2023, 71.02% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2022 tot 31 Mei 2023, is 71.02% van die begrote operasionele uitgawes aangegaan.

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

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

CAPITAL EXPENDITURE R'000



For the period 1 July 2022 to 31 May 2023, 68,04% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2022 tot 31 Mei 2023, is 68,04% van die begrote kapitale uitgawes aangegaan.

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

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

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 2023.

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

Description	2021/22	Budget Year 2022/23							
	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	88 709	95 592	95 592	5 411	93 038	87 626	5 412	6%	95 592
Service charges	434 782	449 486	449 486	43 114	406 100	411 427	(5 328)	-1%	449 486
Investment revenue	5 580	5 089	6 020	1 485	11 926	5 518	6 408	116%	6 020
Transfers recognised - operational	124 169	152 300	153 268	1 218	129 723	140 496	(10 773)	-8%	153 268
Other own revenue	62 003	45 738	62 849	3 817	56 055	57 586	(1 531)	-3%	62 849
transfers and contributions)	715 243	748 205	767 216	55 045	696 842	702 654	(5 812)	-1%	767 216
Employee costs	202 247	247 136	242 341	18 392	203 178	222 146	(18 968)	-9%	242 341
Remuneration of Councillors	10 070	12 108	11 790	862	9 922	10 807	(886)	-8%	11 790
Depreciation & asset impairment	38 331	39 589	52 815	-	-	48 414	(48 414)	-100%	52 815
Finance charges	8 948	9 116	13 707	9	116	12 565	(12 449)	-99%	13 707
Materials and bulk purchases	300 157	330 565	333 990	21 758	240 181	306 142	(65 961)	-22%	333 990
Transfers and grants	2 624	13 143	7 137	219	1 836	6 542	(4 706)	-72%	7 137
Other expenditure	128 132	147 827	168 412	20 396	134 407	154 265	(19 858)	-13%	168 412
Total Expenditure	690 510	799 484	830 192	61 636	589 640	760 882	(171 242)	-23%	830 192
Surplus/(Deficit)	24 734	(51 279)	(62 976)	(6 591)	107 202	(58 228)	165 430	-284%	(62 976)
Transfers recognised - capital	64 244	53 821	77 343	-	0	70 538	(70 538)	-100%	77 343
Contributions & Contributed assets	449	453	453	-	-	415	(415)	-100%	453
& contributions	89 427	2 995	14 819	(6 591)	107 202	12 725	94 477	742%	14 819
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	89 427	2 995	14 819	(6 591)	107 202	12 725	94 477	742%	14 819
Capital expenditure & funds sources									
Capital expenditure	128 142	91 143	100 405	8 435	68 314	91 462	(23 148)	-25%	100 405
Capital transfers recognised	64 196	60 036	77 978	5 260	52 971	71 320	(18 349)	-26%	77 978
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 478	10 000	1 000	-	-	500	(500)	-100%	1 000
Internally generated funds	9 398	22 107	21 911	3 175	15 343	20 002	(4 659)	-23%	21 911
Total sources of capital funds	75 072	92 143	100 889	8 435	68 314	91 822	(23 508)	-26%	100 889
Financial position									
Total current assets	270 820	242 916	260 371		444 134				260 371
Total non current assets	1 118 690	1 124 460	1 119 995		1 187 002				1 119 995
Total current liabilities	119 054	137 549	134 126		244 910				134 126
Total non current liabilities	234 597	260 296	264 885		243 150				264 885
Community wealth/Equity	1 035 859	969 530	981 355		1 143 076				981 355
Cash flows									
Net cash from (used) operating	(76 445)	74 035	117 908	664	182 019	107 799	(74 219)	-69%	117 908
Net cash from (used) investing	(63 921)	(92 143)	(100 905)	11 571	(114 796)	(91 837)	22 959	-25%	(100 905)
Net cash from (used) financing	876	9 000	9 000	3	206	(917)	(1 122)	122%	9 000
end	(24 185)	143 632	178 743	-	212 299	167 786	(44 512)	-27%	170 873
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	59 186	6 076	5 822	5 730	5 271	5 035	33 156	274 463	394 739
Creditors Age Analysis									
Total Creditors	1 003	13	-	-	-	-	-	-	1 015

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	2021/22	Budget Year 2022/23							
	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>	121 109	120 607	124 439	7 540	121 347	114 066	7 281	6%	124 439
Executive and council	8 088	260	260	3	30	239	(209)	-87%	260
Finance and administration	113 021	120 347	124 179	7 538	121 317	113 827	7 490	7%	124 179
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	146 316	175 474	169 566	2 111	147 408	155 436	(8 028)	-5%	169 566
Community and social services	121 745	135 103	135 304	1 217	128 877	124 028	4 849	4%	135 304
Sport and recreation	9 438	12 172	12 172	398	6 252	11 157	(4 905)	-44%	12 172
Public safety	14 298	16 035	16 299	471	12 201	14 941	(2 740)	-18%	16 299
Housing	835	12 165	5 792	25	77	5 310	(5 232)	-99%	5 792
<i>Economic and environmental services</i>	15 086	17 180	41 333	181	2 180	37 888	(35 708)	-94%	41 333
Planning and development	2 643	4 600	3 631	181	2 180	3 329	(1 149)	-35%	3 631
Road transport	12 443	12 570	35 708	-	0	32 732	(32 732)	-100%	35 708
Environmental protection	0	10	1 993	-	0	1 827	(1 827)	-100%	1 993
<i>Trading services</i>	497 310	489 091	509 547	45 210	425 799	466 102	(40 303)	-9%	509 547
Energy sources	335 811	335 873	338 295	27 393	291 164	309 470	(18 306)	-6%	338 295
Water management	72 814	87 028	93 788	4 912	52 911	86 007	(33 096)	-38%	93 788
Waste water management	37 551	33 120	39 020	9 772	48 421	35 585	12 837	36%	39 020
Waste management	51 135	33 071	38 444	3 133	33 303	35 040	(1 737)	-5%	38 444
Total Revenue - Functional	779 937	802 479	845 012	55 043	696 839	773 597	(76 758)	-10%	845 012
Expenditure - Functional									
<i>Governance and administration</i>	108 349	154 226	167 100	11 751	109 088	153 171	(44 084)	-29%	167 100
Executive and council	23 583	31 784	32 118	2 171	22 545	29 441	(6 896)	-23%	32 118
Finance and administration	82 852	120 211	132 896	9 351	84 226	121 817	(37 591)	-31%	132 896
Internal audit	1 914	2 231	2 087	229	2 316	1 913	404	21%	2 087
<i>Community and public safety</i>	99 148	121 751	112 691	8 318	84 285	103 242	(18 957)	-18%	112 691
Community and social services	27 397	31 831	30 291	2 280	23 831	27 709	(3 878)	-14%	30 291
Sport and recreation	30 250	30 591	30 394	2 895	26 911	27 861	(950)	-3%	30 394
Public safety	36 554	42 158	41 524	2 700	29 739	38 063	(8 324)	-22%	41 524
Housing	4 947	17 172	10 482	443	3 803	9 608	(5 805)	-60%	10 482
<i>Economic and environmental services</i>	32 010	37 538	42 859	3 655	29 974	39 222	(9 248)	-24%	42 859
Planning and development	11 200	12 176	12 748	1 046	10 910	11 670	(760)	-7%	12 748
Road transport	20 001	23 714	26 468	2 439	17 933	24 213	(6 279)	-26%	26 468
Environmental protection	808	1 648	3 643	170	1 130	3 339	(2 209)	-66%	3 643
<i>Trading services</i>	450 070	485 015	505 409	37 919	327 481	421 073	(93 592)	-22%	505 409
Energy sources	316 479	353 660	352 430	28 161	230 150	293 691	(63 541)	-22%	352 430
Water management	39 383	40 655	47 254	3 778	35 477	39 379	(3 902)	-10%	47 254
Waste water management	37 782	39 546	39 853	3 042	29 536	33 211	(3 675)	-11%	39 853
Waste management	56 427	51 154	65 872	2 938	32 318	54 793	(22 475)	-41%	65 872
<i>Other</i>	933	953	953	225	901	794	107	13%	953
Total Expenditure - Functional	690 510	799 484	829 012	61 868	551 728	717 503	(165 775)	-23%	829 012
Surplus/ (Deficit) for the year	89 427	2 995	16 000	(6 825)	145 111	56 094	89 017		16 000

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	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Municipal governance and administration</i>	121 109	120 607	124 439	8 998	113 806	103 681	10 125	10%	124 439
Executive and council	8 088	260	260	3	27	217	(190)	-87%	260
<i>Mayor and Council</i>	8 088	-	-	3	27	-	27	-	-
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	260	260	-	-	217	(217)	-100%	260
Finance and administration	113 021	120 347	124 179	8 995	113 779	103 464	10 315	10%	124 179
<i>Administrative and Corporate Support</i>	1	10	10	-	0	8	(8)	-94%	10
<i>Finance</i>	112 606	119 453	123 085	8 894	113 363	102 552	10 811	11%	123 085
<i>Human Resources</i>	354	609	809	86	374	674	(300)	-45%	809
<i>Marketing, Customer Relations, Publicity and Media</i>	-	5	5	-	-	4	(4)	-100%	5
<i>Supply Chain Management</i>	60	78	78	16	42	65	(23)	-36%	78
<i>Community and public safety</i>	146 316	175 474	169 566	1 900	145 297	141 305	3 992	3%	169 566
Community and social services	121 745	135 103	135 304	1 047	127 661	112 753	14 908	13%	135 304
<i>Aged Care</i>	110 799	124 036	124 237	187	118 509	103 531	14 978	14%	124 237
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	262	242	242	7	126	201	(76)	-38%	242
<i>Community Halls and Facilities</i>	186	283	283	21	269	236	33	14%	283
<i>Libraries and Archives</i>	10 498	10 542	10 542	832	8 758	8 785	(27)	0%	10 542
Sport and recreation	9 438	12 172	12 172	518	5 854	10 143	(4 289)	-42%	12 172
<i>Recreational Facilities</i>	6 547	4 869	4 869	500	5 740	4 058	1 682	41%	4 869
<i>Sports Grounds and Stadiums</i>	2 891	7 302	7 302	17	114	6 085	(5 971)	-98%	7 302
Public safety	14 298	16 035	16 299	311	11 730	13 583	(1 853)	-14%	16 299
<i>Fire Fighting and Protection</i>	25	7	7	19	25	6	20	0	7
Housing	835	12 165	5 792	24	53	4 827	(4 774)	-99%	5 792
<i>Housing</i>	835	12 165	5 792	24	53	4 827	(4 774)	-99%	5 792
<i>Economic and environmental services</i>	15 086	17 180	41 333	186	1 999	34 444	(32 445)	-94%	41 333
Planning and development	2 643	4 600	3 631	185	1 999	3 026	(1 027)	-34%	3 631
<i>Economic Development/Planning</i>	902	2 149	780	-	-	650	(650)	-100%	780
<i>Town Planning, Building Regulations and Enforcemen</i>	1 741	1 497	1 497	185	1 999	1 248	751	60%	1 497
<i>Project Management Unit</i>	-	954	1 354	-	-	1 128	(1 128)	-100%	1 354
Road transport	12 443	12 570	35 708	-	0	29 757	(29 757)	-100%	35 708
<i>Roads</i>	12 443	12 570	35 708	-	0	29 757	(29 757)	-100%	35 708
Environmental protection	0	10	1 993	0	0	1 661	(1 661)	-100%	1 993
<i>Biodiversity and Landscape</i>	0	10	1 993	0	0	1 661	(1 661)	-100%	1 993
<i>Trading services</i>	497 310	489 091	509 547	42 594	380 589	418 839	(38 251)	-9%	509 547
Energy sources	335 811	335 873	338 295	31 227	263 771	276 305	(12 534)	-5%	338 295
<i>Electricity</i>	334 246	335 873	338 295	31 227	263 771	276 305	(12 534)	-5%	338 295
<i>Street Lighting and Signal Systems</i>	1 565	-	-	-	-	-	-	-	-
Water management	72 814	87 028	93 788	5 024	47 998	78 173	(30 175)	-39%	93 788
<i>Water Distribution</i>	72 814	70 521	81 640	5 024	47 998	68 049	(20 051)	-29%	81 640
Waste water management	37 551	33 120	39 020	2 932	38 650	32 425	6 225	19%	39 020
<i>Sewerage</i>	36 498	33 120	38 208	2 930	38 544	31 749	6 795	21%	38 208
<i>Storm Water Management</i>	889	-	-	-	-	-	-	-	-
Waste management	51 135	33 071	38 444	3 411	30 170	31 936	(1 767)	-6%	38 444
<i>Solid Waste Removal</i>	34 897	33 071	38 444	3 411	30 170	31 936	(1 767)	-6%	38 444
<i>Other</i>	116	126	126	1	105	105	(0)	0%	126
<i>Licensing and Regulation</i>	116	126	126	1	105	105	(0)	0%	126
Total Revenue - Functional	779 937	802 479	845 012	53 679	641 797	698 375	(56 579)	-8%	845 012
Expenditure - Functional									
<i>Municipal governance and administration</i>	108 349	154 226	167 691	9 465	97 336	139 742	(42 405)	-30%	167 691
Executive and council	23 583	31 784	32 123	1 937	20 374	26 769	(6 395)	-24%	32 123
<i>Mayor and Council</i>	14 331	20 035	19 923	1 135	11 942	16 603	(4 660)	-28%	19 923
<i>Municipal Manager, Town Secretary and Chief Execut</i>	9 252	11 749	12 199	803	8 432	10 166	(1 734)	-17%	12 199
Finance and administration	82 852	120 211	133 481	7 309	74 875	111 234	(36 359)	-33%	133 481
<i>Administrative and Corporate Support</i>	10 523	13 079	14 374	1 421	10 062	11 978	(1 916)	-16%	14 374
<i>Asset Management</i>	31	1 804	1 819	18	52	1 516	(1 463)	-97%	1 819
<i>Finance</i>	34 833	36 843	47 972	2 568	31 188	39 979	(8 791)	-22%	47 972
<i>Fleet Management</i>	4 925	3 146	3 111	233	3 014	2 593	422	16%	3 111
<i>Human Resources</i>	11 708	40 419	42 402	1 675	14 389	35 332	(20 943)	-59%	42 402
<i>Information Technology</i>	3 868	5 135	4 981	161	3 356	4 151	(794)	-19%	4 981
<i>Legal Services</i>	1 368	2 821	2 130	121	1 265	1 775	(510)	-29%	2 130
<i>Marketing, Customer Relations, Publicity and Media</i>	4 022	4 189	4 168	347	3 326	3 473	(147)	-4%	4 168
<i>Property Services</i>	4 110	1 687	1 676	90	777	1 397	(619)	-44%	1 676
<i>Risk Management</i>	7	382	382	-	-	318	(318)	-100%	382
<i>Supply Chain Management</i>	7 006	8 381	8 143	640	6 160	6 786	(626)	-9%	8 143
<i>Valuation Service</i>	451	2 325	2 325	35	1 286	1 937	(652)	-34%	2 325
Internal audit	1 914	2 231	2 087	219	2 087	1 739	348	20%	2 087
<i>Governance Function</i>	1 914	2 231	2 087	219	2 087	1 739	348	20%	2 087

Description	2021/22	Budget Year 2022/23						YTD variance	YTD variance	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
Community and public safety	99 148	121 751	113 677	7 749	75 966	94 684	(12 459)	-13%	113 677	
Community and social services	27 397	31 831	30 199	2 166	21 550	25 120	(3 569)	-14%	30 199	
Aged Care	6 887	7 985	6 241	438	4 535	5 201	(666)	-13%	6 241	
Cemeteries, Funeral Parlours and Crematoriums	3 511	3 925	4 040	361	3 256	3 321	(65)	-2%	4 040	
Child Care Facilities	36	167	170	-	5	141	(137)	-97%	170	
Community Halls and Facilities	5 875	6 675	6 670	473	4 609	5 559	(950)	-17%	6 670	
Disaster Management	118	69	69	0	34	57	(23)	-41%	69	
Education	1	136	134	-	-	112	(112)	-100%	134	
Libraries and Archives	10 969	12 874	12 874	894	9 112	10 728	(1 616)	-15%	12 874	
Sport and recreation	30 250	30 591	31 037	2 418	24 017	25 864	(1 848)	-7%	31 037	
Community Parks (including Nurseries)	8 412	8 646	8 948	756	7 635	7 456	179	2%	8 948	
Recreational Facilities	15 126	15 400	15 347	1 231	11 583	12 789	(1 206)	-9%	15 347	
Sports Grounds and Stadiums	6 712	6 544	6 742	431	4 798	5 619	(820)	-15%	6 742	
Public safety	36 554	42 158	41 879	2 738	27 039	34 899	(1 602)	-5%	41 879	
Fire Fighting and Protection	9 108	10 820	10 822	769	7 417	9 018	(1 602)	-18%	10 822	
Housing	4 947	17 172	10 562	428	3 360	8 802	(5 441)	-62%	10 562	
Housing	4 917	16 888	10 278	428	3 309	8 565	(5 256)	-61%	10 278	
Informal Settlements	30	284	284	-	51	236	(185)	-78%	284	
Economic and environmental services	32 010	37 538	42 762	2 300	26 319	35 595	(9 276)	-26%	42 762	
Planning and development	11 200	12 176	12 783	1 001	9 865	10 637	(773)	-7%	12 783	
Corporate Wide Strategic Planning (IDPs, LEDs)	2 177	2 329	2 644	224	1 859	2 188	(329)	-15%	2 644	
Economic Development/Planning	1 669	1 778	2 134	132	1 476	1 778	(302)	-17%	2 134	
Town Planning, Building Regulations and Enforcement	4 880	5 072	5 008	427	4 359	4 173	186	4%	5 008	
Project Management Unit	2 473	2 998	2 998	217	2 170	2 498	(328)	-13%	2 998	
Road transport	20 001	23 714	26 448	1 129	15 494	22 015	(6 521)	-30%	26 448	
Roads	20 001	23 714	26 448	1 129	15 494	22 015	(6 521)	-30%	26 448	
Environmental protection	808	1 648	3 531	170	960	2 942	(1 982)	-67%	3 531	
Biodiversity and Landscape	808	1 648	3 531	170	960	2 942	(1 982)	-67%	3 531	
Trading services	450 070	485 015	505 409	37 919	327 481	421 073	(93 592)	-22%	505 409	
Energy sources	316 479	353 660	352 430	28 161	230 150	293 691	(63 541)	-22%	352 430	
Electricity	313 742	347 622	348 506	28 031	228 500	290 421	(61 921)	-21%	348 506	
Street Lighting and Signal Systems	2 737	6 038	3 924	130	1 650	3 270	(1 620)	-50%	3 924	
Water management	39 383	40 655	47 254	3 778	35 477	39 379	(3 902)	-10%	47 254	
Water Treatment	201	1 406	1 406	15	163	1 172	(1 008)	-86%	1 406	
Water Distribution	36 316	34 239	41 888	3 707	33 474	34 907	(1 433)	-4%	41 888	
Water Storage	2 866	5 010	3 961	57	1 840	3 301	(1 461)	-44%	3 961	
Waste water management	37 782	39 546	39 853	3 042	29 536	33 211	(3 675)	-11%	39 853	
Public Toilets	1 712	1 995	1 998	143	1 404	1 665	(261)	-16%	1 998	
Sewerage	28 232	28 633	28 974	2 527	23 065	24 145	(1 080)	-4%	28 974	
Storm Water Management	7 838	7 358	7 320	371	5 067	6 100	(1 033)	-17%	7 320	
Waste Water Treatment	0	1 561	1 561	-	0	1 301	(1 301)	-100%	1 561	
Waste management	56 427	51 154	65 872	2 938	32 318	54 793	(22 475)	-41%	65 872	
Solid Waste Disposal (Landfill Sites)	21 147	15 368	33 121	171	1 770	27 601	(25 831)	-94%	33 121	
Solid Waste Removal	35 105	35 220	32 185	2 765	30 508	26 721	3 787	14%	32 185	
Street Cleaning	174	566	566	2	40	472	(432)	-92%	566	
Other	933	953	953	225	901	794	107	13%	953	
Licensing and Regulation	33	53	53	-	1	44	(43)	-98%	53	
Tourism	900	900	900	225	900	750	150	20%	900	
Total Expenditure - Functional	690 510	799 484	830 491	57 658	528 004	691 889	(157 626)	-23%	830 491	
Surplus/ (Deficit) for the year	89 427	2 995	14 520	(3 979)	113 793	6 486	107 306	1654%	14 520	

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	2021/22	Budget Year 2022/23							
	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	110 999	116 830	121 132	8 723	112 418	100 941	11 476	11,4%	121 132
Vote 2 - Community Services	133 319	161 869	156 312	1 626	133 859	130 260	3 599	2,8%	156 312
Vote 3 - Corporate Services	22 716	16 652	17 116	380	12 106	14 263	(2 157)	-15,1%	17 116
Vote 4 - Technical Services	512 276	505 741	548 665	42 908	382 989	451 421	(68 433)	-15,2%	548 665
Vote 5 - Municipal Manager	611	1 386	1 786	54	532	1 489	(956)	-64,2%	1 786
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	779 921	802 479	845 012	53 691	641 904	698 375	(56 471)	-8,1%	845 012
Expenditure by Vote									
Vote 1 - Financial Services	34 002	51 044	61 223	2 446	31 467	51 022	(19 555)	-38,3%	61 223
Vote 2 - Community Services	74 791	96 548	90 991	6 136	59 419	75 779	(16 360)	-21,6%	90 991
Vote 3 - Corporate Services	75 105	118 517	121 168	7 157	65 879	100 970	(35 091)	-34,8%	121 168
Vote 4 - Technical Services	481 478	519 140	542 967	39 904	352 174	452 347	(100 174)	-22,1%	542 967
Vote 5 - Municipal Manager	11 383	14 235	14 142	1 138	10 710	11 770	(1 060)	-9,0%	14 142
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	676 759	799 484	830 491	56 780	519 650	691 889	(172 239)	-24,9%	830 491
Surplus/ (Deficit) for the year	103 162	2 995	14 520	(3 089)	122 254	6 486	115 768	1784,8%	14 520

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	2021/22	Budget Year 2022/23							
	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	88 709	95 592	95 592	5 411	93 038	87 626	5 412	6%	95 592
Service charges - electricity revenue	326 894	337 388	337 388	27 408	291 274	308 636	(17 362)	-6%	337 388
Service charges - water revenue	46 201	49 810	49 810	3 934	43 812	45 693	(1 881)	-4%	49 810
Service charges - sanitation revenue	32 037	32 053	32 053	9 242	43 394	29 382	14 013	48%	32 053
Service charges - refuse revenue	29 651	30 236	30 236	2 530	27 619	27 716	(97)	0%	30 236
Service charges - other	-	-	-	-	-	-	-	0%	-
Rental of facilities and equipment	4 604	3 416	3 416	338	4 400	3 131	1 269	41%	3 416
Interest earned - external investments	5 580	5 089	6 020	1 485	11 926	5 518	6 408	116%	6 020
Interest earned - outstanding debtors	17 251	9 111	22 385	1 934	22 849	20 520	2 329	11%	22 385
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 670	11 137	11 137	59	7 038	10 209	(3 171)	-31%	11 137
Licences and permits	1 198	2 216	2 216	81	1 045	2 032	(986)	-49%	2 216
Agency services	4 415	4 249	4 249	343	4 247	3 895	352	9%	4 249
Transfers recognised - operational	124 169	152 300	153 268	1 218	129 723	140 496	(10 773)	-8%	153 268
Other revenue	16 804	15 609	19 446	1 063	16 476	17 800	(1 324)	-7%	19 446
Gains on disposal of PPE	8 062	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	715 243	748 205	767 216	55 045	696 842	702 654	(5 812)	-1%	767 216
Expenditure By Type									
Employee related costs	202 247	247 136	242 341	18 392	203 178	222 146	(18 968)	-9%	242 341
Remuneration of councillors	10 070	12 108	11 790	862	9 922	10 807	(886)	-8%	11 790
Debt impairment	50 764	46 031	61 230	8 986	55 300	56 127	(827)	-1%	61 230
Depreciation & asset impairment	38 331	39 589	52 815	-	-	48 414	(48 414)	-100%	52 815
Finance charges	8 948	9 116	13 707	9	116	12 565	(12 449)	-99%	13 707
Bulk purchases	285 708	314 411	314 106	20 302	225 313	287 930	(62 617)	-22%	314 106
Other materials	14 449	16 154	19 885	1 455	14 868	18 212	(3 344)	-18%	19 885
Contracted services	33 782	52 776	54 298	6 154	37 489	49 722	(12 234)	-25%	54 298
Transfers and grants	2 624	13 143	7 137	219	1 836	6 542	(4 706)	-72%	7 137
Other expenditure	40 337	49 019	52 884	5 255	41 619	48 416	(6 797)	-14%	52 884
Loss on disposal of PPE	3 248	0	0	-	-	0	(0)	-100%	0
Total Expenditure	690 510	799 484	830 192	61 636	589 640	760 882	(171 242)	-23%	830 192
Surplus/(Deficit)	24 734	(51 279)	(62 976)	(6 591)	107 202	(58 228)	165 430	(0)	(62 976)
Transfers recognised - capital	64 244	53 821	77 343	-	0	70 538	(70 538)	(0)	77 343
Contributions recognised - capital	449	453	453	-	-	415	(415)	(0)	453
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	89 427	2 995	14 819	(6 591)	107 202	12 725			14 819
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	89 427	2 995	14 819	(6 591)	107 202	12 725			14 819
Surplus/ (Deficit) for the year	89 427	2 995	14 819	(6 591)	107 202	12 725			14 819

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	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Multi-Year expenditure appropriation</u>									
Vote 1 - Financial Services	52 361	-	-	-	-	-	-	-	-
Vote 2 - Community Services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services	53 353	55 390	62 949	3 552	43 990	57 544	(13 554)	-24%	62 949
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	105 714	55 390	62 949	3 552	43 990	57 544	(13 554)	-24%	62 949
<u>Single Year expenditure appropriation</u>									
Vote 1 - Financial Services	2 974	180	179	26	164	164	(0)	0%	179
Vote 2 - Community Services	4 487	9 126	9 074	808	2 993	8 318	(5 325)	-64%	9 074
Vote 3 - Corporate Services	685	650	1 197	27	589	1 098	(509)	-46%	1 197
Vote 4 - Technical Services	14 282	25 797	27 006	4 022	20 578	24 338	(3 760)	-15%	27 006
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	22 428	35 753	37 456	4 883	24 324	33 918	(9 594)	-28%	37 456
Total Capital Expenditure	128 142	91 143	100 405	8 435	68 314	91 462	(23 148)	-25%	100 405

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

Vote Description	2021/22	Budget Year 2022/23							
	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									
<i>Governance and administration</i>	57 080	2 180	3 103	684	1 565	2 844	(1 279)	-45%	3 103
Executive and council	–	340	439	34	357	402	(45)	-11%	439
Finance and administration	57 080	1 840	2 664	650	1 208	2 442	(1 234)	-51%	2 664
<i>Community and public safety</i>	3 991	9 976	9 322	604	2 652	8 462	(5 810)	-69%	9 322
Community and social services	667	1 222	734	–	36	590	(553)	-94%	734
Sport and recreation	3 084	8 754	8 359	578	2 590	7 662	(5 072)	-66%	8 359
Public safety	240	–	230	26	26	210	(185)	-88%	230
Housing	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	13 136	24 927	47 706	3 208	38 027	43 731	(5 704)	-13%	47 706
Planning and development	736	–	–	–	–	–	–	–	–
Road transport	12 401	24 927	47 706	3 208	38 027	43 731	(5 704)	-13%	47 706
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	53 934	55 060	40 774	3 940	26 071	36 800	(10 730)	-29%	40 774
Energy sources	9 573	4 000	4 939	1 412	4 455	4 527	(72)	-2%	4 939
Water management	20 159	23 954	17 801	566	11 763	16 317	(4 555)	-28%	17 801
Waste water management	2 448	16 653	15 382	1 777	9 656	13 940	(4 284)	-31%	15 382
Waste management	21 754	10 453	2 653	185	197	2 015	(1 819)	-90%	2 653
Total Capital Expenditure - Standard Classification	128 142	92 143	100 905	8 435	68 314	91 837	(23 523)	-26%	100 905
Funded by:									
National Government	47 360	51 371	47 902	4 419	34 050	43 910	(9 861)	-22%	47 902
Provincial Government	16 432	7 712	27 487	631	17 994	25 037	(7 044)	-28%	27 487
District Municipality	404	500	2 135	26	732	1 957	(1 226)	-63%	2 135
Transfers recognised - capital	64 196	60 036	77 978	5 075	52 786	71 282	(18 496)	-26%	77 978
Borrowing	1 478	10 000	1 000	–	–	500	(500)	-100%	1 000
Internally generated funds	9 398	22 107	21 911	3 175	15 343	20 002	(4 659)	-23%	21 911
Total Capital Funding	75 072	92 143	100 889	8 250	68 129	91 784	(23 655)	-26%	100 889

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	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	144 880	143 632	178 877	212 308	178 877
Call investment deposits	-	-	931	35 000	931
Consumer debtors	81 694	63 769	48 571	111 446	48 571
Other debtors	35 211	26 034	26 034	73 130	26 034
Current portion of long-term receivables	-	-	-	-	-
Inventory	9 035	9 481	5 958	12 251	5 958
Total current assets	270 820	242 916	260 371	444 134	260 371
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	-	9	9	-	9
Investment property	42 842	41 946	41 946	42 842	41 946
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 073 185	1 081 628	1 076 722	1 079 467	1 076 722
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	2 113	326	768	2 113	768
Other non-current assets	550	550	550	62 579	550
Total non current assets	1 118 690	1 124 460	1 119 995	1 187 002	1 119 995
TOTAL ASSETS	1 389 510	1 367 376	1 380 366	1 631 136	1 380 366
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	1 405	611	611	109	611
Consumer deposits	11 549	8 732	8 732	12 064	8 732
Trade and other payables	78 396	99 286	95 862	209 866	95 862
Provisions	27 705	28 921	28 921	22 871	28 921
Total current liabilities	119 054	137 549	134 126	244 910	134 126
Non current liabilities					
Borrowing	1 019	12 220	12 225	1 019	12 225
Provisions	233 577	248 076	252 660	242 131	252 660
Total non current liabilities	234 597	260 296	264 885	243 150	264 885
TOTAL LIABILITIES	353 651	397 846	399 011	488 060	399 011
NET ASSETS	1 035 859	969 530	981 355	1 143 076	981 355
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 023 320	959 088	970 913	1 130 536	970 913
Reserves	12 540	10 442	10 442	12 540	10 442
TOTAL COMMUNITY WEALTH/EQUITY	1 035 859	969 530	981 355	1 143 076	981 355

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

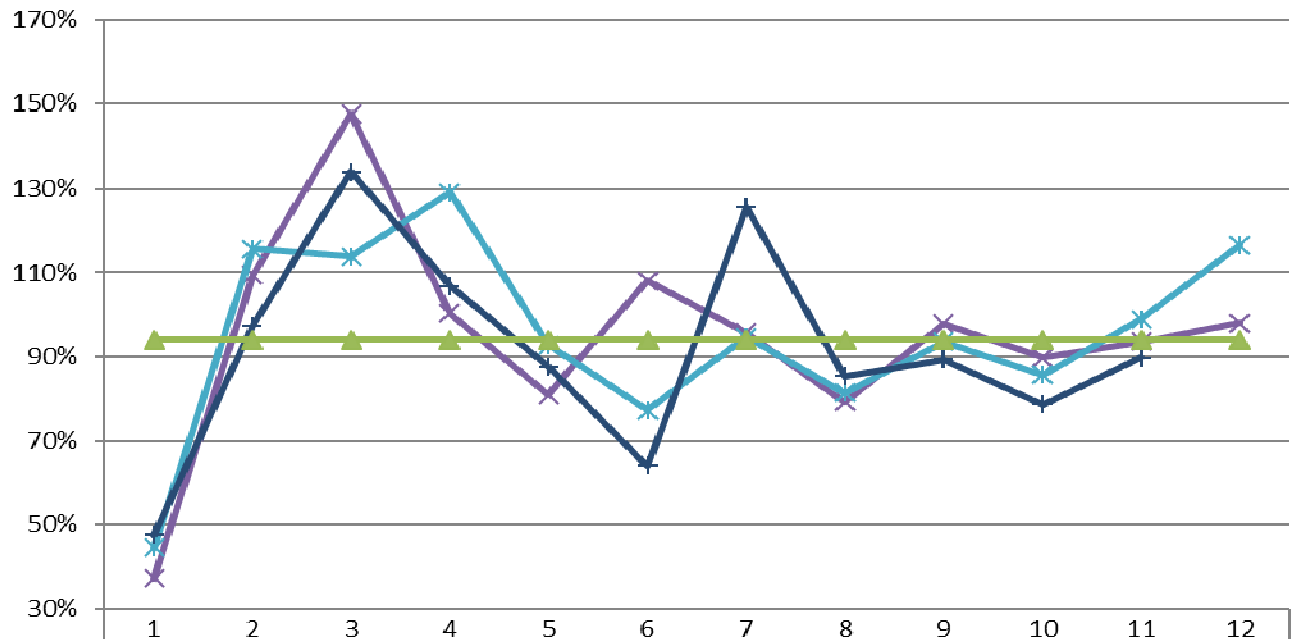
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	2021/22	Budget Year 2022/23							
	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	2 383	94 278	94 278	5 417	87 932	86 422	1 511	2%	94 278
Service charges	615 625	469 912	469 912	41 830	423 916	430 753	(6 837)	-2%	469 912
Other revenue	16 186	14 898	14 898	783	19 155	13 656	5 498	40%	14 898
Government - operating	114 187	149 721	146 616	210	134 317	134 315	2	0%	146 616
Government - capital	65 900	62 680	96 383	(15)	110 212	88 151	22 060	25%	96 383
Interest	3 265	14 200	27 474	1 195	10 769	25 184	(14 415)	-57%	27 474
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(893 992)	(731 653)	(731 653)	(48 537)	(602 382)	(670 682)	(68 300)	10%	(731 653)
Finance charges	-	-	-	-	(10)	-	10	0%	-
Transfers and Grants	-	-	-	(219)	(1 890)	-	1 890	0%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(76 445)	74 035	117 908	664	182 019	107 799	(58 580)	-54%	117 908
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	13	-	13	0%	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	0%	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	20 000	(35 000)	-	(35 000)	0%	-
Payments									
Capital assets	(63 921)	(92 143)	(100 905)	(8 429)	(79 810)	(91 837)	(12 027)	13%	(100 905)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(63 921)	(92 143)	(100 905)	11 571	(114 796)	(91 837)	22 959	-25%	(100 905)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	10 000	10 000	-	-	-	-	-	10 000
Increase (decrease) in consumer deposits	2 246	-	-	3	313	-	313	0%	-
Payments									
Repayment of borrowing	(1 370)	(1 000)	(1 000)	-	(107)	(917)	(810)	88%	(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	876	9 000	9 000	3	206	(917)	(1 122)	122%	206
NET INCREASE/ (DECREASE) IN CASH HELD	(139 490)	(9 108)	21 608	6 395	55 190	16 376			21 834
Cash/cash equivalents at beginning:	115 305	152 740	152 740		144 870	152 740			144 870
Cash/cash equivalents at month/year end:	(24 185)	143 632	178 743		212 299	167 786			170 873

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

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Property rates	5 412	Supplementary Valuation.
	Service charges - electricity revenue	(17 362)	Lower consumption due to loadshedding, resulting in lower revenue
	Service charges - water revenue	(1 881)	Immaterial Variance
	Service charges - sanitation revenue	14 013	Industrial Effluent to be reallocated to previous financial year
	Service charges - refuse revenue	(97)	Immaterial Variance
	Rental of facilities and equipment	1 269	Performance better than budgeted
	Interest earned - external investments	6 408	Performance better than budgeted. Increase in interest rates
	Interest earned - outstanding debtors	2 329	Increase in outstanding debt. Increase in interest rates
	Dividends received	-	
	Fines, penalties and forfeits	(3 171)	Monthly fines significantly less than
	Licences and permits	(986)	Immaterial Variance
	Agency services	352	Immaterial Variance
	Transfers and subsidies	(10 773)	Delay in Housing Top Structures
	Other revenue	(1 324)	Immaterial Variance
		-	
2	Expenditure By Type		
	Employee related costs	(18 968)	Variance mainly due to Post Employment Benefits
	Remuneration of councillors	(886)	Immaterial Variance
	Debt impairment	(827)	Immaterial Variance
	Depreciation & asset impairment	(48 414)	Depreciation run done annually
	Finance charges	(12 449)	Variance mainly due to Post Employment Benefits
	Bulk purchases - electricity	(62 617)	Lower consumption due to loadshedding, resulting in lower expenditure
		(3 344)	
	Inventory consumed		Underspending on Environmental, Social, Electricity & Water Operational Projects
	Contracted services	(12 234)	Underspending on Traffic Management Services, Electrical, Water, Sewerage Contractors, Security Services Roads & Refuse
	Transfers and subsidies	(4 706)	Delay in Housing Top Structures
	Other expenditure	(6 797)	Underspending on 3rd party vendors due to lower electricity sales, Uniforms Fire Department, Road Signage, Hire Charges Roads & Refuse
	Losses	(0)	
		-	
3	Capital Expenditure		
	Total Capital Expenditure	(23 508)	Underspending on Lyell Str Sport Facilities, Drop Off Stations, Access Collector Vredebes & Sewer Network Replacement
		-	
		-	
4	Financial Position		
	Assets/Liabilities & Equity		To be finalised after year end. Significant Provisions and Accruals only become known after year end
5	Cash Flow		
	Receipts		
	Property rates	1 511	Supplementary Valuation.
	Service charges	(6 837)	Lower electricity consumption due to loadshedding, resulting in lower revenue
	Other revenue	5 498	Can be contributed to multiple items. Rental Income being a significant contributor to the favourable variance
	Transfers and Subsidies - Operational	2	Immaterial Variance
	Transfers and Subsidies - Capital	22 060	Additional RBIG Funds received to be refunded
	Interest	(14 415)	Payment of Interest on outstanding debt is low
	Dividends	-	
	Payments		
	Suppliers and employees	(68 300)	Contracted Services & Bulk Purchases being the main contributors
	Finance charges	10	
	Transfers and Grants	1 890	Budget needs to be corrected
		-	
6	Measureable performance		
	See SDBIP Report		
7	Municipal Entities		
	No Municipal Entities		

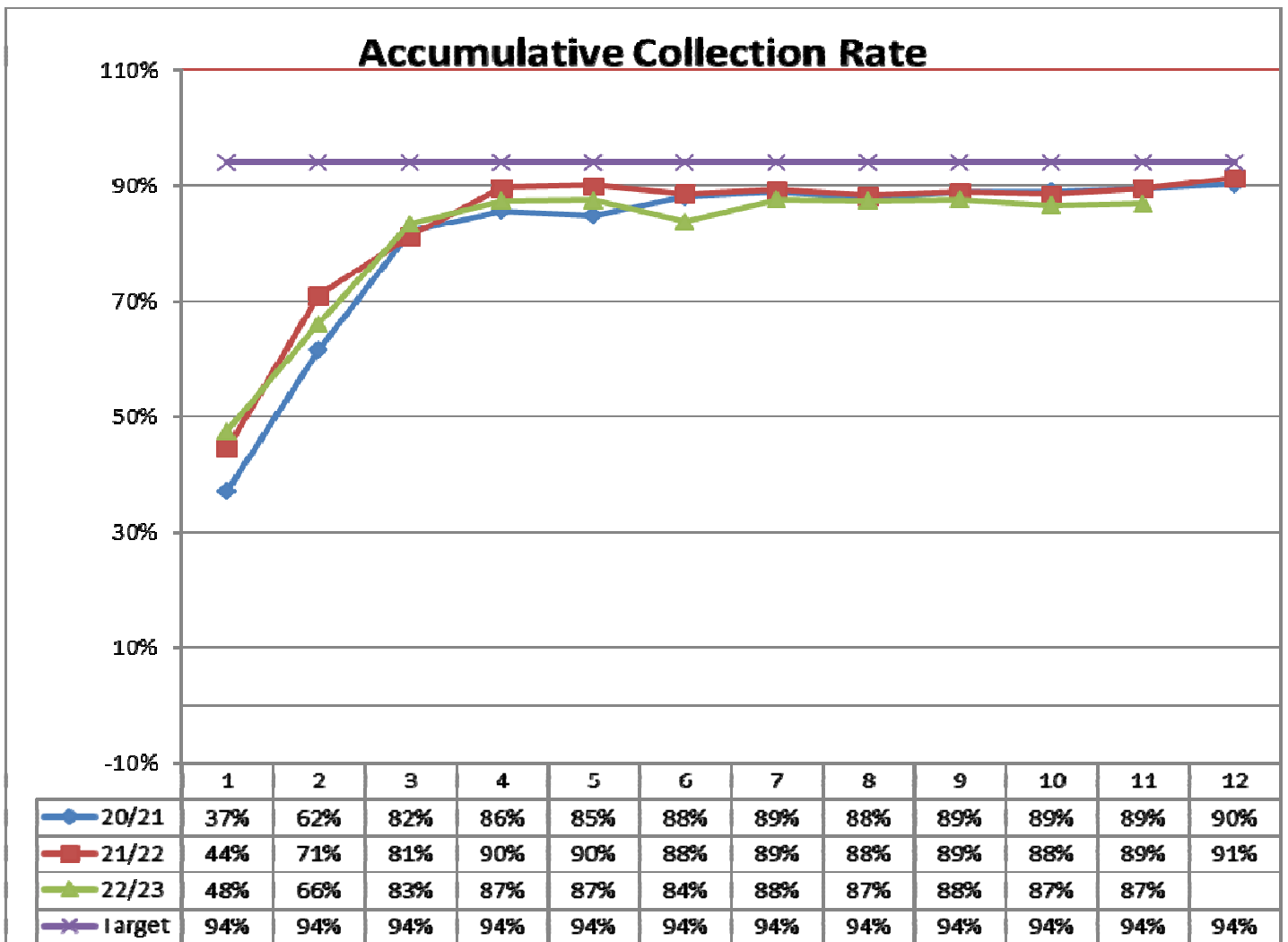
Debtor Collection Rate per Month



	1	2	3	4	5	6	7	8	9	10	11	12
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%	86%	99%	117%
21/22	48%	97%	134%	107%	88%	64%	126%	85%	89%	79%	90%	
Target	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 May 2023 amounts to 90% in comparison to the previous year 99%.

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 Mei 2023 90% beloop in vergelyking met die vorige jaar 99%.



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 87%.

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 87% behoop.

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 - M11 May

Description	NT Code	Budget Year 2022/23									
		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
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	11 706	2 044	2 000	2 089	1 683	1 717	9 629	84 496	115 364	99 614
Electricity	1300	20 685	520	439	386	334	268	2 272	4 315	29 219	7 575
Property Rates	1400	7 316	587	538	501	475	391	5 838	21 225	36 871	28 430
Waste Water Management	1500	16 170	1 198	1 145	1 116	1 080	1 058	5 742	43 654	71 163	52 650
Waste Management	1600	9 211	1 538	1 483	1 367	1 398	1 270	6 719	47 047	70 033	57 801
Property Rental Debtors	1700	165	13	13	13	13	14	79	1 370	1 680	1 490
Interest on Arrear Accounts	1810	1 498	145	182	229	268	284	2 568	70 802	75 975	74 151
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(7 565)	31	23	29	20	33	309	1 554	(5 566)	1 945
Total By Income Source	2000	59 186	6 076	5 822	5 730	5 271	5 035	33 156	274 463	394 739	323 656
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 271	285	261	251	218	163	807	5 587	8 843	7 026
Commercial	2300	23 691	579	471	458	490	368	5 013	14 741	45 811	21 070
Households	2400	33 795	5 001	4 926	4 808	4 397	4 324	26 161	246 906	330 318	286 595
Other	2500	429	211	165	212	165	180	1 177	7 230	9 768	8 964
Total By Customer Group	2600	59 186	6 076	5 822	5 730	5 271	5 035	33 156	274 463	394 739	323 656

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

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

Description R thousands	NT Code	Budget Year 2022/23								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
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	481	-	-	-	-	-	-	-	481
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	481	-	-	-	-	-	-	-	481

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	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								
Nedbank Ltd	Fixed deposit - 7 months					-	-	-
ABSA Bank Ltd	Fixed deposit - 3 months					-	-	15 000
Standard Bank of SA Ltd	Fixed deposit - 6 months					-	-	20 000
Investec Bank Ltd	-					-	-	-
First National Bank	Fixed deposit - 4 months					-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	35 000

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 - M11 May

Description	Budget Year 2022/23							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	3 787	3 787	219	3 787	3 156	-		3 787
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 237	2 237	219	2 237	1 864	373	20,0%	2 237
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	-	1 550	1 292	258	20,0%	1 550
Provincial Government:	24 266	19 066	808	13 566	15 847	(2 281)	-14,4%	19 066
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	700	-	700	583	117	20,0%	700
Specify (Add grant description)	10 517	10 517	-	10 517	8 764	1 753	20,0%	10 517
Specify (Add grant description)	131	131	-	131	109	22	20,0%	131
Specify (Add grant description)	-	-	-	200	-	200	-	-
Specify (Add grant description)	256	2 018	808	2 018	1 682	336	20,0%	2 018
Specify (Add grant description)	-	500	-	-	375	(375)	-100,0%	500
Specify (Add grant description)	-	200	-	-	167	(167)	-100,0%	200
Specify (Add grant description)	13 362	5 000	-	-	4 167	(4 167)	-100,0%	5 000
District Municipality:	-	-	-	-	-	-	-	5 000
All Grants	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	2 434	-	2 434	-	2 095
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	112	112	-	942	93	849	910,8%	112
Households	-	-	-	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-	-	-	-
Private Enterprises	1 984	1 984	-	1 491	1 653	(162)	-9,8%	1 984
Public Corporations	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	28 053	22 853	1 026	19 786	19 002	784	4,1%	29 948
Capital Transfers and Grants								
National Government:	60 031	60 031	-	83 586	50 026	33 560	201,3%	60 031
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	25 091	25 091	-	25 091	20 909	4 182	20,0%	25 091
Regional Bulk Infrastructure Grant (Schedule 5B)	19 239	19 239	-	46 794	16 033	30 762	191,9%	19 239
Water Services Infrastructure Grant [Schedule 5B]	15 701	15 701	-	11 701	13 084	(1 383)	-10,6%	15 701
Provincial Government:	2 649	27 101	-	27 616	22 584	5 032	22,3%	27 101
Specify (Add grant description)	500	500	-	500	417	83	20,0%	500
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	1 029	1 029	-	1 029	858	172	20,0%	1 029
Specify (Add grant description)	-	475	-	475	396	79	20,0%	475
Specify (Add grant description)	-	400	-	400	333	67	20,0%	400
Specify (Add grant description)	-	-	-	500	-	500	-	-
Specify (Add grant description)	1 120	24 697	-	24 711	20 581	4 131	20,1%	24 697
District Municipality:	-	1 200	60	560	900	(340)	-37,8%	24 948
All Grants	-	1 200	60	560	900	(340)	-37,8%	1 200
Other grant providers:	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	62 680	88 332	60	111 762	73 510	38 252	52,0%	112 080
TOTAL RECEIPTS OF TRANSFERS & GRANTS	90 733	111 185	1 086	131 548	92 512	39 035	42,2%	142 029

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 2022/23						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
<u>EXPENDITURE</u>							
<u>Operating expenditure of Transfers and Grants</u>							
National Government:	-	-	207	3 333	-	3 333	-
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	-	-	170	1 908	-	1 908	-
Agriculture, Conservation and Environmental	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management	-	-	37	1 425	-	1 425	-
Provincial Government:	-	-	849	8 814	-	8 814	-
Specify (Add grant description)	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	830	8 710	-	8 710	-
Specify (Add grant description)	-	-	19	104	-	104	-
District Municipality:	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	-	-	1 056	12 147	-	12 147	-
<u>Capital expenditure of Transfers and Grants</u>							
National Government:	-	-	479	4 714	-	4 714	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	217	1 950	-	1 950	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	236	1 533	-	1 533	-
Water Services Infrastructure Grant [Schedule 5B]	-	-	25	1 231	-	1 231	-
Provincial Government:	-	-	4	2 081	-	2 081	-
Specify (Add grant description)	-	-	4	2 081	-	2 081	-
District Municipality:	-	-	2	106	-	106	-
All Grants	-	-	2	106	-	106	-
Other grant providers:	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	-	485	6 901	-	6 901	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	-	1 540	19 048	-	19 048	-

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	Budget Year 2022/23							
	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	8 716	8 716	687	7 001	7 263	(262)	-4%	8 716
Pension and UIF Contributions	1 231	1 073	121	1 168	894	274	31%	1 073
Medical Aid Contributions	257	257	9	70	214	(144)	-67%	257
Motor Vehicle Allowance	0	0	-	-	-	-		0
Cellphone Allowance	1 738	1 738	78	821	1 448	(627)	-43%	1 738
Housing Allowances	166	6	-	-	5	(5)	-100%	6
Other benefits and allowances	0	0	-	-	-	-		0
Sub Total - Councillors	12 108	11 790	895	9 059	9 825	(765)	-8%	11 790
Senior Managers of the Municipality								
Basic Salaries and Wages	4 630	4 630	331	3 389	3 859	(469)	-12%	4 630
Pension and UIF Contributions	992	992	28	277	827	(549)	-66%	992
Medical Aid Contributions	171	171	-	5	142	(137)	-96%	171
Overtime	-	-	-	-	-	-		-
Performance Bonus	1 128	1 128	63	624	940	(316)	-34%	1 128
Motor Vehicle Allowance	1 332	1 332	72	733	1 110	(378)	-34%	1 332
Cellphone Allowance	90	176	23	264	146	117	80%	176
Housing Allowances	195	195	23	235	162	72	45%	195
Other benefits and allowances	145	103	4	44	86	(42)	-49%	103
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers	8 683	8 726	545	5 570	7 272	(1 702)	-23%	8 726
Other Municipal Staff								
Basic Salaries and Wages	137 050	132 104	10 436	106 458	110 086	(3 629)	-3%	132 104
Pension and UIF Contributions	21 415	21 488	1 773	17 380	17 907	(527)	-3%	21 488
Medical Aid Contributions	9 867	9 867	779	7 368	8 222	(854)	-10%	9 867
Overtime	11 713	11 196	2 027	19 608	9 331	10 278	110%	11 196
Performance Bonus	13 329	13 329	811	8 243	11 108	(2 865)	-26%	13 329
Motor Vehicle Allowance	6 599	6 599	519	5 344	5 499	(155)	-3%	6 599
Cellphone Allowance	548	602	60	588	502	86	17%	602
Housing Allowances	1 223	1 223	96	984	1 019	(35)	-3%	1 223
Other benefits and allowances	4 422	4 942	513	5 262	4 118	1 143	28%	4 942
Payments in lieu of leave	3 264	3 264	81	(1 578)	2 720	(4 298)	-158%	3 264
Long service awards	-	-	80	803	-	803	#DIV/0!	-
Post-retirement benefit obligations	29 023	29 023	876	8 757	24 186	(15 429)	-64%	29 023
Sub Total - Other Municipal Staff	238 453	233 637	18 052	179 216	194 698	(15 482)	-8%	233 637
TOTAL SALARY, ALLOWANCES &	259 244	254 153	19 492	193 845	211 794	(17 949)	-8%	254 153
% increase								
TOTAL MANAGERS AND STAFF	247 136	242 363	18 597	184 786	201 970	(17 184)	-9%	242 363

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	Ref	Budget Year 2022/23											
		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		5 869	12 064	19 881	7 650	6 436	5 433	5 934	7 815	5 753	5 681	5 417	11 601
Service charges - electricity revenue		34 329	38 747	36 748	31 899	25 836	22 792	25 412	26 071	31 525	27 722	33 578	78 377
Service charges - water revenue		2 847	2 616	2 829	2 808	3 127	3 107	3 755	3 839	3 981	3 212	3 932	7 882
Service charges - sanitation revenue		1 926	2 138	7 428	2 016	1 979	1 689	7 906	2 062	2 679	1 817	2 164	(9 337)
Service charges - refuse		1 890	2 099	2 332	1 836	2 063	1 738	2 450	2 274	2 423	1 976	2 469	2 127
Service charges - other		(1 950)	1 884	(237)	(2 393)	(479)	1 518	(2 551)	(989)	(617)	1 974	(312)	7 222
Rental of facilities and equipment		268	170	383	210	452	173	433	496	234	203	239	(3 019)
Interest earned - external investments		443	385	366	668	975	350	1 617	2 572	1 109	1 090	1 195	15 885
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	2 014
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		58	114	151	109	126	61	164	138	102	71	123	3 203
Licences and permits		129	1 400	102	84	1 004	(793)	(388)	926	464	69	117	(689)
Agency services		-	-	-	-	-	-	-	-	-	-	-	4 145
Transfer receipts - operating		155	461	703	374	553	287	282	454	408	210	305	142 731
Other revenue		48 658	5 627	2 611	3 893	1 781	35 760	2 271	3 918	36 153	808	210	(137 811)
Cash Receipts by Source		94 623	67 704	73 295	49 154	43 853	72 116	47 286	49 576	84 214	44 832	49 436	124 330
Other Cash Flows by Source													-
Transfer receipts - capital		6 450	7 690	9 450	-	4 840	23 555	-	4 092	54 149	-	(15)	(13 828)
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	13	-	-	-	-	-	-	-	-	(13)
Short term loans		-	-	-	-	-	-	-	-	-	-	-	9 000
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		30	16	64	(17)	96	(49)	69	51	12	37	3	8 419
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(100 000)	-	-	(20 000)	25 000	-	35 000	50 000	(70 000)	25 000	20 000	35 000
Total Cash Receipts by Source		1 103	75 410	82 823	29 137	73 789	95 623	82 355	103 719	68 375	69 869	69 424	162 908
Cash Payments by Type													-
Employee related costs		16 880	16 993	17 823	16 661	26 673	17 059	17 603	17 096	16 471	17 472	17 944	1 068
Remuneration of councillors		1 189	971	1 027	1 008	998	998	1 037	998	1 013	895	862	(10 997)
Interest paid		-	-	-	-	-	10	-	-	-	0	-	(10)
Bulk purchases - Electricity		35 945	36 503	41 571	20 782	20 537	20 580	17 306	23 339	24 420	29 459	23 348	67 783
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	15 853
Other materials		1 311	1 182	2 319	1 201	1 389	1 686	1 350	1 147	3 174	4 300	2 410	-
Contracted services		1 583	2 541	2 878	4 137	2 955	3 702	4 055	4 770	5 284	3 968	6 621	13 389
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		284	88	174	251	114	-	225	114	88	332	219	96 710
General expenses		3 933	4 763	6 005	3 513	5 459	5 207	3 023	3 866	3 609	2 682	5 128	(47 190)
Cash Payments by Type		61 126	63 042	71 798	47 554	58 126	49 241	44 599	51 330	54 059	59 108	56 532	136 607
Other Cash Flows/Payments by Type													
Capital assets		9 822	6 876	8 704	12 359	5 269	3 609	3 199	7 939	9 237	4 366	8 429	21 096
Repayment of borrowing		-	-	-	(2)	-	109	-	-	-	-	-	(1 107)
Other Cash Flows/Payments		1 106	(3 515)	3 232	(7 408)	(1 212)	2 276	148	1 382	(466)	-	(7 776)	12 233
Total Cash Payments by Type		72 054	66 403	83 734	52 503	62 183	55 235	47 945	60 651	62 830	63 474	57 186	168 829
NET INCREASE/(DECREASE) IN CASH HELD		(70 951)	9 006	(912)	(23 366)	11 605	40 388	34 410	43 069	5 545	6 395	12 238	(5 921)
Cash/cash equivalents at the month/year beginning:		144 870	73 919	82 926	82 014	58 649	70 254	110 642	145 052	188 121	193 666	200 061	212 299
Cash/cash equivalents at the month/year end:		73 919	82 926	82 014	58 649	70 254	110 642	145 052	188 121	193 666	200 061	212 299	206 378

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

Month	2021/22	Budget Year 2022/23							
	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	1	7 679	8 203	6 124	6 124	8 203	2 078	25,3%	6%
August	4 632	7 679	8 203	5 634	11 758	16 405	4 647	28,3%	12%
September	3 700	7 679	8 567	7 586	19 344	24 972	5 627	22,5%	19%
October	217	7 679	8 203	10 705	30 049	33 174	3 125	9,4%	30%
November	2 677	7 679	8 203	4 630	34 679	41 377	6 698	16,2%	34%
December	5 676	7 679	9 067	3 105	37 784	50 444	12 660	25,1%	37%
January	8 436	7 679	8 203	2 769	40 554	58 646	18 093	30,9%	44%
February	6 403	7 679	8 203	7 201	47 754	66 849	19 095	28,6%	52%
March	7 601	7 679	8 567	7 658	55 413	75 415	20 003	26,5%	60%
April	10 559	7 679	8 203	4 467	59 879	83 618	23 739	28,4%	0
May	6 816	7 679	8 203	-		91 821	-		
June	71 424	7 679	9 067	-		100 887	-		
Total Capital expenditure	128 142	92 143	100 887	59 879					

Cash Flow Forecast

Current commitments against cash

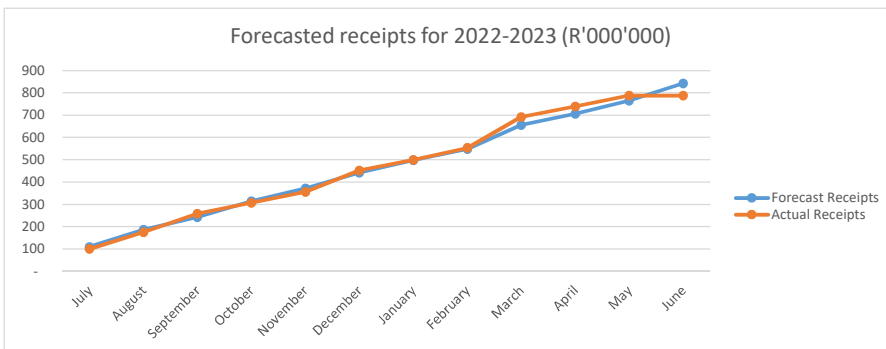
Cash Book Balance plus Investments	R 247 296 331
Total Commitments	(R188 224 373)
Unspent Grants	(R69 486 704)
Outstanding orders excluding grants	(R25 490 744)
Eskom Account	(R22 712 188)
Consumer Deposits	(R12 115 157)
Provision for Rehabilitation	(R29 052 145)
Provision Current Employee Benefits	(R29 367 434)
Uncommitted Cash Balance	R 59 071 959

The estimated cost coverage ratio is as follow

Current

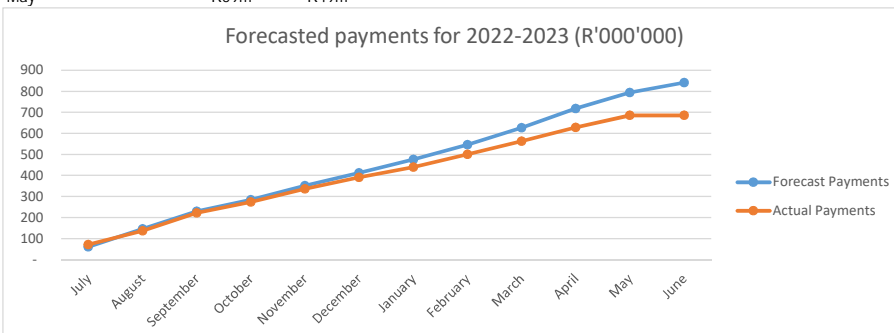
Bank Balance	R 247 296 331
Less Unspent Grants	R 69 486 704
Estimated Average fixed cost per month	R 64 844 687
Ratio	2,74

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,74 months. The acceptable norm is 3 months



It is estimated that cash receipts will amount to R841 m for the 2022-2023 Financial Year
The performance of actual receipts against projected receipts for the month can be summarised as follow

Month	Projected Receipts	Actual Receipts
March	R108m	R138m
April	R49m	R47m
May	R59m	R49m



It is estimated that cash payments will amount to R838 m for the 2022-2023 Financial Year
The performance of actual payments against projected payments for the month can be summarised as follow

Month	Projected Payments	Actual payments
March	R80m	R63m
April	R92m	R65m
May	R76m	R57m

WITZENBERG MUNICIPALITY
APPENDIX D - Unaudited
DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS	Balance JULY 2022 (Unpaid)	Grants Received	Re-payment of Unspent Grant	Operating expenditure during the year Transferred to revenue	Capital expenditure during the year Transferred to revenue	Balance 30 JUNE 2023
R	R	R	R	R	R	R
<u>National Government Grants</u>						
Finance Management Grant	-	1 550 000	-	(1 424 893)	-	125 107
Municipal Infrastructure Grant	1 273 038	25 091 000	-	-	(17 726 004)	8 638 034
Regional Bulk Infrastructure Grant (DWAf)	(2 160 011)	46 794 000	-	-	(12 425 633)	32 208 356
Integrated National Electricity Program	3 873 783	-	-	-	(870 300)	3 003 483
Equitable share	-	116 521 000	-	(116 521 000)	-	-
Department of Rural Development	471 155	-	-	-	-	471 155
Expanded Public Works Programme	-	2 237 000	-	(1 908 129)	-	328 871
Neighbourhood Development Plan	321	-	-	-	-	321
Water Service Infrastructure Grant	-	11 701 000	-	-	(7 897 106)	3 803 894
<u>Provincial Government Grants</u>						
Library services	1	10 517 000	-	(8 709 855)	-	1 807 146
CDW	201 060	131 000	(69 060)	(103 894)	-	159 106
Main roads	-	-	-	-	-	-
Municipal Infrastructure Support Grant	(1 046 497)	-	-	-	-	(1 046 497)
Economic Development and Tourism SMME booster	68	-	-	-	-	68
Public Transport	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	490 000	256 000	-	-	-	746 000
Human Settlement Development	2 993 067	-	-	-	-	2 993 067
Fire Service Capacity Building Grant	-	-	-	-	-	-
Capacity Building (Internship)	826 978	-	(576 978)	-	-	250 000
Municipal Infrastructure	(206 126)	-	-	-	-	(206 126)
Financial Management Support	(300 000)	200 000	-	-	-	(100 000)
Financial Management	300 000	-	-	-	-	300 000
Maintenance and Construction of Transport Infrastructure	(7 378 770)	24 696 157	-	-	(19 110 242)	(1 792 855)
Local Government Support Grant	-	-	-	-	-	-
Regional Social Economical Program	477	500 000	-	-	(70 689)	429 788
Local Government Employment Grant	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building	600 000	-	-	-	-	600 000
Informal Settlements Upgrading Partnership Grant: Provinces (Benef	-	-	-	-	-	-
Sport and Recreation	-	1 029 352	-	-	(894 783)	134 569
Municipal Energy Resilience Fund	-	1 761 500	-	-	-	1 761 500
Electronic Case Management Intervention	-	400 000	-	-	-	400 000
Loadshedding	-	475 000	-	-	-	475 000
Water Resilience	-	700 000	-	-	-	700 000
Municipal Service Delivery	-	500 000	-	-	-	500 000
<u>District Municipality</u>						
Parks and recreation	300 001	-	-	-	-	300 001
Sanitation Infrastructure	(25 090)	-	-	-	(705 669)	(730 759)
Planning and Development	100 000	-	-	-	-	100 000
Infrastructure	1 311 519	500 000	-	-	(105 850)	1 705 669
Covid 19	1 969 326	-	-	-	-	1 969 326
Safety Project	-	60 000	-	-	(25 872)	34 128
<u>Other</u>						
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-
Nedbank	-	1 111 303	-	-	-	1 111 303
Perdekraal Wind Farm	-	588 300	-	-	-	588 300
<u>Public Contributions</u>						
Essex Belgium	3 179 030	942 247	-	-	-	4 121 277
China - Water meters	7 183	-	-	-	-	7 183
Total	6 780 513	248 261 859	(646 038)	(128 667 771)	(59 832 148)	65 896 415

Unspent 2022 (Payable)	Unpaid 2022 (Receivable)
R	R
125 107	-
8 638 034	-
32 208 356	-
3 003 483	-
471 155	-
328 871	-
321	-
3 803 894	-
1 807 146	-
159 106	-
-	1 046 497
68	-
746 000	-
2 993 067	-
250 000	-
-	206 126
-	100 000
300 000	-
-	1 792 855
429 788	-
-	-
600 000	-
134 569	-
1 761 500	-
400 000	-
475 000	-
700 000	-
500 000	-
300 001	-
-	730 759
100 000	-
1 705 669	-
1 969 326	-
34 128	-
-	-
-	-
1 111 303	-
588 300	-
4 121 277	-
7 183	-
69 772 652	3 876 237

Current Year Allocation	
(DORA) Allocation Division of Revenue Amendment	Not Yet Received
1 550 000	-
25 091 000	-
19 239 000	-
-	-
121 668 000	5 147 000
-	-
2 237 000	-
-	-
15 701 000	4 000 000
-	-
10 517 000	-
131 000	-
-	-
-	-
-	-
-	-
256 000	-
5 000 000	5 000 000
-	-
200 000	200 000
-	-
-	(200 000)
-	-
24 697 000	843
-	-
-	-
500 000	-
-	-
-	-
1 029 000	(352)
1 762 000	500
400 000	-
475 000	-
700 000	-
500 000	-
-	-
-	-
500 000	-
-	-
-	-
-	-
942 247	-
-	-
233 155 247	14 147 991

Aging of Insurance Claims

Type of Claim	30 days or Less	More than 30 days	60 days or more	More than 120 Days	Total
Property Loss/damage	0	1	3	30	34
Motor Accident	1	0	0	12	13
Public Liability	2	3	2	16	23
Glass	0	0	0	1	1
Money loss	0	0	0	0	0
	3	4	5	59	71

High Value Third Party Claims

Claim Description	Value
Third Party fell on pavement after stepping into hole covered by grass	R 585 766
Third party stepped into hole of manhole cover on c/o Friesland & Delta Street,	R 628 370
Third Party Fell into an open manhole,corner Rooiels Avenue and Karee	R 2 551 000
Third Party Canadian Roof damaged by treebranch	R 27 874
Third party vehical damaged due to Jojo Tank blown by wind	R 25 827
Damage to TP property due to waterpipe burst	R 135 000

High Value Propert Loss/Damage and Motor Accident Claims

Claim Description	Value
185m outside fenching stolen at Wolseley Landfill site)	R 148 000
Burglary & Theft at Community Hall: Bella Vista	R 146 919
Accident Mitchells Pass, Traffic Vehicle CT 10450	R 56 523
Break in at Karee street community hall (Tulbagh)	R 50 000
Theft of cables at Electricity Powerstation store- Depot	R 50 000
Burglary & Theft at Fire Station	R 40 341

Claims Movement for the Month : May

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	39	14	20	1	0
New Claims	0	0	3	0	0
Claims Closed	5	1	0	0	0
Closing Balance	34	13	23	1	0

OVERTIME & STANDBY REPORT MAY 2023

Overtime	YTD 2022/23	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2021/22
Administration	9,478	145.5%	6,512	6,512	10,339	-3,827	2,720
Cemeteries	112,638	175.2%	64,287	64,287	122,878	-58,591	126,424
Community Halls And Facilities	274,248	246.2%	111,409	111,409	299,180	-187,771	174,918
Council Cost	0	0.0%	678	678	0	678	0
Electricity*	2,104,002	302.5%	695,622	695,622	2,295,274	-1,599,652	1,400,388
Enviromental Protection	0	0.0%	34,444	34,444	0	34,444	0
Fire Protection Sevices	25,594	12.8%	200,303	200,303	27,921	172,382	9,894
Housing: Administration	1,606	5.5%	29,325	29,325	1,752	27,573	7,293
Human Resources	0	0.0%	792	792	0	792	520
IDP	8,662	582.1%	1,488	1,488	9,450	-7,962	32,798
Information Tecnology	0	0.0%	678	678	0	678	0
Internal Audit	0	0.0%	678	678	0	678	0
L E D	0	0.0%	678	678	0	678	0
Library Services*	4,328	1.7%	254,702	254,702	4,722	249,980	1,905
Marketing & Communications	397,875	310.4%	128,169	128,169	434,045	-305,876	492,729
Mechanical Workshop	275,816	261.6%	105,447	105,447	300,891	-195,444	230,865
Parks	162,635	232.9%	69,831	69,831	177,420	-107,589	102,104
Performance Management	0	0.0%	678	678	0	678	0
Pine Forest*	523,456	279.3%	187,398	187,398	571,042	-383,644	501,992
Project Management	0	0.0%	678	678	0	678	0
Property & Legal Services	0	0.0%	678	678	0	678	0
Public Toilets	102,765	157.5%	65,234	65,234	112,107	-46,873	114,191
Recreational Land	206,533	238.7%	86,507	86,507	225,309	-138,802	167,954
Roads	314,978	179.3%	175,686	175,686	343,612	-167,926	344,892
Sewerage	2,503,119	158.0%	1,584,229	1,584,229	2,730,675	-1,146,446	2,078,359
Social & Welfare Services	2,970	165.6%	1,794	1,794	3,240	-1,446	53,591
Solid Waste*	1,935,250	213.2%	907,634	907,634	2,111,182	-1,203,548	1,954,579
Stormwater Management	191,815	182.4%	105,176	105,176	209,253	-104,077	195,366
Supply Chain Management	51,661	228.9%	22,569	22,569	56,357	-33,788	46,095
Swimming Pools	113,307	223.0%	50,806	50,806	123,608	-72,802	111,232
Thusong Centre	0	0.0%	678	678	0	678	0
Town Secretary	968	16.6%	5,819	5,819	1,056	4,763	615
Traffic	3,653,306	322.3%	1,133,668	1,133,668	3,985,425	-2,851,757	2,724,803
Treasury*	132,572	137.3%	96,575	96,575	144,624	-48,049	132,923
Vehicle Licensing & Testing	248,326	308.4%	80,530	80,530	270,901	-190,371	299,745
Water Distribution	1,806,273	169.6%	1,064,948	1,064,948	1,970,480	-905,532	1,701,077
TOTAL OVERTIME	15,164,182	208.4%	7,276,328	7,276,328	16,542,744	-9,266,416	13,009,971

Standby	YTD 2022/23	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2021/22
Administration	26,959	181.8%	14,829	14,829	29,410	-14,581	29,457
Cemeteries	104,079	161.7%	64,377	64,377	113,541	-49,164	124,805
Community Halls And Facilities	154,547	177.2%	87,206	87,206	168,596	-81,390	168,658
Council Cost	0		0	0	0	0	0
Electricity*	612,502	193.9%	315,874	315,874	668,184	-352,310	605,393
Enviromental Protection	0	0.0%	28,731	28,731	0	28,731	0
Fire Protection Sevices	815,372	209.2%	389,695	909,695	889,497	-499,802	320,877
Housing: Administration	15,181	90.7%	16,731	16,731	16,561	170	16,418
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	66,017	115.1%	57,371	57,371	72,019	-14,648	74,502
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services	0	0.0%	10,796	10,796	0	10,796	6,849
Marketing & Communications	0		0	0	0	0	0
Mechanical Workshop	186,704	182.8%	102,119	102,119	203,678	-101,559	200,597
Parks	195,671	173.4%	112,874	112,874	213,459	-100,585	218,421
Performance Management	0		0	0	0	0	0
Pine Forest*	143,779	208.5%	68,968	68,968	156,850	-87,882	142,477
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	0		0	0	0	0	0
Recreational Land	156,510	186.1%	84,086	84,086	170,738	-86,652	173,144
Roads	518,729	160.9%	322,371	322,371	565,886	-243,515	538,781
Sewerage	716,585	114.8%	624,139	624,139	781,729	-157,590	700,163
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	142,659	171.3%	83,268	83,268	155,629	-72,361	117,629
Stormwater Management	307,700	177.5%	173,371	173,371	335,673	-162,302	301,865
Supply Chain Management	75,750	179.1%	42,296	42,296	82,637	-40,341	83,214
Swimming Pools	10,768	235.4%	4,574	4,574	11,747	-7,173	23,875
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	1,138,744	180.2%	631,979	631,979	1,242,267	-610,288	1,064,470
Treasury*	86,289	148.4%	58,152	58,152	94,134	-35,982	106,204
Vehicle Licensing & Testing	141,170	169.0%	83,551	83,551	154,004	-70,453	176,855
Water Distribution	619,076	115.3%	536,699	536,699	675,356	-138,657	628,305
TOTAL STANDBY	6,234,794	159.3%	3,914,057	4,434,057	6,801,593	-2,887,536	5,822,958



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 2023 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: _____