



Monthly Budget Statement Report Section 71 for February 2021

**Financial data is in respect of the period
1 July 2020 to 30 June 2021**

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

(2) The statement must include—

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

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

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

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

2.3 Maandelikse begroting state

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

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

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

(2) Die staat moet die volgende insluit-

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

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

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

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

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

(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 R6.91 million.

The monthly billing was also done as scheduled and during this process 19 077 accounts amounting to R 36.7 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 4.6 million.

The indigent cost to the municipality for the month amounts to R 1.3 million.

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 88%.

The municipality issued orders to the value of R 16.6 million of which R 141 thousand was in terms of deviations.

The municipality currently has R 133 million in its primary bank account with no investments.

B RECOMMENDATION

It is recommended that council take cognisance of the monthly budget assessment for the month of February 2021 .

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 R6,91miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 077 rekeninge ten bedrae van R 36.7 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkoop beloop R 4.6 miljoen.

Die deernis subsidies vir die maand beloop R 1.3 miljoen.

Die opgehoopte debiteure verhalings se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 88%

Bestellings ter waarde van R 16.6 miljoen uitgereik, waarvan R 141 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 133 miljoen in die primêre bankrekening en geen beleggings nie.

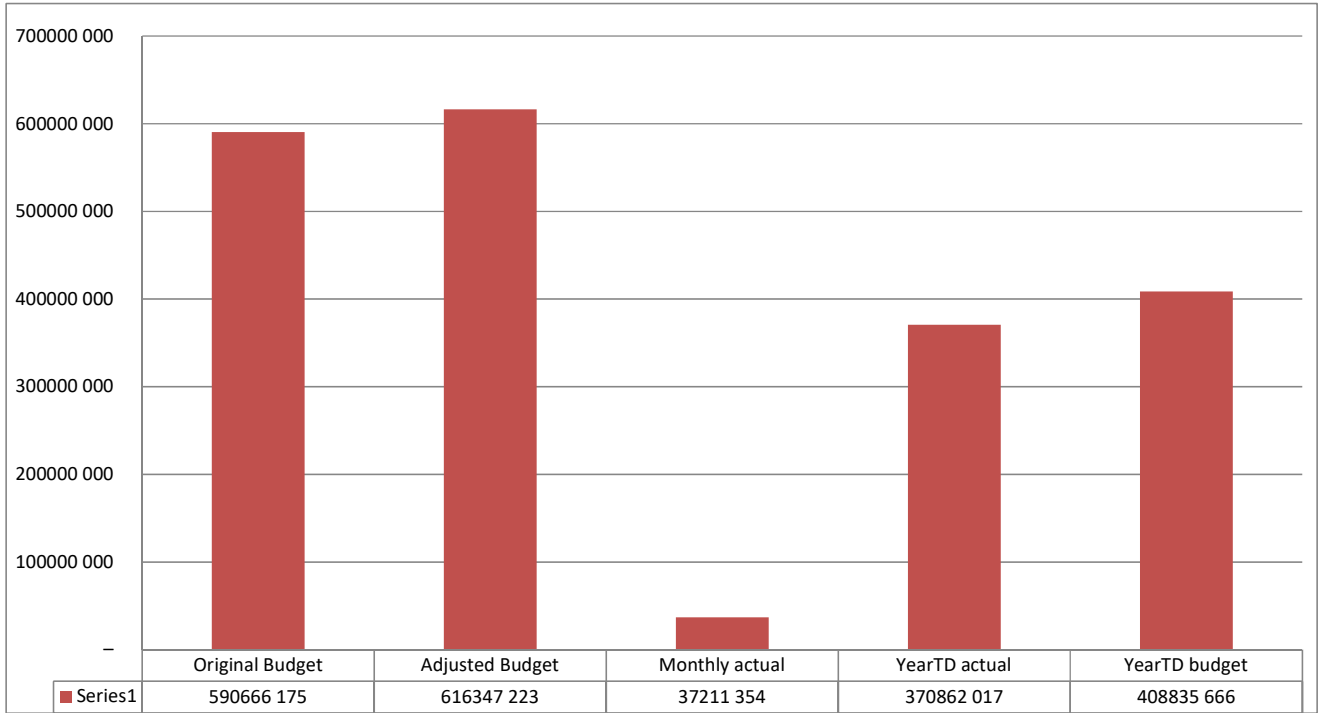
B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Februarie 2021 .

C OPSOMMING

Die volgende tabelle voorsien 'n opsomming van die finansiële inligting:

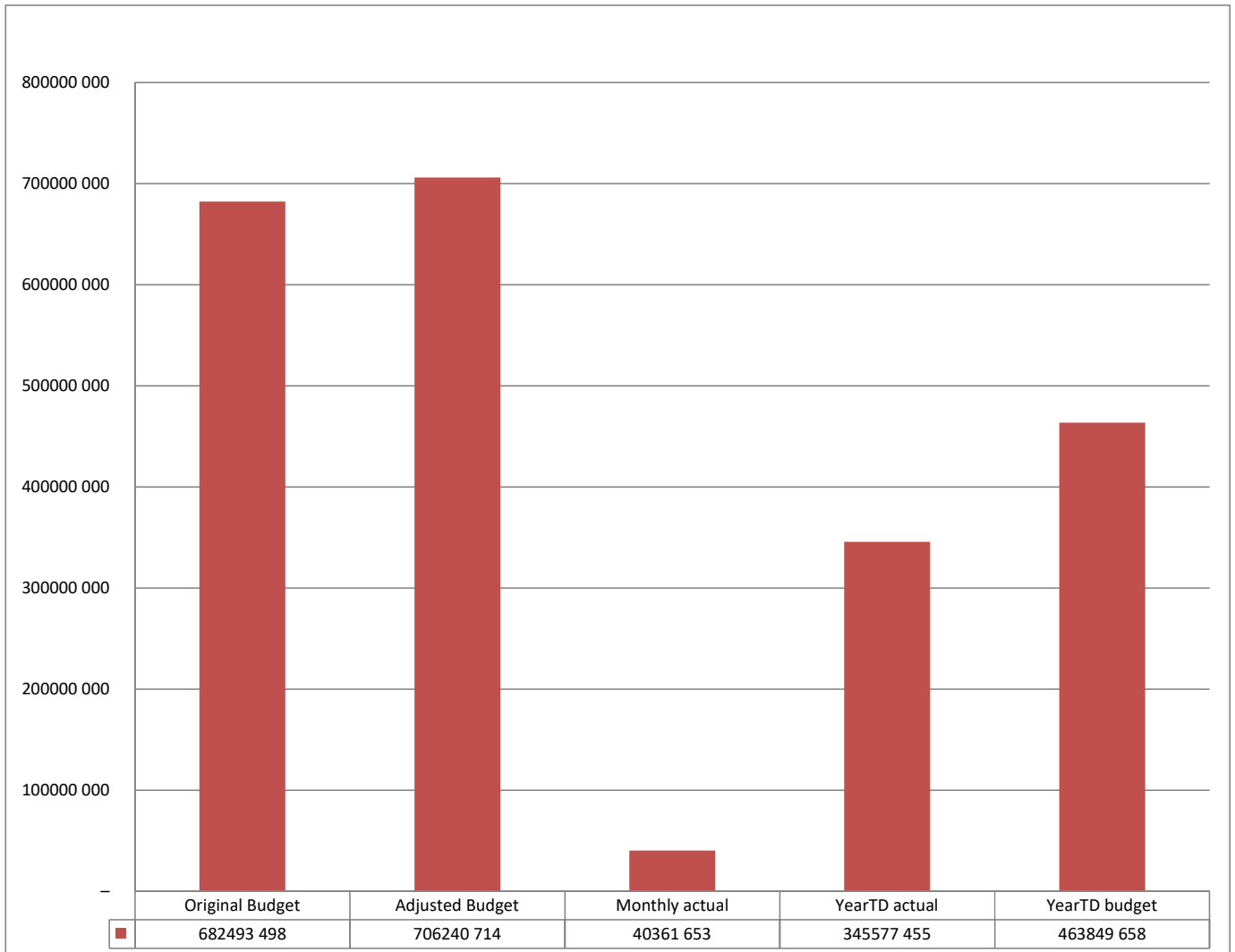
TOTAL OPERATIONAL REVENUE



For the period 1 July 2020 to 28 February 2021, 60,17% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2020 tot 28 Februarie 2021, is 60,17% van die begrote operasionele inkomste gehêf.

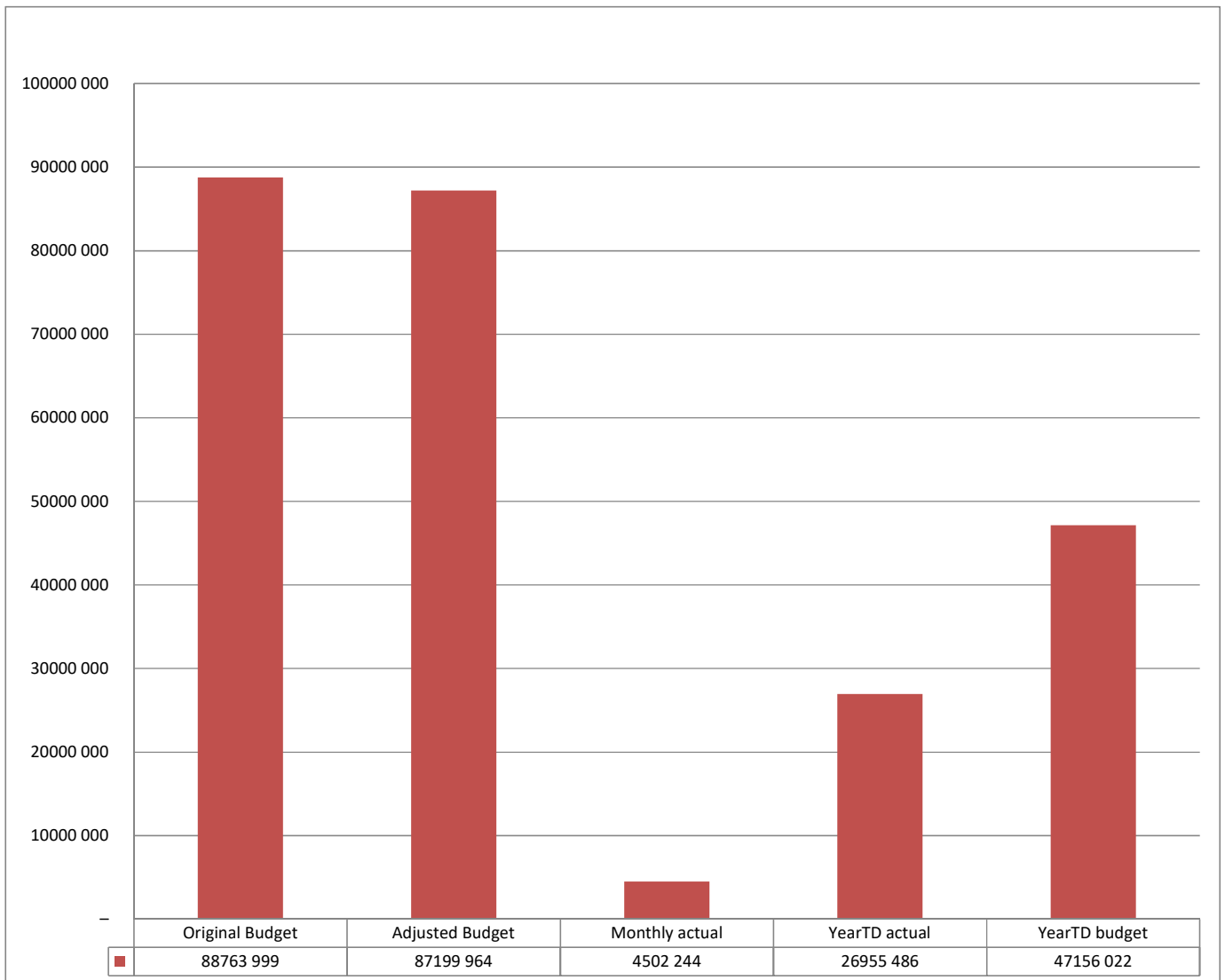
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2020 to 28 February 2021, 48,93% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2020 tot 28 Februarie 2021, is 48,93% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

CAPITAL EXPENDITURE



For the period 1 July 2020 to 28 February 2021, 30,91% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2020 tot 28 Februarie 2021, is 30,91% 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 28 February 2021.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M08 February

Description	2019/20	Budget Year 2020/21							
	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	-	76 388	76 388	4 126	63 661	50 926	12 736	25%	76 388
Service charges	-	341 732	354 732	30 560	232 906	236 487	(3 581)	-2%	354 732
Investment revenue	-	9 129	3 358	223	2 082	2 239	(157)	-7%	3 358
Transfers recognised - operational	-	116 989	140 245	236	62 634	92 352	(29 718)	-32%	140 245
Other own revenue	-	46 427	41 624	2 066	9 580	26 833	(17 253)	-64%	41 624
transfers and contributions)	-	590 666	616 347	37 211	370 862	408 836	(37 974)	-9%	616 347
Employee costs	-	226 182	225 387	12 461	129 733	150 258	(20 525)	-14%	225 387
Remuneration of Councillors	-	12 032	12 032	825	6 598	8 021	(1 423)	-18%	12 032
Depreciation & asset impairment	-	40 688	40 688	-	2	27 125	(27 124)	-100%	40 688
Finance charges	-	9 181	9 181	-	152	6 121	(5 969)	-98%	9 181
Materials and bulk purchases	-	252 289	261 955	17 445	133 866	173 532	(39 666)	-23%	261 955
Transfers and grants	-	2 179	8 172	50	1 037	4 404	(3 367)	-76%	8 172
Other expenditure	-	139 944	148 826	9 581	74 190	94 389	(20 199)	-21%	148 826
Total Expenditure	-	682 493	706 241	40 362	345 577	463 850	(118 272)	-25%	706 241
Surplus/(Deficit)	-	(91 827)	(89 893)	(3 150)	25 285	(55 014)	80 299	-146%	(89 893)
Transfers recognised - capital	-	78 716	69 829	-	-	38 890	(38 890)	-100%	69 829
Contributions & Contributed assets	-	59	560	27	169	290	(121)	-42%	560
& contributions	-	(13 052)	(19 504)	(3 123)	25 454	(15 834)	41 287	-261%	(19 504)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(13 052)	(19 504)	(3 123)	25 454	(15 834)	41 287	-261%	(19 504)
Capital expenditure & funds sources									
Capital expenditure	-	88 764	87 200	4 502	26 955	47 156	(20 201)	-43%	87 200
Capital transfers recognised	-	78 716	70 330	3 481	18 922	38 406	(19 484)	-51%	70 330
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	10 048	16 870	1 021	8 033	8 750	(717)	-8%	16 870
Total sources of capital funds	-	88 764	87 200	4 502	26 955	47 156	(20 201)	-43%	87 200
Financial position									
Total current assets	218 961	108 824	199 345		259 784				199 345
Total non current assets	945 893	1 049 210	989 246		972 849				989 246
Total current liabilities	142 768	130 550	187 620		181 758				187 620
Total non current liabilities	115 144	185 378	118 150		118 497				118 150
Community wealth/Equity	906 942	842 106	882 821		932 376				882 821
Cash flows									
Net cash from (used) operating	-	62 440	25 684	(3 211)	30 248	3 427	26 821	783%	(1 183 002)
Net cash from (used) investing	-	(88 764)	(69 760)	(1 862)	(29 879)	(28 724)	(1 155)	4%	(87 200)
Net cash from (used) financing	-	(1 500)	(1 800)	(98)	(125)	(126)	2	-1%	(125)
end	-	38 463	84 518	-	130 639	104 972	25 667	24%	(1 139 807)
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	40 867	11 019	5 396	5 219	4 431	8 340	22 495	167 897	265 664
Creditors Age Analysis									
Total Creditors	495	5	-	0	-	-	-	-	500

FINANCE MONTHLY REPORT FEBRUARY 2021 / FINANSIES MAANDELIKSE VERSLAG FEBRUARIE
2021

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) - M08 February

Description	2019/20	Budget Year 2020/21							
	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>	-	101 030	96 134	4 901	68 870	63 074	5 796	9%	96 134
Executive and council	-	-	-	-	13	-	13	#DIV/0!	-
Finance and administration	-	101 030	96 134	4 901	68 857	63 074	5 783	9%	96 134
Internal audit	-	-	-	-	-	-	-		-
<i>Community and public safety</i>	-	142 111	165 649	727	67 756	108 261	(40 505)	-37%	140 743
Community and social services	-	114 880	128 770	240	62 618	85 839	(23 221)	-27%	128 770
Sport and recreation	-	1 805	4 921	58	1 421	2 575	(1 154)	-45%	4 921
Public safety	-	24 912	25 634	421	3 708	16 608	(12 900)	-78%	728
Housing	-	514	6 324	8	8	3 239	(3 231)	-100%	6 324
<i>Economic and environmental services</i>	-	20 173	22 511	164	997	13 376	(12 379)	-93%	22 511
Planning and development	-	2 512	4 611	164	994	2 724	(1 731)	-64%	4 611
Road transport	-	17 647	17 887	-	3	10 643	(10 639)	-100%	17 887
Environmental protection	-	13	13	-	-	9	(9)	-100%	13
<i>Trading services</i>	-	406 013	402 327	31 446	233 399	263 228	(29 829)	-11%	402 327
Energy sources	-	265 685	270 965	20 578	159 756	180 597	(20 840)	-12%	270 965
Water management	-	64 856	60 010	5 139	27 306	36 866	(9 560)	-26%	60 010
Waste water management	-	43 424	42 092	2 917	27 356	27 275	81	0%	42 092
Waste management	-	32 047	29 261	2 812	18 981	18 491	490	3%	29 261
Total Revenue - Functional	-	669 441	686 736	37 239	371 031	448 016	(76 985)	-17%	661 830
Expenditure - Functional									
<i>Governance and administration</i>	-	150 869	158 358	6 200	76 497	101 528	(25 031)	-25%	158 358
Executive and council	-	30 612	29 943	1 862	14 398	19 962	(5 564)	-28%	29 943
Finance and administration	-	117 451	125 558	4 140	60 309	79 728	(19 418)	-24%	125 558
Internal audit	-	2 805	2 857	197	1 790	1 838	(48)	-3%	2 857
<i>Community and public safety</i>	-	107 225	112 875	7 228	50 796	74 115	(23 319)	-31%	81 909
Community and social services	-	28 760	28 941	1 903	14 343	19 212	(4 869)	-25%	28 941
Sport and recreation	-	30 457	31 317	2 169	15 073	20 870	(5 797)	-28%	31 317
Public safety	-	42 200	40 824	2 774	18 433	27 202	(8 769)	-32%	9 858
Housing	-	5 807	11 793	382	2 947	6 831	(3 884)	-57%	11 793
<i>Economic and environmental services</i>	-	38 426	38 258	2 388	18 716	25 202	(6 485)	-26%	38 258
Planning and development	-	12 992	12 901	832	6 528	8 538	(2 010)	-24%	12 901
Road transport	-	23 425	23 352	1 520	11 927	15 327	(3 400)	-22%	23 352
Environmental protection	-	2 009	2 005	36	261	1 337	(1 075)	-80%	2 005
<i>Trading services</i>	-	385 015	395 790	24 545	198 897	262 366	(63 469)	-24%	395 790
Energy sources	-	268 463	280 090	18 297	140 903	185 563	(44 659)	-24%	280 090
Water management	-	35 733	36 407	1 882	19 986	23 989	(4 003)	-17%	36 407
Waste water management	-	34 766	34 005	2 063	17 565	22 626	(5 061)	-22%	34 005
Waste management	-	46 053	45 287	2 303	20 443	30 188	(9 745)	-32%	45 287
<i>Other</i>	-	959	959	1	671	639	31	5%	959
Total Expenditure - Functional	-	682 493	706 241	40 362	345 577	463 850	(118 272)	-25%	675 275
Surplus/ (Deficit) for the year	-	(13 052)	(19 504)	(3 123)	25 454	(15 834)	41 287		(13 445)

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) - M08 February

Description	2019/20	Budget Year 2020/21						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Revenue - Functional									
<i>Municipal governance and administration</i>									
Executive and council	-	101 030	96 134	4 901	68 870	63 074	5 796	9%	96 134
<i>Mayor and Council</i>	-	-	-	-	13	-	13		-
Finance and administration	-	101 030	96 134	4 901	68 857	63 074	5 783	9%	96 134
<i>Administrative and Corporate Support</i>	-	9	9	-	0	6	(6)	-100%	9
<i>Finance</i>	-	100 446	95 550	4 778	68 644	62 685	5 959	10%	95 550
<i>Human Resources</i>	-	552	552	122	147	368	(221)	-60%	552
<i>Marketing, Customer Relations, Publicity and Media</i>	-	4	4	0	0	3	(3)	-87%	4
<i>Supply Chain Management</i>	-	18	18	2	66	12	54	456%	18
<i>Community and public safety</i>	-	142 111	165 649	727	67 756	108 261	(40 505)	-37%	140 743
Community and social services	-	114 880	128 770	240	62 618	85 839	(23 221)	-27%	128 770
<i>Aged Care</i>	-	104 406	118 576	207	62 418	79 051	(16 633)	-21%	118 576
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	-	233	233	33	193	156	37	24%	233
<i>Community Halls and Facilities</i>	-	405	125	0	2	76	(74)	-98%	125
<i>Libraries and Archives</i>	-	9 836	9 836	0	6	6 557	(6 551)	-100%	9 836
Sport and recreation	-	1 805	4 921	58	1 421	2 575	(1 154)	-45%	4 921
<i>Recreational Facilities</i>	-	773	665	58	1 421	438	983	224%	665
<i>Sports Grounds and Stadiums</i>	-	1 032	4 256	-	-	2 136	(2 136)	-100%	4 256

FINANCE MONTHLY REPORT FEBRUARY 2021 / FINANSIES MAANDELIKSE VERSLAG FEBRUARIE
2021

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Public safety	-	24 912	25 634	421	3 708	16 608	(12 900)	-78%	728
<i>Fire Fighting and Protection</i>	-	6	728	0	0	4	(4)	(0)	728
<i>Police Forces, Traffic and Street Parking Control Pounds</i>	-	24 906	24 906	421	3 708	16 604	(12 896)	(0)	24 906
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
Housing	-	514	6 324	8	8	3 239	(3 231)	-100%	6 324
<i>Housing</i>	-	514	6 324	8	8	3 239	(3 231)	-100%	6 324
Economic and environmental services	-	20 173	22 511	164	997	13 376	(12 379)	-93%	22 511
Planning and development	-	2 512	4 611	164	994	2 724	(1 731)	-64%	4 611
<i>Economic Development/Planning</i>	-	-	2 099	-	-	1 049	(1 049)	-100%	2 099
<i>Town Planning, Building Regulations and Enforcement Project Management Unit</i>	-	1 882	1 882	164	994	1 255	(261)	-21%	1 882
<i>Project Management Unit</i>	-	630	630	-	-	420	(420)	-100%	630
Road transport	-	17 647	17 887	-	3	10 643	(10 639)	-100%	17 887
<i>Roads</i>	-	17 647	17 887	-	3	10 643	(10 639)	-100%	17 887
Environmental protection	-	13	13	-	-	9	(9)	-100%	13
<i>Biodiversity and Landscape</i>	-	13	13	-	-	9	(9)	-100%	13
Trading services	-	406 013	402 327	31 446	233 399	263 228	(29 829)	-11%	402 327
Energy sources	-	265 685	270 965	20 578	159 756	180 597	(20 840)	-12%	270 965
<i>Electricity</i>	-	265 685	270 685	20 578	159 756	180 457	(20 700)	-11%	270 685
<i>Street Lighting and Signal Systems</i>	-	-	280	-	-	140	(140)	-100%	280
Water management	-	64 856	60 010	5 139	27 306	36 866	(9 560)	-26%	60 010
<i>Water Distribution</i>	-	64 856	60 010	5 139	27 306	36 866	(9 560)	-26%	60 010
Waste water management	-	43 424	42 092	2 917	27 356	27 275	81	0%	42 092
<i>Sewerage</i>	-	29 605	32 361	2 917	27 356	21 451	5 905	28%	32 361
<i>Storm Water Management</i>	-	13 819	9 731	-	-	5 824	(5 824)	-100%	9 731
Waste management	-	32 047	29 261	2 812	18 981	18 491	490	3%	29 261
<i>Solid Waste Removal</i>	-	32 047	29 261	2 812	18 981	18 491	490	3%	29 261
Other	-	115	115	1	9	76	(68)	-89%	115
Licensing and Regulation	-	115	115	1	9	76	(68)	-89%	115
Total Revenue - Functional	-	669 441	686 736	37 239	371 031	448 016	(76 985)	-17%	661 830

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

Description	2019/20	Budget Year 2020/21						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Expenditure - Functional									
<i>Municipal governance and administration</i>	-	150 869	158 358	6 200	76 497	101 528	(25 031)	-25%	158 358
Executive and council	-	30 612	29 943	1 862	14 398	19 962	(5 564)	-28%	29 943
<i>Mayor and Council</i>	-	19 731	20 462	1 080	8 732	13 641	(4 910)	-36%	20 462
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	10 881	9 481	782	5 666	6 321	(655)	-10%	9 481
Finance and administration	-	117 451	125 558	4 140	60 309	79 728	(19 418)	-24%	125 558
<i>Administrative and Corporate Support</i>	-	12 535	13 948	2 651	10 556	9 298	1 258	14%	13 948
<i>Asset Management</i>	-	4 772	4 688	1	27	3 125	(3 098)	-99%	4 688
<i>Finance</i>	-	38 188	44 266	2 472	21 558	26 464	(4 905)	-19%	44 266
<i>Fleet Management</i>	-	2 845	2 834	242	1 952	1 881	71	4%	2 834
<i>Human Resources</i>	-	37 508	36 341	(2 667)	11 295	24 225	(12 929)	-53%	36 341
<i>Information Technology</i>	-	4 002	4 065	300	2 697	2 541	156	6%	4 065
<i>Legal Services</i>	-	3 490	5 571	235	4 729	3 056	1 673	55%	5 571
<i>Marketing, Customer Relations, Publicity and Media</i>	-	3 968	3 945	301	2 449	2 630	(181)	-7%	3 945
<i>Property Services</i>	-	1 239	1 157	53	423	771	(348)	-45%	1 157
<i>Risk Management</i>	-	457	457	-	-	305	(305)	-100%	457
<i>Supply Chain Management</i>	-	6 963	6 817	526	4 402	4 485	(83)	-2%	6 817
<i>Valuation Service</i>	-	1 483	1 471	25	220	945	(726)	-77%	1 471
Internal audit	-	2 805	2 857	197	1 790	1 838	(48)	-3%	2 857
<i>Governance Function</i>	-	2 805	2 857	197	1 790	1 838	(48)	-3%	2 857
<i>Community and public safety</i>	-	107 225	112 875	7 228	50 796	74 115	(15 869)	-21%	112 875
Community and social services	-	28 760	28 941	1 903	14 343	19 212	(4 869)	-25%	28 941
<i>Aged Care</i>	-	4 771	4 691	424	2 643	3 106	(463)	-15%	4 691
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	-	3 585	3 737	252	2 037	2 437	(400)	-16%	3 737
<i>Child Care Facilities</i>	-	896	874	1	7	583	(576)	-99%	874
<i>Community Halls and Facilities</i>	-	6 671	6 667	393	3 043	4 439	(1 396)	-31%	6 667
<i>Disaster Management</i>	-	77	171	-	18	114	(95)	-84%	171
<i>Education</i>	-	766	747	-	1	498	(497)	-100%	747
<i>Libraries and Archives</i>	-	11 994	12 054	833	6 594	8 036	(1 442)	-18%	12 054
Sport and recreation	-	30 457	31 317	2 169	15 073	20 870	(5 797)	-28%	31 317
<i>Community Parks (including Nurseries)</i>	-	7 262	7 439	522	4 447	4 959	(513)	-10%	7 439
<i>Recreational Facilities</i>	-	17 843	18 414	1 275	7 682	12 268	(4 585)	-37%	18 414
<i>Sports Grounds and Stadiums</i>	-	5 352	5 464	372	2 944	3 642	(698)	-19%	5 464
Public safety	-	42 200	40 824	2 774	18 433	27 202	(1 319)	-5%	40 824
<i>Fire Fighting and Protection</i>	-	9 867	9 858	775	5 244	6 563	(1 319)	-20%	9 858
<i>Police Forces, Traffic and Street Parking Control</i>	-	32 333	30 965	1 999	13 189	20 638	(7 449)	-36%	30 965
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
Housing	-	5 807	11 793	382	2 947	6 831	(3 884)	-57%	11 793
<i>Housing</i>	-	3 948	9 934	381	2 847	5 592	(2 745)	-49%	9 934
<i>Informal Settlements</i>	-	1 859	1 859	1	100	1 239	(1 139)	-92%	1 859

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Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
R thousands									
<i>Economic and environmental services</i>	-	38 426	38 258	2 388	18 716	25 202	(6 485)	-26%	38 258
Planning and development	-	12 992	12 901	832	6 528	8 538	(2 010)	-24%	12 901
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	2 290	2 100	132	1 054	1 396	(342)	-25%	2 100
<i>Economic Development/Planning</i>	-	2 215	2 547	97	822	1 638	(816)	-50%	2 547
<i>Town Planning, Building Regulations and Enforcement</i>	-	5 740	5 655	418	3 189	3 770	(582)	-15%	5 655
<i>Project Management Unit</i>	-	2 746	2 600	185	1 463	1 733	(270)	-16%	2 600
Road transport	-	23 425	23 352	1 520	11 927	15 327	(3 400)	-22%	23 352
<i>Roads</i>	-	23 425	23 352	1 520	11 927	15 327	(3 400)	-22%	23 352
Environmental protection	-	2 009	2 005	36	261	1 337	(1 075)	-80%	2 005
<i>Biodiversity and Landscape</i>	-	2 009	2 005	36	261	1 337	(1 075)	-80%	2 005
<i>Trading services</i>	-	385 015	395 790	24 545	198 897	262 366	(63 469)	-24%	395 790
Energy sources	-	268 463	280 090	18 297	140 903	185 563	(44 659)	-24%	280 090
<i>Electricity</i>	-	265 128	277 279	18 170	139 662	183 873	(44 211)	-24%	277 279
<i>Street Lighting and Signal Systems</i>	-	3 335	2 811	127	1 241	1 690	(448)	-27%	2 811
Water management	-	35 733	36 407	1 882	19 986	23 989	(4 003)	-17%	36 407
<i>Water Treatment</i>	-	1 692	1 661	13	86	1 108	(1 022)	-92%	1 661
<i>Water Distribution</i>	-	29 481	30 483	1 849	18 317	20 311	(1 994)	-10%	30 483
<i>Water Storage</i>	-	4 560	4 263	20	1 583	2 571	(988)	-38%	4 263
Waste water management	-	34 766	34 005	2 063	17 565	22 626	(5 061)	-22%	34 005
<i>Public Toilets</i>	-	1 875	1 875	120	1 030	1 235	(205)	-17%	1 875
<i>Sewerage</i>	-	23 500	22 636	1 533	12 932	15 082	(2 150)	-14%	22 636
<i>Storm Water Management</i>	-	6 691	6 795	411	3 603	4 509	(906)	-20%	6 795
<i>Waste Water Treatment</i>	-	2 699	2 699	-	-	1 799	(1 799)	-100%	2 699
Waste management	-	46 053	45 287	2 303	20 443	30 188	(9 745)	-32%	45 287
<i>Solid Waste Disposal (Landfill Sites)</i>	-	16 613	16 600	208	1 401	11 064	(9 662)	-87%	16 600
<i>Solid Waste Removal</i>	-	28 001	27 256	1 945	17 916	18 170	(255)	-1%	27 256
<i>Street Cleaning</i>	-	1 440	1 432	150	1 126	954	172	18%	1 432
<i>Other</i>	-	959	959	1	671	639	31	5%	959
Licensing and Regulation	-	62	62	1	2	42	(40)	-96%	62
Tourism	-	897	897	-	669	598	71	12%	897
Total Expenditure - Functional	-	682 493	706 241	40 362	345 577	463 850	(110 823)	-24%	675 275
Surplus/ (Deficit) for the year	-	(13 052)	(19 504)	(3 123)	25 454	(15 834)	41 287	-261%	(13 445)

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

WC022 Witzberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08
February

Vote Description	2019/20	Budget Year 2020/21							
	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	89 792	97 078	93 475	4 591	67 710	61 301	6 409	10,5%	93 475
Vote 2 - Community Services	40 250	11 944	12 007	117	1 765	7 518	(5 753)	-76,5%	12 007
Vote 3 - Community Services	116 399	126 015	139 905	629	66 189	93 265	(27 077)	-29,0%	139 905
Vote 4 - Community Services	7 857	4 905	16 089	0	0	8 696	(8 695)	-100,0%	16 089
Vote 5 - Corporate Services	(134)	566	566	122	160	377	(217)	-57,5%	566
Vote 6 - Technical Services	291 845	330 552	334 446	23 788	188 628	220 850	(32 222)	-14,6%	334 446
Vote 7 - Technical Services	71 476	96 840	89 207	7 951	46 235	55 314	(9 079)	-16,4%	89 207
Vote 8 - Muncipal Manager	575	1 542	1 042	41	345	695	(350)	-50,4%	1 042
Total Revenue by Vote	618 059	669 441	686 736	37 239	371 031	448 016	(76 985)	-17,2%	686 736
Expenditure by Vote									
Vote 1 - Financial Services	38 268	52 907	58 542	3 207	27 161	35 887	(8 726)	-24,3%	58 542
Vote 2 - Community Services	34 896	42 428	43 652	3 079	22 814	28 983	(6 169)	-21,3%	43 652
Vote 3 - Community Services	59 040	51 839	51 466	3 015	20 772	34 278	(13 506)	-39,4%	51 466
Vote 4 - Community Services	39 210	19 452	23 910	1 346	8 917	14 895	(5 978)	-40,1%	23 910
Vote 5 - Corporate Services	59 672	81 238	82 221	1 818	37 646	54 643	(16 997)	-31,1%	82 221
Vote 6 - Technical Services	308 685	334 930	345 627	22 385	174 118	228 961	(54 843)	-24,0%	345 627
Vote 7 - Technical Services	52 344	84 015	83 941	4 498	43 049	55 675	(12 627)	-22,7%	83 941
Vote 8 - Muncipal Manager	12 124	15 685	16 882	1 014	11 101	10 527	574	5,5%	16 882
Total Expenditure by Vote	604 238	682 493	706 241	40 362	345 577	463 850	(118 272)	-25,5%	706 241
Surplus/ (Deficit) for the year	13 821	(13 052)	(19 504)	(3 123)	25 454	(15 834)	41 287	-260,8%	(19 504)

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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) - M08 February

Description	2019/20	Budget Year 2020/21							
	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	-	76 388	76 388	4 126	63 661	50 926	12 736	25%	76 388
Service charges - electricity revenue	-	266 973	271 973	20 578	159 756	181 315	(21 559)	-12%	271 973
Service charges - water revenue	-	35 137	35 137	4 710	26 883	23 423	3 460	15%	35 137
Service charges - sanitation revenue	-	18 352	25 352	2 720	27 632	16 901	10 731	63%	25 352
Service charges - refuse revenue	-	21 271	22 271	2 552	18 635	14 847	3 788	26%	22 271
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	2 663	1 163	95	955	770	185	24%	1 163
Interest earned - external investments	-	9 129	3 358	223	2 082	2 239	(157)	-7%	3 358
Interest earned - outstanding debtors	-	8 264	5 035	1 089	891	3 356	(2 465)	-73%	5 035
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	20 456	20 456	2	50	13 638	(13 587)	-100%	20 456
Licences and permits	-	2 010	2 010	416	3 678	1 340	2 338	174%	2 010
Agency services	-	3 854	3 854	-	-	2 569	(2 569)	-100%	3 854
Transfers recognised - operational	-	116 989	140 245	236	62 634	92 352	(29 718)	-32%	140 245
Other revenue	-	9 181	9 106	464	4 005	5 160	(1 155)	-22%	9 106
Gains on disposal of PPE	-	(0)	(0)	-	-	(0)	0	-100%	(0)
Total Revenue (excluding capital transfers and contributions)	-	590 666	616 347	37 211	370 862	408 836	(37 974)	-9%	616 347
Expenditure By Type									
Employee related costs	-	226 182	225 387	12 461	129 733	150 258	(20 525)	-14%	225 387
Remuneration of councillors	-	12 032	12 032	825	6 598	8 021	(1 423)	-18%	12 032
Debt impairment	-	44 688	44 688	2 012	23 917	29 792	(5 875)	-20%	44 688
Depreciation & asset impairment	-	40 688	40 688	-	2	27 125	(27 124)	-100%	40 688
Finance charges	-	9 181	9 181	-	152	6 121	(5 969)	-98%	9 181
Bulk purchases	-	232 760	242 360	16 791	127 231	161 574	(34 343)	-21%	242 360
Other materials	-	19 528	19 595	654	6 635	11 958	(5 323)	-45%	19 595
Contracted services	-	48 486	57 917	5 178	28 172	36 514	(8 342)	-23%	57 917
Transfers and grants	-	2 179	8 172	50	1 037	4 404	(3 367)	-76%	8 172
Other expenditure	-	46 770	46 221	2 390	22 101	28 083	(5 981)	-21%	46 221
Loss on disposal of PPE	-	0	0	-	-	0	(0)	-100%	0
Total Expenditure	-	682 493	706 241	40 362	345 577	463 850	(118 272)	-25%	706 241
Surplus/(Deficit)	-	(91 827)	(89 893)	(3 150)	25 285	(55 014)	80 299	(0)	(89 893)
Transfers recognised - capital	-	78 716	69 829	-	-	38 890	(38 890)	(0)	69 829
Contributions recognised - capital	-	59	560	27	169	290	(121)	(0)	560
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(13 052)	(19 504)	(3 123)	25 454	(15 834)			(19 504)
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	-	(13 052)	(19 504)	(3 123)	25 454	(15 834)			(19 504)
Surplus/ (Deficit) for the year	-	(13 052)	(19 504)	(3 123)	25 454	(15 834)			(19 504)

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

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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) - M08 February

Vote Description	2019/20	Budget Year 2020/21							
	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	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services	-	-	214	-	183	143	40	28%	214
Vote 3 - Community Services	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	-	14 421	15 756	2 584	7 427	8 086	(659)	-8%	15 756
Vote 7 - Technical Services	-	26 288	23 185	217	464	11 592	(11 128)	-96%	23 185
Vote 8 - Municipal Manager	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	40 708	39 155	2 801	8 074	19 821	(11 747)	-59%	39 155
<u>Single Year expenditure appropriation</u>									
Vote 1 - Financial Services	-	-	102	-	-	68	(68)	-100%	102
Vote 2 - Community Services	-	-	722	-	-	-	-	-	722
Vote 3 - Community Services	-	620	1 113	18	515	577	(62)	-11%	1 113
Vote 4 - Community Services	-	900	6 483	485	4 826	3 328	1 498	45%	6 483
Vote 5 - Corporate Services	-	1 050	4 228	189	2 331	2 505	(174)	-7%	4 228
Vote 6 - Technical Services	-	35 021	27 208	362	7 918	15 660	(7 743)	-49%	27 208
Vote 7 - Technical Services	-	10 465	8 190	647	3 292	5 197	(1 905)	-37%	8 190
Vote 8 - Municipal Manager	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	48 056	48 045	1 702	18 881	27 335	(8 453)	-31%	48 045
Total Capital Expenditure	-	88 764	87 200	4 502	26 955	47 156	(20 201)	-43%	87 200

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WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 February

Vote Description	2019/20	Budget Year 2020/21							
	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>	-	1 400	4 034	189	1 585	2 105	(521)	-25%	4 034
Executive and council	-	600	1 450	-	11	967	(956)	-99%	1 450
Finance and administration	-	800	2 584	189	1 574	1 139	436	38%	2 584
<i>Community and public safety</i>	-	1 520	6 585	18	5 008	3 043	1 966	65%	6 585
Community and social services	-	580	960	-	368	482	(114)	-24%	960
Sport and recreation	-	940	4 689	18	4 458	2 418	2 040	84%	4 689
Public safety	-	-	936	-	183	143	40	28%	936
Housing	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	20 245	21 609	1 617	7 108	11 545	(4 437)	-38%	21 609
Planning and development	-	-	1 946	485	516	1 004	(488)	-49%	1 946
Road transport	-	20 245	19 662	1 131	6 592	10 541	(3 949)	-37%	19 662
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	65 600	54 972	2 679	13 254	30 463	(17 209)	-56%	54 972
Energy sources	-	2 500	4 085	445	1 788	2 251	(463)	-21%	4 085
Water management	-	27 396	24 655	647	3 138	13 436	(10 298)	-77%	24 655
Waste water management	-	26 347	18 616	1 370	6 941	10 825	(3 884)	-36%	18 616
Waste management	-	9 356	7 617	217	1 388	3 952	(2 564)	-65%	7 617
Total Capital Expenditure - Standard Classification	-	88 764	87 200	4 502	26 955	47 156	(20 201)	-43%	87 200
Funded by:									
National Government	-	35 763	35 266	1 241	9 470	17 385	(7 914)	-46%	35 266
Provincial Government	-	42 954	33 960	2 240	9 347	20 453	(11 106)	-54%	33 960
District Municipality	-	-	602	-	-	318	(318)	-100%	602
Transfers recognised - capital	-	78 716	70 330	3 481	18 922	38 406	(19 484)	-51%	70 330
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	10 048	16 870	1 021	8 033	8 750	(717)	-8%	16 870
Total Capital Funding	-	88 764	87 200	4 502	26 955	47 156	(20 201)	-43%	87 200

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	130 394	38 462	84 518	130 639	84 518
Consumer debtors	68 999	38 038	97 481	82 953	97 481
Other debtors	7 966	20 630	3 046	36 424	3 046
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 602	11 693	14 301	9 777	14 301
Total current assets	218 961	108 824	199 345	259 793	199 345
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	43 765	44 492	43 765	43 765	43 765
Investments in Associate	–	–	–	–	–
Property, plant and equipment	900 003	1 002 139	943 356	926 958	943 356
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	1 576	2 029	1 576	1 576	1 576
Other non-current assets	550	550	550	550	550
Total non current assets	945 893	1 049 210	989 246	972 849	989 246
TOTAL ASSETS	1 164 854	1 158 034	1 188 591	1 232 642	1 188 591
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 968	–	–	1 968	–
Consumer deposits	7 976	7 150	7 976	8 217	7 976
Trade and other payables	52 843	47 310	124 876	93 575	124 876
Provisions	79 982	76 091	54 769	77 999	54 769
Total current liabilities	142 768	130 550	187 620	181 758	187 620
Non current liabilities					
Borrowing	2 620	4 722	2 788	2 620	2 788
Provisions	112 525	180 655	115 363	115 878	115 363
Total non current liabilities	115 144	185 378	118 150	118 497	118 150
TOTAL LIABILITIES	257 913	315 928	305 770	300 256	305 770
NET ASSETS	906 942	842 106	882 821	932 386	882 821
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	896 324	831 751	872 204	921 768	872 204
Reserves	10 618	10 355	10 618	10 618	10 618
TOTAL COMMUNITY WEALTH/EQUITY	906 942	842 106	882 821	932 386	882 821

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	2019/20	Budget Year 2020/21							
	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	-	72 569	65 694	4 672	54 993	51 972	3 021	6%	(74 766)
Service charges	-	315 962	367 583	24 144	236 282	222 198	14 084	6%	(366 826)
Other revenue	-	21 754	21 510	1 966	7 348	14 340	(6 992)	-49%	(18 900)
Government - operating	-	116 989	140 245	2 969	76 889	54 911	21 978	40%	(137 020)
Government - capital	-	78 716	70 330	-	29 747	29 747	-	0%	(76 438)
Interest	-	17 393	4 868	298	1 831	2 633	(802)	-30%	41 693
Dividends									
Payments									
Suppliers and employees	-	(557 432)	(634 731)	(36 987)	(375 395)	(367 977)	7 418	-2%	(550 745)
Finance charges	-	(1 332)	(1 706)	-	(26)	(26)	0	0%	-
Transfers and Grants	-	(2 179)	(8 110)	(273)	(1 421)	(4 371)	(2 950)	67%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	62 440	25 684	(3 211)	30 248	3 427	35 756	1043%	#####
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	-	(88 764)	(69 760)	(1 862)	(29 879)	(28 724)	1 155	-4%	(87 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(88 764)	(69 760)	(1 862)	(29 879)	(28 724)	1 155	-4%	(87 200)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(98)	2	-	2	-	-
Payments									
Repayment of borrowing	-	(1 500)	(1 800)	-	(126)	(126)	-	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(1 500)	(1 800)	(98)	(125)	(126)	(2)	1%	(125)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(27 824)	(45 876)	(5 170)	245	(25 423)			#####
Cash/cash equivalents at beginning:	-	66 287	130 394		130 394	130 394			130 394
Cash/cash equivalents at month/year end:	-	38 463	84 518		130 639	104 972			#####

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Property rates	12 736	Variance due to movement from monthly to annual accounts.
	Service charges - electricity revenue	(21 559)	Lower usage of electricity than anticipated. Peak season pertaining to electricity usage expected during last quarter of financial year.
	Service charges - water revenue	3 460	Immaterial Variance.
	Service charges - sanitation revenue	10 731	Industrial Effluent more than historical charges.
	Service charges - refuse revenue	3 788	Immaterial Variance.
	Service charges - other	-	
	Rental of facilities and equipment	185	Immaterial Variance.
	Interest earned - external investments	(157)	No investments to date.
	Interest earned - outstanding debtors	(2 465)	No interest levied to date as part of COVID 19 relief measures.
	Dividends received	-	
	Fines, penalties and forfeits	(13 587)	Fines Revenue Recognised on an Annual Basis.
	Licences and permits	2 338	Immaterial Variance.
	Agency services	(2 569)	Immaterial Variance.
	Transfers and subsidies	(29 718)	Deduction in equitable share allocation due to outcome of roll-over process - roll over of MIG and RBIG funding declined.
	Other revenue	(1 155)	Immaterial Variance.
	Gains on disposal of PPE	0	
2	Expenditure By Type		
	Employee related costs	(20 525)	TASK implementation outstanding. Variance due to non-cash provisions related to post employment benefits included in employee related costs.
	Remuneration of councillors	(1 423)	Immaterial Variance.
	Debt impairment	(5 875)	Provision in line with calculated provision based on Debtors Aging.
	Depreciation & asset impairment	(27 124)	Depreciation recognised on an annual basis.
	Finance charges	(5 969)	Immaterial Variance.
	Bulk purchases	(34 343)	Lower usage of electricity than anticipated. Peak season pertaining to electricity usage expected during last quarter of financial year.
	Other materials	(5 323)	Immaterial Variance.
	Contracted services	(8 342)	Invoices from contractors outstanding.
	Transfers and subsidies	(3 367)	Immaterial Variance.
	Other expenditure	(5 981)	Immaterial Variance.
	Loss on disposal of PPE	(0)	
3	Capital Expenditure		
	Total Capital Expenditure	(20 201)	Delay in appointment of contractors due to tender delays. Water use license for Tulbagh Dam outstanding.
		-	
		-	
4	Financial Position		
		-	
		-	
		-	
5	Cash Flow		
	Receipts	-	
	Property rates	3 021	Immaterial Variance.
	Service charges	14 084	Industrial effluent more than historical charges
	Other revenue	(6 992)	Immaterial Variance.
	Government - operating	21 978	Deduction in equitable share allocation due to outcome of roll-over process - roll over of MIG and RBIG funding declined.
	Government - capital	-	
	Interest	(802)	No interest levied to date as part of COVID 19 relief measures.
	Dividends	-	
	Payments	-	
	Suppliers and employees	7 418	Peak season pertaining to electricity usage and thus Bulk Purchases expected during last quarter of financial year.
	Finance charges	0	
	Transfers and Grants	(2 950)	Immaterial Variance.
6	Measureable performance		
7	Municipal Entities		

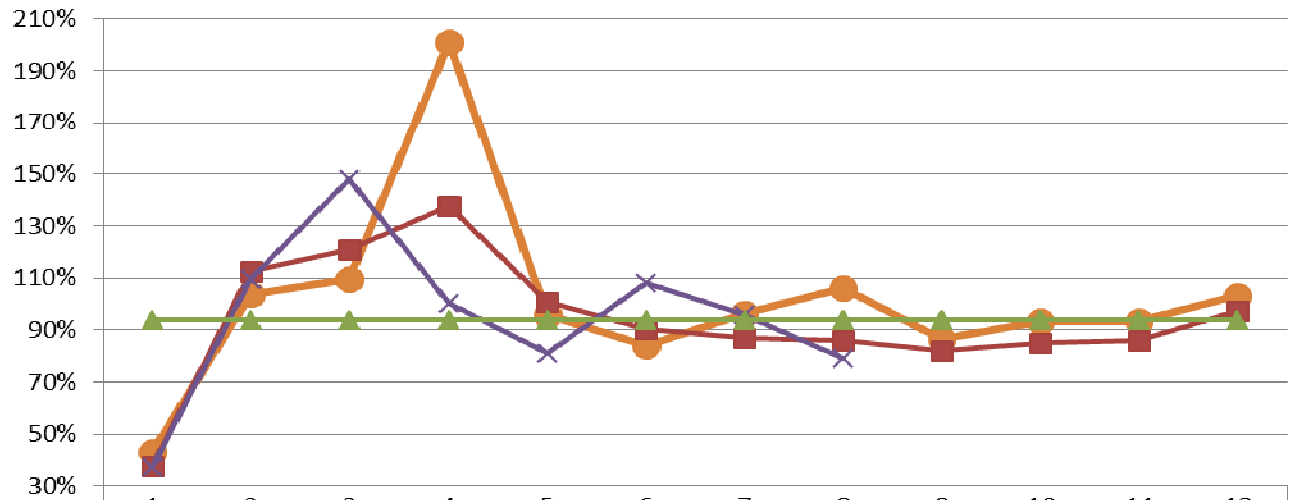
The debtors age analysis per Income source and customer group is as follows:

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2020/21									
		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	9 875	1 911	1 766	1 931	1 364	1 684	8 386	53 084	80 001	66 449
Electricity	1300	18 840	790	589	453	378	327	1 178	4 822	27 379	7 160
Property Rates	1400	4 416	488	475	352	315	4 060	1 380	16 014	27 500	22 121
Waste Water Management	1500	6 693	6 277	1 151	1 109	1 085	1 051	5 332	27 026	49 724	35 602
Waste Management	1600	6 786	1 384	1 281	1 240	1 172	1 100	5 525	28 148	46 637	37 185
Property Rental Debtors	1700	92	20	20	20	19	18	97	932	1 218	1 086
Interest on Arrear Accounts	1810	1 039	96	65	64	60	61	371	36 648	38 405	37 204
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(6 875)	53	48	50	38	38	225	1 223	(5 199)	1 575
Total By Income Source	2000	40 867	11 019	5 396	5 219	4 431	8 340	22 495	167 897	265 664	208 382
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	(1 659)	244	191	183	126	1 088	631	6 107	6 912	8 135
Commercial	2300	16 354	5 783	554	395	346	1 648	1 283	9 601	35 963	13 273
Households	2400	25 863	4 831	4 500	4 492	3 825	5 297	19 684	147 708	216 200	181 006
Other	2500	308	161	151	148	134	308	898	4 480	6 588	5 968
Total By Customer Group	2600	40 867	11 019	5 396	5 219	4 431	8 340	22 495	167 897	265 664	208 382

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

Debtor Collection Rate per Month

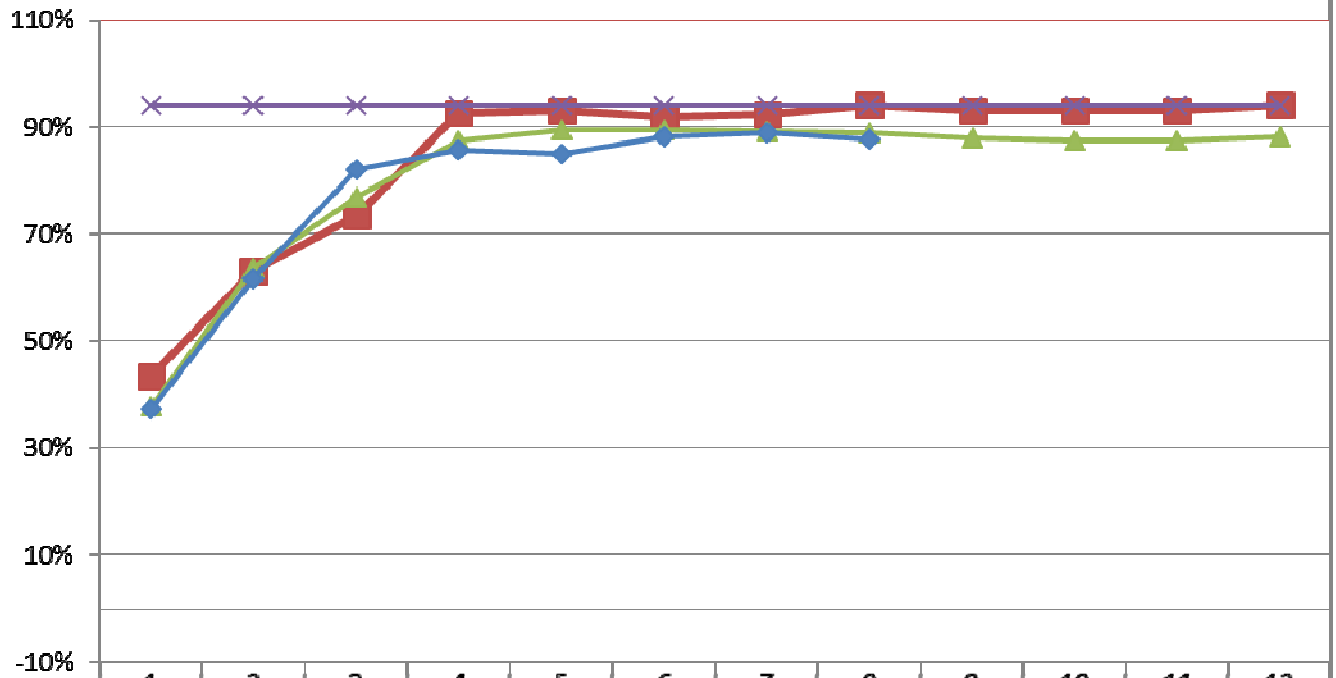


18/19	43%	104%	109%	201%	96%	84%	96%	106%	87%	93%	93%	103%
19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
20/21	37%	109%	148%	100%	81%	108%	96%	79%				
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 Feb 2021 amounts to 79% in comparison to the previous year 86%.

Die doel van hierdie grafiek is om die verhouding van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Feb 2021 79% beloop in vergelyking met die vorige jaar 86%.

Accumulative Collection Rate



	1	2	3	4	5	6	7	8	9	10	11	12
18/19	43%	63%	73%	93%	93%	92%	92%	94%	93%	93%	93%	94%
19/20	38%	63%	77%	87%	89%	89%	89%	89%	88%	87%	87%	88%
20/21	37%	62%	82%	86%	85%	88%	89%	88%				
Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 94% while the actual figure is 88%.

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 88% behoop.

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WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2020/21								
		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	495	5	-	0	-	-	-	-	500
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	495	5	-	0	-	-	-	-	500

Notes

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

0

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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							
<u>Municipality</u>								
-	-			-		-	-	-
-	-			-		-	-	-
-	-			-		-	-	-
-	-		-	-		-	-	-
-	-			-		-	-	-
-	-			-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	-

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Budget Year 2020/21							
	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:	106 455	120 625	236	62 634	80 417	(15 917)	-19,8%	120 625
Operational Revenue:General Revenue:Equitable S	101 915	116 085	-	61 473	77 390	(15 917)	-20,6%	116 085
Expanded Public Works Programme Integrated Gran	2 360	2 360	207	945	1 573	(629)	-40,0%	2 360
Local Government Financial Management Grant [Sc	1 550	1 550	28	216	1 033	(817)	-79,1%	1 550
Municipal Infrastructure Grant [Schedule 5B]	630	630	-	-	420	(420)	-100,0%	630
Provincial Government:	10 534	17 195	-	-	10 487	(10 487)	-100,0%	21 369
Capacity Building	-	-	-	-	-	-	-	-
Capacity Building and Other	10 534	11 334	-	-	7 556	(7 556)	-100,0%	11 334
Infrastructure	-	5 861	-	-	2 931	(2 931)	-100,0%	5 861
								2 087
								2 087
								-
District Municipality:	-	2 087	-	-	1 280	(1 280)	-1	-
All Grants	-	2 087	-	-	1 280	(1 280)	-1	2 087
Total Operating Transfers and Grants	116 989	139 907	236	62 634	92 183	(29 549)	-32,1%	142 331
National Government:	35 763	35 266	-	-	17 395	(17 395)	-200,0%	35 266
Municipal Infrastructure Grant [Schedule 5B]	18 831	18 335	-	-	8 929	(8 929)	-100,0%	18 335
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	16 931	-	-	8 466	(8 466)	-100,0%	16 931
Provincial Government:	42 954	33 960	-	-	21 177	(21 177)	-100,0%	34 563
Capacity Building and Other	-	722	-	-	-	-	-	722
Infrastructure	42 954	33 239	-	-	21 177	(21 177)	-100,0%	33 239
								602
District Municipality:	-	602	-	-	318	(318)	-100,0%	602
All Grants	-	602	-	-	318	(318)	-100,0%	602
Other grant providers:	-	501	-	-	251	(251)	-100,0%	501
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	501	-	-	251	(251)	-100,0%	501
Total Capital Transfers and Grants	78 716	70 330	-	-	39 141	(39 141)	-100,0%	70 933
TOTAL RECEIPTS OF TRANSFERS & GRANTS	195 705	210 237	236	62 634	131 324	(68 690)	-52,3%	213 264

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 - M08 February

Description	Budget Year 2020/21							
	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:	63 364	62 467	3 412	27 797	40 875	-		62 467
Operational Revenue:General Revenue:Equitable	58 824	57 927	3 176	26 636	37 883	(11 247)	-29,7%	57 927
Expanded Public Works Programme Integrated Gr	2 360	2 360	207	945	1 573	(629)	-40,0%	2 360
Local Government Financial Management Grant [1 550	1 550	28	216	998	(782)	-78,3%	1 550
Municipal Infrastructure Grant [Schedule 5B]	630	630	-	-	420	(420)	-100,0%	630
Municipal Emergency Housing Grant	-	-	-	-	-	-		-
Provincial Government:	10 534	17 318	821	6 473	10 480	(4 007)	-38,2%	17 318
Capacity Building and Other	10 534	11 457	821	6 473	7 549	(1 076)		11 457
Disaster and Emergency Services	-	-	-	-	-	-		-
Infrastructure	-	5 861	-	-	2 931	(2 931)		5 861
District Municipality:	-	2 087	15	100	-	(1 179)	-92,2%	-
All Grants	-	2 087	15	100	1 280	(1 179)	-92,2%	-
Other grant providers:	566	904	3	87	547	(460)	-84,0%	904
Foreign Government and International Organisatio	566	904	3	87	547	(460)	-84,0%	904
Total operating expenditure of Transfers and Grants	74 464	82 775	4 252	34 458	51 901	(5 645)	-10,9%	80 688
National Government:	35 763	35 266	1 241	9 470	17 385	(7 914)	-45,5%	35 266
Municipal Infrastructure Grant [Schedule 5B]	18 831	18 335	1 241	9 470	8 919	551	6,18%	18 335
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	16 931	-	-	8 466	(8 466)	-100,0%	16 931
Provincial Government:	42 954	35 165	2 240	9 347	21 089	(11 743)		33 960
Capacity Building and Other	-	722	-	-	-	-		722
Infrastructure	42 954	33 239	2 240	9 347	20 453	(11 106)	-54,3%	33 239
District Municipality:	-	602	-	-	318	(318)	-100,0%	602
All Grants	-	602	-	-	318	(318)	-100,0%	602
Other grant providers:	10 048	17 371	1 021	8 139	9 001	(862)	-9,6%	17 371
Foreign Government and International Organisatio	-	501	-	105	251	(145)	-58,0%	501
Transfer from Operational Revenue	10 048	16 870	1 021	8 033	8 750	(717)	-8,2%	16 870
Total capital expenditure of Transfers and Grants	88 764	88 405	4 502	26 955	47 793	(20 837)	-43,6%	87 200
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	163 228	171 180	8 754	61 414	99 694	(26 482)	-26,6%	167 888

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.

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Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Budget Year 2020/21							
	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	8 104	8 104	636	5 072	5 403	(331)	-6%	8 104
Pension and UIF Contributions	1 194	1 194	90	718	796	(78)	-10%	1 194
Medical Aid Contributions	239	239	18	155	159	(4)	-3%	239
Motor Vehicle Allowance	778	778	-	-	519	(519)	-100%	778
Cellphone Allowance	1 149	1 149	78	626	766	(141)	-18%	1 149
Housing Allowances	511	511	3	28	341	(313)	-92%	511
Other benefits and allowances	56	56	-	-	37	(37)	-100%	56
Sub Total - Councillors	12 032	12 032	825	6 598	8 021	(1 423)	-18%	12 032
Senior Managers of the Municipality								
Basic Salaries and Wages	4 139	3 589	324	2 636	2 393	243	10%	3 589
Pension and UIF Contributions	851	851	18	144	568	(424)	-75%	851
Medical Aid Contributions	147	147	5	37	98	(61)	-63%	147
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	968	768	91	422	512	(89)	-17%	768
Motor Vehicle Allowance	1 143	950	83	586	633	(48)	-8%	950
Cellphone Allowance	77	77	2	31	52	(20)	-39%	77
Housing Allowances	167	167	24	71	111	(41)	-36%	167
Other benefits and allowances	125	125	9	75	83	(8)	-10%	125
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	7 617	6 674	556	4 002	4 449	(448)	-10%	6 674
Other Municipal Staff								
Basic Salaries and Wages	126 695	126 695	9 444	75 602	84 463	(8 861)	-10%	126 695
Pension and UIF Contributions	19 060	19 060	1 546	12 383	12 706	(323)	-3%	19 060
Medical Aid Contributions	8 467	8 467	758	5 738	5 645	93	2%	8 467
Overtime	13 794	13 874	1 592	10 882	9 249	1 633	18%	13 874
Performance Bonus	8 895	8 895	744	6 023	5 930	93	2%	8 895
Motor Vehicle Allowance	4 886	6 454	469	3 887	4 303	(416)	-10%	6 454
Cellphone Allowance	440	440	46	365	293	72	24%	440
Housing Allowances	1 792	1 792	136	1 099	1 194	(95)	-8%	1 792
Other benefits and allowances	4 691	4 291	408	3 163	2 861	302	11%	4 291
Payments in lieu of leave	966	4 966	(3 976)	705	3 311	(2 606)	-79%	4 966
Long service awards	-	-	67	525	-	525	#DIV/0!	-
Post-retirement benefit obligations	28 880	23 780	670	5 358	15 853	(10 495)	-66%	23 780
Sub Total - Other Municipal Staff	218 565	218 713	11 905	125 731	145 809	(20 078)	-14%	218 713
TOTAL SALARY, ALLOWANCES & % increase	238 214	237 419	13 286	136 331	158 279	(21 948)	-14%	237 419
TOTAL MANAGERS AND STAFF	226 182	225 387	12 461	129 733	150 258	(20 525)	-14%	225 387

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 - M08 February

Description	Ref	Budget Year 2020/21											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		4 112	8 928	17 512	9 568	37	5 654	4 672	4 508	-	-	-	3 680
Service charges - electricity revenue		21 484	28 159	24 941	22 254	17 501	22 693	18 157	21 842	-	-	-	115 535
Service charges - water revenue		2 338	3 382	2 008	2 175	2 704	3 009	2 554	3 213	-	-	-	1 515
Service charges - sanitation revenue		1 302	1 590	1 493	1 476	2 043	7 574	1 744	1 682	-	-	-	12 121
Service charges - refuse		1 545	1 422	2 063	1 785	1 622	1 631	1 690	1 789	-	-	-	(6 584)
Service charges - other		-	4 470	-	-	948	-	-	-	-	-	-	(4 300)
Rental of facilities and equipment		3	1	1	1	7	17	178	2	-	-	-	(6 463)
Interest earned - external investments		235	298	298	231	-	249	298	223	-	-	-	(54 729)
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	1 112
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		3	55	30	64	51	9	48	39	-	-	-	20 675
Licences and permits		813	112	398	554	540	190	606	416	-	-	-	(1 525)
Agency services		-	-	-	-	-	-	-	-	-	-	-	(1 524)
Transfer receipts - operating		45 862	5 580	-	3 469	-	-	-	-	-	-	-	(23 928)
Other revenue		83	115	132	340	979	16 930	4 102	2 506	-	-	-	(21 430)
Cash Receipts by Source		77 779	54 112	48 875	41 917	26 434	57 956	34 049	36 221	-	-	-	34 154
Other Cash Flows by Source													
Transfer receipts - capital		3 721	-	568	4 674	10 000	10 784	-	-	-	-	-	46 692
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(35)	1	23	23	40	2	(98)	46	-	-	-	(2)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		81 465	54 112	49 466	46 614	36 474	68 741	33 952	36 267	-	-	-	80 844
Cash Payments by Type													
Employee related costs		13 585	15 116	14 644	15 544	23 042	14 609	14 895	14 967	-	-	-	98 985
Remuneration of councillors		940	940	940	940	1 134	938	938	938	-	-	-	4 326
Interest paid		-	-	3	(0)	-	23	-	-	-	-	-	9 113
Bulk purchases - Electricity		29 263	31 706	28 786	17 164	16 744	16 025	16 069	19 309	-	-	-	67 294
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 462	439	557	1 444	988	997	580	601	-	-	-	12 527
Contracted services		1 859	2 907	3 671	4 684	5 298	4 465	3 691	5 703	-	-	-	25 640
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		672	50	50	275	-	50	273	50	-	-	-	6 751
General expenses		10 173	3 290	3 472	3 865	2 785	3 178	2 241	2 615	-	-	-	14 644
Cash Payments by Type		57 953	54 447	52 123	43 917	49 990	40 286	38 686	44 183	-	-	-	239 280
Other Cash Flows/Payments by Type													
Capital assets		1 025	1 102	2 341	3 550	7 328	5 517	1 862	7 155	-	-	-	57 321
Repayment of borrowing		-	-	19	-	-	107	-	-	-	-	-	(126)
Other Cash Flows/Payments		864	241	(2 763)	1 133	(5 778)	1 206	(1 416)	1 770	-	-	-	3 744
Total Cash Payments by Type		59 842	55 790	51 720	48 599	51 541	47 116	39 131	53 108	-	-	-	300 218
NET INCREASE/(DECREASE) IN CASH HELD		21 623	(1 677)	(2 254)	(1 985)	(15 067)	21 625	(5 180)	(16 841)	-	-	-	(219 374)
Cash/cash equivalents at the month/year beginning:		130 394	152 018	150 340	148 087	146 101	131 035	152 660	147 480	130 639	130 639	130 639	130 639
Cash/cash equivalents at the month/year end:		152 018	150 340	148 087	146 101	131 035	152 660	147 480	130 639	130 639	130 639	130 639	(88 735)

FINANCE MONTHLY REPORT FEBRUARY 2021 / FINANSIES MAANDELIKSE VERSLAG FEBRUARIE
2021

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	-	-	2 370	-	-	2 370	2 370	100,0%	0%
August	-	-	2 370	970	970	4 740	3 770	79,5%	1%
September	-	18 288	14 563	2 309	3 280	19 303	16 024	83,0%	4%
October	-	-	2 370	3 822	7 101	21 673	14 572	67,2%	8%
November	-	-	2 370	7 006	14 107	24 044	9 936	41,3%	16%
December	-	24 821	18 372	3 969	18 077	42 416	24 339	57,4%	21%
January	-	-	2 370	4 376	22 453	44 786	22 333	49,9%	25%
February	-	-	2 370	4 502	26 955	47 156	20 201	42,8%	30%
March	-	18 288	14 563	-	-	61 719	-		
April	-	-	2 370	-	-	64 089	-		
May	-	-	2 370	-	-	66 459	-		
June	-	27 367	20 741	-	-	87 200	-		
Total Capital expenditure	-	88 764	87 200	26 955					

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

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

Die volgende formele geskrewe pryskwotasies is tans in die adverterings fase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/18/61	Provision of 6 Qualified Structural Fire Fighters and 5 Learner Fire Fighters to the Witzenberg Municipality Fire and Rescue Services	02-Mar-2021

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/18/05	Roads and Stormwater Maintenance (Re-advertisement)	30-Mar-2021
08/2/18/12	Supply and delivery of Protective Clothing	06-Apr-2021
08/2/18/38	Annual load testing of Lifting equipment including 6 monthly inspection	29-Mar-2021
08/2/18/51	Supply and delivery of a Light 4 x 4 Fire Fighting vehicle to the Witzenberg Municipality	23-Mar-2021
08/2/18/55	Upgrade and Refurbishment of Wolseley Wastewater Treatment Works: Interim works	29-Mar-2021
08/2/18/60	Shortterm Insurance	31-Mar-2021

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
08/2/17/51	Upgrading of van Breda bridge & associated roadworks, Ceres	22-Jan-2021	24-Feb-2021	E Lintnaar
08/2/17/88	Supply and delivery of Electrical Equipment and Cables	05-Oct-2020	03-Dec-2020 Referred back	D Greeff
08/2/17/99	Supply and delivery of polymer concrete manhole covers and frames, ductile iron manhole covers and frames, Kerbing and channeling, concrete slabs and concrete bollards, concrete bricks and pavers and clay pavers	08-Sep-2020	05-Oct-2020 24-Feb-2021 Referred back	E Lintnaar

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/18/14	Security upgrades to Pittebos sewer pump station - Wolseley	21-Jan-2021	08-Feb-2021 Referred back	N Jacobs
08/2/18/15	Facilitation of Municipal annual medical assessments	15-Oct-2020	14-Dec-2020	I Barnard
08/2/18/19	Supply and Installation of Rigid mesh security fencing	09-Nov-2020	25-Nov-2020 Referred back	H Truter
08/2/18/20	Construction of a Material Recovery Facility (MRF)	15-Dec-2020	25-Jan-2021 24-Feb-2021	J Jacobs
08/2/18/24	Leasing of the Tolhuis together with the Adjacent building on a portion of Erf 1001, Ceres	15-Dec-2020	13-Jan-2021	L Nieuwenhuis
08/2/18/27	Clearing of alien vegetation in Ceres nature reserve and Prince Alfred Hamlet commonage	06-Nov-2020	11-Nov-2020 Referreb back	H Truter
08/2/18/32	Service provider for compilation and maintenance of supplementary valuation roll and other related services for Witzenberg municipality for existing general valuation roll	29-Jan-2021	23-Feb-2021	C Stevens

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
08/2/18/09	Supply and delivery of fire fighter structural fire boots, firefighter goggles, structural fire helmets and structural fire gloves	25-Aug-2020	1-Sep-2020 6-Oct-2020	A Lamprecht- Vertue
08/2/18/26	Supply and delivery of fire, rescue and disaster management uniform	18-Nov-2020	30-Nov-2020 Referred back	A Lamprecht- Vertue
08/2/18/33	Supply, delivery and off-loading of lubricants and workshop consumables	08-Dec-2020	11-Jan-2021	O Gatyene
08/2/18/34	Supply and delivery of cement (concrete and mortar)	23-Nov-2020	05-Feb-2021	M Frieslaar
08/2/18/36	Appointment of a Service provider for the External Assessment of the Internal Audit activity	08-Feb-2021	Awaiting	G Louw
08/2/18/37	Appointment of a service provider for the monitoring, maintenance and armed response services for Witzenberg municipality	08-Dec-2020	Awaiting	C Wessels
08/2/18/40	Supply and delivery of Water pipes PVC class 9 and CI Short collars	17-Dec-2020	Awaiting	M Frieslaar N Jacobs
08/2/18/42	Supply, delivery and offloading of Toilet paper, paper hand wipes and cleaning chemicals	17-Dec-2020	21-Feb-2021	M Frieslaar
08/2/18/52	Supply, delivery & erection of concrete and steel palisade fencing and gate at Nduli reservoir	18-Dec-2020	08-Feb-2021	N Jacobs
08/2/18/57	Supply and delivery of 3 layer fabric face masks	27-Jan-2021	Awaiting	AJ Raubenheimer

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitive bids 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
08/2/18/08	Construction of the Waverenskroon Dam, Inlet Pipeline and Intake Works, Tulbagh	21-Oct-2020	15-Dec-2020	28-Jan-2020

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

The following bids were awarded by the Bid Adjudication Committee during the month of February 2021:

Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende Februarie 2021:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/17/58	26-Feb-2021	Landis & Gyr (PTY) Ltd	Supply and delivery of Electricity metering	Bidder scored the highest points	R 5 356 987.50
		Ontec Systems (PTY) Ltd			R 2 627 462.50
		African Utility Solutions CC			R 387 550.50
08/2/18/13	04-Feb-2021	AWV Project Management (PTY) Ltd	Supply and delivery of Tailormade business containers (Re-advertisement)	Bidder scored the highest points	R 1 275 987.29
08/2/18/22	26-Feb-2021	Memotek Trading CC	Supply and delivery of disposable bags for refuse removal	Bidder scored the highest points	Year 1: R 3 862 459.00 Optional year: R 4 094 356.50
08/2/18/27	26-Feb-2021	Sikhumbuze Aborist and General Services	Clearing Of Alien Vegetation In Ceres Nature Reserve And Prince Alfred Hamlet Commonage	Bidder scored the highest points	R 32 640.00
		Deon Garden and Construction			R 105 000.00
		Jerome Samuels			R 30 100.00

No competitive bids were awarded by the Accounting Officer during the month of February 2021.

Geen mededingende tenders was toegeken deur die Rekenpligtige Beampte gedurende Februarie 2021 nie.

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
08/2/18/29	01-Feb-2021	Appointment of a service provider to provide shields for municipal offices	No acceptable bids were received and that 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 February 2021:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Februarie 2021:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
167620	17-Feb-2021	Williams Loodgieters (Pty) Ltd	Repairs of Stamper Street Reservoir Roof	Lowest responsive quotation	R 14 600.00 (Incl. VAT)	Chief Financial Officer
167785	26-Feb-2021	Roy Steele & Associates CC	Service Provider for Performance Management Reviews	Only responsive Bidders	R 29 500.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

3.2.1.7 Formele Geskrewe Prys Kwotasies

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of February 2021:

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 Februarie 2021:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/18/30	03-Feb-2021	Deon Garden and Construction	Painting of external surfaces at Pine Valley community hall Wolseley	Bidder scored the highest points	R 45 885.00	Acting Director: Community Services

3.2.1.8 Appeals

The following appeals were lodged and are being dealt with by the Accounting Officer:

3.2.1.8 Appelle

Die volgende appëlle is ontvang en word hanteer deur die Rekenpligtige beampte:

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Status	Dealt by
08/2/18/03	Hiring of plant and equipment for the Witzenberg municipal area	26-Nov-2020	Juno Corp (PTY) Ltd	Compliance of successful bidder	Appeal is being dealt with by the Accounting Officer	Accounting Officer

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of February 2021 which totals R 141 648:

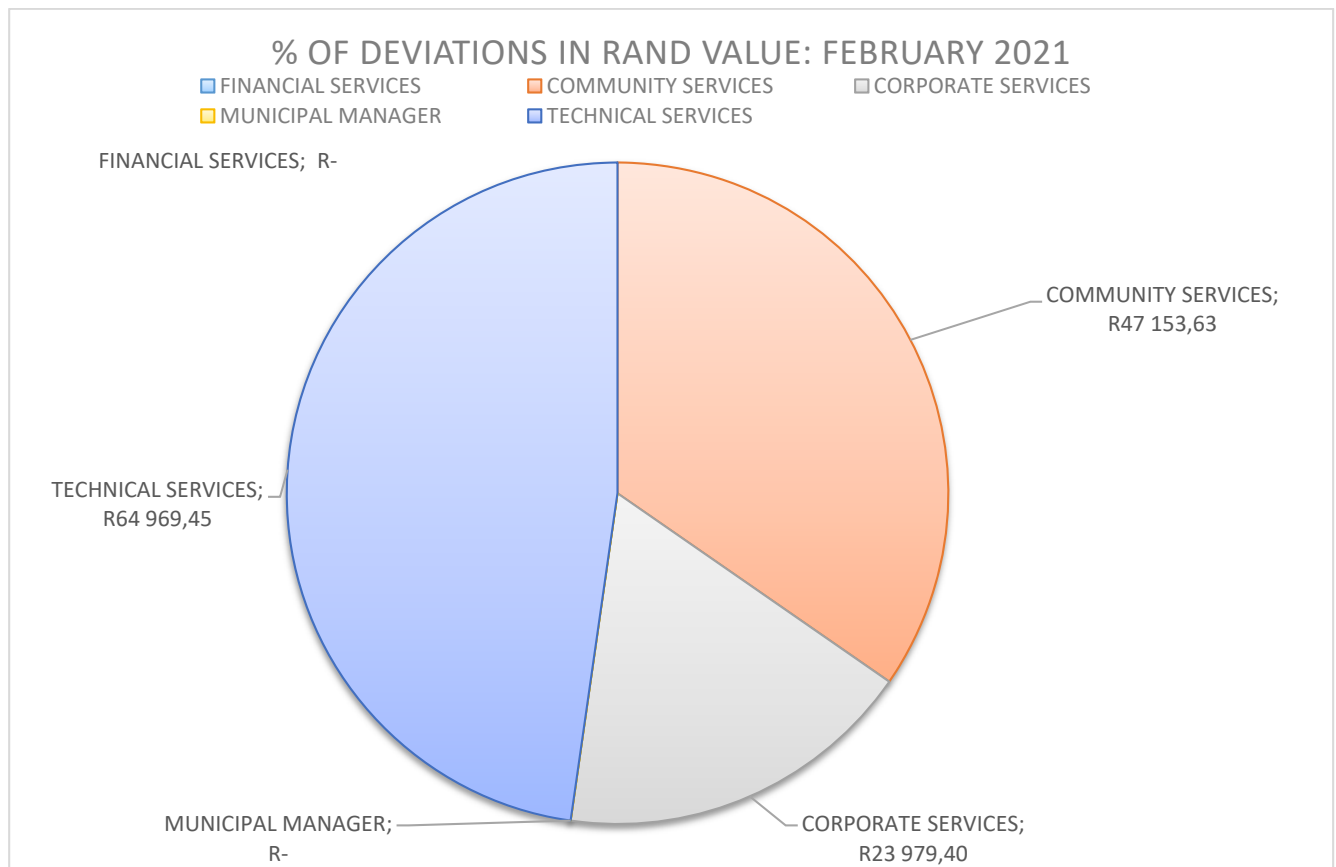
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Februarie 2021 wat beloop op die totaal van R 141 648:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
25-Jan-21	Hyper / ASMA Doors	Repair roll-up garage door at Vehicle Testing station	Emergency	167276	5,545.85
25-Jan-21	Drager South Africa	Repair and Calibration of Drager Alcohol Equipment	Single supplier	167286	12,139.40
15-Feb-21	SABC	Business TV License	Single supplier	167576	8,215.00
16-Feb-21	Cimso Business Solutions Africa (PTY) Ltd	License Fees: Innkeeper	Impractical	167589	38,938.63
22-Feb-20	WRP Consulting Engineers (PTY) Ltd	License fees: Pressure control of Municipal Water network	Impractical	167687	4,140.00
23-Feb-21	HD Transmissions (PTY) Ltd	Emergency repair: CT 14536 - Telma retarder	Single supplier	167702	60,829.45
25-Feb-21	Witzenberg Herald	Publish Notice: Congratulations to Matriculants	Single supplier	167754	11,840.00

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
December 2020	R 1 111 123	R13 500 023.50	9.68%
January 2021	R 148 231	R11 476 385.24	1.29%
February 2021	R 141 648	R16 539 906.72	0.85%

DEVIATIONS PER DIRECTORATE



Logistics

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

Logistieke

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

MONTH	Dec 2020	Jan 2021	Febr 2021
Value of inventory at hand	R 8 807 116	R 8 584 724	R 8 598 871
Turnover rate of total value of inventory	1.08	0.98	0.90
Date of latest stores reconciliation	26 February 2021		
Date of last stock count	11 February 2021		
Date of next stock count	29 June 2021		

QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of February 2021 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: _____

