



WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase



Monthly Budget Statement Report Section 71 for May 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 R7.3 million.

The monthly billing was also done as scheduled and during this process 19 061 accounts amounting to R 44.8 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 5.4 million.

The indigent cost to the municipality for the month amounts to R 1.5 million.

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 89%.

The municipality issued orders to the value of R 24.8 million of which R 2.1 million was in terms of deviations.

The municipality currently has R 146 million in its primary bank account with no investments.

The calculated cost coverage ratio of the municipality as at the end of May is 1.84 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of May 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 R7,3miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 061 rekeninge ten bedrae van R 44.8 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 5.4 miljoen.

Die deernis subsidies vir die maand beloop R 1.5 miljoen.

Die opgehoopte debiteure verhalings se teken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 89%

Bestellings ter waarde van R 24.8 miljoen uitgereik, waarvan R 2.1 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 146 miljoen in die primêre bankrekening en geen beleggings nie.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Mei 2021 is 1.84 maande.

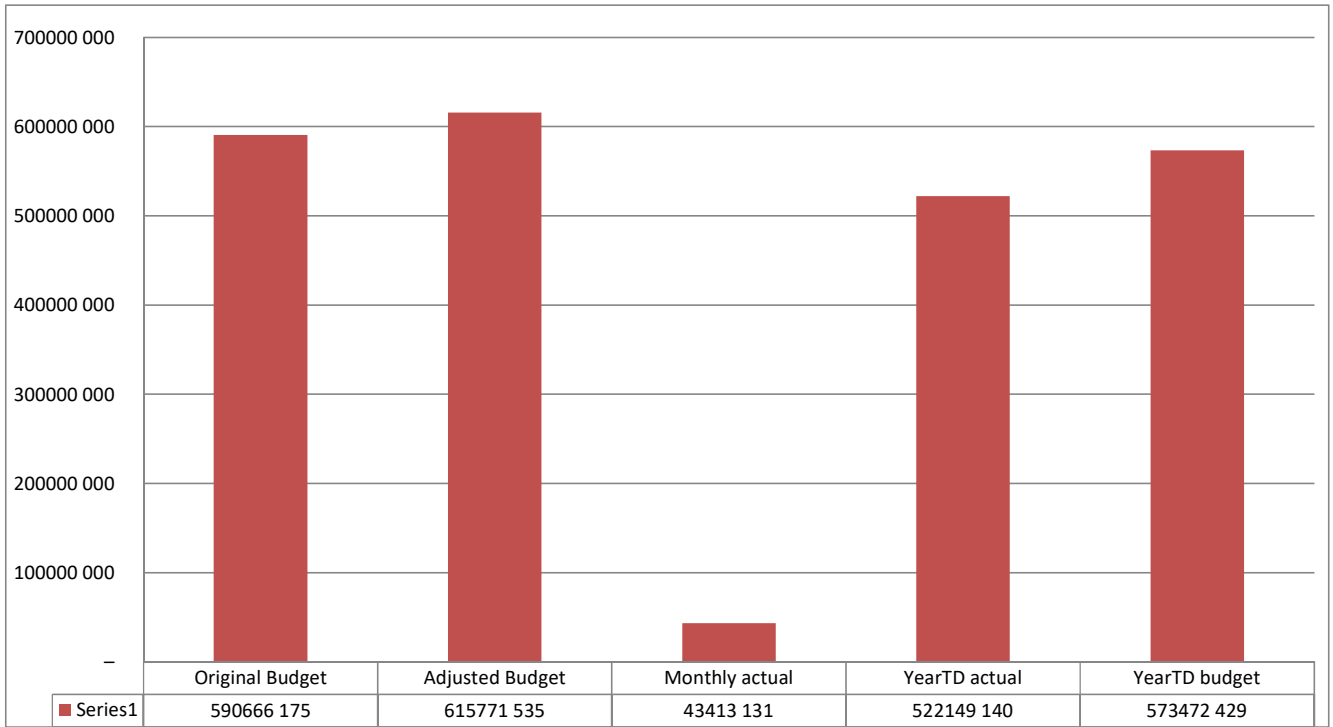
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

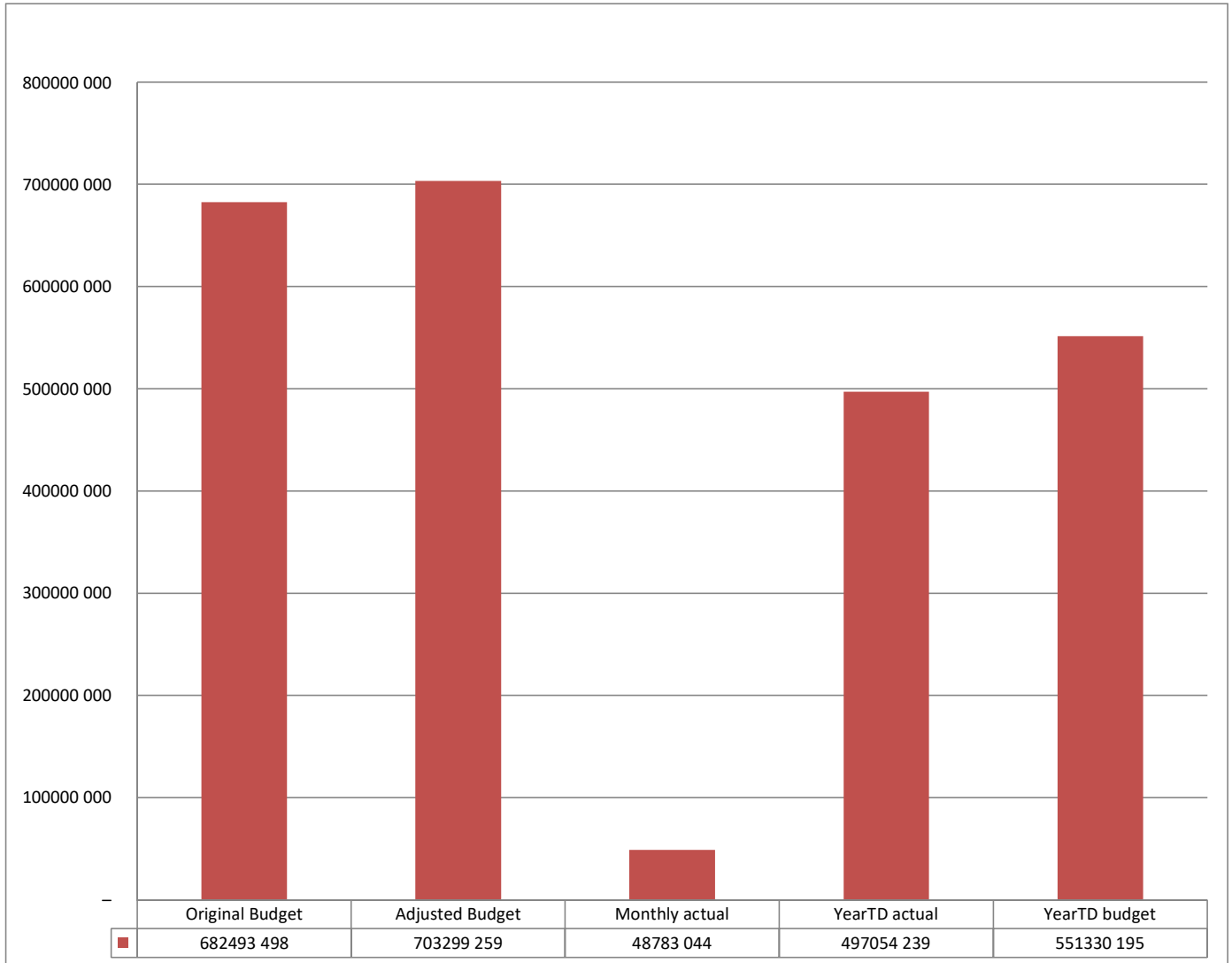
TOTAL OPERATIONAL REVENUE



For the period 1 July 2020 to 31 May 2021, 84,8% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2020 tot 31 Mei 2021, is 84,8% van die begrote operasionele inkomste gehêf.

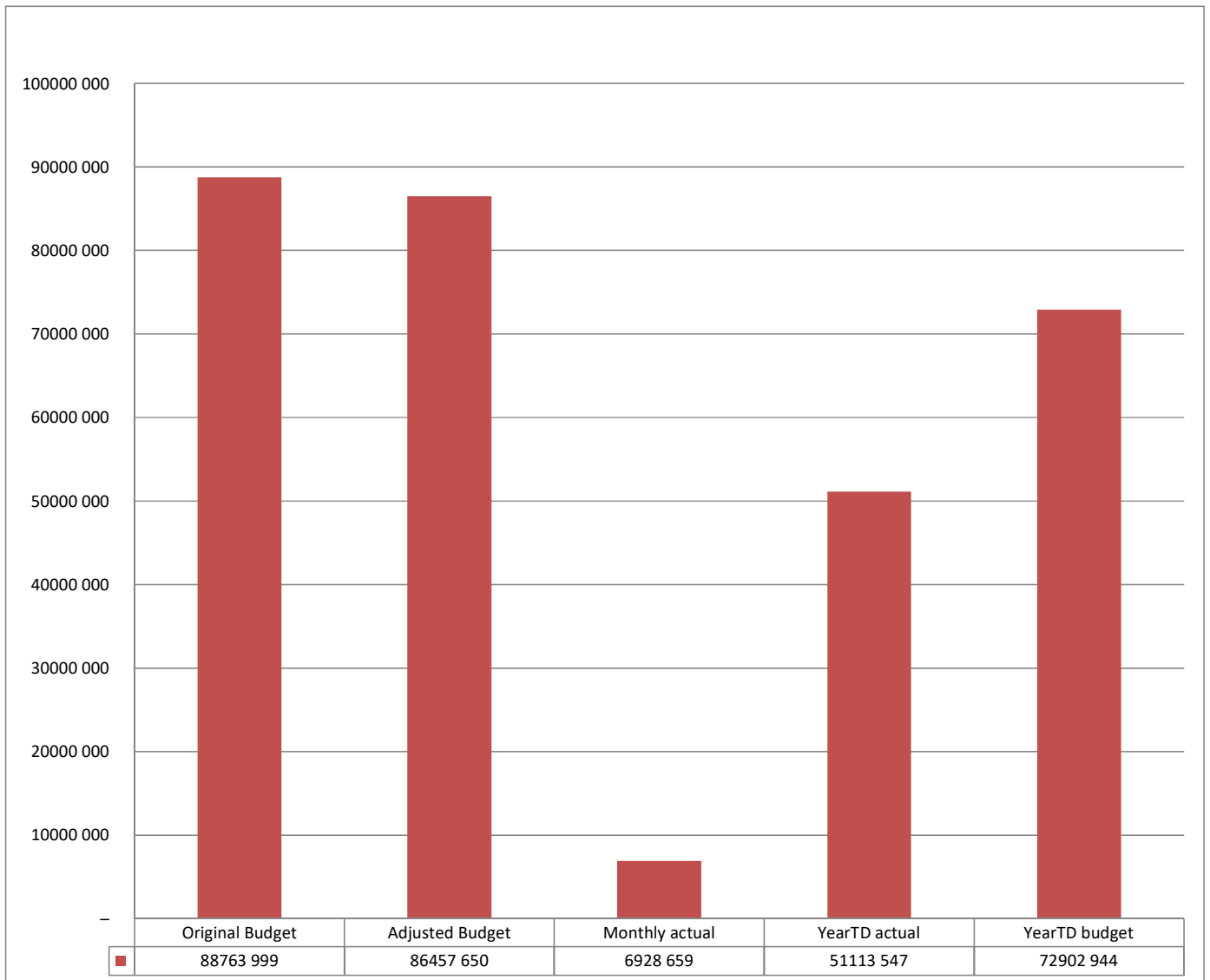
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2020 to 31 May 2021, 70,67% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2020 tot 31 Mei 2021, is 70,67% 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 31 May 2021, 59,12% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2020 tot 31 Mei 2021, is 59,12% van die begrote kapitale uitgawes aangegaan.

The total value of unpaid orders with regards to capital expenditure is R17 364 628.

Die totale waarde van uitstaande bestellings met betrekking tot kapitale spandering is R17 364 628.

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 2021.

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

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	73 497	76 388	76 388	4 092	75 923	74 095	1 828	2%	76 388
Service charges	346 176	341 732	354 732	36 750	338 255	331 294	6 961	2%	354 732
Investment revenue	7 446	9 129	3 358	250	2 834	3 078	(244)	-8%	3 358
Transfers recognised - operational	131 561	116 989	140 835	317	89 074	127 954	(38 880)	-30%	140 835
Other own revenue	47 345	46 427	40 457	2 004	16 063	37 051	(20 988)	-57%	40 457
transfers and contributions)	606 024	590 666	615 772	43 413	522 149	573 472	(51 323)	-9%	615 772
Employee costs	180 046	226 182	221 399	16 411	180 039	193 687	(13 648)	-7%	221 399
Remuneration of Councillors	10 604	12 032	12 032	825	9 072	9 127	(55)	-1%	12 032
Depreciation & asset impairment	32 732	40 688	40 688	-	2	37 297	(37 295)	-100%	40 688
Finance charges	9 408	9 181	9 181	72	226	428	(202)	-47%	9 181
Materials and bulk purchases	236 016	252 289	261 494	22 668	202 142	203 329	(1 187)	-1%	261 494
Transfers and grants	25 477	2 179	8 616	54	1 481	6 922	(5 441)	-79%	8 616
Other expenditure	106 075	139 944	149 889	8 753	104 093	100 541	3 552	4%	149 889
Total Expenditure	600 358	682 493	703 299	48 783	497 054	551 330	(54 276)	-10%	703 299
Surplus/(Deficit)	5 667	(91 827)	(87 528)	(5 370)	25 095	22 142	2 953	13%	(87 528)
Transfers recognised - capital	13 442	78 716	65 559	1	1	55 657	(55 656)	-100%	65 559
Contributions & Contributed assets	237	59	560	119	343	430	(87)	-20%	560
& contributions	19 346	(13 052)	(21 408)	(5 250)	25 439	78 229	(52 790)	-67%	(21 408)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	19 346	(13 052)	(21 408)	(5 250)	25 439	78 229	(52 790)	-67%	(21 408)
Capital expenditure & funds sources									
Capital expenditure	27 944	88 764	86 458	6 929	51 114	72 903	(21 789)	-30%	86 458
Capital transfers recognised	13 123	78 716	66 135	6 118	39 393	55 290	(15 897)	-29%	66 135
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21 175	10 048	20 322	811	11 721	17 613	(5 892)	-33%	20 322
Total sources of capital funds	34 298	88 764	86 458	6 929	51 114	72 903	(21 789)	-30%	86 458
Financial position									
Total current assets	218 961	108 824	198 074		288 337				185 556
Total non current assets	945 893	1 049 210	984 977		997 009				1 052 677
Total current liabilities	142 768	130 550	187 516		233 214				205 180
Total non current liabilities	115 144	185 378	118 150		119 761				170 101
Community wealth/Equity	906 942	842 106	877 385		932 371				862 953
Cash flows									
Net cash from (used) operating	70 313	62 440	24 413	3 548	69 521	72 032	(2 511)	-3%	70 601
Net cash from (used) investing	(33 819)	(88 764)	(69 760)	(6 721)	(54 643)	(46 724)	(7 919)	17%	-
Net cash from (used) financing	(371)	(1 500)	(1 800)	48	(92)	(1 926)	1 834	-95%	(92)
end	130 394	38 463	83 247	-	145 181	153 776	(8 595)	-6%	200 995
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	46 163	5 964	5 725	4 910	4 480	4 227	25 837	178 180	275 486
Creditors Age Analysis									
Total Creditors	2 381	240	-	-	-	-	-	-	2 621

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	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>	91 801	101 030	95 262	4 807	83 510	87 190	(3 680)	-4%	95 262
Executive and council	122	-	-	-	13	-	13	#DIV/0!	-
Finance and administration	91 679	101 030	95 262	4 807	83 497	87 190	(3 693)	-4%	95 262
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	163 882	142 111	166 403	905	96 007	150 885	(54 878)	-36%	141 497
Community and social services	105 131	114 880	129 762	323	89 072	118 941	(29 869)	-25%	129 762
Sport and recreation	10 375	1 805	4 684	299	1 930	4 288	(2 359)	-55%	4 684
Public safety	24 096	24 912	25 634	274	4 975	22 836	(17 862)	-78%	728
Housing	24 280	514	6 324	8	32	4 820	(4 788)	-99%	6 324
<i>Economic and environmental services</i>	4 311	20 173	23 388	186	1 505	19 808	(18 303)	-92%	23 388
Planning and development	1 933	2 512	4 611	186	1 501	3 877	(2 376)	-61%	4 611
Road transport	2 227	17 647	18 763	-	3	15 918	(15 915)	-100%	18 763
Environmental protection	152	13	13	-	-	12	(12)	-100%	13
<i>Trading services</i>	359 616	406 013	396 723	37 635	341 394	361 375	(19 981)	-6%	396 723
Energy sources	257 723	265 685	270 965	28 016	243 333	248 338	(5 005)	-2%	270 965
Water management	43 372	64 856	52 652	4 166	40 736	47 826	(7 090)	-15%	52 652
Waste water management	30 397	43 424	43 845	2 830	30 525	39 406	(8 881)	-23%	43 845
Waste management	28 124	32 047	29 261	2 624	26 800	25 806	994	4%	29 261
Total Revenue - Functional	619 704	669 441	681 891	43 533	522 493	619 363	(96 870)	-16%	656 985
Expenditure - Functional									
<i>Governance and administration</i>	107 912	150 869	157 805	8 214	103 258	139 926	(36 667)	-26%	157 805
Executive and council	23 579	30 612	30 079	1 875	20 083	27 572	(7 490)	-27%	30 079
Finance and administration	81 892	117 451	124 868	6 204	80 940	109 901	(28 960)	-26%	124 868
Internal audit	2 441	2 805	2 857	134	2 235	2 452	(217)	-9%	2 857
<i>Community and public safety</i>	128 099	107 225	112 758	6 998	72 539	102 227	(29 688)	-29%	81 832
Community and social services	23 738	28 760	28 832	2 045	20 889	26 355	(5 466)	-21%	28 832
Sport and recreation	25 674	30 457	31 978	2 174	21 672	29 305	(7 633)	-26%	31 978
Public safety	50 404	42 200	40 343	2 368	25 663	36 959	(11 296)	-31%	9 417
Housing	28 283	5 807	11 606	411	4 315	9 608	(5 293)	-55%	11 606
<i>Economic and environmental services</i>	34 344	38 426	37 379	2 834	25 983	34 257	(8 274)	-24%	37 379
Planning and development	9 695	12 992	11 899	911	9 126	10 900	(1 774)	-16%	11 899
Road transport	23 640	23 425	23 625	1 881	16 450	21 656	(5 206)	-24%	23 625
Environmental protection	1 009	2 009	1 855	41	407	1 701	(1 293)	-76%	1 855
<i>Trading services</i>	329 120	385 015	394 435	30 738	294 375	361 513	(67 138)	-19%	394 435
Energy sources	245 969	268 463	278 577	23 270	210 512	255 362	(44 851)	-18%	278 577
Water management	40 314	35 733	38 053	2 741	29 253	34 871	(5 618)	-16%	38 053
Waste water management	33 598	34 766	32 968	2 227	25 429	30 187	(4 758)	-16%	32 968
Waste management	9 239	46 053	44 837	2 499	29 181	41 093	(11 912)	-29%	44 837
<i>Other</i>	882	959	922	-	899	845	54	6%	922
Total Expenditure - Functional	600 358	682 493	703 299	48 783	497 054	638 767	(141 713)	-22%	672 373
Surplus/ (Deficit) for the year	19 346	(13 052)	(21 408)	(5 250)	25 439	(19 404)	44 843		(15 389)

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	2019/20	Budget Year 2020/21							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Revenue - Functional									
Municipal governance and administration	91 801	101 030	95 262	4 807	83 510	87 190	(3 680)	-4%	95 262
Executive and council	122	-	-	-	13	-	13		-
Mayor and Council	103	-	-	-	13	-	13		-
Municipal Manager, Town Secretary and Chief	19	-	-	-	-	-	-		-
Finance and administration	91 679	101 030	95 262	4 807	83 497	87 190	(3 693)	-4%	95 262
Administrative and Corporate Support	-	9	9	-	0	8	(8)	-100%	9
Finance	91 860	100 446	94 679	4 807	83 147	86 655	(3 508)	-4%	94 679
Human Resources	313	552	552	-	254	506	(253)	-50%	552
Marketing, Customer Relations, Publicity and Media	-	4	4	-	0	4	(4)	-90%	4
Property Services	(550)	-	-	-	-	-	-		-
Supply Chain Management	56	18	18	-	95	16	79	483%	18
Community and public safety	163 882	142 111	166 403	905	96 007	150 885	(54 878)	-36%	141 497
Community and social services	105 131	114 880	129 762	323	89 072	118 941	(29 869)	-25%	129 762
Aged Care	95 300	104 406	118 872	269	88 736	108 966	(20 230)	-19%	118 872
Cemeteries, Funeral Parlours and Crematoriums	176	233	233	28	297	214	83	39%	233
Community Halls and Facilities	357	405	125	25	27	107	(80)	-74%	125
Libraries and Archives	9 299	9 836	10 531	2	11	9 654	(9 643)	-100%	10 531
Sport and recreation	10 375	1 805	4 684	299	1 930	4 288	(2 359)	-55%	4 684
Recreational Facilities	6 296	773	665	298	1 929	605	1 324	219%	665
Sports Grounds and Stadiums	4 079	1 032	4 019	1	1	3 684	(3 683)	-100%	4 019

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	24 096	24 912	25 634	274	4 975	22 836	(17 862)	-78%	728
<i>Fire Fighting and Protection</i>	5	6	728	0	2	6	(4)	(0)	728
Housing	24 280	514	6 324	8	32	4 820	(4 788)	-99%	6 324
<i>Housing</i>	24 280	514	6 324	8	32	4 820	(4 788)	-99%	6 324
Economic and environmental services	4 311	20 173	23 388	186	1 505	19 808	(18 303)	-92%	23 388
Planning and development	1 933	2 512	4 611	186	1 501	3 877	(2 376)	-61%	4 611
<i>Economic Development/Planning</i>	166	-	2 099	-	-	1 574	(1 574)	-100%	2 099
<i>Town Planning, Building Regulations and Project Management Unit</i>	1 768	1 882	1 882	186	1 501	1 726	(224)	-13%	1 882
<i>Project Management Unit</i>	-	630	630	-	-	578	(578)	-100%	630
Road transport	2 227	17 647	18 763	-	3	15 918	(15 915)	-100%	18 763
<i>Roads</i>	2 227	17 647	18 763	-	3	15 918	(15 915)	-100%	18 763
Environmental protection	152	13	13	-	-	12	(12)	-100%	13
<i>Biodiversity and Landscape</i>	152	13	13	-	-	12	(12)	-100%	13
Trading services	359 616	406 013	396 723	37 635	341 394	361 375	(19 981)	-6%	396 723
Energy sources	257 723	265 685	270 965	28 016	243 333	248 338	(5 005)	-2%	270 965
<i>Electricity</i>	257 250	265 685	270 685	28 016	243 333	248 128	(4 795)	-2%	270 685
<i>Street Lighting and Signal Systems</i>	474	-	280	-	-	210	(210)	-100%	280
Water management	43 372	64 856	52 652	4 166	40 736	47 826	(7 090)	-15%	52 652
<i>Water Distribution</i>	43 372	64 856	52 652	4 166	40 736	47 826	(7 090)	-15%	52 652
Waste water management	30 397	43 424	43 845	2 830	30 525	39 406	(8 881)	-23%	43 845
<i>Sewerage</i>	27 134	29 605	33 238	2 830	30 525	30 346	180	1%	33 238
<i>Storm Water Management</i>	3 263	13 819	10 607	-	-	9 060	(9 060)	-100%	10 607
Waste management	28 124	32 047	29 261	2 624	26 800	25 806	994	4%	29 261
<i>Solid Waste Removal</i>	28 124	32 047	29 261	2 624	26 800	25 806	994	4%	29 261
Other	93	115	115	0	77	105	(29)	-27%	115
Licensing and Regulation	93	115	115	0	77	105	(29)	-27%	115
Total Revenue - Functional	619 704	669 441	681 891	43 533	522 493	619 363	(96 870)	-16%	656 985

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

Description	2019/20	Budget Year 2020/21							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Expenditure - Functional									
Municipal governance and administration	107 912	150 869	157 805	8 214	103 258	139 926	(36 667)	-26%	157 805
Executive and council	23 579	30 612	30 079	1 875	20 083	27 572	(7 490)	-27%	30 079
<i>Mayor and Council</i>	15 490	19 731	20 434	1 119	12 091	18 731	(6 640)	-35%	20 434
<i>Municipal Manager, Town Secretary and Chief</i>	8 089	10 881	9 645	756	7 991	8 841	(850)	-10%	9 645
Finance and administration	81 892	117 451	124 868	6 204	80 940	109 901	(28 960)	-26%	124 868
<i>Administrative and Corporate Support</i>	16 482	12 535	18 112	989	14 724	16 602	(1 879)	-11%	18 112
<i>Asset Management</i>	156	4 772	660	2	31	605	(574)	-95%	660
<i>Finance</i>	30 689	38 188	44 398	1 906	28 431	36 976	(8 545)	-23%	44 398
<i>Fleet Management</i>	3 005	2 845	2 740	277	2 807	2 504	304	12%	2 740
<i>Human Resources</i>	11 788	37 508	35 773	1 648	16 015	32 786	(16 771)	-51%	35 773
<i>Information Technology</i>	3 833	4 002	4 069	194	3 281	3 561	(280)	-8%	4 069
<i>Legal Services</i>	3 095	3 490	5 571	99	5 021	4 449	572	13%	5 571
<i>Marketing, Customer Relations, Publicity and Media</i>	3 864	3 968	3 907	352	3 435	3 581	(146)	-4%	3 907
<i>Property Services</i>	1 944	1 239	1 157	68	676	1 061	(385)	-36%	1 157
<i>Risk Management</i>	-	457	457	-	-	419	(419)	-100%	457
<i>Supply Chain Management</i>	6 688	6 963	6 645	554	6 134	6 091	42	1%	6 645
<i>Valuation Service</i>	348	1 483	1 381	116	386	1 266	(879)	-69%	1 381
Internal audit	2 441	2 805	2 857	134	2 235	2 452	(217)	-9%	2 857
<i>Governance Function</i>	2 441	2 805	2 857	134	2 235	2 452	(217)	-9%	2 857
Community and public safety	128 099	107 225	112 758	6 998	72 539	102 227	(19 787)	-19%	81 832
Community and social services	23 738	28 760	28 832	2 045	20 889	26 355	(5 466)	-21%	28 832
<i>Aged Care</i>	5 011	4 771	4 634	498	4 171	4 234	(64)	-2%	4 634
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	2 931	3 585	3 737	260	2 873	3 371	(498)	-15%	3 737
<i>Child Care Facilities</i>	6	896	874	-	8	801	(793)	-99%	874
<i>Community Halls and Facilities</i>	5 512	6 671	6 645	411	4 395	6 085	(1 690)	-28%	6 645
<i>Disaster Management</i>	54	77	141	43	74	129	(55)	-43%	141
<i>Education</i>	2	766	747	-	1	685	(684)	-100%	747
<i>Libraries and Archives</i>	10 223	11 994	12 054	833	9 367	11 049	(1 682)	-15%	12 054
Sport and recreation	25 674	30 457	31 978	2 174	21 672	29 305	(7 633)	-26%	31 978
<i>Community Parks (including Nurseries)</i>	7 731	7 262	7 336	607	6 370	6 725	(355)	-5%	7 336
<i>Recreational Facilities</i>	13 206	17 843	18 744	1 028	10 853	17 174	(6 321)	-37%	18 744
<i>Sports Grounds and Stadiums</i>	4 738	5 352	5 898	539	4 449	5 406	(957)	-18%	5 898
Public safety	50 404	42 200	40 343	2 368	25 663	36 959	(1 395)	-4%	40 343
<i>Fire Fighting and Protection</i>	7 964	9 867	9 417	742	7 225	8 620	(1 395)	-16%	9 417
Housing	28 283	5 807	11 606	411	4 315	9 608	(5 293)	-55%	11 606
<i>Housing</i>	28 104	3 948	9 747	411	4 215	7 904	(3 689)	-47%	9 747
<i>Informal Settlements</i>	178	1 859	1 859	0	100	1 704	(1 604)	-94%	1 859

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									
Economic and environmental services	34 344	38 426	37 379	2 834	25 983	34 257	(8 274)	-24%	37 379
Planning and development	9 695	12 992	11 899	911	9 126	10 900	(1 774)	-16%	11 899
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 541	2 290	2 100	138	1 527	1 921	(394)	-21%	2 100
<i>Economic Development/Planning</i>	1 609	2 215	2 533	200	1 225	2 318	(1 092)	-47%	2 533
<i>Town Planning, Building Regulations and Enforcement</i>	4 818	5 740	4 666	379	4 346	4 278	69	2%	4 666
<i>Project Management Unit</i>	1 727	2 746	2 600	194	2 027	2 383	(356)	-15%	2 600
Road transport	23 640	23 425	23 625	1 881	16 450	21 656	(5 206)	-24%	23 625
Roads	23 640	23 425	23 625	1 881	16 450	21 656	(5 206)	-24%	23 625
Environmental protection	1 009	2 009	1 855	41	407	1 701	(1 293)	-76%	1 855
<i>Biodiversity and Landscape</i>	1 009	2 009	1 855	41	407	1 701	(1 293)	-76%	1 855
Trading services	329 120	385 015	394 435	30 738	294 375	361 513	(67 138)	-19%	394 435
Energy sources	245 969	268 463	278 577	23 270	210 512	255 362	(44 851)	-18%	278 577
Electricity	243 205	265 128	275 929	22 828	208 540	252 935	(44 395)	-18%	275 929
<i>Street Lighting and Signal Systems</i>	2 764	3 335	2 648	442	1 972	2 427	(456)	-19%	2 648
Water management	40 314	35 733	38 053	2 741	29 253	34 871	(5 618)	-16%	38 053
Water Treatment	25	1 692	1 661	14	141	1 523	(1 382)	-91%	1 661
Water Distribution	37 185	29 481	32 478	2 640	27 391	29 760	(2 370)	-8%	32 478
Water Storage	3 104	4 560	3 913	87	1 722	3 587	(1 866)	-52%	3 913
Waste water management	33 598	34 766	32 968	2 227	25 429	30 187	(4 758)	-16%	32 968
Public Toilets	1 489	1 875	1 835	124	1 439	1 654	(215)	-13%	1 835
Sewerage	24 782	23 500	22 052	1 537	18 475	20 210	(1 735)	-9%	22 052
Storm Water Management	7 325	6 691	6 381	566	5 515	5 850	(334)	-6%	6 381
Waste Water Treatment	2	2 699	2 699	0	0	2 474	(2 474)	-100%	2 699
Waste management	9 239	46 053	44 837	2 499	29 181	41 093	(11 912)	-29%	44 837
Solid Waste Disposal (Landfill Sites)	(22 565)	16 613	16 332	362	2 689	14 963	(12 274)	-82%	16 332
Solid Waste Removal	29 890	28 001	27 073	2 066	24 980	24 817	163	1%	27 073
Street Cleaning	1 915	1 440	1 432	70	1 511	1 312	199	15%	1 432
Other	882	959	922	-	899	845	54	6%	922
Licensing and Regulation	28	62	25	-	7	23	(16)	-71%	25
Tourism	854	897	897	-	892	822	70	9%	897
Total Expenditure - Functional	600 358	682 493	703 299	48 783	497 054	638 767	(131 812)	-21%	672 373
Surplus/ (Deficit) for the year	19 346	(13 052)	(21 408)	(5 250)	25 439	(19 404)	44 843	-231%	(15 389)

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	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	92 603	4 592	81 646	84 753	(3 107)	-3,7%	92 603
Vote 2 - Community Services	40 250	11 944	12 702	356	2 465	10 977	(8 513)	-77,5%	12 702
Vote 3 - Community Services	116 399	126 015	140 201	568	93 865	128 513	(34 648)	-27,0%	140 201
Vote 4 - Community Services	7 857	4 905	15 852	1	1	13 201	(13 200)	-100,0%	15 852
Vote 5 - Corporate Services	(134)	566	566	-	267	518	(251)	-48,5%	566
Vote 6 - Technical Services	291 441	330 552	337 077	31 186	276 297	306 873	(30 575)	-10,0%	337 077
Vote 7 - Technical Services	71 476	96 840	81 849	6 790	67 484	73 573	(6 089)	-8,3%	81 849
Vote 8 - Muncipal Manager	575	1 542	1 042	41	467	955	(488)	-51,0%	1 042
Total Revenue by Vote	617 655	669 441	681 891	43 533	522 493	619 363	(96 870)	-15,6%	681 891
Vote 1 - Financial Services	38 268	52 907	54 384	2 732	36 397	46 130	(9 733)	-21,1%	54 384
Vote 2 - Community Services	34 907	42 428	43 353	3 105	32 401	39 620	(7 219)	-18,2%	43 353
Vote 3 - Community Services	57 632	51 839	51 036	2 868	29 889	46 754	(16 865)	-36,1%	51 036
Vote 4 - Community Services	39 210	19 452	24 321	1 359	12 838	21 305	(8 466)	-39,7%	24 321
Vote 5 - Corporate Services	54 582	81 238	85 757	4 452	52 175	78 436	(26 261)	-33,5%	85 757
Vote 6 - Technical Services	308 685	334 930	342 267	27 878	257 659	313 704	(56 045)	-17,9%	342 267
Vote 7 - Technical Services	53 689	84 015	85 150	5 554	61 992	78 035	(16 043)	-20,6%	85 150
Vote 8 - Muncipal Manager	12 124	15 685	17 032	834	13 704	14 785	(1 081)	-7,3%	17 032
Total Expenditure by Vote	599 097	682 493	703 299	48 783	497 054	638 767	(141 713)	-22,2%	703 299
Surplus/ (Deficit) for the year	18 559	(13 052)	(21 408)	(5 250)	25 439	(19 404)	44 843	-231,1%	(21 408)

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	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	73 497	76 388	76 388	4 092	75 923	74 095	1 828	2%	76 388
Service charges - electricity revenue	255 095	266 973	271 973	28 040	243 357	244 404	(1 046)	0%	271 973
Service charges - water revenue	39 419	35 137	35 137	3 709	38 963	36 727	2 236	6%	35 137
Service charges - sanitation revenue	25 949	18 352	25 352	2 650	30 296	25 412	4 884	19%	25 352
Service charges - refuse revenue	25 713	21 271	22 271	2 350	25 638	24 752	886	4%	22 271
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 905	2 663	1 163	291	1 479	1 061	418	39%	1 163
Interest earned - external investments	7 446	9 129	3 358	250	2 834	3 078	(244)	-8%	3 358
Interest earned - outstanding debtors	10 515	8 264	5 035	1 200	4 415	4 615	(200)	-4%	5 035
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 654	20 456	20 456	2	59	18 752	(18 693)	-100%	20 456
Licences and permits	1 042	2 010	2 010	270	4 998	1 843	3 155	171%	2 010
Agency services	3 477	3 854	3 854	-	-	3 533	(3 533)	-100%	3 854
Transfers recognised - operational	131 561	116 989	140 835	317	89 074	127 954	(38 880)	-30%	140 835
Other revenue	9 225	9 181	7 939	240	5 113	7 248	(2 136)	-29%	7 939
Gains on disposal of PPE	(474)	(0)	(0)	-	-	(0)	0	-100%	(0)
Total Revenue (excluding capital transfers and contributions)	606 024	590 666	615 772	43 413	522 149	573 472	(51 323)	-9%	615 772
Expenditure By Type									
Employee related costs	180 046	226 182	221 399	16 411	180 039	193 687	(13 648)	-7%	221 399
Remuneration of councillors	10 604	12 032	12 032	825	9 072	9 127	(55)	-1%	12 032
Debt impairment	14 187	44 688	44 688	2 421	33 174	33 369	(194)	-1%	44 688
Depreciation & asset impairment	32 732	40 688	40 688	-	2	37 297	(37 295)	-100%	40 688
Finance charges	9 408	9 181	9 181	72	226	428	(202)	-47%	9 181
Bulk purchases	221 822	232 760	242 360	21 421	191 359	190 533	826	0%	242 360
Other materials	14 194	19 528	19 134	1 247	10 782	12 796	(2 013)	-16%	19 134
Contracted services	44 029	48 486	59 191	4 032	39 964	35 032	4 932	14%	59 191
Transfers and grants	25 477	2 179	8 616	54	1 481	6 922	(5 441)	-79%	8 616
Other expenditure	47 859	46 770	46 010	2 301	30 955	32 141	(1 185)	-4%	46 010
Loss on disposal of PPE	-	0	0	-	-	0	(0)	-100%	0
Total Expenditure	600 358	682 493	703 299	48 783	497 054	551 330	(54 276)	-10%	703 299
Surplus/(Deficit)	5 667	(91 827)	(87 528)	(5 370)	25 095	22 142	2 953	0	(87 528)
Transfers recognised - capital	13 442	78 716	65 559	1	1	55 657	(55 656)	(0)	65 559
Contributions recognised - capital	237	59	560	119	343	430	(87)	(0)	560
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	19 346	(13 052)	(21 408)	(5 250)	25 439	78 229			(21 408)
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	19 346	(13 052)	(21 408)	(5 250)	25 439	78 229			(21 408)
Surplus/ (Deficit) for the year	19 346	(13 052)	(21 408)	(5 250)	25 439	78 229			(21 408)

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	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									
Multi-Year expenditure appropriation									
Vote 1 - Financial Services	(6 525)	–	–	–	–	–	–		–
Vote 2 - Community Services	126	–	214	–	183	196	(13)	-7%	214
Vote 3 - Community Services	–	–	–	–	–	–	–		–
Vote 4 - Community Services	–	–	–	–	–	–	–		–
Vote 5 - Corporate Services	–	–	–	–	–	–	–		–
Vote 6 - Technical Services	12 575	14 421	16 259	873	11 209	12 004	(795)	-7%	16 259
Vote 7 - Technical Services	1 400	26 288	11 508	138	1 047	10 440	(9 393)	-90%	11 508
Vote 8 - Muncipal Manager	19	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	7 596	40 708	27 982	1 011	12 439	22 640	(10 201)	-45%	27 982
Single Year expenditure appropriation									
Vote 1 - Financial Services	206	–	132	–	–	121	(121)	-100%	132
Vote 2 - Community Services	–	–	4 264	–	–	3 247	(3 247)	-100%	4 264
Vote 3 - Community Services	1 053	620	1 213	24	591	818	(227)	-28%	1 213
Vote 4 - Community Services	4 152	900	10 183	42	5 831	8 340	(2 509)	-30%	10 183
Vote 5 - Corporate Services	1 833	1 050	4 615	190	3 470	4 230	(761)	-18%	4 615
Vote 6 - Technical Services	11 458	35 021	29 002	4 383	21 879	25 727	(3 848)	-15%	29 002
Vote 7 - Technical Services	1 632	10 465	9 067	1 278	6 904	7 779	(875)	-11%	9 067
Vote 8 - Muncipal Manager	14	–	–	–	–	–	–		–
Total Capital single-year expenditure	20 348	48 056	58 476	5 918	38 675	50 263	(11 588)	-23%	58 476
Total Capital Expenditure	27 944	88 764	86 458	6 929	51 114	72 903	(21 789)	-30%	86 458

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

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									
Governance and administration	(3 867)	1 400	4 461	190	2 925	3 768	(843)	-22%	4 461
Executive and council	166	600	1	-	(1)	1	(2)	-189%	1
Finance and administration	(4 033)	800	4 460	190	2 926	3 767	(841)	-22%	4 460
Community and public safety	5 091	1 520	13 928	43	5 121	11 111	(5 990)	-54%	13 928
Community and social services	313	580	1 677	-	420	1 243	(824)	-66%	1 677
Sport and recreation	4 651	940	8 469	43	4 518	7 062	(2 543)	-36%	8 469
Public safety	126	-	3 782	-	183	2 806	(2 623)	-93%	3 782
Housing	-	-	-	-	-	-	-	-	-
Economic and environmental service	7 871	20 245	21 989	2 639	15 757	17 444	(1 688)	-10%	21 989
Planning and development	76	-	1 946	24	1 485	1 491	(6)	0%	1 946
Road transport	7 795	20 245	20 042	2 615	14 272	15 953	(1 682)	-11%	20 042
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	18 849	65 600	46 080	4 057	27 311	40 580	(13 269)	-33%	46 080
Energy sources	7 740	2 500	4 238	263	2 692	3 693	(1 001)	-27%	4 238
Water management	2 297	27 396	17 297	1 101	6 545	15 407	(8 862)	-58%	17 297
Waste water management	7 096	26 347	20 370	2 377	15 899	17 844	(1 946)	-11%	20 370
Waste management	1 716	9 356	4 176	316	2 175	3 635	(1 460)	-40%	4 176
Total Capital Expenditure - Standard Classification	27 944	88 764	86 458	6 929	51 114	72 903	(21 789)	-30%	86 458
Funded by:									
National Government	12 852	35 763	26 793	573	11 879	21 760	(9 882)	-45%	26 793
Provincial Government	271	42 954	38 164	5 191	26 875	32 615	(5 741)	-18%	38 164
District Municipality	-	-	677	183	363	538	(175)	-33%	677
Transfers recognised - capital	13 123	78 716	66 135	6 118	39 393	55 290	(15 897)	-29%	66 135
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21 175	10 048	20 322	811	11 721	17 613	(5 892)	-33%	20 322
Total Capital Funding	34 298	88 764	86 458	6 929	51 114	72 903	(21 789)	-30%	86 458

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	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	83 247	145 181	107 316
Consumer debtors	68 999	38 038	97 481	83 424	63 257
Other debtors	7 966	20 630	3 046	50 263	3 520
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 602	11 693	14 301	9 470	11 464
Total current assets	218 961	108 824	198 074	288 337	185 556
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	43 765	44 492	43 765	43 765	44 325
Investments in Associate	–	–	–	–	–
Property, plant and equipment	900 003	1 002 139	939 086	951 118	1 005 197
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	1 576	2 029	1 576	1 576	2 606
Other non-current assets	550	550	550	550	550
Total non current assets	945 893	1 049 210	984 977	997 009	1 052 677
TOTAL ASSETS	1 164 854	1 158 034	1 183 051	1 285 346	1 238 234
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	7 976	–	–
Borrowing	1 968	–	–	1 968	–
Consumer deposits	7 976	7 150	–	7 623	7 544
Trade and other payables	52 843	47 310	124 771	142 675	141 209
Provisions	79 982	76 091	54 769	80 948	56 427
Total current liabilities	142 768	130 550	187 516	233 214	205 180
Non current liabilities					
Borrowing	2 620	4 722	2 788	2 620	4 588
Provisions	112 525	180 655	115 363	117 141	165 513
Total non current liabilities	115 144	185 378	118 150	119 761	170 101
TOTAL LIABILITIES	257 913	315 928	305 666	352 975	375 281
NET ASSETS	906 942	842 106	877 385	932 371	862 953
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	896 324	831 751	866 767	921 753	852 598
Reserves	10 618	10 355	10 618	10 618	10 355
TOTAL COMMUNITY WEALTH/EQUITY	906 942	842 106	877 385	932 371	862 953

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	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	68 290	72 569	65 694	3 784	67 963	62 112	5 852	9%	74 766
Service charges	346 579	315 962	367 583	40 686	350 299	332 941	17 358	5%	366 826
Other revenue	21 385	21 754	20 239	877	9 991	14 340	(4 349)	-30%	19 004
Government - operating	131 014	116 989	140 245	-	104 430	131 240	(26 810)	-20%	137 020
Government - capital	13 442	78 716	70 330	5 735	60 300	70 330	(10 030)	-14%	65 423
Interest	17 961	17 393	4 868	250	2 583	5 708	(3 124)	-55%	(41 693)
Dividends									
Payments									
Suppliers and employees	(526 395)	(557 432)	(634 731)	(47 731)	(524 153)	(537 506)	(13 353)	2%	(550 745)
Finance charges	(469)	(1 332)	(1 706)	-	(28)	(26)	2	-8%	-
Transfers and Grants	(1 495)	(2 179)	(8 110)	(54)	(1 864)	(7 106)	(5 241)	74%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	70 313	62 440	24 413	3 548	69 521	72 032	(39 696)	-55%	70 601
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	649	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(34 468)	(88 764)	(69 760)	(6 721)	(54 643)	(46 724)	7 919	-17%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 819)	(88 764)	(69 760)	(6 721)	(54 643)	(46 724)	7 919	-17%	-
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	827	-	-	48	54	-	54		-
Payments									
Repayment of borrowing	(1 199)	(1 500)	(1 800)	-	(146)	(1 926)	(1 780)	92%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(371)	(1 500)	(1 800)	48	(92)	(1 926)	(1 834)	95%	(92)
NET INCREASE/ (DECREASE) IN CASH HELD	36 123	(27 824)	(47 147)	(3 124)	14 787	23 382			70 601
Cash/cash equivalents at beginning:	94 272	66 287	130 394		130 394	130 394			130 394
Cash/cash equivalents at month/year end:	130 394	38 463	83 247		145 181	153 776			200 995

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

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Property rates	1 828	Immaterial Variance.
	Service charges - electricity revenue	(1 046)	Immaterial Variance.
	Service charges - water revenue	2 236	Immaterial Variance.
	Service charges - sanitation revenue	4 884	Industrial Effluent more than historical charges.
	Service charges - refuse revenue	886	Immaterial Variance.
	Service charges - other	-	
	Rental of facilities and equipment	418	Immaterial Variance.
	Interest earned - external investments	(244)	Immaterial Variance.
	Interest earned - outstanding debtors	(200)	No interest levied from July 2020 to January 2021 as part of COVID 19 relief measures.
	Dividends received	-	
	Fines, penalties and forfeits	(18 693)	Fines Revenue Recognised on an Annual Basis.
	Licences and permits	3 155	Immaterial Variance.
	Agency services	(3 533)	Immaterial Variance.
	Transfers and subsidies	(38 880)	Deduction in equitable share allocation due to outcome of roll-over process - roll over of MIG and RBIG funding declined.
	Other revenue	(2 136)	Immaterial Variance.
	Gains on disposal of PPE	0	
2	Expenditure By Type		
	Employee related costs	(13 648)	Variance due to non-cash provisions related to post employment benefits included in employee related costs.
	Remuneration of councillors	(55)	Immaterial Variance.
	Debt impairment	(194)	Provision in line with calculated provision based on Debtors Aging.
	Depreciation & asset impairment	(37 295)	Depreciation recognised on an annual basis.
	Finance charges	(202)	Finance charges in relation to Landfill Sites recognised on an Annual Basis.
	Bulk purchases	826	Immaterial Variance.
	Other materials	(2 013)	Immaterial Variance.
	Contracted services	4 932	Immaterial Variance.
	Transfers and subsidies	(5 441)	Delay in expenditure with regards to Housing Top Structures
	Other expenditure	(1 185)	Lower expenditure than anticipated - decline in expenditure with regards to insurance claims, hire charges, external computer services and travel and subsistence due to
	Loss on disposal of PPE	(0)	
3	Capital Expenditure		
	Total Capital Expenditure	(21 789)	Delay in appointment of contractors due to tender delays. Water use license for Tulbagh Dam outstanding only received during June 2021.
	-	-	
	-	-	
4	Financial Position		
	-	-	
	-	-	
	-	-	
5	Cash Flow		
	Receipts		
	Property rates	5 852	Immaterial Variance.
	Service charges	17 358	Industrial effluent more than historical charges
	Other revenue	(4 349)	Immaterial Variance.
	Government - operating	(26 810)	Deduction in equitable share allocation due to outcome of roll-over process - roll over of MIG and RBIG funding declined.
	Government - capital	(10 030)	Receipts with regards to Capital Grants outstanding of which the most material is with regards to Roads Infrastructure (4m)
	Interest	(3 124)	No interest levied to date as part of COVID 19 relief measures.
	Dividends	-	
	Payments		
	Suppliers and employees	(13 353)	Lower expenditure than anticipated.
	Finance charges	2	Immaterial Variance.
	Transfers and Grants	(5 241)	Delay in expenditure with regards to Housing Top Structures
6	Measureable performance		
7	Municipal Entities		

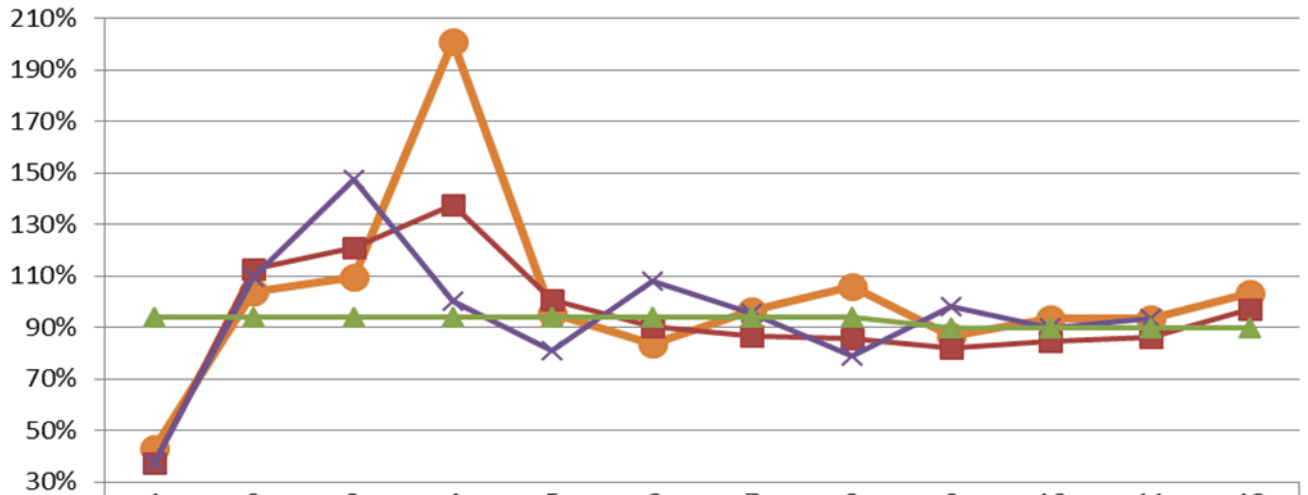
The debtors age analysis per Income source and customer group is as follows:

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

Description	NT Code	Budget Year 2020/21									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Water	1200	10 069	2 210	2 200	1 571	1 601	1 489	8 368	56 405	83 914	69 435	
Electricity	1300	21 779	638	581	585	278	209	1 038	5 021	30 128	7 131	
Property Rates	1400	4 759	418	383	336	292	296	4 275	16 114	26 873	21 313	
Waste Water Management	1500	7 098	1 205	1 136	1 074	1 011	983	5 403	29 079	46 989	37 550	
Waste Management	1600	7 010	1 339	1 231	1 142	1 115	1 073	5 708	30 219	48 837	39 257	
Property Rental Debtors	1700	184	14	15	19	19	19	107	977	1 354	1 141	
Interest on Arrear Accounts	1810	1 028	108	142	133	127	123	749	39 077	41 487	40 209	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(5 763)	32	38	51	37	35	189	1 288	(4 095)	1 599	
Total By Income Source	2000	46 163	5 964	5 725	4 910	4 480	4 227	25 837	178 180	275 486	217 634	
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	(913)	181	166	122	102	107	1 257	6 281	7 304	7 870	
Commercial	2300	20 304	597	597	586	309	233	2 188	9 788	34 603	13 105	
Households	2400	26 468	4 994	4 796	4 047	3 912	3 741	21 408	157 081	226 447	190 189	
Other	2500	304	193	166	155	157	145	984	5 029	7 133	6 469	
Total By Customer Group	2600	46 163	5 964	5 725	4 910	4 480	4 227	25 837	178 180	275 486	217 634	

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

Debtor Collection Rate per Month

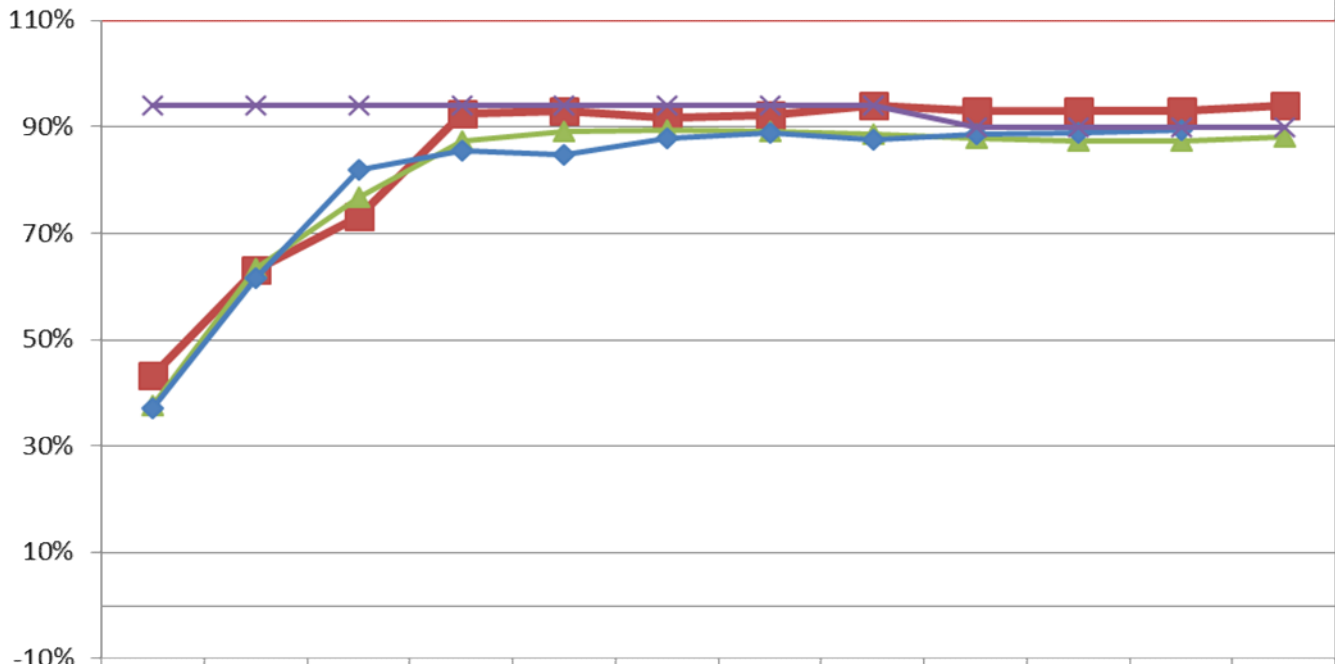


	1	2	3	4	5	6	7	8	9	10	11	12
18/19	43%	104%	109%	201%	96%	84%	96%	106%	87%	93%	93%	103%
19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	
Target	94%	94%	94%	94%	94%	94%	94%	94%	90%	90%	90%	90%

The purpose of this graph is to illustrate the collection against targets set for the relevant months. The target for the month is 90% while the actual figure for May 2021 amounts to 94% in comparison to the previous year 86%.

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 90%, terwyl die syfer vir Mei 2021 94% 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%	89%	89%	89%	
Target	94%	94%	94%	94%	94%	94%	94%	94%	90%	90%	90%	90%

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 90% while the actual figure is 89%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 90%, terwyl die werklike syfer 89% 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.

No credit control mechanisms were implemented during the Lockdown period.

Geen kredietbeheer meganismes is gedurende die Grendeltydperk toegepas nie.

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

Description	NT Code	Budget Year 2020/21								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 381	240	-	-	-	-	-	-	2 621
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 381	240	-	-	-	-	-	-	2 621

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 - M11 May

Investments by maturity Name of institution & investment ID	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							
R thousands								
<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 - M11 May

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	317	89 074	110 573	(19 459)	-17,6%	120 625
Operational Revenue:General Revenue:Equitable S	101 915	116 085	-	86 952	106 411	(19 459)	-18,3%	116 085
Expanded Public Works Programme Integrated Gran	2 360	2 360	269	1 784	2 163	(379)	-17,5%	2 360
Local Government Financial Management Grant [Sc	1 550	1 550	48	338	1 421	(1 083)	-76,2%	1 550
Municipal Infrastructure Grant [Schedule 5B]	630	630	-	-	578	(578)	-100,0%	630
Provincial Government:	10 534	17 786	-	-	15 327	(15 327)	-100,0%	21 959
Capacity Building	-	-	-	-	-	-	-	-
Capacity Building and Other	10 534	11 925	-	-	10 931	(10 931)	-100,0%	11 925
Infrastructure	-	5 861	-	-	4 396	(4 396)	-100,0%	5 861
								2 087
								2 087
								-
District Municipality:	-	2 087	-	-	1 801	(1 801)	-1	-
All Grants	-	2 087	-	-	1 801	(1 801)	-1	-
								2 087
Total Operating Transfers and Grants	116 989	140 498	317	89 074	127 701	(38 627)	-30,2%	142 922
National Government:	35 763	26 793	-	-	21 848	(21 848)	-200,0%	26 793
Municipal Infrastructure Grant [Schedule 5B]	18 831	18 097	-	-	13 877	(13 877)	-100,0%	18 097
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	8 696	-	-	7 971	(7 971)	-100,0%	8 696
Provincial Government:	42 954	38 164	-	-	33 340	(33 340)	-100,0%	38 766
Capacity Building and Other	-	1 417	-	-	638	(638)	-100,0%	1 417
Infrastructure	42 954	36 746	-	-	32 702	(32 702)	-100,0%	36 746
								602
District Municipality:	-	602	-	-	469	(469)	-100,0%	602
All Grants	-	602	-	-	469	(469)	-100,0%	602
Other grant providers:	-	501	-	-	376	(376)	-100,0%	501
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	501	-	-	376	(376)	-100,0%	501
Total Capital Transfers and Grants	78 716	66 060	-	-	56 033	(56 033)	-100,0%	66 663
TOTAL RECEIPTS OF TRANSFERS & GRANTS	195 705	206 558	317	89 074	183 734	(94 660)	-51,5%	209 585

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 2020/21							Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	63 364	61 940	3 792	39 263	56 044	-		61 940
Operational Revenue:General Revenue:Equitable	58 824	57 400	3 475	37 140	51 882	(14 742)	-28,4%	57 400
Expanded Public Works Programme Integrated Gr	2 360	2 360	269	1 784	2 163	(379)	-17,5%	2 360
Local Government Financial Management Grant [1 550	1 550	48	338	1 421	(1 083)	-76,2%	1 550
Municipal Infrastructure Grant [Schedule 5B]	630	630	-	-	578	(578)	-100,0%	630
Municipal Emergency Housing Grant	-	-	-	-	-	-		-
Provincial Government:	10 534	17 909	818	8 929	15 426	(6 497)	-42,1%	17 909
Capacity Building and Other	10 534	12 048	818	8 929	11 031	(2 101)		12 048
Disaster and Emergency Services	-	-	-	-	-	-		-
Infrastructure	-	5 861	-	-	4 396	(4 396)		5 861
District Municipality:	-	2 012	80	219	-	(1 625)	-88,1%	-
All Grants	-	2 012	80	219	1 844	(1 625)	-88,1%	-
Other grant providers:	566	904	129	224	828	(604)	-73,0%	904
Foreign Government and International Organisatio	566	904	129	224	828	(604)	-73,0%	904
Total operating expenditure of Transfers and Grants	74 464	82 765	4 819	48 635	72 299	(8 726)	-12,1%	80 753
National Government:	35 763	26 793	573	11 879	21 760	(9 882)	-45,4%	26 793
Municipal Infrastructure Grant [Schedule 5B]	18 831	18 097	573	11 879	13 789	(1 911)	-13,86%	18 097
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	8 696	-	-	7 971	(7 971)	-100,00%	8 696
Provincial Government:	42 954	39 519	5 557	27 600	33 691	(6 090)		38 164
Capacity Building and Other	-	1 417	-	-	638	(638)	-100,0%	1 417
Infrastructure	42 954	36 746	5 191	26 875	31 978	(5 103)	-16,0%	36 746
District Municipality:	-	677	183	363	538	(175)	-32,5%	677
All Grants	-	677	183	363	538	(175)	-32,5%	677
Other grant providers:	10 048	20 794	982	11 997	17 962	(5 965)	-33,2%	20 794
Foreign Government and International Organisatio	-	501	171	276	376	(100)	-26,5%	501
Transfer from Operational Revenue	10 048	20 292	811	11 721	17 586	(5 865)	-33,4%	20 292
Total capital expenditure of Transfers and Grants	88 764	87 783	7 295	51 839	73 951	(22 111)	-29,9%	86 428
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	163 228	170 547	12 114	100 475	146 250	(30 838)	-21,1%	167 181

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 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	6 980	7 429	(449)	-6%	8 104
Pension and UIF Contributions	1 194	1 194	90	987	1 095	(108)	-10%	1 194
Medical Aid Contributions	239	239	17	207	219	(11)	-5%	239
Motor Vehicle Allowance	778	778	-	-	713	(713)	-100%	778
Cellphone Allowance	1 149	1 149	78	860	1 053	(193)	-18%	1 149
Housing Allowances	511	511	3	38	469	(431)	-92%	511
Other benefits and allowances	56	56	-	-	51	(51)	-100%	56
Sub Total - Councillors	12 032	12 032	825	9 072	11 029	(1 957)	-18%	12 032
Senior Managers of the Municipality								
Basic Salaries and Wages	4 139	3 589	324	3 609	3 290	319	10%	3 589
Pension and UIF Contributions	851	851	28	229	780	(551)	-71%	851
Medical Aid Contributions	147	147	5	51	134	(83)	-62%	147
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	968	768	62	608	704	(95)	-14%	768
Motor Vehicle Allowance	1 143	950	83	833	871	(38)	-4%	950
Cellphone Allowance	77	77	-	37	71	(34)	-47%	77
Housing Allowances	167	167	24	142	153	(11)	-7%	167
Other benefits and allowances	125	125	9	103	114	(11)	-10%	125
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	7 617	6 674	535	5 613	6 118	(505)	-8%	6 674
Other Municipal Staff								
Basic Salaries and Wages	126 695	122 707	9 506	105 150	112 482	(7 331)	-7%	122 707
Pension and UIF Contributions	19 060	19 060	1 574	17 119	17 471	(352)	-2%	19 060
Medical Aid Contributions	8 467	8 467	687	7 799	7 761	37	0%	8 467
Overtime	13 794	13 874	1 402	15 044	12 718	2 327	18%	13 874
Performance Bonus	8 895	8 895	749	8 262	8 153	108	1%	8 895
Motor Vehicle Allowance	4 886	6 454	468	5 296	5 916	(621)	-10%	6 454
Cellphone Allowance	440	440	42	489	403	86	21%	440
Housing Allowances	1 792	1 792	138	1 513	1 642	(130)	-8%	1 792
Other benefits and allowances	4 691	4 291	381	4 372	3 934	438	11%	4 291
Payments in lieu of leave	966	4 966	193	1 288	4 552	(3 264)	-72%	4 966
Long service awards	-	-	67	725	-	725	#DIV/0!	-
Post-retirement benefit obligations	28 880	23 780	670	7 370	21 798	(14 429)	-66%	23 780
Sub Total - Other Municipal Staff	218 565	214 725	15 876	174 426	196 831	(22 405)	-11%	214 725
TOTAL SALARY, ALLOWANCES &	238 214	233 431	17 236	189 112	213 978	(24 866)	-12%	233 431
% increase								
TOTAL MANAGERS AND STAFF	226 182	221 399	16 411	180 039	202 949	(22 910)	-11%	221 399

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 2020/21											
		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	Budget	Budget
Cash Receipts By Source													
Property rates		4 112	8 928	17 512	9 568	37	5 654	4 672	4 508	4 582	4 603	3 784	(3 153)
Service charges - electricity revenue		21 484	28 159	24 941	22 254	17 501	22 693	18 157	21 842	27 798	30 296	33 216	26 142
Service charges - water revenue		2 338	3 382	2 008	2 175	2 704	3 009	2 554	3 213	3 551	3 698	3 373	(10 706)
Service charges - sanitation revenue		1 302	1 590	1 493	1 476	2 043	7 574	1 744	1 682	1 796	2 218	1 962	6 080
Service charges - refuse		1 545	1 422	2 063	1 785	1 622	1 631	1 690	1 789	2 097	1 877	2 134	(16 262)
Service charges - other		-	4 470	-	-	948	-	-	-	-	-	-	(4 300)
Rental of facilities and equipment		3	1	1	1	7	17	178	2	29	16	197	(6 659)
Interest earned - external investments		235	298	298	231	-	249	298	223	240	262	250	(55 484)
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	1 112
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		3	55	30	64	51	9	48	39	331	45	59	20 277
Licences and permits		813	112	398	554	540	190	606	416	820	64	454	(2 863)
Agency services		-	-	-	-	-	-	-	-	-	-	-	(1 524)
Transfer receipts - operating		45 862	5 580	-	3 469	-	-	-	-	-	-	-	(23 326)
Other revenue		83	115	132	340	979	16 930	4 102	2 506	26 329	1 673	167	(49 495)
Cash Receipts by Source		77 779	54 112	48 875	41 917	26 434	57 956	34 049	36 221	67 574	44 753	45 597	(120 163)
Other Cash Flows by Source													
Transfer receipts - capital		3 721	-	568	4 674	10 000	10 784	-	-	24 455	363	5 735	5 048
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	(24)	29	48	(54)
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	92 004	45 145	51 381	(115 169)
Cash Payments by Type													
Employee related costs		13 585	15 116	14 644	15 544	23 042	14 609	14 895	14 967	15 907	14 716	14 786	49 588
Remuneration of councillors		940	940	940	940	1 134	938	938	938	937	937	936	1 516
Interest paid		-	-	3	(0)	-	23	-	-	2	-	-	9 111
Bulk purchases - Electricity		29 263	31 706	28 786	17 164	16 744	16 025	16 069	19 309	22 637	26 471	24 634	(6 448)
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 462	439	557	1 444	988	997	580	601	1 176	1 693	995	8 201
Contracted services		1 859	2 907	3 671	4 684	5 298	4 465	3 691	5 703	2 561	6 032	3 366	14 955
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		672	50	50	275	-	50	273	50	114	277	54	6 752
General expenses		10 173	3 290	3 472	3 865	2 785	3 178	2 241	2 615	3 515	5 616	2 861	2 441
Cash Payments by Type		57 953	54 447	52 123	43 917	49 990	40 286	38 686	44 183	46 849	55 742	47 632	86 116
Other Cash Flows/Payments by Type													
Capital assets		1 025	1 102	2 341	3 550	7 328	5 517	1 862	7 155	15 773	2 270	6 721	31 815
Repayment of borrowing		-	-	19	-	-	107	-	-	20	-	-	(146)
Other Cash Flows/Payments		864	241	(2 763)	1 133	(5 778)	1 206	(1 416)	1 770	(1 850)	679	153	4 762
Total Cash Payments by Type		59 842	55 790	51 720	48 599	51 541	47 116	39 131	53 108	60 792	58 690	54 505	122 546
NET INCREASE/(DECREASE) IN CASH HELD		21 623	(1 677)	(2 254)	(1 985)	(15 067)	21 625	(5 180)	(16 841)	31 212	(13 546)	(3 124)	(237 716)
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	161 851	148 306	145 181
Cash/cash equivalents at the month/year end:		152 018	150 340	148 087	146 101	131 035	152 660	147 480	130 639	161 851	148 306	145 181	(92 534)

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

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									
Monthly expenditure performance trend									
July	101	-	4 967	-	-	4 967	4 967	100,0%	0%
August	3 035	-	4 967	970	970	9 933	8 963	90,2%	1%
September	2 468	18 288	10 344	2 309	3 280	20 277	16 997	83,8%	4%
October	6 398	-	4 967	3 822	7 101	25 243	18 142	71,9%	8%
November	2 200	-	4 967	7 006	14 107	30 210	16 103	53,3%	16%
December	4 387	24 821	12 483	3 969	18 077	42 693	24 616	57,7%	21%
January	1 566	-	4 967	4 376	22 453	47 659	25 206	52,9%	25%
February	2 718	-	4 967	4 502	26 955	52 626	25 671	48,8%	30%
March	1 848	18 288	10 344	15 227	42 182	62 970	20 788	33,0%	48%
April	1 747	-	4 967	2 003	44 185	67 936	23 751	35,0%	0
May	1 275	-	4 967	6 929	51 114	72 903	21 789	29,9%	0
June	201	27 367	13 555	-	-	86 458	-	-	-
Total Capital expenditure	27 944	88 764	86 458	51 114					

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
08/2/18/58	Construction of External Sewerage Services for Schoonvlei Development	17-Jun-2021
08/2/18/67	Periodic Maintenance, General repairs and Provision of Spare parts for Sweeper	08-Jun-2021
08/2/18/71	Appointment of a Service provider for the Rebuild / Recondition including the complete assemble of Two Diesel Engines	08-Jun-2021
08/2/18/76	Supply and delivery of class a fully encapsulating hazardous materials suits	15-Jun-2021
08/2/18/77	Supply and delivery of Laptops and other Electronic equipment	09-Jun-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
08/2/18/62	Professional services for Witzenberg Municipality	08-Jul-2021
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-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
08/2/17/76	Rendering of Legal services for the transfer of Municipal rental houses in Witzenberg (Re-advertisement)	09-Apr-2021	12-Apr-2021 Referred back	C Mackenzie
08/2/17/88	Supply and delivery of Electrical Equipment and Cables	05-Oct-2020	03-Dec-2020 31-Mar-2021 Referred back	D Greeff
08/2/18/05	Roads and Stormwater Maintenance (Re-advertisement)	30-Mar-2021	14-May-2021	E Lintnaar
08/2/18/12	Supply and delivery of Protective Clothing	06-Apr-2021	20-Apr-2021 31-May-2021	I Barnard
08/2/18/15	Facilitation of Municipal annual medical assessments	15-Oct-2020	14-Dec-2020 26-Apr-2021	I Barnard

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/18/21	The Supply, Maintenance of Digital speed cameras and the administration of the back office	30-Apr-2021	19-May-2021	M Green
08/2/18/38	Annual load testing of Lifting equipment including 6 monthly inspection	29-Mar-2021	30-Mar-2021 12-Apr-2021	O Gatyene
08/2/18/43	Supply, delivery and fitment of Vehicle batteries and rendering of Auto electrical repairs and services	15-Apr-2021	13-May-2021	O Gatyene
08/2/18/44	Translation services from English to Afrikaans and vice versa for Witzenberg municipality	26-Apr-2021	31-May-2021	R Hendricks
08/2/18/47	The Maintenance of the Witzenberg Municipality's ICT Environment	14-Apr-2021	26-Apr-2021 Referred back	R Rhode
08/2/18/48	Service provider for Plumbing Training	28-Apr-2021	Awaiting	R Fick
08/2/18/60	Shortterm Insurance	31-Mar-2021	28-Apr-2021	WP Mars
08/2/18/63	Supply and delivery of Desktop Computers	08-Apr-2021	04-May-2021 Referred back	R Rhode

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/18/33	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 & Mortar) (Re-advertisement)	25-May-2021	Awaiting	M Frieslaar
08/2/18/52	Supply, delivery & erection of concrete and steel palisade fencing and gate at N'duli reservoir	18-Dec-2020	08-Feb-2021	N Jacobs

3.2.1.3 Adjudication stage

The following competitives bid are currently in the adjudication stage:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/17/51	Upgrading of van Breda bridge & associated roadworks, Ceres	22-Jan-2021	21-Apr-2021 05-May-2021 20-May-2021	26-May-2021
08/2/18/08	Construction of the Waverenskroon Dam, Inlet Pipeline and Intake Works, Tulbagh	21-Oct-2020	15-Dec-2020	28-Jan-2021
08/2/18/14	Security upgrades to Pittebos sewer pump station - Wolseley	21-Jan-2021	21-Apr-2021 07-May-2021	26-May-2021
08/2/18/39	Construction of a Vehicle Inspection Ramp	07-Apr-2021	20-May-2021	-
08/2/18/55	Upgrade and Refurbishment of Wolseley Wastewater Treatment Works: Interim works	29-Mar-2021	20-May-2021	26-May-2021

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

3.2.1.4 Bids awarded

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/18/19	26-May-2021	Hyman Masterfence (PTY) Ltd	Supply and Installation of Rigid mesh security fencing	Bidder scored the highest points	R 524 102.09
08/2/18/51	26-May-2021	Unqondo Projects CC	Supply and delivery of a Light 4 x 4 Fire Fighting vehicle to the Witzenberg Municipality	Bidder scored the highest points	R 1 174 226.32
08/2/18/59	26-May-2021	Bidvest Office (PTY) Ltd t/a Konica Minolta South Africa	Supply, delivery, installation and maintenance of Photocopy Machines	Bidder scored the highest points	R 2 329 496.01

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

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

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

3.2.1.4 Tenders toegeken

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

Geen mededingende tenders was toegeken deur die Rekenpligtige Beampte gedurende Mei 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
08/2/18/24	26-May-2021	Leasing of the Tolhuis together with the Adjacent building on a portion of Erf 1001, Ceres (Re-advertisement)	No bids received
08/2/18/40	26-May-2021	Supply and delivery of Waterpipes PVC class 9 and CI Short collars	Material irregularity in the bid process
08/2/18/42	28-May-2021	Supply, delivery and offloading of Toilet paper, paper hand wipes and cleaning chemicals	No acceptable bids were received
08/2/18/65	26-May-2021	Supply and delivery of decontamination solution, which is effective against sars-Cov-2 and its variants	No acceptable bids were received

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

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

The following written price quotations were approved during the month of May 2021:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Mei 2021:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
168715	04-May-2021	On Time Transcribers CC	Transcribing Disciplinary Hearing	Lowest responsive quotation	R 10 830.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

3.2.1.7 Formele Geskrewe Prys Kwotasies

No formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of May 2021.

Geen 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 Mei 2021.

3.2.1.8 Appeals

3.2.1.8 Appèlle

No following appeals were lodged and dealt with by the Accounting Officer.

Geen appèlle is ontvang en was hanteer deur die Rekenpligtige beampte nie.

3.2.1.9 Deviations

3.2.1.9 Afwykinge

The following table contains the actuals against approved deviations by the Accounting Officer for the month of May 2021 which totals R 2 186 357:

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykinge deur die Rekenpligtige Beampte vir die maand van Mei 2021 wat beloop op die totaal van R 2 186 637:

FINANCE MONTHLY REPORT MAY 2021 / FINANSIES MAANDELIKSE VERSLAG – MEI 2021

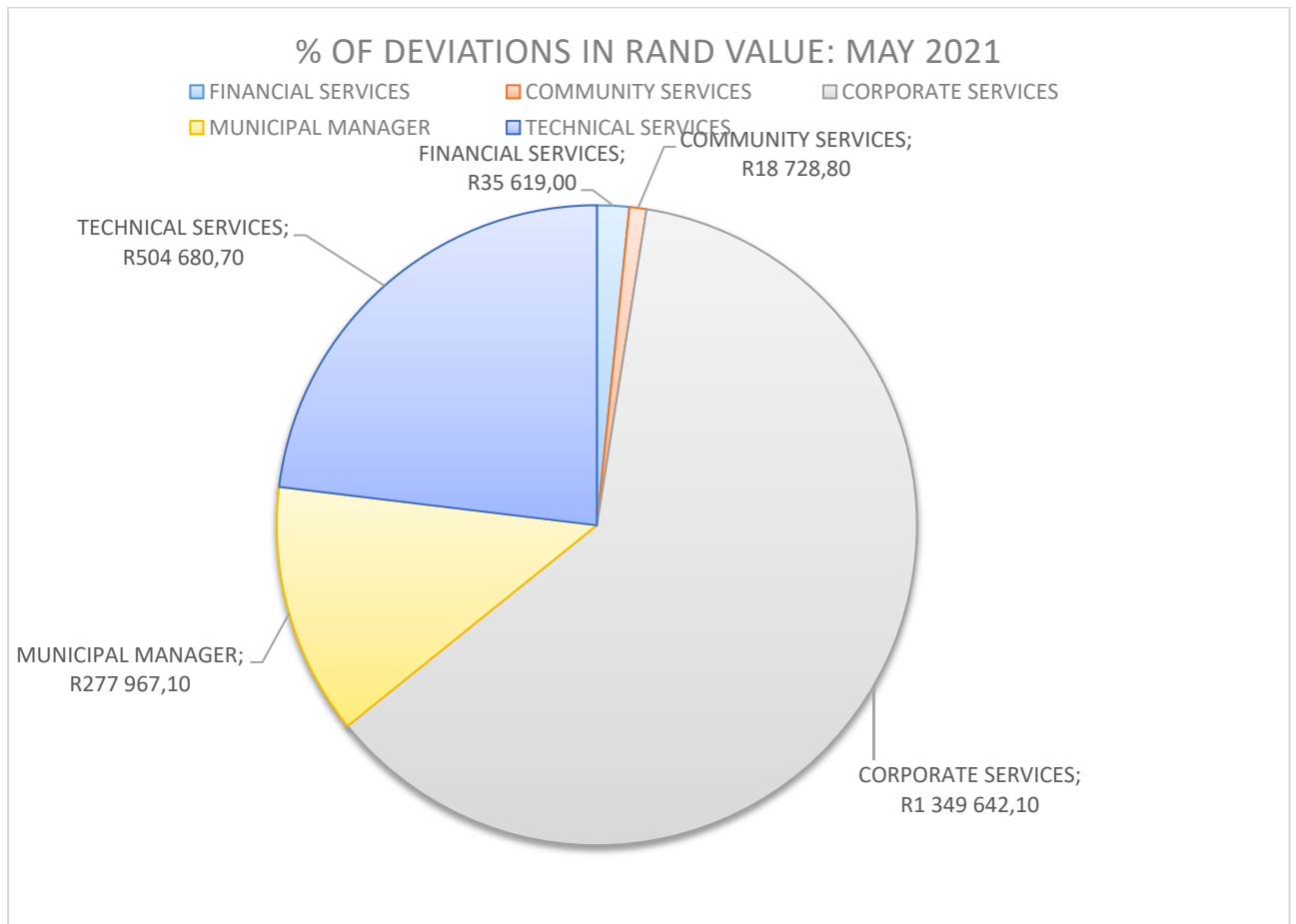
Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
26-Mar-18	Bytes Systems Integrated	Additional Kronos Licenses for time & attendance system	Single supplier	155728	166,896.00
3-Oct-18	Spilhaus	Supply of material: After Hours	Emergency	156016	2,974.50
15-Feb-19	Ceres Veterinary Hospital CC	Urgent sedation of Horse for transportation	Emergency	158451	3,298.30
25-Oct-19	Bell Equipment Sales (PTY) Ltd	Service Bomag Roller	Impractical	164076	11,508.42
22-Nov-19	Waco Africa (PTY) Ltd T/A Sanitech	Servicing of Chemical toilets	Impractical	163723	154,256.40
5-Feb-20	Total Computer Services (PTY) Ltd	Extension of License: 1 Month	Single supplier	163883	7,134.03
18-Feb-20	Waco Africa (PTY) Ltd T/A Sanitech	Servicing of Chemical toilets	Impractical	163723	166,635.00
26-May-20	The Shearwater Property Trust	Leasing of Office Space: May - Aug 2020	Impractical	165060	242,880.00
22-Jun-20	Johan Bezuidenhout Attorneys	Legal Services: Advertise Reg 68 (1) searches	Impractical	164970	8,442.00
27-Aug-20	Johan Bezuidenhout Attorneys	Legal Services: request Reg 68 (1) searches	Impractical	10150040	2,214.50
15-Sep-20	Altron TMT (PTY) Ltd	Kronos Licenses & Training	Single supplier	165955	120,478.00
29-Sep-20	Johan Bezuidenhout Attorneys	Legal Services: request Reg 68 (1) search Erf 7564	Impractical	167456	4,287.50
21-Oct-20	Regan Brown Attorneys	Legal Services: Bridgman & Others	Impractical	166970	6,519.10
5-Nov-20	Microsoft Ireland Operations Ltd	Microsoft License Fees	Single supplier	10150461	616,584.70
12-Dec-20	Microsoft Ireland Operations Ltd	Year 2: Microsoft VAT payment	Single supplier	10150910	88,298.04
3-Feb-21	Marieke van Rooyen Attorneys	Legal Services: Various Labour matters	Impractical	167455	112,060.50
10-Feb-21	JC Services CC	Hiring of Digger Loader at Landfill sites	Impractical	167895	153,273.38
29-Apr-21	O'Neil & Visser Attorneys	Legal Services: Malti v Witzenberg Municipality	Impractical	168701	150,000.00
5-May-21	Witzenberg Herald	Publish Notice: IDP Open days	Single supplier	168722	5,100.00
6-May-21	WM Spilhaus Ceres (PTY) Ltd	Supply of material: After Hours	Emergency	168755	16,033.00

FINANCE MONTHLY REPORT MAY 2021 / FINANSIES MAANDELIKSE VERSLAG – MEI 2021

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
11-May-21	Witzenberg Herald	Publish Notice: Special Council Meeting 11 May 2021	Single supplier	168815	2,448.00
12-May-21	Witzenberg Herald	Publish Notice: Eid Mubarak	Single supplier	168834	5,920.00
14-May-21	WC Communications SA (PTY) Ltd	Repair telephone lines	Impractical	168851	3,260.83
18-May-21	Witzenberg Herald	Publish Notice: Adjustment Budget	Single supplier	168907	3,672.00
18-May-21	Witzenberg Herald	Publish Notice: Oversight report on 2019/20 Annual Report	Single supplier	168906	4,284.00
20-May-21	Henning Panelbeaters CC	Towing of Taxi to Impoundment Facility	Impractical	168964	3,800.00
20-May-21	Witzenberg Herald	Publish Notice: Supplementary Valuation Roll	Single supplier	168961	11,934.00
20-May-21	SBRI (Sarel Bester Ingenieurs CC)	Professional services: John Steyn Library	Impractical	168973	91,942.50
24-May-21	South African Post Office	Postage of SV3 Notices per registered mail	Impractical	169003	15,729.00
25-May-21	Johan Bezuidenhout Attorneys	Legal Services: Reg 68(1) searches	Impractical	169036	4,774.00

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
March 2021	R 312 807	R27 075 840.84	1.15%
April 2021	R 110 357	R5 329 074.70	2.07%
May 2021	R 2186 637	R24 847 569.10	8.79%

DEVIATIONS PER DIRECTORATE



Logistics

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

Logistieke

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

MONTH	Mar 2021	Apr 2021	May 2021
Value of inventory at hand	R 8 826 921	R 8 332 732	R 8 517 869
Turnover rate of total value of inventory	0.71	0.77	0.79
Date of latest stores reconciliation	31 May 2021		
Date of last stock count	25 March 2021		
Date of next stock count	30 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 May 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:

Rig aseblief alle korrespondensie aan die Munisipale Bestuurder/ Kindly address all correspondence to the Municipal Manager/ Yonke inobalelwano mayithanyelwe kuMlawuli kaMasipala

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