



Monthly Budget Statement Report Section 71 for June 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 Provinciale Tesourie 1 verklaring in die voorgeskrewe formaat oor die toestand van die munisipaliteit se begroting wat die volgende besonderhede vir die maand en vir die finansiële jaar tot die einde van die maand:

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

(2) Die staat moet die volgende insluit—

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

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

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

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

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

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter."

einde van die maand, moet daardie deel van die verklaring wat die besonderhede bedoel in subartikel (1)(e) en (f) om die nasionale of provinsiale orgaan van die staat of munisipaliteit wat die toekenning oorgedra

(6) Die Proviniale Tesourie moet nie later nie as 22 werksdae na die einde van elke maand aan die Nasionale Tesourie 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van die munisipaliteite se begrotings, per munisipaliteit en per munisipale entiteit.

(7) Die Proviniale Tesourie moet, binne 30 dae na die einde van elke kwartaal, openbaar te maak as wat voorgeskryf mag word, 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van 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 access of R7.32 million.

The monthly billing was also done as scheduled and during this process 19 086 accounts amounting to R 43.1 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 5.2 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 90%, and the actual accumulated year to date debtor's collection is 90%.

The municipality issued orders to the value of R 36.8 million of which R 1.6 million was in terms of deviations.

The municipality currently has R 114 million in its primary bank account with no investments.

The calculated cost coverage ratio of the municipality as at the end of June is 1.75 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of June 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 R7,32miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 086 rekeninge ten bedrae van R 43.1 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkoop beloop R 5.2 miljoen.

Die deernis subsidies vir die maand beloop R 1.5 miljoen.

Die opgehoorde debiteure verhaling se teiken vir die jaar is 90%, en die werklike jaar tot op datum invordering is 90%

Bestellings ter waarde van R 36.8 miljoen uitgereik, waarvan R 1.6 miljoen ten opsigte van afwykings is.

Die munisipaliteit het R 114 miljoen in die primêre bankrekening en geen beleggings nie.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Junie 2021 is 1.75 maande.

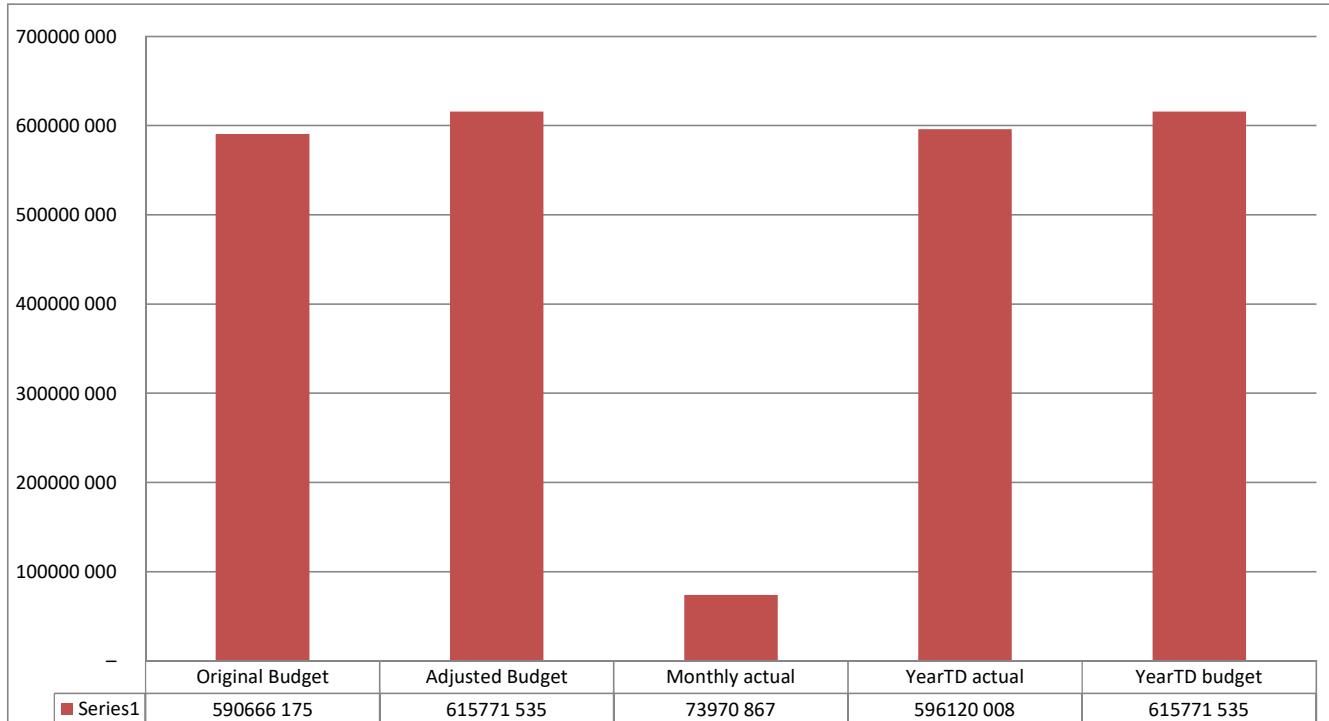
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

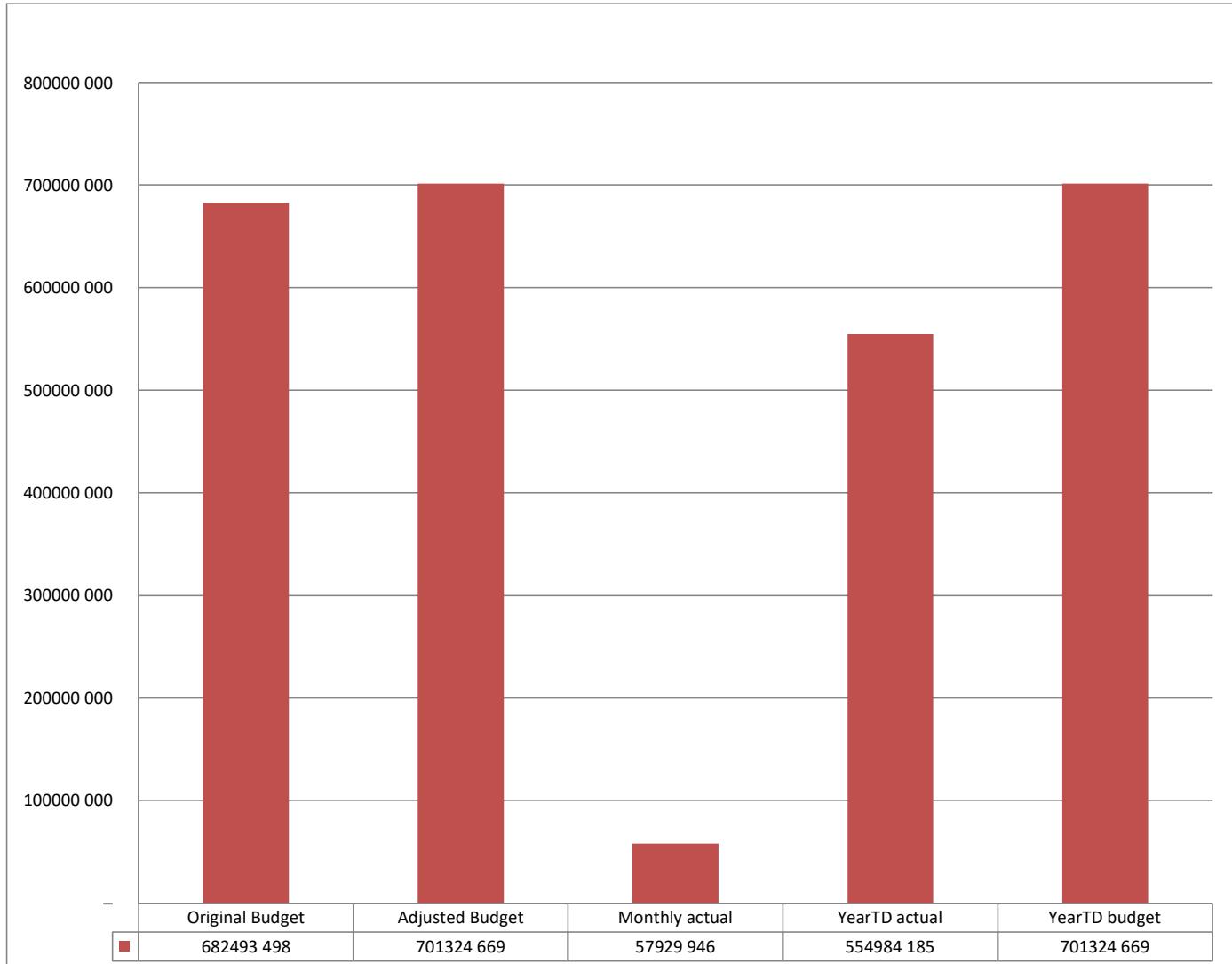
TOTAL OPERATIONAL REVENUE



For the period 1 July 2020 to 30 June 2021, 96,81% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2020 tot 30 Junie 2021, is 96,81% van die begrote operasionele inkomste gehef.

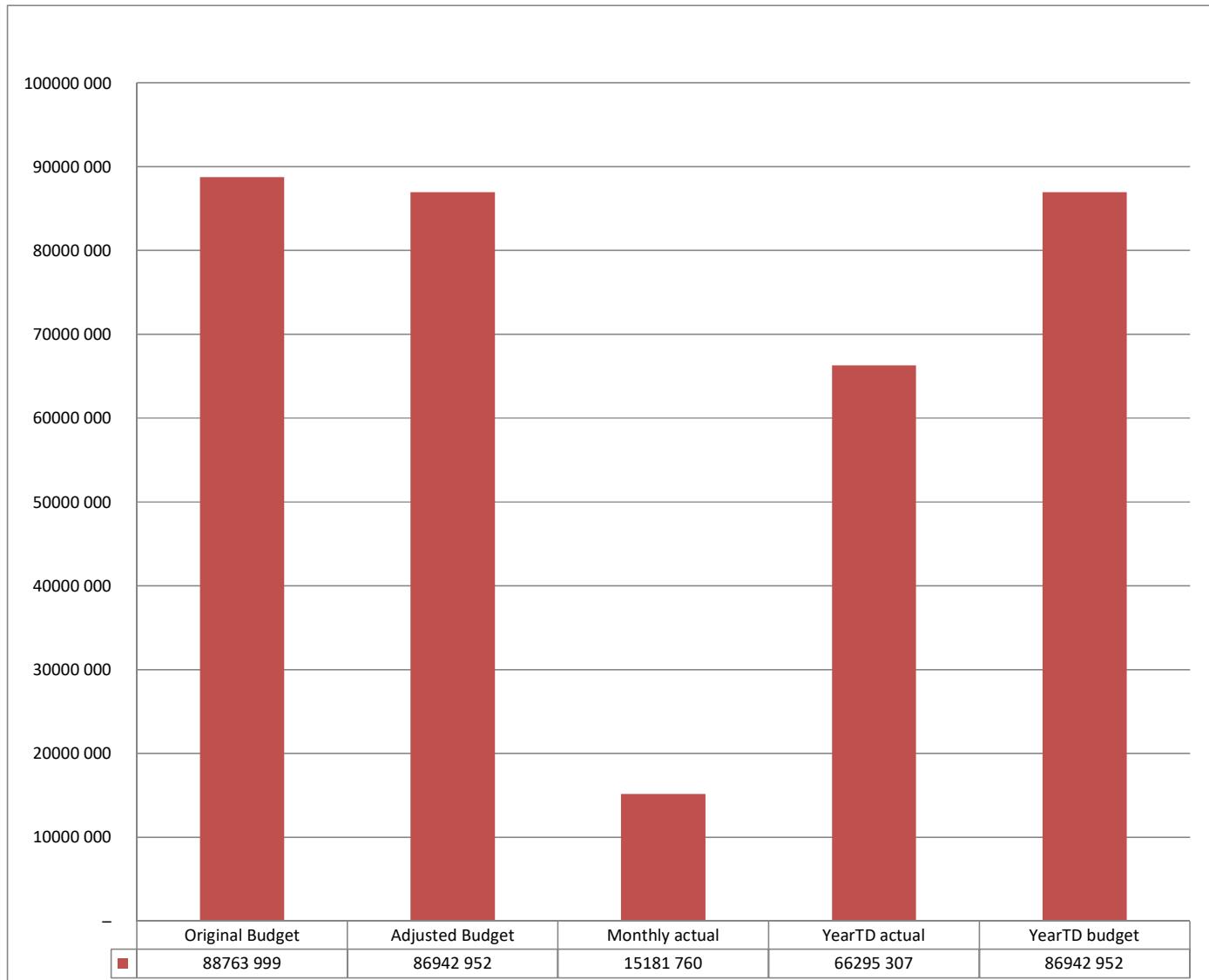
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2020 to 30 June 2021, 79,13% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2020 tot 30 Junie 2021, is 79,13% 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 30 June 2021, 76,25% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2020 tot 30 Junie 2021, is 76,25% 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 30 June 2021.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M12 June

Description	2019/20 Audited Outcome	Budget Year 2020/21							
		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	4 752	80 674	76 388	4 286	6%	76 388
Service charges	346 176	341 732	354 732	35 042	373 297	354 732	18 565	5%	354 732
Investment revenue	7 446	9 129	3 358	259	3 093	3 358	(265)	-8%	3 358
Transfers recognised - operational	131 561	116 989	140 835	30 778	119 852	140 835	(20 983)	-15%	140 835
Other own revenue	47 345	46 427	40 457	3 140	19 203	40 457	(21 254)	-53%	40 457
transfers and contributions)	606 024	590 666	615 772	73 971	596 120	615 772	(19 652)	-3%	615 772
Employee costs	180 046	226 182	216 399	17 179	197 218	216 399	(19 181)	-9%	216 399
Remuneration of Councillors	10 604	12 032	12 032	825	9 897	12 032	(2 134)	-18%	12 032
Depreciation & asset impairment	32 732	40 688	35 688	—	2	35 688	(35 686)	-100%	35 688
Finance charges	9 408	9 181	9 181	19	244	9 181	(8 937)	-97%	9 181
Materials and bulk purchases	236 016	252 289	253 521	22 793	224 935	253 521	(28 586)	-11%	253 521
Transfers and grants	25 477	2 179	13 630	5 054	6 534	13 630	(7 095)	-52%	13 630
Other expenditure	106 075	139 944	160 875	12 060	116 154	160 875	(44 721)	-28%	160 875
Total Expenditure	600 358	682 493	701 325	57 930	554 984	701 325	(146 340)	-21%	701 325
Surplus/(Deficit)	5 667	(91 827)	(85 553)	16 041	41 136	(85 553)	126 689	-148%	(85 553)
Transfers recognised - capital	13 442	78 716	65 559	—	1	65 559	(65 558)	-100%	65 559
Contributions & Contributed assets	237	59	560	53	396	560	(164)	-29%	560
& contributions	19 346	(13 052)	(19 434)	16 094	41 533	(19 434)	60 966	-314%	(19 434)
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	19 346	(13 052)	(19 434)	16 094	41 533	(19 434)	60 966	-314%	(19 434)
Capital expenditure & funds sources									
Capital expenditure	27 944	88 764	86 943	15 182	66 295	86 943	(20 648)	-24%	86 943
Capital transfers recognised	13 123	78 716	66 198	12 437	52 525	66 198	(13 673)	-21%	66 198
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	21 175	10 048	20 775	2 745	13 770	20 775	(7 005)	-34%	20 775
Total sources of capital funds	34 298	88 764	86 973	15 182	66 295	86 973	(20 678)	-24%	86 973
Financial position									
Total current assets	218 961	108 824	199 345	—	267 465	—	—	—	185 556
Total non current assets	945 893	1 049 210	989 246	—	1 012 190	—	—	—	1 052 677
Total current liabilities	142 768	130 550	187 620	—	211 013	—	—	—	205 180
Total non current liabilities	115 144	185 378	118 150	—	120 175	—	—	—	170 101
Community wealth/Equity	906 942	842 106	882 821	—	948 467	—	—	—	862 953
Cash flows									
Net cash from (used) operating	70 313	62 440	24 413	(15 150)	54 372	24 413	29 959	123%	70 601
Net cash from (used) investing	(33 819)	(88 764)	(69 760)	(14 635)	(69 277)	(69 760)	482	-1%	—
Net cash from (used) financing	(371)	(1 500)	(1 800)	(101)	(193)	(1 800)	1 607	-89%	(193)
end	130 394	38 463	83 247	—	115 296	83 247	32 049	38%	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	49 841	5 408	5 002	4 902	4 109	3 972	24 118	179 844	277 197
Creditors Age Analysis									
Total Creditors	6 832	—	—	—	—	—	—	—	6 832

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) - M12 June

Description	2019/20 Audited Outcome	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	91 801	101 030	95 262	7 356	90 866	95 262	(4 396)	-5%	95 262
Executive and council	122	–	–	–	13	–	13	#DIV/0!	–
Finance and administration	91 679	101 030	95 262	7 356	90 853	95 262	(4 409)	-5%	95 262
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	163 882	142 111	166 403	30 151	126 158	166 403	(40 245)	-24%	141 497
Community and social services	105 131	114 880	129 762	29 403	118 474	129 762	(11 288)	-9%	129 762
Sport and recreation	10 375	1 805	4 684	312	2 242	4 684	(2 442)	-52%	4 684
Public safety	24 096	24 912	25 634	427	5 402	25 634	(20 232)	-79%	728
Housing	24 280	514	6 324	9	40	6 324	(6 283)	-99%	6 324
Economic and environmental services	4 311	20 173	23 388	351	1 856	23 388	(21 532)	-92%	23 388
Planning and development	1 933	2 512	4 611	351	1 853	4 611	(2 759)	-60%	4 611
Road transport	2 227	17 647	18 763	–	3	18 763	(18 760)	-100%	18 763
Environmental protection	152	13	13	–	–	13	(13)	-100%	13
Trading services	359 616	406 013	396 723	36 166	377 560	396 723	(19 162)	-5%	396 723
Energy sources	257 723	265 685	270 965	26 212	269 545	270 965	(1 420)	-1%	270 965
Water management	43 372	64 856	52 652	4 540	45 276	52 652	(7 376)	-14%	52 652
Waste water management	30 397	43 424	43 845	2 586	33 111	43 845	(10 735)	-24%	43 845
Waste management	28 124	32 047	29 261	2 829	29 629	29 261	368	1%	29 261
Total Revenue - Functional	619 704	669 441	681 891	74 024	596 517	681 891	(85 374)	-13%	656 985
Expenditure - Functional									
Governance and administration	107 912	150 869	153 165	10 882	114 140	153 165	(39 025)	-25%	153 165
Executive and council	23 579	30 612	30 004	1 845	21 928	30 004	(8 077)	-27%	30 004
Finance and administration	81 892	117 451	120 284	8 761	89 701	120 284	(30 582)	-25%	120 284
Internal audit	2 441	2 805	2 877	276	2 511	2 877	(366)	-13%	2 877
Community and public safety	128 099	107 225	111 994	7 878	80 417	111 994	(31 576)	-28%	81 068
Community and social services	23 738	28 760	28 732	2 136	23 025	28 732	(5 706)	-20%	28 732
Sport and recreation	25 674	30 457	31 313	2 645	24 317	31 313	(6 996)	-22%	31 313
Public safety	50 404	42 200	40 343	2 602	28 265	40 343	(12 078)	-30%	9 417
Housing	28 283	5 807	11 606	495	4 810	11 606	(6 797)	-59%	11 606
Economic and environmental services	34 344	38 426	34 919	2 075	28 058	34 919	(6 861)	-20%	34 919
Planning and development	9 695	12 992	11 846	959	10 085	11 846	(1 760)	-15%	11 846
Road transport	23 640	23 425	21 218	1 070	17 520	21 218	(3 698)	-17%	21 218
Environmental protection	1 009	2 009	1 855	45	453	1 855	(1 402)	-76%	1 855
Trading services	329 120	385 015	400 326	37 092	331 467	400 326	(68 859)	-17%	400 326
Energy sources	245 969	268 463	278 333	29 096	239 608	278 333	(38 725)	-14%	278 333
Water management	40 314	35 733	41 381	2 536	31 789	41 381	(9 593)	-23%	41 381
Waste water management	33 598	34 766	33 936	2 264	27 693	33 936	(6 243)	-18%	33 936
Waste management	9 239	46 053	46 676	3 197	32 377	46 676	(14 299)	-31%	46 676
Other	882	959	922	3	902	922	(20)	-2%	922
Total Expenditure - Functional	600 358	682 493	701 325	57 930	554 984	701 325	(146 340)	-21%	670 399
Surplus/ (Deficit) for the year	19 346	(13 052)	(19 434)	16 094	41 533	(19 434)	60 966		(13 414)

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) - M12 June

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	91 801	101 030	95 262	7 356	90 866	95 262	(4 396)	-5%	95 262	
<i>Mayor and Council</i>	122	–	–	–	13	–	13		–	
<i>Municipal Manager, Town Secretary and Chief</i>	103	–	–	–	13	–	13		–	
Finance and administration	19	–	–	–	–	–	–		–	
<i>Administrative and Corporate Support</i>	91 679	101 030	95 262	7 356	90 853	95 262	(4 409)	-5%	95 262	
<i>Finance</i>	–	9	9	–	0	9	(9)	-100%	9	
<i>Human Resources</i>	91 860	100 446	94 679	7 356	90 503	94 679	(4 176)	-4%	94 679	
<i>Marketing, Customer Relations, Publicity and Media</i>	313	552	552	–	254	552	(299)	-54%	552	
<i>Property Services</i>	–	4	4	–	0	4	(4)	-91%	4	
<i>Supply Chain Management</i>	(550)	–	–	–	–	–	–		–	
Community and public safety	56	18	18	0	96	18	78	436%	18	
Community and social services	163 882	142 111	166 403	30 151	126 158	166 403	(40 245)	-24%	141 497	
<i>Aged Care</i>	105 131	114 880	129 762	29 403	118 474	129 762	(11 288)	-9%	129 762	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	95 300	104 406	118 872	29 363	118 100	118 872	(772)	-1%	118 872	
<i>Community Halls and Facilities</i>	176	233	233	31	328	233	95	41%	233	
<i>Libraries and Archives</i>	357	405	125	4	31	125	(94)	-75%	125	
Sport and recreation	9 299	9 836	10 531	4	15	10 531	(10 516)	-100%	10 531	
<i>Recreational Facilities</i>	10 375	1 805	4 684	312	2 242	4 684	(2 442)	-52%	4 684	
<i>Sports Grounds and Stadiums</i>	6 296	773	665	311	2 240	665	1 575	237%	665	
	4 079	1 032	4 019	1	1	4 019	(4 017)	-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	427	5 402	25 634	(20 232)	-79%	728
<i>Fire Fighting and Protection</i>	5	6	728	–	2	728	(726)	(0)	728
Housing	24 280	514	6 324	9	40	6 324	(6 283)	-99%	6 324
<i>Housing</i>	24 280	514	6 324	9	40	6 324	(6 283)	-99%	6 324
Economic and environmental services	4 311	20 173	23 388	351	1 856	23 388	(21 532)	-92%	23 388
Planning and development	1 933	2 512	4 611	351	1 853	4 611	(2 759)	-60%	4 611
<i>Economic Development/Planning</i>	166	–	2 099	131	131	2 099	(1 968)	-94%	2 099
<i>Town Planning, Building Regulations and Project Management Unit</i>	1 768	1 882	1 882	220	1 721	1 882	(161)	-9%	1 882
<i>Roads</i>	–	630	630	–	–	630	(630)	-100%	630
Road transport	2 227	17 647	18 763	–	3	18 763	(18 760)	-100%	18 763
<i>Environmental protection</i>	2 227	17 647	18 763	–	3	18 763	(18 760)	-100%	18 763
<i>Biodiversity and Landscape</i>	152	13	13	–	–	13	(13)	-100%	13
<i>Trading services</i>	152	13	13	–	–	13	(13)	-100%	13
Energy sources	359 616	406 013	396 723	36 166	377 560	396 723	(19 162)	-5%	396 723
<i>Electricity</i>	257 723	265 685	270 965	26 212	269 545	270 965	(1 420)	-1%	270 965
<i>Street Lighting and Signal Systems</i>	257 250	265 685	270 685	26 212	269 545	270 685	(1 140)	0%	270 685
Water management	43 372	64 856	52 652	4 540	45 276	52 652	(7 376)	-14%	52 652
<i>Water Distribution</i>	43 372	64 856	52 652	4 540	45 276	52 652	(7 376)	-14%	52 652
Waste water management	30 397	43 424	43 845	2 586	33 111	43 845	(10 735)	-24%	43 845
<i>Sewerage</i>	27 134	29 605	33 238	2 586	33 111	33 238	(127)	0%	33 238
<i>Storm Water Management</i>	3 263	13 819	10 607	–	–	10 607	(10 607)	-100%	10 607
Waste management	28 124	32 047	29 261	2 829	29 629	29 261	368	1%	29 261
<i>Solid Waste Removal</i>	28 124	32 047	29 261	2 829	29 629	29 261	368	1%	29 261
Other	93	115	115	–	77	115	(38)	-33%	115
Licensing and Regulation	93	115	115	–	77	115	(38)	-33%	115
Total Revenue - Functional	619 704	669 441	681 891	74 024	596 517	681 891	(85 374)	-13%	656 985

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

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>	107 912	150 869	153 165	10 882	114 140	153 165	(39 025)	-25%	153 165	
Executive and council	23 579	30 612	30 004	1 845	21 928	30 004	(8 077)	-27%	30 004	
<i>Mayor and Council</i>	15 490	19 731	20 359	1 101	13 192	20 359	(7 167)	-35%	20 359	
<i>Municipal Manager, Town Secretary and Chief</i>	8 089	10 881	9 645	744	8 735	9 645	(909)	-9%	9 645	
Finance and administration	81 892	117 451	120 284	8 761	89 701	120 284	(30 582)	-25%	120 284	
<i>Administrative and Corporate Support</i>	16 482	12 535	19 077	2 071	16 795	19 077	(2 282)	-12%	19 077	
<i>Asset Management</i>	156	4 772	660	0	31	660	(629)	-95%	660	
<i>Finance</i>	30 689	38 188	43 808	3 001	31 431	43 808	(12 376)	-28%	43 808	
<i>Fleet Management</i>	3 005	2 845	2 740	268	3 076	2 740	336	12%	2 740	
<i>Human Resources</i>	11 788	37 508	30 773	2 171	18 186	30 773	(12 587)	-41%	30 773	
<i>Information Technology</i>	3 833	4 002	4 109	(204)	3 077	4 109	(1 032)	-25%	4 109	
<i>Legal Services</i>	3 095	3 490	5 571	397	5 418	5 571	(153)	-3%	5 571	
<i>Marketing, Customer Relations, Publicity and Media</i>	3 864	3 968	3 907	324	3 759	3 907	(147)	-4%	3 907	
<i>Property Services</i>	1 944	1 239	1 157	76	752	1 157	(405)	-35%	1 157	
<i>Risk Management</i>	–	457	457	–	–	457	(457)	-100%	457	
<i>Supply Chain Management</i>	6 688	6 963	6 645	631	6 765	6 645	120	2%	6 645	
<i>Valuation Service</i>	348	1 483	1 381	25	411	1 381	(970)	-70%	1 381	
Internal audit	2 441	2 805	2 877	276	2 511	2 877	(366)	-13%	2 877	
<i>Governance Function</i>	2 441	2 805	2 877	276	2 511	2 877	(366)	-13%	2 877	
<i>Community and public safety</i>	128 099	107 225	111 994	7 878	80 417	111 994	(21 042)	-19%	81 068	
Community and social services	23 738	28 760	28 732	2 136	23 025	28 732	(5 706)	-20%	28 732	
<i>Aged Care</i>	5 011	4 771	4 548	461	4 631	4 548	84	2%	4 548	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	2 931	3 585	3 735	300	3 173	3 735	(562)	-15%	3 735	
<i>Child Care Facilities</i>	6	896	874	–	8	874	(866)	-99%	874	
<i>Community Halls and Facilities</i>	5 512	6 671	6 636	484	4 879	6 636	(1 757)	-26%	6 636	
<i>Disaster Management</i>	54	77	141	21	95	141	(46)	-33%	141	
<i>Education</i>	2	766	745	–	1	745	(743)	-100%	745	
<i>Libraries and Archives</i>	10 223	11 994	12 054	871	10 238	12 054	(1 816)	-15%	12 054	
Sport and recreation	25 674	30 457	31 313	2 645	24 317	31 313	(6 996)	-22%	31 313	
<i>Community Parks (including Nurseries)</i>	7 731	7 262	7 325	639	7 009	7 325	(315)	-4%	7 325	
<i>Recreational Facilities</i>	13 206	17 843	18 344	1 318	12 171	18 344	(6 173)	-34%	18 344	
<i>Sports Grounds and Stadiums</i>	4 738	5 352	5 644	688	5 137	5 644	(507)	-9%	5 644	
Public safety	50 404	42 200	40 343	2 602	28 265	40 343	(1 543)	-4%	9 417	
<i>Fire Fighting and Protection</i>	7 964	9 867	9 417	648	7 873	9 417	(1 543)	-16%	9 417	
Housing	28 283	5 807	11 606	495	4 810	11 606	(6 797)	-59%	11 606	
<i>Housing</i>	28 104	3 948	9 747	489	4 703	9 747	(5 044)	-52%	9 747	
<i>Informal Settlements</i>	178	1 859	1 859	6	106	1 859	(1 753)	-94%	1 859	

Description	2019/20	Budget Year 2020/21							YTD variance	YearTD budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
R thousands								%		
Economic and environmental services	34 344	38 426	34 919	2 075	28 058	34 919	(6 861)	-20%	34 919	
Planning and development	9 695	12 992	11 846	959	10 085	11 846	(1 760)	-15%	11 846	
Corporate Wide Strategic Planning (IDPs, LEDs)	1 541	2 290	2 100	136	1 663	2 100	(436)	-21%	2 100	
Economic Development/Planning	1 609	2 215	2 480	167	1 392	2 480	(1 087)	-44%	2 480	
Town Planning, Building Regulations and Enforcement	4 818	5 740	4 666	389	4 735	4 666	69	1%	4 666	
Project Management Unit	1 727	2 746	2 600	267	2 294	2 600	(306)	-12%	2 600	
Road transport	23 640	23 425	21 218	1 070	17 520	21 218	(3 698)	-17%	21 218	
Roads	23 640	23 425	21 218	1 070	17 520	21 218	(3 698)	-17%	21 218	
Environmental protection	1 009	2 009	1 855	45	453	1 855	(1 402)	-76%	1 855	
Biodiversity and Landscape	1 009	2 009	1 855	45	453	1 855	(1 402)	-76%	1 855	
Trading services	329 120	385 015	400 326	37 092	331 467	400 326	(68 859)	-17%	400 326	
Energy sources	245 969	268 463	278 333	29 096	239 608	278 333	(38 725)	-14%	278 333	
Electricity	243 205	265 128	275 687	28 773	237 313	275 687	(38 374)	-14%	275 687	
Street Lighting and Signal Systems	2 764	3 335	2 646	323	2 294	2 646	(351)	-13%	2 646	
Water management	40 314	35 733	41 381	2 536	31 789	41 381	(9 593)	-23%	41 381	
Water Treatment	25	1 692	1 661	13	154	1 661	(1 507)	-91%	1 661	
Water Distribution	37 185	29 481	35 620	2 144	29 535	35 620	(6 085)	-17%	35 620	
Water Storage	3 104	4 560	4 100	378	2 100	4 100	(2 000)	-49%	4 100	
Waste water management	33 598	34 766	33 936	2 264	27 693	33 936	(6 243)	-18%	33 936	
Public Toilets	1 489	1 875	1 793	137	1 576	1 793	(217)	-12%	1 793	
Sewerage	24 782	23 500	23 085	1 622	20 097	23 085	(2 988)	-13%	23 085	
Storm Water Management	7 325	6 691	6 359	504	6 020	6 359	(339)	-5%	6 359	
Waste Water Treatment	2	2 699	2 699	0	0	2 699	(2 699)	-100%	2 699	
Waste management	9 239	46 053	46 676	3 197	32 377	46 676	(14 299)	-31%	46 676	
Solid Waste Disposal (Landfill Sites)	(22 565)	16 613	16 129	1 106	3 795	16 129	(12 334)	-76%	16 129	
Solid Waste Removal	29 890	28 001	29 115	2 076	27 057	29 115	(2 059)	-7%	29 115	
Street Cleaning	1 915	1 440	1 432	15	1 526	1 432	94	7%	1 432	
Other	882	959	922	3	902	922	(20)	-2%	922	
Licensing and Regulation	28	62	25	3	10	25	(15)	-61%	25	
Tourism	854	897	897	-	892	897	(4)	0%	897	
Total Expenditure - Functional	600 358	682 493	701 325	57 930	554 984	701 325	(135 806)	-19%	670 399	
Surplus/ (Deficit) for the year	19 346	(13 052)	(19 434)	16 094	41 533	(19 434)	60 966	-314%	(13 414)	

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) - M12 June

Vote Description R thousands	2019/20 Audited Outcome	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	89 792	97 078	92 603	7 196	88 842	92 603	(3 761)	-4,1%	92 603
Vote 2 - Community Services	40 250	11 944	12 702	374	2 839	12 702	(9 864)	-77,7%	12 702
Vote 3 - Community Services	116 399	126 015	140 201	29 796	123 661	140 201	(16 540)	-11,8%	140 201
Vote 4 - Community Services	7 857	4 905	15 852	132	133	15 852	(15 719)	-99,2%	15 852
Vote 5 - Corporate Services	(134)	566	566	—	267	566	(299)	-52,8%	566
Vote 6 - Technical Services	291 441	330 552	337 077	29 127	305 425	337 077	(31 652)	-9,4%	337 077
Vote 7 - Technical Services	71 476	96 840	81 849	7 367	74 851	81 849	(6 997)	-8,5%	81 849
Vote 8 - Municipal Manager	575	1 542	1 042	31	499	1 042	(543)	-52,1%	1 042
Total Revenue by Vote	617 655	669 441	681 891	74 024	596 517	681 891	(85 374)	-12,5%	681 891
Vote 1 - Financial Services	38 268	52 907	53 794	3 813	40 210	53 794	(13 584)	-25,3%	53 794
Vote 2 - Community Services	34 907	42 428	43 351	2 954	35 354	43 351	(7 997)	-18,4%	43 351
Vote 3 - Community Services	57 632	51 839	50 927	3 218	33 107	50 927	(17 820)	-35,0%	50 927
Vote 4 - Community Services	39 210	19 452	23 614	2 026	14 864	23 614	(8 750)	-37,1%	23 614
Vote 5 - Corporate Services	54 582	81 238	81 687	5 598	57 773	81 687	(23 914)	-29,3%	81 687
Vote 6 - Technical Services	308 685	334 930	340 583	32 928	290 587	340 583	(49 996)	-14,7%	340 583
Vote 7 - Technical Services	53 689	84 015	90 317	6 046	68 038	90 317	(22 279)	-24,7%	90 317
Vote 8 - Municipal Manager	12 124	15 685	17 052	1 346	15 050	17 052	(2 002)	-11,7%	17 052
Total Expenditure by Vote	599 097	682 493	701 325	57 930	554 984	701 325	(146 340)	-20,9%	701 325
Surplus/ (Deficit) for the year	18 559	(13 052)	(19 434)	16 094	41 533	(19 434)	60 966	-313,7%	(19 434)

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) - M12 June

Description R thousands	2019/20 Audited Outcome	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	73 497	76 388	76 388	4 752	80 674	76 388	4 286	6%	76 388
Service charges - electricity revenue	255 095	266 973	271 973	26 235	269 592	271 973	(2 381)	-1%	271 973
Service charges - water revenue	39 419	35 137	35 137	4 077	43 040	35 137	7 903	22%	35 137
Service charges - sanitation revenue	25 949	18 352	25 352	2 404	32 700	25 352	7 348	29%	25 352
Service charges - refuse revenue	25 713	21 271	22 271	2 326	27 965	22 271	5 694	26%	22 271
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 905	2 663	1 163	310	1 789	1 163	626	54%	1 163
Interest earned - external investments	7 446	9 129	3 358	259	3 093	3 358	(265)	-8%	3 358
Interest earned - outstanding debtors	10 515	8 264	5 035	1 154	5 569	5 035	534	11%	5 035
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 654	20 456	20 456	7	66	20 456	(20 391)	-100%	20 456
Licences and permits	1 042	2 010	2 010	421	5 419	2 010	3 409	170%	2 010
Agency services	3 477	3 854	3 854	-	-	3 854	(3 854)	-100%	3 854
Transfers recognised - operational	131 561	116 989	140 835	30 778	119 852	140 835	(20 983)	-15%	140 835
Other revenue	9 225	9 181	7 939	1 247	6 360	7 939	(1 580)	-20%	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	73 971	596 120	615 772	(19 652)	-3%	615 772
Expenditure By Type									
Employee related costs	180 046	226 182	216 399	17 179	197 218	216 399	(19 181)	-9%	216 399
Remuneration of councillors	10 604	12 032	12 032	825	9 897	12 032	(2 134)	-18%	12 032
Debt impairment	14 187	44 688	54 688	(688)	32 487	54 688	(22 202)	-41%	54 688
Depreciation & asset impairment	32 732	40 688	35 688	-	2	35 688	(35 686)	-100%	35 688
Finance charges	9 408	9 181	9 181	19	244	9 181	(8 937)	-97%	9 181
Bulk purchases	221 822	232 760	237 360	20 737	212 096	237 360	(25 264)	-11%	237 360
Other materials	14 194	19 528	16 160	2 057	12 839	16 160	(3 322)	-21%	16 160
Contracted services	44 029	48 486	59 728	8 065	48 029	59 728	(11 699)	-20%	59 728
Transfers and grants	25 477	2 179	13 630	5 054	6 534	13 630	(7 095)	-52%	13 630
Other expenditure	47 859	46 770	46 458	4 683	35 638	46 458	(10 821)	-23%	46 458
Loss on disposal of PPE	-	0	0	-	-	0	(0)	-100%	0
Total Expenditure	600 358	682 493	701 325	57 930	554 984	701 325	(146 340)	-21%	701 325
Surplus/(Deficit)	5 667	(91 827)	(85 553)	16 041	41 136	(85 553)	126 689	(0)	(85 553)
Transfers recognised - capital	13 442	78 716	65 559	-	1	65 559	(65 558)	(0)	65 559
Contributions recognised - capital	237	59	560	53	396	560	(164)	(0)	560
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	19 346	(13 052)	(19 434)	16 094	41 533	(19 434)			(19 434)
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	19 346	(13 052)	(19 434)	16 094	41 533	(19 434)			(19 434)
Surplus/ (Deficit) for the year	19 346	(13 052)	(19 434)	16 094	41 533	(19 434)			(19 434)

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) - M12 June

Vote Description R thousands	2019/20 Audited Outcome	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Multi-Year expenditure appropriation</u>									
Vote 1 - Financial Services	(6 525)	–	–	–	–	–	–	–	–
Vote 2 - Community Services	126	–	214	27	210	214	(4)	-2%	214
Vote 3 - Community Services	–	–	–	–	–	–	–	–	–
Vote 4 - Community Services	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services	–	–	–	–	–	–	–	–	–
Vote 6 - Technical Services	12 575	14 421	16 833	1 176	12 385	16 833	(4 448)	-26%	16 833
Vote 7 - Technical Services	1 400	26 288	12 499	2 866	3 913	12 499	(8 586)	-69%	12 499
Vote 8 - Municipal Manager	19	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	7 596	40 708	29 547	4 070	16 509	29 547	(13 038)	-44%	29 547
<u>Single Year expenditure appropriation</u>									
Vote 1 - Financial Services	206	–	195	165	165	195	(30)	-15%	195
Vote 2 - Community Services	–	–	4 264	1 275	1 971	4 264	(2 293)	-54%	4 264
Vote 3 - Community Services	1 053	620	1 245	535	1 126	1 245	(119)	-10%	1 245
Vote 4 - Community Services	4 152	900	9 328	3 329	9 160	9 328	(168)	-2%	9 328
Vote 5 - Corporate Services	1 833	1 050	4 615	643	3 417	4 615	(1 198)	-26%	4 615
Vote 6 - Technical Services	11 458	35 021	28 783	3 667	25 546	28 783	(3 237)	-11%	28 783
Vote 7 - Technical Services	1 632	10 465	8 967	1 498	8 402	8 967	(565)	-6%	8 967
Vote 8 - Municipal Manager	14	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	20 348	48 056	57 396	11 112	49 787	57 396	(7 610)	-13%	57 396
Total Capital Expenditure	27 944	88 764	86 943	15 182	66 295	86 943	(20 648)	-24%	86 943

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June

Vote Description R thousands	2019/20 Audited Outcome	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Standard Classification									
Governance and administration	(3 867)	1 400	4 523	808	3 037	4 523	(1 486)	-33%	4 523
Executive and council	166	600	1	–	(1)	1	(2)	-182%	1
Finance and administration	(4 033)	800	4 522	808	3 038	4 522	(1 484)	-33%	4 522
Community and public safety	5 091	1 520	12 962	4 717	10 534	12 962	(2 429)	-19%	12 962
Community and social services	313	580	1 732	498	1 613	1 732	(119)	-7%	1 732
Sport and recreation	4 651	940	7 448	2 917	7 435	7 448	(13)	0%	7 448
Public safety	126	–	3 782	1 302	1 485	3 782	(2 297)	-61%	3 782
Housing	–	–	–	–	–	–	–	–	–
Economic and environmental service	7 871	20 245	22 231	1 421	17 177	22 231	(5 054)	-23%	22 231
Planning and development	76	–	2 089	450	1 934	2 089	(154)	-7%	2 089
Road transport	7 795	20 245	20 142	971	15 243	20 142	(4 899)	-24%	20 142
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	18 849	65 600	47 226	8 236	35 547	47 226	(11 679)	-25%	47 226
Energy sources	7 740	2 500	4 493	1 323	4 014	4 493	(478)	-11%	4 493
Water management	2 297	27 396	17 197	1 328	7 873	17 197	(9 324)	-54%	17 197
Waste water management	7 096	26 347	20 370	2 549	18 448	20 370	(1 922)	-9%	20 370
Waste management	1 716	9 356	5 167	3 037	5 212	5 167	45	1%	5 167
Total Capital Expenditure - Standard Classification	27 944	88 764	86 943	15 182	66 295	86 943	(20 648)	-24%	86 943
Funded by:									
National Government	12 852	35 763	26 793	6 222	18 101	26 793	(8 692)	-32%	26 793
Provincial Government	271	42 954	38 164	5 747	33 318	38 164	(4 846)	-13%	38 164
District Municipality	–	–	740	302	665	740	(75)	-10%	740
Transfers recognised - capital	13 123	78 716	66 198	12 437	52 525	66 198	(13 673)	-21%	66 198
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	21 175	10 048	20 775	2 745	13 770	20 775	(7 005)	-34%	20 775
Total Capital Funding	34 298	88 764	86 973	15 182	66 295	86 973	(20 678)	-24%	86 973

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	115 296	107 316
Consumer debtors	68 999	38 038	97 481	84 666	63 257
Other debtors	7 966	20 630	3 046	57 762	3 520
Current portion of long-term receivables	–	–	–	–	–
Inventory	11 602	11 693	14 301	9 741	11 464
Total current assets	218 961	108 824	199 345	267 465	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	943 356	966 300	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	989 246	1 012 190	1 052 677
TOTAL ASSETS	1 164 854	1 158 034	1 188 591	1 279 655	1 238 234
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 968	–	–	1 968	–
Consumer deposits	7 976	7 150	7 976	8 564	7 544
Trade and other payables	52 843	47 310	124 876	118 226	141 209
Provisions	79 982	76 091	54 769	82 255	56 427
Total current liabilities	142 768	130 550	187 620	211 013	205 180
Non current liabilities					
Borrowing	2 620	4 722	2 788	2 620	4 588
Provisions	112 525	180 655	115 363	117 555	165 513
Total non current liabilities	115 144	185 378	118 150	120 175	170 101
TOTAL LIABILITIES	257 913	315 928	305 770	331 188	375 281
NET ASSETS	906 942	842 106	882 821	948 467	862 953
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	896 324	831 751	872 204	937 850	852 598
Reserves	10 618	10 355	10 618	10 618	10 355
TOTAL COMMUNITY WEALTH/EQUITY	906 942	842 106	882 821	948 467	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 - M12 June

Description R thousands	2019/20 Audited Outcome	Budget Year 2020/21								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	68 290	72 569	65 694	5 016	72 979	65 694	7 285	11%	74 766	
Service charges	346 579	315 962	367 583	40 249	390 548	367 583	22 965	6%	366 826	
Other revenue	21 385	21 754	20 239	1 220	11 211	20 239	(9 028)	-45%	19 004	
Government - operating	131 014	116 989	140 245	–	104 430	140 245	(35 814)	-26%	137 020	
Government - capital	13 442	78 716	70 330	–	60 300	70 330	(10 030)	-14%	65 423	
Interest	17 961	17 393	4 868	260	2 843	4 868	(2 025)	-42%	(41 693)	
Dividends										
Payments										
Suppliers and employees	(526 395)	(557 432)	(634 731)	(56 072)	(580 225)	(634 731)	(54 506)	9%	(550 745)	
Finance charges	(469)	(1 332)	(1 706)	(19)	(47)	(1 706)	(1 659)	97%	–	
Transfers and Grants	(1 495)	(2 179)	(8 110)	(5 804)	(7 668)	(8 110)	(442)	5%	–	
NET CASH FROM/(USED) OPERATING ACTIVITIES	70 313	62 440	24 413	(15 150)	54 372	24 413	(83 255)	-341%	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)	(14 635)	(69 277)	(69 760)	(482)	1%	–	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 819)	(88 764)	(69 760)	(14 635)	(69 277)	(69 760)	(482)	1%	–	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	
Increase (decrease) in consumer deposits	827	–	–	8	62	–	62	–	–	
Payments										
Repayment of borrowing	(1 199)	(1 500)	(1 800)	(109)	(255)	(1 800)	(1 545)	86%	–	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(371)	(1 500)	(1 800)	(101)	(193)	(1 800)	(1 607)	89%	(193)	
NET INCREASE/ (DECREASE) IN CASH HELD	36 123	(27 824)	(47 147)	(29 885)	(15 099)	(47 147)			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		115 296	83 247			200 995	

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1 Revenue By Source			
Property rates	4 286	Fewer indigent applications received than expected due to moratorium placed on credit control and slow progress on people taking up additional benefit for income band	
Service charges - electricity revenue	(2 381)	Immaterial Variance.	
Service charges - water revenue	7 903	Fewer indigent applications received than expected due to moratorium placed on credit control and slow progress on people taking up additional benefit for income band	
Service charges - sanitation revenue	7 348	Fewer indigent applications received than expected due to moratorium placed on credit control and slow progress on people taking up additional benefit for income band	
Service charges - refuse revenue	5 694	Fewer indigent applications received than expected due to moratorium placed on credit control and slow progress on people taking up additional benefit for income band	
Service charges - other	–		
Rental of facilities and equipment	626	Immaterial Variance.	
Interest earned - external investments	(265)	Immaterial Variance.	
Interest earned - outstanding debtors	534	No interest levied from July 2020 to January 2021 as part of COVID 19 relief measures.	
Dividends received	–		
Fines, penalties and forfeits	(20 391)	Fines Revenue Recognised on an Annual Basis.	
Licences and permits	3 409	Immaterial Variance.	
Agency services	(3 854)	Immaterial Variance.	
Transfers and subsidies	(20 983)	Deduction in equitable share allocation due to outcome of roll-over process - roll over of MIG and RBIG funding declined.	
Other revenue	(1 580)	Immaterial Variance.	
Gains on disposal of PPE	0		
2 Expenditure By Type			
Employee related costs	(19 181)	Variance due to non-cash provisions related to post employment benefits included in employee related costs.	
Remuneration of councillors	(2 134)	Immaterial Variance.	
Debt impairment	(22 202)	Provision in line with calculated provision based on Debtors Aging.	
Depreciation & asset impairment	(35 686)	Depreciation recognised on an annual basis.	
Finance charges	(8 937)	Finance charges in relation to Landfill Sites still to be recognised.	
Bulk purchases	(25 264)	Awaiting invoice for June 2021.	
Other materials	(3 322)	Immaterial Variance.	
Contracted services	(11 699)	Lower expenditure than anticipated.	
Transfers and subsidies	(7 095)	Delay in expenditure with regards to Housing Top Structures	
Other expenditure	(10 821)	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	(20 648)	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	7 285	Receipts higher than expected.	
Service charges	22 965	Conservative approach to cash flow budgeting for service charges.	
Other revenue	(9 028)	Receipts lower than expected.	
Government - operating	(35 814)	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) and DEDAT (1.7m)	
Interest	(2 025)	No interest levied to date as part of COVID 19 relief measures.	
Dividends	–		
Payments	–		
Suppliers and employees	(54 506)	Lower expenditure than anticipated.	
Finance charges	(1 659)	Immaterial Variance.	
Transfers and Grants	(442)	Immaterial Variance.	
6 Measureable performance			
7 Municipal Entities			

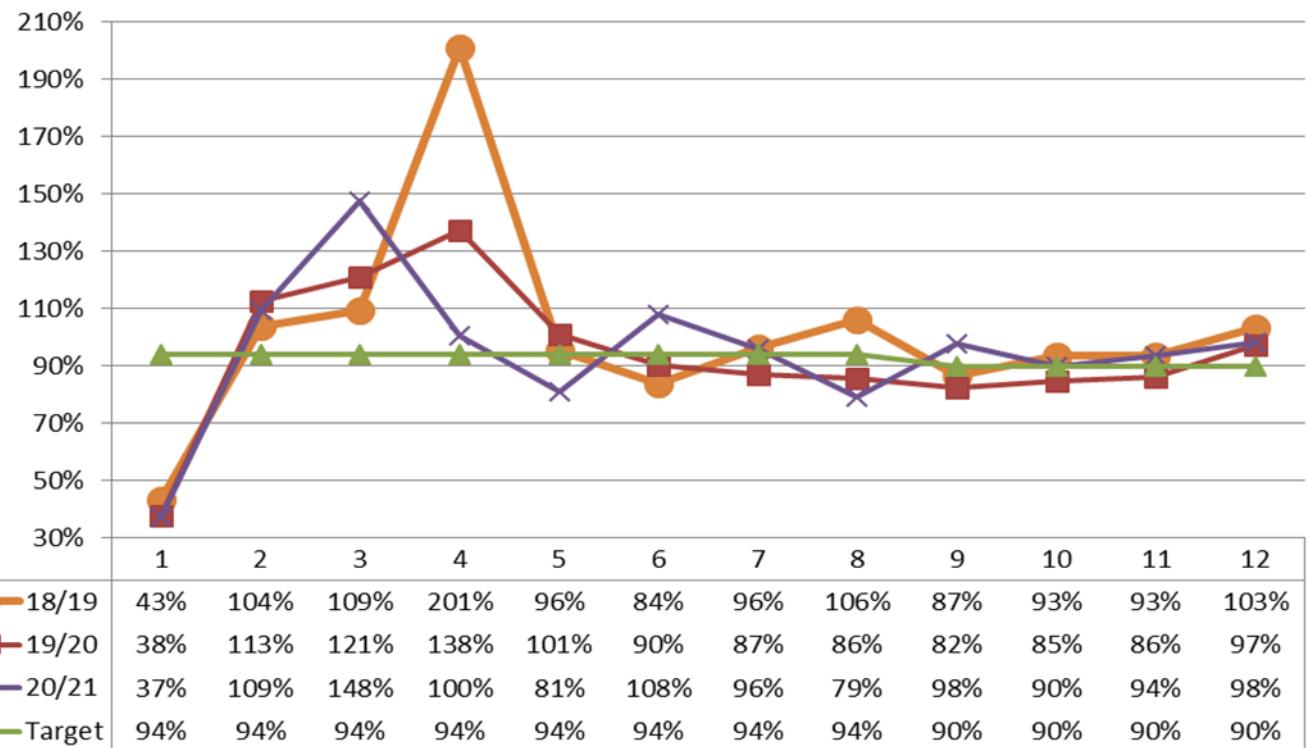
The debtors age analysis per Income source and customer group is as follows:

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description R thousands	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
Debtors Age Analysis By Income Source											
Water	1200	10 806	2 060	1 941	2 007	1 451	1 492	8 023	57 142	84 921	70 114
Electricity	1300	21 686	497	369	323	182	161	812	4 857	28 888	6 336
Property Rates	1400	5 397	403	330	306	294	257	3 784	15 974	26 745	20 615
Waste Water Management	1500	7 904	1 084	1 038	989	955	879	5 011	29 408	47 268	37 242
Waste Management	1600	8 076	1 204	1 163	1 077	1 020	992	5 366	30 636	49 534	39 090
Property Rental Debtors	1700	184	14	14	14	19	18	106	996	1 366	1 154
Interest on Arrear Accounts	1810	1 193	97	120	149	138	135	831	39 655	42 319	40 909
Recoverable expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(5 404)	48	27	37	50	36	185	1 175	(3 844)	1 484
Total By Income Source	2000	49 841	5 408	5 002	4 902	4 109	3 972	24 118	179 844	277 197	216 944
2019/20 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	31	264	142	146	111	95	846	5 685	7 319	6 882
Commercial	2300	19 362	418	388	338	230	200	2 139	10 039	33 113	12 945
Households	2400	30 150	4 545	4 283	4 254	3 616	3 522	20 152	159 093	229 614	190 637
Other	2500	299	181	190	164	153	155	981	5 027	7 150	6 480
Total By Customer Group	2600	49 841	5 408	5 002	4 902	4 109	3 972	24 118	179 844	277 197	216 944

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

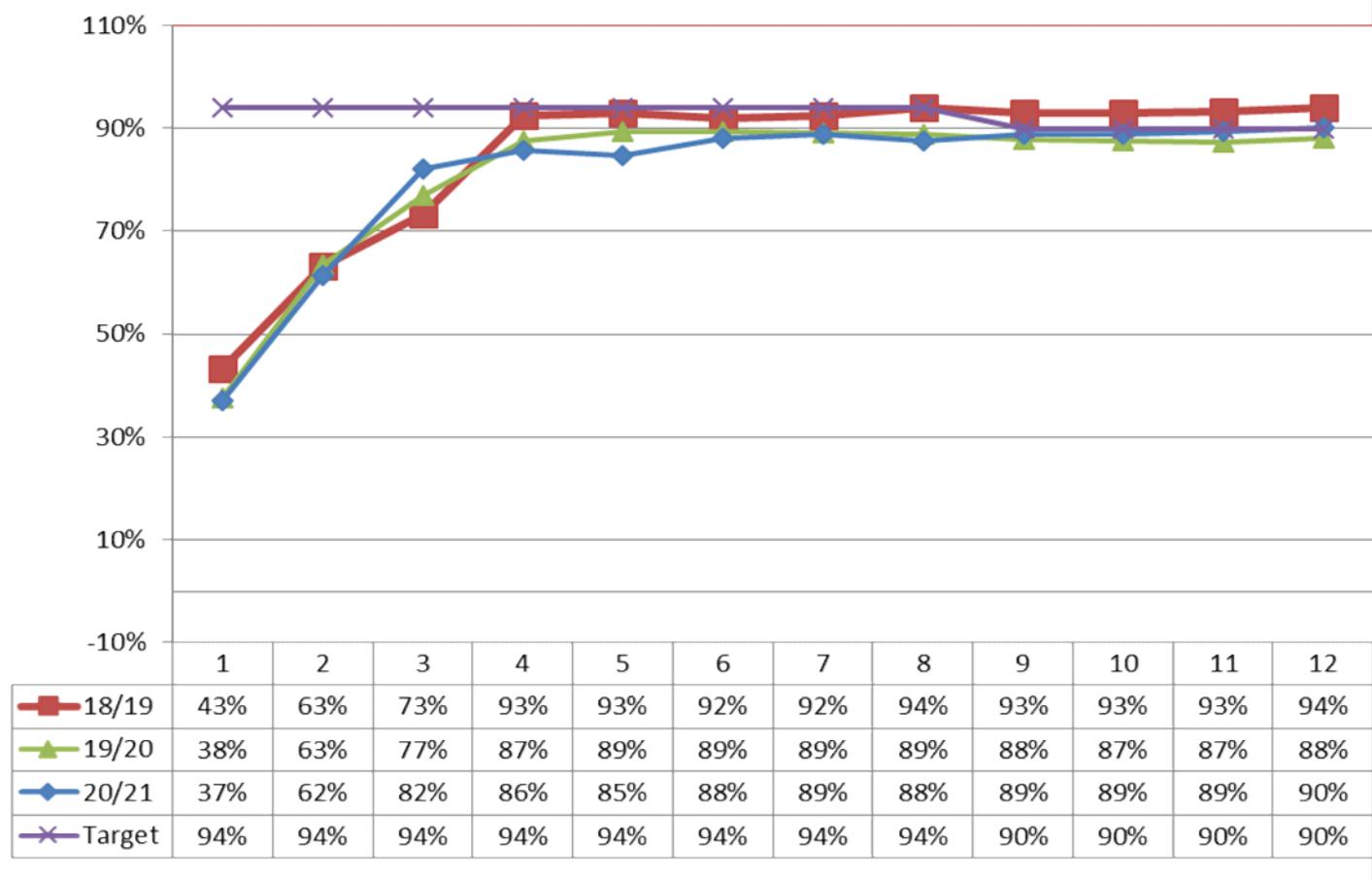
Debtor Collection Rate per Month



The purpose of this graph is to illustrate the collection against targets set for the relevant months. The target for the month is 90% while the actual figure for June 2021 amounts to 98% in comparison to the previous year 97%.

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 Junie 2021 98% beloop in vergelyking met die vorige jaar 97%.

Accumulative Collection Rate



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 90%.

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

No credit control mechanisms were implemented during the Lockdown period.

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 90% beloop.

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

Geen kredietbeheer meganisme is gedurende die Grendeltydperk toegepas nie.

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	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		
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	6 832	-	-	-	-	-	-	-	-	6 832
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6 832	-	-	-	-	-	-	-	-	6 832

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 - M12 June

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

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description R thousands	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:								
Operating Transfers and Grants								
National Government:	106 455	120 625	30 421	119 495	120 625	1	0,0%	120 625
Operational Revenue:General Revenue:Equitable Share	101 915	116 085	29 134	116 086	116 085	1	0,0%	116 085
Expanded Public Works Programme Integrated Grant	2 360	2 360	230	2 014	2 360	(346)	-14,7%	2 360
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 057	1 395	1 550	(155)	-10,0%	1 550
Municipal Infrastructure Grant [Schedule 5B]	630	630	—	—	630	(630)	-100,0%	630
Provincial Government:	10 534	17 786	—	—	17 786	(17 786)	-100,0%	21 959
Capacity Building	—	—	—	—	—	—	—	—
Capacity Building and Other Infrastructure	10 534	11 925	—	—	11 925	(11 925)	-100,0%	11 925
—	5 861	—	—	—	5 861	(5 861)	-100,0%	5 861
—	—	—	—	—	—	—	—	2 087
—	—	—	—	—	—	—	—	2 087
District Municipality:	—	2 087	—	—	2 087	(2 087)	-1	—
All Grants	—	2 087	—	—	2 087	(2 087)	-1	2 087
Total Operating Transfers and Grants	116 989	140 498	30 421	119 852	140 498	(20 645)	-14,7%	142 922
National Government:	35 763	26 793	—	—	26 793	(26 793)	-200,0%	26 793
Municipal Infrastructure Grant [Schedule 5B]	18 831	18 097	—	—	18 097	(18 097)	-100,0%	18 097
Regional Bulk Infrastructure Grant (Schedule 5B)	16 931	8 696	—	—	8 696	(8 696)	-100,0%	8 696
Provincial Government:	42 954	38 164	—	—	38 164	(38 164)	-100,0%	38 766
Capacity Building and Other Infrastructure	—	1 417	—	—	1 417	(1 417)	-100,0%	1 417
42 954	36 746	—	—	—	36 746	(36 746)	-100,0%	36 746
—	602	—	—	—	602	(602)	-100,0%	602
—	602	—	—	—	602	(602)	-100,0%	602
District Municipality:	—	501	—	—	501	(501)	-100,0%	501
All Grants	—	501	—	—	501	(501)	-100,0%	501
Other grant providers:	—	—	—	—	—	—	—	—
Departmental Agencies and Accounts	—	—	—	—	—	—	—	—
Foreign Government and International Organisations	—	501	—	—	501	(501)	-100,0%	501
Total Capital Transfers and Grants	78 716	66 060	—	—	66 060	(66 060)	-100,0%	66 663
TOTAL RECEIPTS OF TRANSFERS & GRANTS	195 705	206 558	30 421	119 852	206 558	(86 706)	-42,0%	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 - M12 June

Description R thousands	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:								
Operational Revenue:General Revenue:Equitable	63 364	61 773	5 363	44 626	61 773	–		61 773
Expanded Public Works Programme Integrated Gr	58 824	57 233	4 076	41 216	57 233	(16 016)	-28,0%	57 233
Local Government Financial Management Grant [2 360	2 360	230	2 014	2 360	(346)	-14,7%	2 360
Municipal Infrastructure Grant [Schedule 5B]	1 550	1 550	1 057	1 395	1 550	(155)	-10,0%	1 550
Municipal Emergency Housing Grant	630	630	–	–	630	(630)	-100,0%	630
–	–	–	–	–	–	–	–	–
Provincial Government:	10 534	17 909	1 036	9 965	17 909	(7 944)	-44,4%	17 909
Capacity Building and Other	10 534	12 048	1 036	9 965	12 048	(2 083)		12 048
Disaster and Emergency Services	–	–	–	–	–	–	–	–
Infrastructure	–	5 861	–	–	5 861	(5 861)		5 861
District Municipality:	–	1 949	36	255	–	(1 694)	-86,9%	–
All Grants	–	1 949	36	255	1 949	(1 694)	-86,9%	–
Other grant providers:	566	904	133	357	904	(547)	-60,5%	904
Foreign Government and International Organisatio	566	904	133	357	904	(547)	-60,5%	904
Total operating expenditure of Transfers and Grants	74 464	82 535	6 567	55 203	80 585	(10 185)	-12,6%	80 585
National Government:								
Municipal Infrastructure Grant [Schedule 5B]	35 763	26 793	6 222	18 101	26 793	(8 692)	-32,4%	26 793
Regional Bulk Infrastructure Grant (Schedule 5B)	18 831	18 097	6 222	18 101	18 097	4	0,02%	18 097
16 931	8 696	–	–	–	8 696	(8 696)	-100,00%	8 696
Provincial Government:	42 954	39 644	6 351	34 648	39 644	(4 996)		38 164
Capacity Building and Other	–	1 417	722	1 417	1 417	–		1 417
Infrastructure	42 954	36 746	5 026	31 900	36 746	(4 846)	-13,2%	36 746
District Municipality:	–	740	302	665	740	(75)	-10,2%	740
All Grants	–	740	302	665	740	(75)	-10,2%	740
Other grant providers:	10 048	21 216	2 910	14 212	21 216	(7 005)	-33,0%	21 216
Foreign Government and International Organisatio	–	501	165	442	501	(60)	-11,9%	501
Transfer from Operational Revenue	10 048	20 715	2 745	13 770	20 715	(6 945)	-33,5%	20 715
Total capital expenditure of Transfers and Grants	88 764	88 393	15 786	67 625	88 393	(20 768)	-23,5%	86 913
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	163 228	170 928	22 353	122 828	168 978	(30 953)	-18,3%	167 498

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 - M12 June

Summary of Employee and Councillor remuneration R thousands	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	8 104	8 104	636	7 617	8 104	(487)	-6%	8 104
Pension and UIF Contributions	1 194	1 194	90	1 076	1 194	(118)	-10%	1 194
Medical Aid Contributions	239	239	17	224	239	(14)	-6%	239
Motor Vehicle Allowance	778	778	—	—	778	(778)	-100%	778
Cellphone Allowance	1 149	1 149	78	938	1 149	(211)	-18%	1 149
Housing Allowances	511	511	3	41	511	(470)	-92%	511
Other benefits and allowances	56	56	—	—	56	(56)	-100%	56
Sub Total - Councillors	12 032	12 032	825	9 897	12 032	(2 134)	-18%	12 032
Senior Managers of the Municipality								
Basic Salaries and Wages	4 139	3 589	324	3 933	3 589	344	10%	3 589
Pension and UIF Contributions	851	851	29	258	851	(594)	-70%	851
Medical Aid Contributions	147	147	5	56	147	(91)	-62%	147
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	968	768	62	670	768	(97)	-13%	768
Motor Vehicle Allowance	1 143	950	83	916	950	(34)	-4%	950
Cellphone Allowance	77	77	(16)	22	77	(56)	-72%	77
Housing Allowances	167	167	24	165	167	(2)	-1%	167
Other benefits and allowances	125	125	9	113	125	(12)	-10%	125
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers	7 617	6 674	520	6 133	6 674	(542)	-8%	6 674
Other Municipal Staff								
Basic Salaries and Wages	126 695	122 707	9 640	114 790	122 707	(7 917)	-6%	122 707
Pension and UIF Contributions	19 060	19 060	1 579	18 698	19 060	(362)	-2%	19 060
Medical Aid Contributions	8 467	8 467	680	8 479	8 467	12	0%	8 467
Overtime	13 794	13 874	1 520	16 564	13 874	2 690	19%	13 874
Performance Bonus	8 895	8 895	759	9 020	8 895	126	1%	8 895
Motor Vehicle Allowance	4 886	6 454	478	5 774	6 454	(681)	-11%	6 454
Cellphone Allowance	440	440	43	532	440	92	21%	440
Housing Allowances	1 792	1 792	151	1 663	1 792	(128)	-7%	1 792
Other benefits and allowances	4 691	4 291	401	4 773	4 291	482	11%	4 291
Payments in lieu of leave	966	4 966	673	1 961	4 966	(3 005)	-61%	4 966
Long service awards	—	—	67	791	—	791	#DIV/0!	—
Post-retirement benefit obligations	28 880	18 780	670	8 040	18 780	(10 740)	-57%	18 780
Sub Total - Other Municipal Staff	218 565	209 725	16 660	191 086	209 725	(18 639)	-9%	209 725
TOTAL SALARY, ALLOWANCES &	238 214	228 431	18 004	207 116	228 431	(21 315)	-9%	228 431
% increase								
TOTAL MANAGERS AND STAFF	226 182	216 399	17 179	197 218	216 399	(19 181)	-9%	216 399

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 - M12 June

Description R thousands	Ref 1	Budget Year 2020/21											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June 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	(2 269)
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	38 173
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	(4 528)
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	(7 678)
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	(3 264)
Service charges - other		—	4 470	—	—	948	—	—	—	—	—	—	(5 418)
Rental of facilities and equipment		3	1	1	1	7	17	178	2	29	16	197	710
Interest earned - external investments		235	298	298	231	—	249	298	223	240	262	250	775
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	1 510
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—
Fines		3	55	30	64	51	9	48	39	331	45	59	4 585
Licences and permits		813	112	398	554	540	190	606	416	820	64	454	(2 957)
Agency services		—	—	—	—	—	—	—	—	—	—	—	3 854
Transfer receipts - operating		45 862	5 580	—	3 469	—	—	—	—	—	—	—	85 333
Other revenue		83	115	132	340	979	16 930	4 102	2 506	26 329	1 673	167	(45 463)
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	63 362
Other Cash Flows by Source													
Transfer receipts - capital		3 721	—	568	4 674	10 000	10 784	—	—	24 455	363	5 735	10 030
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	73 338
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	29 717
Remuneration of councillors		940	940	940	940	1 134	938	938	938	937	937	936	1 516
Interest paid		—	—	3	(0)	—	23	—	—	2	—	—	1 678
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	29 906
Bulk purchases - Water & Sewer		—	—	—	—	—	—	—	—	—	—	—	—
Other materials		1 462	439	557	1 444	988	997	580	601	1 176	1 693	995	9 762
Contracted services		1 859	2 907	3 671	4 684	5 298	4 465	3 691	5 703	2 561	6 032	3 366	24 479
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other		672	50	50	275	—	50	273	50	114	277	54	6 245
General expenses		10 173	3 290	3 472	3 865	2 785	3 178	2 241	2 615	3 515	5 616	2 861	9 435
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	112 739
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	15 117
Repayment of borrowing		—	—	19	—	—	107	—	—	20	—	—	1 654
Other Cash Flows/Payments		864	241	(2 763)	1 133	(5 778)	1 206	(1 416)	1 770	(1 850)	679	153	5 762
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	135 272
NET INCREASE/(DECREASE) IN CASH HELD													
Cash/cash equivalents at the month/year beginning:		21 623	(1 677)	(2 254)	(1 985)	(15 067)	21 625	(5 180)	(16 841)	31 212	(13 546)	(3 124)	(61 934)
Cash/cash equivalents at the month/year end:		130 394	152 018	150 340	148 087	146 101	131 035	152 660	147 480	130 639	161 851	148 306	145 181
		152 018	150 340	148 087	146 101	131 035	152 660	147 480	130 639	161 851	148 306	145 181	83 247

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2019/20 Audited Outcome	Budget Year 2020/21								
		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	–	5 083	–	–	5 083	5 083	100,0%	0%	
August	3 035	–	5 083	970	970	10 166	9 196	90,5%	1%	
September	2 468	18 288	10 357	2 309	3 280	20 523	17 243	84,0%	4%	
October	6 398	–	5 083	3 822	7 101	25 606	18 505	72,3%	8%	
November	2 200	–	5 083	7 006	14 107	30 689	16 582	54,0%	16%	
December	4 387	24 821	12 246	3 969	18 077	42 936	24 859	57,9%	21%	
January	1 566	–	5 083	4 376	22 453	48 018	25 565	53,2%	25%	
February	2 718	–	5 083	4 502	26 955	53 101	26 146	49,2%	30%	
March	1 848	18 288	10 357	15 227	42 182	63 459	21 277	33,5%	48%	
April	1 747	–	5 083	2 003	44 185	68 542	24 357	35,5%	0	
May	1 275	–	5 083	6 929	51 114	73 625	22 511	30,6%	0	
June	201	27 367	13 318	15 182	66 295	86 943	20 648	23,7%	0	
Total Capital expenditure	27 944	88 764	86 943	66 295						

3.2 SUPPLY CHAIN MANAGEMENT

3.2.1 Demand and Acquisition3

3.2.1.1 Advertisement stage

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

The following competitive bids are currently in the advertisement stage:

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Aanvraag en Verkryging

3.2.1.1 Adverteeringsfase

Geen formele geskrewe pryskwotasies is tans in die adverteerings fase nie.

Die volgende mededingende tenders is tans in die adverteeringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/18/62	Professional services for Witzenberg Municipality	08-Jul-2021
08/2/18/73	Supply and delivery of copy paper	06-Jul-2021

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/17/88	Supply and delivery of Electrical Equipment and Cables	05-Oct-2020	03-Dec-2020 31-Mar-2021	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 18-Jun-2021	I Barnard
08/2/18/38	Annual load testing of Lifting equipment including 6 monthly inspection	29-Mar-2021	30-Mar-2021 12-Apr-2021 22-Jun-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 28-Jun-2021	R Hendricks
08/2/18/48	Service provider for Plumbing Training	28-Apr-2021	14-Jun-2021	R Fick
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	16-Jun-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:

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
08/2/18/58	Construction of External Sewerage Services for Schoonvlei Development	17-Jun-2021	18-Jun-2021	R Fick
08/2/18/67	Periodic Maintenance, General repairs and Provision of Spare parts for Sweeper	08-Jun-2021	24-Jun-2021	O Gatyene
08/2/18/70	Supply and delivery of turbidity meters, dissolved oxygen meters, PH meters and chlorine meters	21-Jun-2021	Awaiting	N Jacobs
08/2/18/74	Supply and delivery of galvanised roof sheets, ridging and Self Drill screws	28-Jun-2021	Awaiting	N Jacobs
08/2/18/77	Supply and delivery of Laptops and other Electronic equipment	09-Jun-2021	Awaiting	R Rhode
08/2/18/84	Supply, delivery & offloading of Disposable diapers	21-Jun-2021	22-Jun-2021	R Fick
08/2/18/85	Appointment of a service provider for subdivision of 10 erven in Skoonvlei, CERES	25-Jun-2021	29-Jun-2021	L Nieuwenhuis

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitive bid are currently in the adjudication stage:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/18/08	Construction of the Waverenskroon Dam, Inlet Pipeline and Intake Works, Tulbagh	21-Oct-2020	15-Dec-2020	28-Jan-2021
08/2/18/43	Supply, delivery and fitment of Vehicle batteries and rendering of Auto electrical repairs and services	15-Apr-2021	23-Jun-2021	-

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

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

3.2.1.4 Bids awarded

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

3.2.1.4 Tenders toegeken

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/18/76	28-Jun-2021	Taleni Godi Kupiso Inc.	Rendering of Legal services for the transfer of Municipal rental houses in Witzenberg (Re-advertisement)	Bidder scored the highest points	R 298 682.05
08/2/18/14	17-Jun-2021	Williams Loodgieters (PTY) Ltd	Security upgrades to Pittebos sewer pump station - Wolseley	Bidder scored the highest points	R 292 423.73
08/2/18/15	07-Jun-2021	OHS Care CC	Facilitation of Municipal annual medical assessments	Only responsive bidder	R 994 403.16
08/2/18/39	02-Jun-2021	Lwazi Construction	Construction of a Vehicle Inspection Ramp	Bidder scored the highest points	R 845 717.02
08/2/18/47	28-Jun-2021	BDK Technologies (Pty) Ltd	The Maintenance of the Witzenberg Municipality's ICT Environment	Only responsive bidder	R 1 621 720.00
08/2/18/55	02-Jun-2021	Exeo Khokela Civil Engineering Construction (Pty) Ltd	Upgrade and Refurbishment of Wolseley Wastewater Treatment Works: Interim works	Bidder scored the highest points	R 2 810 429.95
08/2/18/63	07-Jun-2021	Tetrabyte CC	Supply and delivery of Desktop Computers	Bidder scored the highest points	R 302 696.10
08/2/18/83	28-Jun-2021	BFECT (PTY) Ltd	Supply, delivery & offloading of non-perishable food	Only responsive bidder	R 499 941.00

The following competitive bids were awarded by the Accounting Officer during the month of June 2021:

Die volgende mededingende tenders was toegeken deur die Rekenpligtige Beampte gedurende Junie 2021:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/17/51	04-Jun-2021	Amandla GCF Construction CC	Upgrading of van Breda bridge & associated roadworks, Ceres	Bidder scored the highest points	R 39 202 903.87
08/2/18/60	30-Jun-2021	Silver Lake Trading 305 (PTY) Ltd T/A Opulentia Financial Services	Shortterm Insurance (Re-Advertisement)	Bidder scored the highest points	R 3 103 525.88 & R 250 000.00 for contingencies any additions to the policy

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

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/18/04	23-Jun-2021	Actuarial valuation of employee benefits in terms of GRAP 25	No bids received
08/2/18/21	14-Jun-2021	The Supply, Maintenance of Digital speed cameras and the administration of the back office	No acceptable bids were received
08/2/18/60	02-Jun-2021	Shortterm Insurance	Material irregularity in the bid process
08/2/18/75	30-Jun-2021	Determination of the Rehabilitation costs for waste disposal sites in the Witzenberg Municipal Area	No bids received

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

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Junie 2021:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
169440	24-June-2021	Roy Steele & Associates CC	Service provider for the Performance Management Reviews	Only responsive quotation	R 29 500.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

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

3.2.1.7 Formele Geskrewe Prys Kwotasies

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Junie 2021:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/18/33	02-Jun-2021	Western Cape Lubricants (PTY) Ltd	Supply, delivery and off-loading of Lubricants and workshop consumables	Bidder scored the highest points	R 99 989.01 (Incl. VAT)	Director: Technical Services
08/2/18/71	30-Jun-2021	Automotive Dynamix Engine Rebuilders CC	Appointment of a Service provider for the Rebuild / Recondition including the complete assemble of Two Diesel Engines	Only responsive Bidder	R 186 738.73 (Incl. VAT) & 15% Contingencies	Director: Technical Services
08/2/18/76	17-Jun-2021	Fire Stuff 365 (PTY) Ltd T/A Fire 24/7	Supply and delivery of class a fully encapsulating hazardous materials suits	Only responsive Bidder	R 168 132.30 (Incl. VAT)	Acting Director: Community Services
08/2/18/80	28-Jun-2021	CHM Vuwani Computer Solutions (PTY Ltd)	Supply and delivery of a large format display	Bidder scored the highest points	R 129 582.00 (Incl. VAT)	Director: Corporate Services

3.2.1.8 Appeals

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

3.2.1.8 Appelle

Die volgende appelle is ontvang en was hanteer deur die Rekenpligtige beampte:

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Status	Dealt by
08/2/18/60	Shortterm Insurance (Re-Advertisement)	30-Jun-2021	Silver Lake Trading 305 (PTY) Ltd T/A Opulentia Financial Services	Reason for non-compliance	Appeal was upheld 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 June 2021 which totals R 1 619 311:

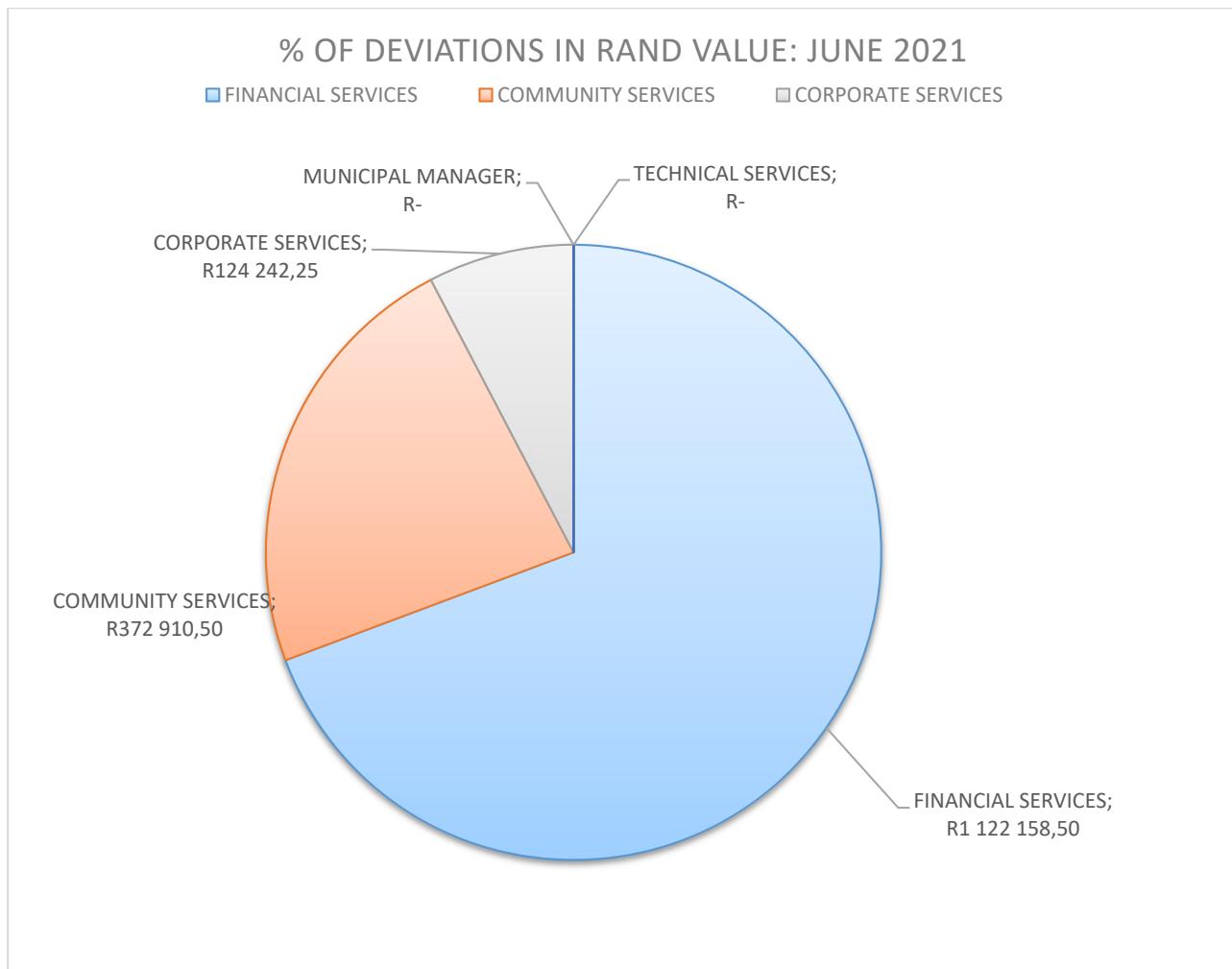
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Junie 2021 wat beloop op die totaal van R 1 619 311:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
2-Jun-21	Witzenberg Herald	Publish Notice: Adopted Budget and IDP	Single supplier	169213	5,967.00
7-Jun-21	Witzenberg Herald	Publish Notice: Opening of Transfer station Wolseley	Single supplier	169317	3,700.00
7-Jun-21	Chama General Services (PTY) Ltd	Towing of Vehicle to Wolseley SAPS	Emergency	169318	1,950.00
8-Jun-21	WC Communications	Repair of digital phone line	Emergency	169336	3,566.16
9-Jun-21	City of Cape Town	Fleet Management sale of Vehicles to Witzenberg Municipality	Impractical	169356	292,100.00
10-Jun-21	Batsumi Enterprise Solutions (PTY) Ltd	Supply of Ink Ribbon cassettes for franking machine	Single supplier	169360	8,395.00
11-Jun-21	CPH Group t/a Talisman	Supply and Delivery of 2,4 x 6m steel container	Emergency	169375	54,625.00
17-Jun-21	Total Computer Services (Pty) Ltd	Software Licence Extension - 6 months	Single supplier	169400	44,689.00
18-Jun-21	Government Printing Works	AARTO Traffic Infringement Stationery	Single supplier	169409	15,029.93
21-Jun-21	Solvem Consulting (PTY) Ltd	System support: Year end & PP number to cut off extract	Impractical	169412	25,339.10
22-Jun-21	Solvem Consulting (PTY) Ltd	Annual Maintenance fee: Fin. System	Impractical	169429	1,090,852.40
24-Jun-21	Drager SA (PTY) Ltd	Supply of SCBA Face Masks to replace redundant units	Impractical	169441	26,185.50
30-Jun-21	Lexis Nexis	Legal Libraries: DVD Road Traffic - Legislation books	Single supplier	169455	46,912.16

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
April 2021	R 110 357	R5 329 074.70	2.07%
May 2021	R 3 051 131	R24 847 569.10	12.27%
June 2021	R 1 619 311	R36 812 684.88	4.39%

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	Apr 2021	May 2021	Jun 2021
Value of inventory at hand	R 8 332 732	R 8 517 869	R 8 479 387
Turnover rate of total value of inventory	0.77	0.79	0.81
Date of latest stores reconciliation		30 Jun 2021	
Date of last stock count		30 Jun 2021	
Date of next stock count		10 Sep 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 June 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:

14/07/2021

Nig asseblief alle korrespondensie aan die Municipale Bestuurder! Kindly address all correspondence to the Municipal Manager! Yonke imbalawano mayithwanele kaMawuli kaMasipala

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