



WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

Monthly Budget Statement Report Section 71 for July 2021

**Financial data is in respect of the period
1 July 2021 to 30 June 2022**

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

(2) The statement must include—

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

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

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

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

2.3 Maandelikse begroting state

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

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

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

(2) Die staat moet die volgende insluit-

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

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

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

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

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

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

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

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

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

(7) Die Provinsiale Tesourie moet, binne 30 dae na die einde van elke kwartaal, openbaar te maak as wat voorgeskryf mag word, 'n gekonsolideerde staat in die voorgeskrewe formaat oor die stand van munisipaliteite se begrotings per munisipaliteit en per munisipale entiteit. Die LUR vir finansies moet so 'n gekonsolideerde staat nie later nie as 45 dae na die einde van elke kwartaal aan die provinsiale wetgewer dien."

A MAYOR'S REPORT

Credit control for various reasons remains a challenge for the municipality.

The unwillingness / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in access of R14.95 million in comparison to the prior month figure of R7.3 million.

The monthly billing was also done as scheduled and during this process 23 827 accounts amounting to R 84.2 million was printed and distributed to consumers. The annual assessment rates were also billed during July. The prepaid electricity sales amounted to R 6.4 million in comparison to a cost of R5.3 million for the same month during the prior financial year. .

The indigent cost to the municipality for the month amounts to R 1.6 million in comparison to the prior month figure of R1.5 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 44% in comparison to a rate of 37% for the same month in the previous year.

The municipality issued orders to the value of R 37.5 million of which R 146 thousand was in terms of deviations.

The municipality currently has R 70 million in its primary bank account and investments to the value of R80 million. The bank balance at the end of the previous month was R114 million.

The calculated cost coverage ratio of the municipality as at the end of July 2021 is 2.63 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of July 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 R14.95miljoen in vergelyking met die vorige maand syfer van R7.3 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 23 827 rekeninge ten bedrae van R 84.2 miljoen gedruk en aan verbruikers versprei. Hierdie bedrag sluit ook die jaarlikse eiendomsbelasting heffing in. Die voorafbetaalde elektrisiteit verkope beloop R 6.4 miljoen en was R5.3 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 1.6 miljoen in vergelyking met die vorige maand syfer van R1.5 miljoen.

Die opgehoopde debiteure verhalings se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 44% in vergelyking met 37% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 37.5 miljoen uitgereik, waarvan R 146 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 70 miljoen in die primêre bankrekening en beleggings ter waarde van R80 miljoen. Die bankbalans aan die einde van die vorige maand was R114 miljoen.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Julie 2021 is 2.63 maande.

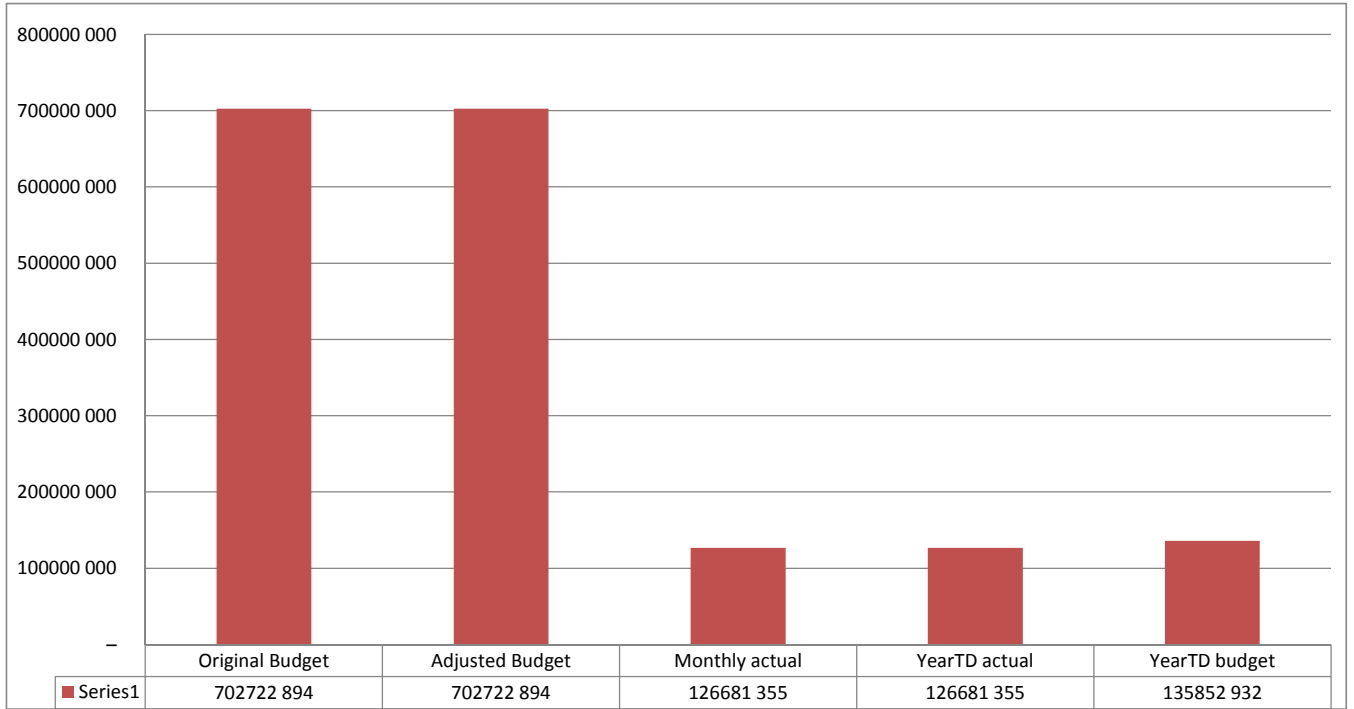
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

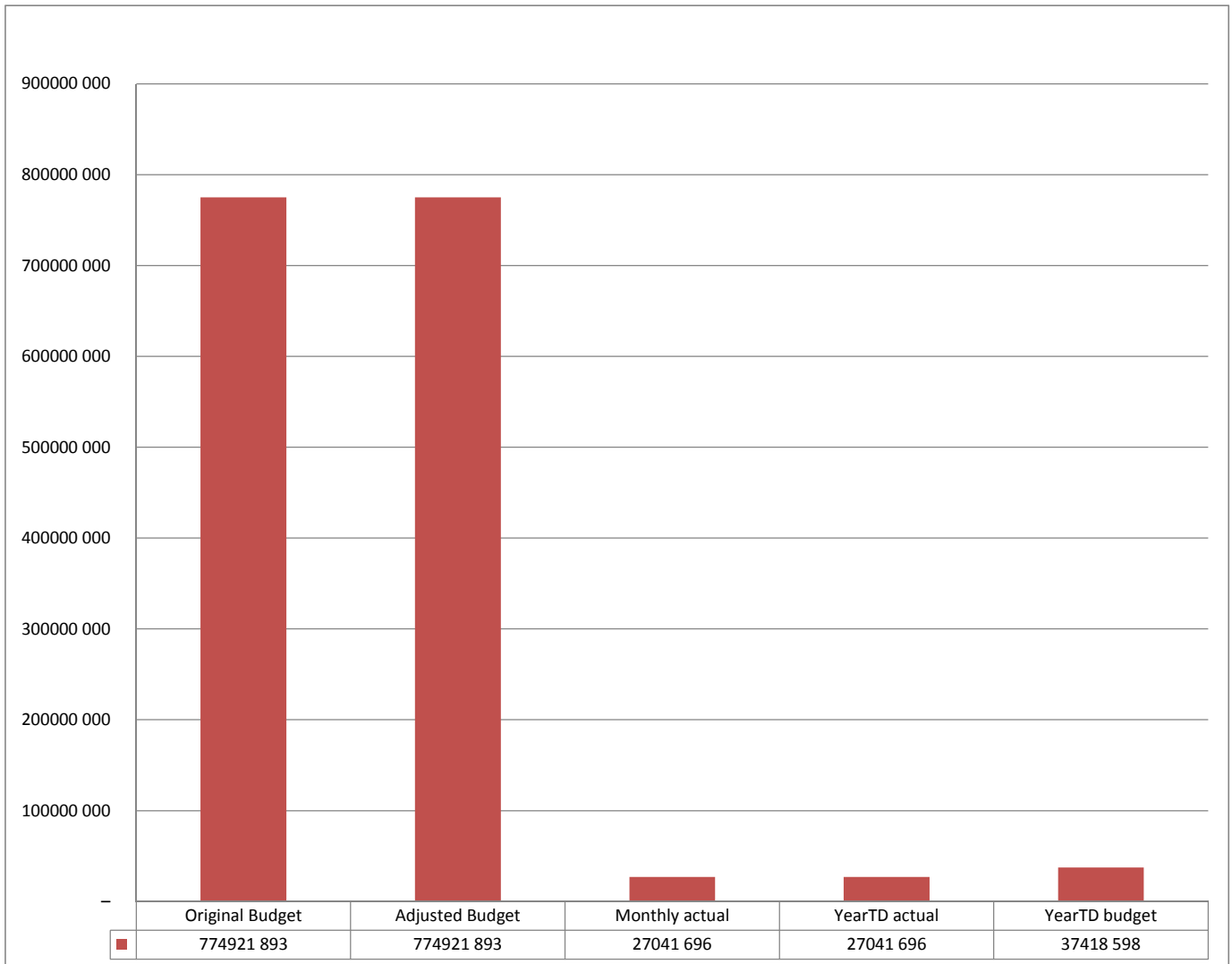
TOTAL OPERATIONAL REVENUE



For the period 1 July 2021 to 30 June 2022, 18.03% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2021 tot 30 Junie 2022, is 18.03% van die begrote operasionele inkomste gehêf.

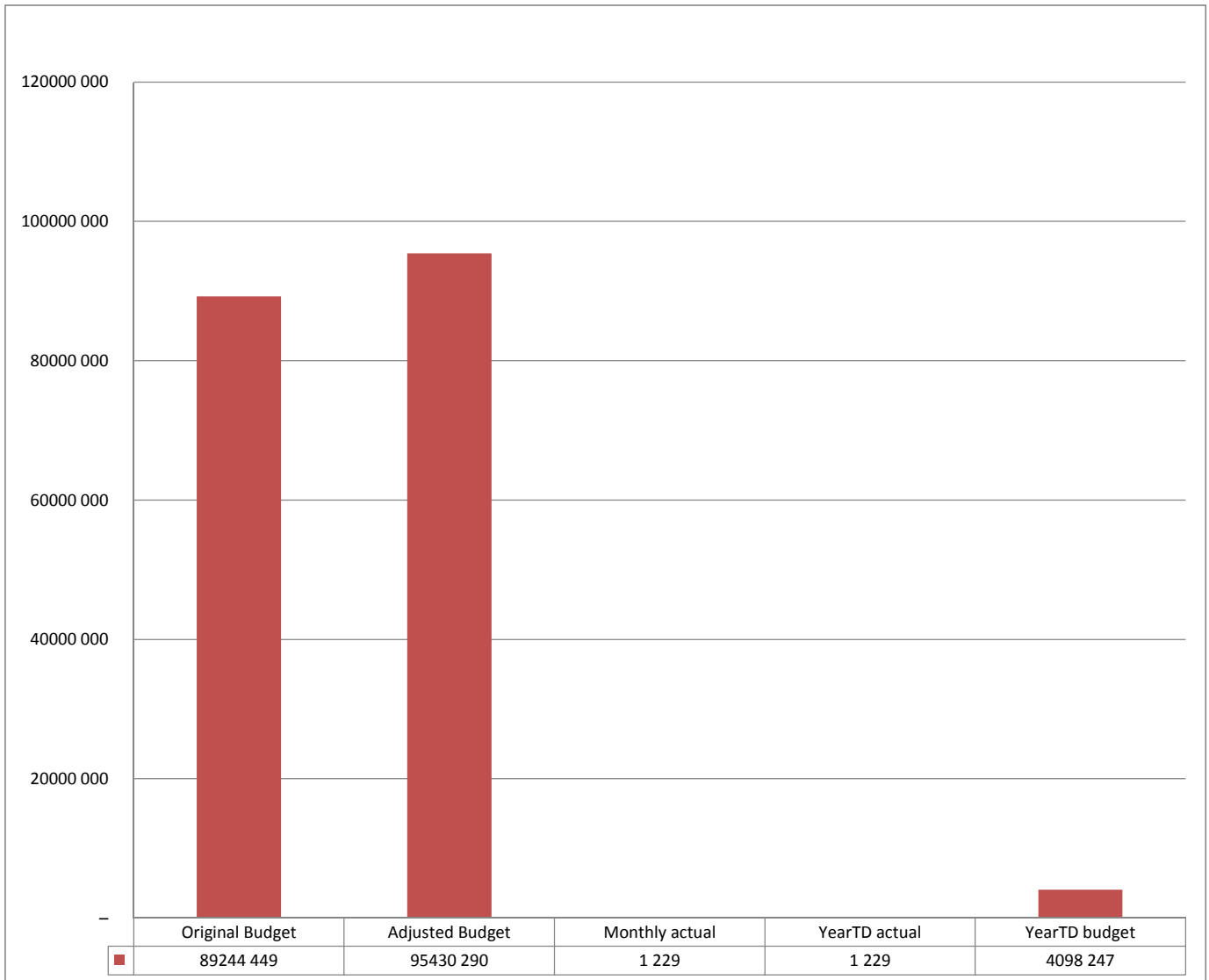
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2021 to 30 June 2022, 3.49% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2021 tot 30 Junie 2022, is 3.49% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 July 2021 to 30 June 2022, 0% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2021 tot 30 Junie 2022, is 0% van die begrote kapitale uitgawes aangegaan.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 July 2021.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M01 July

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	80 674	83 290	83 290	39 128	39 128	40 708	(1 580)	-4%	83 290
Service charges	373 297	413 772	413 772	40 666	40 666	34 716	5 949	17%	413 772
Investment revenue	3 079	6 990	6 990	221	221	582	(361)	-62%	6 990
Transfers recognised - operational	131 222	145 903	145 903	44 632	44 632	55 442	(10 810)	-19%	145 903
Other own revenue	20 760	52 768	52 768	2 035	2 035	4 405	(2 370)	-54%	52 768
transfers and contributions)	609 033	702 723	702 723	126 681	126 681	135 853	(9 172)	-7%	702 723
Employee costs	196 590	237 025	237 025	16 247	16 247	19 750	(3 503)	-18%	237 025
Remuneration of Councillors	9 898	12 007	12 007	825	825	1 000	(175)	-18%	12 007
Depreciation & asset impairment	28 452	39 729	39 729	-	-	3 309	(3 309)	-100%	39 729
Finance charges	238	8 696	8 696	-	-	724	(724)	-100%	8 696
Materials and bulk purchases	252 422	300 766	300 766	946	946	1 596	(650)	-41%	300 766
Transfers and grants	6 534	25 603	25 603	54	54	2 133	(2 079)	-97%	25 603
Other expenditure	120 445	151 096	151 096	8 971	8 971	8 907	64	1%	151 096
Total Expenditure	614 579	774 922	774 922	27 042	27 042	37 419	(10 377)	-28%	774 922
Surplus/(Deficit)	(5 546)	(72 199)	(72 199)	99 640	99 640	98 434	1 205	1%	(72 199)
Transfers recognised - capital	52 275	74 937	74 937	-	-	30 001	(30 001)	-100%	74 937
Contributions & Contributed assets	898	170	170	41	41	14	27	188%	170
& contributions	47 626	2 908	2 908	99 680	99 680	128 450	(28 769)	-22%	2 908
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	47 626	2 908	2 908	99 680	99 680	128 450	(28 769)	-22%	2 908
Capital expenditure & funds sources									
Capital expenditure	66 944	89 244	95 430	1	1	4 098	(4 097)	-100%	95 430
Capital transfers recognised	52 768	74 937	75 252	-	-	2 949	(2 949)	-100%	75 252
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 157	20 058	1	1	1 175	(1 174)	-100%	20 058
Total sources of capital funds	66 944	89 094	95 310	1	1	4 124	(4 123)	-100%	95 310
Financial position									
Total current assets	210 851	181 281	181 281		287 583				181 281
Total non current assets	983 662	1 041 921	1 041 921		983 663				1 041 921
Total current liabilities	122 604	201 668	201 668		99 253				201 668
Total non current liabilities	122 368	131 189	131 189		122 782				131 189
Community wealth/Equity	949 541	890 345	890 345		1 049 212				890 345
Cash flows									
Net cash from (used) operating	70 313	85 636	85 636	37 068	37 068	45 841	(8 773)	-19%	85 636
Net cash from (used) investing	(33 819)	(89 094)	(89 094)	(81 867)	(81 867)	-	(81 867)		(89 094)
Net cash from (used) financing	(371)	(1 000)	(1 000)	(10)	(12)	-	(12)		(12)
end	130 394	133 360	133 360	-	70 485	183 660	(113 175)	-62%	110 837
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	90 726	5 593	4 937	4 655	4 560	3 900	23 795	183 076	321 241
Creditors Age Analysis									
Total Creditors	741	8	-	-	-	-	-	-	749

FINANCE MONTHLY REPORT JULY 2021 / FINANSIES MAANDELIKSE VERSLAG JULIE
2021

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

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	2020/21	Budget Year 2021/22							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Revenue - Functional									
Governance and administration	94 709	110 918	110 918	39 741	39 741	43 891	(4 150)	-9%	110 918
Executive and council	13	-	-	-	-	-	-	-	-
Finance and administration	94 696	110 918	110 918	39 741	39 741	43 891	(4 150)	-9%	110 918
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	144 141	171 710	171 710	45 097	45 097	56 554	(11 457)	-20%	171 710
Community and social services	128 956	120 006	120 006	44 612	44 612	44 752	(141)	0%	120 006
Sport and recreation	9 504	1 661	1 661	122	122	138	(17)	-12%	1 661
Public safety	5 402	26 158	26 158	354	354	2 205	(1 851)	-84%	26 158
Housing	278	23 884	23 884	9	9	9 458	(9 449)	-100%	23 884
Economic and environmental services	16 878	25 287	25 287	215	215	9 579	(9 363)	-98%	25 287
Planning and development	4 244	2 365	2 365	215	215	446	(231)	-52%	2 365
Road transport	12 634	22 907	22 907	-	-	9 131	(9 131)	-100%	22 907
Environmental protection	-	14	14	-	-	1	(1)	-100%	14
Trading services	406 400	469 795	469 795	41 589	41 589	55 835	(14 246)	-26%	469 795
Energy sources	269 767	334 664	334 664	31 644	31 644	30 825	819	3%	334 664
Water management	52 379	72 201	72 201	4 778	4 778	15 286	(10 508)	-69%	72 201
Waste water management	51 038	27 843	27 843	2 456	2 456	4 315	(1 859)	-43%	27 843
Waste management	33 216	35 087	35 087	2 711	2 711	5 409	(2 698)	-50%	35 087
Total Revenue - Functional	662 205	777 830	777 830	126 722	126 722	165 868	(39 146)	-24%	777 830
Expenditure - Functional									
Governance and administration	118 411	145 004	145 004	9 860	9 860	11 387	(1 528)	-13%	145 004
Executive and council	22 328	29 621	29 621	1 824	1 824	2 412	(588)	-24%	29 621
Finance and administration	93 572	112 849	112 849	7 832	7 832	8 782	(950)	-11%	112 849
Internal audit	2 511	2 534	2 534	204	204	194	10	5%	2 534
Community and public safety	84 596	133 059	133 059	5 926	5 926	10 313	(4 386)	-43%	133 059
Community and social services	23 927	28 680	28 680	1 847	1 847	2 432	(586)	-24%	28 680
Sport and recreation	26 702	32 356	32 356	1 545	1 545	2 223	(678)	-31%	32 356
Public safety	29 106	43 012	43 012	2 189	2 189	3 344	(1 155)	-35%	43 012
Housing	4 861	29 011	29 011	346	346	2 313	(1 967)	-85%	29 011
Economic and environmental services	34 637	36 288	36 288	1 706	1 706	2 454	(748)	-30%	36 288
Planning and development	10 130	11 280	11 280	890	890	952	(62)	-7%	11 280
Road transport	24 029	22 910	22 910	775	775	1 333	(558)	-42%	22 910
Environmental protection	478	2 098	2 098	41	41	169	(128)	-76%	2 098
Trading services	376 033	459 620	459 620	9 545	9 545	13 186	(3 640)	-28%	459 620
Energy sources	271 947	327 833	327 833	2 002	2 002	2 894	(892)	-31%	327 833
Water management	37 247	36 559	36 559	2 663	2 663	2 707	(44)	-2%	36 559
Waste water management	33 125	43 400	43 400	2 391	2 391	3 365	(974)	-29%	43 400
Waste management	33 715	51 829	51 829	2 488	2 488	4 219	(1 731)	-41%	51 829
Other	902	951	951	4	4	79	(75)	-94%	951
Total Expenditure - Functional	614 579	774 922	774 922	27 042	27 042	37 419	(10 377)	-28%	774 922
Surplus/ (Deficit) for the year	47 626	2 908	2 908	99 680	99 680	128 450	(28 769)		2 908

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) - M01 July

Description	2020/21	Budget Year 2021/22						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Revenue - Functional									
Municipal governance and administration	94 709	110 918	110 918	39 741	39 741	43 891	(4 150)	-9%	110 918
Executive and council	13	-	-	-	-	-	-		-
<i>Mayor and Council</i>	13	-	-	-	-	-	-		-
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	-	-	-	-	-	-		-
Finance and administration	94 696	110 918	110 918	39 741	39 741	43 891	(4 150)	-9%	110 918
<i>Administrative and Corporate Support</i>	0	9	9	-	-	1	(1)	-100%	9
<i>Finance</i>	94 346	110 250	110 250	39 741	39 741	43 835	(4 094)	-9%	110 250
<i>Human Resources</i>	254	580	580	-	-	48	(48)	-100%	580
<i>Marketing, Customer Relations, Publicity and Media</i>	0	5	5	-	-	0	(0)	-100%	5
<i>Property Services</i>	-	-	-	-	-	-	-		-
<i>Supply Chain Management</i>	96	74	74	0	0	6	(6)	-97%	74
Community and public safety	144 141	171 710	171 710	45 097	45 097	56 554	(11 457)	-20%	171 710
Community and social services	128 956	120 006	120 006	44 612	44 612	44 752	(141)	0%	120 006
<i>Aged Care</i>	118 121	109 415	109 415	44 588	44 588	43 766	822	2%	109 415
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	328	367	367	22	22	74	(52)	-71%	367
<i>Community Halls and Facilities</i>	31	485	485	0	0	40	(40)	-100%	485
<i>Libraries and Archives</i>	10 475	9 739	9 739	2	2	872	(870)	-100%	9 739
Sport and recreation	9 504	1 661	1 661	122	122	138	(17)	-12%	1 661
<i>Recreational Facilities</i>	2 240	1 611	1 611	122	122	134	(12)	-9%	1 611
<i>Sports Grounds and Stadiums</i>	7 264	50	50	-	-	4	(4)	-100%	50

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Public safety	5 402	26 158	26 158	354	354	2 205	(1 851)	-84%	26 158
<i>Fire Fighting and Protection</i>	2	6	6	-	-	1	(1)	(0)	6
Housing	278	23 884	23 884	9	9	9 458	(9 449)	-100%	23 884
<i>Housing</i>	278	23 884	23 884	9	9	9 458	(9 449)	-100%	23 884
Economic and environmental services	16 878	25 287	25 287	215	215	9 579	(9 363)	-98%	25 287
Planning and development	4 244	2 365	2 365	215	215	446	(231)	-52%	2 365
<i>Economic Development/Planning</i>	1 892	279	279	-	-	63	(63)	-100%	279
<i>Town Planning, Building Regulations and Enforcemen</i>	1 721	1 426	1 426	215	215	119	96	81%	1 426
<i>Project Management Unit</i>	630	660	660	-	-	264	(264)	-100%	660
Road transport	12 634	22 907	22 907	-	-	9 131	(9 131)	-100%	22 907
<i>Roads</i>	12 634	22 907	22 907	-	-	9 131	(9 131)	-100%	22 907
Environmental protection	-	14	14	-	-	1	(1)	-100%	14
<i>Biodiversity and Landscape</i>	-	14	14	-	-	1	(1)	-100%	14
Trading services	406 400	469 795	469 795	41 589	41 589	55 835	(14 246)	-26%	469 795
Energy sources	269 767	334 664	334 664	31 644	31 644	30 825	819	3%	334 664
<i>Electricity</i>	269 545	333 099	333 099	31 644	31 644	30 199	1 445	5%	333 099
<i>Street Lighting and Signal Systems</i>	222	1 565	1 565	-	-	626	(626)	-100%	1 565
Water management	52 379	72 201	72 201	4 778	4 778	15 286	(10 508)	-69%	72 201
<i>Water Distribution</i>	52 379	60 921	60 921	4 778	4 778	10 774	(5 996)	-56%	60 921
Waste water management	51 038	27 843	27 843	2 456	2 456	4 315	(1 859)	-43%	27 843
<i>Sewerage</i>	40 431	26 954	26 954	2 456	2 456	3 959	(1 503)	-38%	26 954
<i>Storm Water Management</i>	10 607	889	889	-	-	356	(356)	-100%	889
Waste management	33 216	35 087	35 087	2 711	2 711	5 409	(2 698)	-50%	35 087
<i>Solid Waste Removal</i>	30 130	35 087	35 087	2 711	2 711	5 409	(2 698)	-50%	35 087
Other	77	120	120	80	80	10	70	701%	120
<i>Licensing and Regulation</i>	77	120	120	80	80	10	70	701%	120
Total Revenue - Functional	662 205	777 830	777 830	126 722	126 722	165 868	(39 146)	-24%	777 830

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	2020/21	Budget Year 2020/21					YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands									
Expenditure - Functional									
Municipal governance and administration	118 411	145 004	145 004	9 860	9 860	11 387	(1 528)	-13%	145 004
Executive and council	22 328	29 621	29 621	1 824	1 824	2 412	(588)	-24%	29 621
<i>Mayor and Council</i>	13 576	18 723	18 723	1 072	1 072	1 542	(470)	-30%	18 723
<i>Municipal Manager, Town Secretary and Chief Execut</i>	8 752	10 897	10 897	751	751	870	(119)	-14%	10 897
Finance and administration	93 572	112 849	112 849	7 832	7 832	8 782	(950)	-11%	112 849
<i>Administrative and Corporate Support</i>	17 822	11 560	11 560	427	427	567	(139)	-25%	11 560
<i>Asset Management</i>	31	5 167	5 167	-	-	430	(430)	-100%	5 167
<i>Finance</i>	32 524	37 107	37 107	4 624	4 624	3 145	1 479	47%	37 107
<i>Fleet Management</i>	3 407	2 806	2 806	236	236	231	5	2%	2 806
<i>Human Resources</i>	17 584	36 284	36 284	1 435	1 435	2 920	(1 484)	-51%	36 284
<i>Information Technology</i>	3 908	3 372	3 372	80	80	281	(201)	-72%	3 372
<i>Legal Services</i>	5 418	2 279	2 279	93	93	76	17	23%	2 279
<i>Marketing, Customer Relations, Publicity and Media</i>	3 897	3 900	3 900	322	322	322	(0)	0%	3 900
<i>Property Services</i>	1 796	1 268	1 268	63	63	106	(43)	-41%	1 268
<i>Risk Management</i>	-	497	497	-	-	41	(41)	-100%	497
<i>Supply Chain Management</i>	6 774	7 052	7 052	528	528	547	(19)	-4%	7 052
<i>Valuation Service</i>	411	1 557	1 557	25	25	116	(91)	-78%	1 557
Internal audit	2 511	2 534	2 534	204	204	194	10	5%	2 534
<i>Governance Function</i>	2 511	2 534	2 534	204	204	194	10	5%	2 534
Community and public safety	84 596	133 059	133 059	5 926	5 926	10 313	(3 231)	-31%	133 059
Community and social services	23 927	28 680	28 680	1 847	1 847	2 432	(586)	-24%	28 680
<i>Aged Care</i>	4 663	4 347	4 347	353	353	355	(2)	0%	4 347
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 178	3 600	3 600	256	256	319	(63)	-20%	3 600
<i>Child Care Facilities</i>	8	972	972	-	-	81	(81)	-100%	972
<i>Community Halls and Facilities</i>	5 351	6 608	6 608	405	405	536	(131)	-24%	6 608
<i>Disaster Management</i>	95	236	236	-	-	20	(20)	-100%	236
<i>Education</i>	1	831	831	-	-	69	(69)	-100%	831
<i>Libraries and Archives</i>	10 631	12 086	12 086	833	833	1 052	(220)	-21%	12 086
Sport and recreation	26 702	32 356	32 356	1 545	1 545	2 223	(678)	-31%	32 356
<i>Community Parks (including Nurseries)</i>	8 185	7 228	7 228	504	504	556	(52)	-9%	7 228
<i>Recreational Facilities</i>	12 953	18 999	18 999	675	675	1 217	(542)	-45%	18 999
<i>Sports Grounds and Stadiums</i>	5 564	6 129	6 129	366	366	450	(84)	-19%	6 129
Public safety	29 106	43 012	43 012	2 189	2 189	3 344	0	0%	43 012
<i>Fire Fighting and Protection</i>	8 377	8 118	8 118	636	636	636	0	0%	8 118
Housing	4 861	29 011	29 011	346	346	2 313	(1 967)	-85%	29 011
<i>Housing</i>	4 755	27 003	27 003	341	341	2 146	(1 805)	-84%	27 003
<i>Informal Settlements</i>	106	2 009	2 009	5	5	167	(162)	-97%	2 009

Description	2020/21	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	34 637	36 288	36 288	1 706	1 706	2 454	(748)	-30%	36 288
Planning and development	10 130	11 280	11 280	890	890	952	(62)	-7%	11 280
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 686	1 982	1 982	184	184	161	23	14%	1 982
<i>Economic Development/Planning</i>	1 401	2 115	2 115	98	98	204	(106)	-52%	2 115
<i>Town Planning, Building Regulations and Enforcement</i>	4 742	4 473	4 473	408	408	360	47	13%	4 473
<i>Project Management Unit</i>	2 301	2 710	2 710	200	200	226	(26)	-11%	2 710
Road transport	24 029	22 910	22 910	775	775	1 333	(558)	-42%	22 910
<i>Roads</i>	24 029	22 910	22 910	775	775	1 333	(558)	-42%	22 910
Environmental protection	478	2 098	2 098	41	41	169	(128)	-76%	2 098
<i>Biodiversity and Landscape</i>	478	2 098	2 098	41	41	169	(128)	-76%	2 098
Trading services	376 033	459 620	459 620	9 545	9 545	13 186	(3 640)	-28%	459 620
Energy sources	271 947	327 833	327 833	2 002	2 002	2 894	(892)	-31%	327 833
<i>Electricity</i>	269 376	324 461	324 461	1 821	1 821	2 656	(835)	-31%	324 461
<i>Street Lighting and Signal Systems</i>	2 571	3 371	3 371	182	182	238	(56)	-24%	3 371
Water management	37 247	36 559	36 559	2 663	2 663	2 707	(44)	-2%	36 559
<i>Water Treatment</i>	154	1 838	1 838	15	15	153	(138)	-90%	1 838
<i>Water Distribution</i>	34 155	30 463	30 463	2 636	2 636	2 244	392	17%	30 463
<i>Water Storage</i>	2 938	4 258	4 258	12	12	310	(298)	-96%	4 258
Waste water management	33 125	43 400	43 400	2 391	2 391	3 365	(974)	-29%	43 400
<i>Public Toilets</i>	1 576	1 984	1 984	112	112	162	(50)	-31%	1 984
<i>Sewerage</i>	24 256	30 347	30 347	1 824	1 824	2 335	(511)	-22%	30 347
<i>Storm Water Management</i>	7 292	8 141	8 141	455	455	624	(169)	-27%	8 141
<i>Waste Water Treatment</i>	0	2 928	2 928	-	-	244	(244)	-100%	2 928
Waste management	33 715	51 829	51 829	2 488	2 488	4 219	(1 731)	-41%	51 829
<i>Solid Waste Disposal (Landfill Sites)</i>	3 911	16 403	16 403	33	33	1 342	(1 308)	-98%	16 403
<i>Solid Waste Removal</i>	28 278	33 991	33 991	2 441	2 441	2 758	(317)	-11%	33 991
<i>Street Cleaning</i>	1 526	1 436	1 436	14	14	120	(106)	-88%	1 436
Other	902	951	951	4	4	79	(75)	-94%	951
Licensing and Regulation	10	51	51	4	4	4	0	5%	51
Tourism	892	900	900	-	-	75	(75)	-100%	900
Total Expenditure - Functional	614 579	774 922	774 922	27 042	27 042	37 419	(9 221)	-25%	774 922
Surplus/ (Deficit) for the year	47 626	2 908	2 908	99 680	99 680	128 450	(28 769)	-22%	2 908

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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) - M01 July

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Financial Services	92 686	107 712	107 712	39 574	39 574	43 608	(4 034)	-9.3%	107 712
Vote 2 - Community Services	13 536	35 720	35 720	172	172	10 548	(10 376)	-98.4%	35 720
Vote 3 - Community Services	123 683	131 976	131 976	45 023	45 023	45 672	(649)	-1.4%	131 976
Vote 4 - Community Services	9 156	4 581	4 581	-	-	422	(422)	-100.0%	4 581
Vote 5 - Corporate Services	267	594	594	-	-	49	(49)	-100.0%	594
Vote 6 - Technical Services	336 206	388 952	388 952	34 433	34 433	44 581	(10 148)	-22.8%	388 952
Vote 7 - Technical Services	85 542	107 224	107 224	7 489	7 489	20 690	(13 201)	-63.8%	107 224
Vote 8 - Muncipal Manager	1 129	1 072	1 072	31	31	298	(267)	-89.5%	1 072
Total Revenue by Vote	662 205	777 830	777 830	126 722	126 722	165 868	(39 146)	-23.6%	777 830
Vote 1 - Financial Services	41 312	52 465	52 465	5 331	5 331	4 369	961	22.0%	52 465
Vote 2 - Community Services	36 504	41 879	41 879	2 588	2 588	3 130	(542)	-17.3%	41 879
Vote 3 - Community Services	35 087	54 069	54 069	2 535	2 535	4 251	(1 716)	-40.4%	54 069
Vote 4 - Community Services	15 851	43 719	43 719	1 036	1 036	3 504	(2 468)	-70.4%	43 719
Vote 5 - Corporate Services	59 609	77 479	77 479	3 489	3 489	5 932	(2 443)	-41.2%	77 479
Vote 6 - Technical Services	334 371	401 057	401 057	5 657	5 657	8 183	(2 526)	-30.9%	401 057
Vote 7 - Technical Services	75 390	90 791	90 791	5 457	5 457	7 100	(1 642)	-23.1%	90 791
Vote 8 - Muncipal Manager	15 080	13 462	13 462	949	949	950	(1)	-0.1%	13 462
Total Expenditure by Vote	613 204	774 922	774 922	27 042	27 042	37 419	(10 377)	-27.7%	774 922
Surplus/ (Deficit) for the year	49 001	2 908	2 908	99 680	99 680	128 450	(28 769)	-22.4%	2 908

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) - M01 July

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	80 674	83 290	83 290	39 128	39 128	40 708	(1 580)	-4%	83 290
Service charges - electricity revenue	269 592	323 478	323 478	31 659	31 659	25 878	5 780	22%	323 478
Service charges - water revenue	43 040	39 677	39 677	4 304	4 304	3 215	1 088	34%	39 677
Service charges - sanitation revenue	32 700	25 043	25 043	2 282	2 282	3 537	(1 255)	-35%	25 043
Service charges - refuse revenue	27 965	25 574	25 574	2 421	2 421	2 086	336	16%	25 574
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 789	1 470	1 470	175	175	122	53	43%	1 470
Interest earned - external investments	3 079	6 990	6 990	221	221	582	(361)	-62%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 257	1 257	723	534	74%	8 677
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66	21 479	21 479	0	0	1 789	(1 789)	-100%	21 479
Licences and permits	5 419	2 111	2 111	433	433	176	257	146%	2 111
Agency services	-	4 046	4 046	-	-	337	(337)	-100%	4 046
Transfers recognised - operational	131 222	145 903	145 903	44 632	44 632	55 442	(10 810)	-19%	145 903
Other revenue	7 917	14 985	14 985	169	169	1 258	(1 088)	-87%	14 985
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	609 033	702 723	702 723	126 681	126 681	135 853	(9 172)	-7%	702 723
Expenditure By Type									
Employee related costs	196 590	237 025	237 025	16 247	16 247	19 750	(3 503)	-18%	237 025
Remuneration of councillors	9 898	12 007	12 007	825	825	1 000	(175)	-18%	12 007
Debt impairment	32 487	63 750	63 750	4 801	4 801	5 310	(510)	-10%	63 750
Depreciation & asset impairment	28 452	39 729	39 729	-	-	3 309	(3 309)	-100%	39 729
Finance charges	238	8 696	8 696	-	-	724	(724)	-100%	8 696
Bulk purchases	239 632	285 789	285 789	336	336	269	68	25%	285 789
Other materials	12 789	14 977	14 977	609	609	1 327	(717)	-54%	14 977
Contracted services	51 177	48 390	48 390	246	246	333	(86)	-26%	48 390
Transfers and grants	6 534	25 603	25 603	54	54	2 133	(2 079)	-97%	25 603
Other expenditure	36 099	38 955	38 955	3 924	3 924	3 264	660	20%	38 955
Loss on disposal of PPE	682	0	0	-	-	0	(0)	-100%	0
Total Expenditure	614 579	774 922	774 922	27 042	27 042	37 419	(10 377)	-28%	774 922
Surplus/(Deficit)	(5 546)	(72 199)	(72 199)	99 640	99 640	98 434	1 205	0	(72 199)
Transfers recognised - capital	52 275	74 937	74 937	-	-	30 001	(30 001)	(0)	74 937
Contributions recognised - capital	898	170	170	41	41	14	27	0	170
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	47 626	2 908	2 908	99 680	99 680	128 450			2 908
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	47 626	2 908	2 908	99 680	99 680	128 450			2 908
Surplus/ (Deficit) for the year	47 626	2 908	2 908	99 680	99 680	128 450			2 908

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) - M01 July

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Financial Services	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services	206	-	-	-	-	-	-	-	-
Vote 3 - Community Services	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	12 425	27 630	27 523	-	-	421	(421)	-100%	27 523
Vote 7 - Technical Services	3 913	34 373	34 480	-	-	1 772	(1 772)	-100%	34 480
Vote 8 - Muncipal Manager	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	16 545	62 004	62 004	-	-	2 193	(2 193)	-100%	62 004
Single Year expenditure appropriation									
Vote 1 - Financial Services	165	180	261	1	1	13	(12)	-91%	261
Vote 2 - Community Services	1 971	-	2 293	-	-	191	(191)	-100%	2 293
Vote 3 - Community Services	1 126	-	240	-	-	20	(20)	-100%	240
Vote 4 - Community Services	9 507	6 151	6 306	-	-	481	(481)	-100%	6 306
Vote 5 - Corporate Services	3 630	900	1 760	-	-	147	(147)	-100%	1 760
Vote 6 - Technical Services	25 539	16 266	18 423	-	-	707	(707)	-100%	18 423
Vote 7 - Technical Services	8 462	3 744	4 144	-	-	345	(345)	-100%	4 144
Vote 8 - Muncipal Manager	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	50 399	27 241	33 427	1	1	1 905	(1 904)	-100%	33 427
Total Capital Expenditure	66 944	89 244	95 430	1	1	4 098	(4 097)	-100%	95 430

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
Governance and administration	3 162	2 080	3 398	1	1	275	(274)	-100%	3 398
Executive and council	(1)	600	1 335	-	-	111	(111)	-100%	1 335
Finance and administration	3 163	1 480	2 064	1	1	164	(162)	-99%	2 064
Community and public safety	10 876	5 456	7 989	-	-	666	(666)	-100%	7 989
Community and social services	1 613	-	-	-	-	-	-	-	-
Sport and recreation	7 782	5 456	5 456	-	-	455	(455)	-100%	5 456
Public safety	1 481	-	2 533	-	-	211	(211)	-100%	2 533
Housing	-	-	-	-	-	-	-	-	-
Economic and environmental services	17 177	27 042	27 197	-	-	512	(512)	-100%	27 197
Planning and development	1 934	696	850	-	-	27	(27)	-100%	850
Road transport	15 243	26 347	26 347	-	-	485	(485)	-100%	26 347
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	35 728	54 666	56 846	-	-	2 646	(2 646)	-100%	56 846
Energy sources	4 054	13 163	13 163	-	-	232	(232)	-100%	13 163
Water management	7 954	21 135	21 535	-	-	693	(693)	-100%	21 535
Waste water management	18 448	3 386	5 059	-	-	297	(297)	-100%	5 059
Waste management	5 272	16 982	17 089	-	-	1 424	(1 424)	-100%	17 089
Total Capital Expenditure - Standard Classification	66 944	89 244	95 430	1	1	4 098	(4 097)	-100%	95 430
Funded by:									
National Government	18 276	49 637	49 637	-	-	2 202	(2 202)	-100%	49 637
Provincial Government	33 326	24 801	24 801	-	-	721	(721)	-100%	24 801
District Municipality	665	500	815	-	-	26	(26)	-100%	815
Transfers recognised - capital	52 768	74 937	75 252	-	-	2 949	(2 949)	-100%	75 252
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 157	20 058	1	1	1 175	(1 174)	-100%	20 058
Total Capital Funding	66 944	89 094	95 310	1	1	4 124	(4 123)	-100%	95 310

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	115 305	133 360	133 360	150 489	133 360
Consumer debtors	75 996	28 353	28 353	117 416	28 353
Other debtors	9 808	7 966	7 966	10 376	7 966
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 742	11 602	11 602	9 302	11 602
Total current assets	210 851	181 281	181 281	287 583	181 281
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	43 486	43 765	43 765	43 486	43 765
Investments in Associate	–	–	–	–	–
Property, plant and equipment	938 257	996 031	996 031	938 258	996 031
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	1 370	1 576	1 576	1 370	1 576
Other non-current assets	550	550	550	550	550
Total non current assets	983 662	1 041 921	1 041 921	983 663	1 041 921
TOTAL ASSETS	1 194 513	1 223 203	1 223 203	1 271 247	1 223 203
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	155	–	–	155	–
Consumer deposits	8 562	7 976	7 976	8 579	7 976
Trade and other payables	57 344	115 836	115 836	33 679	115 836
Provisions	56 543	77 857	77 857	56 839	77 857
Total current liabilities	122 604	201 668	201 668	99 253	201 668
Non current liabilities					
Borrowing	2 620	2 588	2 588	2 620	2 588
Provisions	119 748	128 602	128 602	120 162	128 602
Total non current liabilities	122 368	131 189	131 189	122 782	131 189
TOTAL LIABILITIES	244 972	332 857	332 857	222 034	332 857
NET ASSETS	949 541	890 345	890 345	1 049 212	890 345
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	924 929	879 728	879 728	1 024 600	879 728
Reserves	24 613	10 618	10 618	24 613	10 618
TOTAL COMMUNITY WEALTH/EQUITY	949 541	890 345	890 345	1 049 212	890 345

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

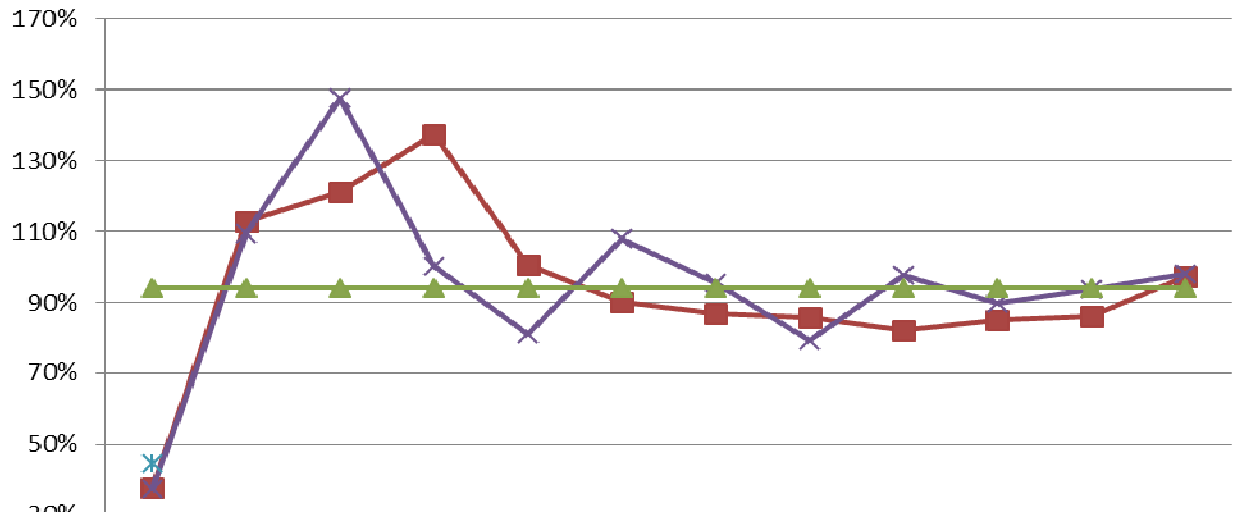
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	68 290	79 126	79 126	5 769	5 769	6 540	(771)	-12%	79 126
Service charges	346 579	379 151	379 151	37 020	37 020	31 611	5 409	17%	379 151
Other revenue	21 385	27 756	27 756	723	723	1 366	(642)	-47%	27 756
Government - operating	131 014	145 903	145 903	44 444	44 444	43 773	671	2%	145 903
Government - capital	13 442	75 107	75 107	9 333	9 333	6 631	2 702	41%	75 107
Interest	17 961	9 593	9 593	221	221	1 305	(1 084)	-83%	9 593
Dividends									
Payments									
Suppliers and employees	(526 395)	(604 934)	(604 934)	(60 389)	(60 389)	(45 346)	15 043	-33%	(604 934)
Finance charges	(469)	(461)	(461)	-	-	(38)	(38)	100%	(461)
Transfers and Grants	(1 495)	(25 603)	(25 603)	(54)	(54)	-	54		(25 603)
NET CASH FROM/(USED) OPERATING ACTIVITIES	70 313	85 636	85 636	37 068	37 068	45 841	21 344	47%	85 636
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	-	-	-	(80 000)	(80 000)	-	(80 000)		-
Payments									
Capital assets	(34 468)	(89 094)	(89 094)	(1 867)	(1 867)	-	1 867		(89 094)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 819)	(89 094)	(89 094)	(81 867)	(81 867)	-	81 867		(89 094)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	827	-	-	(10)	(10)	-	(10)		-
Payments									
Repayment of borrowing	(1 199)	(1 000)	(1 000)	-	(2)	-	2		(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(371)	(1 000)	(1 000)	(10)	(12)	-	12		(12)
NET INCREASE/ (DECREASE) IN CASH HELD	36 123	(4 459)	(4 459)	(44 809)	(44 811)	45 841			(4 459)
Cash/cash equivalents at beginning:	94 272	137 819	137 819		115 296	137 819			115 296
Cash/cash equivalents at month/year end:	130 394	133 360	133 360		70 485	183 660			110 837

WC022 Witzberg - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations
R thousands			
1	Revenue By Source		
	Property rates	(1 580)	Immaterial Variance - information only relates to first month of financial year.
	Service charges - electricity revenue	5 780	Increased electricity usage during winter months.
	Service charges - water revenue	1 088	Immaterial Variance - information only relates to first month of financial year.
	Service charges - sanitation revenue	(1 255)	Immaterial Variance - information only relates to first month of financial year.
	Service charges - refuse revenue	336	Immaterial Variance - information only relates to first month of financial year.
	Service charges - other	-	
	Rental of facilities and equipment	53	Immaterial Variance - information only relates to first month of financial year.
	Interest earned - external investments	(361)	Immaterial Variance - information only relates to first month of financial year.
	Interest earned - outstanding debtors	534	Immaterial Variance - information only relates to first month of financial year.
	Dividends received	-	
	Fines, penalties and forfeits	(1 789)	Immaterial Variance - information only relates to first month of financial year.
	Licences and permits	257	Immaterial Variance - information only relates to first month of financial year.
	Agency services	(337)	Immaterial Variance - information only relates to first month of financial year.
	Transfers and subsidies	(10 810)	Delay in receipt of transfers and subsidies - information only relates to first month of financial year.
	Other revenue	(1 088)	Immaterial Variance - information only relates to first month of financial year.
	Gains on disposal of PPE	-	
2	Expenditure By Type		
	Employee related costs	(3 503)	Immaterial Variance - information only relates to first month of financial year.
	Remuneration of councillors	(175)	Immaterial Variance - information only relates to first month of financial year.
	Debt impairment	(510)	Immaterial Variance - information only relates to first month of financial year.
	Depreciation & asset impairment	(3 309)	Depreciation recognised on an annual basis.
	Finance charges	(724)	Immaterial Variance - information only relates to first month of financial year.
	Bulk purchases	68	Immaterial Variance - information only relates to first month of financial year.
	Other materials	(717)	Immaterial Variance - information only relates to first month of financial year.
	Contracted services	(86)	Immaterial Variance - information only relates to first month of financial year.
	Transfers and subsidies	(2 079)	Delay in expenditure with regards to Housing Top Structures
	Other expenditure	660	Immaterial Variance - information only relates to first month of financial year.
	Loss on disposal of PPE	(0)	
3	Capital Expenditure		
	Total Capital Expenditure	(4 093)	Immaterial Variance - information only relates to first month of financial year.
		-	
		-	
4	Financial Position		
		-	
		-	
		-	
5	Cash Flow		
	Receipts	-	
	Property rates	(771)	Immaterial Variance - information only relates to first month of financial year.
	Service charges	5 409	Increased electricity usage during winter months culminating in higher collection.
	Other revenue	(642)	Receipts lower than expected.
	Government - operating	671	Immaterial Variance - information only relates to first month of financial year.
	Government - capital	2 702	Receipts with regards to Capital Grants outstanding of which the most material is with regards to Roads Infrastructure (4m) and DEDAT (1.7m)
	Interest	(1 084)	Immaterial Variance - information only relates to first month of financial year.
	Dividends	-	
	Payments	-	
	Suppliers and employees	15 043	Increase in payments to suppliers due to creditor procedures at year end.
	Finance charges	(38)	Immaterial Variance - information only relates to first month of financial year.
	Transfers and Grants	54	Immaterial Variance - information only relates to first month of financial year.
6	Measureable performance		
7	Municipal Entities		

Debtor Collection Rate per Month

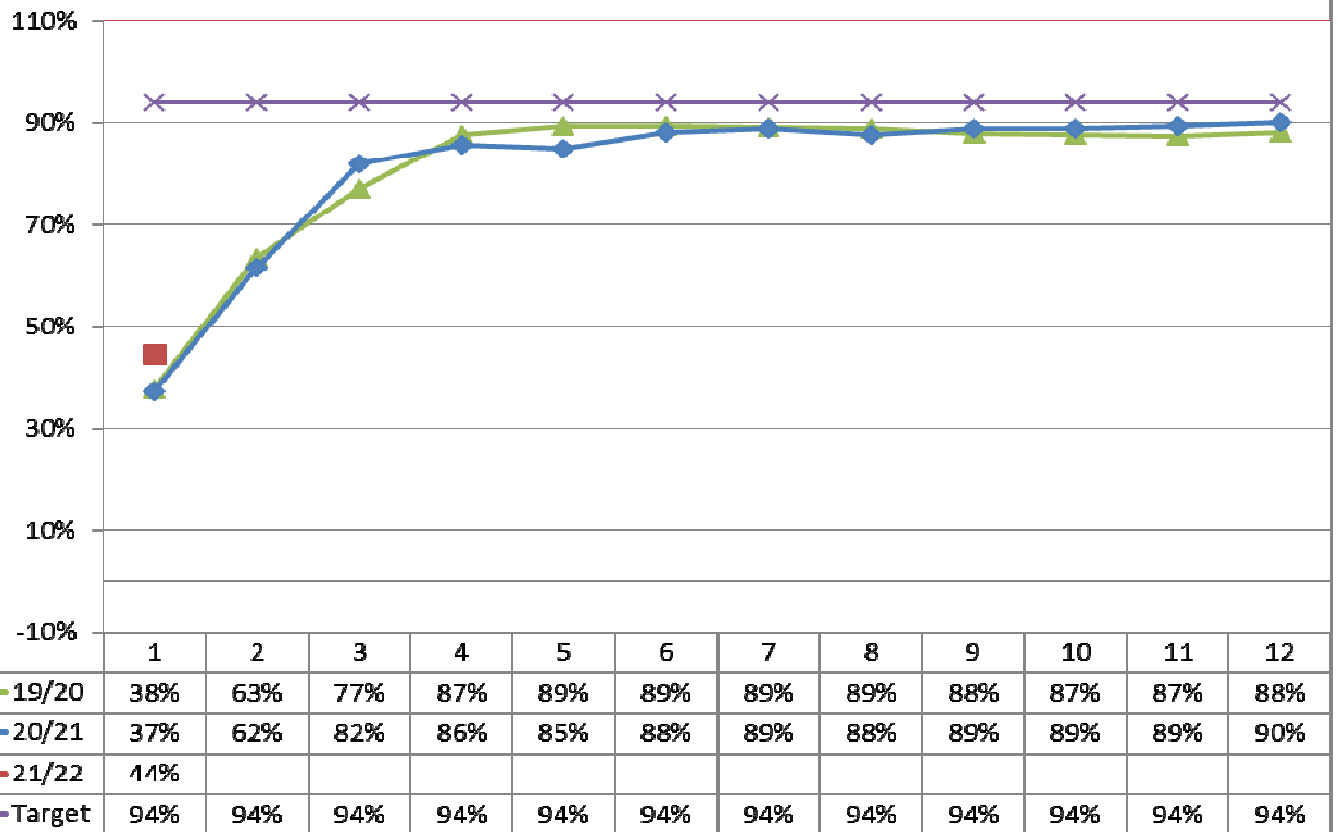


	1	2	3	4	5	6	7	8	9	10	11	12
19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%											
Target 94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate the collection against targets set for the relevant months. The target for the month is 94% while the actual figure for July 2021 amounts to 44% in comparison to the previous year 37%.

Die doel van hierdie grafiek is om die verhaling van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Julie 2021 44% beloop in vergelyking met die vorige jaar 37%.

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 94% while the actual figure is 44%.

Die doel van hierdie grafiek is om die doeltreffendheid van die verhaling van skuld te illustreer teen die teikens gestel vir die jaar. Die teiken vir die jaar tot datum is 94%, terwyl die werklike syfer 44% behoort.

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

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

No credit control mechanisms were implemented during the Lockdown period.

Geen kredietbeheer meganismes is gedurende die Grendeltydperk toegepas nie.

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2021/22									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Water	1200	12 075	1 848	1 939	1 846	1 907	1 389	7 864	58 242	87 109	71 247	
Electricity	1300	27 992	1 015	389	302	232	162	803	4 948	35 844	6 447	
Property Rates	1400	38 385	394	356	295	279	271	3 689	16 026	59 696	20 561	
Waste Water Management	1500	8 333	1 026	992	962	927	902	4 914	29 980	48 036	37 684	
Waste Management	1600	8 482	1 173	1 089	1 072	1 004	958	5 288	31 159	50 225	39 480	
Property Rental Debtors	1700	184	13	13	14	14	18	106	1 017	1 379	1 169	
Interest on Arrear Accounts	1810	1 279	94	117	138	164	152	939	40 519	43 402	41 911	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(6 004)	30	40	27	33	48	192	1 186	(4 449)	1 485	
Total By Income Source	2000	90 726	5 593	4 937	4 655	4 560	3 900	23 795	183 076	321 241	219 985	
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	7 423	296	254	141	141	107	864	5 721	14 948	6 974	
Commercial	2300	42 355	809	318	336	252	219	2 092	10 168	56 550	13 068	
Households	2400	38 598	4 334	4 185	3 990	4 003	3 420	19 837	162 006	240 374	193 256	
Other	2500	2 350	154	179	187	163	153	1 001	5 182	9 369	6 686	
Total By Customer Group	2600	90 726	5 593	4 937	4 655	4 560	3 900	23 795	183 076	321 241	219 985	

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

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2021/22								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	2	-	-	-	-	-	-	-	2
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	739	8	-	-	-	-	-	-	747
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	741	8	-	-	-	-	-	-	749

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 - M01 July

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<u>Municipality</u>								
Nedbank Ltd	6 Months	Fixed depos	29/01/2022	-		-	-	20 000
ABSA Bank Ltd	7 Months	Fixed depos	28/02/2022	-		-	-	20 000
Standard Bank of SA Ltd	4 Months	Fixed depos	29/11/2021	-		-	-	20 000
Investec Bank Ltd	-		-	-		-	-	-
First National Bank	3 Months	Fixed depos	29/10/2021	-		-	-	20 000
-	-			-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	80 000

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Budget Year 2021/22							
	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:	110 696	110 696	44 632	44 632	44 278	1 778	4.0%	110 696
Operational Revenue:General Revenue:Equitable S	106 666	106 666	44 444	44 444	42 666	1 778	4.2%	106 666
Expanded Public Works Programme Integrated Gran	2 617	2 617	144	144	1 047	(903)	-86.2%	2 617
Local Government Financial Management Grant [Sc	1 413	1 413	44	44	565	(522)	-92.3%	1 413
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-	-	-
Provincial Government:	34 268	34 992	-	-	10 695	(10 695)	-100.0%	38 380
Capacity Building	-	-	-	-	-	-	-	-
Capacity Building and Other	10 937	11 661	-	-	1 363	(1 363)	-100.0%	11 661
Infrastructure	23 331	23 331	-	-	9 332	(9 332)	-100.0%	23 331
								1 694
								1 694
District Municipality:	-	1 694	-	-	141	(141)	-1	-
All Grants	-	1 694	-	-	141	(141)	-1	-
Total Operating Transfers and Grants	144 964	147 382	44 632	44 632	55 114	(10 483)	-19.0%	149 836
National Government:	50 296	50 296	-	-	20 118	(20 118)	-300.0%	50 296
Municipal Infrastructure Grant [Schedule 5B]	21 808	21 808	-	-	8 723	(8 723)	-100.0%	21 808
Regional Bulk Infrastructure Grant (Schedule 5B)	17 391	17 391	-	-	6 956	(6 956)	-100.0%	17 391
Provincial Government:	24 801	24 801	-	-	9 921	(9 921)	-100.0%	25 616
Capacity Building and Other	-	-	-	-	-	-	-	-
Infrastructure	24 801	24 801	-	-	9 921	(9 921)	-100.0%	24 801
								815
District Municipality:	500	815	-	-	226	(226)	-100.0%	815
All Grants	500	815	-	-	226	(226)	-100.0%	815
Other grant providers:	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	75 597	75 912	-	-	30 265	(30 265)	-100.0%	76 727
TOTAL RECEIPTS OF TRANSFERS & GRANTS	220 561	223 294	44 632	44 632	85 379	(40 748)	-47.7%	226 563

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 - M01 July

Description	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	61 657	61 657	3 008	3 008	4 666	-		61 657
Operational Revenue:General Revenue:Equitable	56 917	56 917	2 820	2 820	4 295	(1 475)	-34.3%	56 917
Expanded Public Works Programme Integrated Gr	2 617	2 617	144	144	218	(74)	-33.9%	2 617
Local Government Financial Management Grant [1 463	1 463	44	44	98	(54)	-55.4%	1 463
Municipal Infrastructure Grant [Schedule 5B]	660	660	-	-	55	(55)	-100.0%	660
Municipal Emergency Housing Grant	-	-	-	-	-	-		-
Provincial Government:	34 306	35 030	824	824	2 892	(2 068)	-71.5%	35 030
Capacity Building and Other	10 975	11 700	824	824	949	(125)		11 700
Disaster and Emergency Services	-	-	-	-	-	-		-
Infrastructure	23 331	23 331	-	-	1 943	(1 943)		23 331
District Municipality:	-	1 694	-	-	-	(141)	-100.0%	-
All Grants	-	1 694	-	-	141	(141)	-100.0%	-
Other grant providers:	829	1 287	102	102	107	(5)	-5.0%	1 287
Foreign Government and International Organisatio	829	1 287	102	102	107	(5)	-5.0%	1 287
Total operating expenditure of Transfers and Grants	96 792	99 668	3 934	3 934	7 666	(2 215)	-28.9%	97 974
National Government:	49 637	49 637	-	-	2 202	(2 202)	-100.0%	49 637
Municipal Infrastructure Grant [Schedule 5B]	21 148	21 148	-	-	1 632	(1 632)	-100.00%	21 148
Regional Bulk Infrastructure Grant (Schedule 5B)	17 391	17 391	-	-	348	(348)	-100.00%	17 391
Provincial Government:	25 801	26 431	-	-	774	(774)		24 801
Capacity Building and Other	-	-	-	-	-	-		-
Infrastructure	24 801	24 801	-	-	721	(721)	-100.0%	24 801
District Municipality:	500	815	-	-	26	(26)	-100.0%	815
All Grants	500	815	-	-	26	(26)	-100.0%	815
Other grant providers:	14 157	20 028	1	1	1 145	(1 144)	-99.9%	20 028
Foreign Government and International Organisatio	-	-	-	-	-	-		-
Transfer from Operational Revenue	14 157	20 028	1	1	1 145	(1 144)	-99.9%	20 028
Total capital expenditure of Transfers and Grants	90 094	96 910	1	1	4 147	(4 145)	-100.0%	95 280
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	186 886	196 579	3 935	3 935	11 812	(6 360)	-53.8%	193 255

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 - M01 July

Summary of Employee and Councillor remuneration	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C					%	D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 980	7 980	636	636	665	(28)	-4%	7 980
Pension and UIF Contributions	1 787	1 787	90	90	149	(59)	-40%	1 787
Medical Aid Contributions	335	335	17	17	28	(11)	-39%	335
Motor Vehicle Allowance	817	817	-	-	68	(68)	-100%	817
Cellphone Allowance	985	985	78	78	82	(4)	-5%	985
Housing Allowances	43	43	3	3	4	(0)	-5%	43
Other benefits and allowances	59	59	-	-	5	(5)	-100%	59
Sub Total - Councillors	12 007	12 007	825	825	1 000	(175)	-18%	12 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	4 497	324	324	375	(50)	-13%	4 497
Pension and UIF Contributions	925	925	29	29	77	(48)	-63%	925
Medical Aid Contributions	159	159	5	5	13	(8)	-64%	159
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	1 052	1 052	62	62	88	(26)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	83	83	103	(21)	-20%	1 242
Cellphone Allowance	84	84	2	2	7	(5)	-71%	84
Housing Allowances	182	182	24	24	15	9	56%	182
Other benefits and allowances	136	136	9	9	11	(2)	-17%	136
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	8 276	8 276	537	537	689	(152)	-22%	8 276
Other Municipal Staff								
Basic Salaries and Wages	136 537	136 602	9 375	9 375	11 379	(2 004)	-18%	136 602
Pension and UIF Contributions	20 659	20 660	1 577	1 577	1 721	(144)	-8%	20 660
Medical Aid Contributions	9 200	9 200	679	679	766	(87)	-11%	9 200
Overtime	10 906	10 906	1 422	1 422	908	513	57%	10 906
Performance Bonus	9 311	9 311	743	743	776	(33)	-4%	9 311
Motor Vehicle Allowance	5 309	5 309	481	481	442	39	9%	5 309
Cellphone Allowance	478	478	43	43	40	3	8%	478
Housing Allowances	1 947	1 947	95	95	162	(67)	-42%	1 947
Other benefits and allowances	5 175	5 175	437	437	431	5	1%	5 175
Payments in lieu of leave	1 050	1 050	121	121	87	33	38%	1 050
Long service awards	-	-	67	67	-	67	#DIV/0!	-
Post-retirement benefit obligations	28 178	28 178	670	670	2 347	(1 677)	-71%	28 178
Sub Total - Other Municipal Staff	228 749	228 815	15 709	15 709	19 060	(3 351)	-18%	228 815
TOTAL SALARY, ALLOWANCES & % increase	249 032	249 098	17 071	17 071	20 750	(3 679)	-18%	249 098
TOTAL MANAGERS AND STAFF	237 025	237 091	16 247	16 247	19 750	(3 503)	-18%	237 091

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 - M01 July

Description	Ref	Budget Year 2021/22											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget
R thousands	1												
Cash Receipts By Source													
Property rates		5 769	-	-	-	-	-	-	-	-	-	-	72 707
Service charges - electricity revenue		30 337	-	-	-	-	-	-	-	-	-	-	286 860
Service charges - water revenue		2 880	-	-	-	-	-	-	-	-	-	-	26 002
Service charges - sanitation revenue		1 789	-	-	-	-	-	-	-	-	-	-	13 485
Service charges - refuse		2 013	-	-	-	-	-	-	-	-	-	-	15 962
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		91	-	-	-	-	-	-	-	-	-	-	(87)
Interest earned - external investments		221	-	-	-	-	-	-	-	-	-	-	1 697
Interest earned - outstanding debtors		0	-	-	-	-	-	-	-	-	-	-	(0)
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		68	-	-	-	-	-	-	-	-	-	-	1 265
Licences and permits		487	-	-	-	-	-	-	-	-	-	-	1 722
Agency services		-	-	-	-	-	-	-	-	-	-	-	3 948
Transfer receipts - operating		-	-	-	-	-	-	-	-	-	-	-	111 506
Other revenue		44 521	-	-	-	-	-	-	-	-	-	-	(35 733)
Cash Receipts by Source		88 177	-	-	-	-	-	-	-	-	-	-	499 333
Other Cash Flows by Source													-
Transfer receipts - capital		9 333	-	-	-	-	-	-	-	-	-	-	53 579
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(10)	-	-	-	-	-	-	-	-	-	-	10
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(80 000)	-	-	-	-	-	-	-	-	-	-	80 000
Total Cash Receipts by Source		17 500	-	-	-	-	-	-	-	-	-	-	632 923
Cash Payments by Type													-
Employee related costs		14 974	-	-	-	-	-	-	-	-	-	-	196 610
Remuneration of councillors		936	-	-	-	-	-	-	-	-	-	-	(936)
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		32 051	-	-	-	-	-	-	-	-	-	-	228 774
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 474	-	-	-	-	-	-	-	-	-	-	-
Contracted services		2 677	-	-	-	-	-	-	-	-	-	-	(2 677)
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		54	-	-	-	-	-	-	-	-	-	-	(54)
General expenses		8 745	-	-	-	-	-	-	-	-	-	-	62 995
Cash Payments by Type		60 910	-	-	-	-	-	-	-	-	-	-	484 713
Other Cash Flows/Payments by Type													
Capital assets		1 867	-	-	-	-	-	-	-	-	-	-	87 378
Repayment of borrowing		(2)	-	-	-	-	-	-	-	-	-	-	2
Other Cash Flows/Payments		(467)	-	-	-	-	-	-	-	-	-	-	467
Total Cash Payments by Type		62 307	-	-	-	-	-	-	-	-	-	-	572 560
NET INCREASE/(DECREASE) IN CASH HELD		(44 807)	-	-	-	-	-	-	-	-	-	-	60 363
Cash/cash equivalents at the month/year beginning:		115 296	70 489	70 489	70 489	70 489	70 489	70 489	70 489	70 489	70 489	70 489	70 489
Cash/cash equivalents at the month/year end:		70 489	70 489	70 489	70 489	70 489	70 489	70 489	70 489	70 489	70 489	70 489	130 851

FINANCE MONTHLY REPORT JULY 2021 / FINANSIES MAANDELIKSE VERSLAG JULIE
2021

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	3 528	4 098	1	1	4 098	4 097	100.0%	0%
August	970	5 053	5 605	–		9 703	–		
September	2 309	7 122	7 624	–		17 327	–		
October	3 822	10 136	10 628	–		27 956	–		
November	7 006	10 136	10 628	–		38 584	–		
December	3 969	8 647	9 131	–		47 715	–		
January	4 376	3 528	4 098	–		51 813	–		
February	4 502	5 053	5 605	–		57 419	–		
March	15 227	7 122	7 624	–		65 042	–		
April	2 003	10 136	10 628	–		75 671	–		
May	6 929	10 136	10 628	–		86 299	–		
June	15 830	8 647	9 131	–		95 430	–		
Total Capital expenditure	66 944	89 244	95 430	1					

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
08-2-19-02	Appointment of a Service Provider for training of Operating Regulations High Voltage Systems (ORHVS)	06-Aug-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
08-2-18-69	Supply and fitment of new Tyres, tubes and provision of Tyre repair and other related services, including the supply and fitment of steering and suspension components	06-Sep-2021
08-2-18-78	Sport Field Masts For Lyell Street Sports Field	07-Sep-2021
08-2-18-82	Electrification of Informal Houses in Vredebes, Ceres – Phase H	06-Sep-2021
08-2-19-01	Supply and delivery of Station Uniforms for Fire Department, Emergency Control Room and Disaster Management	19-Aug-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
08/2/18/12	Supply and delivery of Protective Clothing	06-Apr-2021	20-Apr-2021 31-May-2021 18-Jun-2021	I Barnard
08/2/18/62	Professional services for Witzenberg Municipality	08-Jul-2021	Awaiting	D Greeff
08/2/18/73	Supply and delivery of copy paper	06-Jul-2021	Awaiting	M Frieslaar
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	16-Jun-2021 05-Jul-2021	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
08/2/18/34	Supply and delivery of Cement (Concrete & Mortar) (Re-advertisement)	25-May-2021	Awaiting	M Frieslaar
08/2/18/34	Supply and delivery of Cement (Concrete & Mortar) (Re-advertisement)	25-May-2021	13-Jul-2021	M Frieslaar
08/2/18/58	Construction of External Sewerage Services for Schoonvlei Development	17-Jun-2021	18-Jun-2021 30-Jun-2021	R Fick
08/2/18/66	Supply and delivery of Water Meters	23-Jul-2021	Awaiting	N Jacobs
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	05-Jul-2021	N Jacobs
08/2/18/74	Supply and delivery of galvanised roof sheets, ridging and Self Drill screws	28-Jun-2021	Awaiting	N Jacobs
08/2/18/84	Supply, delivery & offloading of Disposable diapers	21-Jun-2021	22-Jun-2021	R Fick
08/2/18/86	Renewal of various Fortinet Licenses for One Year	20-Jul-2021	23-Jul-2021	R Rhode
08/2/18/87	Supply and Delivery of Trend Micro Enterprise Security Suite	20-Jul-2021	22-Jul-2021	R Rhode
08/2/19/04	Supply, fit of parts and repairs of Nissan UD90 FE6T (2006)	23-Jul-2021	29-Jul-2021	O Gatyene

3.2.1.3 Adjudication stage

The following competitives bid are currently in the adjudication stage:

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/17/88	Supply and delivery of Electrical Equipment and Cables	05-Oct-2020	20-May-2021 15-Jul-2021	26-Jul-2021
08/2/18/05	Roads and Stormwater Maintenance (Re-advertisement)	30-Mar-2021	14-Jul-2021	26-Jul-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
08/2/18/48	Service provider for Plumbing Training	28-Apr-2021	14-Jul-2021	26-Jul-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 July 2021:

3.2.1.4 Tenders toegeken

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/18/43	07-Jul-2021	Du Plessis Auto T/A Ceres Motolek	Supply, delivery and fitment of Vehicle batteries and rendering of Auto electrical repairs and services	Only responsive bidder	R 1 717 250.00

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

Geen mededingende tenders was toegeken deur die Rekenpligtige Beampte gedurende Julie 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
08/2/18/38	13-Jul-2021	Annual load testing of Lifting equipment including 6 monthly inspection	No acceptable bids were received
08/2/18/44	26-Jul-2021	Translation services from English to Afrikaans and vice versa for Witzenberg municipality	Material irregularity in the bid process
08/2/18/77	13-Jul-2021	Supply and delivery of Laptops and other Electronic equipment	No acceptable bids were received

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

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

No written price quotations were approved during the month of July 2021.

Geen geskrewe prys kwotasies was goedgekeur gedurende Julie 2021 nie.

3.2.1.7 Formal Written Price Quotations

3.2.1.7 Formele Geskrewe Prys Kwotasies

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

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/18/52	30-Jun-2021	ZABS Enterprises (PTY) Ltd	Supply, delivery & erection of concrete and steel palisade fencing and gate at N'duli reservoir	Bidder scored the highest points	R 115 847.55 (Incl. VAT)	Director: Technical Services
08/2/18/75	23-Jul-2021	Delta BEC (PTY) Ltd	Determination of the Rehabilitation costs for waste disposal sites in the Witzenberg Municipal Area (Re-advertisement)	Bidder scored the highest points	R 152 691.25 (Incl. VAT)	Director: Financial Services
08/2/18/85	01-Jul-2021	Riding & Watt	Appointment of a service provider for subdivision of 10 erven in Skoonvlei, CERES	Bidder scored the highest points	R 34 625.65 (Incl. VAT)	Acting Director: Community Services

3.2.1.8 Appeals

No appeals were lodged and dealt with by the Accounting Officer during the month of July 2021.

3.2.1.8 Appèlle

Geen appèlle is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Julie 2021 nie.

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of July 2021 which totals R 146 952:

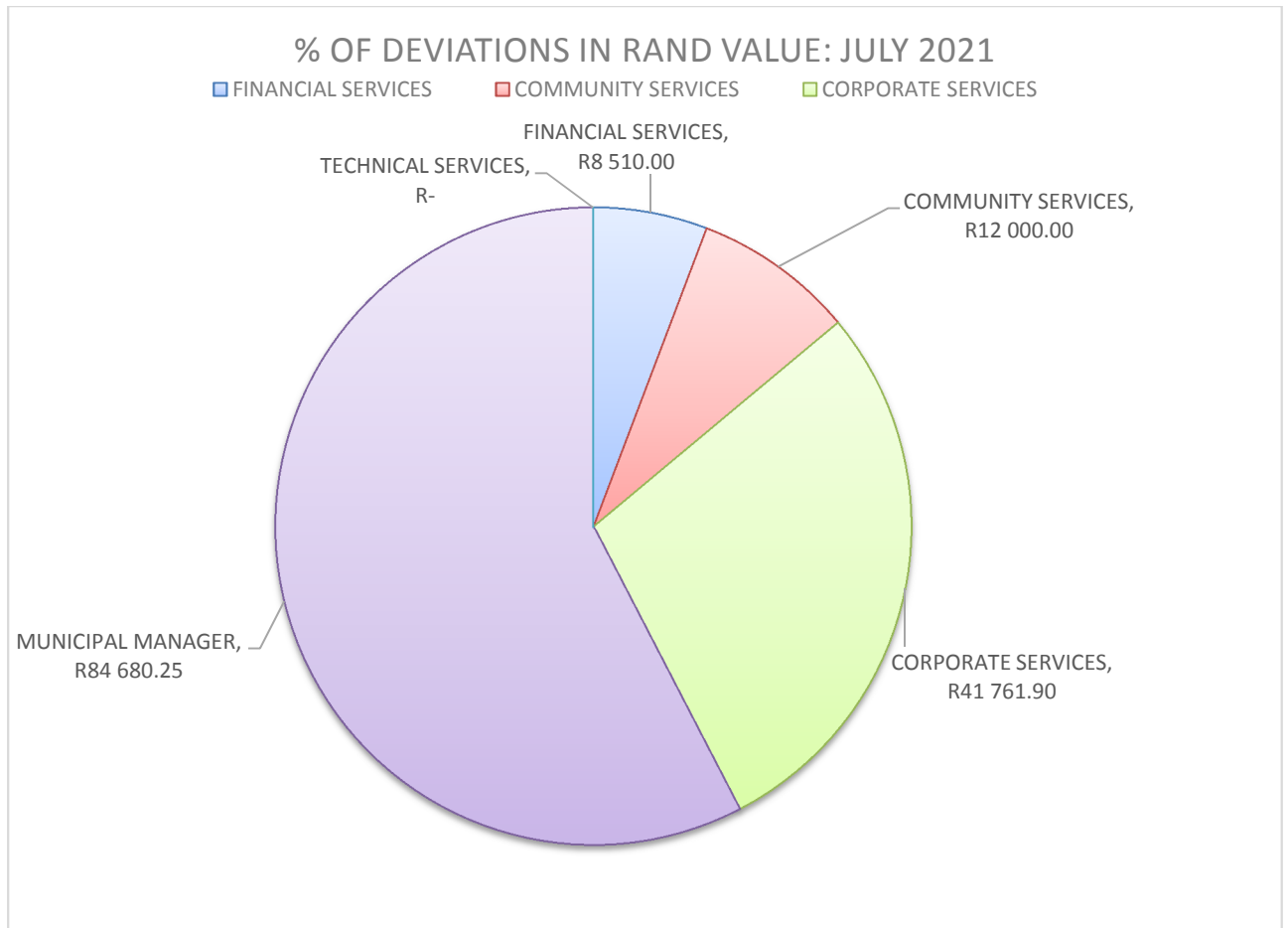
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Julie 2021 wat beloop op die totaal van R 146 952:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
13-Jul-21	Solvem Consulting (Pty) Ltd	Assistance with Tariffs	Impractical	169506	8,510.00
14-Jul-21	Witzenberg Herald	Advertisement of a Council Meeting for July 2021	Single supplier	169527	2,448.00
16-Jul-21	Syntell Networks (Pty) Ltd	Repair iro Traffic Robot Controller	Single supplier	169564	19,656.95
22-Jul-21	IDI Technology Solutions (Pty) Ltd	Risk and Audit Software User Licence	Single supplier	169651	84,680.25
23-Jul-21	Ply General Services (PTY) Ltd	Cutting of dangerous trees in Pine Forest	Emergency	169656	12,000.00
30-Jul-21	Syntell Networks (Pty) Ltd	Repair ro Traffic Robot Controller	Single supplier	169718	19,656.95

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
May 2021	R 3 051 131	R24 847 569.10	12.27%
June 2021	R 1 619 311	R36 812 684.88	4.39%
July 2021	R 146 952	R37 556 146.40	0.39%

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	May 2021	Jun 2021	Jul 2021
Value of inventory at hand	R 8 517 869	R 8 479 387	R 8 134 716
Turnover rate of total value of inventory	0.79	0.81	0.84
Date of latest stores reconciliation	31 Jul 2021		
Date of last stock count	30 Jun 2021		
Date of next stock count	10 Sep 2021		



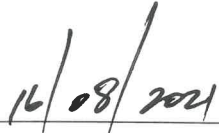
QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of July 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 asseblief alle korrespondensie aan die Munisipale Bestuurder/ Kindly address all correspondence to the Municipal Manager/ Yonke imbalelwano mayithunyelwe kuMlawuli kaMasipala

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